

RESOLUTION 26-38

A RESOLUTION OF THE BOARD OF DIRECTORS OF BEAR VALLEY COMMUNITY SERVICES DISTRICT ADOPTING THE FINAL BUDGET AND APPROVING THE AUTHORIZED POSITIONS FOR FISCAL YEAR 2026/27

The Bear Valley Community Services District was formed and operates pursuant to Government Code Section 61000, et seq.; and

In accordance with Government Code Section 61110, the General Manager with input from the Finance Committee has prepared a Proposed Budget for Fiscal Year 2026/27, which was made available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to the budget prior to adoption in final form; and

The Board of Directors has reviewed the anticipated revenue and the proposed expenditure for Fiscal Year 2026/27; and

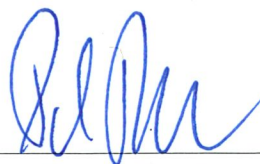
A public hearing was conducted and closed during which time all additions and deletions to the Budget have been made and incorporated into the final document.

THE BOARD OF DIRECTORS OF THE BEAR VALLEY COMMUNITY SERVICES DISTRICT RESOLVES that:

1. The Final Budget for Fiscal Year 2026/27 in the amount of \$21,753,996 is approved and adopted and attached to the Resolution as Exhibit A.
2. The Authorized Positions are approved for Fiscal Year 2026/27.

PASSED, APPROVED AND ADOPTED on June 25, 2026, by the following vote:

AYES:	Lewis, Hernandez, Tabor, Paparella
NOES:	Frevert
ABSENT:	None
ABSTAIN:	None



Paul Paparella, President
Bear Valley Community Services District

ATTEST:

I hereby certify that the above Resolution No. 26-38 was duly introduced, read, and adopted by the District at a regularly noticed meeting held on June 25, 2026.



Denise Jelleschitz,
Secretary of the Board of Directors



BEAR VALLEY COMMUNITY SERVICES DISTRICT



**ADOPTED BUDGET
FISCAL YEAR 2026/27**



THE MISSION

To reliably deliver essential public services – infrastructure, water, solid waste, public safety, entrance gate, and recreation – that Bear Valley Springs depend on, managed responsibly, with accountability to our community, and with care for the natural environment we share.

THE VISION

Bear Valley Community Services District will continue to strengthen its bond with the community as a well-run provider delivering essential services. The results of that work will be visible throughout Bear Valley Springs – in roads residents are proud of, water they trust, a natural environment that thrives, and a community that remains a desirable and distinctive place to live.

Quality Services and Infrastructure. Water is clean, reliable, and available. Roads are well-maintained and safe to drive. Wastewater, solid waste, public safety, and recreation services are dependable, fully funded, and compliant with all regulatory requirements. Infrastructure improvements are planned, funded, and delivered on schedule.

A Beautiful, Sustainable Community. The District manages its natural and built environment responsibly. Lakes are clean, wetlands and woodlands are protected, and the rural mountain character of Bear Valley Springs is preserved. Resource use is efficient, and planning is proactive rather than reactive.

Financial Sustainability and Accountability. The District operates within a sound, long-term financial framework. Rates and assessments are structured to fund both operations and capital investment. Performance is measured against clear goals, reported publicly, and used to drive improvement. Residents can trust that their money is spent wisely and that the District is telling them the truth about its progress.

A Trusted, Effective Organization. The Board governs with discipline and a long-term perspective. Staff are competent, well-supported, and proud of the services they provide. The District communicates consistently and honestly, earns public confidence through results, and holds itself accountable to the community it serves.

THE VALUES

Bear Valley Community Services District is guided by the following core values in everything we do — in how we serve residents, manage resources, make decisions, and treat one another.

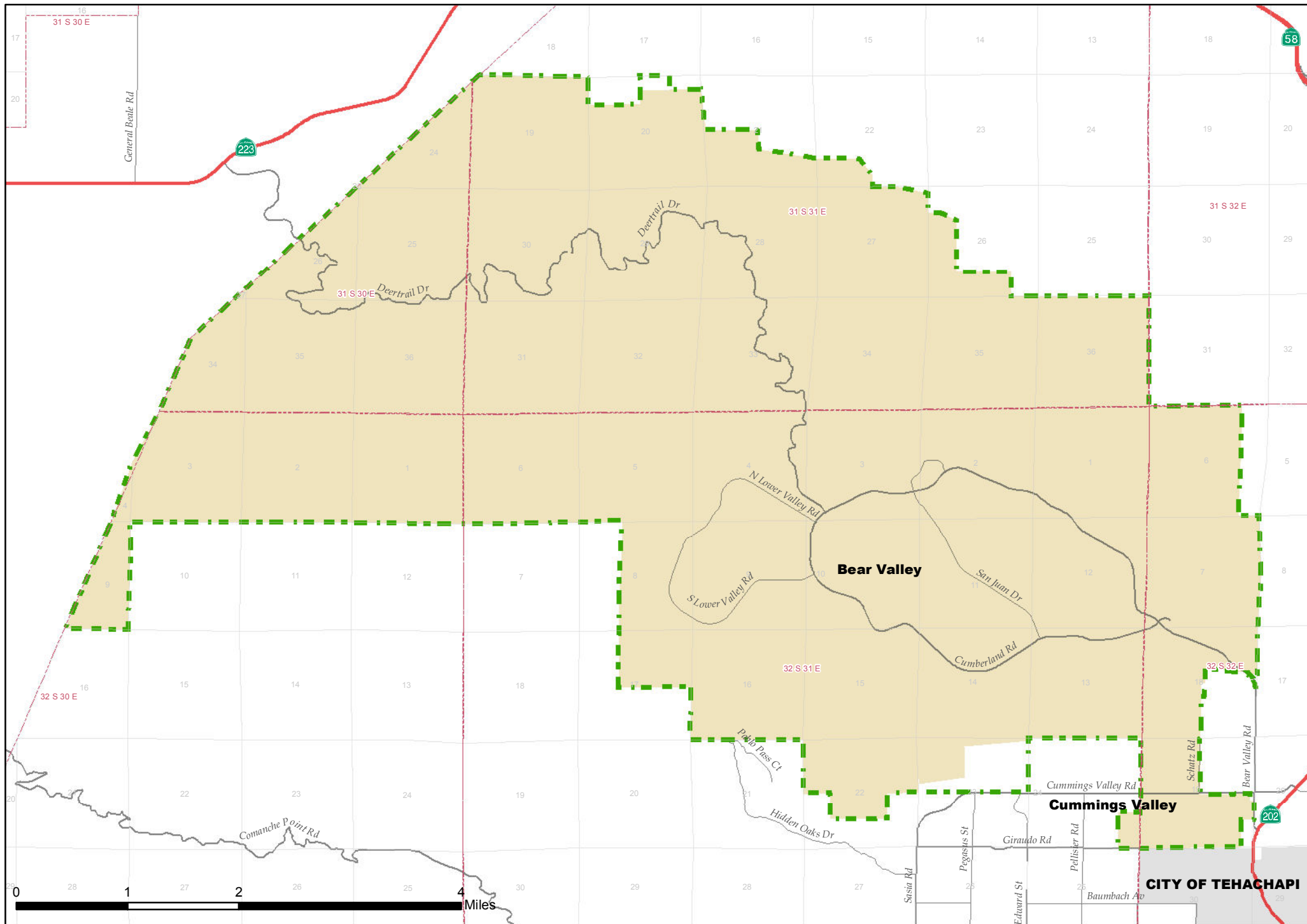
Accountability. We take responsibility for our decisions and our performance. We set clear goals, measure our results, and report honestly to the community we serve. Public trust is earned through consistent action, not words alone.

