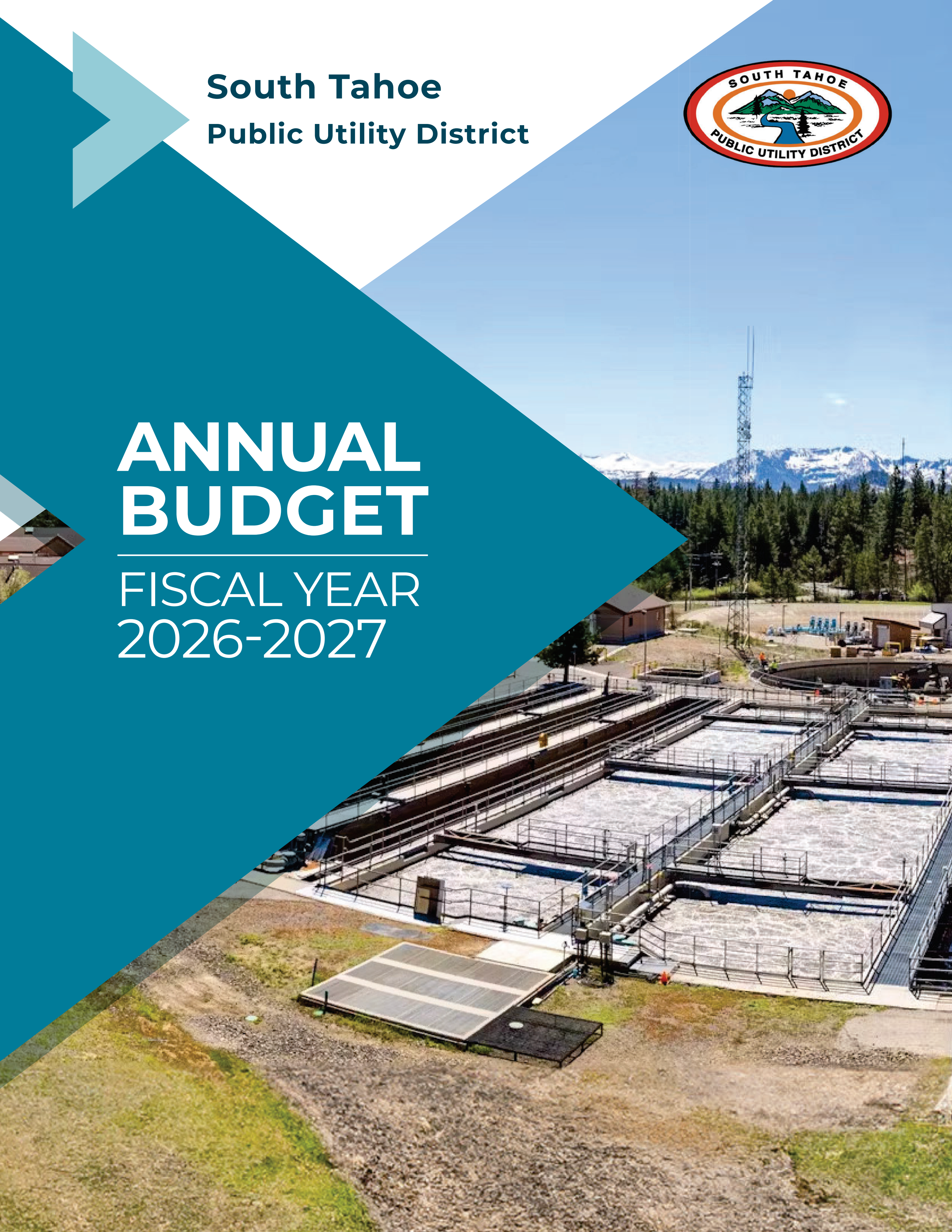
South Tahoe

Public Utility District

ANNUAL BUDGET

FISCAL YEAR 2026-2027



South Tahoe Public Utility District

Annual Budget

Fiscal Year
July 1, 2026 - June 30, 2027

Adopted June 4, 2026

TABLE OF CONTENTS

This Page Intentionally Left Blank

Introductory

South Tahoe Public Utility District

Fiscal Year 2026/27 Budget Message

June 4, 2026

District Customers and Board of Directors:

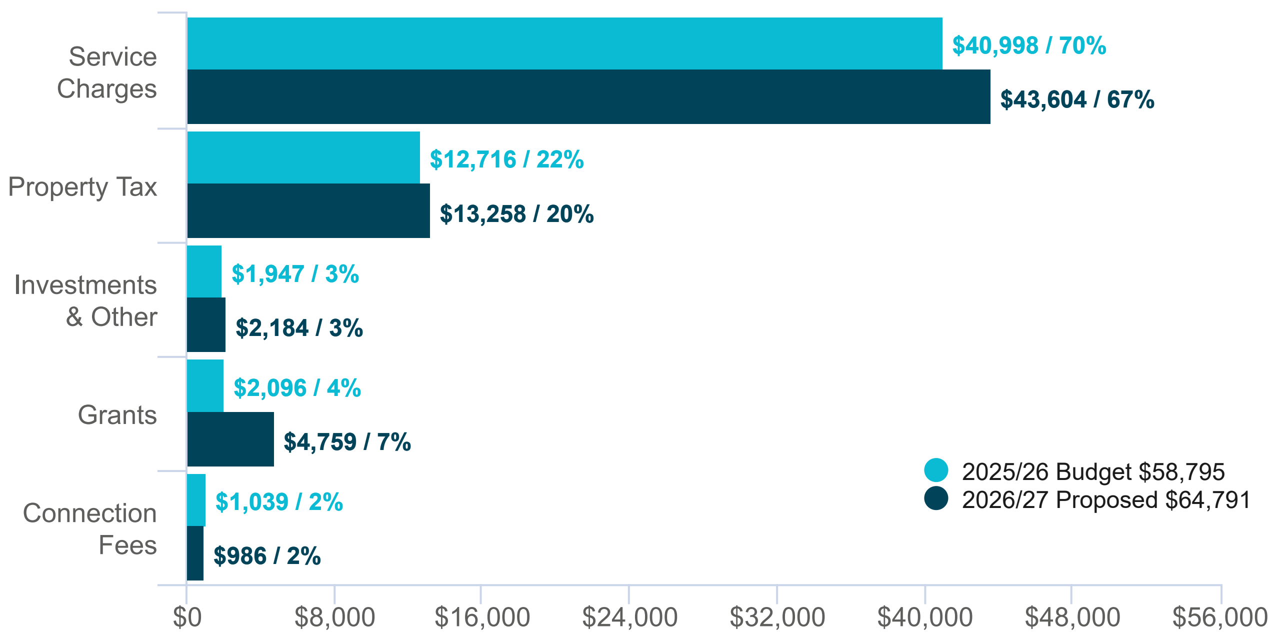
The South Tahoe Public Utility District staff submit to you the adopted Fiscal Year 2026/27 budget and long-range forecast. This budget message is meant to provide a summary of the adopted budget and long-range forecast and is intended to be read in conjunction with the other information in the budget document, including the revenue and expense summaries and detail, graphical depictions, departmental descriptions, service charge rate data and other budget schedules to receive all information prepared for the adopted 2026/27 budget and long-range forecast.

In October 2025, at the beginning of the budget process, District staff informs each department of the budget expectations including: no change in total operating and maintenance (O&M) expenses without valid justification and no change to current staffing levels without General Manager approval. At this stage of the process, the General Manager is recommending the conversion of the Limited Term Laboratory Quality Control Officer (QCO) position to Full-time Permanent as well as the conversion of the Temporary Part-Time Accounting Clerk to Permanent Part-Time. There is further discussion below in the “Salaries and Benefits” section.

The adopted budget and long-range forecast as developed are balanced, comply with adopted reserve policies, and meet required debt coverage ratios. The adopted budget incorporates the “Needs Based” water and sewer capital improvement plans (CIPs). The total amount of the sewer and water ten-year engineering CIPs are $214.5 million and $142.9 million respectively. The District issued a five-year Proposition 218 notice prior to the beginning of fiscal year 2024/25 which included a five-year rate increase schedule necessary to complete the ten-year CIPs developed at that time. By ordinance, the Board of Directors adopted the rates in year one of the schedule, but on an annual basis must confirm the rates in each of the remaining years. To continue funding the “Needs Based” CIPs, District staff recommended and the Board approved a 6.5% rate adjustment for both water and sewer rates (further discussion below within the “Service Charges” section).

Fiscal Year 2026/27 **Projected Revenues**:Water and Sewer Combined Compared to FY 2026 **Budget**

Figure 1

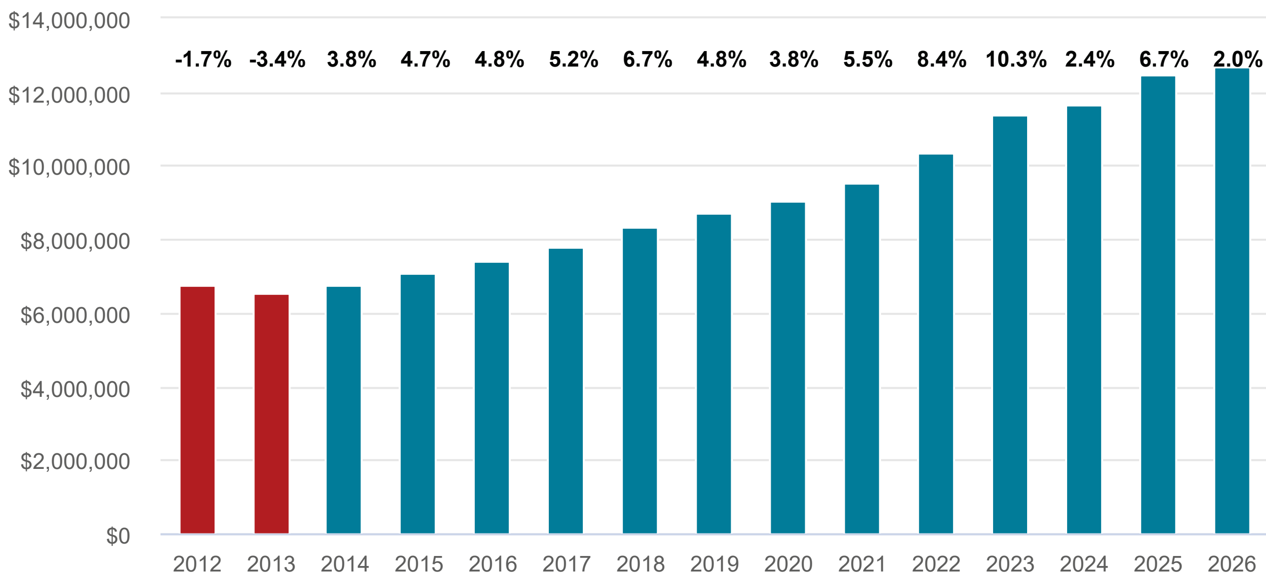


Total water and sewer revenues projected for fiscal year 2026/27 are $64.8 million and are up by $5.9 million compared to the current year budget. This is primarily due to an increase in Services Charges of $2.5 million and $2.6 million in Grants.

Property Taxes – Property tax revenues are projected at approximately $13.2 million, a 4.26% increase over the current year's actual amount. For fiscal year 2026/27, property tax is budgeted 61% in the sewer fund and 39% in the water fund. This ratio incrementally increases by 2 – 3% for that budgeted to water through year 2027/28 then changes to a 56/44 sewer/water ratio. Property tax transfers from the District to the South Tahoe Redevelopment Successor Agency are projected to be $600,000 in 2026/2027 or 4.6% of projected gross property tax revenues. This tax transfer is estimated to continue until 2041, when all bonded debt of the Successor Agency is satisfied.

As you can see from the graph below, property tax receipts have been on a steady incline since 2014. District staff believe assessed values will stabilize or slightly decline through the rest of the current fiscal year with the market shifting toward a buyer's market with longer listing times. The historical low mortgage rates we witnessed from approximately 2013 through the second half of calendar year 2022 are over for the foreseeable future. Staff are projecting an increase in property tax revenues utilizing the 15-year average of 4.26% for fiscal year 2026/27 and beyond. District staff will continue to monitor this market for necessary adjustments

Figure 2
Gross Property Tax Revenue

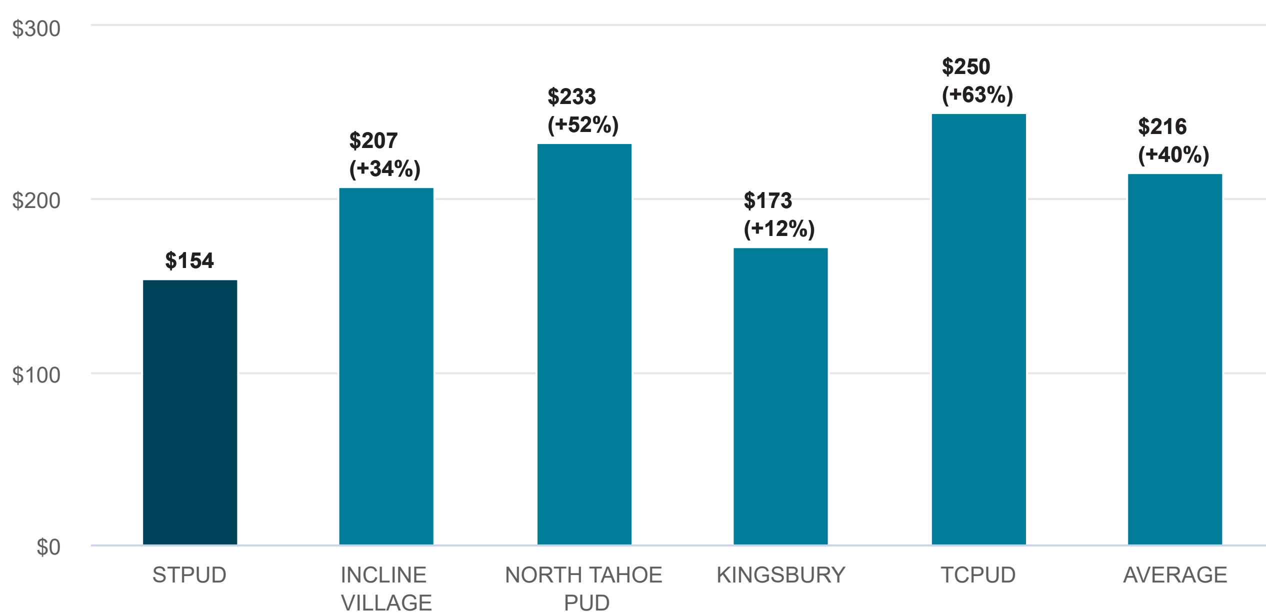


Service Charges – Total water and sewer service charge revenue projected for 2026/27 is $43.6 million. As mentioned above, the adopted budget has been prepared with 6.5% increases to water and sewer rates which allow the District to continue completing projects from the "Needs Based" CIPs. The long-range forecast is currently prepared with the assumed rate increases of 6.5% in years one through three, 9.5% for years 4 through nine and 3% in year ten pending the next Prop 218 five-year cycle (FY 2029/30). Included in this budget document is a summary sheet illustrating the five-year water and sewer rates. The rates were developed through formal rate studies provided by HDR Engineering.

Figure 3 below illustrates the current average combined monthly water and sewer bill of local comparable providers is $216, compared to the District's current combined rate of $154. Staff will continue to monitor and report future rate data annually.

Current Monthly Combined Water & Sewer Rate Comparison w/STPUD 2026/27 Increases

Figure 3



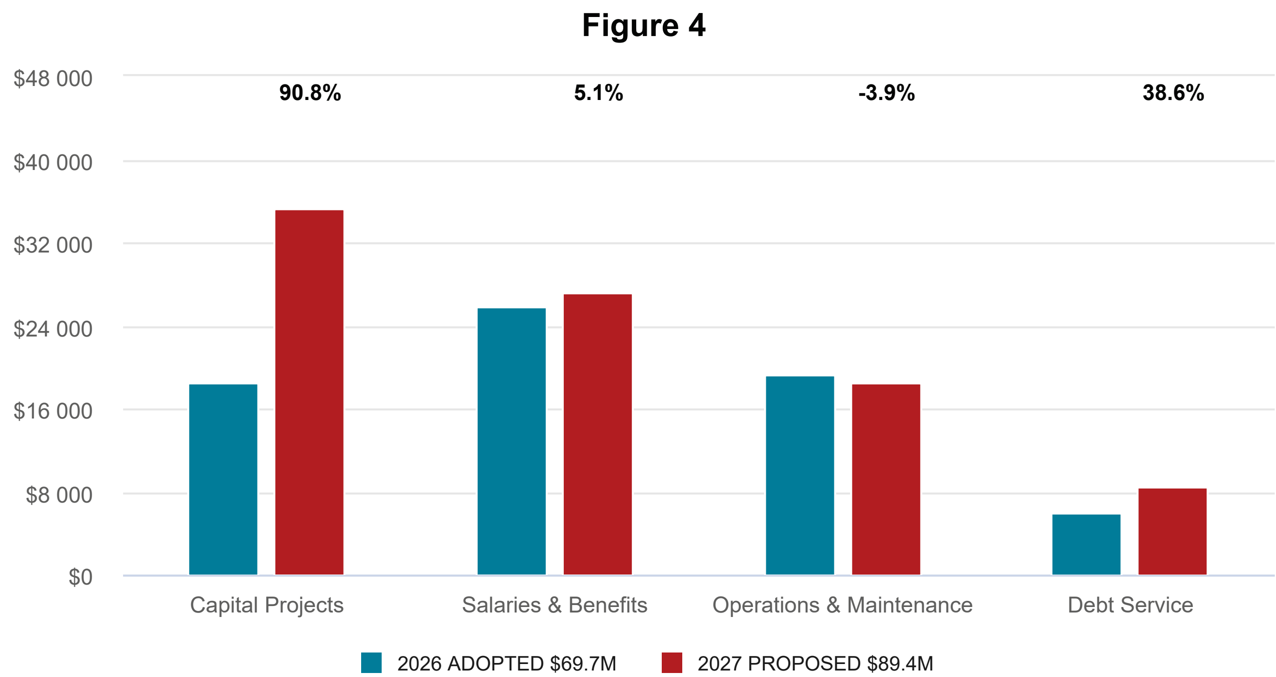
Connection Fees – Capacity charges collected by the District can only be spent on infrastructure or to pay the debt service on loans for infrastructure. For the adopted fiscal year 2026/27 budget, staff have projected sewer capacity and connection charges equivalent to 60 typical residential connections and water charges equivalent to 30 typical residential connections. The difference is due to expansion projects, or teardown rebuilds, which usually require additional sewer capacity without the need for a larger water connection. Due to the unknown nature of commercial connections, we have projected total commercial development equivalent to 100 plumbing fixture units and one four-inch water connection. To account for a declining inventory of available buildable lots, the long-range forecast assumes a 10% reduction in sewer capacity fees annually. Although capacity charges projected for 2026/27 only represent approximately 2.0% of the total adopted revenue budget, they are an important revenue source to support capital projects.

Investment Revenues – Projected investment earnings generated from the District's portfolio have been well below historical averages as interest rates were at or near record lows for years. California government code requires local governments to invest in programs with little to no risk, guaranteeing principal preservation. For this reason, investment returns on the District's portfolio are not a significant source of annual revenues. Projected earnings for 2026/27 are $616,000 compared to $714,000 in the current year budget although actual earnings could exceed expectations if current higher rates remain strong into 2026/27. Although low rates have negatively impacted District investment revenues for many years, the District has been able to take advantage of low-interest rates on new debt to fund infrastructure improvements and refinance higher interest debt. The long-term savings of interest expense on new debt is greater than the reductions we have seen on investment revenues.

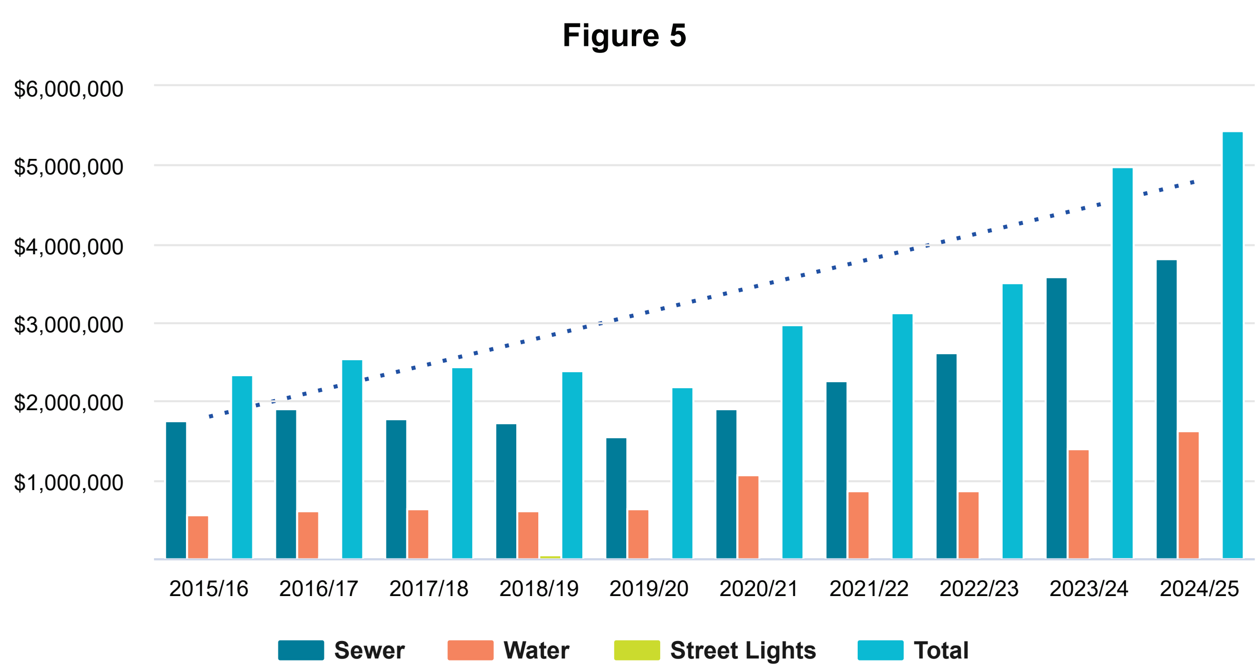
Grants – The District has benefited significantly from a successful grant program for nearly 20 years. From meter installations, waterline replacement and upsizing, water conservation programs, erosion control projects, etc., the District's rate payers have received millions of dollars in system improvements that could not have been completed without grant awards, State Revolving Fund Loans or significant rate increases. The adopted 2026/27 budget includes $4.7 million of awarded grant funds for various projects (see "Grant Funding".)

Total Expenditures - Total water and sewer adopted expenses for fiscal year 2026/27 are $89.4 million compared to $69.8 million in the current year adopted budget (Figure 4); $35 million or 39% is allocated to capital projects, $27 million or 30% for salaries and benefits, $18.5 million or 21% for operating and maintenance expenses, and $8.4 million or 10% for debt service. Each expenditure category is discussed below.

Fiscal year 2026/27 proposed expenses compared to current adopted expenses:



Operating and Maintenance Expenses – Total water and sewer operating and maintenance (O&M) expenses adopted for fiscal year 2026/27 are $18.5 million, $761K or 3.8% less than the current year budget. The reduction is primarily due to a decrease in contractual services attributable to operating plans in the Engineering Department; however, inflation continues across the board with all other expenses. A prime example of this is shown in Figure 5 which reflects the 9-year increase in electricity from 2015/16 to 2024/25 which has more than doubled.



Although District staff will continue to pursue savings whenever possible through efficiencies, purchasing programs, and improved or extended maintenance schedules, the long-range forecast as developed includes an annual 2% escalator to account for inflationary increases.

Salaries and Benefits – Total salaries and benefits included in the adopted 2026/27 budget are $27.2 million and account for approximately 31% of the total adopted expenditure budget. FY 2026/27 budgeted salaries in the amount of $17.8 million are increasing by approximately $810K or 4.8%, while FY 2026/27 budgeted benefits in the amount of $9.4 million are increasing $554K or 6.2%. The combined increase is $1.3 million or 5.3%. A 5-Year contract (June 20, 2024 – June 27, 2029) was successfully negotiated in 2024/25 for both the International Union of Operating Engineers and the Management Group which resulted in the agreement of a floor COLA of 2.5% and ceiling COLA of 4.5%. In addition, those new employees not at the top of their respective wage scale receive a 5% increase.

The largest impact on benefits is an increase of 10% in JPIA Health Insurance Rates and a 6% increase in CALPERS Classic pension costs.

Several new positions have been requested by multiple departments, but at this time the General Manager is recommending the conversion of the Limited Term Laboratory Quality Control Officer (QCO) position to Full-time Permanent as well as the conversion of the Temporary Part-Time Accounting Clerk to Permanent Part-Time. The increase of these conversions is negligible.

CalPERS – The California Public Employees Retirement System continuously adjusts actuarial assumptions to improve the funding level of the retirement system. These adjustments have an impact on the required employer contribution rates. In 2013, the legislature adopted the Public Employee Pension Reform Act (PEPRA) effective January 1, 2013. This act created a new pension plan with lower benefit levels for new public employees, or previous public employees who have moved to a different California public agency, but with a six month or more gap in employment. While the CalPERS Board believes PEPRA will improve the sustainability of the retirement system, they do not expect to see a large impact for another 15 years or more. If the assumption is less revenue from investments, then more revenue is required from employer contribution rates. For 2026/27 the decrease to the Classic plan (41 employees enrolled) employer rate is (1.08) % of salaries, decreasing the contribution rate to 44.06% of salaries. Ultimately the District is estimating an increase of $371,046 based on budgeted Classic participant salaries. The PEPRA plans (82 employees enrolled) employer contribution rate is decreasing slightly by (0.030) % of salaries, but the cost of the plan is increasing due to an increased number of newer employees enrolled in the plan. The PEPRA employer contribution rate for 2026/27 is 7.930% of salaries. The total estimated CalPERS increase for the year is $309.2K. As demonstrated above, Public agencies across California face growing long-term liabilities related to CalPERS pension obligations. These liabilities present budgetary challenges and can lead to increased employer contribution rates as well as significant unfunded liabilities. On July 17, 2025 the Board of Directors approved adoption of the Public Agencies Post-Employment Benefits Trust administered by the Public Agency Retirement Services (PARS) to pre-fund the increasing long-term liabilities. The recommendation for FY 2026/27 is to allocate $200K towards this trust.

Debt Service – The District would prefer to fund infrastructure improvements with cash but must issue debt to complete necessary projects while keeping service charge rates at moderate levels. Also, it is reasonable to fund assets that have long service lives with long-term debt. For the year 2026/27, debt service is projected at $8.4 million, an increase of approximately $2.3 million over the current year. The increase is primarily due to the new debt service payments associated with new projected private borrowings.

The CIPs incorporated in the adopted budget and long-range forecast require additional borrowings. The sewer fund forecast includes $119.6 million, while the water fund includes $53.9 million in assumed new borrowings over the next ten years.

When possible, the District intends to utilize the State Revolving Fund program to complete other sewer and water projects over the next ten years. This program offers subsidized interest rates that are typically lower than the general tax-exempt market. If this funding is not available, or if project completion is time-sensitive, the District can utilize other funding sources. Borrowings outside of the SRF program are currently forecasted with a 4 – 5% interest rate, which is 2 - 3% greater than rates estimated for SRF loans.

Capital Outlay – Total “Needs Based” water and sewer capital outlay which was developed in fiscal year 2026/27 is $28.2 million; $8.3 million for sewer projects, and $19.9 million for water projects. The ten-year engineering CIPs are $214.5 million and $142.9 million for sewer and water projects respectively and include a 3% annual inflation adjustment. Although inflation today is higher than 3%, District staff are comfortable using 3% as a long-range average inflationary factor. The “Needs Based” CIPs are dependent on water and sewer rate increases of at least 6.5% for fiscal year 2026/27.

I would like to acknowledge the work completed by District department heads and staff in the preparation of this year’s proposed budget and long-range forecast.

Andrea Salazar, Chief Financial Officer

Stpud Monthly Water and Sewer Rates Authorized by Prop 218 Notice

Monthly Flat Service

	Adopted 2025/26	Adopted 2026/27	Adopted 2027/28	Adopted 2028/29	Adopted 2029/30
Water	**9.50%**	**6.50%**	**6.50%**	**6.50%**	**9.50%**
Single Dwelling Unit	$ 83.20	$ 88.61	$ 94.37	$ 100.50	$ 110.05
Duplex	$ 138.15	$ 147.13	$ 156.69	$ 166.87	$ 182.72
Triplex	$ 187.69	$ 199.89	$ 212.88	$ 226.72	$ 248.26
Fourplex	$ 242.83	$ 258.61	$ 275.42	$ 293.32	$ 321.19
Each additional unit	$ 40.69	$ 43.33	$ 46.15	$ 49.15	$ 53.82
Business Establishment 3/4 Inch Connection	$ 120.46	$ 128.29	$ 136.63	$ 145.51	$ 159.33
Business Establishment 1 Inch Connection	$ 184.11	$ 196.08	$ 208.83	$ 222.40	$ 243.53

Sewer	Adopted 2025/26	Adopted 2026/27	Adopted 2027/28	Adopted 2028/29	Adopted 2029/30
Monthly Charge Pser Sewer Unit By Customer Class	**9.50%**	**6.50%**	**6.50%**	**6.50%**	**9.50%**
Single Family Dwelling	$ 21.75	$ 23.16	$ 24.67	$ 26.27	$ 28.77
Multi Family Residences	$ 21.03	$ 22.40	$ 23.86	$ 25.41	$ 27.82
Hotels/Motels/Timeshares	$ 20.69	$ 22.03	$ 23.46	$ 24.98	$ 27.35
Trailer/Mobile Home Parks & Campgrounds	$ 20.69	$ 22.03	$ 23.46	$ 24.98	$ 27.35
Non-Residential	$ 21.75	$ 23.16	$ 24.67	$ 26.27	$ 28.77

Metered Water Service

Monthly Base Rate	Adopted 2025/26 9.50%	Adopted 2026/27 6.50%	Adopted 2027/28 6.50%	Adopted 2028/29 6.50%	Adopted 2029/30 9.50%
3/4 inch connection	$ 65.83	$ 70.11	$ 74.67	$ 79.52	$ 87.07
1 inch connection	$ 109.87	$ 117.01	$ 124.62	$ 132.72	$ 145.30
1 1/2 inch connection	$ 219.14	$ 233.38	$ 248.55	$ 264.71	$ 289.86
2 inch connection	$ 350.74	$ 373.54	$ 397.82	$ 423.68	$ 463.93
3 inch connection	$ 658.09	$ 700.87	$ 746.43	$ 794.95	$ 870.47
4 inch connection	$ 1,096.98	$ 1,168.28	$ 1,244.22	$ 1,325.09	$ 1,450.97
6 inch connection	$ 2,193.24	$ 2,335.80	$ 2,487.63	$ 2,649.33	$ 2,901.02
8 inch connection	$ 3,509.35	$ 3,737.46	$ 3,980.39	$ 4,239.12	$ 4,641.84
10 inch connection	$ 5,045.21	$ 5,373.15	$ 5,722.40	$ 6,094.36	$ 6,673.32

Consumption Rate by Customer Class Per 100 Cubic Feet (748 Gallons)	Adopted 2025/26 9.50%	Adopted 2026/27 6.50%	Adopted 2027/28 6.50%	Adopted 2028/29 6.50%	Adopted 2029/30 9.50%
Single Family Tier 1	$ 2.22	$ 2.36	$ 2.51	$ 2.67	$ 2.92
Single Family Tier 2	$ 3.31	$ 3.53	$ 3.76	$ 4.00	$ 4.38
Multi Family	$ 2.37	$ 2.52	$ 2.68	$ 2.85	$ 3.10
Commercial	$ 2.41	$ 2.57	$ 2.74	$ 2.92	$ 3.20

Strategic Plan of the South Tahoe Public Utility District

Strategic Plan Vision Statement

Maintain a dynamic organization that can quickly and proactively meet an ever-increasing environment of regulations and scarce resources.

Strategic Plan Mission Statement

Furnish our customers with reliable water and wastewater services, and provide those services safely, efficiently, and cost effectively.

Strategic Goals

Provide exemplary customer service.

Provide reliable and safe water distribution, wastewater collection and treatment, and recycled water land application systems.

Foster a culture of efficient water use in our community, and promote public awareness of all District activities and the value of District services.

Develop staff to ensure professionalism and continuity of organizational knowledge.

Continue to be outstanding financial stewards.

Provide a safe and harmonious work environment for District employees.

Maximize appropriate use of technology to improve operational efficiency and prioritize asset replacement.

District Officials

Board of Directors

Shane Romsos, President

Nick Haven, Vice President

Nick Exline, Director

Joel Henderson, Director

Kelly Sheehan, Director

Managers

Paul Hughes, General Manager

Andrea Salazar, Chief Financial Officer

Greg Dupree, Accounting Manager

Ryan Lee, Customer Service Manager

Adrian Combes, Director of Operations

Megan Colvey, Director of Engineering

Brent Goligoski, Engineering Manager - Capital Projects

Mark Seelos, Water Resource Manager

Trevor Coolidge, Senior Engineer

Brendan Cusick, Senior Engineer

Melonie Guttry, Executive Services Manager

Chris Stanley, Manager of Field Operations

Liz Kauffman, Director of Human Resources

Chris Skelly, Information Technology Manager

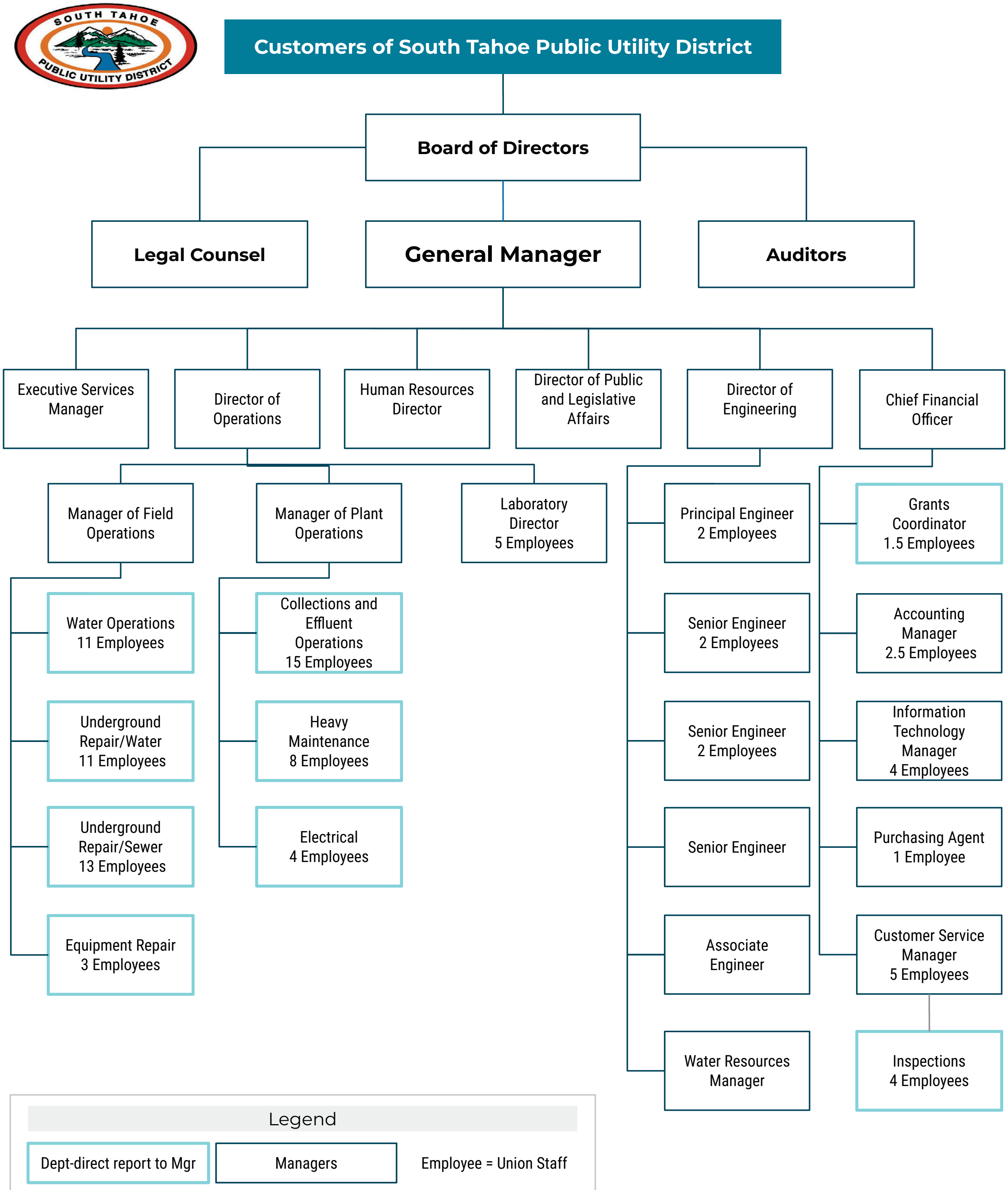
Dan Arce, Laboratory Director

Aaron Buckman, Manager of Plant Operations

Shelly Thomsen, Director of Public and Legislative Affairs

Kilty Devine, Purchasing Manager

Organizational Chart



Department/Crew Description

Sewer **Operations** **1012**

The Operations Department is responsible for the 24/7 365 operation of the District's 7.7 million gallon per day Wastewater Treatment Plant, as well as the monitoring of sewer pump stations and potable water wells and tanks via the SCADA system. The Department is responsible for all after-hours customer service, emergency response including the dispatching of other District personnel, administration of the waste hauler and Special Discharge Permit systems, compliance with air emission and chemical handling regulations, and administration of energy conservation efforts.

Operation of the Wastewater Treatment Plant requires skilled personnel, licensed and California certified to protect public health and environment. The duties are multifaceted and require knowledge in many disciplines including microbiology, chemistry, hydraulics, industrial machinery operation, computer science, and public relations. The potential for wastewater or chemical spills, and their resulting public health and environmental impacts, make the level of responsibility required very high. Consistently accurate process control is essential to maintain compliance with water quality discharge requirements and to keep treatment costs low. The majority of an operator's time is spent monitoring, sampling, adjusting, documenting, or maintaining some facet of the treatment process.

The Operations Department strives to continually meet discharge requirements, maintain accurate records, operate efficiently, provide the safest possible working conditions, help each employee reach their highest potential, seek, and where practical apply new technologies, and to encourage employee development, communication, participation, and training.

Current Wastewater Treatment Plant Projects:

- Ponds Rehabilitation Project
- Aeration Blower Systems Improvement Project
- RAS Pump Station Rehabilitation Project

Number of employees: 16

Sewer/Water **Electrical Shop** **1014/2014**

The Electrical/Instrumentation (E&I) Dept. is responsible for installation, programming, operation, and maintenance of the following District electrical and automation equipment in the treatment plant and 80+ field stations located in South Lake Tahoe, Meyers, Fallen Leaf Lake, and Diamond Valley:

- Switchgear up to 14.4 KV
- Motor Control Centers
- Motor & breaker protection relays
- Electric Motors up to 1000 HP
- Standalone & networked programmable logic controllers (PLC's)
- Wonderware InTouch HMI software for plant and field automation
- Wireless telemetry system (SCADA) that includes 80+ field station remote terminal units (RTU's) and a central field interface unit (FIU)
- Variable frequency drives (VFD's)
- Reduced voltage starters (Soft Starts)
- Process transmitters for flow, pressure, temperature, level, vibration, speed, pH, turbidity, dissolved oxygen, explosive gas and air flow

The E&I crew works closely with other departments on the design and improvement of new and existing District equipment and facilities.

Current Electrical/Instrumentation Department goals are:

1. Continue to install, maintain, and troubleshoot District electrical, instrumentation, and SCADA equipment.
2. Use the District's new computerized maintenance management program for equipment repair and preventative maintenance.
3. Test and maintain District standby power generation systems.
4. Continue to program and replace older remote Supervisory Control and Data Acquisition (SCADA) equipment at water tanks, pump stations, and wells with the newest version of Motorola RTU.
5. Test medium voltage switchgear at the Wastewater Treatment Plant & Luther Pass Pump Station.
6. Perform oil testing to manage the health of the Wastewater Treatment Plant & Luther Pass Pump Station transformers.
7. Add automation and controls to South Upper Truckee Well to facilitate the new pump installation.
8. Assist with the Al Tahoe/Bayview Well electrical and standby power rehabilitation.
9. Continue adding to the already substantial spare parts inventory to improve plant & field station availability.
10. Assist engineering project managers, District department managers, and District department supervisors with design, construction, and commissioning of current and future District projects including the following: Bijou PS Rehabilitation; Al Tahoe & Bayview Wells electrical & backup power upgrade, South Upper Truckee Well pump and controls upgrade, Wastewater Treatment Plant Blower/Aeration Basin Electrical & Instrumentation Improvement, and Wastewater Treatment Plant Return Activated Sludge Improvement Project.

Number of employees: 4

Sewer **Heavy Maintenance** **1016**

The employees in Heavy Maintenance maintain, repair, and replace machinery in the treatment plant including many different types of pumps, conveyor systems, pipe fittings, plumbing, and plant building HVAC. They also assist in water line repair (pipe welding, crane operation), effluent force main repair and replacement, and plant construction projects. They also maintain all buildings and plant grounds, rebuild and maintain sludge de-watering systems (centrifuges and clarifiers), fabricate parts, and provide labor to Alpine County's Harvey Place Dam and Reservoir.

The goals of this department are:

1. Continue to maintain all machinery and mechanical systems to prevent failures at the Wastewater Treatment Plant.
2. Support treatment plant construction projects.
3. Landscape and maintain plant grounds.
4. Maintain export lines A, B, and C, and all air reliefs.
5. Utilize the computerized maintenance management system in support of the District's Asset Management Program.

Number of employees: 7

Sewer **Underground Repair** **1022**

This department's function is to maintain the District's 336 miles of collection lines. This involves preventive maintenance such as regular cleaning and the discovery of inflow and infiltration (I&I). They also deal with stoppages caused by anything from grease to rocks, sticks, etc. They rebuild manholes, lower/raise manholes, T.V. and hydro-clean lines, and repair sewer lines. The budget is geared for maintenance, repair, and the elimination of I&I, roots, and grease in the collection system. Current goals include:

1. Continue repairs and maintenance in the raising of manholes and continue the cleaning of all collection lines.
2. Identify and resolve sources of I&I.
3. Initiate a program to install manhole liners.
4. Identify and resolve areas of high grease and root intrusion in mainlines and clear overgrown easements.
5. Continue working with the City, County, and State to ensure manholes are properly lowered/raised during street overlay projects begin.
6. Clearing of easements to maintain access to the collection system.
7. Integrate staff with the Diamond Valley Ranch.
8. TV and identify lateral connections for new construction in conjunction with the inspection department.
9. Work with Engineering on the "C" Line condition assessment.
10. Reviewing the industry's latest advances and meeting a Sanitary Sewer Management Plan (SSMP) that meets the criteria of the District's SSMP.

Number of employees: 10

Sewer **Water Reuse** **1034**

The District's Water Reuse Department manages the recycled water that the District is required to export out of the Tahoe Basin to its facilities in Alpine County. The department oversees the operational safety of the District's recycled water storage reservoir, as well as the conveyance system used to distribute the recycled water to end users for agricultural irrigation purposes. The department also manages an extensive freshwater distribution associated with Alpine County's Indian Creek Reservoir and the District's Diamond Valley Ranch.

Number of employees: 10

Water **Underground Repair** **2024**

Three or more crews comprise Underground Repair Water (URW). These crews are responsible for repairing water leaks,installing new main lines, maintaining and repairing fire hydrants, installing and/or repairing valve boxes, installing blow offs on dead-end lines to perform the state required flushing and valve exercising programs, maintaining and repairing about 400miles of water mains and service lines and installing new services during the building season as time allows. Other duties include help in reviewing and setting up the following year's water projects, keeping track of asphalt patching, helping with erosion control projects during summer months, assisting contractors on water line projects, snow removal at the plant, pumpstations, and water sampling stations for the Lab in the area, and Diamond Valley Ranch (DVR), assist with improvements at DVR, inspection, verification, replacement, and reporting of District service lines for lead, as well as verification of abandoned water, sewer, gas, and other utilities that conflict with underground work in the City, County, and State right of way.

The goals of the department in 2025/26 are to continue to work with the fire departments, both City and County, on replacing, repairing, and installing fire lines and fire hydrants; raise or lower water boxes when a street overlay is being done, and to ensure water lines remain in good repair to include collaboration with contractors to upgrade the water system. URW is committed to ensuring the California Department of Health Services certification requirements are consistently met by providing required staff training.

Number of employees: 11

Sewer/Water Pumps 1026/2026

The pump crew is responsible for drinking water quality, production, storage, treatment, and delivery. It operates and maintains wells, booster pump stations, pressure reducing valves, storage tanks, advanced corrosion treatment system, and water treatment equipment. All employees are required to be certified by the California Department of Water Resources.

The pump crew also operates and maintains all sewage pump stations including Fallen Leaf Lake sewer system and Luther Pass Pump Station (LPPS). These sewer stations pump raw sewage to the treatment plant and LPPS pumps recycled water to Harvey Place Reservoir in Alpine County.

The major goal is to pump sewage to the wastewater treatment plant and to prevent sewage spills while doing so. The department continues to improve its preventive maintenance program to accomplish this objective. One or two pump stations are scheduled for modernization every year with new pumps, motors, control systems, and variable frequency drives.

The Sewer/Water Operations Departments (in conjunction with the Engineering Department) will apply itself to the below goals:

1. Pump sewage to the treatment plant and recycled water to Alpine County without spills.
2. Increase water supply by rehabilitating existing wells or drilling new wells.
3. Meet existing, new, or proposed drinking water regulations for Methyl Tertiary-Butyl Ether (MTBE), radon, arsenic, uranium, or other contaminates.
4. Improve the reliability of the existing drinking water system through repair, replacement, security, or maintenance. The 2002 Firm Source Capacity Plan and Ten-Year Capital Outlay Plan serve as guides to meet these goals.
5. Install fencing or cameras for facilities security.
6. Develop and implement a distribution system operations plan with the Underground Repair Water crew.
7. Continue to utilize a Sewer System Management Plan with the Underground Repair Sewer crew consistent with the industry's highest standards.
8. Increase the department's use of the computerized maintenance management system and use of asset management principles in the department.

Number of employees: 11

Sewer/Water **Equipment Repair 1028/2028**

This department maintains 100+ pieces of equipment. This includes cars, pick-up trucks, and dump trucks, as well as backhoes, loaders, snow removal equipment, four mobile and 43 stationary standby generators at the District and Alpine County facilities. A computer program on preventive maintenance is utilized to assist this department.