Community Engagement. We keep residents informed — not just about what we are doing, but why, when, and how. We invite meaningful participation in decisions that affect the community, listen before we respond, and treat public input as a resource, not an obstacle.

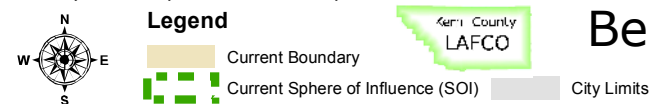
Integrity and Honesty. We do the right thing, even when it is difficult. We provide accurate, complete, and truthful information, treat everyone with courtesy and respect, and hold ourselves to the same standards we expect of others.

Responsible Stewardship. We manage public funds, infrastructure, and natural resources with discipline and a long-term perspective. We make financially sound decisions — even unpopular ones — to protect the reliability of services and the District's future.

Quality and Dedication. The public deserves our best work. We approach every task with care, diligence, and a commitment to continuous improvement. We take pride in the services we provide and in the community we serve.



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Bear Valley Community Service District **Sphere of Influence / Boundary**

This map is for general reference purposes only, it is not an official document. Every reasonable effort has been made to assure the accuracy of the maps and data provided; nevertheless, some information may not be accurate. Kern LAFCO issues no warranty express or implied as to the fitness of this data for any particular use.

BOARD OF DIRECTORS

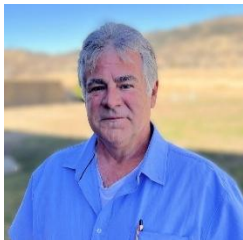
PAUL PAPARELLA, PRESIDENT



Vice President Paul Paparella is a professional civil engineer (PE) with over 40 years of experience in planning, designing, and constructing public infrastructure projects with an emphasis on potable water supply. In his professional career, he served as a consultant to dozens of local government agencies ranging from towns smaller than Bear Valley Springs to the largest public water utilities in the country. He has served on the BVCSD Infrastructure Committee since 2021 and was elected to the Board

of Directors in November 2024.

CLAUDE TABOR, VICE PRESIDENT



Director Claude Tabor is currently retired and was a licensed General Contractor and business owner for over 40 years. He brings his background of managing large teams, overseeing finances and budgets, working with regulations and laws, and project management. He grew up in a very small, charming, tight-knit community which has these qualities in common with Bear Valley Springs. He and his wife are lifetime avid wilderness enthusiasts and enjoy the BVS environment for all that it offers.

GEVA FREVERT, DIRECTOR



President Geva Frevert has over 30 years of experience in the aerospace industry and worked for Lockheed Martin Aeronautics and as a contractor with NASA. She and her husband have called Bear Valley Springs home since 2004, choosing to live here while working, even with lengthy commutes, because of the cost of living and beautiful valley. When they retired, they chose to stay because of all that BVS has to offer.

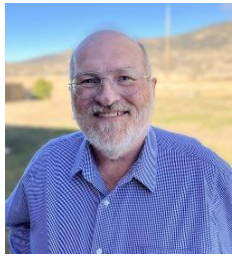
MARTIN HERNANDEZ, DIRECTOR



Director Martin Hernandez was born and raised in Ventura County, CA and moved to Bear Valley Springs after retiring from a successful career in public service in 2018. A U.S. Air Force Veteran, Martin started working for non-profits serving at-risk youth and adults, before beginning his 20-year career in county government serving the Third District Supervisor of Ventura County as Chief of Staff. Concurrently he served the City of Santa Paula as both Mayor and City Council Member for 6 years. In 2022, Martin ran a successful campaign and was elected to the Bear Valley Community Services District and currently serves on the Board of Directors.

BEAR VALLEY COMMUNITY SERVICES DISTRICT

MICHAEL LEWIS, DIRECTOR



Director Michael Lewis has had a lifetime of volunteer service to the nation and community. He has served the Bear Valley Community Services District on the Board of Directors, as Chair of the Administration Committee, and as Co-Chair of the Finance Committee. He also served on the BVS Astronomy Club, Bear Valley Police Chief's Advisory Panel, Trustee on the University of Georgia Foundation, Finance and Fellows Committees Board of Directors, UGA Alumni Association, Development Committee, President, UGA Staff Council, Executive Committee Senator, UKY Staff Senate, Financial Oversight Committee, and Community Emergency Response Team member. Director Lewis has a Computer Science degree with a minor in Organizational Management from the University of Kentucky. He served in the U.S. Air Force and worked for 22 years for Technicare and GE Medical Systems and 18 years in higher education at the University of Kentucky and University of Georgia.

MANAGEMENT TEAM

DR. BEVERLI A. MARSHALL, GENERAL MANAGER



Dr. Marshall has nearly 30 years of local government experience in California, Alaska, and Arizona. In California, she has served as the General Manager of special districts in Indio, CA, and Half Moon Bay, CA, Interim City Manager for the City of Vallejo, CA, Business Services Manager for a special district in Richmond, CA, Director of Administrative Services for the City of Orinda, CA, various positions at the City of Berkeley, CA, and the Director of Housing Management for the San Francisco Housing Authority, CA. She holds a Doctor of Business Administration from Alliant International University, a Master of Public Administration from University of Alaska Anchorage, and a Bachelor of Arts in Sociology from California State University Bakersfield.

DAIN HURST, CHIEF OF POLICE



Dain Hurst joined the Bear Valley Police Department in 2019 and served as the Acting Chief of Police in January 2024. He was appointed to the permanent position in May 2025. He has over 35 years of law enforcement experience, 16 of them with the Los Angeles Police Department SWAT Team. He takes policing personally and is committed to the Bear Valley Springs community, which he sees as a unique place with great people that have a strong sense of pride.

BEAR VALLEY COMMUNITY SERVICES DISTRICT

ERIC WOODS



Eric is a self-motivated leader with a strong service orientation and a proven track record across Accounting, Finance, and Operations. He graduated of Pepperdine University with a B.S. in Accounting and began his professional career at Hughes Aircraft and played a key role in the launch and growth of DIRECTV, helping transform it from a startup into a Fortune 500 enterprise. Over a 15-year tenure with Hughes and its affiliates, he gained deep exposure to large-scale operations, strategic growth initiatives, and financial oversight. His career also includes leadership roles at several Fortune 500 companies such as Paramount Pictures, Warner Brothers, and BET. Most recently, he served as Director of Finance and Operations at the Santa Monica Pier, where he combined financial rigor with operational leadership. Eric also brings public sector experience having served as Director of Internal Audit for OCERS, a governmental retirement agency in Orange County, with \$17 Billion in revenue.

DAVE COMMONS, INTERIM PUBLIC WORKS DIRECTOR



Dave Commons has over 30 years of wastewater experience and over 20 years of water experience and has worked at various water and wastewater facilities in California, Nevada, Georgia, and Florida. Prior to his time with the District, he was the COO at the Valley Sanitary District in Indio, CA. He holds Grade V Wastewater Operator, Nevada Grade IV Wastewater Operator, California Grade T3 Water Treatment Operator, and California Grade D3 Water Distribution Operator certifications. He holds a B.A. from Antioch Baptist Bible College and Master of Divinity and Master of Religious Education from Southwestern Baptist Theological Seminary. In addition to his work in water and wastewater facilities, Dave has taught water and wastewater classes at community colleges. He is currently an Adjunct Professor at the College of Southern Nevada in Las Vegas.

DENISE JELLESCHITZ, ASSISTANT TO THE GENERAL MANAGER/ SECRETARY TO THE BOARD



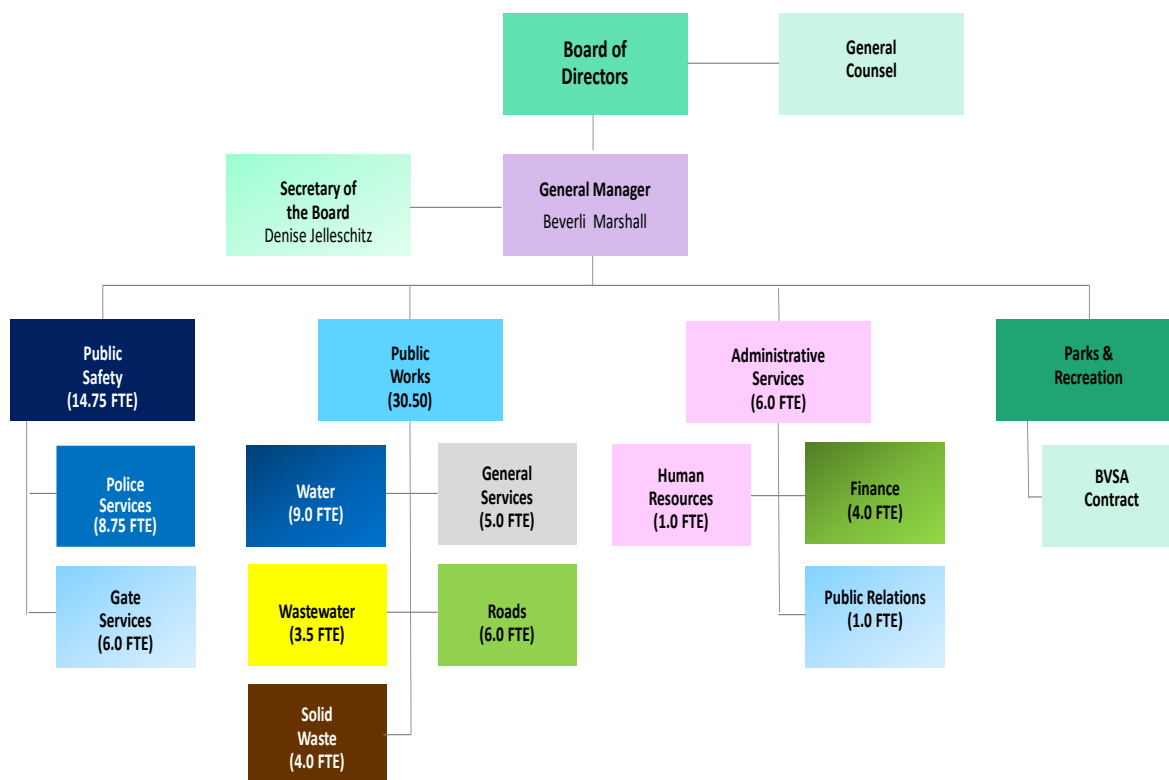
Denise Jelleschitz serves as the Secretary to the Board of Directors at Bear Valley Community Services District supporting executive operations and ensuring effective board governance. She has been with the District since 2004. Known for her professionalism, discretion, and attention to detail she acts as a vital link between leadership and the public. Denise is committed to excellence in organizational support and governance integrity.

ABOUT BEAR VALLEY COMMUNITY SERVICES DISTRICT

Bear Valley Community Services District serves as the local government for Bear Valley Springs. The District is a multi-service agency that supplies police, water, roads, storm drainage, solid waste disposal, wastewater treatment, and parks and recreation services and programs. In addition, the District is a private gated community with an entrance gate that limits access to property owners, residents, and guests.