The goal of this crew is to keep all trucks, cars, and various heavy equipment in safe running and working condition and to complete all preventative maintenance work on a monthly basis. They also advise the District when it is more cost effective to replace vehicles or equipment. They are also responsible for maintaining all CARB permits for the generators and tracking/compliance with the clean-fleet regulations. This equipment ranges in age from 1984 through 2025.

Number of employees: 3

Sewer/Water **Engineering** **1030/2030**

This department performs engineering functions for the District including planning, design, construction, system reliability evaluations, asset management, modeling, CIP project permitting, consultant management, project management, and construction management of new facilities. The department also collaborates closely with District Operations to evaluate and improve existing facilities, processes, and structures. The goals and objectives of this department for the 10-year planning horizon are:

- Water Supply and Distribution System:
    - Update distribution system master plan
    - Complete upsizing undersized water mains for fire protection supply
    - Replace up to 40 miles of undersized and poor condition water mains
    - Maintain or reduce current failure (leak) rate and minimize water loss
    - Address known water quality issues in distribution system
    - Identify new supply sources and develop Water Supply Master Plan
    - Continue to implement Tanks asset management program and coating rehabilitations
    - Continue to implement Wells asset management program
    - Implement system efficiency and sustainability programs
- Sewer Collection System:
    - Update collection system master plan
    - Develop and implement force main asset management program
    - Address gravity sewer mains with condition concerns; implement strategic CCTV program
    - Rehabilitate all sewer pump stations, including wet well concrete, pumps, motors, and electrical
    - Identify and mitigate locations causing high Inflow & Infiltration
    - Address O&M and access concerns through sewer relocations and collaboration with agency partners
    - Implement system efficiency and sustainability programs
- Wastewater Treatment Plant:
    - Replace Return Activated Sludge (RAS) Pump Station
    - Construct Blower System Improvements Project
    - Rehabilitate Treatment Filters 1-4
    - Complete Lower Shops Master Plan
    - Complete structural and electrical upgrades
    - Implement system efficiency and sustainability programs
- Recycled Water and Export System
    - Perform condition assessment of Export System pipelines
    - Update Diamond Valley Ranch Master Plan

Number of employees: 15

Sewer/Water	Laboratory	1032/2032

The Laboratory at The South Tahoe Public Utility District (STPUD) is responsible for ensuring that all the drinking water delivered by STPUD's distribution system is safe and meets all legal requirements. Over one hundred drinking water samples are collected monthly and analyzed. These include private residences, drinking water wells, drinking water storage tanks and dedicated sampling points. Samples are collected as part of established sampling plans and as a follow-up to repaired infrastructure, new construction, and customer complaints.

The laboratory provides support to the Water Resources Manager to ensure safe and sustainable future water supplies. This includes continuous monitoring of past problems such as MTBE contamination as well as future challenges such as PFAS contamination.

The Laboratory is responsible for ensuring that all the wastewater collected by the STPUD collections system is treated adequately, ensuring that recycled water released into the environment meets all legal requirements. The final treated effluent is tested daily. The laboratory provides the Operations department with daily process control data to assure proper treatment.

The Laboratory is responsible for ensuring that none of STPUD's recycled water land applications pollute the groundwater in Alpine County. The laboratory collects samples from the Carson River, irrigation ditches, private homes, soils, reservoirs such as HPR and ICR, and a network of 25 monitoring wells in the Diamond Valley Area.

The Laboratory is responsible for providing water testing for smaller local utilities so that they may ensure the quality of their drinking water and wastewater treatment. A fee is charged for these services.

The Laboratory staff is made up of 5 full-time employees and 2 part time employees. Each of them is responsible for maintaining laboratory certification which includes continuous training as well as for keeping up with changing regulations and increased use of technology.

Number of employees: 7.5

Sewer/Water **Administration** **1040/2040**

Under the guidance of the General Manager, this department is responsible for the efficient administration of all of the affairs of the District, as provided by all applicable Ordinances, Resolutions, or regulations of the District. The General Manager provides leadership and works with staff to make recommendations and implement the policies, decisions, vision, and mission as directed by the Board of Directors. The areas of responsibility under the General Manager's domain include: the operation and management of the District, including the supervision and control of all the District's property; administrative activities; personnel; public information; business and operations, subject to the budgetary guidelines and directives of the Board of Directors. The Administrative staff plans, directs, organizes, coordinates, and provides high quality, effective support to the Board of Directors, the General Manager, and department managers.

Current goals for this department are:

1. Continue to provide support for the Board of Directors through frequent communication and data-driven recommendations.
2. Expand community partnerships to identify opportunities for collaboration and efficiencies.
3. Collaborate with local water and fire entities to identify deficiencies in fire flow, recommend improvements for fire security and improve communication.
4. Continue to develop/incorporate the Strategic Planning Process into the annual budget process.
5. Continue implementing the District Staff Development Program and provide leadership training opportunities where applicable.
6. Adjust budget and expenditures as needed in response to economic situations or special circumstances.
7. Provide leadership, set goals and objectives, and motivate staff to contribute effectively and efficiently while ensuring a customer-service oriented work environment that supports achieving the District's vision, mission, and goals.

Number of employees: 3

Sewer/Water	Human Resources	1044/2044

The Human Resources department is responsible for all aspects of the District's Human Resources, Safety, and Risk Management programs, including administration of labor relations contracts, assistance with collective bargaining, policy development, and oversight of the District's recruitment, training, performance evaluation, discipline, and employee benefits programs. The Human Resources Director also serves as the District's Safety Officer, responsible for implementing, directing, overseeing, and maintaining the District's Injury and Illness Prevention Safety Program and other required safety programs. This department also reviews the District's liability, property, workers' compensation, and employee benefits programs and recommends appropriate insurance according to the District's needs.

The goals and objectives of this department are:

1. Recruit and retain outstanding employees.
2. Provide guidance to all departments to achieve a fair and consistent application of District employment policies.
3. Administer benefits programs in the most cost-efficient manner.
4. Comply with all federal and state regulations for public employers, including implementation and training of all required policies.
5. Provide a safe workplace for employees and strive for a workers' compensation "Ex-mod" rate of 1.0 or lower.
6. Obtain cost-effective liability, property, and other ancillary insurance policies which best meet the District's needs.

Number of employees: 3

Sewer/Water **Public Affairs/Water Conservation** **1046/2046**

The Public Affairs and Water Conservation Department is responsible for overseeing the development, management, and implementation of programs that communicate, promote, and market the District, as well as managing the District's multi-faceted water conservation program. This department is responsible for the oversight and collaboration of public affairs, community education and outreach, media relations, and represents the District at meetings and events. It also manages the legislative affairs, advocating for the District's interests at local, state, and federal levels.

The goals and objectives for this department are:

1. Provide regular public outreach through relevant and reliable media channels.
2. Use concise and plain language and writing style for public communication.
3. Build community partnerships, regional collaboration, and attend/present at community events.
4. Develop and implement strategies at the local, state, and federal level to protect the District's interests.
5. Host annual hands-on, place-based environmental education programs for local youth.
6. Implement water conservation rebates, services, and mandates to increase water efficiency and comply with the Urban Water Use Objective.

Number of Employees: 2

Sewer/Water **Finance** **1050/2050**

Finance is responsible for financial planning, purchasing, warehouse operations, surplus property disposal, grant administration, general accounting functions including accounts payable, payroll, financial reporting, and repayment of loan obligations.

The goals and objectives of this department include:

1. Providing financial accountability to the public through accurate financial reporting, budget development and monitoring.
2. Planning for the financial needs of the District by preparing 10-year forecasts to include revenue, operational expenses and capital outlay projects. This enables the District to provide its customers with stable sewer and water service rates.
3. Promoting financial stewardship throughout the District.
4. Assisting employees in purchasing quality materials and services at cost-effective prices while assuring that all applicable government regulations are met and utilizing best purchasing practices.
5. Maintaining a warehouse with the goals of maximizing responsiveness to customers, increasing employee productivity, and reducing costs by purchasing in bulk.
6. Maximizing available grant funds to help offset capital project costs and operational expenses. Important to this end is identifying potential grants, preparing quality grant applications, submitting required documentation, following all grant regulations, and maintaining timely and accurate grant records.

Number of employees: 10 (This Department also includes Grants, Accounting and Purchasing.)

Sewer/Water **Information Technology** **1056/2056**

The Information Technology (IT) Department serves as a vital solution provider and value add to the District, offering expert, prompt, and courteous technology support. Our services include secure local and wide area network and communication systems, end-user training, consulting, and project management, all designed to enhance staff efficiency and streamline District operations through effective data utilization. To ensure our services remain top-notch, we stay abreast of emerging technologies and best practices by engaging in continuous education and networking with industry professionals. Over the past year, the IT Department has achieved significant milestones by upgrading the District's technology infrastructure to enhance resilience against physical threats, deploying multiple enterprise-wide software solutions to improve end-user access to software and data, and implementing various cybersecurity projects to safeguard the District's digital assets. Our efforts were recognized with the Municipal Information Systems Association of California Excellence in Technology Practices award for 2024. Additionally, we are advancing our initiative to digitize historically paper-driven processes, which accelerates data collection, analysis, and decision-making across the District. The IT Department remains committed to delivering innovative solutions that drive efficiency, security, and excellence throughout the District.

Goals for this budget year are:

1. Continue data integration projects to enrich and contextualize data from different sources.
2. Continue to expand the scope and visibility into network traffic using network security monitoring tools.
3. Implement the Enterprise Asset Management software with enhanced data integrations to meet all District stakeholders' priorities.
4. Continue to digitize paper driven workflows.
5. Provide targeted technology training to all staff to drive user adoption and efficient use of available technology.
6. Continue to follow the IT Strategic Plan recommendations.
7. Continue the District's technology refresh schedule.
8. Continue to improve physical security at District facilities.
9. Continue to develop partnerships and relationships with IT Professionals in the Lake Tahoe Basin
10. Partner with the City of South Lake Tahoe to deploy a unified voice radio system.

Number of employees: 5

Sewer/Water | **Customer Service** | **1060/2060**

Customer Service is a department title and it's also what we do! Greeting our customers and District guests at the front desk, in the field, and over the telephone makes our group the vital "front line." Our primary responsibility is generating the District's annual sewer revenue of $18.2 million and $15 million in water revenue through accurate and equitable monthly billings to more than 18,000 customers. All new customers, whether a modest home builder or giant hotel complex, bring their plans to Customer Service for review and approval before permits are issued.

The fair and consistent application of District rules and regulations is a full-time commitment of the Customer Service staff. The protection of the collection system through pretreatment, grease management, and careful inspection of existing and new facilities, extends to protect the unique Lake Tahoe environment.

The Customer Service Team communicates information to water customers every day concerning water quality, water conservation, water rates, water meters, and the protection of our precious groundwater resources at Lake Tahoe. Our department reads the meters and generates and collects the monthly water bills for more than 14,000 water customers. The inspection of all new water service installations and monitoring of use is part of this department's responsibility.

Vigorous protection of the community's water supply from contamination through cross connections is our highest priority. The Customer Service Inspectors manage an aggressive Backflow Protection Program to ensure our water supply is protected.

Each time a developer, contractor, excavator, or homeowner reports to the central USA Alert that there will be digging in the ground, a special report is distributed, and an Inspector is dispatched to mark the water and sewer lines in the area in order to protect our lines from damage.

Number of employees: 11 (This Department includes Inspections.)

Sewer/Water **Non-Crew** **1080/2080**

The non-crew department could be called the "overhead" division.

This department is charged with expenses that are not controlled by any one supervisor, manager, or administrator. Some examples of expenses accounted for in this department are utilities, insurance, and depreciation.

Number of employees: No employees are assigned to this department, as it is administered by the Finance Division.

2026/27 Budget Combined Funds

Combined Funds

Fiscal Year 2026/27 Budget Summary

	2026/27 Forecast Enterprise Fund	2026/27 Forecast Capital Fund
Beginning Cash Balances	8,622,878	37,816,306
Revenues	58,407,524	6,383,433
Borrowings	-	21,823,113
Available Funds	**$ 67,030,402**	**$ 66,022,852**
Salaries	15,069,270	2,609,498
Benefits	8,387,235	1,004,670
Operations and Maintenance	16,134,203	2,399,125
Capital Outlay	-	35,029,400
Debt Service Payments	3,912,000	4,489,000
Total Cash Outlays	**$ 43,502,708**	**$ 45,531,693**
Balance Before Transfers	23,527,694	20,491,159
Available to Transfer to Capital Fund	(14,526,860)	14,526,860
Transfer to Reserve Funds	-	(15,068,667)
Operating and Capital Reserves	**$ 9,000,834**	**$ 19,949,352**
Rate Stabilization Reserve	**$ -**	**$ 8,000,000**
Debt Reserve	**$ -**	**$ 7,068,667**
Total Reserve(Cash) Balances 6/30/25	**$ 9,000,834**	**$ 35,018,019**

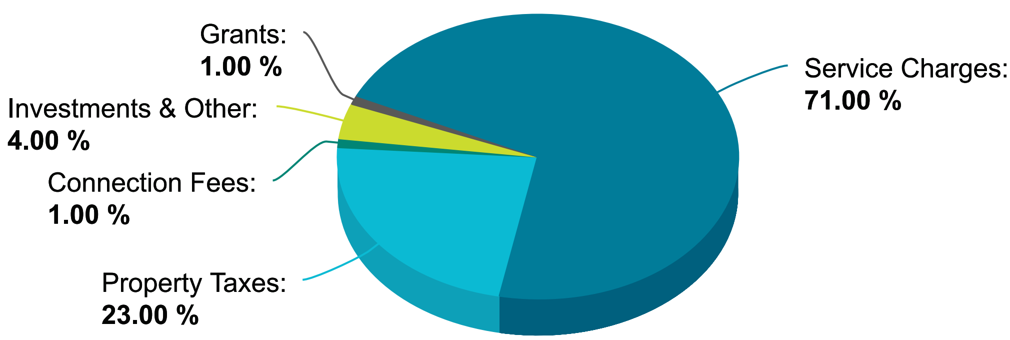
Sewer Budget

Sewer Fund

Fiscal Year 2026/27 Budget Summary

		2026/27 Forecast Enterprise Fund		2026/27 Forecast Capital Fund
Beginning Cash Balances		5,080,270		25,496,906
Revenues		33,681,027		762,660
Borrowings		-		6,989,680
Available Funds	**$**	**38,761,297**	**$**	**33,249,246**
Salaries		9,189,035		1,311,159
Benefits		5,155,393		503,474
Operations And Maintenance		9,793,333		1,315,250
Capital Outlay		-		12,031,400
Debt Service Payments		2,052,000		2,765,000
Total Cash Outlays	**$**	**26,189,761**	**$**	**17,926,283**
Balance Before Transfers		12,571,536		15,322,963
Available To Transfer To Capital Fund		(7,224,095)		7,224,095
Transfer To Reserve Funds		-		(8,073,654)
Operating and Capital Reserves	**$**	**5,347,441**	**$**	**14,473,404**
Rate Stabilization Reserve	**$**	**-**	**$**	**4,000,000**
Debt Reserve	**$**	**-**	**$**	**4,073,654**
Total Reserve(Cash) Balances 6/30/25	**$**	**5,347,441**	**$**	**22,547,058**

Sewer Enterprise Fund
2026/27 Funding Sources



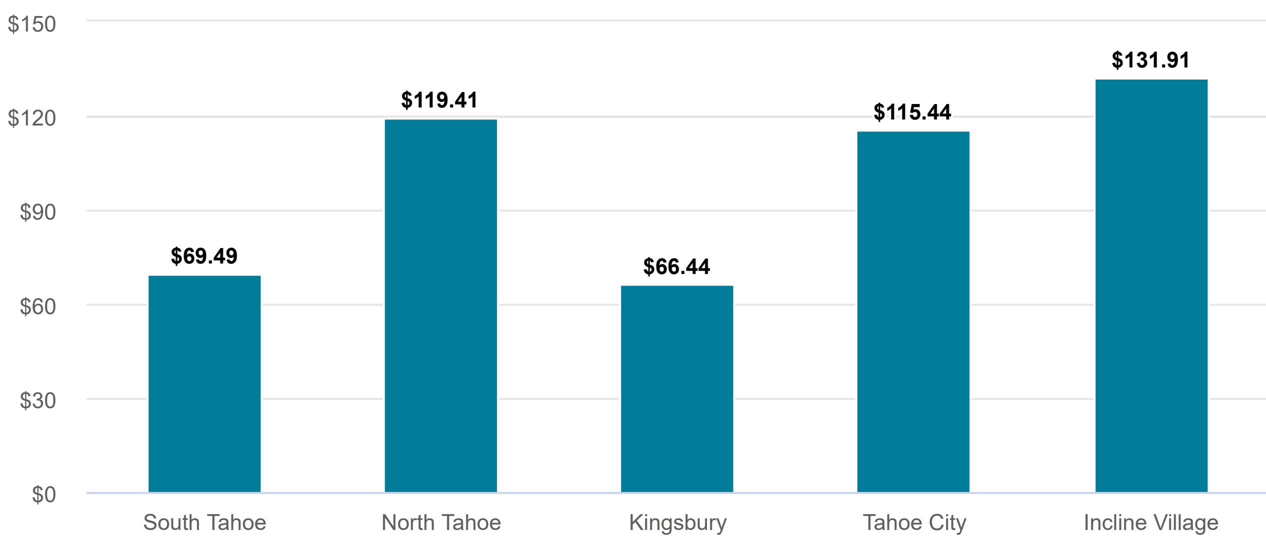
Adopted Budget - Revenue

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 80 - Non Crew									
3101	Service Charge Revenue	15,242,369	16,687,028	18,311,525	20,718,805	22,914,549	13,157,104	22,914,549	24,399,259
Base									24,399,259
								Total	**24,399,259**
3104	Plant Dumping Fees	60,301	25,527	26,083	31,771	20,000	18,179	20,000	20,000
Base									20,000
								Total	**20,000**
3105	Repairs	3,246	(18,123)	5,834	-	-	-	-	-
3107	Returned Check Charges	2,050	2,625	3,125	3,075	2,000	2,125	2,000	2,000
Base									2,000
								Total	**2,000**
3301	Sewer Permit Fee	18,550	19,350	17,550	28,800	20,000	11,250	20,000	20,000
Base									20,000
								Total	**20,000**
3401	Capacity Charge	1,071,632	703,522	468,310	585,290	527,400	568,396	527,400	474,660
Base									474,660
								Total	**474,660**
3501	Secured Taxes	8,635,959	8,533,755	8,360,966	8,184,907	9,877,620	(28,331)	9,877,620	7,847,132
Base									7,847,132
								Total	**7,847,132**
3502	Unsecured Taxes	168,302	201,477	228,716	227,635	193,452	1,007	193,452	180,000
Base									180,000
								Total	**180,000**
3504	Sale of Surplus Assets	-	4,845	24,225	24,650	-	-	-	-
3509	Realized Gain - Loss on Investments	(78,477)	(489,745)	(237,555)	38,562	-	-	-	-
3510	Interest Income	285,179	535,264	890,478	1,250,922	236,000	1,555	236,000	458,000
Base									458,000
								Total	**458,000**
3511 Loss	Fair Market Value Unrealized Gain/	(1,064,415)	313,077	488,681	252,422	-	(113,495)	-	-
3514	Rents and Leases	36,104	38,638	42,642	41,091	31,380	21,067	31,380	32,340
Base									32,340
								Total	**32,340**
3516	Federal Aid	761,935	1,128,702	884,518	342,928	114,000	(121,935)	114,000	288,000
Base									288,000
								Total	**288,000**
3518	State Aid	108,785	389,437	186,461	197,132	-	(7,586)	-	-
3519	State Homeowner Exemption	74,158	73,591	73,640	73,224	59,734	-	59,734	60,000
Base									60,000
								Total	**60,000**
3523	Interest/Penalty Charges	178,443	248,021	257,002	299,149	200,000	154,989	200,000	200,000
Base									200,000
								Total	**200,000**
3540	Other Miscellaneous Income	15,518	28,407	119,400	64,413	274,839	665,457	274,839	230,788
Base									230,788
								Total	**230,788**
3542	Diamond Valley Ranch Revenue	337,698	123,563	336,458	222,114	319,910	144,504	319,910	323,808
Base									323,808
								Total	**323,808**

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
3701 Street Light Revenues	(10)	-	(13)	-	-	-	-	-
3999 Low Income Discount - Contra Revenue	(49,956)	(57,156)	(70,219)	(91,876)	(61,200)	(61,847)	(61,200)	(92,300)
Base								(92,300)
							Total	**(92,300)**
Department 80 - Non Crew Totals	**$25,807,370**	**$28,491,805**	**$30,417,827**	**$32,495,013**	**$34,729,684**	**$14,412,439**	**$34,729,684**	**$34,443,687**
Fund 10 - Sewer Fund Totals	**25,807,370**	**28,491,805**	**30,417,827**	**32,495,013**	**34,729,684**	**14,412,439**	**34,729,684**	**34,443,687**

Sewer Enterprise Fund
2026/27 Local Monthly Sewer Rates
As of July 1, 2026

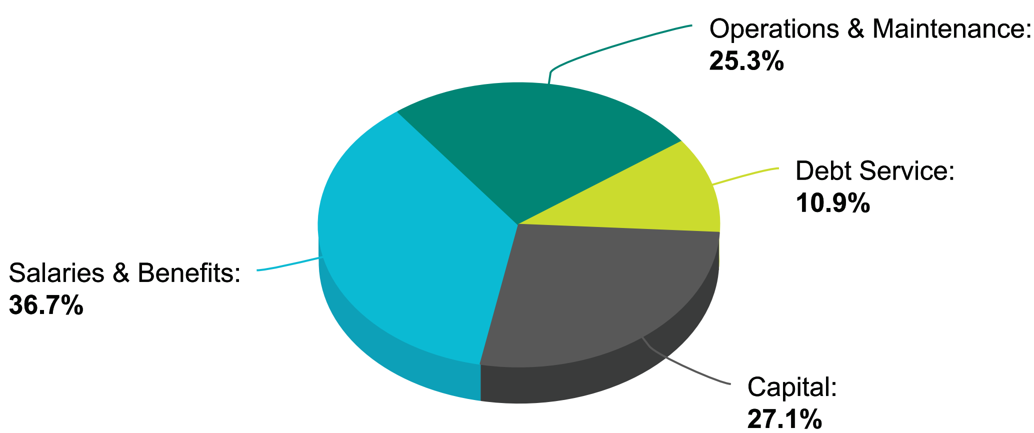


Most Recent Ten-Year

Board Adopted Sewer Rate History

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Avg.
Sewer	6.00%	6.00%	6.00%	5.00%	0.00%	0.00%	8.00%	9.50%	13.50%	9.50%	6.35%
Typical Monthly Sewer Bill	**37.46**	**39.71**	**42.09**	**44.46**	**44.46**	**44.46**	**48.03**	**52.59**	**59.58**	**65.25**	

Sewer Enterprise Fund
2026/27 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2026/27 SEWER BUDGET

	Plant Operations	Operations	Electric	Heavy Maintenance	District Operations	Field Operations	Underground Repair - Sewer	Pumps	Equipment Repair
44XX PROFESSIONAL SERVICES	5,000	-	100	-	6,000	250	-	-	-
45XX INSURANCE	-	-	-	-	-	-	2,500	-	-
46XX PETROLEUM PRODUCTS	-	2,000	2,500	9,000	500	700	48,000	14,550	6,500
47XX OPERATING SUPPLIES	-	521,382	-	-	-	-	-	12,000	-
48XX OFFICE EXPENSES	1,025	2,000	875	1,000	500	500	1,500	700	1,000
49XX PRINTING AND PUBLICATIONS	-	-	-	-	-	-	-	-	-
50XX RENTS AND LEASES	-	-	-	-	-	-	-	-	-
60XX REPAIRS AND MAINTENANCE	100	33,850	103,000	131,075	250	100	376,520	119,825	109,500
61XX RESEARCH/MONITORING	-	-	-	-	-	-	-	-	-
62XX TRAVEL/EDUC/MEMBRSHPS	6,925	34,420	6,450	12,825	1,700	621	33,240	9,425	2,900
63XX UTILITIES	-	400	-	-	-	-	2,150	5,000	-
65XX MISC EXPENSES	-	-	-	-	-	-	-	-	-
66XX OTHER OPERATING EXP	243,300	246,000	3,300	15,000	1,000	104,700	5,000	-	-
67XX NON OPERATING EXP	-	-	-	-	-	-	-	-	-
26/27 BUDGET	**256,350**	**840,052**	**116,225**	**168,900**	**9,950**	**106,871**	**468,910**	**161,500**	**119,900**
25/26 ADOPTED BUDGET	**231,800**	**846,052**	**113,875**	**152,425**	**4,450**	**106,671**	**450,065**	**147,525**	**86,400**
INCREASE/(DECREASE)	**24,550**	**(6,000)**	**2,350**	**16,475**	**5,500**	**200**	**18,845**	**13,975**	**33,500**
% CHANGE	**10.59%**	**-0.71%**	**2.06%**	**10.81%**	**123.60%**	**0.19%**	**4.19%**	**9.47%**	**38.77%**

SUMMARY OF OPERATIONS AND MAINTENANCE (Continued)

2026/27 SEWER BUDGET

	Engineering	Laboratory	Water Reuse	Administration	Board of Directors	Human Resources	Public Affairs/ Water Cons	Finance	Accounting
44XX PROFESSIONAL SERVICES	1,126,250	-	16,525	2,500	25,250	22,000	45,050	59,875	36,476
45XX INSURANCE	-	-	-	-	-	-	-	-	-
46XX PETROLEUM PRODUCTS	5,300	2,000	26,200	1,000	-	-	-	-	-
47XX OPERATING SUPPLIES	-	41,000	100	-	-	-	-	-	-
48XX OFFICE EXPENSES	6,200	4,000	3,000	1,000	250	1,700	750	1,975	3,025
49XX PRINTING AND PUBLICATIONS	100	-	-	100	-	12,900	-	500	-
50XX RENTS AND LEASES	-	-	20,000	-	-	-	-	-	-
60XX REPAIRS AND MAINTENANCE	150,500	19,750	85,525	1,825	-	31,250	100	1,975	100
61XX RESEARCH/MONITORING	-	45,000	-	-	-	-	-	-	-
62XX TRAVEL/EDUC/MEMBRSHPS	23,250	8,010	4,750	3,000	29,100	18,600	6,500	10,048	5,980
63XX UTILITIES	-	-	14,600	-	-	-	-	-	-
65XX MISC EXPENSES	-	-	-	-	-	-	-	-	-
66XX OTHER OPERATING EXP	3,650	4,500	176,750	6,000	12,500	2,750	45,000	-	-
67XX NON OPERATING EXP	-	-	-	-	-	-	-	-	29,800
26/27 BUDGET	**1,315,250**	**124,260**	**347,450**	**15,425**	**67,100**	**89,200**	**97,400**	**74,373**	**75,381**
25/26 ADOPTED BUDGET	**1,540,665**	**92,600**	**322,825**	**14,354**	**52,375**	**90,775**	**98,825**	**70,788**	**71,245**
INCREASE/(DECREASE)	**(225,415)**	**31,660**	**24,625**	**1,071**	**14,725**	**(1,575)**	**(1,425)**	**3,585**	**4,136**
% CHANGE	**-14.63%**	**34.19%**	**7.63%**	**7.46%**	**28.11%**	**-1.74%**	**-1.44%**	**5.06%**	**5.81%**

SUMMARY OF OPERATIONS AND MAINTENANCE (Continued)

2026/27 SEWER BUDGET

	Purchasing	Information Technology	Customer Service	Inspections	Non Crew	2027 Adopted	2026 Adopted Budget	INCREASE (DECREASE) Adopted
44XX PROFESSIONAL SERVICES	450	-	6,250	-	-	1,351,976	1,617,540	(265,564)
45XX INSURANCE	-	-	1,500	-	605,000	609,000	609,000	-
46XX PETROLEUM PRODUCTS	400	450	-	5,000	-	124,100	124,900	(800)
47XX OPERATING SUPPLIES	-	-	-	-	-	574,482	573,382	1,100
48XX OFFICE EXPENSES	700	66,350	59,900	250	500	158,700	155,425	3,275
49XX PRINTING AND PUBLICATIONS	1,000	-	24,500	-	-	39,100	38,450	650
50XX RENTS AND LEASES	-	-	2,124	-	192,000	214,124	214,124	-
60XX REPAIRS AND MAINTENANCE	53,220	484,399	140,900	9,100	5,500	1,858,364	1,736,017	122,347
61XX RESEARCH/MONITORING	-	-	-	-	-	45,000	33,000	12,000
62XX TRAVEL/EDUC/MEMBRSHPS	3,537	19,200	5,255	3,800	-	249,536	216,703	32,833
63XX UTILITIES	-	650	130	500	4,081,900	4,105,330	4,107,930	(2,600)
65XX MISC EXPENSES	-	-	-	-	2,200	2,200	2,200	-
66XX OTHER OPERATING EXP	-	-	5,000	-	834,623	1,709,073	1,644,238	64,835
67XX NON OPERATING EXP	-	-	-	-	37,798	67,598	111,680	(44,082)
26/27 BUDGET	**59,307**	**571,049**	**245,559**	**18,650**	**5,759,521**	**11,108,583**	**11,184,589**	**(76,006)**
25/26 ADOPTED BUDGET	**41,600**	**590,487**	**238,509**	**16,550**	**5,803,728**		**11,184,589**	
INCREASE/(DECREASE)	**17,707**	**(19,438)**	**7,050**	**2,100**	**(44,207)**			**(76,006)**
% CHANGE	**42.56%**	**-3.29%**	**2.96%**	**12.69%**	**-0.76%**			

SUMMARY OF SALARIES AND BENEFITS

2026/27 SEWER BUDGET

	Plant Operations	Operations	Electric	Heavy Maintenance	District Operations	Field Operations	Underground Repair - Sewer	Pumps
Regular Salaries - Wages	220,449	2,209,396	263,212	836,968	134,238	104,791	877,660	631,492
Wages Overtime	-	127,628	10,000	10,000	-	-	25,000	25,000
Wages Double Time	-	50,453	500	2,100	-	-	2,500	5,000
Wages - Part Time	-	30,000	-	36,000	-	-	80,000	20,000
Wages - Part Time Overtime	-	-	-	-	-	-	300	250
Wages - Part Time Double Time	-	-	-	-	-	-	-	-
GRAND TOTAL SALARIES	**220,449**	**2,417,477**	**273,712**	**885,068**	**134,238**	**104,791**	**985,460**	**681,742**
26/27 BUDGETED BENEFITS	**155,653**	**1,420,289**	**168,622**	**538,635**	**36,445**	**70,522**	**541,077**	**396,570**
TOTAL SALARIES AND BENEFITS	**376,102**	**3,837,766**	**442,334**	**1,423,703**	**170,683**	**175,313**	**1,526,537**	**1,078,312**
25/26 BUDGETED	**336,029**	**3,652,160**	**423,500**	**1,369,355**	**152,560**	**163,618**	**1,639,598**	**1,000,588**
INCREASE/(DECREASE)	**40,073**	**185,606**	**18,834**	**54,348**	**18,123**	**11,695**	**(113,061)**	**77,724**

SUMMARY OF SALARIES AND BENEFITS (Continued)

2026/27 SEWER BUDGET

	Equipment Repair	Engineering	Laboratory	Water Reuse	Administration	Board of Directors	Human Resources	Public Affairs/ Water Cons
Regular Salaries - Wages	227,989	1,222,659	449,468	320,826	322,782	12,000	247,339	101,710
Wages Overtime	2,500	70,000	20,000	15,000	150	-	500	-
Wages Double Time	250	500	3,000	1,000	-	-	-	-
Wages - Part Time	-	17,500	36,250	18,000	-	-	-	-
Wages - Part Time Overtime	-	500	3,000	-	-	-	-	-
Wages - Part Time Double Time	-	-	50	-	-	-	-	-
GRAND TOTAL SALARIES	**230,739**	**1,311,159**	**511,768**	**354,826**	**322,932**	**12,000**	**247,839**	**101,710**
26/27 BUDGETED BENEFITS	**139,892**	**503,474**	**245,280**	**151,790**	**160,495**	**90,555**	**134,700**	**73,571**
TOTAL SALARIES AND BENEFITS	**370,631**	**1,814,633**	**757,048**	**506,616**	**483,427**	**102,555**	**382,539**	**175,281**
25/26 BUDGETED	**323,544**	**1,821,123**	**635,662**	**479,510**	**447,405**	**94,680**	**362,948**	**163,087**
INCREASE/(DECREASE)	**47,087**	**(6,490)**	**121,386**	**27,106**	**36,022**	**7,875**	**19,591**	**12,194**

SUMMARY OF SALARIES AND BENEFITS (Continued)

2026/27 SEWER BUDGET

	Finance	Accounting	Purchasing	Information Technology	Customer Service	Inspections	2027 Adopted	2026 Adopted Budget	INCREASE (DECREASE) Adopted
Regular Salaries - Wages	308,352	250,076	117,644	361,106	338,586	262,505	9,821,248	9,558,752	262,496
Wages Overtime	100	5,000	315	2,600	750	5,000	319,543	252,865	66,678
Wages Double Time	-	-	-	250	-	-	65,553	71,000	(5,447)
Wages - Part Time	-	20,000	-	32,000	-	-	289,750	281,250	8,500
Wages - Part Time Overtime	-	-	-	-	-	-	4,050	1,750	2,300
Wages - Part Time Double Time	-	-	-	-	-	-	50	100	(50)
GRAND TOTAL SALARIES	**308,452**	**275,076**	**117,959**	**395,956**	**339,336**	**267,505**	**10,500,194**	**10,165,717**	**334,477**
26/27 BUDGETED BENEFITS	**148,469**	**122,578**	**74,730**	**203,265**	**161,674**	**120,581**	**5,658,867**	**5,322,387**	**336,480**
TOTAL SALARIES AND BENEFITS	**456,921**	**397,654**	**192,689**	**599,221**	**501,010**	**388,086**	**16,159,061**	**15,488,104**	**670,957**
25/26 BUDGETED	**414,094**	**397,658**	**222,110**	**558,212**	**477,114**	**353,549**		**15,488,104**	
INCREASE/(DECREASE)	**42,827**	**(4)**	**(29,421)**	**41,009**	**23,896**	**34,537**			**670,957**

2026/27 SEWER CAPITAL OUTLAY

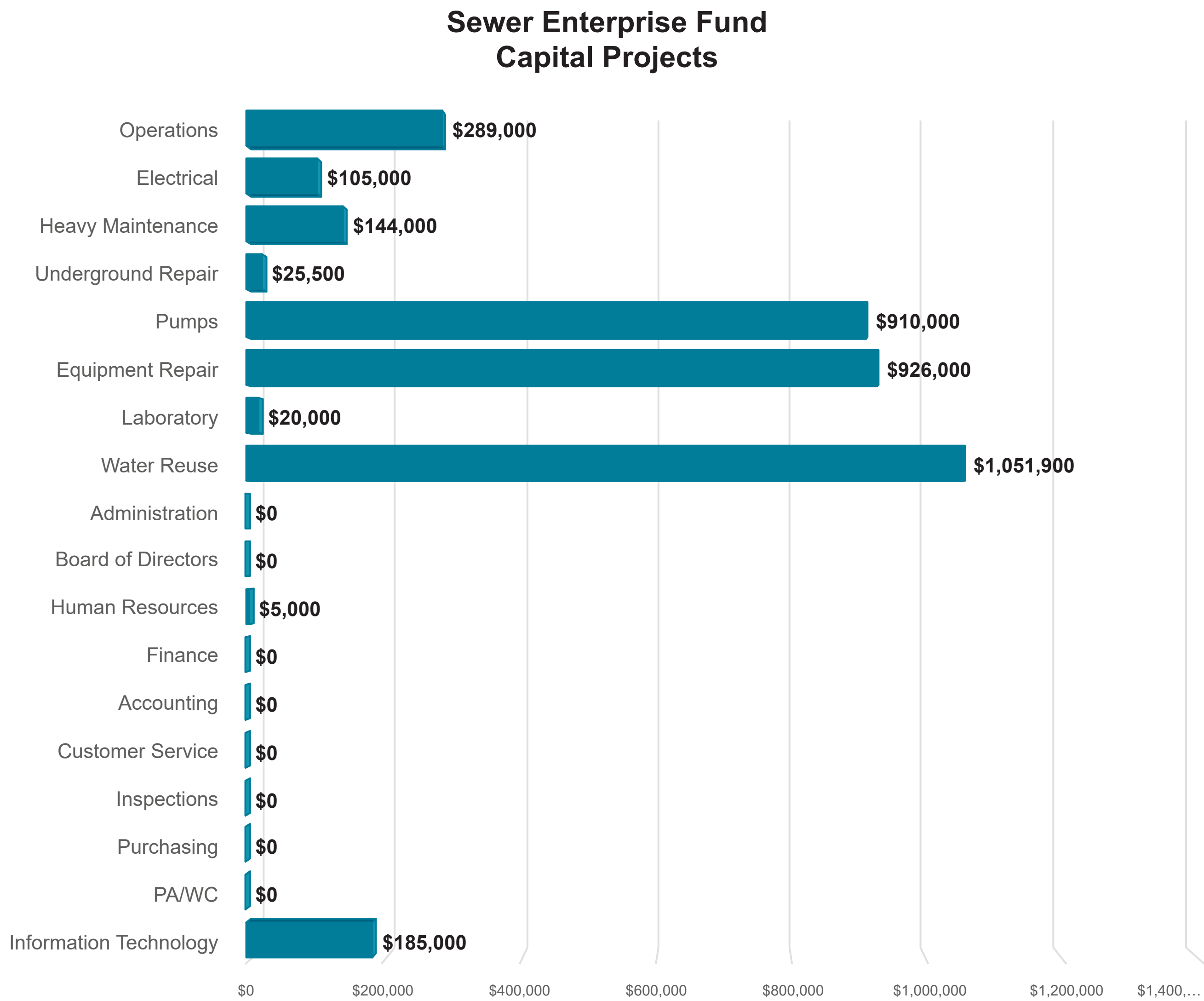
DETAIL OF ENGINEERING OPERATING EXPENSES

		2027 Adopted	2026 Adopted Budget	Increase (Decrease) Adopted
44XX	PROFESSIONAL SERVICES	1,126,250	1,350,500	(224,250)
46XX	PETROLEUM PRODUCTS	5,300	5,300	-
48XX	OFFICE EXPENSES	6,200	6,325	(125)
49XX	PRINTING AND PUBLICATIONS	100	125	(25)
60XX	REPAIRS AND MAINTENANCE	150,500	149,940	560
62XX	TRAVEL/EDUC/MEMBRSHPS	23,250	25,000	(1,750)
63XX	UTILITIES	-	100	(100)
66XX	OTHER OPERATING EXP	3,650	3,375	275
Total 2027 - FY CY-BY Proposed		**$1,315,250**	**$1,540,665**	**$(225,415)**

2026/27 SEWER CAPITAL OUTLAY

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	2027 Adopted	2026 Adopted Budget	Increase (Decrease) Adopted
Regular Salaries - Wages	1,222,659	1,187,950	34,709
Wages Overtime	70,000	70,000	-
Wages Double Time	500	500	-
Wages - Part Time	17,500	35,000	(17,500)
Wages - Part Time Overtime	500	500	-
Total 2027 - FY CY-BY Proposed	**$1,311,159**	**$1,293,950**	**$17,209**
2027 - FY CY-BY Proposed	**$503,474**	**$527,173**	**$(23,699)**
2027 - FY CY-BY Proposed	**$1,814,633**	**$1,821,123**	**$(6,490)**



Engineering Projects $8,370,000
Engineering Salaries/O&M $3,129,883

2026/27 SEWER CAPITAL OUTLAY

	Department 12 - Operations	Department 14 - Electric	Department 16 - Heavy Maintenance	Department 18 - District Operations	Department 20 - Field Operations	Department 22 - Underground Repair - Sewer	Department 26 - Pumps	Department 28 - Equipment Repair	Department 30 - Engineering	Department 32 - Laboratory	Department 34 - Water Reuse	Department 40 - Adminis- tration	Department 42 - Board of Directors	Department 44 - Human Resources	Department 46 - Public Affairs/ Water Cons	Department 50 - Finance	Department 52 - Accounting	Department 54 - Purchasing	Department 56 - Information Technology	Department 60 - Customer Service	Department 62 - Inspections	Total 2027 - FY CY-BY Proposed
Operations																						
8204 Replace Chemical Storage Tank	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000
8600 Misc. Plant Improvements	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000
8601 ERB Flow Meter	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
8738 EPA Spill Control & Counter-measure Plan	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,000
8739 Replace H2S Meter	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000
8740 Replace Polymer Pump	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
8741 4" Portable Pump	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000
8742 10" #3 Water Meter	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
8743 30" ERB Valve	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
Electric																						
8008 Plant Secondary/Final Effluent Motor Rebuild	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8200 Misc Sewer Motor Rebuilds (TBD)	-	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,000
8201 Replace VFD SPS (TBD)	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
8423 Pump Station PLC's	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Heavy Maintenance																						
8196 Rebuild Biosolids Sludge Pump	-	-	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000
8197 Replace Roll Up Door	-	-	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000
8336 ERB Repairs	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000

	Department 12 - Operations	Department 14 - Electric	Department 16 - Heavy Maintenance	Department 18 - District Operations	Department 20 - Field Operations	Department 22 - Underground Repair - Sewer	Department 26 - Pumps	Department 28 - Equipment Repair	Department 30 - Engineering	Department 32 - Laboratory	Department 34 - Water Reuse	Department 40 - Adminis-tration	Department 42 - Board of Directors	Department 44 - Human Resources	Department 46 - Public Affairs/ Water Cons	Department 50 - Finance	Department 52 - Accounting	Department 54 - Purchasing	Department 56 - Information Technology	Department 60 - Customer Service	Department 62 - Inspections	Total 2027 - FY CY-BY Proposed
8337 Pond 2 SUMP Pump	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
8338 Final/ Secondary Pump Rebuilds	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
8343 Rebuild Liners for Sludge Augers	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8471 Centrifuge Rebuild	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8722 Replace A-Line Surge Air Compressor	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
8723 Camel Dump Pump	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000
Underground Repair - Sewer																						
8261 Smart Cover	-	-	-	-	-	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,000
8395 Confined Space Equipment	-	-	-	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500
Pumps																						
8212 Security Measures	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
8213 Misc Sewer Pump Rebuilds (TBD)	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000
8700 LPPS Spare 1000HP Pump #3/4	-	-	-	-	-	-	750,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750,000
8701 Spare 75hp Vaughn Submersible Pump - UTSPS	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Equipment Repair																						
8198 Replace Generator (TBD)	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000
8232 Replace Engine/ Transmission TBD	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
8383 Replace Water Reuse Utility Vehicle	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000

Sewer Budget >> Sewer Budget

	Department 12 - Operations	Department 14 - Electric	Department 16 - Heavy Maintenance	Department 18 - District Operations	Department 20 - Field Operations	Department 22 - Underground Repair - Sewer	Department 26 - Pumps	Department 28 - Equipment Repair	Department 30 - Engineering	Department 32 - Laboratory	Department 34 - Water Reuse	Department 40 - Adminis-tration	Department 42 - Board of Directors	Department 44 - Human Resources	Department 46 - Public Affairs/ Water Cons	Department 50 - Finance	Department 52 - Accounting	Department 54 - Purchasing	Department 56 - Information Technology	Department 60 - Customer Service	Department 62 - Inspections	Total 2027 - FY CY-BY Proposed
8626 New Sewer Hydro #53	-	-	-	-	-	-	-	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000
8627 Portable Generator SE #3 250KW	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
8629 New Excavator - Water Reuse	-	-	-	-	-	-	-	351,000	-	-	-	-	-	-	-	-	-	-	-	-	-	351,000
8630 New Chipper	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
8631 Truck #20 Vacuum	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
8717 Replace URS Truck #1	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000
8718 Replace Lab Truck #49	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000
8719 HR Department Vehicle	-	-	-	-	-	-	-	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000
8720 Mobile Light Towers (x2)	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
Engineering																						
7800 LPPS Pump Efficiency Monitoring	-	-	-	-	-	-	-	-	206,000	-	-	-	-	-	-	-	-	-	-	-	-	206,000
8058 Bijou PS Rehab	-	-	-	-	-	-	-	-	3,992,000	-	-	-	-	-	-	-	-	-	-	-	-	3,992,000
8265 Bio Building HVAC Upgrades	-	-	-	-	-	-	-	-	309,000	-	-	-	-	-	-	-	-	-	-	-	-	309,000
8267 Server Room HVAC Upgrades	-	-	-	-	-	-	-	-	181,000	-	-	-	-	-	-	-	-	-	-	-	-	181,000
8275 Misc Sewer Projects (TBD)	-	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	-	500,000
8461 Keys CIPP Project	-	-	-	-	-	-	-	-	515,000	-	-	-	-	-	-	-	-	-	-	-	-	515,000
8478 WWTP Ballast Ponds	-	-	-	-	-	-	-	-	1,262,000	-	-	-	-	-	-	-	-	-	-	-	-	1,262,000
8479 RAS Building Rehab	-	-	-	-	-	-	-	-	155,000	-	-	-	-	-	-	-	-	-	-	-	-	155,000
8486 FLL FM Shorezone Stabilization	-	-	-	-	-	-	-	-	258,000	-	-	-	-	-	-	-	-	-	-	-	-	258,000