The District exists under California State law governing special districts (Government Code §61000 et. seq.) and was established by a resolution of Kern County Board of Supervisors on May 4, 1970, for the purpose of providing infrastructure and services for the developing community of Bear Valley Springs. It is governed by a five-member Board of Directors who serve four-year, staggered terms and are elected at large. The Directors entrust the responsibility of the efficient execution of District policies to the General Manager like a city council would to the city manager.

The following organizational chart outlines the various services provided by the District and the number of employees in each service area.

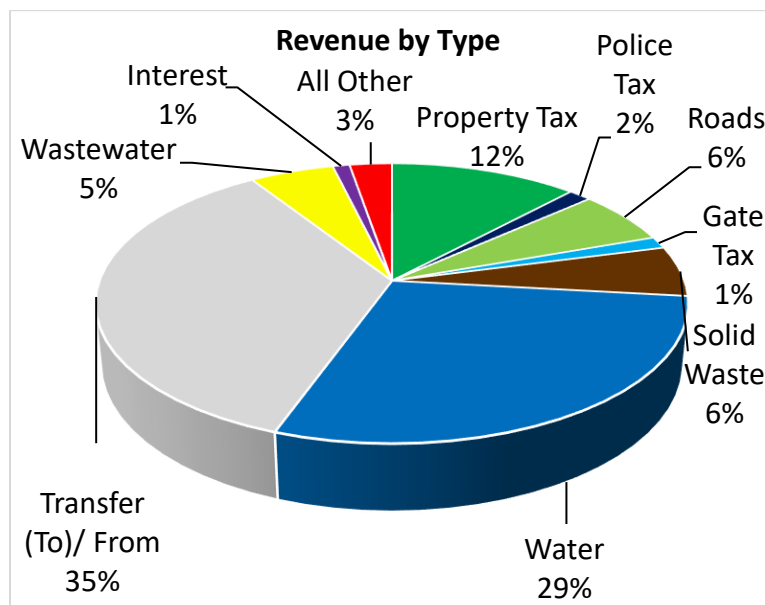


EXECUTIVE SUMMARY

The Fiscal Year 2026/27 budget presented in the following pages was developed to support the District's goals while maintaining a fiscally responsible plan. The District's Budget Policy requires that the General Manager prepare a proposed final budget no later than July 1 each year. The Board then considers public comments on the proposed final budget at a publicly noticed public hearing. By State law, the final budget must be adopted no later than September 1 each year.

Revenue

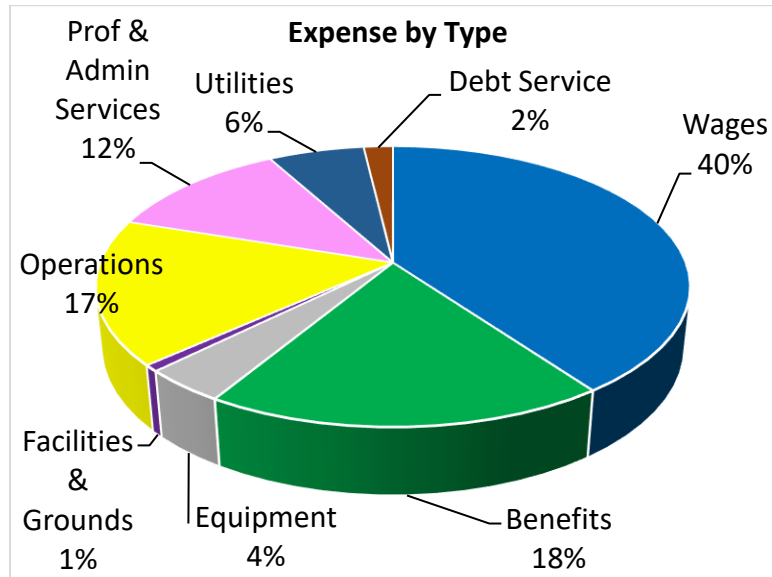
The \$19.9 million budgeted for revenue in FY 2026/27 represents an overall increase of 64%, primarily due to drawing down from reserves for capital projects. Of the budgeted revenue, \$7.04 million is from transfers from reserves, \$5.72 is from Water fees, \$2.38 million is from property taxes, \$1.23 million is from the Roads fund, \$1.16 million is from Solid Waste fees, \$1.07 million is from Wastewater fees, \$0.54 million is from miscellaneous revenue, \$0.29 million is from Police special tax, \$0.27 million is from the Gate special tax, and the remaining \$0.21 million is from interest earnings.



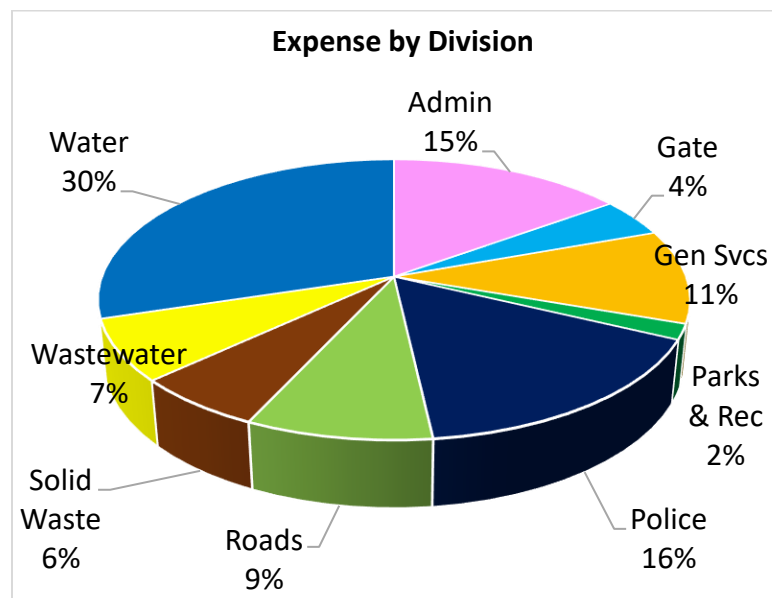
Operating Expense

The \$10.86 million in operating expenses represents an overall decrease of 9% and is due to eliminating some General Fund positions and reductions in the use of outside services and consultants. The largest allocation of the operating budget is wages (40%) and benefits (18%), with the next largest allocation for operations (17%) and professional services (13%). Utilities (6%), Equipment (4%), Debt Service (2%), and Facilities & Grounds (1%) make up the remaining expenses.

EXECUTIVE SUMMARY



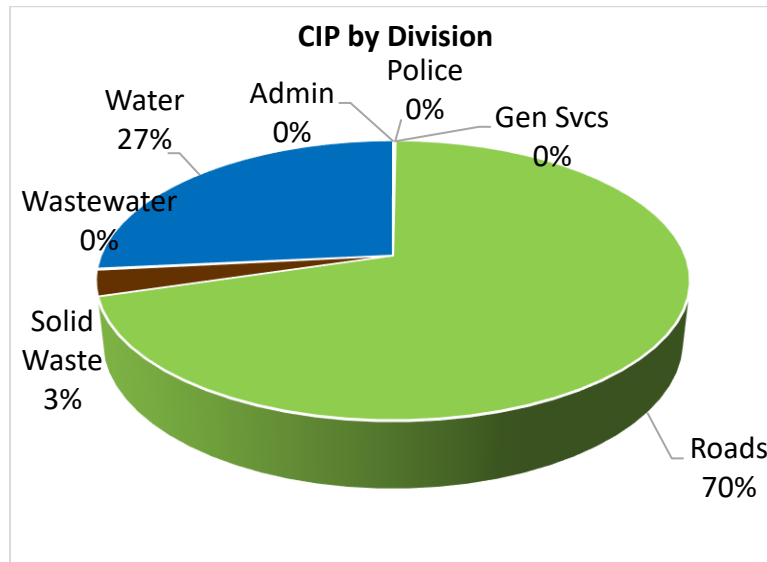
When comparing expenses (excluding cost allocations), Water is 30% of the operating expenses, Police is 16%, Administrative Services is 15%, General Services is 11%, Roads is 9%, Wastewater is 7%, Solid Waste is 6%, Gate is 4%, and Parks & Recreation is 2%.



Capital Improvement Program

For Fiscal Year 2026/27, the Capital Improvement Program (CIP) budget is \$10.47 million with the largest portions being appropriated for Roads (70%) and Water (27%) for the Bear Valley Road project. Solid Waste has projects related to the Stormwater Pollution Prevention permit requirements (3%). The other divisions have eliminated nearly all CIP expenses as part of the budget reductions.

EXECUTIVE SUMMARY



**TOTAL OPERATING BUDGET
FISCAL YEAR 2026/27**

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ 2,242,409	\$ 2,359,334	\$ 2,336,332	\$ 2,336,332	\$ 2,383,059	\$ 46,727	2%
Police Special Tax	\$ 284,036	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ (2,018)	-1%
Roads Assessment	\$ 1,228,420	\$ 1,173,673	\$ 1,236,880	\$ 1,225,020	\$ 1,225,020	\$ (11,860)	-1%
Gate Special Tax	\$ 266,245	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ (2,627)	-1%
P.O.S.T. Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 772	\$ 1,000	\$ (9,000)	-90%
Reimburse Exp - Police	\$ 14,608	\$ 728	\$ 1,500	\$ 368	\$ 500	\$ (1,000)	-67%
Interest Income	\$ 460,200	\$ 361,057	\$ 423,193	\$ 211,569	\$ 213,400	\$ (209,793)	-50%
Rents	\$ 192,613	\$ 213,969	\$ 272,825	\$ 273,340	\$ 281,540	\$ 8,715	3%
Fines	\$ 3,475	\$ 2,266	\$ 500	\$ 685	\$ 700	\$ 200	40%
RFID Sales	\$ 88,312	\$ 79,182	\$ 85,000	\$ 36,756	\$ 37,620	\$ (47,380)	-56%
Service Fees	\$ 7,440	\$ 8,209	\$ 7,500	\$ 19,380	\$ 73,971	\$ 66,471	886%
Res / Com Rates	\$ 4,966,535	\$ 5,357,207	\$ 5,500,307	\$ 5,799,789	\$ 6,277,542	\$ 777,235	14%
Lakefill Sales	\$ 236,687	\$ 227,066	\$ 301,000	\$ 267,080	\$ 275,847	\$ (25,153)	-8%
Effluent Sales	\$ 45,000	\$ (1,332)	\$ 45,000	\$ -	\$ 45,000	\$ -	0%
Other Water Revenue	\$ 143,685	\$ 52,705	\$ 44,000	\$ 106,509	\$ 45,000	\$ 1,000	2%
Water Standby Charges	\$ 30,994	\$ 22,054	\$ 21,828	\$ 22,103	\$ 22,054	\$ 226	1%
Solid Waste Fee	\$ 939,792	\$ 992,267	\$ 974,749	\$ 1,049,217	\$ 1,158,000	\$ 183,251	19%
All Other Revenue	\$ 55,872	\$ 444,559	\$ 238,159	\$ 294,106	\$ 267,520	\$ 29,361	12%
Transfer (To)/From Funds	\$ -	\$ -	\$ 41,261	\$ -	\$ 7,037,096	\$ 6,995,835	16955%
TOTAL	\$ 11,206,323	\$ 11,834,565	\$ 12,103,144	\$ 12,201,492	\$ 19,903,334	\$ 7,800,190	64%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ 14,100	\$ 20,000	\$ 15,000	\$ 19,067	\$ 15,000	\$ -	0%
Wages	\$ 3,686,528	\$ 4,436,081	\$ 4,475,283	\$ 4,380,615	\$ 4,234,204	\$ (241,079)	-5%
Medical/Dental/Vision	\$ 499,147	\$ 506,395	\$ 606,929	\$ 597,489	\$ 534,457	\$ (72,472)	-12%
CalPERS - Current	\$ 368,121	\$ 421,258	\$ 454,226	\$ 439,764	\$ 435,674	\$ (18,552)	-4%
CalPERS - UAL	\$ 392,963	\$ 473,706	\$ 472,977	\$ 546,359	\$ 605,633	\$ 132,656	28%
Social Security	\$ 294,137	\$ 350,760	\$ 350,314	\$ 368,559	\$ 323,917	\$ (26,397)	-8%
Unemployment	\$ 13,409	\$ 12,591	\$ 20,878	\$ 17,052	\$ 19,700	\$ (1,178)	-6%