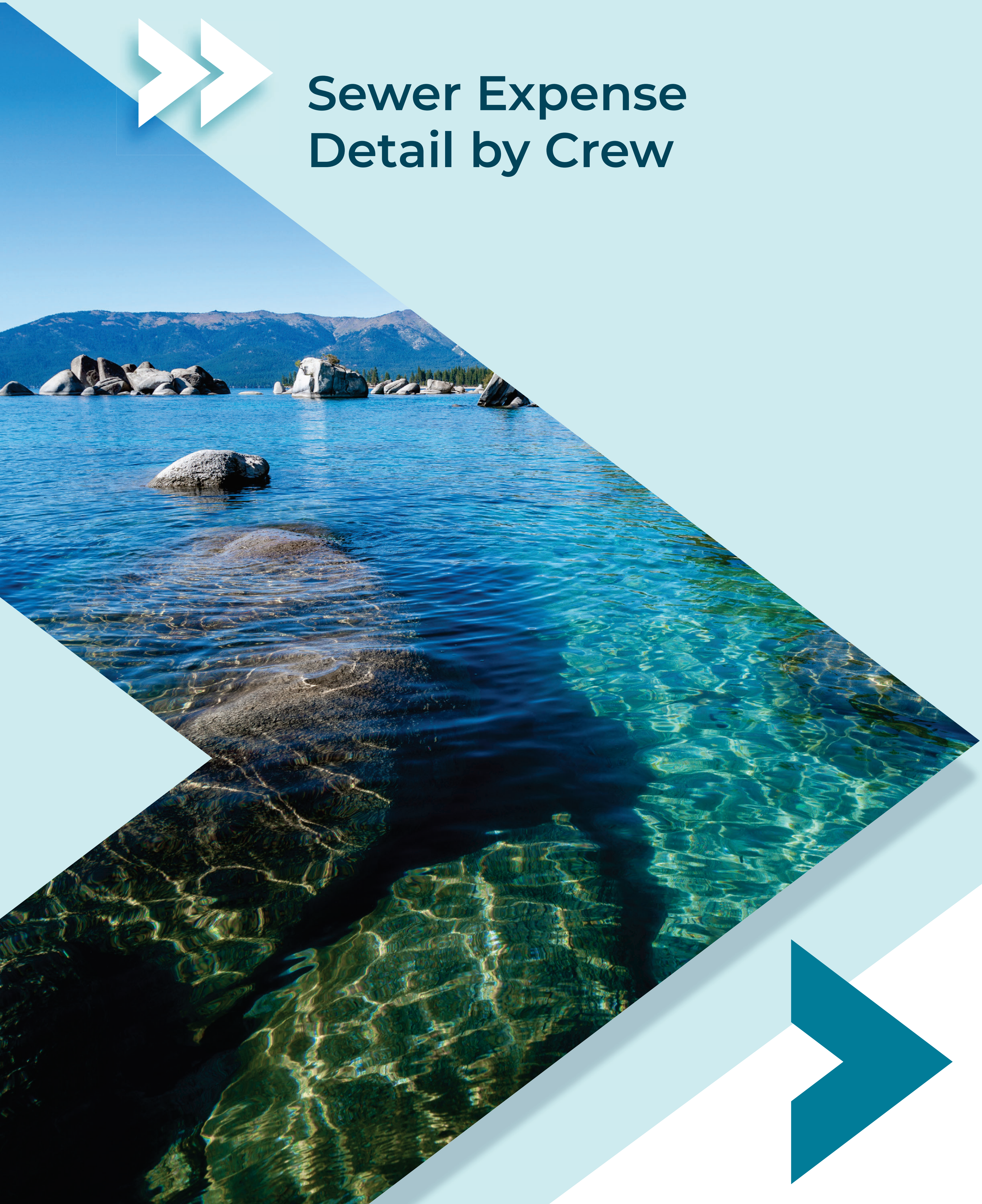
	Department 12 - Operations	Department 14 - Electric	Department 16 - Heavy Maintenance	Department 18 - District Operations	Department 20 - Field Operations	Department 22 - Underground Repair - Sewer	Department 26 - Pumps	Department 28 - Equipment Repair	Department 30 - Engineering	Department 32 - Laboratory	Department 34 - Water Reuse	Department 40 - Adminis-tration	Department 42 - Board of Directors	Department 44 - Human Resources	Department 46 - Public Affairs/ Water Cons	Department 50 - Finance	Department 52 - Accounting	Department 54 - Purchasing	Department 56 - Information Technology	Department 60 - Customer Service	Department 62 - Inspections	Total 2027 - FY CY-BY Proposed
8666 PT (Larch to Ski Run) - MH Adj/ Aband	-	-	-	-	-	-	-	-	52,000	-	-	-	-	-	-	-	-	-	-	-	-	52,000
8710 Sewer Force Main Asset Management	-	-	-	-	-	-	-	-	206,000	-	-	-	-	-	-	-	-	-	-	-	-	206,000
8712 Centrifuge #1 Replacement	-	-	-	-	-	-	-	-	64,000	-	-	-	-	-	-	-	-	-	-	-	-	64,000
8745 GIS Utility Network	-	-	-	-	-	-	-	-	515,000	-	-	-	-	-	-	-	-	-	-	-	-	515,000
8755 Boneyard Improvements Project	-	-	-	-	-	-	-	-	52,000	-	-	-	-	-	-	-	-	-	-	-	-	52,000
8756 Bal Bijou Road Gravity Main CIPP	-	-	-	-	-	-	-	-	103,000	-	-	-	-	-	-	-	-	-	-	-	-	103,000
Laboratory																						
8733 Replace Raw Sampler	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
8734 Quanti-Tray Sealer	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
8735 Replace Geotech Pump Controller	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Water Reuse																						
8301 Alfalfa Field Rehabilitation	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	15,000
8536 Water Reuse Diamond Ditch Rehab	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000
8653 Misc. Undesignated Projects	-	-	-	-	-	-	-	-	-	-	36,900	-	-	-	-	-	-	-	-	-	-	36,900
Human Resources																						
7526 Mobile Trailer Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	5,000
Information Technology																						
8331 Replace Domain Controller	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000

Sewer Budget >> Sewer Budget

	Department 12 - Operations	Department 14 - Electric	Department 16 - Heavy Maintenance	Department 18 - District Operations	Department 20 - Field Operations	Department 22 - Underground Repair - Sewer	Department 26 - Pumps	Department 28 - Equipment Repair	Department 30 - Engineering	Department 32 - Laboratory	Department 34 - Water Reuse	Department 40 - Adminis-tration	Department 42 - Board of Directors	Department 44 - Human Resources	Department 46 - Public Affairs/ Water Cons	Department 50 - Finance	Department 52 - Accounting	Department 54 - Purchasing	Department 56 - Information Technology	Department 60 - Customer Service	Department 62 - Inspections	Total 2027 - FY CY-BY Proposed
8406 Strategic Plan Implementation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000
8504 Backup Power Server Room	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
8505 Network Equipment/ Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	15,000
8725 Strategic Plan Update	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	-	40,000
8726 Backup Server Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
8727 Cyber Audit Refresh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	30,000
8728 Form 700 Process	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
TOTAL CAPITAL OUTLAY 26/27	**289,000**	**105,000**	**144,000**	**-**	**-**	**25,500**	**910,000**	**926,000**	**8,370,000**	**20,000**	**1,051,900**	**-**	**-**	**5,000**	**-**	**-**	**-**	**-**	**185,000**	**-**	**-**	**12,031,400**
Capital Outlay 25/26	**40,000**	**485,551**	**363,000**	**-**	**-**	**59,000**	**1,234,000**	**1,062,498**	**11,763,663**	**107,000**	**262,455**	**-**	**75,000**	**1,700**	**-**	**19,000**	**-**	**-**	**613,600**	**40,000**	**-**	**16,126,467**
INCREASE(DE-CREASE)	**249,000**	**(380,551)**	**(219,000)**	**-**	**-**	**(33,500)**	**(324,000)**	**(136,498)**	**(3,393,663)**	**(87,000)**	**789,445**	**-**	**(75,000)**	**3,300**	**-**	**(19,000)**	**-**	**-**	**(428,600)**	**(40,000)**	**-**	**(4,095,067)**

This Page Intentionally Left Blank

Sewer Expense Detail by Crew



Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 10 - Plant Operations									
4101	Regular Salaries - Wages	164,115	177,820	131,276	220,606	204,640	116,187	204,640	220,449
Base									220,449
								Total	**220,449**
4301	FICA Taxes	10,561	20,272	17,980	15,410	13,420	7,720	13,420	14,636
Base									14,636
								Total	**14,636**
4302	Dental Self Insured	1,937	1,744	2,045	1,616	1,592	1,074	1,592	1,668
Base									1,668
								Total	**1,668**
4304	Vision	284	287	355	284	284	189	284	284
Base									284
								Total	**284**
4305	Retirement Health Savings Account	2,986	3,078	13,263	3,710	4,191	3,083	4,191	4,962
Base									4,962
								Total	**4,962**
4306	Workers Compensation	899	1,849	840	1,031	1,494	468	1,494	1,609
Base									1,609
								Total	**1,609**
4308	Uniforms	-	-	-	21	-	1	-	-
4309	Health Savings Account - ER Portion	2,600	-	-	-	-	-	-	-
4310	ACWA Medical Insurance	19,885	24,481	34,080	30,105	32,327	21,551	32,327	35,560
Base									35,560
								Total	**35,560**
4311	Life Insurance	501	520	635	517	474	412	474	618
Base									618
								Total	**618**
4312	Long Term Disability - Management	1,151	1,188	1,434	1,181	1,205	974	1,205	1,448
Base									1,448
								Total	**1,448**
4313	AFLAC Administrative fee - ER Portion	-	-	21	36	-	24	25	25
Base									25
								Total	**25**
4315	CalPERS Classic ER Contribution	43,894	42,029	47,830	68,517	76,402	19,547	76,402	94,843
Base									94,843
								Total	**94,843**
4330	Health Savings Account Admin fee - ER Por	18	18	-	-	-	-	-	-
4405	Contractual Services	41,399	49,651	-	-	25	6,149	28,000	5,000
FY26 will have Stormwater Prevention Plan Update, ongoing $5k annual for QISP (Qualified Industrial Storm Practitioner)									
4460	Special Reports	-	-	-	-	100	-	-	-
4820	Office Supplies	424	600	672	452	625	175	625	1,025
1x New Office Chair									
6075	Safety Equipment - Physicals	-	-	-	-	100	-	100	100
Base									100
								Total	**100**
6200	Travel - Meetings - Education	200	3,113	2,469	4,186	7,500	2,246	7,500	6,000
CASA									3,000
WEF									3,000
								Total	**6,000**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
6250	Dues - Memberships - Certification	105	375	361	-	750	957	1,000	925
AWWA									200
SWRCB									350
WEF									375
								Total	**925**
6520	Supplies	21	23	9	-	-	-	-	-
6650	Regulatory Operating Permits	186,886	194,229	210,179	212,990	222,700	218,601	243,000	243,300
CA Dept of Water Resources - ERB									10,000
El Dorado County Air Quality									2,000
El Dorado County Environmental Mgmt									1,300
SWRCB									5,000
SWRCB - WWTP Permit									225,000
								Total	**243,300**
Department 10 - Plant Operations Totals		**477,867**	**521,277**	**463,449**	**560,662**	**567,829**	**399,358**	**616,279**	**632,452**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
4101	Regular Salaries - Wages	1,570,277	1,563,572	1,683,160	1,998,664	2,182,089	1,068,067	2,182,089	2,209,396
Base									2,209,396
								Total	**2,209,396**
4102	Wages Overtime	72,448	83,406	109,549	93,191	80,000	81,151	80,000	127,628
Base									127,628
								Total	**127,628**
4103	Wages Double Time	49,703	41,629	51,391	55,907	55,000	45,198	55,000	50,453
Base									50,453
								Total	**50,453**
4201	Wages - Part Time	13,477	-	-	-	-	-	-	30,000
Base									30,000
								Total	**30,000**
4202	Wages - Part Time Overtime	555	-	-	-	-	-	-	-
4301	FICA Taxes	120,247	125,634	135,885	161,818	176,132	97,912	176,132	184,496
Base									184,496
								Total	**184,496**
4302	Dental Self Insured	29,880	26,706	24,736	25,702	25,469	16,771	25,469	26,690
Base									26,690
								Total	**26,690**
4303	Unemployment Insurance	-	-	-	45	-	-	-	-
4304	Vision	4,472	4,393	4,400	4,520	4,543	2,955	4,543	4,543
Base									4,543
								Total	**4,543**
4305	Retirement Health Savings Account	22,063	22,143	23,468	26,798	28,209	18,819	28,209	31,029
Base									31,029
								Total	**31,029**
4306	Workers Compensation	31,284	71,649	33,953	36,903	58,608	16,023	58,608	60,856
Base									60,856
								Total	**60,856**
4308	Uniforms	6,785	6,757	6,442	6,878	7,000	4,076	7,000	7,000
Base									7,000
								Total	**7,000**
4309	Health Savings Account - ER Portion	22,000	23,300	23,300	33,000	26,000	27,716	28,000	25,000
Base									25,000
								Total	**25,000**
4310	ACWA Medical Insurance	371,656	336,082	326,309	378,964	403,048	256,307	403,048	428,190
Base									428,190
								Total	**428,190**
4311	Life Insurance	3,109	3,102	3,099	3,186	3,202	2,078	3,202	3,190
Base									3,190
								Total	**3,190**
4313	AFLAC Administrative fee - ER Portion	126	108	87	72	150	24	150	150
Base									150
								Total	**150**
4314	Long Term Disability - Union	3,420	3,421	3,422	3,533	3,533	2,300	3,533	3,533
Base									3,533
								Total	**3,533**
4315	CalPERS Classic ER Contribution	323,103	371,134	370,427	409,269	531,077	102,314	531,077	563,938

Sewer Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								563,938
							Total	**563,938**
4325 CalPERS PEPRA ER Contribution	25,895	27,573	36,197	54,611	67,711	38,194	67,711	81,285
Base								81,285
							Total	**81,285**
4330 Health Savings Account Admin fee - ER Por	319	336	351	375	389	259	389	389
Base								389
							Total	**389**
4610 Gasoline Expense	1,094	1,350	1,572	786	1,500	421	1,500	1,500
Base								1,500
							Total	**1,500**
4620 Diesel Expense	2,282	1,367	202	315	500	139	500	500
Base								500
							Total	**500**
4720 Polymer	135,476	91,646	164,365	98,706	154,157	94,360	154,157	154,157
Base								154,157
							Total	**154,157**
4740 Carbon	-	10,995	-	12,605	13,200	-	13,200	13,200
Base								13,200
							Total	**13,200**
4755 Hypochlorite	115,888	293,018	323,539	188,353	335,000	152,834	335,000	335,000
Base								335,000
							Total	**335,000**
4760 Laboratory Supplies	3,090	3,600	3,388	3,471	3,500	2,041	3,500	3,500
Base								3,500
							Total	**3,500**
4770 Sodium Hydroxide	10,374	20,367	13,503	11,397	12,025	9,464	12,025	12,025
2 Loads, every 3yrs								12,000
PAC's (as needed)								25
							Total	**12,025**
4790 Other Supplies	3,840	481	1,056	2,361	3,500	-	3,500	3,500
Base								3,500
							Total	**3,500**
4820 Office Supplies	1,633	2,098	1,453	1,084	2,000	792	2,000	2,000
Base								2,000
							Total	**2,000**
6020 Headworks Equipment & Building	2,252	4,775	3,722	3,289	5,000	1,374	5,000	5,000
Base								5,000
							Total	**5,000**
6021 Primary Equipment	4,850	-	325	-	1,000	-	1,000	1,000
Base								1,000
							Total	**1,000**
6022 Secondary Equipment	5,961	7,805	1,690	292	1,500	-	1,500	1,500
Base								1,500
							Total	**1,500**
6023 Filter Equipment - Building	-	-	-	-	500	-	500	500
Base								500
							Total	**500**
6025 Laboratory Equipment	2,841	499	2,169	1,545	2,600	605	2,600	2,600
Base								2,600
							Total	**2,600**
6030 Service Contracts	1,884	576	421	594	1,700	235	1,700	1,700

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base									1,700
								Total	**1,700**
6040	Emergency Retention Basin	-	-	-	-	500	-	500	500
Base									500
								Total	**500**
6041	Buildings	-	416	4,187	67	750	-	750	750
Base									750
								Total	**750**
6042	Grounds & Maintenance	9,509	5,721	12,265	2,781	13,500	2,616	13,500	7,500
Base									7,500
								Total	**7,500**
6056	Radio Repairs - Replacement	-	-	-	-	100	-	100	100
Base									100
								Total	**100**
6071	Shop Supplies	6,289	7,749	6,342	9,969	6,500	1,932	6,500	6,500
Base									6,500
								Total	**6,500**
6073	Small Tools	1,012	733	1,206	2,637	1,200	255	1,200	1,200
Base									1,200
								Total	**1,200**
6075	Safety Equipment - Physicals	2,945	5,549	4,664	4,888	5,000	4,196	5,000	5,000
Base									5,000
								Total	**5,000**
6200	Travel - Meetings - Education	3,721	6,703	7,586	21,369	27,180	5,838	27,180	27,180
Base									1,600
CEU's									2,080
CWEA									4,500
In Person Cert's									14,000
Supervisor Virtual Review									1,000
Virtual Cert's									1,000
WEF									3,000
								Total	**27,180**
6230	Tuition & Reimbursement Program	-	1,600	1,600	1,886	1,600	-	1,600	1,600
Base									1,600
								Total	**1,600**
6250	Dues - Memberships - Certification	2,024	3,282	2,874	4,209	5,640	4,093	5,640	5,640
CWEA									2,240
SWRCB									2,800
WEF									600
								Total	**5,640**
6310	Telephone	378	367	493	110	400	(15)	400	400
Base									400
								Total	**400**
6520	Supplies	-	100	384	-	-	-	-	-
6652	Biosolid Disposal Costs	235,652	194,860	277,438	240,731	243,000	141,603	243,000	243,000
Base									243,000
								Total	**243,000**
6653	Biosolids Equipment - Building	1,492	1,313	-	-	3,000	1,278	3,000	3,000
Base									3,000
								Total	**3,000**
8204	Replace Chemical Storage Tank	-	-	-	-	25,000	-	25,000	25,000
Replace Chem Tank									25,000
								Total	**25,000**

Sewer Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
8535	Submersible Pump, EP Station	-	-	-	163,967	-	51,333	-	-
8600	Misc. Plant Improvements	-	-	-	-	79,900	5,387	-	85,000
8601	ERB Flow Meter	-	-	-	-	15,000	-	15,000	15,000
8738	EPA Spill Control & Countermeasure Plan	-	-	-	-	-	-	-	17,000
8739	Replace H2S Meter	-	-	-	-	-	-	-	22,000
8740	Replace Polymer Pump	-	-	-	-	-	-	-	40,000
8741	4" Portable Pump	-	-	-	-	-	-	-	60,000
8742	10" #3 Water Meter	-	-	-	-	-	-	-	5,000
8743	30" ERB Valve	-	-	-	-	-	-	-	20,000
Department 12 - Operations Totals		**3,225,301**	**3,377,914**	**3,672,620**	**4,070,845**	**4,618,112**	**2,260,945**	**4,540,212**	**4,966,818**

Adopted Budget - Expense

Budget Year 2027

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund								
Department 14 - Electric								
4101 Regular Salaries - Wages	251,413	231,984	232,544	259,861	257,776	139,891	257,776	263,212
Base								
4102 Wages Overtime	11,660	8,782	6,335	11,964	6,500	6,523	6,500	10,000
Base								
4103 Wages Double Time	1,672	4,402	504	576	750	959	1,000	500
Base								
4301 FICA Taxes	18,545	19,577	18,136	19,598	20,275	11,311	20,275	20,939
Base								
4302 Dental Self Insured	4,052	3,739	3,364	3,296	3,184	1,958	3,184	3,336
Base								
4304 Vision	598	613	598	578	568	345	568	568
Base								
4305 Retirement Health Savings Account	3,017	3,089	3,185	3,428	3,526	2,195	3,526	3,879
Base								
4306 Workers Compensation	5,814	13,280	5,414	5,730	8,321	2,221	8,321	7,939
Base								
4308 Uniforms	1,103	1,169	1,100	1,112	1,100	945	1,100	1,100
Base								
4309 Health Savings Account - ER Portion	3,643	4,807	3,648	4,184	3,900	2,631	3,900	3,300
Base								
4310 ACWA Medical Insurance	52,226	48,825	47,895	52,097	54,955	33,333	54,955	56,962
Base								
4311 Life Insurance	423	434	423	409	402	244	402	402
Base								
4313 AFLAC Administrative fee - ER Portion	-	-	-	-	-	-	-	-
4314 Long Term Disability - Union	442	460	460	442	442	534	460	442
Base								
4315 CalPERS Classic ER Contribution	32,096	61,759	40,694	44,107	52,529	12,947	52,529	60,053
Base								
4325 CalPERS PEPRA ER Contribution	7,563	7,151	7,725	8,964	9,219	4,566	9,219	9,649
Base								
4330 Health Savings Account Admin fee - ER Por	57	58	54	54	53	31	53	53
Base								
4405 Contractual Services	-	-	-	-	100	-	100	100
Specialized Projects (as needed)								
4610 Gasoline Expense	5,380	5,379	5,809	6,025	2,500	2,708	3,000	2,500
Base								
4820 Office Supplies	669	918	820	640	875	284	875	875
Base								
6021 Primary Equipment	11,129	20,415	14,517	1,090	5,000	1,565	5,000	5,000
Base								
6022 Secondary Equipment	9,314	588	14,205	2,565	5,000	2,450	5,000	5,000
Base								
6023 Filter Equipment - Building	1,087	392	2,982	4,567	4,000	2,932	4,000	4,000
Base								
6041 Buildings	16,542	58,667	48,735	55,823	25,000	17,976	25,000	25,000
Base								
Tri Signal Integration (50% to Water)								
Tri Signal Integration Fire Alarm test/Insp/Monitor								
6048 Luther Pass Pump Station	15,667	5,811	381	22,899	4,000	2,989	4,000	4,000

Sewer Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								
6051 Pump Stations	54,431	70,877	68,806	21,177	40,000	44,349	40,000	40,000
Base								
In House Pump Station Improvements								
6056 Radio Repairs - Replacement	-	278	-	-	1,000	-	1,000	1,000
Base								
6066 SCADA	2,683	3,896	22,955	7,098	7,500	-	7,500	7,500
Base								
6071 Shop Supplies	6,552	3,058	7,988	8,066	3,900	5,318	5,000	4,500
Base								
6073 Small Tools	3,241	4,980	3,792	5,165	2,200	4,509	5,000	5,000
Base								
6075 Safety Equipment - Physicals	1,514	2,892	1,007	1,440	2,000	1,417	2,000	2,000
Base								
6200 Travel - Meetings - Education	323	1,444	3,406	85	3,500	-	3,500	3,500
50% to Water								
Certification								
CWEA Annual Conference								
Misc Virtual Training								
WEF Conference								
6230 Tuition & Reimbursement Program	-	-	-	2,004	1,000	-	1,000	2,050
6250 Dues - Memberships - Certification	589	1,348	1,728	1,768	800	1,379	800	900
CWEA								
WEF								
6310 Telephone	3	-	-	-	500	-	-	-
6520 Supplies	9	109	-	-	-	-	-	-
6653 Biosolids Equipment - Building	5,401	8,962	3,743	11,193	5,000	-	5,000	3,300
Base								
7511 Ski Run VFD	-	-	-	-	-	7,907	7,900	-
7513 Backwash Pumps - Spare VFD	-	-	-	-	-	5,255	5,200	-
7528 Blower Motor Recondition	-	-	-	-	-	14,455	-	-
8008 Plant Secondary/Final Effluent Motor Rebuild	-	-	-	8,304	40,000	-	40,000	20,000
Base								
8200 Misc Sewer Motor Rebuilds (TBD)	-	-	5,932	-	65,000	-	65,000	65,000
Base								
8201 Replace VFD SPS (TBD)	-	-	9,670	-	30,000	-	16,900	15,000
Base								
8309 Replace WWTP Voice Radio/Handsets	-	-	-	-	-	-	40,000	-
8423 Pump Station PLC's	-	-	-	-	5,000	-	-	5,000
Base								
8639 Cathodic Protection Equipment	-	-	-	-	5,000	-	-	-
8640 Greenlee Cordless Cable Crimper	-	-	-	-	5,100	4,552	4,551	-
8641 Flow Meter - Sludge Pumps	-	-	-	-	6,000	-	6,000	-
8642 Luther PS Spare Transformers	-	-	-	-	300,000	-	300,000	-
Department 14 - Electric Totals	**528,859**	**600,143**	**588,556**	**576,309**	**993,475**	**340,679**	**1,027,094**	**663,559**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 16 - Heavy Maintenance									
4101	Regular Salaries - Wages	577,313	607,026	699,388	782,403	830,511	453,328	830,511	836,968
Base									836,968
								Total	**836,968**
4102	Wages Overtime	2,749	5,746	6,348	6,595	10,000	7,293	10,000	10,000
Base									10,000
								Total	**10,000**
4103	Wages Double Time	1,560	2,420	1,008	2,584	3,000	4,978	3,000	2,100
Base									2,100
								Total	**2,100**
4201	Wages - Part Time	-	-	12,357	45,261	36,000	34,478	36,000	36,000
Base									36,000
								Total	**36,000**
4202	Wages - Part Time Overtime	-	-	-	-	-	40	-	-
4301	FICA Taxes	48,965	52,644	57,911	64,592	66,020	42,169	66,020	67,822
Base									67,822
								Total	**67,822**
4302	Dental Self Insured	13,955	11,500	12,072	11,310	11,143	7,517	11,143	11,677
Base									11,677
								Total	**11,677**
4303	Unemployment Insurance	732	-	-	3,142	-	-	-	-
4304	Vision	2,007	1,891	2,129	1,987	1,987	1,325	1,987	1,987
Base									1,987
								Total	**1,987**
4305	Retirement Health Savings Account	10,116	9,532	11,420	11,781	12,341	8,433	12,341	13,575
Base									13,575
								Total	**13,575**
4306	Workers Compensation	11,779	25,798	14,687	15,757	22,213	7,038	22,213	22,833
Base									22,833
								Total	**22,833**
4308	Uniforms	4,915	4,594	5,065	4,873	4,200	2,989	4,200	4,200
Base									4,200
								Total	**4,200**
4309	Health Savings Account - ER Portion	1,989	3,900	8,700	9,400	9,400	9,200	9,400	9,200
Base									9,200
								Total	**9,200**
4310	ACWA Medical Insurance	166,759	145,121	166,293	165,747	177,981	121,851	177,981	202,756
Base									202,756
								Total	**202,756**
4311	Life Insurance	1,396	1,324	1,495	1,394	1,394	930	1,394	1,394
Base									1,394
								Total	**1,394**
4313	AFLAC Administrative fee - ER Portion	72	97	64	50	75	-	75	75
Base									75
								Total	**75**
4314	Long Term Disability - Union	1,563	1,466	1,656	1,546	1,546	1,030	1,546	1,546
Base									1,546
								Total	**1,546**
4315	CalPERS Classic ER Contribution	136,145	114,289	132,366	133,437	147,009	36,282	147,009	164,020

Sewer Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								164,020
							Total	**164,020**
4325 CalPERS PEPRA ER Contribution	7,420	15,615	23,332	32,453	34,393	20,702	34,393	37,408
Base								37,408
							Total	**37,408**
4330 Health Savings Account Admin fee - ER Por	38	85	124	142	142	94	142	142
Base								142
							Total	**142**
4610 Gasoline Expense	7,244	8,055	8,360	7,109	6,500	5,721	5,000	6,500
Base								6,500
							Total	**6,500**
4620 Diesel Expense	913	1,231	776	957	1,000	487	500	1,000
Base								1,000
							Total	**1,000**
4630 Oil & Lubricants	474	829	587	3,175	1,500	-	1,500	1,500
Base								1,500
							Total	**1,500**
4820 Office Supplies	-	111	143	367	600	-	600	1,000
Base								600
New Supplies, Chairs, Tables								400
							Total	**1,000**
6012 Mobile Equipment	3,068	1,057	2,840	2,164	1,575	5,264	1,575	1,575
Base								1,575
							Total	**1,575**
6021 Primary Equipment	1,108	4,222	3,556	41,959	12,000	18,142	12,000	12,000
Base								12,000
							Total	**12,000**
6022 Secondary Equipment	20,187	9,020	53,954	11,708	15,000	15,120	15,000	15,000
Base								15,000
							Total	**15,000**
6023 Filter Equipment - Building	4,031	4,202	4,709	2,128	6,000	889	6,000	6,000
Base								6,000
							Total	**6,000**
6030 Service Contracts	7,150	7,000	7,000	1,500	7,000	16,643	7,000	20,000
Alarm Inspections								5,000
Crane Inspections								10,000
Elevator Inspections								5,000
							Total	**20,000**
6041 Buildings	40,116	47,845	45,984	31,276	20,000	27,418	20,000	20,000
Base								20,000
							Total	**20,000**
6042 Grounds & Maintenance	13,034	19,036	44,183	28,436	20,000	13,196	18,000	20,000
Base								20,000
							Total	**20,000**
6047 Force Mains	(1,439)	7,876	5,260	3,069	5,000	-	5,000	5,000
Base								5,000
							Total	**5,000**
6051 Pump Stations	12	331	811	4,244	500	3,985	4,000	500
Base								500
							Total	**500**
6056 Radio Repairs - Replacement	-	-	-	-	500	-	-	-
6071 Shop Supplies	23,424	32,207	32,176	33,231	18,000	24,041	20,000	20,000

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
6073	Small Tools	6,910	7,159	23,058	14,389	7,000	5,136	7,000	7,000
Base									7,000
								Total	**7,000**
6075	Safety Equipment - Physicals	410	1,921	1,430	2,385	4,000	705	4,000	4,000
Base									4,000
								Total	**4,000**
6200	Travel - Meetings - Education	1,458	11,332	7,483	2,946	10,025	638	10,025	10,800
Certified Crane Operator									500
Certified Welder Certification									9,000
CWEA Safety Day									800
Misc Training Materials									500
								Total	**10,800**
6230	Tuition & Reimbursement Program	-	-	-	2,274	-	-	-	-
6250	Dues - Memberships - Certification	1,685	2,247	4,801	2,782	1,225	3,434	1,225	2,025
CWEA									2,000
DMV CDL's									25
								Total	**2,025**
6520	Supplies	362	199	231	-	-	-	-	-
6653	Biosolids Equipment - Building	21,059	19,849	35,545	10,326	15,000	8,009	15,000	15,000
Base									15,000
								Total	**15,000**
7002	Blower Rebuild	-	-	-	-	-	-	120,000	-
7517	WAS Pump gearbox	-	-	-	-	-	5,529	-	-
7518	Pond 1 SUMP Pump	-	-	-	-	-	8,506	-	-
7532	Centrifuge Parts	-	-	-	-	-	8,772	-	-
7578	Headworks Bar Screen	-	-	12,887	-	15,000	-	15,000	-
7584	5 Gas Atmospheric Monitor	-	7,301	-	-	-	-	-	-
8196	Rebuild Biosolids Sludge Pump	-	8,401	-	10,003	12,000	5,762	12,000	12,000
Base									12,000
								Total	**12,000**
8197	Replace Roll Up Door	-	-	-	2,040	12,000	12,208	12,000	12,000
Base									12,000
								Total	**12,000**
8336	ERB Repairs	-	-	-	-	30,000	20,959	15,000	15,000
Base									15,000
								Total	**15,000**
8337	Pond 2 SUMP Pump	-	7,686	-	-	8,000	-	20,000	10,000
Base									10,000
								Total	**10,000**
8338	Final/Secondary Pump Rebuilds	-	-	-	11,401	15,000	-	25,000	15,000
Base									15,000
								Total	**15,000**
8343	Rebuild Liners for Sludge Augers	-	-	-	13,604	20,000	-	20,000	20,000
Base									20,000
								Total	**20,000**
8433	Engine Drive Welder	-	-	16,727	-	-	-	-	-
8435	Bio Scrubber Chem. Pumps	-	-	-	-	-	-	25,000	-
8471	Centrifuge Rebuild	-	-	-	-	40,000	-	90,000	20,000
Base									20,000
								Total	**20,000**
8472	New Scum Pump	-	-	-	9,360	-	-	-	-
8638	80" H.D. Brake - Sheet Metal Fabrication	-	-	-	-	9,000	4,763	9,000	-
8722	Replace A-Line Surge Air Compressor	-	-	-	-	-	-	-	15,000

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
8723	Camel Dump Pump	-	-	-	-	-	-	-	25,000
Department 16 - Heavy Maintenance Totals		**1,140,676**	**1,212,166**	**1,468,913**	**1,547,283**	**1,682,780**	**975,004**	**1,885,780**	**1,736,603**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 18 - District Operations									
4101	Regular Salaries - Wages	-	-	34,381	117,632	119,943	79,822	119,943	134,238
Base									134,238
								Total	**134,238**
4301	FICA Taxes	-	-	2,219	7,859	6,966	4,153	6,966	7,805
Base									7,805
								Total	**7,805**
4302	Dental Self Insured	-	-	136	836	796	585	796	834
Base									834
								Total	**834**
4304	Vision	-	-	35	147	142	103	142	142
Base									142
								Total	**142**
4305	Retirement Health Savings Account	-	-	488	2,337	2,388	1,891	2,388	2,887
Base									2,887
								Total	**2,887**
4306	Workers Compensation	-	-	232	770	875	360	875	980
Base									980
								Total	**980**
4308	Uniforms	-	-	-	6	-	1	-	-
4309	Health Savings Account - ER Portion	-	-	-	1,438	1,400	1,519	1,600	1,400
4310	ACWA Medical Insurance	-	-	2,142	9,383	9,521	7,147	9,521	10,473
Base									10,473
								Total	**10,473**
4311	Life Insurance	-	-	74	316	320	221	320	309
Base									309
								Total	**309**
4312	Long Term Disability - Management	-	-	170	720	733	988	900	765
Base									765
								Total	**765**
4315	CalPERS Classic ER Contribution	-	-	-	27	-	255	163	-
4325	CalPERS PEPRA ER Contribution	-	-	2,156	7,081	9,458	2,651	9,458	10,832
Base									10,832
								Total	**10,832**
4330	Health Savings Account Admin fee - ER Por	-	-	4	18	18	13	18	18
Base									18
								Total	**18**
4405	Contractual Services	-	-	-	-	500	-	500	500
Base									500
								Total	**500**
4475	Legal-Special Projects	-	-	-	-	250	-	250	250
4476	Legal Litigation Confidential	-	-	-	-	250	-	250	250
4480	Legal-Regular	-	-	-	2,414	250	7,785	8,000	5,000
4610	Gasoline Expense	-	-	77	456	500	468	500	500
Base									500
								Total	**500**
4820	Office Supplies	-	-	2,922	242	500	52	500	500

Sewer Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base									500
								Total	**500**
6042	Grounds & Maintenance	-	-	-	-	-	882	882	-
6075	Safety Equipment - Physicals	-	-	-	-	250	-	250	250
Base									250
								Total	**250**
6200	Travel - Meetings - Education	-	-	32	654	750	979	980	1,500
50% to Water									(750)
Base									750
Collections Ticket Course - SWR									500
Misc Training									1,000
								Total	**1,500**
6250	Dues - Memberships - Certification	-	-	-	90	200	-	200	200
Sewer Collections									200
								Total	**200**
6650	Regulatory Operating Permits	-	-	-	-	1,000	-	1,000	1,000
Base									1,000
								Total	**1,000**
Department 18 - District Operations Totals		**-**	**-**	**45,070**	**152,424**	**157,010**	**109,875**	**166,402**	**180,633**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 20 - Field Operations									
4101	Regular Salaries - Wages	103,240	81,852	109,505	100,274	102,137	53,295	102,137	104,791
Base									104,791
								Total	**104,791**
4301	FICA Taxes	7,096	5,309	7,939	6,787	6,708	4,473	6,708	7,239
Base									7,239
								Total	**7,239**
4302	Dental Self Insured	1,026	902	822	827	796	549	796	834
Base									834
								Total	**834**
4304	Vision	152	149	146	145	142	97	142	142
Base									142
								Total	**142**
4305	Retirement Health Savings Account	1,551	1,556	1,734	2,059	2,109	1,510	2,109	2,378
Base									2,378
								Total	**2,378**
4306	Workers Compensation	491	1,097	509	517	745	237	745	765
Base									765
								Total	**765**
4308	Uniforms	-	-	-	11	-	1	-	-
4310	ACWA Medical Insurance	11,801	10,665	10,542	11,615	11,901	8,315	11,901	13,091
Base									13,091
								Total	**13,091**
4311	Life Insurance	257	261	276	294	278	204	278	305
Base									305
								Total	**305**
4312	Long Term Disability - Management	552	575	608	654	677	908	800	694
Base									694
								Total	**694**
4315	CalPERS Classic ER Contribution	22,687	26,745	30,331	34,298	38,125	9,472	38,125	45,074
Base									45,074
								Total	**45,074**
4480	Legal-Regular	-	-	-	-	250	-	250	250
Base									250
								Total	**250**
4610	Gasoline Expense	1,027	1,169	1,297	1,216	500	697	700	700
Base									700
								Total	**700**
4820	Office Supplies	1,094	484	205	238	500	59	500	500
Base									500
								Total	**500**
6042	Grounds & Maintenance	-	-	-	-	-	-	20,589	-
6075	Safety Equipment - Physicals	-	-	238	75	100	-	100	100
Base									100
								Total	**100**
6200	Travel - Meetings - Education	235	506	257	515	250	532	600	250
50% to Water									(250)
Misc. Department Meals and Meetings									500
								Total	**250**

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
6250	Dues - Memberships - Certification	353	412	3,544	465	371	375	400	371
C3 Ticket									150
CWEA Annual									221
								Total	**371**
6520	Supplies	11	27	4	-	-	-	-	-
6650	Regulatory Operating Permits	93,076	98,756	98,204	100,296	104,700	101,432	104,700	104,700
El Dorado County Air Quality									34,800
Misc Escaltor									3,000
USFS SUP									66,900
								Total	**104,700**
Department 20 - Field Operations Totals		**244,648**	**230,464**	**266,161**	**260,284**	**270,289**	**182,156**	**291,580**	**282,184**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
4101	Regular Salaries - Wages	712,333	713,684	785,773	855,574	992,405	546,925	992,405	877,660
Base									877,660
								Total	**877,660**
4102	Wages Overtime	20,677	16,176	10,593	23,719	12,000	22,168	22,000	25,000
Base									25,000
								Total	**25,000**
4103	Wages Double Time	4,256	4,023	2,892	4,534	2,500	6,118	5,500	2,500
Base									2,500
								Total	**2,500**
4201	Wages - Part Time	22,255	45,944	29,666	50,152	72,000	53,389	72,000	80,000
Base									80,000
								Total	**80,000**
4202	Wages - Part Time Overtime	453	701	241	388	400	133	400	300
Base									300
								Total	**300**
4301	FICA Taxes	65,230	47,596	63,965	69,549	82,567	49,099	82,567	75,388
Base									75,388
								Total	**75,388**
4302	Dental Self Insured	18,315	15,003	14,709	14,257	15,918	9,383	15,918	15,013
Base									15,013
								Total	**15,013**
4304	Vision	2,755	2,484	2,618	2,486	2,839	1,654	2,839	2,555
Base									2,555
								Total	**2,555**
4305	Retirement Health Savings Account	13,889	12,521	13,969	14,715	17,630	10,522	18,000	17,454
Base									17,454
								Total	**17,454**
4306	Workers Compensation	14,909	33,082	15,393	16,548	27,809	8,223	27,809	25,267
Base									25,267
								Total	**25,267**
4308	Uniforms	2,944	2,622	2,679	2,561	2,300	1,589	2,300	2,300
Base									2,300
								Total	**2,300**
4309	Health Savings Account - ER Portion	5,411	2,400	2,600	4,200	4,200	4,200	4,200	1,400
Base									1,400
								Total	**1,400**
4310	ACWA Medical Insurance	223,898	226,836	204,191	209,014	256,787	151,113	256,787	265,690
Base									265,690
								Total	**265,690**
4311	Life Insurance	1,925	1,757	1,831	1,738	1,985	1,156	1,985	1,796
Base									1,796
								Total	**1,796**
4314	Long Term Disability - Union	2,124	1,935	1,987	1,909	2,161	1,306	2,161	1,987
Base									1,987
								Total	**1,987**
4315	CalPERS Classic ER Contribution	83,472	76,314	68,571	82,333	90,011	24,911	90,011	78,462

Sewer Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								78,462
							Total	**78,462**
4325 CalPERS PEPRA ER Contribution	30,721	31,648	39,569	43,749	56,015	28,810	56,015	53,694
Base								53,694
							Total	**53,694**
4330 Health Savings Account Admin fee - ER Por	67	23	32	53	71	43	71	71
Base								71
							Total	**71**
4405 Contractual Services	1,747	-	-	-	5,025	-	5,025	-
4520 Miscellaneous Liability Claims	-	11,543	-	-	2,500	-	2,500	2,500
Base								2,500
							Total	**2,500**
4610 Gasoline Expense	16,721	18,954	13,835	14,231	13,000	6,183	13,000	13,000
Base								13,000
							Total	**13,000**
4620 Diesel Expense	37,941	50,506	51,665	46,826	35,000	22,929	35,000	35,000
Base								35,000
							Total	**35,000**
4820 Office Supplies	707	639	763	402	1,500	740	1,500	1,500
Base								1,500
							Total	**1,500**
6012 Mobile Equipment	128	-	-	-	300	-	300	300
Base								300
							Total	**300**
6030 Service Contracts	-	-	-	-	800	-	-	-
6043 Caltrans - City - County - Improvements	-	-	-	107,300	75,000	-	75,000	75,000
Base								75,000
							Total	**75,000**
6047 Force Mains	-	-	-	-	20,000	-	20,000	20,000
Inspection Ports								20,000
							Total	**20,000**
6052 Pipe - Covers & Manholes	42,008	76,396	56,423	70,644	75,000	77,066	80,000	80,120
6055 Infiltration & Inflow	129,963	107,430	53,609	127,747	181,000	(15,403)	181,000	181,000
Base								15,000
Hadronex - Smart Cover Maintenence								20,000
Sewer Root Control								25,000
Sewer Spot Repairs								116,000
TV Truck Repairs								5,000
							Total	**181,000**
6056 Radio Repairs - Replacement	-	-	-	-	500	-	-	100
Base								100
							Total	**100**
6071 Shop Supplies	5,563	6,164	6,427	5,888	7,000	2,459	7,000	7,000
Base								7,000
							Total	**7,000**
6073 Small Tools	1,284	200	147	1,630	4,000	2,169	4,000	4,000
Base								4,000
							Total	**4,000**
6075 Safety Equipment - Physicals	2,050	24,141	3,352	17,980	7,000	1,244	7,000	7,000
Base								7,000
							Total	**7,000**
6083 Standby Accommodations	6,370	3,280	-	-	2,000	2,990	2,000	2,000

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								2,000
							Total	**2,000**
6200 Travel - Meetings - Education	6,229	9,490	5,815	2,449	5,625	1,835	5,600	5,600
Commercial Driving Training								1,600
Misc Training								4,000
							Total	**5,600**
6250 Dues - Memberships - Certification	10,556	2,925	20,072	3,982	5,665	3,630	5,665	27,640
CA DMV Renewals								100
CEU's								1,540
CWEA								4,000
NASSCO								22,000
							Total	**27,640**
6310 Telephone	3,139	2,201	1,989	1,648	4,000	911	2,000	2,000
Base								2,000
							Total	**2,000**
6360 Propane	37	15	117	41	150	54	150	150
Base								150
							Total	**150**
6520 Supplies	125	-	-	-	-	-	-	-
6648 Construction & Excavation Permit	-	-	-	-	5,000	-	5,000	5,000
Base								5,000
							Total	**5,000**
8261 Smart Cover	-	31,981	-	17,354	18,000	-	18,000	18,000
Smart Covers								18,000
							Total	**18,000**
8394 Replace Hydraulic Jackhammer	-	-	-	-	-	-	5,000	-
8395 Confined Space Equipment	-	-	-	-	-	-	17,500	7,500
CSE								7,500
							Total	**7,500**
8440 Line Locator	-	-	-	-	-	-	6,500	-
8517 Hydro Nozzles	-	-	-	-	-	11,798	12,000	-
8518 Upgrade TV Truck	-	-	50,919	-	-	-	-	-
Department 22 - Underground Repair - Sewer Totals	**1,490,203**	**1,580,614**	**1,526,411**	**1,815,599**	**2,107,663**	**1,039,347**	**2,163,708**	**2,020,947**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 26 - Pumps									
4101	Regular Salaries - Wages	524,705	475,469	490,899	631,191	591,583	333,551	591,583	631,492
Base									631,492
								Total	**631,492**
4102	Wages Overtime	34,734	35,557	26,835	22,902	25,000	14,712	25,000	25,000
Base									25,000
								Total	**25,000**
4103	Wages Double Time	6,736	7,834	5,702	5,824	5,000	5,720	5,000	5,000
Base									5,000
								Total	**5,000**
4201	Wages - Part Time	-	3,064	21,742	17,927	20,000	13,412	20,000	20,000
Base									20,000
								Total	**20,000**
4202	Wages - Part Time Overtime	-	-	8	-	500	-	-	250
Base									250
								Total	**250**
4301	FICA Taxes	46,541	44,343	41,354	50,228	49,081	31,467	49,081	52,153
Base									52,153
								Total	**52,153**
4302	Dental Self Insured	10,979	9,835	8,534	8,768	8,755	5,941	8,755	9,175
Base									9,175
								Total	**9,175**
4303	Unemployment Insurance	1,966	-	-	1,470	-	-	-	-
4304	Vision	1,617	1,621	1,524	1,545	1,562	1,047	1,562	1,562
Base									1,562
								Total	**1,562**
4305	Retirement Health Savings Account	8,153	8,171	8,157	9,165	9,697	6,665	9,697	10,666
Base									10,666
								Total	**10,666**
4306	Workers Compensation	10,540	25,607	11,540	13,510	18,642	6,012	18,642	20,165
Base									20,165
								Total	**20,165**
4308	Uniforms	2,998	2,999	2,844	2,986	3,000	2,370	3,000	3,000
Base									3,000
								Total	**3,000**
4309	Health Savings Account - ER Portion	6,386	10,260	5,077	6,933	6,100	6,259	6,300	6,100
Base									6,100
								Total	**6,100**
4310	ACWA Medical Insurance	139,621	126,606	119,884	130,516	139,311	91,361	139,311	149,753
Base									149,753
								Total	**149,753**
4311	Life Insurance	1,139	1,140	1,071	1,083	1,093	733	1,093	1,093
Base									1,093
								Total	**1,093**
4313	AFLAC Administrative fee - ER Portion	-	-	9	18	-	12	15	-
4314	Long Term Disability - Union	1,185	1,245	1,167	1,187	1,214	1,619	1,500	1,214
Base									1,214
								Total	**1,214**
4315	CalPERS Classic ER Contribution	52,692	56,021	67,921	86,853	93,000	23,794	93,000	111,948