TOTAL OPERATING BUDGET
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 125,263	\$ 171,386	\$ 202,445	\$ 244,177	\$ 184,343	\$ (18,102)	-9%
Auto Allowance	\$ 9,138	\$ 5,233	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	0%
Overtime	\$ 145,927	\$ 254,201	\$ 201,110	\$ 187,203	\$ 165,738	\$ (35,372)	-18%
Standby Pay	\$ 295,054	\$ 101,318	\$ 51,694	\$ 105,388	\$ 98,658	\$ 46,964	91%
Salaries & Benefits	\$ 5,843,787	\$ 6,752,929	\$ 6,855,656	\$ 6,910,472	\$ 6,622,124	\$ (233,533)	-3%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ 49,222	\$ 63,761	\$ 58,064	\$ 55,360	\$ 54,400	\$ (3,664)	-6%
Equipment - Repairs	\$ 75,936	\$ 99,204	\$ 74,697	\$ 71,976	\$ 38,700	\$ (35,997)	-48%
Equipment - Lease	\$ 128,460	\$ 98,217	\$ 131,248	\$ 116,224	\$ 121,165	\$ (10,083)	-8%
Tires & Batteries	\$ 26,005	\$ 32,705	\$ 40,979	\$ 38,728	\$ 41,900	\$ 921	2%
Equipment	\$ 33,985	\$ 57,980	\$ 49,616	\$ 23,152	\$ 29,850	\$ (19,766)	-40%
Expendable Tools	\$ 17,729	\$ 24,079	\$ 59,879	\$ 18,070	\$ 16,650	\$ (43,229)	-72%
Lab & Related Equipment	\$ 2,000	\$ 2,400	\$ 2,049	\$ 5,295	\$ 2,000	\$ (49)	-2%
Computer Software	\$ 18,203	\$ 81,606	\$ 102,732	\$ 108,950	\$ 129,000	\$ 26,268	26%
Computer Hardware	\$ 4,809	\$ 4,508	\$ 7,285	\$ 9,843	\$ 4,500	\$ (2,785)	-38%
Armory	\$ 3,676	\$ 1,447	\$ 16,640	\$ 4,204	\$ 5,000	\$ (11,640)	-70%
Equipment	\$ 360,025	\$ 465,907	\$ 543,189	\$ 451,802	\$ 443,165	\$ (100,024)	-18%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Building Maintenance	\$ 37,120	\$ 31,671	\$ 39,513	\$ 47,019	\$ 42,190	\$ 2,677	7%
Grounds Maintenance	\$ 36,657	\$ 57,509	\$ 63,329	\$ 22,635	\$ 24,619	\$ (38,710)	-61%
Custodial Supplies	\$ 8,401	\$ 11,906	\$ 8,847	\$ 14,308	\$ 15,300	\$ 6,453	73%
Custodial Services	\$ 30,887	\$ 28,111	\$ 32,099	\$ 9,123	\$ -	\$ (32,099)	-100%
Facilities & Grounds	\$ 113,065	\$ 129,197	\$ 143,788	\$ 93,086	\$ 82,109	\$ (61,679)	-43%
Training / Travel	\$ 38,204	\$ 54,003	\$ 46,996	\$ 28,152	\$ 29,951	\$ (17,045)	-36%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ 2,266	\$ 1,089	\$ 6,000	\$ -	\$ 1,000	\$ (5,000)	-83%
Emergency Preparedness	\$ -	\$ 464	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ 250	\$ -	\$ 275	\$ -	\$ -	\$ (275)	-100%

TOTAL OPERATING BUDGET
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ 846	\$ 850	\$ 850	0%
Water - Lake fill	\$ 171,202	\$ 31,765	\$ 80,366	\$ -	\$ 88,543	\$ 8,177	10%
Motor Fuel	\$ 158,385	\$ 156,951	\$ 165,337	\$ 137,640	\$ 147,150	\$ (18,187)	-11%
Striping & Stenciling	\$ -	\$ 1,559	\$ 2,500	\$ 7,481	\$ 2,500	\$ -	0%
Operations	\$ 30,779	\$ 355,250	\$ 29,566	\$ 40,695	\$ 37,800	\$ 8,234	28%
Road Materials	\$ 79,377	\$ 95,429	\$ 104,050	\$ 81,146	\$ 43,000	\$ (61,050)	-59%
Drainage	\$ 215	\$ 882	\$ 1,000	\$ 685	\$ 700	\$ (300)	-30%
Systems Repair & Maint	\$ 93,995	\$ 98,496	\$ 112,500	\$ 117,049	\$ 105,000	\$ (7,500)	-7%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ 7,000	\$ 9,241	\$ 7,164	\$ 12,156	\$ 825	\$ (6,339)	-88%
Bus Shelters	\$ -	\$ 4,043	\$ 5,000	\$ 1,784	\$ 2,000	\$ (3,000)	-60%
Snow Removal	\$ 17,000	\$ 15,399	\$ 19,000	\$ 7,989	\$ 20,300	\$ 1,300	7%
Shop Supplies	\$ 6,804	\$ 6,707	\$ 19,327	\$ 4,807	\$ 4,200	\$ (15,127)	-78%
Well Repair	\$ -	\$ -	\$ 75,000	\$ 79,484	\$ 80,000	\$ 5,000	7%
Booster Repair	\$ -	\$ -	\$ -	\$ 15,900	\$ 8,500	\$ 8,500	0%
Water Tank Maintenance	\$ 278,676	\$ 290,406	\$ 341,689	\$ 301,099	\$ 310,000	\$ (31,689)	-9%
Water Meters	\$ -	\$ 16,570	\$ 31,500	\$ 6,168	\$ 10,000	\$ (21,500)	-68%
Telemetry / SCADA	\$ 21,756	\$ 13,967	\$ 34,726	\$ 11,449	\$ 15,100	\$ (19,626)	-57%
Chemical	\$ 30,244	\$ 46,860	\$ 46,000	\$ 55,220	\$ 60,000	\$ 14,000	30%
Fire Hydrant	\$ -	\$ 4,160	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ 7,099	\$ 24,200	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100%
Weed Abatement	\$ 3,700	\$ 843	\$ 3,700	\$ 225	\$ 500	\$ (3,200)	-86%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 26,156	\$ 37,094	\$ 27,035	\$ 24,197	\$ 25,500	\$ (1,535)	-6%
Inspections	\$ 4,268	\$ 4,379	\$ 6,086	\$ 5,093	\$ 5,650	\$ (436)	-7%
Lab Analysis	\$ 40,847	\$ 37,578	\$ 38,000	\$ 40,310	\$ 42,145	\$ 4,145	11%
Uniforms	\$ 25,538	\$ 31,745	\$ 37,437	\$ 172,289	\$ 31,925	\$ (5,512)	-15%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 84,687	\$ 91,774	\$ 102,438	\$ 114,788	\$ 115,191	\$ 12,753	12%