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								111,948
							Total	**111,948**
4325 CalPERS PEPRA ER Contribution	20,496	22,656	20,073	25,901	26,961	16,875	26,961	29,652
Base								29,652
							Total	**29,652**
4330 Health Savings Account Admin fee - ER Por	95	103	75	84	89	59	89	89
Base								89
							Total	**89**
4610 Gasoline Expense	14,524	16,636	17,148	15,722	9,500	8,185	9,500	9,500
Base								9,500
							Total	**9,500**
4620 Diesel Expense	10,318	5,850	978	999	4,500	506	4,500	4,500
Base								4,500
							Total	**4,500**
4630 Oil & Lubricants	126	-	207	43	550	-	550	550
Base								550
							Total	**550**
4740 Carbon	-	-	11,971	-	12,000	11,850	12,000	12,000
Base								12,000
							Total	**12,000**
4820 Office Supplies	640	3,826	724	1,217	700	-	700	700
Base								700
							Total	**700**
6012 Mobile Equipment	248	431	473	244	500	63	500	500
Base								500
							Total	**500**
6041 Buildings	9,659	5,704	13,460	10,880	6,000	5,933	6,000	6,000
Base								6,000
							Total	**6,000**
6042 Grounds & Maintenance	25,455	5,027	1,322	4,826	25,000	771	25,000	25,000
Station Work								25,000
							Total	**25,000**
6047 Force Mains	-	-	-	-	25	-	-	-
6048 Luther Pass Pump Station	126,265	243,293	32,604	48,465	15,000	13,407	26,000	25,000
Base								25,000
							Total	**25,000**
6051 Pump Stations	35,209	41,717	22,786	31,746	34,000	23,900	34,000	34,000
Annual Crane Inspection, Maint, Certs								3,425
Base								30,575
							Total	**34,000**
6056 Radio Repairs - Replacement	-	-	-	-	275	-	275	275
Base								275
							Total	**275**
6071 Shop Supplies	18,032	15,613	14,805	17,082	15,000	7,687	15,000	15,000
Base								15,000
							Total	**15,000**
6073 Small Tools	4,601	4,993	8,807	10,180	4,050	3,174	4,050	4,050
Base								4,050
							Total	**4,050**
6075 Safety Equipment - Physicals	7,431	5,816	4,234	6,390	5,000	2,753	5,000	5,000
Base								5,000
							Total	**5,000**

Sewer Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
6083 Standby Accommodations	10,181	11,258	7,983	6,943	5,000	3,445	5,000	5,000
Base								5,000
							Total	**5,000**
6200 Travel - Meetings - Education	2,869	7,389	2,242	327	4,900	579	4,900	8,900
Base								625
CDL School								1,000
CEU's								1,000
Confined Space								5,000
Crane School								25
Pump Rebuild Training								1,250
							Total	**8,900**
6250 Dues - Memberships - Certification	713	402	815	870	525	621	525	525
CDL								25
CWEA								500
							Total	**525**
6310 Telephone	4,625	3,195	3,420	3,354	5,000	1,428	5,000	5,000
Base								5,000
							Total	**5,000**
6520 Supplies	80	-	-	-	-	-	-	-
7509 Bellevue PS Check Valves	-	-	-	-	-	12,363	-	-
7531 TKSPS Spare Seal	-	-	-	-	-	6,955	-	-
8212 Security Measures	-	14,201	5,985	-	10,000	-	-	10,000
Base								10,000
							Total	**10,000**
8213 Misc Sewer Pump Rebuilds (TBD)	-	-	-	-	50,000	-	-	50,000
Base								50,000
							Total	**50,000**
8315 Rebuild LPPS Pumps #1 and #2	-	59,220	-	-	-	260,253	-	-
8316 Al Tahoe PS Spare Pump	-	-	95,003	-	90,000	-	112,000	-
8602 San Moritz SPS #2 Pump/Motor	-	-	-	-	28,000	-	28,000	-
8603 Pioneer Village Sewer Pump #2 Pump/Motor	-	-	-	-	17,000	-	17,000	-
8604 Taylor Creek SPS Spare 7.5HP Submersible Pump	-	-	-	-	30,000	-	30,000	-
8605 Trout Creek SPS Spare 30HP Pump/ Motor	-	-	-	-	30,000	-	30,000	-
8606 Ski Run SPS Pelace #1 Submersible Pump	-	-	-	-	30,000	-	-	-
8607 Bellevue SPS Spare Pump/Motor	-	-	-	-	35,000	-	35,000	-
8608 LPPS 1000HP Pump #3	-	-	-	-	350,000	223,450	750,000	-
8609 LPPS Spare 1000HP Motor	-	-	-	-	110,000	-	110,000	-
8610 LPPS Spare 700HP Motor	-	-	-	-	90,000	-	90,000	-
8611 Pickup Dump Trailer	-	-	-	-	20,000	22,200	22,000	-
8612 Tahoe Keys SPS Spare 75HP Submersible Pump	-	-	-	-	60,000	-	-	-
8613 Fairway SPS Spare Submersible Pump	-	-	-	-	10,000	-	10,000	-
8700 LPPS Spare 1000HP Pump #3/4	-	-	-	-	-	-	-	750,000
8701 Spare 75hp Vaughn Submersible Pump - UTSPS	-	-	-	-	-	-	-	100,000
Department 26 - Pumps Totals	**1,141,560**	**1,277,100**	**1,079,383**	**1,177,378**	**2,108,113**	**1,171,132**	**2,393,089**	**2,149,812**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 28 - Equipment Repair									
4101	Regular Salaries - Wages	167,669	152,732	166,245	184,225	191,326	111,282	191,326	227,989
Base									227,989
								Total	**227,989**
4102	Wages Overtime	10,405	6,241	2,765	4,565	2,500	2,996	2,500	2,500
Base									2,500
								Total	**2,500**
4103	Wages Double Time	1,299	1,397	810	1,032	250	1,007	1,000	250
Base									250
								Total	**250**
4201	Wages - Part Time	-	-	-	1,494	9,000	13,919	13,918	-
4202	Wages - Part Time Overtime	-	-	-	-	-	1,044	1,043	-
4301	FICA Taxes	13,154	13,547	13,343	14,721	15,535	10,176	15,535	17,652
Base									17,652
								Total	**17,652**
4302	Dental Self Insured	3,031	2,675	2,431	2,461	2,388	1,560	2,388	3,336
Base									3,336
								Total	**3,336**
4304	Vision	447	441	433	432	426	275	426	568
Base									568
								Total	**568**
4305	Retirement Health Savings Account	2,255	2,222	2,312	2,561	2,645	1,751	2,645	3,879
Base									3,879
								Total	**3,879**
4306	Workers Compensation	3,466	7,866	3,561	3,965	6,121	1,952	6,121	7,345
Base									7,345
								Total	**7,345**
4308	Uniforms	502	504	481	502	500	493	500	500
Base									500
								Total	**500**
4309	Health Savings Account - ER Portion	1,316	1,450	1,319	1,420	1,400	2,127	2,200	2,100
Base									2,100
								Total	**2,100**
4310	ACWA Medical Insurance	36,167	32,891	32,519	36,024	38,121	23,408	38,121	39,250
Base									39,250
								Total	**39,250**
4311	Life Insurance	310	306	300	300	295	191	295	390
Base									390
								Total	**390**
4314	Long Term Disability - Union	331	331	331	331	331	423	331	442
Base									442
								Total	**442**
4315	CalPERS Classic ER Contribution	28,520	33,137	36,446	43,551	48,137	11,940	48,137	56,911
Base									56,911
								Total	**56,911**
4325	CalPERS PEPRA ER Contribution	2,932	3,272	3,470	4,348	4,551	2,414	4,551	7,466
Base									7,466
								Total	**7,466**

Sewer Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4330 Health Savings Account Admin fee - ER Por	19	19	18	18	18	15	18	53
Base								53
							Total	**53**
4405 Contractual Services	-	-	100	9,775	-	-	-	-
4610 Gasoline Expense	2,113	2,155	1,098	1,369	1,000	1,094	1,100	1,000
Base								1,000
							Total	**1,000**
4620 Diesel Expense	5,727	7,839	1,507	914	1,000	4,356	5,000	1,000
Base								1,000
							Total	**1,000**
4630 Oil & Lubricants	5,833	2,429	5,861	5,331	4,500	5,582	6,000	4,500
Base								4,500
							Total	**4,500**
4820 Office Supplies	35	315	46	10	1,000	12	500	1,000
6011 Automotive	61,765	94,894	100,870	105,686	50,000	86,039	110,000	70,000
Base								70,000
							Total	**70,000**
6012 Mobile Equipment	-	-	53	344	200	204	250	200
Base								200
							Total	**200**
6013 Generators	19,336	4,441	5,483	8,678	8,000	5,660	9,000	8,000
Base								8,000
							Total	**8,000**
6030 Service Contracts	14,710	16,675	12,962	9,054	12,700	10,351	20,000	22,700
Bosch								800
ChemSearch								2,275
Fleetcre - Annual DPF Service								2,000
Fleetcrew Bi-Annual Service								10,000
LA Perks Tank Inspection								1,400
MISC Reporting								6,225
							Total	**22,700**
6071 Shop Supplies	6,417	5,772	7,006	6,210	4,000	4,641	5,000	5,000
Base								5,000
							Total	**5,000**
6073 Small Tools	2,317	2,710	2,136	1,967	1,500	2,526	3,000	3,000
Base								3,000
							Total	**3,000**
6075 Safety Equipment - Physicals	436	315	141	326	600	79	600	600
Base								600
							Total	**600**
6200 Travel - Meetings - Education	133	86	81	61	1,700	274	1,700	2,700
50% Water								(2,700)
Electrical Training								1,400
Generator Training								2,000
Misc Training								2,000
							Total	**2,700**
6250 Dues - Memberships - Certification	-	-	-	-	200	-	200	200
Base								200
							Total	**200**
6520 Supplies	478	-	-	-	-	-	-	-
7010 Al Tahoe/Upper Truckee PS Generators	-	213,843	33,930	-	-	-	-	-
7516 Hydraulic Motor - Truck 12	-	-	-	-	-	7,520	-	-

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
7519 Generator Controller Assembly	-	-	-	-	-	8,574	8,100	-
8062 Carbon Monoxide Removal System	-	-	-	-	-	-	10,000	-
8063 Replace Generator Fallen Leaf Lake Main Station	-	-	-	39,002	-	-	20,998	-
8198 Replace Generator (TBD)	-	-	-	-	60,000	-	-	60,000
Base								60,000
							Total	**60,000**
8232 Replace Engine/Transmission TBD	-	-	6,905	-	7,600	-	-	10,000
Base								10,000
							Total	**10,000**
8379 Replace Truck 59	-	-	-	-	-	-	40,000	-
8381 Replace Truck 19	-	-	-	-	-	-	57,000	-
8383 Replace Water Reuse Utility Vehicle	-	-	-	-	8,000	-	35,000	15,000
Base								15,000
							Total	**15,000**
8385 Replace Vehicle 76	-	36,185	-	-	-	-	40,000	-
8456 Replace #81 Skid Steer	-	-	87,568	-	-	-	62,400	-
8457 Electrical - Boom Lift Truck	-	-	-	-	-	-	150,000	-
8519 Tire Machine	-	-	-	-	-	-	15,000	-
8520 Wheel Balancer	-	-	-	-	-	-	20,000	-
8524 Replace Truck #50 - Water Reuse	-	-	-	-	-	61,685	71,487	-
8561 Replace Truck #18	-	-	-	-	-	-	40,000	-
8625 Replace Electrical Shop Truck #21	-	-	-	-	90,000	-	90,000	-
8626 New Sewer Hydro #53	-	-	-	-	250,000	-	223,513	250,000
8627 Portable Generator SE #3 250KW	-	-	-	-	85,000	-	85,000	15,000
8628 Replace EQR Diagnostic Computer	-	-	-	-	15,000	10,974	15,000	-
8629 New Excavator - Water Reuse	-	-	-	-	400,000	-	49,000	351,000
8630 New Chipper	-	-	-	-	15,000	-	15,000	15,000
8631 Truck #20 Vacuum	-	-	-	-	15,000	-	15,000	15,000
8717 Replace URS Truck #1	-	-	-	-	-	-	-	60,000
8718 Replace Lab Truck #49	-	-	-	-	-	-	-	60,000
8719 HR Department Vehicle	-	-	-	-	-	-	-	45,000
8720 Mobile Light Towers (x2)	-	-	-	-	-	-	-	30,000
Department 28 - Equipment Repair Totals	**391,125**	**646,691**	**532,531**	**490,676**	**1,355,544**	**396,544**	**1,555,903**	**1,416,531**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
4101	Regular Salaries - Wages	980,952	964,883	1,146,755	1,056,367	1,187,950	500,683	1,187,950	1,222,659
Base									1,222,659
								Total	**1,222,659**
4102	Wages Overtime	51,438	67,670	72,689	82,895	70,000	22,821	70,000	70,000
Base									70,000
								Total	**70,000**
4103	Wages Double Time	108	-	179	-	500	-	500	500
Base									500
								Total	**500**
4110	Moving Expense Reimbursement	-	-	-	1,488	-	-	-	-
4201	Wages - Part Time	10,016	1,343	6,926	5,317	35,000	4,394	35,000	17,500
Base									17,500
								Total	**17,500**
4202	Wages - Part Time Overtime	-	-	565	19	500	239	500	500
Base									500
								Total	**500**
4301	FICA Taxes	67,974	65,010	87,442	85,043	94,916	47,932	94,916	100,207
Base									100,207
								Total	**100,207**
4302	Dental Self Insured	12,781	12,008	12,747	10,869	11,939	6,565	11,939	13,345
Base									13,345
								Total	**13,345**
4304	Vision	1,902	1,972	2,214	1,914	2,129	1,158	2,129	2,271
Base									2,271
								Total	**2,271**
4305	Retirement Health Savings Account	14,331	23,110	17,935	27,804	19,273	11,105	19,273	21,773
Base									21,773
								Total	**21,773**
4306	Workers Compensation	6,302	14,623	7,848	6,519	10,735	2,440	10,735	10,834
Base									10,834
								Total	**10,834**
4308	Uniforms	350	441	672	907	500	507	500	500
Base									500
								Total	**500**
4309	Health Savings Account - ER Portion	8,484	9,009	9,918	10,500	6,700	11,826	12,000	10,200
Base									10,200
								Total	**10,200**
4310	ACWA Medical Insurance	148,144	145,186	154,328	151,729	179,506	93,007	179,506	184,440
Base									184,440
								Total	**184,440**
4311	Life Insurance	2,218	2,412	2,657	2,225	2,323	1,361	2,323	2,476
Base									2,476
								Total	**2,476**
4312	Long Term Disability - Management	3,233	3,511	3,837	3,015	3,204	3,906	3,400	3,200
Base									3,200
								Total	**3,200**
4313	AFLAC Administrative fee - ER Portion	26	38	40	15	25	3	25	25

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								25
							Total	25
4314 Long Term Disability - Union	764	714	911	902	1,104	1,141	1,104	1,214
Base								1,214
							Total	1,214
4315 CalPERS Classic ER Contribution	101,564	123,948	131,577	132,954	131,711	13,205	131,711	70,784
Base								70,784
							Total	70,784
4325 CalPERS PEPRA ER Contribution	36,862	37,588	49,533	47,539	63,002	31,931	63,002	82,010
Base								82,010
							Total	82,010
4330 Health Savings Account Admin fee - ER Por	125	118	127	121	106	90	106	195
Base								195
							Total	195
4405 Contractual Services	770,852	666,194	827,679	605,883	1,243,000	92,602	1,243,000	1,013,750
4410 DVR Irrigation Reporting	-	22,773	11,307	44,836	70,000	34,958	70,000	80,000
DVRIRR								80,000
							Total	80,000
4420 Mapping	-	-	240	-	2,500	-	-	-
4475 Legal-Special Projects	125,099	265,453	21,257	3,204	32,500	377	32,500	30,000
BBK								30,000
							Total	30,000
4480 Legal-Regular	3,910	8,006	7,855	2,895	2,500	2,328	2,500	2,500
Base								2,500
							Total	2,500
4610 Gasoline Expense	5,311	6,416	8,166	5,413	5,300	2,683	5,300	5,300
Base								5,300
							Total	5,300
4810 Postage Expenses	8	-	-	-	175	-	175	100
Base								100
							Total	100
4820 Office Supplies	2,967	4,208	5,962	8,873	6,050	1,300	6,050	6,000
Base								6,000
							Total	6,000
4830 Subscription Expense	54	54	50	109	100	182	100	100
Base								100
							Total	100
4930 Ads-Legal Notices	-	189	-	-	125	-	125	100
Base								100
							Total	100
6027 Office Equipment Repair	-	-	-	-	1,000	-	-	-
6030 Service Contracts	4,633	4,471	4,653	4,901	4,940	5,831	4,940	5,000
High Sierra Copier								1,725
NIGP 5 Digit Commodity Code								275
Planet Bids								3,000
							Total	5,000
6042 Grounds & Maintenance	-	112,566	82,968	27,441	-	79,305	70,000	-
6052 Pipe - Covers & Manholes	-	93,860	24,560	29,160	30,000	19,440	32,000	32,000
AI Tool - Baseform								32,000
							Total	32,000
6065 Sewer Flow Meters	4,985	17,630	18,145	65,952	100,000	-	100,000	100,000

Sewer Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Flow Meter Parts - ADS								2,000
Sewer Flow Monitoring Study - I&I								98,000
							Total	**100,000**
6066 SCADA	-	-	-	-	10,000	-	10,000	10,000
SCADA Gap Analysis								10,000
							Total	**10,000**
6071 Shop Supplies	1,844	2,742	2,271	1,153	2,500	199	2,500	2,000
Base								2,000
							Total	**2,000**
6075 Safety Equipment - Physicals	333	2,605	786	979	1,500	769	1,500	1,500
Base								1,500
							Total	**1,500**
6200 Travel - Meetings - Education	1,691	6,530	8,286	8,044	17,000	3,490	17,000	15,000
50% to Water								(15,000)
ACWA								2,000
AutoCad								2,000
AWWA								7,500
Contracts/Construction Management								3,000
CSDA Leadership								4,000
CWEA								2,000
ESRI GIS Annual Conference								2,000
NexGen Annual Conference								2,500
Project Management - Leadership								5,000
							Total	**15,000**
6250 Dues - Memberships - Certification	7,545	9,604	8,937	1,714	8,000	14,878	20,000	8,250
50% to Water								(8,250)
Base								2,000
ISLE Member ship								14,500
							Total	**8,250**
6310 Telephone	290	52	50	-	100	-	-	-
6520 Supplies	26	116	-	-	-	-	-	-
6650 Regulatory Operating Permits	3,720	3,720	3,740	3,624	3,375	2,060	3,375	3,650
CA Dept of Public Health Radioactive Materials Fee								1,650
TRPA MOU Annual Fee								2,000
							Total	**3,650**
7003 Secondary Clarifier #3 Rehab	1,384,858	64,646	-	-	-	-	-	-
7014 Tallac Creek Sewer Crossing	58,566	514,323	37,317	4,736	-	3,253	3,253	-
7046 Emergency PS Rehab	28,208	77,411	-	-	-	-	155,000	-
7055 Tahoe Keys PS Rehab	949,188	3,119,538	1,297,864	254,157	-	14,203	100,000	-
7056 Upper Truckee Sewer PS Rehab	9	295,720	835,862	2,380,074	-	795,418	1,020,326	-
7057 LPPS Tank Coating & Cathodic Protection	428,444	99,341	1,132,740	112,475	-	-	-	-
7524 GPS Unit	-	-	-	-	-	9,614	9,614	-
7570 Indian Creek Reservoir Valve & Leak Cleanup	-	-	162	-	-	-	-	-
7589 Procore Implementation - Sewer	-	-	-	14,775	-	-	-	-
7800 LPPS Pump Efficiency Monitoring	66,667	-	-	-	-	-	13,333	206,000
Base								206,000
							Total	**206,000**
8058 Bijou PS Rehab	42,836	353,844	76,426	33,856	-	80,807	500,000	3,992,000
Base								3,992,000
							Total	**3,992,000**
8088 Secondary Clarifier #1 Rehab	179,280	382,673	657,542	1,157,896	-	8,365	20,000	-
8096 Secondary Clarifier #2 Rehab	149,280	761,631	1,624,719	19,090	-	-	-	-
8156 Blower System Improvements	234,888	45,632	265,586	7,253	2,251,000	149,560	2,251,000	-

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
8162 DVR Equipment Storage	-	-	-	-	-	48,298	-	-
8163 Sewer Field Communication Upgrades Phase 2	2,456	163,047	30,776	-	-	-	-	-
8265 Bio Building HVAC Upgrades	-	-	-	-	-	-	-	309,000
Base								309,000
							Total	**309,000**
8267 Server Room HVAC Upgrades	-	-	-	-	181,000	-	284,000	181,000
Base								181,000
							Total	**181,000**
8275 Misc Sewer Projects (TBD)	-	-	-	-	500,000	-	-	500,000
Base								500,000
							Total	**500,000**
8276 Sewer System Access Improvements	-	-	-	14,209	169,000	-	169,000	-
8277 Sewer Field Communication Upgrades Phase 3	-	-	27,811	13,257	-	-	-	-
8278 LPPS Fuel Tank	-	642	-	-	-	-	-	-
8346 FM Inspection Ports - Ski Run/ Johnson	-	-	-	-	-	751	-	-
8347 Force Main ARV Replacement	-	-	-	-	-	26,075	-	-
8352 Pope Beach #1 Rehab	-	-	82,265	19,453	-	-	-	-
8353 Pope Beach PS #2 Rehab	-	-	86,268	19,453	-	-	-	-
8355 Mixed Liquor Splitter Box Rehab	-	-	3,605	4,512	-	-	-	-
8357 AB Splitter Box Rehab	-	-	4,584	5,232	-	-	-	-
8358 Primary Effluent Junction Box Rehab	-	-	3,605	4,512	-	-	-	-
8360 SCADA Historian Upgrades	-	104,305	88,633	10,471	-	885	-	-
8362 Engineering Office Upgrades	-	13,538	16,317	9,996	-	-	-	-
8460 DVR Data Collection Improvements	-	-	-	-	113,000	-	-	-
8461 Keys CIPP Project	-	-	11,384	73,263	-	63,056	2,074,353	515,000
Base								515,000
							Total	**515,000**
8462 Herbert Walkup Replacement	-	-	96,566	1,394,781	-	2,000	-	-
8463 Baldwin Beach Gravity Rehab/ Replacement	-	-	153,992	28,430	-	13,807	200,000	-
8464 Filters 3, 4 Rehab	-	-	4,359	1,380,824	-	75,982	75,000	-
8475 Montgomery Estates Easements CIPP PH 1	-	-	-	-	-	-	150,000	-
8476 Baldwin Beach PS Improvements	-	-	80,609	56,952	630,000	6,254	879,048	-
8477 FLL ES 1-3 & Stanford Camp Rehab	-	-	833,997	594,363	74,000	85,181	229,637	-
8478 WWTP Ballast Ponds	-	-	65,743	-	-	84,551	222,257	1,262,000
Base								1,262,000
							Total	**1,262,000**
8479 RAS Building Rehab	-	-	259,411	531,104	-	-	-	155,000
Base								155,000
							Total	**155,000**
8486 FLL FM Shorezone Stabilization	-	-	-	-	-	21,900	155,000	258,000
8536 Water Reuse Diamond Ditch Rehab	-	-	-	-	-	3,033	103,000	-
8537 Baldwin Beach Force Main Sliplining	-	-	-	-	695,000	-	695,000	-
8538 Bellevue Force Main Relocation	-	-	-	-	-	-	52,000	-
8539 Bellevue Gravity Main Relocation	-	-	-	-	-	-	103,000	-
8540 Wet Well Improvements/Coatings/ Repairs	-	-	-	-	399,000	-	502,000	-
8541 Bellevue Pump Station Improvements	-	-	-	-	-	-	239,000	-
8543 Maintenance Bay Expansion	-	-	-	-	-	-	189,000	-
8545 CMMS Implementation	-	-	-	70,658	-	113,148	187,342	-
8660 HPR DAM Road	-	-	-	-	169,000	-	-	-
8661 Oxygenation System Upgrades (HPR)	-	-	-	46,882	328,000	254,183	328,000	-
8662 Outlet Structures Rehab (HPR)	-	-	-	-	103,000	82,054	103,000	-

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
8663 C-Line Rehabilitation	-	-	-	-	515,000	426	500	-
8664 Golden Bear Gravity Main Replacement	-	-	-	-	78,000	-	78,000	-
8665 Lake Christopher Gravity Main Replacement	-	-	-	-	266,000	-	-	-
8666 PT (Larch to Ski Run) - MH Adj/Aband	-	-	-	-	103,000	-	103,000	52,000
8667 Johnson Pump Station Rehab	-	-	-	-	180,000	-	180,000	-
8668 Al Tahoe Pump Station Rehab	-	-	-	-	239,000	-	239,000	-
8669 Plant Paving (South Road)	-	-	-	-	151,000	-	151,000	-
8710 Sewer Force Main Asset Management	-	-	-	-	-	-	-	206,000
8712 Centrifuge #1 Replacement	-	-	-	-	-	-	-	64,000
8745 GIS Utility Network	-	-	-	-	-	-	-	515,000
8755 Boneyard Improvements Project	-	-	-	-	-	-	-	52,000
8756 Bal Bijou Road Gravity Main CIPP	-	-	-	-	-	-	-	103,000
Department 30 - Engineering Totals	**5,905,523**	**8,697,062**	**10,523,955**	**10,704,983**	**10,505,788**	**2,957,520**	**15,211,347**	**11,499,883**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 32 - Laboratory									
4101	Regular Salaries - Wages	268,905	269,802	278,838	394,086	359,359	205,338	359,359	449,468
Base									449,468
								Total	**449,468**
4102	Wages Overtime	7,856	10,980	6,549	8,295	12,500	7,155	12,500	20,000
Base									20,000
								Total	**20,000**
4103	Wages Double Time	2,710	2,542	2,247	2,882	2,500	3,221	2,600	3,000
Base									3,000
								Total	**3,000**
4201	Wages - Part Time	6,396	6,928	35,771	39,009	62,250	30,530	62,250	36,250
50% Water									(36,250)
Lab Intern									16,500
Lab Perm Part Time									36,000
Seasonal									20,000
								Total	**36,250**
4202	Wages - Part Time Overtime	150	160	5,201	6,031	350	4,447	3,100	3,000
Base									3,000
								Total	**3,000**
4203	Wages - Part Time Double Time	115	117	475	72	100	265	160	50
Base									50
								Total	**50**
4301	FICA Taxes	20,987	15,802	23,454	31,429	32,670	20,395	32,670	39,150
Base									39,150
								Total	**39,150**
4302	Dental Self Insured	5,053	4,322	3,997	3,983	3,980	2,715	3,980	5,004
Base									5,004
								Total	**5,004**
4304	Vision	722	708	743	718	710	479	710	852
Base									852
								Total	**852**
4305	Retirement Health Savings Account	4,132	4,128	4,638	5,111	5,445	3,804	5,445	7,012
Base									7,012
								Total	**7,012**
4306	Workers Compensation	3,879	8,950	5,084	6,229	7,346	2,848	7,346	9,102
Base									9,102
								Total	**9,102**
4308	Uniforms	638	631	596	636	600	562	600	600
Base									600
								Total	**600**
4309	Health Savings Account - ER Portion	3,855	5,070	3,853	4,153	4,100	4,146	4,150	4,100
Base									4,100
								Total	**4,100**
4310	ACWA Medical Insurance	43,864	35,696	35,637	42,002	44,647	30,077	44,647	59,847
Base									59,847
								Total	**59,847**
4311	Life Insurance	589	590	640	634	612	446	612	765
Base									765
								Total	**765**

Sewer Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4312	Long Term Disability - Management	450	483	502	538	545	826	800	631
Base									631
								Total	**631**
4313	AFLAC Administrative fee - ER Portion	9	26	14	-	-	-	-	-
4314	Long Term Disability - Union	436	432	442	432	442	589	600	552
Base									552
								Total	**552**
4315	CalPERS Classic ER Contribution	33,771	36,803	54,614	75,261	84,589	21,106	84,589	100,954
Base									100,954
								Total	**100,954**
4325	CalPERS PEPRA ER Contribution	8,370	9,094	7,852	11,987	12,846	7,962	12,846	16,622
Base									16,622
								Total	**16,622**
4330	Health Savings Account Admin fee - ER Por	72	73	78	72	71	48	71	89
Base									89
								Total	**89**
4610	Gasoline Expense	1,689	1,836	1,978	1,703	2,000	910	2,000	2,000
Base									2,000
								Total	**2,000**
4760	Laboratory Supplies	31,360	35,748	37,354	37,745	32,000	25,381	40,000	40,000
Base									39,000
PE Tests									1,000
								Total	**40,000**
4790	Other Supplies	1,170	1,583	1,453	1,893	1,000	609	1,000	1,000
Base									1,000
								Total	**1,000**
4810	Postage Expenses	1,526	1,590	1,910	1,880	1,250	1,568	1,750	2,000
Base									2,000
								Total	**2,000**
4820	Office Supplies	1,469	2,090	2,329	2,071	2,000	985	2,000	2,000
Base									2,000
								Total	**2,000**
6025	Laboratory Equipment	4,394	3,037	7,766	9,001	6,000	16,999	15,000	15,000
Base									15,000
								Total	**15,000**
6030	Service Contracts	2,951	3,855	6,621	3,643	3,200	1,466	3,200	3,200
Clean Harbors									1,000
Evoqua									1,500
Misc									700
								Total	**3,200**
6041	Buildings	-	-	-	-	500	-	500	500
Base									500
								Total	**500**
6042	Grounds & Maintenance	-	-	-	-	100	-	100	100
Base									100
								Total	**100**
6056	Radio Repairs - Replacement	-	-	-	-	150	-	150	150
Base									150
								Total	**150**
6075	Safety Equipment - Physicals	343	473	542	757	800	(147)	800	800
Base									800
								Total	**800**

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
6110	Monitoring	27,911	53,156	33,945	36,356	33,000	36,177	40,000	45,000
Base									30,000
PFAS Analysis									15,000
								Total	**45,000**
6200	Travel - Meetings - Education	486	2,620	1,689	6,062	4,625	790	4,625	4,625
50$ to Water									(6,000)
Misc Trainings									1,625
NELAC Conference									9,000
								Total	**4,625**
6230	Tuition & Reimbursement Program	-	-	-	375	-	-	-	-
6250	Dues - Memberships - Certification	1,698	10,011	1,877	4,704	3,385	2,117	3,385	3,385
50% Water									(3,390)
Dept of Toxic EPA Fee									225
ELAP Fees									6,550
								Total	**3,385**
6520	Supplies	135	-	-	-	-	-	-	-
6650	Regulatory Operating Permits	-	8	4,258	4,651	2,590	11	4,500	4,500
Base									4,500
								Total	**4,500**
8042	Replace Discreet Analyzer	-	-	-	-	-	-	75,000	-
8311	Replace Hydrolab Data Sonde	-	-	-	-	-	-	10,000	-
8419	Replace Wastewater Sampler	-	-	-	-	-	-	10,000	-
8643	New Analytical Balance	-	-	-	-	12,000	10,817	12,000	-
8733	Replace Raw Sampler	-	-	-	-	-	-	-	10,000
8734	Quanti-Tray Sealer	-	-	-	-	-	-	-	5,000
8735	Replace Geotech Pump Controller	-	-	-	-	-	-	-	5,000
Department 32 - Laboratory Totals		**488,091**	**529,343**	**572,946**	**744,403**	**740,262**	**444,642**	**865,045**	**901,308**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
4101	Regular Salaries - Wages	338,439	223,350	261,121	288,506	306,973	158,132	306,973	320,826
Base									320,826
								Total	**320,826**
4102	Wages Overtime	15,748	20,545	15,502	8,688	15,000	16,146	16,000	15,000
Base									15,000
								Total	**15,000**
4103	Wages Double Time	1,017	463	217	-	1,000	435	1,000	1,000
Base									1,000
								Total	**1,000**
4201	Wages - Part Time	1,142	-	-	-	18,000	-	9,000	18,000
Base									18,000
								Total	**18,000**
4202	Wages - Part Time Overtime	261	-	-	-	-	-	-	-
4301	FICA Taxes	26,021	18,694	20,607	21,732	26,084	15,211	26,084	27,144
Base									27,144
								Total	**27,144**
4302	Dental Self Insured	6,658	5,282	4,754	4,839	4,775	3,330	4,775	5,004
Base									5,004
								Total	**5,004**
4304	Vision	997	871	848	850	852	587	852	852
Base									852
								Total	**852**
4305	Retirement Health Savings Account	5,675	4,388	4,531	5,036	5,289	3,734	5,289	5,818
Base									5,818
								Total	**5,818**
4306	Workers Compensation	5,593	11,282	4,997	5,357	8,220	2,520	8,220	8,579
Base									8,579
								Total	**8,579**
4308	Uniforms	1,196	1,220	5,106	625	1,000	323	1,000	1,000
Base									1,000
								Total	**1,000**
4309	Health Savings Account - ER Portion	-	2,600	2,600	2,800	2,800	-	-	-
4310	ACWA Medical Insurance	68,437	57,263	53,545	59,636	64,044	45,356	64,044	75,816
Base									75,816
								Total	**75,816**
4311	Life Insurance	814	604	588	590	591	407	591	591
Base									591
								Total	**591**
4312	Long Term Disability - Management	516	-	-	-	-	-	-	-
4313	AFLAC Administrative fee - ER Portion	-	-	-	-	-	6	-	-
4314	Long Term Disability - Union	615	637	654	662	645	442	645	662
Base									662
								Total	**662**
4315	CalPERS Classic ER Contribution	79	784	-	128	-	37	40	-
4325	CalPERS PEPRA ER Contribution	20,244	17,648	19,318	22,666	24,202	14,697	24,202	26,324
Base									26,324
								Total	**26,324**

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4330 Health Savings Account Admin fee - ER Por	18	18	35	36	35	19	35	-
4405 Contractual Services	2,221	250	-	24,392	15,025	9,626	15,025	15,025
CalFire								10
Conservation Camp								5,000
Dam Settlement Monitoring								15
Nevada Division of Forestry								5,000
Stanislaus Farm Supply								5,000
							Total	**15,025**
4475 Legal-Special Projects	4,763	563	782	-	500	-	500	500
Base								500
							Total	**500**
4476 Legal Litigation Confidential	257,099	299,611	737,628	219,328	-	87,811	100,000	-
4480 Legal-Regular	10,278	28,635	299	-	1,000	483	1,000	1,000
Base								1,000
							Total	**1,000**
4610 Gasoline Expense	11,653	8,227	7,862	9,230	10,000	6,664	10,000	10,000
Base								10,000
							Total	**10,000**
4620 Diesel Expense	15,316	18,705	10,912	11,504	15,000	8,482	15,000	15,000
Base								15,000
							Total	**15,000**
4630 Oil & Lubricants	779	160	1,329	1,649	1,200	190	1,200	1,200
Base								1,200
							Total	**1,200**
4790 Other Supplies	727	180	102	-	7,000	-	100	100
Base								100
							Total	**100**
4820 Office Supplies	126	1,073	887	254	3,000	111	3,000	3,000
Ranch House Office Supplies								3,000
							Total	**3,000**
5020 Equipment Rental- Lease	2,680	22,568	27,473	12,778	20,000	73,787	50,000	20,000
Base								20,000
							Total	**20,000**
6042 Grounds & Maintenance	174,349	65,925	36,349	67,087	55,000	70,901	70,000	65,025
6047 Force Mains	-	-	-	-	2,000	-	3,000	4,000
C-Line								4,000
							Total	**4,000**
6051 Pump Stations	8,153	5,248	13,760	33	10,000	-	10,000	10,000
Base								10,000
							Total	**10,000**
6071 Shop Supplies	5,049	1,489	538	887	1,000	2,277	2,000	1,500
Base								1,500
							Total	**1,500**
6073 Small Tools	2,973	2,473	827	50	2,000	914	2,000	2,000
Base								2,000
							Total	**2,000**
6075 Safety Equipment - Physicals	2,107	3,873	4,611	1,326	3,000	304	3,000	3,000
Base								3,000
							Total	**3,000**
6200 Travel - Meetings - Education	8,177	1,471	2,788	641	2,250	553	2,250	2,250

Sewer Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Collections Tickets									600
QAC Herbicide License									150
Virtual Training									1,500
								Total	**2,250**
6250	Dues - Memberships - Certification	1,766	1,614	2,085	1,242	2,500	675	2,500	2,500
DVR Cert's									1,400
Water Reuse Assoc									1,100
								Total	**2,500**
6310	Telephone	10,112	6,905	9,049	11,815	7,600	8,027	7,600	7,600
Base									7,600
								Total	**7,600**
6360	Propane	7,290	8,892	7,082	6,511	7,000	4,644	7,000	7,000
Base									7,000
								Total	**7,000**
6520	Supplies	620	273	242	-	-	-	-	-
6650	Regulatory Operating Permits	56,705	61,479	64,160	20,155	57,750	61,182	70,000	71,750
BLM									4,700
Ca Dept of Water Resources - HPR Dam									30,000
Ca Dept of Water Resources - ICR Dam									22,000
Escalator									10,000
Great Basin Unified Air Poll Ctrl - Dust									75
Great Basin Unified Air Poll Ctrl - Gas Tank									75
Us District Court Water Master									4,900
								Total	**71,750**
6651	Land Taxes	90,746	95,052	98,924	104,074	100,000	53,223	100,000	105,000
Base									105,000
								Total	**105,000**
7523	DVR Well Pump & Motor	-	-	-	-	-	6,205	6,205	-
7527	Viton PRV Repair Kit	-	-	-	-	-	13,235	13,235	-
7571	Harvey Reservoir Compressor Replacement	-	-	27,027	19,270	-	15	15	-
8301	Alfalfa Field Rehabilitation	-	-	-	-	25,000	-	40,000	15,000
8302	Snowshoe Thompson II Ditch Piping	-	15,771	-	-	-	-	15,000	-
8532	Shop Roof Repair	-	-	-	-	-	-	25,000	-
8533	Diamond Ditch Road Improvements	-	-	-	-	-	-	30,000	-
8536	Water Reuse Diamond Ditch Rehab	-	-	-	-	-	-	103,000	1,000,000
8653	Misc. Undesignated Projects	-	-	-	-	35,800	-	-	36,900
8654	C-Line Valves	-	-	-	38,262	20,000	-	20,000	-
8655	Security Measures	-	-	-	-	10,000	-	10,000	-
Department 34 - Water Reuse Totals		**1,167,156**	**1,016,089**	**1,449,140**	**972,635**	**893,135**	**670,691**	**1,206,380**	**1,905,966**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 40 - Administration									
4101	Regular Salaries - Wages	269,217	242,855	288,162	311,374	306,163	193,322	306,163	322,782
Base									322,782
								Total	**322,782**
4102	Wages Overtime	123	220	65	364	50	743	700	150
Base									150
								Total	**150**
4301	FICA Taxes	11,110	14,721	17,208	18,484	18,787	10,984	18,787	19,797
Base									19,797
								Total	**19,797**
4302	Dental Self Insured	3,026	2,449	2,284	2,483	2,388	1,646	2,388	2,502
Base									2,502
								Total	**2,502**
4304	Vision	447	406	408	436	426	290	426	426
Base									426
								Total	**426**
4305	Retirement Health Savings Account	4,308	4,247	4,258	5,583	5,733	4,203	5,733	6,617
Base									6,617
								Total	**6,617**
4306	Workers Compensation	1,437	3,110	1,479	1,696	2,489	760	2,489	2,631
Base									2,631
								Total	**2,631**
4308	Uniforms	-	-	-	21	-	1	-	-
4309	Health Savings Account - ER Portion	1,991	1,836	1,207	1,306	1,300	2,735	2,800	2,000
Base									2,000
								Total	**2,000**
4310	ACWA Medical Insurance	28,861	22,538	30,150	35,550	37,328	24,969	37,328	38,377
Base									38,377
								Total	**38,377**
4311	Life Insurance	639	611	591	658	631	447	631	657
Base									657
								Total	**657**
4312	Long Term Disability - Management	1,201	1,202	1,094	1,251	1,268	1,725	1,600	1,341
Base									1,341
								Total	**1,341**
4313	AFLAC Administrative fee - ER Portion	-	-	-	-	50	-	50	50
Base									50
								Total	**50**
4314	Long Term Disability - Union	110	64	74	110	110	147	140	110
Base									110
								Total	**110**
4315	CalPERS Classic ER Contribution	45,126	39,953	38,201	52,555	59,402	15,069	59,402	73,743
Base									73,743
								Total	**73,743**
4325	CalPERS PEPRA ER Contribution	5,287	6,882	9,014	11,328	11,262	6,803	11,262	12,209
Base									12,209
								Total	**12,209**
4330	Health Savings Account Admin fee - ER Por	37	32	17	18	18	15	18	35

Sewer Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base									35
								Total	**35**
4405	Contractual Services	43,262	20,603	-	600	-	-	-	-
4475	Legal-Special Projects	394	4,120	69	115	2,000	-	2,000	2,000
Base									2,000
								Total	**2,000**
4476	Legal Litigation Confidential	3,338	94	-	-	-	-	-	-
4480	Legal-Regular	656	3,001	912	1,107	500	118	500	500
Base									500
								Total	**500**
4610	Gasoline Expense	1,182	544	896	2,034	1,000	1,001	1,200	1,000
Base									1,000
								Total	**1,000**
4820	Office Supplies	2,697	844	2,595	1,472	1,000	843	1,000	1,000
Base									1,000
								Total	**1,000**
4920	Printing	-	-	-	-	100	-	-	100
Base									100
								Total	**100**
6030	Service Contracts	1,999	1,536	2,098	619	1,500	421	1,287	1,725
Base									1,725
								Total	**1,725**
6075	Safety Equipment - Physicals	-	67	-	-	100	-	100	100
Base									100
								Total	**100**
6200	Travel - Meetings - Education	1,553	5,987	2,694	1,887	2,004	2,461	449	2,500
CSDA									200
Int'l Inst Muni Clerks									500
Laserfiche									1,200
Misc Virtual									300
Notary									300
								Total	**2,500**
6250	Dues - Memberships - Certification	190	26	4,638	-	500	143	357	500
Base									500
								Total	**500**
6520	Supplies	487	313	53	-	-	-	-	-
6621	Incentive & Recognition Program	4,984	4,484	7,746	6,040	4,650	4,765	1,358	5,000
Base									5,000
								Total	**5,000**
6622	Pro-Shop	-	-	-	1,159	1,000	418	586	1,000
Department 40 - Administration Totals		**433,661**	**382,745**	**415,912**	**458,254**	**461,759**	**274,029**	**458,754**	**498,852**

Adopted Budget - Expense

Budget Year 2027

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund								
Department 42 - Board of Directors								
4101 Regular Salaries - Wages	12,046	12,083	12,000	12,046	12,000	7,477	12,000	12,000
Base								12,000
							Total	**12,000**
4301 FICA Taxes	925	928	921	923	918	572	918	918
Base								918
							Total	**918**
4302 Dental Self Insured	4,135	4,200	4,446	4,303	3,980	2,685	3,980	4,170
Base								4,170
							Total	**4,170**
4304 Vision	710	710	710	710	710	473	710	710
Base								710
							Total	**710**
4306 Workers Compensation	65	148	64	64	88	27	88	88
Base								88
							Total	**88**
4310 ACWA Medical Insurance	69,400	64,240	64,510	71,570	76,853	51,235	76,853	84,538
Base								84,538
							Total	**84,538**
4311 Life Insurance	131	131	131	131	131	88	131	131
Base								131
							Total	**131**
4475 Legal-Special Projects	-	-	-	-	250	-	250	250
Base								250
							Total	**250**
4480 Legal-Regular	29,946	29,550	28,738	17,520	25,000	6,368	25,000	25,000
Base								25,000
							Total	**25,000**
4820 Office Supplies	-	27	-	33	500	-	500	250
Base								250
							Total	**250**
6200 Travel - Meetings - Education	-	1,502	2,355	2,442	250	936	1,000	2,750
CASA								2,500
Misc Training								250
							Total	**2,750**
6250 Dues - Memberships - Certification	21,198	23,643	18,540	25,626	26,350	26,421	26,421	26,350
CASA								18,000
CSDA								7,550
Increases								800
							Total	**26,350**
6610 Election Expense	-	8,349	228	11,541	25	-	25	12,500
Election Expense FY27								12,500
							Total	**12,500**
8289 Board Room Security Improvements	1,451	-	-	-	-	-	-	-
8418 Replace Boardroom Components	-	-	-	-	75,000	-	75,000	-
Department 42 - Board of Directors Totals	**140,007**	**145,509**	**132,644**	**146,910**	**222,055**	**96,282**	**222,876**	**169,655**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
4101	Regular Salaries - Wages	131,675	130,179	139,699	176,551	238,974	121,705	238,974	247,339
Base									247,339
								Total	**247,339**
4102	Wages Overtime	578	446	397	-	500	572	500	500
Base									500
								Total	**500**
4301	FICA Taxes	8,613	6,802	10,599	12,056	16,683	8,641	16,683	17,637
Base									17,637
								Total	**17,637**
4302	Dental Self Insured	2,749	1,751	1,617	1,638	2,684	1,362	2,684	2,502
Base									2,502
								Total	**2,502**
4304	Vision	436	277	288	288	571	239	571	426
Base									426
								Total	**426**
4305	Retirement Health Savings Account	2,118	2,164	2,426	2,932	4,049	2,552	4,049	4,517
Base									4,517
								Total	**4,517**
4306	Workers Compensation	674	1,551	766	894	1,747	496	1,747	1,808
Base									1,808
								Total	**1,808**
4308	Uniforms	-	-	-	21	-	1	-	-
4309	Health Savings Account - ER Portion	2,436	2,436	2,434	2,636	3,900	3,943	4,000	3,900
Base									3,900
								Total	**3,900**
4310	ACWA Medical Insurance	30,751	21,523	22,012	24,401	40,891	21,912	40,891	42,671
Base									42,671
								Total	**42,671**
4311	Life Insurance	364	328	360	388	681	311	681	510
Base									510
								Total	**510**
4312	Long Term Disability - Management	467	524	573	643	670	981	670	744
Base									744
								Total	**744**
4313	AFLAC Administrative fee - ER Portion	15	25	14	-	25	-	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	331	110	110	110	221	221	221	221
Base									221
								Total	**221**
4315	CalPERS Classic ER Contribution	20,680	24,446	28,636	37,442	41,326	10,264	41,326	48,858
Base									48,858
								Total	**48,858**
4325	CalPERS PEPRA ER Contribution	3,385	3,595	3,822	5,001	9,973	4,816	9,973	10,828
Base									10,828
								Total	**10,828**
4330	Health Savings Account Admin fee - ER Por	27	36	36	36	53	30	53	53