TOTAL OPERATING BUDGET
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ 291,056	\$ 392,613	\$ 309,109	\$ 259,988	\$ 275,000	\$ (34,109)	-11%
Biosolids Disposal	\$ 1,500	\$ -	\$ 1,980	\$ 3,403	\$ 3,500	\$ 1,520	77%
Purchased Water & Banking	\$ 294,688	\$ 525,198	\$ 570,000	\$ 259,656	\$ 400,000	\$ (170,000)	-30%
Operations	\$ 1,715,725	\$ 2,348,665	\$ 2,273,781	\$ 1,809,698	\$ 1,886,830	\$ (386,951)	-17%
Public Notices	\$ 56	\$ 8,936	\$ 78	\$ 5,372	\$ 78	\$ -	0%
Memberships & Dues	\$ 33,553	\$ 26,319	\$ 30,913	\$ 22,772	\$ 28,560	\$ (2,353)	-8%
Printing	\$ 42,021	\$ 33,070	\$ 38,143	\$ 24,100	\$ 29,791	\$ (8,352)	-22%
Postage / Shipping	\$ 1,807	\$ 3,284	\$ 1,618	\$ 2,234	\$ 1,706	\$ 88	5%
Office Supplies	\$ 23,025	\$ 21,529	\$ 22,069	\$ 19,498	\$ 20,842	\$ (1,227)	-6%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 5,594	\$ 30,831	\$ 9,306	\$ 1,200	\$ 2,556	\$ (6,750)	-73%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 304,444	\$ 286,499	\$ 401,544	\$ 404,385	\$ 496,945	\$ 95,401	24%
Legal	\$ 554,966	\$ 673,403	\$ 130,000	\$ 206,463	\$ 75,000	\$ (55,000)	-42%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ 13,195	\$ 2,444	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0%
Consulting	\$ 25,000	\$ 21,281	\$ 210,000	\$ 97,974	\$ 5,000	\$ (205,000)	-98%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 23,483	\$ 124,303	\$ 84,008	\$ 225,838	\$ 45,408	\$ (38,600)	-46%
Dispatch Service	\$ 115,174	\$ 118,629	\$ 118,629	\$ 121,951	\$ 125,000	\$ 6,371	5%
Admin Services Allocation	\$ (532,886)	\$ -	\$ -	\$ -	\$ -	\$ -	
General Services Allocation	\$ 240,504	\$ -	\$ -	\$ 220,389	\$ 0	\$ 0	0%
Insurance Deductibles	\$ 48,180	\$ 300,000	\$ 59,146	\$ -	\$ 36,750	\$ (22,396)	-38%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 360,896	\$ 468,774	\$ 496,355	\$ 421,302	\$ 463,432	\$ (32,923)	-7%
Prof & Admin Services	\$ 1,259,012	\$ 2,119,302	\$ 1,615,809	\$ 1,787,479	\$ 1,345,068	\$ (270,741)	-17%
Electric - Facilities	\$ 78,811	\$ 88,963	\$ 85,271	\$ 60,885	\$ 73,542	\$ (11,729)	-14%
Electric - Wells	\$ 214,954	\$ 255,417	\$ 239,000	\$ 227,216	\$ 247,812	\$ 8,812	4%

TOTAL OPERATING BUDGET
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ 354,572	\$ 360,694	\$ 375,598	\$ 255,599	\$ 289,775	\$ (85,823)	-23%
Phone - Cellular	\$ 13,882	\$ 23,202	\$ 18,338	\$ 22,205	\$ 20,825	\$ 2,487	14%
Phone - Facility	\$ 4,794	\$ 5,876	\$ 3,738	\$ 5,149	\$ 5,256	\$ 1,518	41%
Phone - Telemetry	\$ 597	\$ 393	\$ 633	\$ 311	\$ 688	\$ 55	9%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 32,366	\$ 28,040	\$ 29,025	\$ 21,511	\$ 25,055	\$ (3,970)	-14%
Water - Facilities	\$ 8,420	\$ 12,929	\$ 9,445	\$ 11,425	\$ 13,452	\$ 4,007	42%
Trash Service	\$ 5,955	\$ 12,271	\$ 11,536	\$ 15,761	\$ 15,511	\$ 3,975	34%
Utilities	\$ 714,351	\$ 787,785	\$ 772,584	\$ 620,062	\$ 691,915	\$ (80,669)	-10%
Principal	\$ 47,429	\$ 41,702	\$ 81,196	\$ 91,310	\$ 91,310	\$ 10,114	12%
Interst	\$ 14,659	\$ 5,727	\$ 26,748	\$ 4,628	\$ 4,628	\$ (22,120)	-83%
Fees	\$ -	\$ 1,432	\$ 1,570	\$ 1,937	\$ 1,937	\$ 367	23%
Principal - Generator Loan	\$ -	\$ 97,172	\$ 87,381	\$ 99,306	\$ 99,306	\$ 11,925	14%
Interst - Generator Loan	\$ -	\$ 13,356	\$ 15,153	\$ 14,297	\$ 14,297	\$ (856)	-6%
Debt Service	\$ 62,088	\$ 159,389	\$ 212,048	\$ 211,477	\$ 211,478	\$ (570)	0%
TOTAL	\$ 10,068,053	\$ 12,763,174	\$ 12,416,855	\$ 11,884,076	\$ 11,282,689	\$ (1,134,166)	-9%