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base									53
								Total	**53**
4405	Contractual Services	3,007	16,232	44,336	16,356	20,875	1,125	20,875	12,000
4445	Personnel Legal	7,902	11,277	2,079	1,152	10,000	584	4,708	10,000
Base									10,000
								Total	**10,000**
4810	Postage Expenses	16	-	-	79	75	16	75	75
Base									75
								Total	**75**
4820	Office Supplies	633	682	1,458	581	1,100	2,292	3,000	1,500
50% Water									(1,500)
Base									500
HR Director Desk									2,500
								Total	**1,500**
4830	Subscription Expense	93	210	112	50	125	-	-	125
Base									125
								Total	**125**
4920	Printing	-	-	-	-	100	-	-	-
4930	Ads-Legal Notices	8,869	17,703	11,704	9,653	7,525	4,780	2,752	12,900
GM Recruitment									
6030	Service Contracts	9,373	11,392	10,218	16,748	13,000	13,564	5,248	13,000
50% to Water									(13,000)
ADP - HR Portion									20,000
Copier									1,000
NeoGov									5,000
								Total	**13,000**
6075	Safety Equipment - Physicals	1,256	1,120	1,977	2,232	2,550	1,576	980	2,550
50% to Water									(2,550)
Hearing Tests									4,000
Portacount Calibration									1,100
								Total	**2,550**
6079	Safety Programs	16,014	7,859	23,194	9,903	15,000	7,152	12,100	15,700
50% to Water									(15,700)
Aerial									3,000
Arc Flash									5,600
Confined Space									3,750
CS De-Escalation									2,600
Excavation/Shoring									2,700
Heavy Equip									5,250
LOTO									2,250
Safety Specialist Programs									4,000
Traffic Control									2,250
								Total	**15,700**
6200	Travel - Meetings - Education	30	401	44	-	5,000	772	4,900	5,000
CalGov									1,200
CalPELRA									1,700
CalPERS									1,200
Misc Training									900
								Total	**5,000**
6225	Staff Development	-	13	-	-	12,700	7,533	6,918	12,700

Sewer Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
50% to Water									(12,700)
DISC Mgmt									100
Supervisor Trainings									25,000
Trainings Meals									300
								Total	**12,700**
6230	Tuition & Reimbursement Program	-	-	-	-	-	730	-	-
6250	Dues - Memberships - Certification	300	100	190	360	900	-	360	900
50% Water									(900)
CalPelra									700
IPMA-HR									300
Misc - Other Dues									400
Safety Center (Prima)									400
								Total	**900**
6520	Supplies	221	23	9	-	-	-	-	-
6670	Personnel Expense	1,685	6,004	5,974	4,414	1,825	2,195	510	2,750
50% Water									(2,750)
Background Investigations									600
Credit Checks									600
Interview Lunches									1,800
Misc									500
Safety Meetings									2,000
								Total	**2,750**
7526	Mobile Trailer Improvements	-	-	-	-	-	1,664	1,700	5,000
Department 44 - Human Resources Totals		**254,697**	**269,207**	**315,085**	**326,565**	**453,723**	**222,029**	**427,174**	**476,739**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 46 - Public Affairs/Water Cons									
4101	Regular Salaries - Wages	75,368	75,661	81,209	94,875	99,135	52,635	99,135	101,710
Base									101,710
								Total	**101,710**
4301	FICA Taxes	5,272	3,659	6,364	7,253	6,447	3,960	6,447	7,055
Base									7,055
								Total	**7,055**
4302	Dental Self Insured	1,067	893	724	773	796	549	796	834
Base									834
								Total	**834**
4304	Vision	159	147	145	145	142	97	142	142
Base									142
								Total	**142**
4305	Retirement Health Savings Account	1,236	1,274	1,512	1,837	1,829	1,466	1,829	2,308
Base									2,308
								Total	**2,308**
4306	Workers Compensation	367	869	443	502	723	219	723	734
Base									734
								Total	**734**
4308	Uniforms	-	-	-	11	-	1	-	-
4309	Health Savings Account - ER Portion	1,232	1,231	1,230	-	-	-	-	-
4310	ACWA Medical Insurance	13,090	11,207	11,112	13,895	16,164	11,020	16,164	17,780
Base									17,780
								Total	**17,780**
4311	Life Insurance	205	206	233	261	260	198	260	296
Base									296
								Total	**296**
4312	Long Term Disability - Management	423	460	514	579	587	882	820	674
Base									674
								Total	**674**
4315	CalPERS Classic ER Contribution	18,472	22,288	26,036	33,520	37,004	9,195	37,004	43,748
Base									43,748
								Total	**43,748**
4330	Health Savings Account Admin fee - ER Por	20	18	18	9	-	-	-	-
4405	Contractual Services	1,707	20,107	41,940	21,310	56,525	572	46,500	45,050
50% from Water									45,050
								Total	**45,050**
4810	Postage Expenses	-	-	2,845	-	-	-	-	-
4820	Office Supplies	158	284	253	610	750	52	100	750
Base									750
								Total	**750**
4920	Printing	474	479	174	-	-	-	-	-
6075	Safety Equipment - Physicals	-	-	-	49	100	96	113	100
Base									100
								Total	**100**
6200	Travel - Meetings - Education	545	3,593	4,178	1,205	6,550	89	3,000	6,000

Sewer Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Capio/ACWA/CASA/DC									2,000
Misc Legislative Trips									3,500
Misc Virtual Training									500
								Total	**6,000**
6250	Dues - Memberships - Certification	2,322	560	698	973	900	150	900	500
Capio									275
South Tahoe Chamber (CA)									225
								Total	**500**
6520	Supplies	48	17	4	-	-	-	-	-
6620	Public Relations Expense	24,518	30,461	40,709	49,473	34,000	45,811	40,000	45,000
Base									45,000
								Total	**45,000**
Department 46 - Public Affairs/Water Cons Totals		**146,681**	**173,415**	**220,341**	**227,278**	**261,912**	**126,992**	**253,933**	**272,681**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 50 - Finance									
4101	Regular Salaries - Wages	245,731	223,324	216,609	241,312	287,601	152,080	287,601	308,352
Base									308,352
								Total	**308,352**
4102	Wages Overtime	45,703	3,358	109	-	2,500	95	2,500	100
Base									100
								Total	**100**
4103	Wages Double Time	124	-	-	-	-	-	-	-
4201	Wages - Part Time	-	2,562	8,422	8,859	-	386	400	-
4202	Wages - Part Time Overtime	-	9	104	9	-	-	-	-
4301	FICA Taxes	16,539	14,698	16,953	17,563	20,274	10,526	20,274	21,993
Base									21,993
								Total	**21,993**
4302	Dental Self Insured	3,280	2,729	2,677	3,151	3,184	1,962	3,184	3,336
Base									3,336
								Total	**3,336**
4304	Vision	466	454	453	538	568	346	568	568
Base									568
								Total	**568**
4305	Retirement Health Savings Account	3,510	3,472	3,257	4,682	5,059	3,398	5,059	5,767
Base									5,767
								Total	**5,767**
4306	Workers Compensation	1,335	2,699	1,202	1,294	2,108	581	2,108	2,251
Base									2,251
								Total	**2,251**
4308	Uniforms	-	-	-	32	-	2	-	-
4309	Health Savings Account - ER Portion	1,154	-	2,252	-	-	-	-	-
4310	ACWA Medical Insurance	36,136	23,929	33,738	46,765	50,320	34,620	50,320	62,397
Base									62,397
								Total	**62,397**
4311	Life Insurance	540	522	454	590	604	384	604	604
Base									604
								Total	**604**
4312	Long Term Disability - Management	697	708	459	733	733	988	920	763
Base									763
								Total	**763**
4313	AFLAC Administrative fee - ER Portion	18	25	18	26	25	18	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	256	198	285	331	331	442	500	331
Base									331
								Total	**331**
4315	CalPERS Classic ER Contribution	49,495	34,508	20,391	20,157	26,734	5,314	26,734	34,693
Base									34,693
								Total	**34,693**
4325	CalPERS PEPRA ER Contribution	1,293	6,056	10,156	12,957	14,053	6,614	14,053	15,741
Base									15,741
								Total	**15,741**

Sewer Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4330 Health Savings Account Admin fee - ER Por	14	-	14	8	-	-	-	-
4405 Contractual Services	17,910	319	1,875	17,218	2,500	3,350	3,500	2,500
Misc								2,500
							Total	**2,500**
4440 Advisory	20,628	17,732	34,570	16,771	21,000	14,705	25,000	25,000
4470 Auditing	26,410	23,673	26,555	35,750	29,300	22,750	29,300	31,625
Assumed 10% Increase								
4475 Legal-Special Projects	6,000	-	-	2,733	2,500	283	31,000	250
Base								250
							Total	**250**
4480 Legal-Regular	5,997	7,180	2,585	1,537	500	8,880	500	500
Base								500
							Total	**500**
4810 Postage Expenses	10	4	8	-	50	-	50	50
Base								50
							Total	**50**
4820 Office Supplies	1,120	1,118	4,052	1,167	1,500	312	1,500	1,500
Base								1,500
							Total	**1,500**
4830 Subscription Expense	194	324	5	150	425	234	425	425
ACFR Demographics								175
Kiplinger, GFOA, GASB								250
							Total	**425**
4920 Printing	1,989	422	1,912	1,092	700	-	200	200
Base								200
							Total	**200**
4930 Ads-Legal Notices	-	105	342	347	300	-	300	300
Base								300
							Total	**300**
6027 Office Equipment Repair	-	-	-	-	75	-	75	75
Base								75
							Total	**75**
6030 Service Contracts	1,666	1,623	2,050	1,826	1,800	937	1,800	1,800
Base								1,800
							Total	**1,800**
6075 Safety Equipment - Physicals	119	27	53	-	100	-	100	100
Base								100
							Total	**100**
6200 Travel - Meetings - Education	1,158	1,902	2,158	3,467	5,600	4,573	5,600	5,600
CSDA								1,100
CSMFO								750
Grants Conference								2,750
Grants Training Misc								500
Misc Training								500
							Total	**5,600**
6230 Tuition & Reimbursement Program	-	-	-	827	4,100	-	-	4,100
6250 Dues - Memberships - Certification	135	474	215	800	338	435	350	348
CSMFO								55
GFOA								80
Grants Professional Assoc								121
National Grants Mgmt Assoc								92
							Total	**348**
6520 Supplies	207	112	13	-	-	-	-	-

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
8652	Replace Copier	-	-	-	-	19,000	-	19,000	-
Department 50 - Finance Totals		**489,832**	**374,266**	**393,947**	**442,691**	**503,882**	**274,215**	**533,550**	**531,294**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 52 - Accounting									
4101	Regular Salaries - Wages	228,149	258,680	171,726	226,910	237,462	126,244	237,462	250,076
Base									250,076
								Total	**250,076**
4102	Wages Overtime	5,050	7,882	6,430	4,488	6,000	3,240	6,000	5,000
Base									5,000
								Total	**5,000**
4103	Wages Double Time	-	-	36	-	-	-	-	-
4201	Wages - Part Time	-	-	2,723	5,827	20,000	8,063	20,000	20,000
Base									20,000
								Total	**20,000**
4202	Wages - Part Time Overtime	-	-	9	-	-	-	-	-
4301	FICA Taxes	13,735	26,135	16,600	18,060	19,390	13,253	19,390	21,043
Base									21,043
								Total	**21,043**
4302	Dental Self Insured	3,784	3,664	3,257	3,245	3,184	2,237	3,184	3,336
Base									3,336
								Total	**3,336**
4304	Vision	552	600	580	570	568	395	568	568
Base									568
								Total	**568**
4305	Retirement Health Savings Account	3,463	3,895	8,361	4,118	4,283	3,109	4,283	4,849
Base									4,849
								Total	**4,849**
4306	Workers Compensation	1,065	2,553	1,161	1,315	1,825	565	1,825	1,985
Base									1,985
								Total	**1,985**
4308	Uniforms	-	-	-	53	-	4	-	-
4309	Health Savings Account - ER Portion	654	1,968	1,232	1,333	1,300	2,655	2,700	2,000
Base									2,000
								Total	**2,000**
4310	ACWA Medical Insurance	42,822	45,521	42,725	47,910	51,357	30,489	51,357	44,080
Base									44,080
								Total	**44,080**
4311	Life Insurance	516	601	520	522	504	365	504	540
Base									540
								Total	**540**
4312	Long Term Disability - Management	521	724	496	496	526	715	820	566
Base									566
								Total	**566**
4313	AFLAC Administrative fee - ER Portion	59	37	47	40	50	13	50	50
Base									50
								Total	**50**
4314	Long Term Disability - Union	331	304	331	331	331	460	600	331
Base									331
								Total	**331**
4315	CalPERS Classic ER Contribution	39,458	44,787	29,216	35,614	41,445	7,254	41,445	28,956
Base									28,956
								Total	**28,956**

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4325 CalPERS PEPRA ER Contribution	3,802	5,015	7,937	9,044	9,415	7,869	9,415	14,239
Base								14,239
							Total	**14,239**
4330 Health Savings Account Admin fee - ER Por	18	32	18	18	18	20	40	35
Base								35
							Total	**35**
4405 Contractual Services	32,128	48,648	29,682	32,015	33,765	18,765	33,765	36,126
ADP								32,000
eTools								4,126
							Total	**36,126**
4440 Advisory	350	350	350	350	350	175	350	350
Base								350
							Total	**350**
4810 Postage Expenses	-	-	-	-	25	-	25	25
Base								25
							Total	**25**
4820 Office Supplies	1,754	2,270	1,979	1,427	1,850	750	1,850	3,000
4830 Subscription Expense	270	270	270	-	-	-	-	-
4930 Ads-Legal Notices	187	-	-	-	-	-	-	-
6075 Safety Equipment - Physicals	260	-	188	-	100	-	-	100
Base								100
							Total	**100**
6200 Travel - Meetings - Education	4,040	3,978	3,345	5,388	5,910	2,593	5,910	5,910
50% to Water								(5,910)
Acct Tech - Virtual Trainings								300
CalPERS Conference								2,000
CSMFO								2,170
Mileage								200
Misc Virtual Training								400
Tyler Annual Conference								6,500
Tyler User Group								250
							Total	**5,910**
6250 Dues - Memberships - Certification	55	63	68	75	70	78	70	70
CSMFO								70
							Total	**70**
6520 Supplies	91	164	22	-	-	-	-	-
6709 Loan Principal Payments	2,731,977	2,736,282	2,806,699	2,365,625	2,111,802	1,594,843	2,111,802	2,052,000
2021 Sewer Refunding								540,000
Chase Bank								342,456
Forecast								(290,369)
PNC 2013								667,147
SRF AB2RHB								31,608
SRF DVRIIP								230,779
SRF LPPOWR								134,034
SRF PC1RHB								17,130
SRF Secondary Clarifiers								136,945
SRF Tahoe Keys SPS Rehab								174,119
SRF Upper Truckee SPS Rehab								68,151
							Total	**2,052,000**
6710 Interest Expense	637,429	571,438	462,630	868,150	1,375,097	51,407	1,375,097	2,765,000

Sewer Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
2021 Sewer Refunding								119,800
2025 Wastewater COP								947,750
Chase Bank								49,693
Forecast								1,394,928
PNC 2013								20,692
SRF AB2RHB								5,843
SRF DVRIIP								96,454
SRF LPPOWR								21,007
SRF PC1RHB								3,167
SRF Secondary Clarifiers								35,600
SRF Tahoe Keys SPS Rehab								51,663
SRF Upper Truckee SPS Rehab								18,403
							Total	**2,765,000**
6714 Subscription Interest Expense	-	-	-	6,124	-	-	-	-
6718 Subscription Amort Expense	-	-	-	157,743	-	-	-	-
6730 Fiscal Agent Fees	31,377	29,243	30,254	32,655	29,175	-	29,175	29,800
AFLAC Compliance Fee								300
CalPERS SSA Admin Fee								500
CAMP Investment Fee								15,000
US Bank Analysis Fee								12,000
US Bank Trustee Fee								2,000
							Total	**29,800**
6731 SRF Service Charge Fee	15,189	14,741	53,194	51,452	49,683	49,683	49,683	49,204
AB2RHB SRF Service Fee								8,348
LPPOWR SRF Service Fee								36,332
PC1RHB SRF Service Fee								4,524
							Total	**49,204**
Department 52 - Accounting Totals	**3,799,087**	**3,809,844**	**3,682,086**	**3,880,901**	**4,005,485**	**1,925,244**	**4,007,370**	**5,339,239**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 54 - Purchasing									
4101	Regular Salaries - Wages	119,861	120,507	122,283	136,549	130,068	72,776	130,068	117,644
Base									117,644
								Total	**117,644**
4102	Wages Overtime	836	29	73	-	315	64	315	315
Base									315
								Total	**315**
4201	Wages - Part Time	-	-	-	-	-	928	930	-
4301	FICA Taxes	6,294	5,361	9,057	9,927	9,950	7,639	9,950	9,000
Base									9,000
								Total	**9,000**
4302	Dental Self Insured	1,965	1,751	1,621	1,643	1,592	1,369	1,592	1,668
Base									1,668
								Total	**1,668**
4304	Vision	289	288	288	288	284	241	284	284
Base									284
								Total	**284**
4305	Retirement Health Savings Account	1,896	1,983	2,142	2,484	2,578	2,312	2,578	2,468
Base									2,468
								Total	**2,468**
4306	Workers Compensation	561	1,303	625	638	940	394	940	849
Base									849
								Total	**849**
4308	Uniforms	106	107	93	106	100	111	100	100
Base									100
								Total	**100**
4309	Health Savings Account - ER Portion	1,335	1,334	1,334	1,435	1,400	4,089	4,100	1,400
Base									1,400
								Total	**1,400**
4310	ACWA Medical Insurance	23,760	21,972	22,065	24,476	25,922	22,041	25,922	32,004
Base									32,004
								Total	**32,004**
4311	Life Insurance	287	273	278	289	275	268	275	248
Base									248
								Total	**248**
4312	Long Term Disability - Management	423	463	492	518	535	1,022	920	437
Base									437
								Total	**437**
4313	AFLAC Administrative fee - ER Portion	18	18	18	18	25	12	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	110	110	110	110	110	147	180	110
Base									110
								Total	**110**
4315	CalPERS Classic ER Contribution	28,106	33,338	37,251	43,399	47,998	11,912	47,998	20,498
Base									20,498
								Total	**20,498**
4325	CalPERS PEPRA ER Contribution	-	-	-	-	-	1,786	6,200	5,621

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4330 Health Savings Account Admin fee - ER Por	18	18	18	18	18	18	18	18
Base								18
							Total	18
4440 Advisory	-	-	-	-	100	-	100	100
Base								100
							Total	100
4480 Legal-Regular	-	-	679	-	350	272	350	350
Legal Bid Review								350
							Total	350
4610 Gasoline Expense	214	209	237	176	250	102	250	250
Base								250
							Total	250
4620 Diesel Expense	176	252	177	236	150	89	150	150
Base								150
							Total	150
4810 Postage Expenses	-	-	-	-	25	37	30	25
Base								25
							Total	25
4820 Office Supplies	429	527	859	587	1,650	941	1,650	650
Base								650
							Total	650
4830 Subscription Expense	-	-	-	-	25	-	25	25
Base								25
							Total	25
4930 Ads-Legal Notices	9	188	48	764	100	1,643	1,000	1,000
Legal Notices (2 bids)								1,000
							Total	1,000
6030 Service Contracts	1,338	1,338	3,987	2,333	1,340	1,639	1,340	1,340
Planet Bids								1,340
							Total	1,340
6072 Janitorial Supplies	4,293	6,115	6,649	7,963	5,000	3,126	5,000	5,000
Base								5,000
							Total	5,000
6074 Janitorial Services	26,528	28,172	29,152	30,599	30,700	20,988	30,700	46,780
4% Increase February 2027								1,400
50% to Water								(46,780)
J&L - Biannual Carpet								3,840
J&L - Biannual Windows								3,520
J&L Board Room								800
J&L Pro Clean								84,000
							Total	46,780
6075 Safety Equipment - Physicals	-	232	117	-	100	109	100	100
Base								100
							Total	100
6200 Travel - Meetings - Education	158	1,612	959	817	1,735	1,651	1,800	3,462
50% to Water								(3,463)
CAPPO								2,025
CPPB Certification								1,150
Dept Lunches								200
Misc Virtual Trainings								300
Tyler Annual Conference								3,250
							Total	3,462
6250 Dues - Memberships - Certification	65	70	70	73	75	73	75	75

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
CAPPO									75
								Total	**75**
6520	Supplies	(53)	1	-	-	-	-	-	-
Department 54 - Purchasing Totals		**219,023**	**227,571**	**240,682**	**265,446**	**263,710**	**157,799**	**274,965**	**251,996**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 56 - Information Technology									
4101	Regular Salaries - Wages	269,939	258,745	304,191	379,208	362,803	179,563	362,803	361,106
Base									361,106
								Total	**361,106**
4102	Wages Overtime	8,345	4,088	5,219	5,408	4,000	1,984	4,000	2,600
Base									2,600
								Total	**2,600**
4103	Wages Double Time	1,487	-	-	425	500	104	500	250
Base									250
								Total	**250**
4201	Wages - Part Time	-	-	-	-	-	8,415	7,000	32,000
4301	FICA Taxes	18,668	22,914	21,405	27,524	27,137	15,397	27,137	29,661
Base									29,661
								Total	**29,661**
4302	Dental Self Insured	4,034	3,948	3,479	4,319	3,980	2,327	3,980	4,170
Base									4,170
								Total	**4,170**
4304	Vision	595	656	627	758	710	411	710	710
Base									710
								Total	**710**
4305	Retirement Health Savings Account	3,812	4,152	4,303	5,698	5,587	3,467	5,587	6,203
Base									6,203
								Total	**6,203**
4306	Workers Compensation	1,379	3,137	1,562	1,955	2,669	714	2,669	2,649
Base									2,649
								Total	**2,649**
4308	Uniforms	-	-	-	32	-	2	-	-
4309	Health Savings Account - ER Portion	2,447	2,704	2,444	2,733	2,600	2,562	2,600	2,000
Base									2,000
								Total	**2,000**
4310	ACWA Medical Insurance	51,413	48,721	50,130	65,993	66,423	33,552	66,423	64,208
Base									64,208
								Total	**64,208**
4311	Life Insurance	566	619	616	729	673	422	673	700
Base									700
								Total	**700**
4312	Long Term Disability - Management	557	588	609	639	662	888	1,000	678
Base									678
								Total	**678**
4313	AFLAC Administrative fee - ER Portion	-	-	-	-	25	-	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	331	386	368	442	442	478	442	442
Base									442
								Total	**442**
4315	CalPERS Classic ER Contribution	52,525	58,695	51,311	60,987	65,156	16,460	65,156	77,032
Base									77,032
								Total	**77,032**
4325	CalPERS PEPRA ER Contribution	3,907	4,812	9,483	15,173	14,810	6,648	14,810	14,752

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								14,752
							Total	**14,752**
4330 Health Savings Account Admin fee - ER Por	37	37	36	41	35	27	35	35
Base								35
							Total	**35**
4405 Contractual Services	21,827	21,588	42,274	135,884	32,000	10	32,000	-
Temp Staff Direct Hired in FY26								
4610 Gasoline Expense	-	-	39	275	450	73	450	450
Base								450
							Total	**450**
4810 Postage Expenses	-	-	-	10	75	-	75	75
Base								75
							Total	**75**
4820 Office Supplies	2,649	1,452	1,825	3,422	3,000	1,367	3,000	3,000
Base								3,000
							Total	**3,000**
4830 Subscription Expense	-	-	42	300	175	-	175	175
Base								175
							Total	**175**
4840 District Computer Supplies	34,943	53,411	24,684	48,425	32,000	16,308	35,000	32,000
Base								32,000
							Total	**32,000**
4845 Computer Purchases	30,721	44,797	41,362	31,199	34,350	32,920	34,350	31,100
Base								31,100
							Total	**31,100**
6030 Service Contracts	205,728	179,901	151,850	141,677	468,387	275,890	468,387	484,199

Sewer Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Adobe Acrobat Pro									4,210
Alert Media									2,726
Alloy Help Desk									3,700
American Time inCloud									80
AquaTwin Sewer Modeling									5,000
AquaVeo									1,000
Aurvik Network Monitoring									5,400
Autodesk									13,053
BarTender Barcode Software									727
Bluebeam Revu									2,250
CheckMK Network Alerting									1,500
Civic Clerk Board Meeting Manager									1,725
Comodo SSL Certificates									1,000
Cradle Point Device Manager									2,500
CyberAudit Support									900
ESRI Licenses									19,000
Firewall- PaloAlto									4,000
Firewall - SonicWall									2,500
FuelMaster									620
Golden Grapher									136
GovAI									7,500
Grantseeker Pro									3,500
Gravity Software									25,000
Keeper Services									7,500
KnowBe4									3,700
Labworks									6,000
Laserfiche									12,500
Liberty Meeting Recorder - Board									236
ManageEngine Endpoint Mgmt									7,500
Microsoft Office 365									30,000
Microsoft Software Assurance									13,500
Mimecast									25,000
Mitel Phone System									10,000
NexGen Asset Mgmt									50,000
Procore Construction Mgmt									27,500
ReinCloud									125
Rubrik Support									35,000
Ruckus Wireless									2,500
Samsara Fleet Telematics									2,934
SecureAccess									6,000
SOCaaS Contract									21,500
Streamline Website Hosting									12,500
TokaySQL									1,627
Tyler Technology Support and Maintenence									35,000
vmware Enterprise									20,050
Wasabi Cloud Storage 100TB									10,000
Water and Sewer Modeling									8,000
WinCan Web and Software Maintenance									2,500
Wonderware SCADA Software									25,000
								Total	**484,199**
6075	Safety Equipment - Physicals	110	91	236	-	200	-	1,000	200
Base									200
								Total	**200**
6200	Travel - Meetings - Education	4,411	7,284	13,916	12,970	17,700	5,317	17,700	17,700

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
50% Water									(17,700)
Laserfiche									4,800
MISAC									4,800
NexGen									3,000
Security Plus									5,700
Tyler Connect									6,500
Virtual Trainings									10,600
								Total	**17,700**
6230	Tuition & Reimbursement Program	1,600	800	982	495	-	-	-	-
6250	Dues - Memberships - Certification	440	440	440	1,422	1,500	690	1,500	1,500
Base									1,500
								Total	**1,500**
6310	Telephone	2,251	3,373	2,797	2,815	650	1,643	650	650
Base									650
								Total	**650**
6520	Supplies	43	399	13	-	-	-	-	-
8188	Network/Equipment Improvements-SCADA	-	-	39,038	8,145	-	-	-	-
8247	WWTP Access Controls, Ops/Shops	-	-	-	-	50,000	-	50,000	-
8328	Finance System Enhancements	-	-	-	-	10,000	-	10,000	-
8329	SQL Additional Licenses	-	-	-	-	10,000	-	10,000	-
8331	Replace Domain Controller	-	-	-	-	-	-	10,000	10,000
Base									10,000
								Total	**10,000**
8406	Strategic Plan Implementation	-	-	-	-	-	-	20,000	20,000
Base									20,000
								Total	**20,000**
8410	IT Security Project	-	-	-	-	-	33,307	33,000	-
8473	Radio System Upgrades	-	-	-	-	-	-	360,000	-
8503	Computer Room Improvements T7	-	-	-	23,400	-	-	26,600	-
8504	Backup Power Server Room	-	-	-	7,481	-	-	-	10,000
Base									10,000
								Total	**10,000**
8505	Network Equipment/Improvements	-	-	-	-	-	-	-	15,000
Base									15,000
								Total	**15,000**
8507	Replace SCADA App Server	-	-	-	13,419	-	-	-	-
8649	Telephone System Upgrades	-	-	-	-	80,000	-	80,000	-
8650	Backup Power - DVR Server Room	-	-	-	-	6,000	6,863	6,000	-
8651	Backup Power - Bio Building	-	-	-	-	8,000	8,910	8,000	-
8725	Strategic Plan Update	-	-	-	-	-	-	-	40,000
8726	Backup Server Replacement	-	-	-	-	-	-	-	50,000
8727	Cyber Audit Refresh	-	-	-	-	-	-	-	30,000
8728	Form 700 Process	-	-	-	-	-	-	-	10,000
Department 56 - Information Technology Totals		**724,766**	**727,737**	**775,279**	**1,003,402**	**1,312,699**	**656,719**	**1,773,437**	**1,355,270**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 60 - Customer Service									
4101	Regular Salaries - Wages	292,828	197,496	231,129	285,693	317,416	142,548	317,416	338,586
Base									338,586
								Total	**338,586**
4102	Wages Overtime	3,590	2,309	440	897	1,000	753	1,000	750
Base									750
								Total	**750**
4103	Wages Double Time	737	-	-	-	-	-	-	-
4201	Wages - Part Time	-	1,111	10,308	2,065	9,000	9,294	9,000	-
4202	Wages - Part Time Overtime	-	-	-	-	-	18	20	-
4301	FICA Taxes	14,536	22,529	18,595	21,742	25,047	13,516	25,047	25,959
Base									25,959
								Total	**25,959**
4302	Dental Self Insured	5,805	5,469	4,902	4,941	4,775	3,243	4,775	5,004
Base									5,004
								Total	**5,004**
4303	Unemployment Insurance	2,142	230	1,280	-	-	-	-	-
4304	Vision	851	938	872	903	852	572	852	852
Base									852
								Total	**852**
4305	Retirement Health Savings Account	4,954	10,255	5,168	5,917	6,073	4,217	6,073	6,820
Base									6,820
								Total	**6,820**
4306	Workers Compensation	1,434	3,083	1,257	1,532	2,387	638	2,387	2,475
Base									2,475
								Total	**2,475**
4308	Uniforms	-	-	-	64	-	4	-	-
4309	Health Savings Account - ER Portion	3,190	5,918	3,750	4,178	4,000	4,048	4,100	3,300
Base									3,300
								Total	**3,300**
4310	ACWA Medical Insurance	62,908	70,314	68,576	75,753	80,146	53,828	80,146	88,161
Base									88,161
								Total	**88,161**
4311	Life Insurance	731	754	708	732	699	487	699	741
Base									741
								Total	**741**
4312	Long Term Disability - Management	509	427	458	505	535	726	800	575
Base									575
								Total	**575**
4313	AFLAC Administrative fee - ER Portion	-	-	-	-	25	-	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	499	518	531	551	551	736	800	552
Base									552
								Total	**552**
4315	CalPERS Classic ER Contribution	45,437	13,540	-	-	-	-	-	-
4325	CalPERS PEPRA ER Contribution	6,743	15,245	17,630	22,898	24,555	13,104	24,555	27,157
Base									27,157
								Total	**27,157**

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4330 Health Savings Account Admin fee - ER Por	56	56	55	55	53	36	53	53
Base								53
							Total	53
4405 Contractual Services	320	-	9,460	-	-	-	-	-
4475 Legal-Special Projects	-	263	-	-	1,250	-	1,250	1,250
Base								1,250
							Total	1,250
4480 Legal-Regular	19,980	-	2,663	1,541	5,000	-	5,000	5,000
Base								5,000
							Total	5,000
4520 Miscellaneous Liability Claims	7,500	4,098	7,500	-	1,500	-	1,500	1,500
Base								1,500
							Total	1,500
4810 Postage Expenses	18,340	32,889	51,391	55,347	52,800	31,819	52,800	57,600
Infosend Monthly								56,400
Internal Postage Usage								1,200
							Total	57,600
4820 Office Supplies	2,083	1,814	1,821	2,686	2,300	761	2,000	2,300
Base								2,300
							Total	2,300
4920 Printing	6,921	13,902	18,298	17,962	28,000	10,571	20,000	23,000
Base								23,000
							Total	23,000
4930 Ads-Legal Notices	801	1,114	866	737	1,500	237	1,500	1,500
Base								1,500
							Total	1,500
5020 Equipment Rental- Lease	1,085	2,135	2,124	2,124	2,124	1,593	2,124	2,124
Postage Machine								1,038
Quadient Machine								1,086
							Total	2,124
6027 Office Equipment Repair	-	-	-	-	100	-	100	100
Base								100
							Total	100
6030 Service Contracts	59,743	66,004	110,711	69,645	133,000	26,008	133,000	140,500
RemitPlus								3,000
Tyler Payments								137,500
							Total	140,500
6075 Safety Equipment - Physicals	64	155	-	-	300	-	-	300
Base								300
							Total	300
6200 Travel - Meetings - Education	331	3,755	2,746	3,765	4,570	50	4,570	4,270
50% to Water								(4,270)
Evaluation/Training Lunches								240
Leadership Lake Tahoe								800
Supervisor Training								500
Tyler Annual Conference								7,000
							Total	4,270
6250 Dues - Memberships - Certification	-	449	426	383	935	-	935	985
Base								120
MISAC								65
Notary								400
WEF/CWEA								400
							Total	985

Sewer Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
6310	Telephone	144	146	157	173	130	63	130	130
Base									130
								Total	**130**
6520	Supplies	352	152	126	-	-	-	-	-
6640	Bad Debt Expense	-	-	-	(27,919)	5,000	-	1,000	5,000
Base									5,000
								Total	**5,000**
8193	Customer Service Office Remodel	1,473	-	29,153	-	20,625	-	40,000	-
Department 60 - Customer Service Totals		**566,089**	**477,069**	**603,100**	**554,869**	**736,248**	**318,870**	**743,657**	**746,569**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund									
Department 62 - Inspections									
4101	Regular Salaries - Wages	248,251	240,086	282,389	289,471	240,438	181,192	240,438	262,505
Base									262,505
								Total	**262,505**
4102	Wages Overtime	6,525	4,201	4,405	12,487	5,000	8,284	8,100	5,000
Base									5,000
								Total	**5,000**
4301	FICA Taxes	20,360	14,694	24,492	21,991	18,776	14,784	18,776	20,464
Base									20,464
								Total	**20,464**
4302	Dental Self Insured	4,992	4,247	4,397	4,159	3,184	2,823	3,184	3,336
Base									3,336
								Total	**3,336**
4304	Vision	736	700	778	727	568	499	568	568
Base									568
								Total	**568**
4305	Retirement Health Savings Account	3,708	3,531	4,144	4,297	3,526	3,157	3,526	3,879
Base									3,879
								Total	**3,879**
4306	Workers Compensation	1,721	3,736	1,901	1,844	2,555	1,138	2,555	2,317
Base									2,317
								Total	**2,317**
4308	Uniforms	1,016	945	1,010	953	1,000	708	1,000	1,000
Base									1,000
								Total	**1,000**
4309	Health Savings Account - ER Portion	1,322	1,322	1,977	2,031	2,000	4,835	5,000	2,700
Base									2,700
								Total	**2,700**
4310	ACWA Medical Insurance	64,564	52,971	49,769	46,590	40,073	33,919	40,073	43,745
Base									43,745
								Total	**43,745**
4311	Life Insurance	520	493	541	500	390	346	390	396
Base									396
								Total	**396**
4313	AFLAC Administrative fee - ER Portion	25	12	6	19	25	5	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	552	497	469	386	442	589	600	442
Base									442
								Total	**442**
4315	CalPERS Classic ER Contribution	50,794	58,555	58,728	26,470	21,048	6,914	21,048	24,885
Base									24,885
								Total	**24,885**
4325	CalPERS PEPRA ER Contribution	5,000	3,827	7,462	16,716	14,489	11,253	14,489	16,771
Base									16,771
								Total	**16,771**
4330	Health Savings Account Admin fee - ER Por	18	25	43	47	35	41	35	53

Sewer Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base									53
								Total	**53**
4610	Gasoline Expense	5,640	5,513	6,595	5,447	6,000	3,239	5,000	5,000
Base									5,000
								Total	**5,000**
4820	Office Supplies	307	35	120	68	250	168	250	250
Base									250
								Total	**250**
6030	Service Contracts	3,457	4,804	4,152	11,409	6,000	3,873	6,000	7,000
Base									7,000
								Total	**7,000**
6071	Shop Supplies	2,451	1,360	1,662	3,637	1,500	1,268	1,500	1,500
Base									1,500
								Total	**1,500**
6073	Small Tools	267	34	197	120	100	176	250	250
Base									250
								Total	**250**
6075	Safety Equipment - Physicals	170	1,187	741	505	350	276	350	350
Base									350
								Total	**350**
6200	Travel - Meetings - Education	302	501	1,295	1,498	500	576	2,200	2,200
Evaluation Lunches									300
Misc									200
Professional Development									200
Utility Locating Conference									1,500
								Total	**2,200**
6250	Dues - Memberships - Certification	192	905	2,000	1,702	1,350	1,165	1,250	1,600
CWEA/WEF									350
Underground Service Alert									1,250
								Total	**1,600**
6310	Telephone	1,017	117	-	-	500	-	500	500
Base									500
								Total	**500**
6520	Supplies	(4)	-	104	-	-	-	-	-
Department 62 - Inspections Totals		**423,903**	**404,298**	**459,377**	**453,075**	**370,099**	**281,228**	**377,107**	**406,736**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 10 - Sewer Fund Totals									
Department 80 - Non Crew									
4510	Insurance Expense	348,455	427,342	498,603	577,135	605,000	103,220	-	605,000
Base									605,000
								Total	**605,000**
4810	Postage Expenses	458	1,580	1,100	808	500	747	-	500
Base									500
								Total	**500**
5010	Land and Buildings	191,876	191,876	191,876	191,876	192,000	-	-	192,000
Base									192,000
								Total	**192,000**
6075	Safety Equipment - Physicals	2,165	7,326	7,362	10,024	5,000	5,400	-	5,500
Base									5,500
								Total	**5,500**
6310	Telephone	24,271	32,830	42,015	47,491	30,000	25,023	-	30,000
Base									30,000
								Total	**30,000**
6320	Signal Charges	405	298	346	316	400	126	-	400
Base									400
								Total	**400**
6330	Electricity	2,179,708	2,528,222	3,461,749	3,741,449	3,800,000	1,995,186	-	3,800,000
Base									3,800,000
								Total	**3,800,000**
6350	Natural Gas	140,176	190,858	141,222	125,518	170,000	64,761	-	170,000
Base									170,000
								Total	**170,000**
6360	Propane	65	-	-	-	-	-	-	-
6370	Refuse Disposal	44,112	54,570	67,027	72,397	72,500	44,431	-	72,500
Base									72,500
								Total	**72,500**
6380	Other Utilities	8,181	8,956	9,784	11,050	9,000	7,004	-	9,000
Base									9,000
								Total	**9,000**
6510	Miscellaneous Corrections	79,451	269	2,115	72	-	3	-	-
6520	Supplies	8	36	-	100	2,200	217	-	2,200
Base									2,200
								Total	**2,200**
6530	Misc Emergency Incident Expenses	277,458	801,329	168,512	188,975	-	-	-	-
6631	RDA Tax Transfer	463,150	555,571	516,103	559,581	600,000	-	-	600,000
Base									600,000
								Total	**600,000**
6633	County Administration Fee	162,777	164,194	175,476	186,118	187,000	-	-	187,000
Base									187,000
								Total	**187,000**
6634	Transportation System Mitigation	36,833	29,348	21,964	22,997	29,623	19,877	-	29,623
Base									29,623
								Total	**29,623**
6635	LAFCO Administrative Costs	15,471	16,542	16,773	17,656	18,000	-	-	18,000
Base									18,000
								Total	**18,000**

Sewer Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
6711 Sewer Refunding Debt Cost Amortization Expense	6,748	6,748	5,061	-	-	-	-	-
6712 Sewer Refunding Debt Cost Amortization Expense	18,742	18,742	18,742	18,742	18,750	-	-	18,750
Base								18,750
							Total	**18,750**
6717 2021 Sewer Refunding Amortization	(86,704)	(86,704)	(86,704)	(86,704)	(86,725)	-	-	(86,725)
Base								(86,725)
							Total	**(86,725)**
6719 2025 Revenue C.O.P. Premium Amortization	-	-	-	(22,353)	-	-	-	(44,707)
6740 Street Lighting Expense	481	486	1,016	1,067	480	660	-	480
Base								480
							Total	**480**
6750 Contingency Fund	-	-	-	-	150,000	-	-	150,000
Base								150,000
							Total	**150,000**
6770 Loss on Retired Assets	-	4,412	-	1,726	-	-	-	-
6816 Depreciation Expense	5,423,951	5,731,010	5,732,979	5,775,590	5,962,000	2,444,715	-	6,081,240
Base								6,081,240
							Total	**6,081,240**
Department 80 - Non Crew Totals	**9,338,238**	**10,685,841**	**10,993,119**	**11,441,627**	**11,765,728**	**4,711,370**	**-**	**11,840,761**
Fund 10 - Sewer Fund Totals	**32,736,994**	**37,366,364**	**40,420,708**	**42,274,499**	**46,357,300**	**19,992,670**	**40,995,642**	**50,246,488**

This Page Intentionally Left Blank

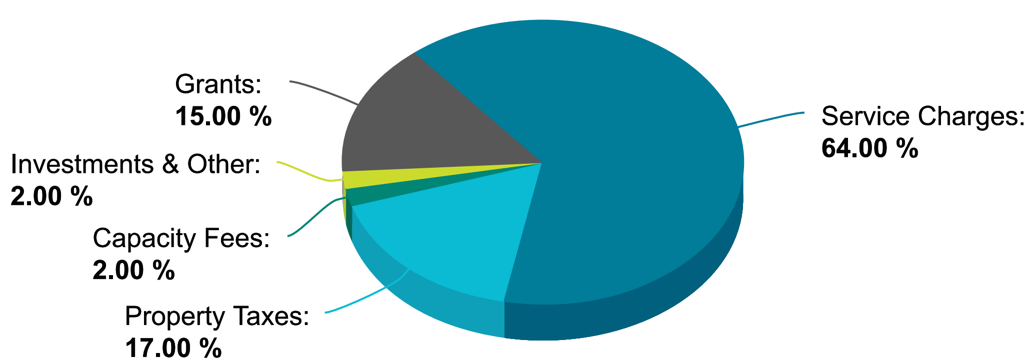
Water Budget

Water Fund

Fiscal Year 2026/27 Budget Summary

	2026/27 Forecast Enterprise Fund	2026/27 Forecast Capital Fund
Beginning Cash Balances	3,542,608	12,319,399
Revenues	24,726,497	5,620,773
Borrowings	-	14,864,433
Available Funds	**$ 28,269,105**	**$ 32,804,605**
Salaries	5,988,849	1,311,159
Benefits	3,272,895	503,474
Operations and Maintenance	6,340,870	1,083,875
Capital Outlay	-	23,166,000
Debt Service Payments	1,860,000	1,724,000
Total Cash Outlays	**$ 17,462,614**	**$ 27,788,508**
Balance Before Transfers	10,806,491	5,016,097
Available to Transfer to Capital Fund	(7,125,637)	7,125,637
Transfer to Reserve Funds	-	(6,995,012)
Accrual to Cash Adjustment	-	-
Operating and Capital Reserves	**$ 3,680,854**	**$ 5,146,722**
Rate Stabilization Reserve	**$ -**	**$ 4,000,000**
Debt Reserve	**$ -**	**$ 2,995,012**
Total Reserve(Cash) Balances 6/30/25	**$ 3,680,854**	**$ 12,141,734**

Water Enterprise Fund
2026/27 Funding Sources

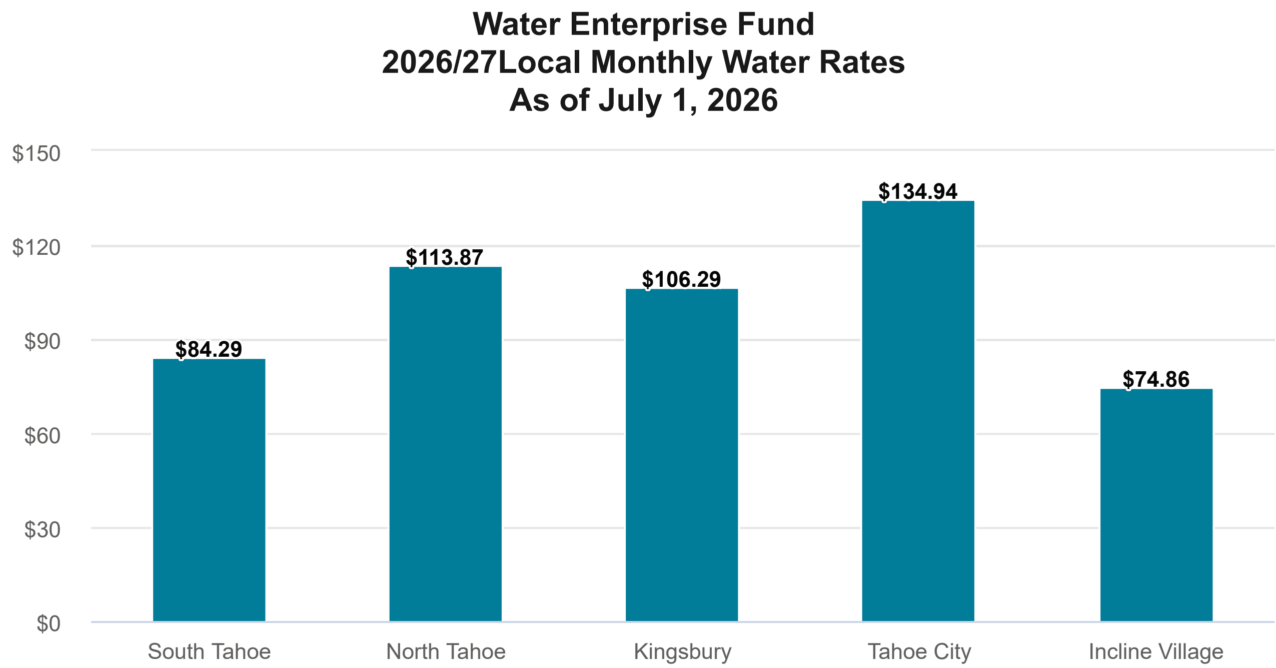


Adopted Budget - Revenue

Budget Year 2027

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund								
Department 80 - Non Crew								
3105 Repairs	(32,831)	-	2,228	6,933	5,000	-	5,000	5,000
Base								5,000
							Total	**5,000**
3110 Residential Service Charge Revenue	5,880,403	6,527,303	7,213,419	8,008,260	8,901,080	4,965,052	8,901,080	9,540,724
Base								9,540,724
							Total	**9,540,724**
3111 Non-Residential Service Charge Revenue	1,310,441	1,435,864	1,552,482	1,717,287	1,915,702	1,057,703	1,915,702	2,057,803
Base								2,057,803
							Total	**2,057,803**
3114 Service Call - Water Exemption Fees	5,610	9,554	23,831	24,043	29,407	11,252	29,407	26,725
Base								26,725
							Total	**26,725**
3120 Multi-Family Residence Service Charge Revenue	1,044,403	1,150,427	1,307,634	1,443,373	1,613,570	915,541	1,613,570	1,737,107
Base								1,737,107
							Total	**1,737,107**
3121 Metered Consumption Revenue	3,080,297	3,253,560	3,610,634	4,253,965	4,329,240	2,788,112	4,329,240	4,610,641
Base								4,610,641
							Total	**4,610,641**
3216 Restricted Revenue for Capital	1,448,000	1,448,000	1,448,000	1,448,000	1,448,000	1,086,000	1,448,000	1,448,000
Base								1,448,000
							Total	**1,448,000**
3401 Capacity Charge	527,790	998,461	503,521	297,202	506,601	283,178	506,601	506,601
Base								506,601
							Total	**506,601**
3404 Fire Service Capacity Charge	8,124	16,650	8,080	19,333	5,000	9,106	5,000	5,000
Base								5,000
							Total	**5,000**
3405 Physical Connection Fee	364,547	356,649	156,306	439,641	263,744	196,922	263,744	282,784
Base								282,784
							Total	**282,784**
3501 Secured Taxes	1,470,553	2,601,966	3,354,900	3,983,540	2,585,091	31,299	2,585,091	5,170,462
Base								5,170,462
							Total	**5,170,462**
3504 Sale of Surplus Assets	-	23,275	-	9,800	-	-	-	-
3509 Realized Gain - Loss on Investments	(31,932)	(235,442)	(104,670)	25,555	-	-	-	-
3510 Interest Income	109,885	256,714	429,288	788,822	118,000	303	118,000	158,000
Base								158,000
							Total	**158,000**
3511 Fair Market Value Unrealized Gain/ Loss	(418,431)	80,969	208,841	160,812	-	(75,663)	-	-
3514 Rents and Leases	227,980	230,513	226,362	227,897	223,256	20,247	223,256	224,216
Base								224,216
							Total	**224,216**
3516 Federal Aid	562,109	1,276,547	763,880	1,031,452	1,188,790	743,556	1,188,790	3,864,914
Base								3,864,914
							Total	**3,864,914**
3518 State Aid	173,420	302,306	411,571	446,121	742,800	120,618	742,800	553,993

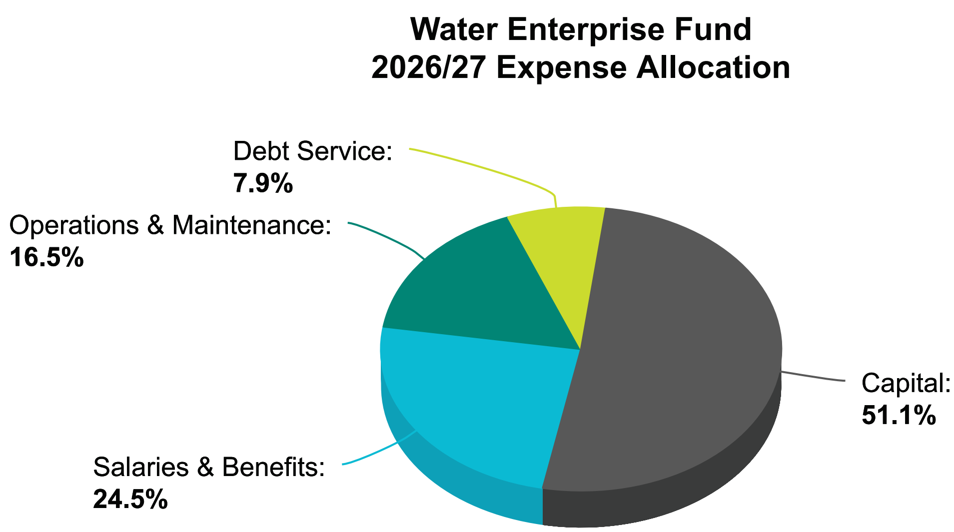
		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base									553,993
								Total	**553,993**
3523	Interest/Penalty Charges	132,319	185,485	184,309	218,034	160,000	126,697	160,000	160,000
Base									160,000
								Total	**160,000**
3529	Fire Hydrant Permits	21,385	21,200	27,919	25,086	20,000	5,555	20,000	20,000
Base									20,000
								Total	**20,000**
3530	Water Admin/Permit Fee	15,000	8,462	7,500	5,100	13,000	3,600	13,000	7,000
Base									7,000
								Total	**7,000**
3540	Other Miscellaneous Income	77,977	49,684	35,718	56,928	-	196,832	-	-
3541	Lab Monitoring Revenue	42,945	41,920	44,380	51,420	40,000	26,990	40,000	40,000
Base									40,000
								Total	**40,000**
3545	Water & Fire Meter Sales	56,838	19,912	13,255	4,081	-	2,328	-	-
3620	Local Aid	131,000	95,774	95,152	81,065	50,000	2,546	50,000	52,000
Base									52,000
								Total	**52,000**
3999 Revenue	Low Income Discount - Contra	(56,072)	(66,014)	(77,232)	(99,366)	(92,603)	(67,204)	(92,603)	(123,700)
Base									(123,700)
								Total	**(123,700)**
Department 80 - Non Crew Totals		**$16,151,759**	**$20,089,742**	**$21,447,308**	**$24,674,385**	**$24,065,678**	**$12,450,570**	**$24,065,678**	**$30,347,270**
Fund 20 - Water Fund Totals		**$16,151,759**	**$20,089,742**	**$21,447,308**	**$24,674,385**	**$24,065,678**	**$12,450,570**	**$24,065,678**	**$30,347,270**
2027 - FY CY-BY Proposed		**41,959,129**	**48,581,547**	**51,865,135**	**57,169,398**	**58,795,362**	**26,863,009**	**58,795,362**	**64,790,957**



Most Recent Ten-Year

Board Adopted Water Rate History

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Avg.
Water	6.50%	6.50%	5.00%	4.00%	0%	0%	9.00%	9.50%	9.50%	9.50%	5.95%
Typical Monthly Water Bill	**50.41**	**53.75**	**56.41**	**59.75**	**59.75**	**59.75**	**65.11**	**71.27**	**77.72**	**85.08**	



SUMMARY OF OPERATIONS AND MAINTENANCE

2026/27 WATER BUDGET

	Electric	Heavy Maintenance	District Operations	Field Operations	Underground Repair - Water	Pumps	Equipment Repair	Engineering
44XX PROFESSIONAL SERVICES	100	-	6,000	250	-	-	-	801,250
45XX INSURANCE	-	-	-	-	4,000	-	-	-
46XX PETROLEUM PRODUCTS	2,500	-	500	700	65,000	14,550	6,500	5,000
47XX OPERATING SUPPLIES	-	-	-	-	-	70,000	-	-
48XX OFFICE EXPENSES	575	-	500	500	1,000	700	1,000	6,200
49XX PRINTING AND PUBLICATIONS	-	-	-	-	-	-	-	100
50XX RENTS AND LEASES	-	-	-	-	500	-	-	-
60XX REPAIRS AND MAINTENANCE	62,800	31,000	250	100	1,211,200	126,475	109,550	242,275
61XX RESEARCH/MONITORING	-	-	-	-	-	-	-	-
62XX TRAVEL/EDUC/MEMBRSHPS	6,350	-	8,150	550	22,600	24,225	2,900	25,250
63XX UTILITIES	-	-	-	-	200	2,200	-	-
65XX MISC EXPENSES	-	-	-	-	-	-	-	-
66XX OTHER OPERATING EXP	-	-	1,000	178,760	30,000	-	-	3,800
67XX NON OPERATING EXP	-	-	-	-	-	-	-	-
26/27 BUDGET	**72,325**	**31,000**	**16,400**	**180,860**	**1,334,500**	**238,150**	**119,950**	**1,083,875**
25/26 ADOPTED BUDGET	**66,900**	**25,800**	**11,650**	**480,660**	**1,372,975**	**222,850**	**87,950**	**1,468,441**
INCREASE/(DECREASE)	**5,425**	**5,200**	**4,750**	**(299,800)**	**(38,475)**	**15,300**	**32,000**	**(384,566)**
% CHANGE	**8.11%**	**20.16%**	**40.77%**	**(62.37%)**	**(2.80%)**	**6.87%**	**36.38%**	**(26.19%)**

SUMMARY OF OPERATIONS AND MAINTENANCE (Continued)

2026/27 WATER BUDGET

	Laboratory	Administration	Board of Directors	Human Resources	Public Affairs/Water Cons	Finance	Accounting	Purchasing
44XX PROFESSIONAL SERVICES	-	1,500	25,250	22,000	185,050	59,875	36,476	650
45XX INSURANCE	-	-	-	-	-	-	-	-
46XX PETROLEUM PRODUCTS	1,600	1,100	-	-	-	-	-	400
47XX OPERATING SUPPLIES	41,000	-	-	-	-	-	-	-
48XX OFFICE EXPENSES	4,000	1,000	250	1,700	1,000	1,975	3,025	700
49XX PRINTING AND PUBLICATIONS	-	100	-	12,900	-	500	-	1,000
50XX RENTS AND LEASES	-	-	-	-	-	-	-	-
60XX REPAIRS AND MAINTENANCE	13,750	1,825	-	31,250	100	1,975	100	53,220
61XX RESEARCH/MONITORING	40,000	-	-	-	-	-	-	-
62XX TRAVEL/EDUC/MEMBRSHPS	15,600	3,000	57,350	18,600	12,600	10,048	5,980	3,537
63XX UTILITIES	-	-	-	-	-	-	-	-
65XX MISC EXPENSES	-	-	-	-	-	-	-	-
66XX OTHER OPERATING EXP	4,000	6,000	12,500	2,750	101,000	-	-	-
67XX NON OPERATING EXP	-	-	-	-	-	-	27,980	-
26/27 BUDGET	**119,950**	**14,525**	**95,350**	**89,200**	**299,750**	**74,373**	**73,561**	**59,507**
25/26 ADOPTED BUDGET	**107,290**	**13,803**	**82,124**	**88,275**	**470,625**	**68,538**	**70,050**	**42,300**
INCREASE/(DECREASE)	**12,660**	**722**	**13,226**	**925**	**(170,875)**	**5,835**	**3,511**	**17,207**
% CHANGE	**11.80%**	**5.23%**	**16.10%**	**1.05%**	**(36.31%)**	**8.51%**	**5.01%**	**40.68%**

SUMMARY OF OPERATIONS AND MAINTENANCE (Continued)

2026/27 WATER BUDGET

	Information Technology	Customer Service	Inspections	Non Crew	2027 Adopted	2026 Adopted Budget	INCREASE (DECREASE) Adopted
44XX PROFESSIONAL SERVICES	-	11,800	4,610	-	1,154,811	1,977,016	(822,205)
45XX INSURANCE	-	1,000	-	550,000	555,000	555,000	-
46XX PETROLEUM PRODUCTS	450	-	6,000	-	104,300	104,400	(100)
47XX OPERATING SUPPLIES	-	-	-	-	111,000	103,000	8,000
48XX OFFICE EXPENSES	66,350	59,900	250	500	151,125	159,350	(8,225)
49XX PRINTING AND PUBLICATIONS	-	29,500	-	-	44,100	40,950	3,150
50XX RENTS AND LEASES	-	2,124	-	-	2,624	2,624	-
60XX REPAIRS AND MAINTENANCE	618,472	140,700	160,650	500	2,806,192	2,656,667	149,525
61XX RESEARCH/MONITORING	-	-	-	-	40,000	40,000	-
62XX TRAVEL/EDUC/MEMBRSHPS	19,200	8,105	10,825	-	254,870	233,310	21,560
63XX UTILITIES	650	130	100	1,688,500	1,691,780	1,693,480	(1,700)
65XX MISC EXPENSES	-	-	-	1,900	1,900	1,900	-
66XX OTHER OPERATING EXP	-	5,000	-	18,000	362,810	364,575	(1,765)
67XX NON OPERATING EXP	-	-	-	116,253	144,233	177,980	(33,747)
26/27 BUDGET	**705,122**	**258,259**	**182,435**	**2,375,653**	**7,424,745**	**8,110,252**	**(685,507)**
25/26 ADOPTED BUDGET	**590,487**	**254,709**	**175,425**	**2,409,400**		**8,110,252**	
INCREASE/(DECREASE)	**114,635**	**3,550**	**7,010**	**(33,747)**			**(685,507)**
% CHANGE	**19.41%**	**1.39%**	**4.00%**	**(1.40%)**			

SUMMARY OF SALARIES AND BENEFITS

2026/27 WATER BUDGET

	Electric	District Operations	Field Operations	Underground Repair - Water	Pumps	Equipment Repair	Engineering
Regular Salaries - Wages	263,212	134,238	104,791	1,165,298	631,492	227,989	1,222,659
Wages Overtime	10,000	-	-	150,000	25,000	2,500	70,000
Wages Double Time	500	-	-	8,000	5,000	250	500
Wages - Part Time	-	-	-	80,000	20,000	-	17,500
Wages - Part Time Overtime	-	-	-	1,000	250	-	500
Wages - Part Time Double Time	-	-	-	-	-	-	-
GRAND TOTAL SALARIES	**273,712**	**134,238**	**104,791**	**1,404,298**	**681,742**	**230,739**	**1,311,159**
26/27 BUDGETED BENEFITS	**168,622**	**36,445**	**70,522**	**809,230**	**396,570**	**139,892**	**503,474**
TOTAL SALARIES AND BENEFITS	**442,334**	**170,683**	**175,313**	**2,213,528**	**1,078,312**	**370,631**	**1,814,633**
25/26 BUDGETED	**423,500**	**152,560**	**163,618**	**2,056,082**	**1,000,588**	**323,544**	**1,821,123**
INCREASE/(DECREASE)	**18,834**	**18,123**	**11,695**	**157,446**	**77,724**	**47,087**	**(6,490)**

SUMMARY OF SALARIES AND BENEFITS (Continued)

2026/27 WATER BUDGET

	Laboratory	Administration	Board of Directors	Human Resources	Public Affairs/ Water Cons	Finance	Accounting
Regular Salaries - Wages	449,468	322,782	12,000	247,339	213,995	308,352	250,076
Wages Overtime	20,000	150	-	500	500	100	5,000
Wages Double Time	3,000	-	-	-	-	-	-
Wages - Part Time	36,250	-	-	-	27,000	-	20,000
Wages - Part Time Overtime	3,000	-	-	-	-	-	-
Wages - Part Time Double Time	50	-	-	-	-	-	-
GRAND TOTAL SALARIES	**511,768**	**322,932**	**12,000**	**247,839**	**241,495**	**308,452**	**275,076**
26/27 BUDGETED BENEFITS	**245,280**	**160,495**	**90,555**	**134,700**	**139,073**	**148,469**	**122,578**
TOTAL SALARIES AND BENEFITS	**757,048**	**483,427**	**102,555**	**382,539**	**380,568**	**456,921**	**397,654**
25/26 BUDGETED	**635,662**	**447,405**	**94,680**	**362,948**	**348,107**	**414,094**	**397,658**
INCREASE/(DECREASE)	**121,386**	**36,022**	**7,875**	**19,591**	**32,461**	**42,827**	**(4)**

SUMMARY OF SALARIES AND BENEFITS (Continued)

2026/27 WATER BUDGET

	Purchasing	Information Technology	Customer Service	Inspections	2027 ADOPTED	2026 ADOPTED BUDGET	INCREASE (DECREASE) ADOPTED
Regular Salaries - Wages	117,644	361,106	338,586	355,266	6,726,293	6,401,841	324,452
Wages Overtime	315	2,600	750	5,000	292,415	221,365	71,050
Wages Double Time	-	250	-	-	17,500	17,500	-
Wages - Part Time	-	32,000	-	26,000	258,750	307,250	(48,500)
Wages - Part Time Overtime	-	-	-	250	5,000	2,850	2,150
Wages - Part Time Double Time	-	-	-	-	50	100	(50)
GRAND TOTAL SALARIES	**117,959**	**395,956**	**339,336**	**386,516**	**7,300,008**	**6,950,906**	**349,102**
26/27 BUDGETED BENEFITS	**74,730**	**203,265**	**161,674**	**170,795**	**3,776,369**	**3,484,454**	**291,915**
TOTAL SALARIES AND BENEFITS	**192,689**	**599,221**	**501,010**	**557,311**	**11,076,377**	**10,435,360**	**641,017**
25/26 BUDGETED	**222,110**	**561,212**	**477,114**	**533,355**		**10,435,360**	
INCREASE/(DECREASE)	**(29,421)**	**38,009**	**23,896**	**23,956**			**641,017**

2026/27 WATER CAPITAL OUTLAY

DETAIL OF ENGINEERING OPERATING EXPENSES

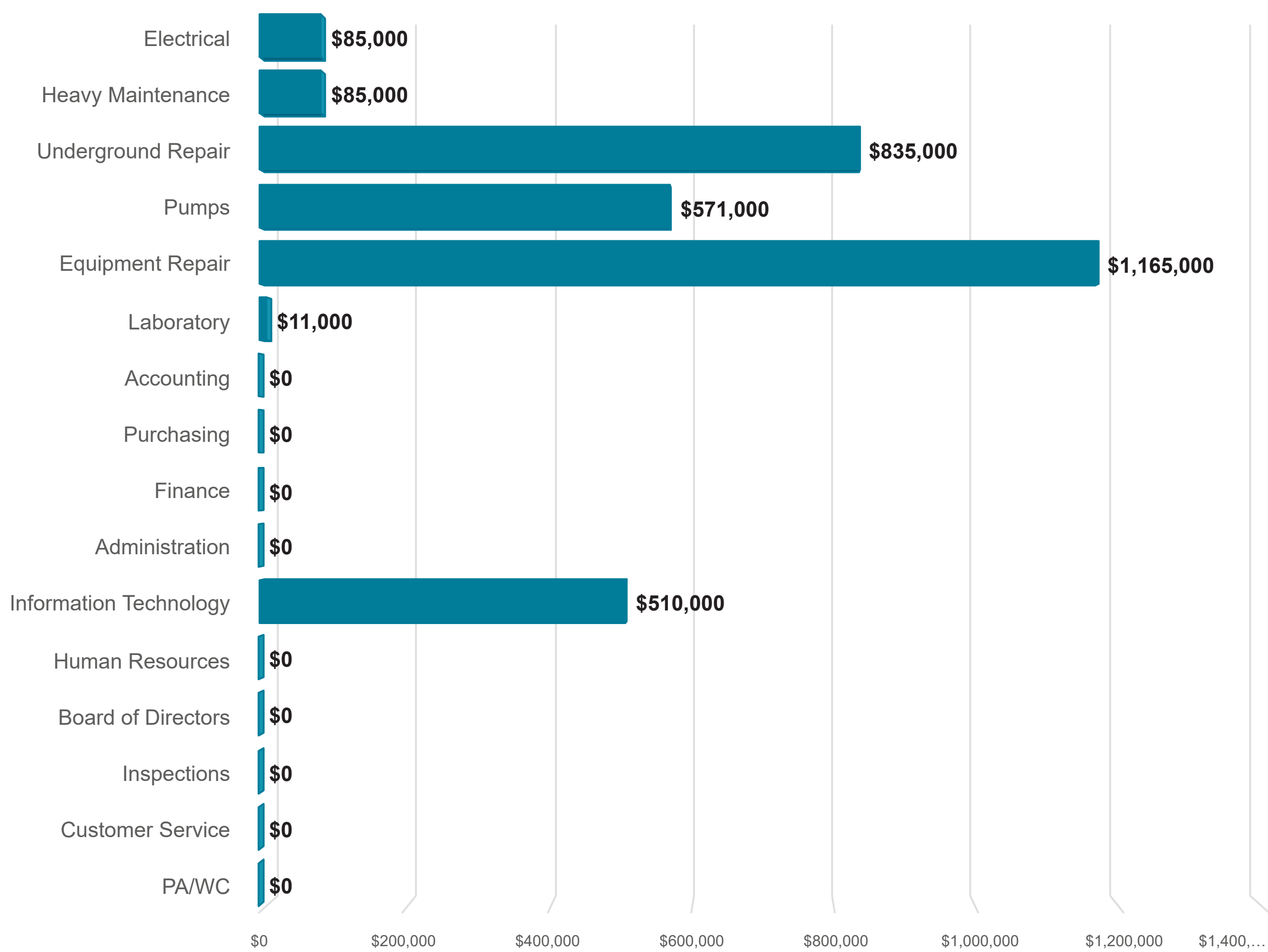
		2027 Adopted	2026 Adopted Budget	Increase (Decrease) Adopted
44XX	PROFESSIONAL SERVICES	801,250	1,155,001	(353,751)
46XX	PETROLEUM PRODUCTS	5,000	5,300	(300)
48XX	OFFICE EXPENSES	6,200	6,325	(125)
49XX	PRINTING AND PUBLICATIONS	100	125	(25)
60XX	REPAIRS AND MAINTENANCE	242,275	273,215	(30,940)
62XX	TRAVEL/EDUC/MEMBRSHPS	25,250	25,000	250
63XX	UTILITIES	-	100	(100)
66XX	OTHER OPERATING EXP	3,800	3,375	425
Total 2027 - FY CY-BY Proposed		**$1,083,875**	**$1,468,441**	**$(384,566)**

2026/27 WATER CAPITAL OUTLAY

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	2027 Adopted	2026 Adopted Budget	Increase (Decrease) Adopted
Regular Salaries - Wages	1,222,659	1,187,950	34,709
Wages Overtime	70,000	70,000	-
Wages Double Time	500	500	-
Wages - Part Time	17,500	35,000	(17,500)
Wages - Part Time Overtime	500	500	-
Total 2027 - FY CY-BY Proposed	**$1,311,159**	**$1,293,950**	**$17,209**
2027 - FY CY-BY Proposed	**$503,474**	**$527,173**	**$(23,699)**
2027 - FY CY-BY Proposed	**$1,814,633**	**$1,821,123**	**$(6,490)**

Water Enterprise Fund Capital Projects



Engineering Projects $19,904,000
Engineering Salaries/O&M $2,898,508

2026/27 WATER CAPITAL OUTLAY

	Department 14 - Electric	Department 16 - Heavy	Department 18 - District Operations	Department 20 - Field Operations	Department 24 -	Department 26 - Pumps	Department 28 - Equipment Repair	Department 30 - Engineering	Department 32 - Laboratory	Department 40 - Adminis-tration	Department 42 - Board of Directors	Department 44 - Human Resources	Department 46 - Public Affairs/ Water Cons	Department 50 - Finance	Department 52 - Accounting	Department 54 - Purchasing	Department 56 - Information Technology	Department 60 - Customer Service	Department 62 - Inspections	Total 2027 - FY CY-BY Proposed
Electric																				
8203 Misc Motor Rebuilds, Water	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,000
8425 Pump Station PLC's	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
8427 VFD Replacement	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Heavy Maintenance																				
8344 Admin Parking Lot Seal & Stripe	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
8724 Admin Building Carpets and Flooring	-	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
Underground Repair - Water																				
7004 Valve & Hydrant Replacements	-	-	-	-	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
8305 Replace Wacker	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
8516 Line Locator	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
8550 Dead End Improvement Program	-	-	-	-	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
8551 Dual Main Elimination Program	-	-	-	-	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
8744 Specialty Repair Bands	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8905 Waterline - In House Waterlines	-	-	-	-	300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000
Pumps																				
8220 Misc Water Pump Rebuilds (TBD)	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000
8393 Security Measures	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
8702 Heavenly Tank Mixer System	-	-	-	-	-	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000
8703 Lookout Tank Mixer System	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8704 NSF 61 Lay Flat Hose	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000

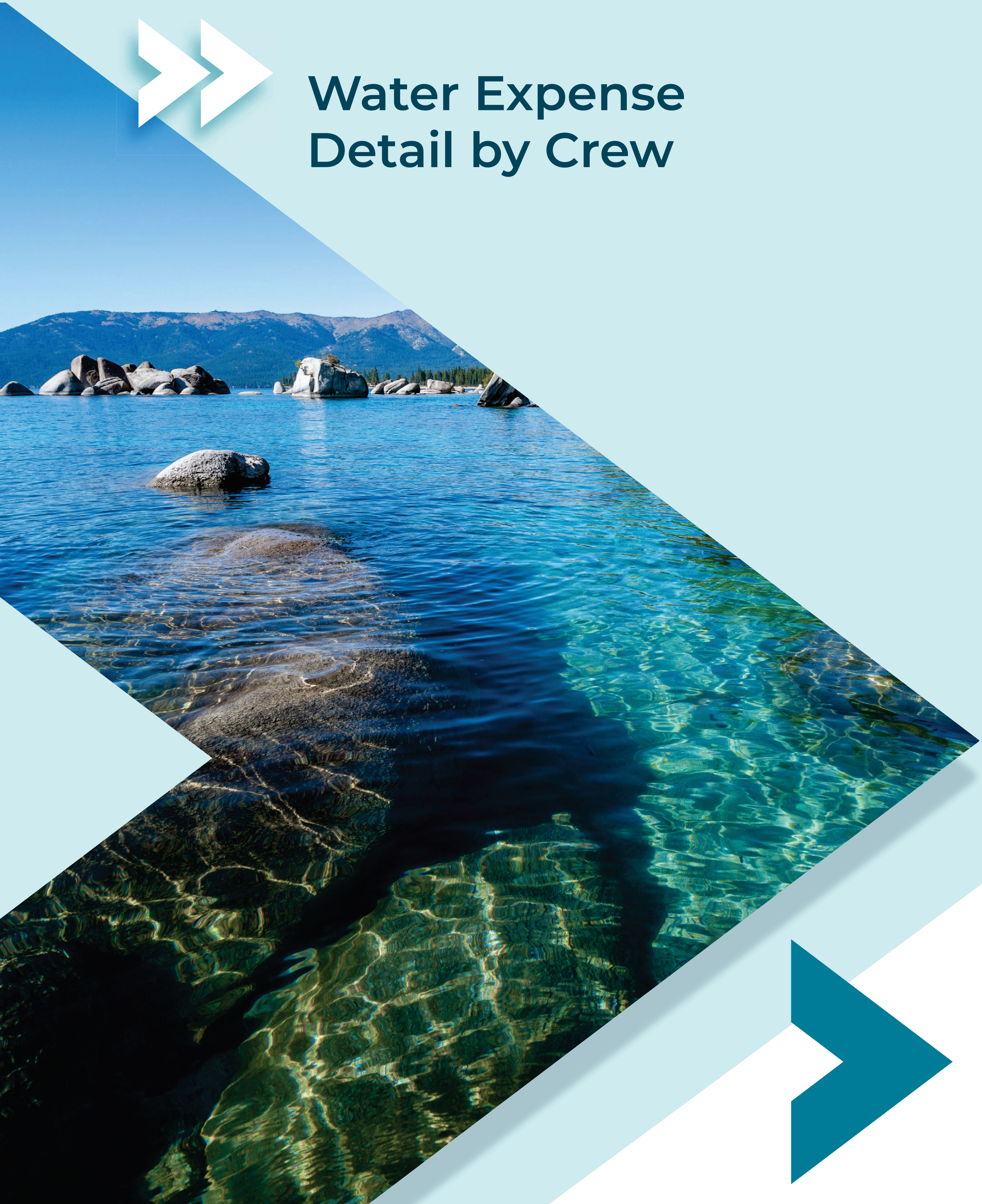
	Department 14 - Electric	Department 16 - Heavy	Department 18 - District Operations	Department 20 - Field Operations	Department 24 -	Department 26 - Pumps	Department 28 - Equipment Repair	Department 30 - Engineering	Department 32 - Laboratory	Department 40 - Adminis-tration	Department 42 - Board of Directors	Department 44 - Human Resources	Department 46 - Public Affairs/ Water Cons	Department 50 - Finance	Department 52 - Accounting	Department 54 - Purchasing	Department 56 - Information Technology	Department 60 - Customer Service	Department 62 - Inspections	Total 2027 - FY CY-BY Proposed
8705 NSF 61 Fire Hose	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8706 4" Backflow Device	-	-	-	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000
8707 Sunset/ Valhalla Spare Motor	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
8708 Paloma Well Spare Motor	-	-	-	-	-	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000
8709 Bakersfield Well Flow Meter 8"	-	-	-	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000
8747 Replace Arrowhead Well Media	-	-	-	-	-	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,000
8748 Tank Cleaning	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
8749 New Pump/Motor Keller Booster #1	-	-	-	-	-	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18,000
8750 Replace Boulder MTN Booster #1 Pump	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
8751 Flagpole Tank #2 Mixer System	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8752 Forest Mtn Tank Mixer System	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8753 Iroquois Tank #1 Mixer System	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8754 Iroquois Tank #2 Mixer System	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
Equipment Repair																				
8242 Replace Engine/Transmission	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
8389 Replace Truck 46	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
8390 Replace Truck 33	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000
8391 Replace Truck 37	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000
8526 Replace Truck #43 - URW	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	40,000
8632 Replace URW Truck #32	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000

Water Budget >> Water Budget

	Department 14 - Electric	Department 16 - Heavy	Department 18 - District Operations	Department 20 - Field Operations	Department 24 -	Department 26 - Pumps	Department 28 - Equipment Repair	Department 30 - Engineering	Department 32 - Laboratory	Department 40 - Adminis-tration	Department 42 - Board of Directors	Department 44 - Human Resources	Department 46 - Public Affairs/ Water Cons	Department 50 - Finance	Department 52 - Accounting	Department 54 - Purchasing	Department 56 - Information Technology	Department 60 - Customer Service	Department 62 - Inspections	Total 2027 - FY CY-BY Proposed
8633 Replace URW Dump Truck #80	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	100,000
8634 Replace Pumps Truck #17	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
8636 New or Used Forklift	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	25,000
8637 New Small Truck - Inspections	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	30,000
8659 Replace Generator (TBD)	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	60,000
8721 Replace URW Truck #24 - Vac Truck	-	-	-	-	-	-	800,000	-	-	-	-	-	-	-	-	-	-	-	-	800,000
Engineering																				
7006 Tanglewood Well (New Supply)	-	-	-	-	-	-	-	1,648,000	-	-	-	-	-	-	-	-	-	-	-	1,648,000
8222 Misc Water Projects (TBD)	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000
8266 Admin Building HVAC Upgrades	-	-	-	-	-	-	-	181,000	-	-	-	-	-	-	-	-	-	-	-	181,000
8279 Meter Installations Final Phase	-	-	-	-	-	-	-	295,000	-	-	-	-	-	-	-	-	-	-	-	295,000
8283 Pioneer Tr Waterline Golden Bear to Pine Valley	-	-	-	-	-	-	-	6,191,000	-	-	-	-	-	-	-	-	-	-	-	6,191,000
8366 Tahoe Mtn WL	-	-	-	-	-	-	-	26,000	-	-	-	-	-	-	-	-	-	-	-	26,000
8367 Park Ave #1 WL	-	-	-	-	-	-	-	335,000	-	-	-	-	-	-	-	-	-	-	-	335,000
8371 Al Tahoe Well Rehab	-	-	-	-	-	-	-	2,440,000	-	-	-	-	-	-	-	-	-	-	-	2,440,000
8372 Al Tahoe/ Bayview Backup Power	-	-	-	-	-	-	-	3,309,000	-	-	-	-	-	-	-	-	-	-	-	3,309,000
8481 SUT Well and Motor Casing	-	-	-	-	-	-	-	39,000	-	-	-	-	-	-	-	-	-	-	-	39,000
8549 Wildwood #3/5 (+PRV) Waterline	-	-	-	-	-	-	-	31,000	-	-	-	-	-	-	-	-	-	-	-	31,000
8555 Tank Coatings - Stateline No. 2	-	-	-	-	-	-	-	538,000	-	-	-	-	-	-	-	-	-	-	-	538,000
8559 CMMS Implementation	-	-	-	-	-	-	-	1,861,000	-	-	-	-	-	-	-	-	-	-	-	1,861,000

	Department 14 - Electric	Department 16 - Heavy	Department 18 - District Operations	Department 20 - Field Operations	Department 24 -	Department 26 - Pumps	Department 28 - Equipment Repair	Department 30 - Engineering	Department 32 - Laboratory	Department 40 - Adminis-tration	Department 42 - Board of Directors	Department 44 - Human Resources	Department 46 - Public Affairs/ Water Cons	Department 50 - Finance	Department 52 - Accounting	Department 54 - Purchasing	Department 56 - Information Technology	Department 60 - Customer Service	Department 62 - Inspections	Total 2027 - FY CY-BY Proposed
8673 Trouble Spots Waterline Rehabs	-	-	-	-	-	-	-	515,000	-	-	-	-	-	-	-	-	-	-	-	515,000
8676 Flagpole Zone Improvements	-	-	-	-	-	-	-	379,000	-	-	-	-	-	-	-	-	-	-	-	379,000
8681 Sunset Well Reconstruction	-	-	-	-	-	-	-	1,236,000	-	-	-	-	-	-	-	-	-	-	-	1,236,000
8713 LTB Waterline	-	-	-	-	-	-	-	31,000	-	-	-	-	-	-	-	-	-	-	-	31,000
8715 Meyers Water Supply Treatment Eval	-	-	-	-	-	-	-	258,000	-	-	-	-	-	-	-	-	-	-	-	258,000
8716 Wells Asset Management Program	-	-	-	-	-	-	-	91,000	-	-	-	-	-	-	-	-	-	-	-	91,000
Laboratory																				
8736 Replace Turbidimeter	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	5,000
8737 Replace Sterilizing Oven	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	-	-	-	-	-	6,000
Information Technology																				
8412 Laserfiche Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
8414 SQL Additional Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000	-	-	7,000
8508 Software, New Upgrades/ Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	-	-	8,000
8514 Access Control/Surveillance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
8729 Firewall Software/Upgrades	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
8730 Agenda Management System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	75,000
8731 Boardroom Presentation Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000	-	-	300,000
8732 Tokay Software Update	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
TOTAL CAPITAL OUTLAY 26/27	**85,000**	**85,000**	**-**	**-**	**835,000**	**571,000**	**1,165,000**	**19,904,000**	**11,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**510,000**	**-**	**-**	**23,166,000**
Capital Outlay 25/26	**19,200**	**10,000**	**-**	**-**	**480,665**	**255,590**	**436,892**	**7,944,692**	**142,000**	**19,000**	**-**	**-**	**358,116**	**-**	**-**	**-**	**121,000**	**-**	**55,000**	**9,842,155**
INCREASE(DE-CREASE)	**65,800**	**75,000**	**-**	**-**	**354,335**	**315,410**	**728,108**	**11,959,308**	**(131,000)**	**(19,000)**	**-**	**-**	**(358,116)**	**-**	**-**	**-**	**389,000**	**-**	**(55,000)**	**13,323,845**

Water Expense Detail by Crew



Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 14 - Electric									
4101	Regular Salaries - Wages	215,430	221,069	230,850	258,184	257,776	139,171	257,776	263,212
Base									263,212
								Total	**263,212**
4102	Wages Overtime	7,344	4,552	6,334	11,964	6,500	6,173	6,500	10,000
Base									10,000
								Total	**10,000**
4103	Wages Double Time	569	817	504	576	750	959	1,000	500
Base									500
								Total	**500**
4301	FICA Taxes	14,539	18,308	18,124	19,515	20,275	11,094	20,275	20,939
Base									20,939
								Total	**20,939**
4302	Dental Self Insured	3,695	3,406	3,263	3,158	3,184	1,917	3,184	3,336
Base									3,336
								Total	**3,336**
4304	Vision	537	557	581	556	568	338	568	568
Base									568
								Total	**568**
4305	Retirement Health Savings Account	2,708	2,809	3,099	3,295	3,526	2,149	3,526	3,879
Base									3,879
								Total	**3,879**
4306	Workers Compensation	5,244	12,326	5,415	5,658	8,321	2,193	8,321	7,939
Base									7,939
								Total	**7,939**
4308	Uniforms	1,103	1,169	1,100	1,112	1,100	239	1,100	1,100
Base									1,100
								Total	**1,100**
4309	Health Savings Account - ER Portion	3,557	2,593	3,552	3,616	3,900	2,569	3,900	3,300
Base									3,300
								Total	**3,300**
4310	ACWA Medical Insurance	47,027	44,704	46,627	50,135	54,955	32,646	54,955	56,962
Base									56,962
								Total	**56,962**
4311	Life Insurance	380	394	411	393	402	239	402	402
Base									402
								Total	**402**
4314	Long Term Disability - Union	442	460	460	442	442	-	442	442
Base									442
								Total	**442**
4315	CalPERS Classic ER Contribution	28,529	16,391	39,784	43,390	52,529	12,740	52,529	60,053
Base									60,053
								Total	**60,053**
4325	CalPERS PEPRA ER Contribution	6,989	7,119	7,659	8,894	9,219	4,505	9,219	9,649
Base									9,649
								Total	**9,649**
4330	Health Savings Account Admin fee - ER Por	49	52	55	52	53	30	53	53

Water Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								53
							Total	**53**
4405 Contractual Services	-	-	-	-	100	-	100	100
Specialized Electrical Projects (as needed)								100
							Total	**100**
4610 Gasoline Expense	5,380	5,379	5,809	6,025	2,500	2,708	2,500	2,500
Base								2,500
							Total	**2,500**
4820 Office Supplies	618	918	823	640	575	284	575	575
Base								575
							Total	**575**
6041 Buildings	6,858	7,980	18,520	19,299	5,800	4,308	5,800	5,800
Base								4,800
Tri Signal Water Portion								1,000
							Total	**5,800**
6050 Wells	16,934	26,731	15,019	13,607	15,000	21,984	20,000	15,000
Base								5,000
In House Well Station Projects								10,000
							Total	**15,000**
6051 Pump Stations	14,038	50,293	30,151	13,878	14,000	5,215	14,000	14,000
Base								9,000
In House Pump Station Projects								5,000
							Total	**14,000**
6054 Repair - Maintenance Water Tanks	22,095	27,604	1,997	3,692	10,000	11,018	12,000	10,000
In House Water Tank Projects								10,000
							Total	**10,000**
6056 Radio Repairs - Replacement	-	-	-	-	500	-	500	500
Base								500
							Total	**500**
6066 SCADA	2,683	1,844	2,279	3,592	7,500	-	7,500	7,500
Base								7,500
							Total	**7,500**
6071 Shop Supplies	5,894	2,317	7,807	7,968	2,625	3,938	2,625	5,000
Base								5,000
							Total	**5,000**
6073 Small Tools	7,030	4,463	3,382	4,478	1,500	4,222	1,500	3,000
Base								3,000
							Total	**3,000**
6075 Safety Equipment - Physicals	1,524	2,892	989	1,205	2,000	1,417	2,000	2,000
Base								2,000
							Total	**2,000**
6200 Travel - Meetings - Education	323	998	3,613	1,425	3,500	-	3,500	3,500
50% from Sewer								3,500
							Total	**3,500**
6230 Tuition & Reimbursement Program	-	-	-	2,004	-	-	-	2,050
6250 Dues - Memberships - Certification	332	238	111	270	800	-	800	800
Base								800
							Total	**800**
6310 Telephone	3	-	-	-	500	-	-	-
6520 Supplies	9	109	-	-	-	-	-	-
7522 Sunset Well - Eaton Motor Starter	-	-	-	-	-	7,228	7,200	-
8203 Misc Motor Rebuilds, Water	-	-	-	-	65,000	-	-	65,000

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								65,000
							Total	**65,000**
8310 Sunset Well - VFD, Pressure Trans., Enclosure	-	-	-	-	-	-	12,000	-
8425 Pump Station PLC's	-	-	-	-	5,000	-	-	5,000
Base								5,000
							Total	**5,000**
8427 VFD Replacement	-	-	-	-	15,000	-	-	15,000
Base								15,000
							Total	**15,000**
8428 Fluke Digital Oscilloscope	-	-	5,059	-	-	-	-	-
Department 14 - Electric Totals	**421,861**	**468,492**	**463,379**	**489,021**	**575,400**	**279,284**	**516,350**	**599,659**

Adopted Budget - Expense

Budget Year 2027

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund								
Department 16 - Heavy Maintenance								
6030 Service Contracts	4,174	-	-	4,674	4,800	500	4,800	5,000
Alarms in Electical								4,500
Base								500
							Total	**5,000**
6041 Buildings	17,859	24,801	48,898	51,315	20,000	27,106	25,000	25,000
Base								25,000
							Total	**25,000**
6042 Grounds & Maintenance	981	59	14,647	-	1,000	-	1,000	1,000
Base								1,000
							Total	**1,000**
8344 Admin Parking Lot Seal & Stripe	-	-	-	-	-	-	10,000	10,000
Base								10,000
							Total	**10,000**
8724 Admin Building Carpets and Flooring	-	-	-	-	-	-	-	75,000
Department 16 - Heavy Maintenance Totals	**23,014**	**24,860**	**63,545**	**55,989**	**25,800**	**27,606**	**40,800**	**116,000**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 18 - District Operations									
4101	Regular Salaries - Wages	-	-	37,102	115,926	119,943	75,841	119,943	134,238
Base									134,238
								Total	**134,238**
4301	FICA Taxes	-	-	2,157	7,254	6,966	3,713	6,966	7,805
Base									7,805
								Total	**7,805**
4302	Dental Self Insured	-	-	141	781	796	503	796	834
Base									834
								Total	**834**
4304	Vision	-	-	36	137	142	89	142	142
Base									142
								Total	**142**
4305	Retirement Health Savings Account	-	-	498	2,196	2,388	1,650	2,388	2,887
Base									2,887
								Total	**2,887**
4306	Workers Compensation	-	-	244	731	875	305	875	980
Base									980
								Total	**980**
4308	Uniforms	-	-	-	6	-	1	-	-
4309	Health Savings Account - ER Portion	-	-	-	1,362	1,400	1,365	1,400	1,400
4310	ACWA Medical Insurance	-	-	2,185	8,802	9,521	6,092	9,521	10,473
Base									10,473
								Total	**10,473**
4311	Life Insurance	-	-	75	297	320	193	320	309
Base									309
								Total	**309**
4312	Long Term Disability - Management	-	-	170	720	733	-	733	765
Base									765
								Total	**765**
4325	CalPERS PEPRA ER Contribution	-	-	2,264	6,793	9,458	2,505	9,458	10,832
Base									10,832
								Total	**10,832**
4330	Health Savings Account Admin fee - ER Por	-	-	4	17	18	11	18	18
Base									18
								Total	**18**
4405	Contractual Services	-	-	-	-	500	1,668	2,000	500
Base									500
								Total	**500**
4475	Legal-Special Projects	-	-	-	-	250	-	250	250
4476	Legal Litigation Confidential	-	-	-	-	250	-	250	250
4480	Legal-Regular	-	-	-	2,414	250	8,280	8,279	5,000
4610	Gasoline Expense	-	-	77	456	500	605	500	500
Base									500
								Total	**500**
4820	Office Supplies	-	-	2,922	242	500	52	500	500
Base									500
								Total	**500**

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
6042 Grounds & Maintenance	-	-	-	-	-	882	882	-
6075 Safety Equipment - Physicals	-	-	-	-	250	-	250	250
Base								250
							Total	**250**
6200 Travel - Meetings - Education	-	-	32	3,062	7,750	1,321	7,750	7,750
50% from Sewer								750
ACWA								3,000
AWWA								3,000
Water Treatment Course								1,000
							Total	**7,750**
6250 Dues - Memberships - Certification	-	-	-	747	400	-	400	400
Water Distribution								200
Water Treatment								200
							Total	**400**
6650 Regulatory Operating Permits	-	-	-	-	1,000	-	1,000	1,000
Base								1,000
							Total	**1,000**
Department 18 - District Operations Totals	**-**	**-**	**47,909**	**151,943**	**164,210**	**105,076**	**174,621**	**187,083**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 20 - Field Operations									
4101	Regular Salaries - Wages	63,475	82,378	98,733	99,919	102,137	50,547	102,137	104,791
Base									104,791
								Total	**104,791**
4301	FICA Taxes	5,955	1,968	6,627	7,003	6,708	3,796	6,708	7,239
Base									7,239
								Total	**7,239**
4302	Dental Self Insured	911	822	770	789	796	525	796	834
Base									834
								Total	**834**
4304	Vision	132	135	138	139	142	93	142	142
Base									142
								Total	**142**
4305	Retirement Health Savings Account	1,348	1,416	1,634	1,968	2,109	1,444	2,109	2,378
Base									2,378
								Total	**2,378**
4306	Workers Compensation	413	958	489	513	745	220	745	765
Base									765
								Total	**765**
4308	Uniforms	-	-	-	11	-	1	-	-
4310	ACWA Medical Insurance	10,231	9,728	9,937	11,106	11,901	7,950	11,901	13,091
Base									13,091
								Total	**13,091**
4311	Life Insurance	223	237	260	281	278	195	278	305
Base									305
								Total	**305**
4312	Long Term Disability - Management	552	575	608	654	677	-	677	694
Base									694
								Total	**694**
4315	CalPERS Classic ER Contribution	20,552	23,830	28,609	33,987	38,125	9,265	38,125	45,074
Base									45,074
								Total	**45,074**
4405	Contractual Services	5,665	-	2,700	27,925	300,000	13,553	15,000	-
Removed 1x CTC Fuels Thinning Grant $300k									
4480	Legal-Regular	-	-	-	-	250	-	250	250
Base									250
								Total	**250**
4610	Gasoline Expense	1,027	1,169	1,297	1,216	500	697	700	700
Base									700
								Total	**700**
4820	Office Supplies	419	364	685	375	500	59	500	500
Base									500
								Total	**500**
6075	Safety Equipment - Physicals	-	-	68	-	100	-	100	100
Base									100
								Total	**100**
6200	Travel - Meetings - Education	144	184	79	1,228	250	364	500	250
50% from Sewer									250
								Total	**250**

Water Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
6250	Dues - Memberships - Certification	-	-	-	-	300	105	300	300
D4 Ticket									150
T2 Ticket									150
								Total	**300**
6520	Supplies	11	27	4	-	-	-	-	-
6650	Regulatory Operating Permits	96,850	124,119	113,998	125,315	178,760	130,293	178,760	178,760
Ca Dept of Tax & Fee Lead Poisoning Fee									810
City/County Street Cuts									50,000
El Dorado Air Quality									13,500
El Dorado Co Environmental Mgmt Wells and Booster Stns									6,700
Lake Valley Fire District									6,500
Misc/Escalator									6,000
SWRCB Community Water Fee									61,000
SWRCB Large Water System Fee									11,250
USFS SUP									20,000
Water Rights CDTFA									3,000
								Total	**178,760**
Department 20 - Field Operations Totals		**207,909**	**247,908**	**266,637**	**312,429**	**644,278**	**219,107**	**359,728**	**356,173**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 24 - Underground Repair - Water									
4101	Regular Salaries - Wages	765,081	794,077	987,103	1,154,345	1,164,151	549,523	1,164,151	1,165,298
Base									1,165,298
								Total	**1,165,298**
4102	Wages Overtime	109,592	103,736	75,931	105,561	85,000	115,163	140,000	150,000
Base									150,000
								Total	**150,000**
4103	Wages Double Time	11,171	9,951	7,038	15,227	8,000	11,345	8,000	8,000
Base									8,000
								Total	**8,000**
4201	Wages - Part Time	23,894	45,603	62,704	36,436	80,000	37,403	80,000	80,000
Base									80,000
								Total	**80,000**
4202	Wages - Part Time Overtime	619	1,305	2,440	622	1,000	1,937	2,000	1,000
Base									1,000
								Total	**1,000**
4301	FICA Taxes	74,559	68,966	86,863	93,865	102,369	55,377	102,369	107,429
Base									107,429
								Total	**107,429**
4302	Dental Self Insured	19,149	16,964	16,878	17,805	17,510	11,354	17,510	18,349
Base									18,349
								Total	**18,349**
4303	Unemployment Insurance	2,643	2,836	9,353	15,111	-	-	-	-
4304	Vision	2,801	2,786	3,016	3,129	3,123	2,001	3,123	3,123
Base									3,123
								Total	**3,123**
4305	Retirement Health Savings Account	14,121	14,057	16,156	18,547	19,393	12,738	19,393	21,333
Base									21,333
								Total	**21,333**
4306	Workers Compensation	25,807	59,679	30,337	32,723	50,384	13,609	50,384	52,099
Base									52,099
								Total	**52,099**
4308	Uniforms	3,268	3,288	3,375	3,687	3,400	2,095	3,400	3,400
Base									3,400
								Total	**3,400**
4309	Health Savings Account - ER Portion	3,608	3,838	6,100	9,300	8,000	8,000	8,000	7,000
Base									7,000
								Total	**7,000**
4310	ACWA Medical Insurance	235,037	216,239	234,636	280,488	301,800	193,172	301,800	354,790
Base									354,790
								Total	**354,790**
4311	Life Insurance	1,965	1,949	2,111	2,201	2,198	1,405	2,198	2,198
Base									2,198
								Total	**2,198**
4313	AFLAC Administrative fee - ER Portion	-	-	-	-	-	-	-	-
4314	Long Term Disability - Union	2,158	2,125	2,329	2,427	2,426	1,546	2,426	2,429
Base									2,429
								Total	**2,429**
4315	CalPERS Classic ER Contribution	109,231	108,095	126,148	132,952	151,418	28,185	151,418	180,887

Water Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								180,887
							Total	**180,887**
4325 CalPERS PEPRA ER Contribution	28,609	33,328	39,842	51,528	55,804	30,291	55,804	56,122
Base								56,122
							Total	**56,122**
4330 Health Savings Account Admin fee - ER Por	47	37	94	107	106	68	106	71
Base								71
							Total	**71**
4520 Miscellaneous Liability Claims	101	500	-	-	4,000	-	4,000	4,000
Base								4,000
							Total	**4,000**
4610 Gasoline Expense	29,470	25,635	22,000	21,596	20,000	9,530	20,000	20,000
Base								20,000
							Total	**20,000**
4620 Diesel Expense	32,887	55,927	51,090	49,625	45,000	22,305	45,000	45,000
Base								45,000
							Total	**45,000**
4820 Office Supplies	1,319	1,596	184	784	1,000	2,871	1,200	1,000
Base								1,000
							Total	**1,000**
5020 Equipment Rental- Lease	8,865	12,660	-	7,571	500	67,757	70,000	500
Base								500
							Total	**500**
6012 Mobile Equipment	768	-	-	-	500	-	500	500
Base								500
							Total	**500**
6027 Office Equipment Repair	-	-	-	-	200	-	200	200
Base								200
							Total	**200**
6030 Service Contracts	-	69	200	349,771	600,000	640,548	800,000	600,000
Removed Flushing								
6043 Caltrans - City - County - Improvements	-	37,796	-	93,965	75,000	83,531	85,000	75,000
Base								75,000
							Total	**75,000**
6052 Pipe - Covers & Manholes	1,094,008	947,150	1,394,436	735,194	200,000	213,124	250,000	250,000
Base								250,000
							Total	**250,000**
6053 Base, Spoils, and Hauling	-	-	-	87,317	350,000	109,833	250,000	250,000
6056 Radio Repairs - Replacement	-	-	-	-	1,000	-	-	-
6071 Shop Supplies	18,092	6,138	6,474	6,988	9,500	3,698	9,500	9,500
Base								9,500
							Total	**9,500**
6073 Small Tools	15,997	16,690	20,612	17,366	15,000	18,082	15,000	13,000
Base								13,000
							Total	**13,000**
6075 Safety Equipment - Physicals	9,323	9,349	9,386	5,790	8,000	4,887	8,000	8,000
Base								8,000
							Total	**8,000**
6083 Standby Accommodations	5,650	1,118	1,370	2,740	5,000	2,150	5,000	5,000
Base								5,000
							Total	**5,000**

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
6200	Travel - Meetings - Education	12,537	2,877	4,875	7,739	6,075	1,568	6,075	20,600
AWWA Conference									2,500
Backflow Cert									5,000
CDL									1,600
Locating Cert									4,000
Misc Training									1,000
Ticket Renewals									25
Water Distr Course									1,475
Water Wire Pro									5,000
								Total	**20,600**
6250	Dues - Memberships - Certification	1,253	1,342	1,523	1,441	2,000	896	2,000	2,000
Base									2,000
								Total	**2,000**
6310	Telephone	759	45	-	-	100	-	-	100
Base									100
								Total	**100**
6360	Propane	139	-	22	-	100	23	100	100
Base									100
								Total	**100**
6520	Supplies	136	33	-	-	-	-	-	-
6648	Construction & Excavation Permit	131,381	49,938	1,439	-	30,000	-	-	30,000
Base									30,000
								Total	**30,000**
7001	Sacramento Waterline Replacement	-	-	-	-	-	342,655	342,665	-
7004	Valve & Hydrant Replacements	-	-	-	27,393	-	2,164	-	150,000
8304	Replace Mole	-	-	6,766	39	9,000	9,047	9,000	-
8305	Replace Wacker	-	-	-	-	-	3,255	10,000	5,000
Wacker									5,000
								Total	**5,000**
8441	Vacuum - Standby Truck #61	-	-	-	-	-	-	19,000	-
8442	Valve Exercise Equipment	-	-	-	7,313	-	-	-	-
8516	Line Locator	-	-	-	-	-	-	-	10,000
8550	Dead End Improvement Program	-	-	-	118,516	-	82,573	100,000	150,000
8551	Dual Main Elimination Program	-	-	-	-	-	210	-	200,000
8560	Hydrant Project - County	-	-	835	-	-	-	-	-
8657	Hydrant & Gate Valve Exerciser	-	-	-	-	6,000	-	-	-
8658	Saw Cutter	-	-	-	-	60,000	-	-	-
8744	Specialty Repair Bands	-	-	-	-	-	-	-	20,000
8905	Waterline - In House Waterlines	-	-	-	-	100,000	-	-	300,000
Department 24 - Underground Repair - Water Totals		**2,796,047**	**2,657,721**	**3,233,667**	**3,517,208**	**3,604,057**	**2,695,919**	**4,164,322**	**4,383,028**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 26 - Pumps									
4101	Regular Salaries - Wages	529,823	455,468	479,031	622,204	591,583	341,838	591,583	631,492
Base									631,492
								Total	**631,492**
4102	Wages Overtime	21,856	24,662	24,383	24,112	25,000	14,460	25,000	25,000
Base									25,000
								Total	**25,000**
4103	Wages Double Time	4,625	5,930	5,702	5,824	5,000	5,720	5,000	5,000
Base									5,000
								Total	**5,000**
4201	Wages - Part Time	-	3,064	21,742	17,927	20,000	13,412	20,000	20,000
Base									20,000
								Total	**20,000**
4202	Wages - Part Time Overtime	-	-	8	-	500	-	500	250
Base									250
								Total	**250**
4301	FICA Taxes	34,952	32,928	40,239	49,311	49,081	31,369	49,081	52,153
Base									52,153
								Total	**52,153**
4302	Dental Self Insured	10,362	9,313	8,258	8,533	8,755	5,856	8,755	9,175
Base									9,175
								Total	**9,175**
4303	Unemployment Insurance	1,966	-	-	1,470	-	-	-	-
4304	Vision	1,512	1,533	1,481	1,506	1,562	1,032	1,562	1,562
Base									1,562
								Total	**1,562**
4305	Retirement Health Savings Account	7,620	7,729	7,919	8,938	9,697	6,569	9,697	10,666
Base									10,666
								Total	**10,666**
4306	Workers Compensation	9,924	23,996	11,171	13,398	18,642	5,994	18,642	20,165
Base									20,165
								Total	**20,165**
4308	Uniforms	2,998	2,999	2,844	2,986	3,000	1,315	3,000	3,000
Base									3,000
								Total	**3,000**
4309	Health Savings Account - ER Portion	7,405	8,302	4,923	6,767	6,100	6,141	6,200	6,100
Base									6,100
								Total	**6,100**
4310	ACWA Medical Insurance	130,227	120,211	116,104	127,243	139,311	89,906	139,311	149,753
Base									149,753
								Total	**149,753**
4311	Life Insurance	1,064	1,079	1,041	1,056	1,093	722	1,093	1,093
Base									1,093
								Total	**1,093**
4313	AFLAC Administrative fee - ER Portion	-	-	9	18	-	12	11	-
4314	Long Term Disability - Union	1,185	1,245	1,167	1,187	1,214	-	1,214	1,214
Base									1,214
								Total	**1,214**
4315	CalPERS Classic ER Contribution	47,320	54,465	64,445	85,446	93,000	23,318	93,000	111,948

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								111,948
							Total	**111,948**
4325 CalPERS PEPRA ER Contribution	19,749	21,027	19,541	25,751	26,961	16,979	26,961	29,652
Base								29,652
							Total	**29,652**
4330 Health Savings Account Admin fee - ER Por	90	95	73	81	89	59	90	89
Base								89
							Total	**89**
4610 Gasoline Expense	14,524	16,636	17,148	15,722	9,500	8,185	9,500	9,500
Base								9,500
							Total	**9,500**
4620 Diesel Expense	4,357	5,850	978	999	4,500	506	4,500	4,500
Base								4,500
							Total	**4,500**
4630 Oil & Lubricants	126	-	207	14	550	-	550	550
Base								550
							Total	**550**
4755 Hypochlorite	44,705	48,314	65,496	70,519	70,000	37,450	70,000	70,000
Base								70,000
							Total	**70,000**
4820 Office Supplies	640	306	649	1,217	700	-	700	700
Base								700
							Total	**700**
6012 Mobile Equipment	209	198	473	157	150	63	150	150
Base								150
							Total	**150**
6041 Buildings	8,350	7,405	10,197	6,350	6,000	9,047	10,000	10,000
Base								10,000
							Total	**10,000**
6042 Grounds & Maintenance	17,682	19,658	38,936	5,136	25,000	10,765	25,000	25,000
Station Work								25,000
							Total	**25,000**
6050 Wells	33,782	6,032	25,155	31,826	15,000	30,256	30,000	25,000
Base								25,000
							Total	**25,000**
6051 Pump Stations	40,524	30,891	11,813	23,162	17,000	12,878	17,000	17,000
Base								13,575
Inspections								3,425
							Total	**17,000**
6054 Repair - Maintenance Water Tanks	21,091	12,106	11,200	9,624	15,000	19,059	21,000	15,000
Annual Tank Cleanings								15,000
							Total	**15,000**
6056 Radio Repairs - Replacement	-	-	-	-	275	-	275	275
Base								275
							Total	**275**
6060 Pressure Reducing Valves	3,012	3,890	4,302	2,267	5,000	5,015	10,000	5,000
Base								5,000
							Total	**5,000**
6071 Shop Supplies	16,965	14,096	15,359	14,362	15,000	8,055	15,000	15,000
Base								15,000
							Total	**15,000**
6073 Small Tools	6,773	5,077	10,292	8,159	4,050	9,780	10,000	4,050

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								4,050
							Total	4,050
6075 Safety Equipment - Physicals	6,039	5,104	4,589	2,462	5,000	1,741	5,000	5,000
Base								5,000
							Total	5,000
6083 Standby Accommodations	10,181	11,258	7,983	6,943	5,000	3,445	5,000	5,000
Base								5,000
							Total	5,000
6200 Travel - Meetings - Education	4,362	7,867	15,023	6,942	20,000	3,891	20,000	22,000
50% from Sewer								4,900
AWWA Conference								6,000
Misc Water Trainings								5,100
PRV Annual Training								6,000
							Total	22,000
6250 Dues - Memberships - Certification	1,057	805	546	686	2,225	1,052	2,225	2,225
CDL Renewals								25
Water Certs								2,200
							Total	2,225
6310 Telephone	3,125	2,338	1,872	1,914	2,100	1,119	2,100	2,100
Base								2,100
							Total	2,100
6360 Propane	1,041	-	4,568	-	800	-	100	100
Base								100
							Total	100
7508 Bakersfield Well - Roof	-	-	-	-	-	29,125	29,000	-
7510 Airport Booster Pump	-	-	-	-	-	10,322	10,320	-
7512 Forest Mtn Booster Pump	-	-	-	-	-	6,471	6,470	-
7514 2" Oflying PRV	-	-	-	-	-	6,858	6,800	-
7533 Sunset Well Motor Replacement	-	-	-	-	-	22,378	23,000	-
7534 Sunset/Vahalla Well Spare Submersible Motor	-	-	-	-	-	10,330	-	-
8220 Misc Water Pump Rebuilds (TBD)	-	-	-	-	50,000	-	-	50,000
Base								50,000
							Total	50,000
8393 Security Measures	-	-	-	7,354	-	-	-	5,000
Base								5,000
							Total	5,000
8447 S.U.T. Spare Blower Unit	-	-	-	-	-	10,605	12,000	-
8448 Replace Boulder Mtn. Booster #1 Pump	-	-	-	-	-	-	15,000	-
8614 Stateline Tank #1 Mixer System	-	-	-	-	20,000	19,738	20,000	-
8615 Stateline Tank #2 Mixer System	-	-	-	-	20,000	-	20,000	-
8616 Arrowhead Tank Mixer System	-	-	-	-	20,000	19,738	20,000	-
8617 Angora Tank Mixer System	-	-	-	-	17,000	-	17,000	-
8618 Arrowhead Well 8" Flow Meter	-	-	-	-	10,000	-	10,000	-
8619 Black Bart Booster 6" Flow Meter	-	-	-	-	8,000	-	8,000	-
8620 David Lane Booster 10" Flow Meter	-	-	-	-	12,000	-	12,000	-
8621 Grizzly MTN Booster 8" Flow Meter	-	-	-	-	10,000	-	10,000	-
8622 Sunset Well 10" Flow Meter	-	-	-	-	12,000	-	12,000	-
8623 Elks Club Well 10" Flowmeter	-	-	-	-	12,000	-	12,000	-
8624 Paloma Well 10" Flow Meter	-	-	-	-	12,000	8,619	12,000	-
8702 Heavenly Tank Mixer System	-	-	-	-	-	-	-	23,000
8703 Lookout Tank Mixer System	-	-	-	-	-	-	-	20,000
8704 NSF 61 Lay Flat Hose	-	-	-	-	-	-	-	20,000
8705 NSF 61 Fire Hose	-	-	-	-	-	-	-	20,000

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
8706	4" Backflow Device	-	-	-	-	-	-	-	8,000
8707	Sunset/Valhalla Spare Motor	-	-	-	-	-	-	-	30,000
8708	Paloma Well Spare Motor	-	-	-	-	-	-	-	250,000
8709	Bakersfield Well Flow Meter 8"	-	-	-	-	-	-	-	8,000
8747	Replace Arrowhead Well Media	-	-	-	-	-	-	-	14,000
8748	Tank Cleaning	-	-	-	-	-	-	-	10,000
8749	New Pump/Motor Keller Booster #1	-	-	-	-	-	-	-	18,000
8750	Replace Boulder MTN Booster #1 Pump	-	-	-	-	-	-	-	15,000
8751	Flagpole Tank #2 Mixer System	-	-	-	-	-	-	-	20,000
8752	Forest Mtn Tank Mixer System	-	-	-	-	-	-	-	20,000
8753	Iroquois Tank #1 Mixer System	-	-	-	-	-	-	-	20,000
8754	Iroquois Tank #2 Mixer System	-	-	-	-	-	-	-	20,000
Department 26 - Pumps Totals		**1,071,224**	**971,878**	**1,056,868**	**1,219,574**	**1,426,438**	**871,193**	**1,514,390**	**1,887,462**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 28 - Equipment Repair									
4101	Regular Salaries - Wages	145,062	144,654	160,670	181,875	191,326	102,857	191,326	227,989
Base									227,989
								Total	**227,989**
4102	Wages Overtime	8,969	3,730	2,765	4,565	2,500	2,996	2,500	2,500
Base									2,500
								Total	**2,500**
4103	Wages Double Time	915	1,397	810	1,032	250	1,007	900	250
Base									250
								Total	**250**
4201	Wages - Part Time	-	-	-	1,494	9,000	13,919	15,000	-
4202	Wages - Part Time Overtime	-	-	-	-	-	1,044	1,050	-
4301	FICA Taxes	10,745	9,923	12,692	14,318	15,535	10,071	15,535	17,652
Base									17,652
								Total	**17,652**
4302	Dental Self Insured	2,780	2,497	2,346	2,386	2,388	1,517	2,388	3,336
Base									3,336
								Total	**3,336**
4304	Vision	404	411	419	420	426	267	426	568
Base									568
								Total	**568**
4305	Retirement Health Savings Account	2,038	2,072	2,239	2,488	2,645	1,702	2,645	3,879
Base									3,879
								Total	**3,879**
4306	Workers Compensation	3,135	7,275	3,547	3,901	6,121	1,925	6,121	7,345
Base									7,345
								Total	**7,345**
4308	Uniforms	502	504	481	502	500	76	500	500
Base									500
								Total	**500**
4309	Health Savings Account - ER Portion	1,284	1,150	1,281	1,380	1,400	2,073	2,200	2,100
Base									2,100
								Total	**2,100**
4310	ACWA Medical Insurance	32,682	30,839	31,479	34,978	38,121	22,743	38,121	39,250
Base									39,250
								Total	**39,250**
4311	Life Insurance	280	285	291	291	295	186	295	390
Base									390
								Total	**390**
4314	Long Term Disability - Union	331	331	331	331	331	-	331	442
Base									442
								Total	**442**
4315	CalPERS Classic ER Contribution	26,274	31,430	35,810	42,788	48,137	11,722	48,137	56,911
Base									56,911
								Total	**56,911**
4325	CalPERS PEPRA ER Contribution	2,816	2,968	3,435	4,314	4,551	2,392	4,551	7,466
Base									7,466
								Total	**7,466**

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4330	Health Savings Account Admin fee - ER Por	17	17	17	17	18	14	18	53
Base									53
								Total	**53**
4405	Contractual Services	-	-	100	10,877	-	-	-	-
4610	Gasoline Expense	2,113	2,155	1,098	1,369	1,000	1,094	1,500	1,000
Base									1,000
								Total	**1,000**
4620	Diesel Expense	2,387	7,839	1,507	914	1,000	4,356	5,000	1,000
Base									1,000
								Total	**1,000**
4630	Oil & Lubricants	5,833	2,429	5,861	5,331	4,500	5,582	6,000	4,500
Base									4,500
								Total	**4,500**
4820	Office Supplies	35	315	46	10	2,500	12	100	1,000
Base									1,000
								Total	**1,000**
6011	Automotive	86,492	73,597	102,285	85,380	50,000	71,720	70,000	70,000
Base									70,000
								Total	**70,000**
6012	Mobile Equipment	-	-	-	-	250	-	250	250
Base									250
								Total	**250**
6013	Generators	11,903	4,419	2,346	7,090	8,000	4,820	8,000	8,000
Base									8,000
								Total	**8,000**
6030	Service Contracts	12,411	14,834	10,066	8,541	12,700	12,084	12,700	22,700
Base									22,700
								Total	**22,700**
6071	Shop Supplies	6,441	5,231	7,006	6,145	4,000	4,671	4,800	5,000
Base									5,000
								Total	**5,000**
6073	Small Tools	2,273	3,207	2,997	1,738	1,500	2,526	3,000	3,000
Base									3,000
								Total	**3,000**
6075	Safety Equipment - Physicals	436	315	141	326	600	79	600	600
Base									600
								Total	**600**
6200	Travel - Meetings - Education	133	86	81	107	1,700	494	1,700	2,700
Base									2,700
								Total	**2,700**
6250	Dues - Memberships - Certification	-	-	-	-	200	-	200	200
Base									200
								Total	**200**
6520	Supplies	503	-	-	-	-	-	-	-
7525	Truck 47 Snowplow Attachment	-	-	-	-	-	7,107	7,107	-
7529	Truck #57 Repair	-	-	-	-	-	9,784	9,785	-
7577	New Vehicle for DOO	-	-	-	43,545	-	-	-	-
7580	Truck #22 Quick Disconnect Bucket	-	-	5,819	8,505	-	-	-	-
8242	Replace Engine/Transmission	5,351	-	-	-	7,800	-	-	10,000
Base									10,000
								Total	**10,000**
8243	Eq Repair Shop Improvements	10,396	13,344	-	-	-	-	-	-

Water Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
8388	Replace Truck Asset Mgmt Specialist	-	36,185	-	-	-	-	-	-
8389	Replace Truck 46	-	-	-	-	-	-	40,000	10,000
Base									10,000
								Total	**10,000**
8390	Replace Truck 33	-	-	88,111	3,859	-	-	-	50,000
Base									50,000
								Total	**50,000**
8391	Replace Truck 37	-	36,164	-	-	-	-	50,000	15,000
Base									15,000
								Total	**15,000**
8458	Valve Turning Truck #68	-	-	-	199,861	-	-	-	-
8459	Replace Backhoe #48	-	-	-	-	40,000	194,016	-	-
8526	Replace Truck #43 - URW	-	-	-	-	-	-	-	40,000
Base									40,000
								Total	**40,000**
8632	Replace URW Truck #32	-	-	-	-	45,000	-	45,000	15,000
8633	Replace URW Dump Truck #80	-	-	-	-	150,000	-	150,000	100,000
8634	Replace Pumps Truck #17	-	-	-	-	70,000	-	70,000	10,000
8635	New Service Box Truck #77	-	-	-	-	160,000	-	-	-
8636	New or Used Forklift	-	-	-	-	25,000	-	25,000	25,000
8637	New Small Truck - Inspections	-	-	-	-	40,000	-	40,000	30,000
8659	Replace Generator (TBD)	-	-	-	-	60,000	-	-	60,000
8721	Replace URW Truck #24 - Vac Truck	-	-	-	-	-	-	-	800,000
Department 28 - Equipment Repair Totals		**384,940**	**439,601**	**486,080**	**680,677**	**1,009,294**	**494,856**	**882,786**	**1,655,581**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 30 - Engineering									
4101	Regular Salaries - Wages	814,253	731,398	953,687	939,215	1,187,950	541,417	1,187,950	1,222,659
Base									1,222,659
								Total	**1,222,659**
4102	Wages Overtime	21,633	35,301	78,827	48,299	70,000	34,431	70,000	70,000
Base									70,000
								Total	**70,000**
4103	Wages Double Time	-	-	45	958	500	251	500	500
Base									500
								Total	**500**
4110	Moving Expense Reimbursement	-	-	-	1,488	-	-	-	-
4201	Wages - Part Time	3,299	2,242	16,762	13,713	35,000	17,080	35,000	17,500
Base									17,500
								Total	**17,500**
4202	Wages - Part Time Overtime	-	-	1,197	2,052	500	736	800	500
Base									500
								Total	**500**
4301	FICA Taxes	51,869	48,136	76,583	72,629	94,916	50,924	94,916	100,207
Base									100,207
								Total	**100,207**
4302	Dental Self Insured	11,985	8,986	10,571	9,452	11,939	6,717	11,939	13,345
Base									13,345
								Total	**13,345**
4304	Vision	1,766	1,464	1,873	1,673	2,129	1,185	2,129	2,271
Base									2,271
								Total	**2,271**
4305	Retirement Health Savings Account	12,611	18,716	15,015	25,459	19,273	11,150	19,273	21,773
Base									21,773
								Total	**21,773**
4306	Workers Compensation	4,999	11,015	7,063	6,064	10,735	2,978	10,735	10,834
Base									10,834
								Total	**10,834**
4308	Uniforms	350	441	672	907	500	182	500	500
Base									500
								Total	**500**
4309	Health Savings Account - ER Portion	8,016	5,991	7,482	8,400	6,700	5,974	6,700	10,200
Base									10,200
								Total	**10,200**
4310	ACWA Medical Insurance	126,983	103,410	118,290	124,173	179,506	93,709	179,506	184,440
Base									184,440
								Total	**184,440**
4311	Life Insurance	1,941	1,700	2,223	1,926	2,323	1,364	2,323	2,476
Base									2,476
								Total	**2,476**
4312	Long Term Disability - Management	3,233	3,511	3,837	3,015	3,204	-	3,204	3,200
Base									3,200
								Total	**3,200**
4313	AFLAC Administrative fee - ER Portion	16	19	20	23	25	6	25	25

Water Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								25
							Total	**25**
4314 Long Term Disability - Union	764	714	911	902	1,104	-	1,104	1,214
Base								1,214
							Total	**1,214**
4315 CalPERS Classic ER Contribution	94,208	81,387	72,069	92,512	131,711	20,561	131,711	70,784
Base								70,784
							Total	**70,784**
4325 CalPERS PEPRA ER Contribution	30,184	29,557	49,534	47,292	63,002	30,038	63,002	82,010
Base								82,010
							Total	**82,010**
4330 Health Savings Account Admin fee - ER Por	138	82	111	76	106	57	106	195
Base								195
							Total	**195**
4405 Contractual Services	267,621	200,943	300,052	548,843	1,119,001	68,365	1,119,001	768,750
4420 Mapping	-	-	240	-	2,500	-	-	-
4475 Legal-Special Projects	277,731	40,434	53,556	24,167	31,000	506	31,000	30,000
Base								30,000
							Total	**30,000**
4480 Legal-Regular	3,685	8,006	9,265	13,780	2,500	1,900	2,500	2,500
Base								2,500
							Total	**2,500**
4610 Gasoline Expense	5,311	6,416	8,166	5,413	5,300	2,683	5,300	5,000
Base								5,000
							Total	**5,000**
4810 Postage Expenses	-	-	-	15	175	-	175	100
Base								100
							Total	**100**
4820 Office Supplies	3,087	4,348	6,198	8,912	6,050	1,375	6,050	6,000
Base								6,000
							Total	**6,000**
4830 Subscription Expense	54	54	50	109	100	181	100	100
Base								100
							Total	**100**
4930 Ads-Legal Notices	908	-	-	-	125	-	125	100
Base								100
							Total	**100**
6027 Office Equipment Repair	-	-	-	-	1,000	-	-	-
6030 Service Contracts	4,633	4,471	4,653	4,901	3,215	5,831	3,215	3,275
NIGP 5 digit Commodity Code								275
Planet Bids								3,000
							Total	**3,275**
6042 Grounds & Maintenance	-	-	-	-	-	79,235	70,000	-
6045 Water Meters & Parts	-	20,958	46,887	1,125	50,000	-	50,000	50,000
Production Meter Testing								50,000
							Total	**50,000**
6050 Wells	35,097	143,345	90,795	51,395	135,000	6,811	135,000	100,000
EDWA Cost Share for GSA Mgmt								100,000
							Total	**100,000**
6052 Pipe - Covers & Manholes	-	30,342	35,168	31,018	70,000	20,679	70,000	75,000

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Asterra Satelite Leak Detection								40,000
Baseform								35,000
							Total	**75,000**
6066 SCADA	-	-	-	-	10,000	-	10,000	10,000
SCADA Gap Analysis								10,000
							Total	**10,000**
6071 Shop Supplies	1,637	3,015	1,988	1,220	2,500	312	2,500	2,500
Base								2,500
							Total	**2,500**
6075 Safety Equipment - Physicals	318	2,155	813	991	1,500	782	1,500	1,500
Base								1,500
							Total	**1,500**
6200 Travel - Meetings - Education	3,265	8,997	18,298	18,146	17,000	3,949	17,000	15,000
50% from Sewer								15,000
							Total	**15,000**
6250 Dues - Memberships - Certification	7,640	8,365	8,783	537	8,000	14,496	20,000	10,250
50% from Sewer								8,250
Base								2,000
							Total	**10,250**
6310 Telephone	388	20	50	-	100	-	-	-
6520 Supplies	26	116	-	-	-	-	-	-
6650 Regulatory Operating Permits	3,720	3,720	12,336	3,624	3,375	2,211	3,375	3,800
Ca Dept Public Health Radioactive Matl License								1,800
TRPA MOU								2,000
							Total	**3,800**
7004 Valve & Hydrant Replacements	-	282,175	241,475	17,803	-	-	-	-
7006 Tanglewood Well (New Supply)	-	-	-	-	-	-	51,120	1,648,000
7022 Keller Heavenly Water System Improvement	1,570,319	1,341,270	2,533,635	87,158	-	3,661	400,000	-
7084 Lookout Tank Access Road	18,674	3,776	-	-	-	-	-	-
7091 Meyers SEZ Erosion Control	-	-	287,250	435,066	-	-	-	-
7094 Well Pump and Motor Backstock	-	-	-	410,922	-	352,672	350,000	-
7507 Elks Club Well Pump Install	-	-	-	62,969	-	98,236	100,000	-
7520 Bijou #1 Waterline Replacement	9,836	114,614	18,025	75,058	-	1,400	-	-
7521 Lake Tahoe Blvd Waterline Replacement	3,957	30,299	25,293	26,125	-	6,375	-	-
7590 Procore Implementation - Water	-	-	-	14,775	-	-	-	-
7805 PRV, Washoan-Acoma	-	-	10,125	24,669	-	392,836	400,000	-
8094 Waterline, Bowers	832,841	1,505,671	-	-	-	-	-	-
8098 Waterline, Black Bart	-	844,389	3,029,271	9,545	-	8,625	8,625	-
8099 Rocky Point 1 Waterline	1,466,392	66,244	-	-	-	-	-	-
8155 Water Field Communication Upgrades Phase 2	-	147,496	67,982	-	-	-	-	-
8158 Tanks Backup Power	82,370	826,097	66,034	69,351	-	-	-	-
8222 Misc Water Projects (TBD)	-	-	-	-	500,000	-	-	500,000
Base								500,000
							Total	**500,000**
8266 Admin Building HVAC Upgrades	-	-	-	-	181,000	-	212,000	181,000
Base								181,000
							Total	**181,000**
8279 Meter Installations Final Phase	187,837	498,312	71,891	163,534	-	21,263	728,426	295,000
Base								295,000
							Total	**295,000**
8280 Cornelian Waterline Replacement	11,295	6,342	-	-	-	-	-	-
8281 Bijou #2 & #3 Waterline Replacement	1,466,715	542,811	-	-	-	-	-	-

Water Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
8282 Apache Ave Waterline Improvements	3,957	6,629	-	1,342,802	-	57,289	70,000	-
8283 Pioneer Tr Waterline Golden Bear to Pine Valley	79,749	-	-	13,005	-	38,925	1,681,995	6,191,000
Base								6,191,000
							Total	**6,191,000**
8284 Water Field Communication Upgrades Phase 3	-	-	9,557	11,060	-	-	-	-
8365 Glenwood Rancho WL	-	56,550	13,072	44,750	-	-	-	-
8366 Tahoe Mtn WL	-	20,595	46,097	25,875	-	6,250	-	26,000
Base								26,000
							Total	**26,000**
8367 Park Ave #1 WL	-	-	53	57,970	324,000	-	324,000	335,000
Base								335,000
							Total	**335,000**
8368 Pioneer Tr WL Impr. - Larch to Ski Run	-	-	21,500	-	-	216	362,500	-
8369 Keller BS Generator	5,000	66,079	6,031	87,140	-	-	-	-
8370 Paloma Well Generator	5,000	2,702	132,398	154,538	-	14,538	15,000	-
8371 Al Tahoe Well Rehab	50,181	70,119	96,319	110,489	-	375,803	584,073	2,440,000
Base								2,440,000
							Total	**2,440,000**
8372 Al Tahoe/Bayview Backup Power	17,048	136,906	410,210	330,589	329,000	1,661,209	1,653,085	3,309,000
Base								3,309,000
							Total	**3,309,000**
8373 Bayview Well VFD & Controls Upgrade	-	-	-	248,553	-	-	-	-
8374 Angora Creek Waterline	-	20,955	13,870	-	52,000	-	53,388	-
8375 Clearview MT Meadow Waterline	-	13,915	18,048	-	-	-	-	-
8376 View Circle WL Repair & Paving	-	333,318	-	-	-	-	-	-
8378 Pioneer Tr/Cold Crk Ct WL Abandonment	-	194,930	-	-	-	-	-	-
8467 Regina/Donner Waterline	-	-	-	-	-	-	22,000	-
8469 Bakersfield Pump/Motor Replacement	-	-	-	3,773	-	93,825	-	-
8481 SUT Well and Motor Casing	-	-	20,936	94,584	-	11,541	220,480	39,000
Base								39,000
							Total	**39,000**
8482 Echo View Tank Coatings	-	178	112,149	-	-	-	-	-
8483 Iroquois No. 2 Tank Coatings	-	266	317,499	-	-	-	-	-
8484 Gardner No. 2 Tank Coatings	-	131	34	3,207	-	299,805	-	-
8485 Herbert Walkup Waterline	-	-	3,008,052	1,051,160	-	24,000	-	-
8529 Bayview Well Rehab	-	-	-	127,267	288,000	1,912	-	-
8547 Lead Service Lines Program	-	-	-	52,692	-	90,851	-	-
8548 Gardner Mountain #2/4 Waterline	-	-	-	41,057	-	106,927	-	-
8549 Wildwood #3/5 (+PRV) Waterline	-	-	-	28,719	-	73,740	75,000	31,000
Base								31,000
							Total	**31,000**
8550 Dead End Improvement Program	-	-	-	25,107	-	-	-	-
8554 Tank Coatings - Stateline No. 1	-	-	128	36,560	697,000	221	-	-
8555 Tank Coatings - Stateline No. 2	-	-	-	36,560	-	221	-	538,000
Base								538,000
							Total	**538,000**
8556 Tank Coatings - Christmas Valley	-	-	162	53,667	-	-	-	-
8557 Tank Coatings - Cold Creek	-	-	162	334,378	-	-	-	-
8558 Replace Nuke Gauge	-	-	-	13,195	-	-	-	-
8559 CMMS Implementation	-	-	-	70,658	-	113,148	-	1,861,000
Base								1,861,000
							Total	**1,861,000**

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
8670 Glenwood Rancho Waterline	-	-	-	-	26,000	19,125	26,000	-
8671 Clearview Mountain Meadow Waterline	-	-	-	-	52,000	-	-	-
8672 Bijou #1 Waterline	-	-	-	1,728	1,200,000	4,269,236	-	-
8673 Trouble Spots Waterline Rehabs	-	-	-	-	52,000	-	52,000	515,000
8674 Replace PT/Marshall & PT/Kokanee PRV	-	-	-	-	213,000	-	-	-
8675 New PRV Jicarilla/PT (Susq & Pine Valley Zones)	-	-	-	-	205,000	-	-	-
8676 Flagpole Zone Improvements	-	-	-	-	52,000	-	52,000	379,000
8677 Test Wells (x3)	-	-	-	285,099	1,753,000	1,667,089	-	-
8678 Water Booster Station & Well Monitoring	-	-	-	-	523,000	-	-	-
8679 Tank Coatings (Gardner No. 1)	-	-	-	3,207	105,000	340,221	-	-
8680 Tank Coatings (H Street)	-	-	-	-	79,000	-	-	-
8681 Sunset Well Reconstruction	-	-	-	-	-	20,489	503,000	1,236,000
8713 LTB Waterline	-	-	-	-	-	-	-	31,000
8715 Meyers Water Supply Treatment Eval	-	-	-	-	-	-	-	258,000
8716 Wells Asset Management Program	-	-	-	-	-	-	-	91,000
8930 Heavenly Tank Rehabilitation	-	1,415	187,068	-	-	-	-	-
Department 30 - Engineering Totals	**7,614,540**	**8,703,961**	**12,778,392**	**8,200,784**	**9,920,564**	**11,199,725**	**11,312,956**	**22,802,508**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 32 - Laboratory									
4101	Regular Salaries - Wages	205,467	274,524	273,839	387,669	359,359	200,959	359,359	449,468
Base									449,468
								Total	**449,468**
4102	Wages Overtime	7,847	11,597	6,541	8,956	12,500	7,150	12,500	20,000
Base									20,000
								Total	**20,000**
4103	Wages Double Time	2,710	2,541	2,245	2,880	2,500	3,220	2,600	3,000
Base									3,000
								Total	**3,000**
4201	Wages - Part Time	6,393	6,924	35,766	39,001	62,250	30,524	62,250	36,250
50% from Sewer									36,250
								Total	**36,250**
4202	Wages - Part Time Overtime	150	159	5,190	6,496	350	4,441	3,200	3,000
Base									3,000
								Total	**3,000**
4203	Wages - Part Time Double Time	115	117	474	72	100	265	160	50
Base									50
								Total	**50**
4301	FICA Taxes	17,840	18,987	22,945	31,085	32,670	18,396	32,670	39,150
Base									39,150
								Total	**39,150**
4302	Dental Self Insured	4,914	4,229	3,592	3,878	3,980	2,654	2,400	5,004
Base									5,004
								Total	**5,004**
4304	Vision	698	692	677	701	710	468	710	852
Base									852
								Total	**852**
4305	Retirement Health Savings Account	3,986	4,013	4,174	4,969	5,445	3,703	5,445	7,012
Base									7,012
								Total	**7,012**
4306	Workers Compensation	3,739	8,761	5,001	6,187	7,346	2,733	7,346	9,102
Base									9,102
								Total	**9,102**
4308	Uniforms	638	631	596	636	600	176	600	600
Base									600
								Total	**600**
4309	Health Savings Account - ER Portion	3,745	4,930	3,747	4,047	4,100	4,054	4,100	4,100
Base									4,100
								Total	**4,100**
4310	ACWA Medical Insurance	42,557	35,155	33,483	41,089	44,647	29,453	44,647	59,847
Base									59,847
								Total	**59,847**
4311	Life Insurance	568	572	570	616	612	434	612	765
Base									765
								Total	**765**
4312	Long Term Disability - Management	450	483	502	538	545	-	545	631

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								631
							Total	**631**
4313 AFLAC Administrative fee - ER Portion	8	25	14	-	-	-	-	-
4314 Long Term Disability - Union	436	432	442	432	442	-	442	552
Base								552
							Total	**552**
4315 CalPERS Classic ER Contribution	32,254	36,393	51,933	74,247	84,589	20,747	84,589	100,954
Base								100,954
							Total	**100,954**
4325 CalPERS PEPRA ER Contribution	8,249	8,912	7,771	11,946	12,846	7,894	12,846	16,622
Base								16,622
							Total	**16,622**
4330 Health Savings Account Admin fee - ER Por	70	71	70	70	71	47	71	89
Base								89
							Total	**89**
4610 Gasoline Expense	1,689	1,836	1,978	1,703	1,600	910	1,600	1,600
Base								1,600
							Total	**1,600**
4760 Laboratory Supplies	31,973	33,441	32,454	43,056	32,000	30,796	40,000	40,000
Base								39,000
PE Tests								1,000
							Total	**40,000**
4790 Other Supplies	1,170	1,583	1,429	2,068	1,000	856	1,000	1,000
Base								1,000
							Total	**1,000**
4810 Postage Expenses	3,001	1,299	2,045	2,272	1,250	1,723	2,000	2,000
Base								2,000
							Total	**2,000**
4820 Office Supplies	1,470	2,090	2,329	2,071	2,000	985	2,000	2,000
Base								2,000
							Total	**2,000**
6025 Laboratory Equipment	4,337	3,573	9,261	9,386	6,500	6,587	9,000	9,000
Base								9,000
							Total	**9,000**
6030 Service Contracts	2,951	3,855	6,621	3,643	3,200	1,466	3,200	3,200
Clean Harbors								1,000
Evoqua								1,500
Misc								700
							Total	**3,200**
6041 Buildings	-	-	-	-	500	-	500	500
Base								500
							Total	**500**
6042 Grounds & Maintenance	-	-	-	-	100	-	-	100
Base								100
							Total	**100**
6056 Radio Repairs - Replacement	-	-	-	-	150	-	-	150
Base								150
							Total	**150**
6075 Safety Equipment - Physicals	343	473	542	757	800	(147)	800	800
Base								800
							Total	**800**
6110 Monitoring	41,911	23,855	42,664	52,869	40,000	21,082	40,000	40,000

Water Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base									39,950
SOC									25
UCMR									25
								Total	**40,000**
6200	Travel - Meetings - Education	486	2,195	2,905	6,590	12,000	653	12,000	12,000
50% From Sewer									6,000
AWWA									6,000
								Total	**12,000**
6230	Tuition & Reimbursement Program	-	-	-	375	-	-	-	-
6250	Dues - Memberships - Certification	1,082	9,100	428	2,821	3,600	6	3,600	3,600
50% from Sewer									3,600
								Total	**3,600**
6520	Supplies	135	-	-	-	-	-	-	-
6650	Regulatory Operating Permits	141	8	4,258	4,651	2,590	-	4,000	4,000
50% from Sewer									4,000
								Total	**4,000**
8126	LIMS Software Upgrade	7,700	-	-	-	-	-	35,000	-
8228	Replace Block Digester	-	-	-	-	-	-	5,000	-
8312	Replace Incubator	-	-	-	-	-	7,001	7,000	-
8421	Replace 20 Liter Water Bath	-	-	-	-	-	-	5,000	-
8644	New Ion Chromatograph	-	-	-	9,744	80,000	-	80,000	-
8645	Ion Chromatograph Repair	-	-	-	-	10,000	-	10,000	-
8736	Replace Turbidimeter	-	-	-	-	-	-	-	5,000
8737	Replace Sterilizing Oven	-	-	-	-	-	-	-	6,000
Department 32 - Laboratory Totals		**441,224**	**503,457**	**566,486**	**767,521**	**832,952**	**409,236**	**898,792**	**887,998**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 40 - Administration									
4101	Regular Salaries - Wages	234,443	232,609	275,932	308,530	306,163	185,399	306,163	322,782
Base									322,782
								Total	**322,782**
4102	Wages Overtime	405	133	65	364	50	743	700	150
Base									150
								Total	**150**
4301	FICA Taxes	11,009	14,333	16,439	17,503	18,787	10,103	18,787	19,797
Base									19,797
								Total	**19,797**
4302	Dental Self Insured	2,785	2,242	2,178	2,364	2,388	1,576	2,388	2,502
Base									2,502
								Total	**2,502**
4304	Vision	405	371	391	416	426	278	426	426
Base									426
								Total	**426**
4305	Retirement Health Savings Account	3,774	3,822	4,015	5,249	5,733	3,965	5,733	6,617
Base									6,617
								Total	**6,617**
4306	Workers Compensation	1,291	2,836	1,433	1,619	2,489	728	2,489	2,631
Base									2,631
								Total	**2,631**
4308	Uniforms	-	-	-	21	-	1	-	-
4309	Health Savings Account - ER Portion	1,909	1,864	1,193	1,294	1,300	2,665	2,700	2,000
Base									2,000
								Total	**2,000**
4310	ACWA Medical Insurance	26,769	20,843	28,921	33,975	37,328	23,929	37,328	38,377
Base									38,377
								Total	**38,377**
4311	Life Insurance	561	552	559	621	631	423	631	657
Base									657
								Total	**657**
4312	Long Term Disability - Management	1,201	1,202	1,094	1,251	1,268	-	1,268	1,341
Base									1,341
								Total	**1,341**
4313	AFLAC Administrative fee - ER Portion	-	-	-	-	50	-	50	50
Base									50
								Total	**50**
4314	Long Term Disability - Union	110	64	74	110	110	-	110	110
Base									110
								Total	**110**
4315	CalPERS Classic ER Contribution	39,568	36,083	35,637	48,957	59,402	14,078	59,402	73,743
Base									73,743
								Total	**73,743**
4325	CalPERS PEPRA ER Contribution	5,111	6,559	8,922	11,191	11,262	6,709	11,262	12,209
Base									12,209
								Total	**12,209**
4330	Health Savings Account Admin fee - ER Por	34	29	17	18	18	15	18	35

Water Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base									35
								Total	**35**
4405	Contractual Services	43,262	20,603	-	600	-	-	-	-
4475	Legal-Special Projects	2,231	4,495	-	115	1,000	259	1,000	1,000
Base									1,000
								Total	**1,000**
4476	Legal Litigation Confidential	3,338	94	-	207	-	-	-	-
4480	Legal-Regular	656	3,001	1,142	1,705	500	577	500	500
Base									500
								Total	**500**
4610	Gasoline Expense	1,182	543	896	2,034	1,100	1,001	1,100	1,100
Base									1,100
								Total	**1,100**
4820	Office Supplies	2,753	844	2,595	1,472	1,000	843	1,000	1,000
Base									1,000
								Total	**1,000**
4920	Printing	-	-	-	-	100	-	100	100
Base									100
								Total	**100**
6030	Service Contracts	1,999	1,536	2,098	619	1,500	421	500	1,725
Base									1,725
								Total	**1,725**
6075	Safety Equipment - Physicals	-	67	-	-	100	-	-	100
Base									100
								Total	**100**
6200	Travel - Meetings - Education	1,601	5,817	2,694	1,920	2,003	2,461	2,400	2,500
50% from Sewer									2,500
								Total	**2,500**
6250	Dues - Memberships - Certification	190	26	4,638	-	500	143	500	500
Base									500
								Total	**500**
6520	Supplies	487	313	53	-	-	-	-	-
6621	Incentive & Recognition Program	4,864	5,093	7,426	5,681	5,000	4,526	5,000	5,000
Base									5,000
								Total	**5,000**
6622	Pro-Shop	-	-	-	1,159	1,000	418	582	1,000
8646	Replace Copier	-	-	-	-	19,000	-	19,000	-
Department 40 - Administration Totals		**391,937**	**365,973**	**398,411**	**448,995**	**480,208**	**261,261**	**481,137**	**497,952**

Adopted Budget - Expense

Budget Year 2027

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund								
Department 42 - Board of Directors								
4101 Regular Salaries - Wages	12,046	12,010	12,000	12,046	12,000	7,477	12,000	12,000
Base								12,000
							Total	**12,000**
4301 FICA Taxes	925	922	921	923	918	572	918	918
Base								918
							Total	**918**
4302 Dental Self Insured	4,135	4,200	4,446	4,303	3,980	2,685	3,980	4,170
Base								4,170
							Total	**4,170**
4304 Vision	710	710	710	710	710	473	710	710
Base								710
							Total	**710**
4306 Workers Compensation	65	146	64	62	88	27	88	88
Base								88
							Total	**88**
4310 ACWA Medical Insurance	69,400	64,240	64,510	71,570	76,853	51,235	76,853	84,538
Base								84,538
							Total	**84,538**
4311 Life Insurance	131	131	131	131	131	87	131	131
Base								131
							Total	**131**
4475 Legal-Special Projects	-	-	-	-	250	-	250	250
Base								250
							Total	**250**
4480 Legal-Regular	29,946	29,550	28,738	17,520	25,000	6,368	22,306	25,000
Base								25,000
							Total	**25,000**
4820 Office Supplies	-	27	-	33	500	-	-	250
Base								250
							Total	**250**
6200 Travel - Meetings - Education	1,129	2,448	1,483	1,651	1,249	555	554	2,750
ACWA								2,500
Misc Training								250
							Total	**2,750**
6250 Dues - Memberships - Certification	50,307	52,678	50,446	45,115	55,100	45,336	9,764	54,600
ACWA								27,000
AWWA								4,300
CAL WEP								3,400
CSDA								3,900
Incline Village GID								5,000
Mountain Counties Water								11,000
							Total	**54,600**
6610 Election Expense	-	8,349	228	11,541	25	-	-	12,500
Elections Expense FY27								12,500
							Total	**12,500**
Department 42 - Board of Directors Totals	**168,793**	**175,409**	**163,677**	**165,605**	**176,804**	**114,815**	**127,554**	**197,905**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 44 - Human Resources									
4101	Regular Salaries - Wages	108,248	145,357	140,544	175,830	238,974	120,562	238,974	247,339
Base									247,339
								Total	**247,339**
4102	Wages Overtime	103	446	395	-	500	398	500	500
Base									500
								Total	**500**
4301	FICA Taxes	8,418	8,319	10,371	11,889	16,683	8,209	16,683	17,637
Base									17,637
								Total	**17,637**
4302	Dental Self Insured	2,636	1,696	1,567	1,593	2,684	1,330	2,684	2,502
Base									2,502
								Total	**2,502**
4304	Vision	416	267	280	280	571	234	571	426
Base									426
								Total	**426**
4305	Retirement Health Savings Account	1,947	2,079	2,344	2,835	4,049	2,473	4,049	4,517
Base									4,517
								Total	**4,517**
4306	Workers Compensation	603	1,475	760	882	1,747	474	1,747	1,808
Base									1,808
								Total	**1,808**
4308	Uniforms	-	-	-	21	-	1	-	-
4309	Health Savings Account - ER Portion	2,364	2,364	2,366	2,564	3,900	3,857	3,900	3,900
Base									3,900
								Total	**3,900**
4310	ACWA Medical Insurance	28,837	20,816	21,404	23,766	40,891	21,400	40,891	42,671
Base									42,671
								Total	**42,671**
4311	Life Insurance	338	314	348	375	681	301	681	510
Base									510
								Total	**510**
4312	Long Term Disability - Management	467	524	573	643	670	-	670	744
Base									744
								Total	**744**
4313	AFLAC Administrative fee - ER Portion	14	25	14	-	25	-	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	(110)	110	110	110	221	-	221	221
Base									221
								Total	**221**
4315	CalPERS Classic ER Contribution	18,744	23,852	28,050	36,747	41,326	10,045	41,326	48,858
Base									48,858
								Total	**48,858**
4325	CalPERS PEPRA ER Contribution	3,275	3,577	3,805	4,983	9,973	4,737	9,973	10,828
Base									10,828
								Total	**10,828**
4330	Health Savings Account Admin fee - ER Por	26	35	35	35	53	29	53	53

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base									53
								Total	**53**
4405	Contractual Services	3,007	16,232	44,336	16,356	20,875	1,125	20,875	12,000
50% from Sewer									12,000
								Total	**12,000**
4445	Personnel Legal	7,902	11,277	2,079	1,152	10,000	584	10,000	10,000
50% from Sewer									10,000
								Total	**10,000**
4810	Postage Expenses	-	-	-	79	75	16	75	75
Base									75
								Total	**75**
4820	Office Supplies	592	682	1,458	581	1,100	2,292	1,100	1,500
Base									1,500
								Total	**1,500**
4830	Subscription Expense	93	210	112	49	125	-	125	125
Base									125
								Total	**125**
4920	Printing	-	-	-	-	100	-	-	-
4930	Ads-Legal Notices	10,727	17,319	10,502	10,789	7,525	4,779	7,525	12,900
50% from Sewer									12,900
								Total	**12,900**
6030	Service Contracts	9,371	11,392	10,218	16,213	13,000	14,103	13,000	13,000
50% from Sewer									13,000
								Total	**13,000**
6075	Safety Equipment - Physicals	1,256	1,120	2,221	2,233	2,550	1,576	2,550	2,550
50% from Sewer									2,550
								Total	**2,550**
6079	Safety Programs	15,930	7,859	22,890	9,903	15,000	7,394	15,000	15,700
50% from Sewer									15,700
								Total	**15,700**
6200	Travel - Meetings - Education	30	401	44	-	2,500	772	2,500	5,000
CalGov									1,200
CalPelra									1,700
CalPERS									1,200
Misc									900
								Total	**5,000**
6225	Staff Development	-	12	-	-	12,700	7,533	12,700	12,700
Base									12,700
								Total	**12,700**
6230	Tuition & Reimbursement Program	-	-	-	-	-	730	1,400	-
6250	Dues - Memberships - Certification	300	100	190	360	900	-	900	900
Base									900
								Total	**900**
6520	Supplies	21	23	9	-	-	-	-	-
6670	Personnel Expense	1,774	6,075	6,004	4,404	1,825	2,195	2,750	2,750
50% from Sewer									2,750
								Total	**2,750**
Department 44 - Human Resources Totals		**227,328**	**283,958**	**313,030**	**324,670**	**451,223**	**217,149**	**453,448**	**471,739**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 46 - Public Affairs/Water Cons									
4101	Regular Salaries - Wages	67,412	107,380	171,854	199,053	208,576	113,343	208,576	213,995
Base									213,995
								Total	**213,995**
4102	Wages Overtime	-	689	639	688	500	-	-	500
Base									500
								Total	**500**
4103	Wages Double Time	-	-	43	-	-	-	-	-
4201	Wages - Part Time	24,251	27,863	24,574	25,724	27,000	20,488	27,000	27,000
Base									27,000
								Total	**27,000**
4202	Wages - Part Time Overtime	183	-	-	-	-	84	90	-
4301	FICA Taxes	5,758	9,719	14,916	17,710	18,483	10,229	18,483	19,419
Base									19,419
								Total	**19,419**
4302	Dental Self Insured	870	1,399	2,460	2,458	2,388	1,599	2,388	2,502
Base									2,502
								Total	**2,502**
4304	Vision	125	231	423	423	426	282	426	426
Base									426
								Total	**426**
4305	Retirement Health Savings Account	977	1,659	2,959	3,447	3,592	2,606	3,592	4,248
Base									4,248
								Total	**4,248**
4306	Workers Compensation	1,027	2,758	1,682	1,784	1,525	820	1,525	1,564
Base									1,564
								Total	**1,564**
4308	Uniforms	-	-	-	11	-	1	-	-
4309	Health Savings Account - ER Portion	1,168	1,169	1,170	-	-	-	-	-
4310	ACWA Medical Insurance	10,264	18,944	20,836	24,703	28,362	26,797	28,362	44,617
Base									44,617
								Total	**44,617**
4311	Life Insurance	161	258	412	439	449	324	449	496
Base									496
								Total	**496**
4312	Long Term Disability - Management	423	460	514	579	587	-	587	674
Base									674
								Total	**674**
4314	Long Term Disability - Union	-	74	221	221	221	147	221	221
Base									221
								Total	**221**
4315	CalPERS Classic ER Contribution	20,987	37,014	33,482	42,521	47,370	11,853	47,370	55,694
Base									55,694
								Total	**55,694**
4325	CalPERS PEPRA ER Contribution	-	90	6,856	8,348	8,628	5,222	8,628	9,212
Base									9,212
								Total	**9,212**
4330	Health Savings Account Admin fee - ER Por	16	17	17	9	-	-	-	-

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4405 Contractual Services	24,355	42,107	71,390	79,950	335,975	85,572	236,300	185,050
50% to Sewer								(45,050)
Americorp Contract								40,000
Doug Houston - Lobbyist								9,600
ENS								70,000
Platinum - CTA Lobbyist								9,000
Water Efficiency Data Consultant								100,000
Website Maintenence								1,500
							Total	**185,050**
4480 Legal-Regular	-	-	989	2,104	-	-	-	-
4810 Postage Expenses	-	-	2,845	-	-	-	-	-
4820 Office Supplies	158	347	371	630	3,000	64	100	1,000
Base								1,000
							Total	**1,000**
4920 Printing	474	479	174	-	-	-	-	-
4930 Ads-Legal Notices	-	-	130	(130)	-	-	-	-
6075 Safety Equipment - Physicals	-	53	-	90	100	96	113	100
Base								100
							Total	**100**
6200 Travel - Meetings - Education	674	5,241	6,965	4,316	8,550	1,098	5,000	8,000
Capio/ACWA/CASA/DC								2,000
Misc Legislative Trips								3,500
Misc Training								500
Water Conservation Spec. Conferences								2,000
							Total	**8,000**
6230 Tuition & Reimbursement Program	-	-	972	97	300	-	-	300
Base								300
							Total	**300**
6250 Dues - Memberships - Certification	2,322	4,185	4,577	4,424	4,700	3,917	4,700	4,300
Capio								275
District Cal WEP								3,800
South Tahoe Chamber (CA)								225
							Total	**4,300**
6520 Supplies	48	17	4	-	-	-	-	-
6620 Public Relations Expense	27,278	30,653	48,962	49,596	34,000	48,108	40,000	45,000
Base								40,000
Solar Ribbon Cutting								5,000
							Total	**45,000**
6660 Water Conservation Supplies	5,040	6,451	7,751	3,316	7,000	2,201	500	1,000
Base								1,000
							Total	**1,000**
6661 Toilet Rebate Program	3,745	4,350	6,153	5,836	1,000	174	200	-
Sunset rebate program								
6662 Clothes Washer Rebate Program	8,800	6,200	8,400	10,800	1,000	200	200	-
Sunset rebate program								
6663 Turf Buy-Back Program	33,352	45,000	48,462	54,627	40,000	36,244	40,000	40,000
Base								40,000
							Total	**40,000**
6664 Water Use Reduction Rebates	8,150	11,452	19,813	14,307	15,000	19,895	15,000	15,000
Base								15,000
							Total	**15,000**
6665 Public Agency Rebates	-	26,411	-	38,379	20,000	-	-	-
Sunset rebate program								
7089 Wtr Efficiency/Loss Data Syst Implementation	-	-	23,500	23,945	105,898	88,980	105,898	-

Water Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
7096	Wtr Efficiency/Loss Data Syst Design	-	-	-	111,913	126,318	13,023	126,318	-
7097	Outdoor Collector Hardware	-	-	-	-	125,900	-	125,900	-
Department 46 - Public Affairs/Water Cons Totals		**248,019**	**392,668**	**534,516**	**732,315**	**1,176,848**	**493,367**	**1,047,926**	**680,318**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 50 - Finance									
4101	Regular Salaries - Wages	199,034	212,534	240,585	278,667	287,601	188,546	287,601	308,352
Base									308,352
								Total	**308,352**
4102	Wages Overtime	65,411	2,612	109	-	2,500	95	100	100
Base									100
								Total	**100**
4103	Wages Double Time	124	-	-	-	-	-	-	-
4201	Wages - Part Time	-	2,562	8,422	8,857	-	386	400	-
4202	Wages - Part Time Overtime	-	9	103	8	-	-	-	-
4301	FICA Taxes	15,814	17,045	18,882	19,936	20,274	13,191	20,274	21,993
Base									21,993
								Total	**21,993**
4302	Dental Self Insured	3,365	2,616	2,925	3,523	3,184	2,334	3,184	3,336
Base									3,336
								Total	**3,336**
4304	Vision	481	435	493	598	568	411	568	568
Base									568
								Total	**568**
4305	Retirement Health Savings Account	3,463	3,304	3,435	4,953	5,059	3,767	5,059	5,767
Base									5,767
								Total	**5,767**
4306	Workers Compensation	1,383	2,676	1,351	1,471	2,108	718	2,108	2,251
Base									2,251
								Total	**2,251**
4308	Uniforms	-	-	-	32	-	2	-	-
4309	Health Savings Account - ER Portion	1,446	-	2,948	-	-	-	-	-
4310	ACWA Medical Insurance	36,774	23,021	36,576	51,916	50,320	41,013	50,320	62,397
Base									62,397
								Total	**62,397**
4311	Life Insurance	528	496	475	619	604	422	604	604
Base									604
								Total	**604**
4312	Long Term Disability - Management	697	708	459	733	733	-	733	763
Base									763
								Total	**763**
4313	AFLAC Administrative fee - ER Portion	18	25	18	28	25	24	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	256	198	285	331	331	-	331	331
Base									331
								Total	**331**
4315	CalPERS Classic ER Contribution	52,791	32,974	20,791	26,885	26,734	7,997	26,734	34,693
Base									34,693
								Total	**34,693**
4325	CalPERS PEPRA ER Contribution	1,512	6,043	10,892	14,187	14,053	8,207	10,053	15,741
Base									15,741
								Total	**15,741**

Water Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4330 Health Savings Account Admin fee - ER Por	18	-	18	10	-	-	-	-
4405 Contractual Services	17,910	319	1,875	17,218	2,500	3,350	3,500	2,500
Base								2,500
							Total	**2,500**
4440 Advisory	20,628	14,482	34,570	16,771	21,000	14,705	25,000	25,000
4470 Auditing	26,410	23,673	26,555	35,750	29,300	22,750	29,300	31,625
10% Increase								
4475 Legal-Special Projects	1,388	-	-	3,916	250	612	31,000	250
Base								250
							Total	**250**
4480 Legal-Regular	8,330	7,180	2,585	1,537	500	8,986	500	500
Base								500
							Total	**500**
4810 Postage Expenses	10	4	8	-	50	-	50	50
Base								50
							Total	**50**
4820 Office Supplies	1,120	1,118	4,052	1,167	1,500	312	1,500	1,500
Base								1,500
							Total	**1,500**
4830 Subscription Expense	194	324	5	167	425	253	425	425
ACFR Demographics								175
Kiplinger, GFOA, GASB								250
							Total	**425**
4920 Printing	1,989	422	1,912	1,092	700	-	200	200
Base								200
							Total	**200**
4930 Ads-Legal Notices	-	105	342	347	300	-	300	300
Base								300
							Total	**300**
6027 Office Equipment Repair	-	-	-	-	75	-	75	75
Base								75
							Total	**75**
6030 Service Contracts	1,699	1,623	2,050	1,826	1,800	937	1,800	1,800
Base								1,800
							Total	**1,800**
6075 Safety Equipment - Physicals	119	27	53	-	100	-	100	100
Base								100
							Total	**100**
6200 Travel - Meetings - Education	1,094	1,970	2,158	3,467	5,600	4,587	5,600	5,600
CSDA								1,100
CSMFO								750
Grants Conference								2,750
Grants Misc Training								500
Misc Training								500
							Total	**5,600**
6230 Tuition & Reimbursement Program	-	-	-	827	4,100	-	-	4,100
6250 Dues - Memberships - Certification	135	474	215	800	338	435	350	348
CSMFO								55
GFOA								80
GPA								121
NGMA								92
							Total	**348**
6520 Supplies	207	112	13	-	-	-	-	-

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
7098	Gravity Software	-	-	-	146,280	-	-	-	-
Department 50 - Finance Totals		**464,347**	**359,088**	**425,160**	**643,919**	**482,632**	**324,040**	**507,794**	**531,294**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 52 - Accounting									
4101	Regular Salaries - Wages	192,186	210,755	175,175	228,380	237,462	124,056	237,462	250,076
Base									250,076
								Total	**250,076**
4102	Wages Overtime	6,076	6,095	6,490	4,744	6,000	3,040	6,000	5,000
Base									5,000
								Total	**5,000**
4103	Wages Double Time	-	-	35	-	-	-	-	-
4201	Wages - Part Time	-	-	2,723	5,827	20,000	8,062	20,000	20,000
Base									20,000
								Total	**20,000**
4202	Wages - Part Time Overtime	-	-	9	-	-	-	-	-
4301	FICA Taxes	14,840	27,281	16,598	18,326	19,390	12,744	19,390	21,043
Base									21,043
								Total	**21,043**
4302	Dental Self Insured	3,964	3,567	3,254	3,217	3,184	2,192	3,184	3,336
Base									3,336
								Total	**3,336**
4304	Vision	583	584	579	566	568	386	568	568
Base									568
								Total	**568**
4305	Retirement Health Savings Account	3,568	3,769	8,330	4,036	4,283	3,035	4,283	4,849
Base									4,849
								Total	**4,849**
4306	Workers Compensation	1,100	2,554	1,160	1,317	1,825	537	1,825	1,985
Base									1,985
								Total	**1,985**
4308	Uniforms	-	-	-	53	-	4	-	-
4309	Health Savings Account - ER Portion	646	1,932	1,168	1,267	1,300	2,745	2,800	2,000
Base									2,000
								Total	**2,000**
4310	ACWA Medical Insurance	46,406	44,840	43,010	47,744	51,357	29,239	51,357	44,080
Base									44,080
								Total	**44,080**
4311	Life Insurance	528	580	514	510	504	355	504	540
Base									540
								Total	**540**
4312	Long Term Disability - Management	521	724	496	496	526	-	526	566
Base									566
								Total	**566**
4313	AFLAC Administrative fee - ER Portion	57	35	47	40	50	11	50	50
Base									50
								Total	**50**
4314	Long Term Disability - Union	331	304	331	331	331	-	331	331
Base									331
								Total	**331**
4315	CalPERS Classic ER Contribution	41,903	44,730	29,777	36,936	41,445	6,841	10,000	28,956
Base									28,956
								Total	**28,956**

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4325 CalPERS PEPRA ER Contribution	3,786	4,810	7,799	8,772	9,415	7,836	12,000	14,239
Base								14,239
							Total	**14,239**
4330 Health Savings Account Admin fee - ER Por	18	30	17	17	18	21	18	35
Base								35
							Total	**35**
4405 Contractual Services	32,128	48,075	29,682	32,015	33,765	18,765	33,765	36,126
ADP								32,000
eTools								4,126
							Total	**36,126**
4440 Advisory	350	350	350	350	350	175	350	350
Base								350
							Total	**350**
4810 Postage Expenses	-	-	-	-	25	-	25	25
Base								25
							Total	**25**
4820 Office Supplies	1,754	2,270	1,979	1,427	1,850	750	1,850	3,000
4830 Subscription Expense	270	270	270	-	-	-	-	-
4930 Ads-Legal Notices	187	-	-	-	-	-	-	-
6075 Safety Equipment - Physicals	260	-	188	-	100	-	100	100
Base								100
							Total	**100**
6200 Travel - Meetings - Education	4,040	3,978	3,345	5,388	5,910	2,593	5,910	5,910
Details in Sewer								5,910
							Total	**5,910**
6250 Dues - Memberships - Certification	55	63	68	75	70	78	70	70
CSMFO								70
							Total	**70**
6520 Supplies	91	164	22	-	-	-	-	-
6709 Loan Principal Payments	895,713	1,114,931	724,924	1,211,987	1,429,959	1,127,958	1,429,959	1,860,000
2025 Water Revenue COP								712,500
Forecast								(330,459)
PNC 2013 Water								436,980
SRF 2019 Waterlines								254,685
SRF Keller Heavenly								245,137
SRF Meters 3-5								272,765
SRF Meters Phase 1								116,770
SRF Meters Phase 2								53,837
SRF Waterline Replacement								97,785
							Total	**1,860,000**
6710 Interest Expense	307,717	322,967	357,676	780,157	1,144,583	84,447	1,144,583	1,724,000
2025 Water Revenue COP								712,500
Forecast								581,397
PNC 2013 Water								48,345
SRF 2019 Waterlines								104,013
SRF Keller Heavenly								58,528
SRF Meters 3-5								158,130
SRF Meters Phase 2								11,422
SRF Waterline Replacement								49,665
							Total	**1,724,000**
6714 Subscription Interest Expense	-	-	-	6,124	-	-	-	-
6718 Subscription Amort Expense	-	-	-	80,401	-	-	-	-
6730 Fiscal Agent Fees	30,307	28,173	29,059	29,996	27,980	45	27,980	27,980

Water Budget

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
AFLAC Compliance Fee								300
Cal Bank & Trust Admin Fee								180
CalPERS SSA Admin Fee								500
CAMP Investment Fee								15,000
US Bank Analysis Fee								12,000
							Total	**27,980**
6731 SRF Service Charge Fee	-	-	-	-	-	29,214	29,215	28,249
Department 52 - Accounting Totals	**1,589,386**	**1,873,831**	**1,445,076**	**2,510,501**	**3,042,250**	**1,465,129**	**3,044,105**	**4,083,464**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 54 - Purchasing									
4101	Regular Salaries - Wages	95,036	130,166	118,662	134,691	130,068	72,113	130,068	117,644
Base									117,644
								Total	**117,644**
4102	Wages Overtime	-	29	73	-	315	64	315	315
Base									315
								Total	**315**
4201	Wages - Part Time	-	-	-	-	-	928	930	-
4301	FICA Taxes	7,874	7,838	9,154	9,897	9,950	7,502	9,950	9,000
Base									9,000
								Total	**9,000**
4302	Dental Self Insured	1,909	1,697	1,564	1,588	1,592	1,322	1,592	1,668
Base									1,668
								Total	**1,668**
4304	Vision	279	279	279	279	284	232	284	284
Base									284
								Total	**284**
4305	Retirement Health Savings Account	1,824	1,912	2,065	2,394	2,578	2,223	2,578	2,468
Base									2,468
								Total	**2,468**
4306	Workers Compensation	542	1,272	616	626	940	387	940	849
Base									849
								Total	**849**
4308	Uniforms	106	107	93	106	100	(1)	100	100
Base									100
								Total	**100**
4309	Health Savings Account - ER Portion	1,265	1,266	1,266	1,365	1,400	3,911	4,000	1,400
Base									1,400
								Total	**1,400**
4310	ACWA Medical Insurance	23,057	21,364	21,453	23,805	25,922	21,353	25,922	32,004
Base									32,004
								Total	**32,004**
4311	Life Insurance	276	262	267	277	275	257	275	248
Base									248
								Total	**248**
4312	Long Term Disability - Management	423	463	492	518	535	-	535	437
Base									437
								Total	**437**
4313	AFLAC Administrative fee - ER Portion	18	18	18	18	25	12	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	110	110	110	110	110	-	110	110
Base									110
								Total	**110**
4315	CalPERS Classic ER Contribution	26,711	32,760	36,643	42,650	47,998	11,691	47,998	20,498
Base									20,498
								Total	**20,498**
4325	CalPERS PEPRA ER Contribution	-	-	-	-	-	1,750	3,400	5,621

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
4330 Health Savings Account Admin fee - ER Por	17	17	17	17	18	17	18	18
Base								18
							Total	**18**
4440 Advisory	-	-	-	-	100	-	100	100
Base								100
							Total	**100**
4480 Legal-Regular	563	-	679	-	550	-	550	550
Legal Bid Review								550
							Total	**550**
4610 Gasoline Expense	214	209	237	176	250	102	250	250
Base								250
							Total	**250**
4620 Diesel Expense	176	252	177	236	150	89	150	150
Base								150
							Total	**150**
4810 Postage Expenses	-	-	-	-	25	3	25	25
Base								25
							Total	**25**
4820 Office Supplies	429	527	859	586	1,650	941	1,650	650
Base								650
							Total	**650**
4830 Subscription Expense	-	-	-	-	25	-	25	25
Base								25
							Total	**25**
4930 Ads-Legal Notices	621	196	323	764	600	48	600	1,000
Bids Legal Notices								1,000
							Total	**1,000**
6030 Service Contracts	1,338	1,338	3,987	2,333	1,340	1,639	1,340	1,340
Planet Bids								1,340
							Total	**1,340**
6072 Janitorial Supplies	4,293	6,115	6,649	7,963	5,000	3,086	5,000	5,000
Base								5,000
							Total	**5,000**
6074 Janitorial Services	26,528	28,172	29,152	30,600	30,700	20,989	30,700	46,780
Detal in Sewer								46,780
							Total	**46,780**
6075 Safety Equipment - Physicals	-	233	117	-	100	109	100	100
Base								100
							Total	**100**
6200 Travel - Meetings - Education	127	1,612	959	817	1,735	1,651	1,735	3,462
Detail in Sewer								3,462
							Total	**3,462**
6250 Dues - Memberships - Certification	65	70	70	73	75	73	75	75
CAPPO								75
							Total	**75**
6520 Supplies	(53)	1	-	-	-	-	-	-
Department 54 - Purchasing Totals	**193,747**	**238,287**	**235,980**	**261,890**	**264,410**	**152,491**	**271,340**	**252,196**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 56 - Information Technology									
4101	Regular Salaries - Wages	246,238	239,676	300,797	328,551	362,803	166,098	362,803	361,106
Base									361,106
								Total	**361,106**
4102	Wages Overtime	4,041	3,903	5,257	4,445	4,000	1,878	4,000	2,600
Base									2,600
								Total	**2,600**
4103	Wages Double Time	212	-	-	425	500	104	500	250
Base									250
								Total	**250**
4201	Wages - Part Time	-	-	-	-	-	8,413	7,000	32,000
4301	FICA Taxes	16,884	20,663	21,369	23,601	27,137	14,198	27,137	29,661
Base									29,661
								Total	**29,661**
4302	Dental Self Insured	3,714	3,743	3,333	3,759	3,980	2,234	3,980	4,170
Base									4,170
								Total	**4,170**
4304	Vision	540	622	604	662	710	394	710	710
Base									710
								Total	**710**
4305	Retirement Health Savings Account	3,456	3,906	4,126	4,969	5,587	3,328	5,587	6,203
Base									6,203
								Total	**6,203**
4306	Workers Compensation	1,247	2,969	1,546	1,658	5,669	679	5,669	2,649
Base									2,649
								Total	**2,649**
4308	Uniforms	-	-	-	32	-	2	-	-
4309	Health Savings Account - ER Portion	2,353	2,096	2,356	2,467	2,600	2,838	3,000	2,000
Base									2,000
								Total	**2,000**
4310	ACWA Medical Insurance	46,518	46,221	48,308	57,721	66,423	32,216	66,423	64,208
Base									64,208
								Total	**64,208**
4311	Life Insurance	513	581	590	637	673	404	673	700
Base									700
								Total	**700**
4312	Long Term Disability - Management	557	588	609	639	662	-	662	678
Base									678
								Total	**678**
4313	AFLAC Administrative fee - ER Portion	-	-	-	-	25	-	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	331	386	368	442	442	-	442	442
Base									442
								Total	**442**
4315	CalPERS Classic ER Contribution	48,708	56,764	50,352	55,843	65,156	15,561	65,156	77,032
Base									77,032
								Total	**77,032**
4325	CalPERS PEPRA ER Contribution	3,649	4,721	9,331	12,226	14,810	6,125	14,810	14,752

Water Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base									14,752
								Total	**14,752**
4330	Health Savings Account Admin fee - ER Por	34	34	35	30	35	26	35	35
Base									35
								Total	**35**
4405	Contractual Services	20,547	21,588	42,274	135,884	32,000	10	32,000	-
4610	Gasoline Expense	-	-	39	275	450	73	200	450
Base									450
								Total	**450**
4810	Postage Expenses	-	-	-	10	75	-	75	75
Base									75
								Total	**75**
4820	Office Supplies	2,902	1,452	1,825	3,422	3,000	1,367	3,000	3,000
Base									3,000
								Total	**3,000**
4830	Subscription Expense	-	-	42	300	175	-	175	175
Base									175
								Total	**175**
4840	District Computer Supplies	26,861	45,210	23,772	22,328	32,000	16,308	35,000	32,000
Base									32,000
								Total	**32,000**
4845	Computer Purchases	31,898	44,798	38,423	31,199	34,350	32,921	34,350	31,100
Base									31,100
								Total	**31,100**
6030	Service Contracts	245,764	240,030	268,272	284,808	468,387	272,360	468,387	618,272

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Adobe Acrobat Pro								4,210
AlertMedia								2,726
Alloy Helpdesk								3,700
American Time inCloud								80
AquaVeo								1,000
Autodesk								13,053
Auvik								5,400
BarTender								727
BlueBeam								2,250
CheckMK								1,500
Civic Clerk								1,725
Comodo								1,000
Cradle Point								2,500
CyberAudit								900
ESRI								19,000
Firewall - PaloAlto								4,000
Firewall - SonicWall								2,500
FuelMaster								620
Golden Grapher								136
GovAI								7,500
Grantseeker								3,500
Gravity Software								25,000
Keeper								7,500
KnowBe4								3,700
Labworks								6,000
Laserfiche								12,500
Liberty Meetings								236
ManageEngine								7,500
Microsoft Assuarance								13,500
Microsoft Office								29,100
Mimecast								25,000
Mitel								10,000
NexGen								50,000
Procore								27,500
ReinCloud								125
Rubrik								35,000
Ruckus								2,500
Samsara								2,934
SecureAccess								6,000
Sensus Base Station								3,600
Sensus RNI Analytics								42,000
Sensus Utility Data								10,000
SOCaaS								21,500
Streamline								12,500
TokaySQL								3,500
Tyler Software								35,000
vmware								20,050
Wasabi								10,000
Water and Sewer Modeling								8,000
WaterSmart								85,000
Wonderware								25,000
							Total	**618,272**
6075 Safety Equipment - Physicals	110	91	236	-	200	-	1,000	200
Base								200
							Total	**200**
6200 Travel - Meetings - Education	4,411	6,637	13,799	12,799	17,700	5,317	17,700	17,700

Water Budget

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Details in Sewer									17,700
								Total	**17,700**
6230	Tuition & Reimbursement Program	1,600	800	982	495	-	-	-	-
6250	Dues - Memberships - Certification	440	440	440	1,422	1,500	690	1,500	1,500
Base									1,500
								Total	**1,500**
6310	Telephone	2,251	3,372	2,797	2,815	650	1,643	650	650
Base									650
								Total	**650**
6520	Supplies	43	398	13	-	-	-	-	-
8251	Virtual Host	-	18,680	-	-	-	-	-	-
8252	Backup Power Server Room	6,106	-	9,607	-	8,000	-	8,000	-
8253	Network Improvements	-	-	-	-	20,000	-	20,000	-
8258	New Core Switch, Server Room	-	-	36,271	-	25,000	-	-	-
8411	Storage System (SAN)/Additions	-	-	189,085	-	-	-	-	-
8412	Laserfiche Upgrade	-	-	10,295	-	25,000	5,052	25,000	10,000
Base									10,000
								Total	**10,000**
8414	SQL Additional Licenses	-	-	-	-	-	-	-	7,000
Base									7,000
								Total	**7,000**
8508	Software, New Upgrades/Compliance	-	-	-	-	8,000	-	8,000	8,000
Base									8,000
								Total	**8,000**
8511	Replace SCADA App Server	-	-	-	13,419	-	-	-	-
8513	Replace Domain Controller	-	-	-	9,408	-	-	-	-
8514	Access Control/Surveillance	-	-	-	-	-	19,716	50,000	50,000
Base									50,000
								Total	**50,000**
8647	Wireless Controller/Access Points	-	-	-	-	10,000	-	10,000	-
8648	Replace SCADA Historian Server	-	-	-	-	10,000	-	-	-
8729	Firewall Software/Upgrades	-	-	-	-	-	-	-	50,000
8730	Agenda Management System	-	-	-	-	-	-	-	75,000
8731	Boardroom Presentation Upgrade	-	-	-	-	-	-	-	300,000
8732	Tokay Software Update	-	-	-	-	-	-	-	10,000
Department 56 - Information Technology Totals		**721,930**	**770,370**	**1,087,152**	**1,016,690**	**1,257,699**	**609,955**	**1,283,649**	**1,814,343**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 60 - Customer Service									
4101	Regular Salaries - Wages	233,654	222,450	229,333	275,669	317,416	145,630	317,416	338,586
Base									338,586
								Total	**338,586**
4102	Wages Overtime	3,577	2,307	440	897	1,000	753	1,000	750
Base									750
								Total	**750**
4201	Wages - Part Time	-	1,111	10,308	2,065	9,000	9,294	9,400	-
4202	Wages - Part Time Overtime	-	-	-	-	-	18	20	-
4301	FICA Taxes	15,759	16,628	18,287	20,901	25,047	13,642	25,047	25,959
Base									25,959
								Total	**25,959**
4302	Dental Self Insured	5,659	5,342	4,652	4,753	4,775	3,200	4,775	5,004
Base									5,004
								Total	**5,004**
4303	Unemployment Insurance	2,142	230	1,280	-	-	-	-	-
4304	Vision	826	916	831	872	852	564	852	852
Base									852
								Total	**852**
4305	Retirement Health Savings Account	4,762	10,117	4,931	5,618	6,073	4,186	6,073	6,820
Base									6,820
								Total	**6,820**
4306	Workers Compensation	1,336	2,971	1,252	1,451	2,387	652	2,387	2,475
Base									2,475
								Total	**2,475**
4308	Uniforms	-	-	-	64	-	4	-	-
4309	Health Savings Account - ER Portion	3,110	5,782	3,650	3,822	4,000	3,952	4,000	3,300
Base									3,300
								Total	**3,300**
4310	ACWA Medical Insurance	60,955	68,874	65,556	73,521	80,146	53,034	80,146	88,161
Base									88,161
								Total	**88,161**
4311	Life Insurance	701	733	674	691	699	484	699	741
Base									741
								Total	**741**
4312	Long Term Disability - Management	509	427	458	505	535	-	535	575
Base									575
								Total	**575**
4313	AFLAC Administrative fee - ER Portion	-	-	-	-	25	-	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	499	518	531	551	551	-	551	552
Base									552
								Total	**552**
4315	CalPERS Classic ER Contribution	43,340	13,362	-	-	-	-	-	-
4325	CalPERS PEPRA ER Contribution	6,493	14,965	17,445	21,777	24,555	13,232	24,555	27,157
Base									27,157
								Total	**27,157**

4330 Health Savings Account Admin fee - ER Por	53	54	51	51	53	35	53	53
Base								53
							Total	53
4405 Contractual Services	320	-	9,460	5,039	-	-	5,220	5,300
Gemini - CCR Preparation								5,300
							Total	5,300
4475 Legal-Special Projects	914	263	-	-	1,500	-	-	1,500
Base								1,500
							Total	1,500
4480 Legal-Regular	21,105	1,163	2,856	460	5,000	-	1,000	5,000
Base								5,000
							Total	5,000
4520 Miscellaneous Liability Claims	1,528	9,750	7,850	34	1,000	-	250	1,000
Base								1,000
							Total	1,000
4810 Postage Expenses	18,341	32,889	51,391	60,635	60,000	31,819	50,000	57,600
Infosend Monthly								56,400
Internal Postage								1,200
							Total	57,600
4820 Office Supplies	2,083	1,814	1,821	2,653	2,300	761	2,000	2,300
Base								2,300
							Total	2,300
4920 Printing	6,921	13,902	18,298	24,361	30,000	10,571	25,000	28,000
Base								28,000
							Total	28,000
4930 Ads-Legal Notices	1,356	1,114	427	596	1,500	237	1,500	1,500
Base								1,500
							Total	1,500
5020 Equipment Rental- Lease	1,086	2,136	2,124	2,124	2,124	1,593	2,124	2,124
Postage Machine								1,038
Quadient Machine								1,086
							Total	2,124
6027 Office Equipment Repair	-	-	-	-	100	-	-	-
6030 Service Contracts	59,743	66,004	110,711	83,845	133,000	26,008	133,000	140,500
RemitPlus								3,000
Tyler Payments								137,500
							Total	140,500
6075 Safety Equipment - Physicals	64	155	-	119	200	-	-	200
Base								200
							Total	200
6200 Travel - Meetings - Education	699	3,755	5,723	8,559	12,270	2,026	10,000	7,520
50% from sewer								4,270
WaterSmart Conference								3,200
Xylem Reach Annual Conference - Next in FY28								50
							Total	7,520
6250 Dues - Memberships - Certification	25	107	65	-	585	-	585	585
Base								120
MISAC								65
Notary								400
							Total	585
6310 Telephone	252	146	153	173	130	63	130	130
Base								130
							Total	130
6520 Supplies	352	152	126	-	-	-	-	-

6640	Bad Debt Expense	-	-	-	(22,081)	5,000	-	1,000	5,000
Base									5,000
								Total	**5,000**
Department 60 - Customer Service Totals		**498,162**	**500,135**	**570,683**	**579,723**	**731,823**	**321,758**	**709,343**	**759,269**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund									
Department 62 - Inspections									
4101	Regular Salaries - Wages	219,557	198,415	240,405	236,494	326,553	155,027	326,553	355,266
Base									355,266
								Total	**355,266**
4102	Wages Overtime	5,205	3,377	3,473	9,980	5,000	8,058	8,000	5,000
Base									5,000
								Total	**5,000**
4201	Wages - Part Time	4,841	25,791	23,045	23,586	45,000	42,803	45,000	26,000
Base									26,000
								Total	**26,000**
4202	Wages - Part Time Overtime	15	-	-	35	500	931	1,000	250
Base									250
								Total	**250**
4301	FICA Taxes	18,741	19,990	23,352	20,169	25,743	16,508	25,743	27,940
Base									27,940
								Total	**27,940**
4302	Dental Self Insured	4,692	3,763	3,977	3,263	4,775	2,547	4,775	5,004
Base									5,004
								Total	**5,004**
4304	Vision	684	617	705	582	852	447	852	852
Base									852
								Total	**852**
4305	Retirement Health Savings Account	3,448	3,111	3,798	3,448	5,289	2,867	5,289	5,818
Base									5,818
								Total	**5,818**
4306	Workers Compensation	3,360	7,837	3,556	3,032	7,666	2,548	7,666	6,951
Base									6,951
								Total	**6,951**
4308	Uniforms	1,016	945	1,010	953	1,000	515	1,000	1,000
Base									1,000
								Total	**1,000**
4309	Health Savings Account - ER Portion	2,578	2,578	6,923	1,969	2,000	4,765	5,000	2,700
Base									2,700
								Total	**2,700**
4310	ACWA Medical Insurance	42,290	36,496	48,199	38,572	65,304	33,585	65,304	69,928
Base									69,928
								Total	**69,928**
4311	Life Insurance	472	427	492	402	591	313	591	597
Base									597
								Total	**597**
4313	AFLAC Administrative fee - ER Portion	11	2	5	15	25	4	25	25
Base									25
								Total	**25**
4314	Long Term Disability - Union	552	497	653	534	662	147	662	662
Base									662
								Total	**662**
4315	CalPERS Classic ER Contribution	28,783	35,114	34,498	11,140	21,048	3,353	21,048	24,885

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Base								24,885
							Total	**24,885**
4325 CalPERS PEPRA ER Contribution	8,576	6,944	10,421	14,389	21,276	11,138	21,276	24,380
Base								24,380
							Total	**24,380**
4330 Health Savings Account Admin fee - ER Por	53	45	45	38	71	21	74	53
Base								53
							Total	**53**
4405 Contractual Services	-	-	-	-	-	-	4,610	4,610
Backflow Test Kits Calibration								310
Large Meter Tester Calibration								1,800
Small Meter Testing Service								2,500
							Total	**4,610**
4610 Gasoline Expense	5,640	5,513	6,595	5,447	6,000	3,239	-	6,000
Base								6,000
							Total	**6,000**
4820 Office Supplies	313	35	120	68	250	168	-	250
Base								250
							Total	**250**
6030 Service Contracts	3,810	6,340	6,166	(12,297)	6,000	4,897	6,000	7,000
Base								7,000
							Total	**7,000**
6045 Water Meters & Parts	117,370	113,353	65,546	91,332	150,000	73,709	150,000	150,000
Base								150,000
							Total	**150,000**
6071 Shop Supplies	4,149	4,406	3,018	3,787	3,000	2,245	-	3,000
Base								3,000
							Total	**3,000**
6073 Small Tools	107	1,542	2,199	247	200	301	300	300
Base								300
							Total	**300**
6075 Safety Equipment - Physicals	437	1,187	1,133	461	350	201	-	350
Base								350
							Total	**350**
6200 Travel - Meetings - Education	9,038	3,162	2,533	10,243	6,600	4,390	8,300	8,300
Backflow Cert - Inspector								3,200
Evaluation Lunches								300
Professional Development Course								200
Utility Locating Conference								1,500
Xylem Reach								3,100
							Total	**8,300**
6250 Dues - Memberships - Certification	2,099	2,460	3,280	2,742	2,525	2,015	-	2,525
American WaterWorks								750
SWRCB - D# & Collections								80
Underground Service Alert								1,000
USC Foundation Office								695
							Total	**2,525**
6310 Telephone	909	117	-	-	500	-	-	100
Base								100
							Total	**100**
6520 Supplies	8	-	304	-	-	-	-	-
7099 2026 AMI Tower	-	-	-	-	-	121,466	26,000	-

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
8546	AMI Tower Replacement	-	-	-	-	-	-	29,000	-
Department 62 - Inspections Totals		**488,753**	**484,067**	**495,452**	**470,633**	**708,780**	**498,208**	**764,068**	**739,746**

Adopted Budget - Expense

Budget Year 2027

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Adopted
Fund 20 - Water Fund Totals									
Department 80 - Non Crew									
4510	Insurance Expense	308,097	382,508	449,286	522,886	550,000	93,968	-	550,000
Base									550,000
								Total	**550,000**
4810	Postage Expenses	458	1,574	1,100	808	500	747	-	500
Base									500
								Total	**500**
6075	Safety Equipment - Physicals	440	751	-	-	500	-	-	500
Base									500
								Total	**500**
6310	Telephone	24,537	32,762	41,955	47,459	30,000	24,997	-	30,000
Base									30,000
								Total	**30,000**
6330	Electricity	988,966	935,136	1,309,932	1,941,156	1,600,000	859,062	-	1,600,000
Base									1,600,000
								Total	**1,600,000**
6340	Water	13,699	15,884	16,142	17,706	16,000	11,044	-	16,000
Base									16,000
								Total	**16,000**
6350	Natural Gas	35,031	45,369	32,496	28,059	40,000	14,169	-	40,000
Base									40,000
								Total	**40,000**
6360	Propane	65	-	-	-	-	-	-	-
6370	Refuse Disposal	2,247	2,521	2,172	2,345	2,500	1,637	-	2,500
Base									2,500
								Total	**2,500**
6510	Miscellaneous Corrections	54,851	253	2,111	72	-	-	-	-
6520	Supplies	8	36	-	100	1,900	217	-	1,900
Base									1,900
								Total	**1,900**
6530	Misc Emergency Incident Expenses	26,526	12,611	20,101	-	-	-	-	-
6635	LAFCO Administrative Costs	15,471	16,542	16,773	17,656	18,000	-	-	18,000
Base									18,000
								Total	**18,000**
6719	2025 Revenue C.O.P. Premium Amortization	-	-	-	(16,879)	-	-	-	(33,747)
6750	Contingency Fund	-	-	-	-	150,000	-	-	150,000
Base									150,000
								Total	**150,000**
6770	Loss on Retired Assets	416	-	-	81,329	-	-	-	-
6816	Depreciation Expense	4,527,889	4,658,325	4,789,874	5,040,499	4,847,000	2,212,020	-	4,943,940
Base									4,943,940
								Total	**4,943,940**
Department 80 - Non Crew Totals		**5,998,703**	**6,104,271**	**6,681,940**	**7,683,196**	**7,256,400**	**3,217,861**	**-**	**7,319,593**
Fund 20 - Water Fund Totals		23,951,860	25,565,936	31,314,041	30,233,283	34,232,070	23,978,036	28,555,109	50,223,311
Net Grand Totals		**56,688,854**	**62,932,300**	**71,734,749**	**72,507,781**	**80,589,370**	**43,970,706**	**69,550,751**	**100,469,799**

Addendum

RESOLUTION NO. 3333-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT ADOPTING THE BUDGET FOR THE WATER ENTERPRISE FUND FOR FISCAL YEAR 2026/27

WHEREAS, on May 29, 2026, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to develop the proposed budget for fiscal year 2026/7 with a proposed water service rate increase of 6.5% to fund the 2026/27 water improvement plan and operating budget of the Water Enterprise Fund.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of the South Tahoe Public Utility District that:

The attached budget in the amount of $45,251,122 is adopted for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution No. 3333-26 was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 4th day of June 2026, by the following vote:

AYES: Haven, Romsos, Sheehan, Exline

NOES: Henderson

ABSENT:

Shane Romsos, Board President
South Tahoe Public Utility District

ATTEST:

Melonie Guttry, Clerk of the Board
South Tahoe Public Utility District

RESOLUTION NO. 3334-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT ADOPTING THE BUDGET FOR THE SEWER ENTERPRISE FUND FOR FISCAL YEAR 2026/27

WHEREAS, on May 29, 2026, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to develop the proposed budget for fiscal year 2026/27 with a proposed sewer service charge rate increase of 6.5% to fund the 2026/27 sewer improvement plan and operating budget of the Sewer Enterprise Fund.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of the South Tahoe Public Utility District that:

The attached budget in the amount of $44,116,044 is adopted for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution No. 3334-26 was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 4th day of June 2026, by the following vote:

AYES: Haven, Romsos, Sheehan, Exline

NOES: Henderson

ABSENT:

Shane Romsos
Shane Romsos, Board President
South Tahoe Public Utility District

ATTEST:

Melonie Guttry
Melonie Guttry, Clerk of the Board
South Tahoe Public Utility District

RESOLUTION NO. 3338-26

**A RESOLUTION BY THE BOARD OF DIRECTORS
OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT
ADOPTING THE SEWER AND WATER ENTERPRISE FUNDS APPROPRIATIONS SUBJECT
TO LIMITATION AND PROCEEDS OF TAXES FOR FISCAL YEAR 2026/27**

WHEREAS, the people of the State of California have elected to approve Constitutional Amendment XIIIB, and the Legislature of the State of California has voted to adopt Senate Bill No. 1352, which implements Constitutional Amendment XIIIB, setting the method of computing annual appropriations subject to limitation of local non-residential construction and population; and,

WHEREAS, the Directors selected the change in per capital personal income; and,

WHEREAS, such legislation sets the base year for this computation as Fiscal Year 1978/79; and,

WHEREAS, such legislation required documentation setting such appropriation limitations shall be available to the public fifteen days prior to the adoption of this Resolution; and,

WHEREAS, on June 2, 2026, such documentation was made public:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the South Tahoe Public Utility District does find and declare that the appropriations subject to limitation for Fiscal Year 2026/27 are $89,367,166; and that for Fiscal Year 2026/27, the proceeds of taxes as defined in the enabling statutes are: $12,468,306; and that the increase in proceeds of taxes over the appropriations subject to limitations is: $-0.

WE, THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution No. 3338-26 was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a Regular meeting held on the 18th day of June 2026, by the following vote:

AYES: Haven, Romsos, Henderson, Sheehan, Exline
NOES:
ABSENT:

Shane Romsos
Shane Romsos, Board Vice President
South Tahoe Public Utility District

ATTEST: Melonie Guttry
Melonie Guttry, Executive Services Manager/
Clerk of the Board
South Tahoe Public Utility District

Acknowledgments

Acknowledgments

Andrea Salazar, CHIEF FINANCIAL OFFICER

Greg Dupree, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

Shane Romsos

Nick Exline

FINANCE DIVISION:

Chelsea Block

SOUTH
Tahoe
PUBLIC UTILITY
DISTRICT