**AUTHORIZED POSITIONS
FISCAL YEAR 2026/27**

Position	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
General Manager	1.00	1.00	1.00	1.00	1.00	0.00	0%
Finance/Admin Director	1.00	1.00	1.00	1.00	1.00	0.00	0%
HR Administrator	1.00	1.00	1.00	1.00	1.00	0.00	0%
Secretary of the Board	1.00	1.00	1.00	1.00	1.00	0.00	0%
Accountant I/II/III	1.00	0.00	0.00	0.00	0.00	0.00	
Accounting Clerk	0.00	1.00	2.00	0.00	0.00	0.00	0%
Accounting Tech I/II/III	0.00	0.00	0.00	3.00	3.00	0.00	
Administrative Specialist	1.00	1.00	1.00	0.00	0.00	0.00	0%
Billing Clerk	1.50	3.00	2.00	0.00	0.00	0.00	0%
Communications Specialist	1.00	1.00	1.00	1.00	1.00	0.00	0%
IT Systems Admin	0.00	1.00	1.00	1.00	0.00	-1.00	-100%
Office Assistant	0.00	1.00	1.00	1.00	0.00	-1.00	-100%
Office Assistant P/T	0.50	0.50	0.00	0.00	0.00	0.00	
Administrative Services	9.00	12.50	12.00	10.00	8.00	-2.00	-17%
Chief of Police	1.00	1.00	1.00	1.00	1.00	0.00	0%
Sergeant	1.00	1.00	1.50	1.50	1.50	0.00	0%
Police Officer I/II/III	4.00	5.00	5.00	5.00	5.00	0.00	0%
Police Officer P/T	1.00	1.50	1.50	1.50	0.25	-1.25	-83%
Police Technician	0.13	0.50	0.50	0.50	0.50	0.00	0%
Administrative Specialist	0.00	0.00	0.00	0.50	0.50	0.00	
Police Services	7.13	9.00	9.50	10.00	8.75	-1.25	-13%
Sergeant	0.00	0.00	0.50	0.50	0.50	0.00	
Administrative Supervisor	1.00	1.00	0.00	0.00	0.50	0.50	
Administrative Specialist	0.00	0.00	0.00	0.50	0.00	-0.50	
Gate Pass Coordinator	3.00	3.00	4.00	4.00	3.00	-1.00	-25%
Gate Pass Coordinator P/T	3.50	3.00	2.00	2.00	2.00	0.00	0%
Gate Services	7.50	7.00	6.50	7.00	6.00	-1.00	-15%

**AUTHORIZED POSITIONS
FISCAL YEAR 2026/27**

Position	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Public Works Director	1.00	1.00	1.00	1.00	0.00	-1.00	-100%
Public Works Manager	0.00	0.00	0.00	0.00	1.00	1.00	
PW Project Manager	0.00	0.00	0.00	0.00	1.00	1.00	
Administrative Specialist II	1.00	1.00	1.00	1.00	1.00	0.00	0%
Public Works	2.00	2.00	2.00	2.00	3.00	1.00	50%
General Services Supervisor	0.50	0.50	0.50	0.50	0.50	0.00	0%
Maintenance Worker I/II	3.00	4.00	4.50	4.50	4.50	0.00	0%
General Services	3.50	4.50	5.00	5.00	5.00	0.00	0%
Roads Supervisor	1.00	1.00	1.00	1.00	1.00	0.00	0%
Roads Crew Lead	1.00	1.00	1.00	1.00	1.00	0.00	0%
Maintenance Worker I/II	4.00	4.00	4.00	4.00	4.00	0.00	0%
Laborers P/T	1.00	1.00	1.00	1.00	0.00	-1.00	-100%
Roads	7.00	7.00	7.00	7.00	6.00	-1.00	-14%
Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	0.00	0%
Wastewater Operator I-V	2.00	2.00	2.00	2.00	2.00	0.00	0%
Maintenance Worker P/T	0.50	0.50	0.50	0.50	0.50	0.00	0%
Wastewater	3.50	3.50	3.50	3.50	3.50	0.00	0%
Water Supervisor	1.00	1.00	1.00	1.00	1.00	0.00	0%
Water Operator I-V	7.00	7.00	7.00	7.00	7.00	0.00	0%
Laborers P/T	1.00	1.00	1.00	1.00	1.00	0.00	0%
Water	9.00	9.00	9.00	9.00	9.00	0.00	0%
General Services Supervisor	0.50	0.50	0.50	0.50	0.50	0.00	0%
Maintenance Worker I/II	3.00	3.00	3.50	3.50	3.50	0.00	0%
Solid Waste	3.50	3.50	4.00	4.00	4.00	0.00	0%
Total FTE Positions	52.13	58.00	58.50	57.50	53.25	-4.25	-7%

COST ALLOCATION METHODOLOGY

ADMINISTRATIVE SERVICES

The Administrative Services Department provides oversight and support for all District functions and is comprised of the Board of Directors, General Counsel, Finance, Human Resources, Public Relations, Administration, and Information Technology functions. The allocation methodology for expenses in this department is shown in the following table. For Police Services division, the cost of these support services is charged to the General Fund due to the restrictions of the Police Special Tax. The allocation is based on the share of total personnel and includes full-time equivalent positions.

Administrative Services

Department/Division	# of Staff	% of Total
Gate Services	6.00	13.3%
General Services	8.00	17.7%
Police	8.75	19.3%
Roads	6.00	13.3%
Solid Waste	4.00	8.8%
Wastewater	3.50	7.7%
Water	9.00	19.9%
	45.25	100%

GENERAL SERVICES

The General Services Department provides facilities and fleet maintenance. Facilities maintenance includes ongoing maintenance and repair of District buildings, structures, and grounds, including the District office, police station, gate house, public works buildings, pump and well house buildings, electrical, HVAC, plumbing, irrigation, and custodial services. Fleet maintenance includes the ongoing maintenance and repair of District vehicles and equipment.

General Services

Department/Division	# of Vehicles	% of Total	Facility Sq Feet	% of Total	Total Allocation
Administrative Services	0	0%	2,678	12%	5.9%
Gate Services	0	0%	255	1%	0.6%
Police	8	28%	4,115	18%	22.9%
Roads	9	31%	3,010	13%	22.2%
Solid Waste	2	7%	96	0%	3.7%
Wastewater	4	14%	1,822	8%	10.9%
Water	6	21%	10,690	47%	33.9%
	29	100%	22,666	100%	100%

Bear Valley Community Services District
Full-Time Bi-Weekly Wage Schedule
Effective May 1, 2026

Classification	Scale	A	B	C	D	E	F
Gate Pass Coordinator	1	1,537.97	1,614.87	1,695.61	1,780.39	1,869.41	1,962.88
Maintenance Worker I	2	1,972.26	2,070.87	2,174.42	2,283.14	2,397.29	2,517.16
Office Assistant	2	1,972.26	2,070.87	2,174.41	2,283.13	2,397.29	2,517.16
Reserve Officer	2	1,972.26	2,070.87	2,174.42	2,283.14	2,397.29	2,517.16
Wastewater Operator-in-Training (a)	2	1,972.26	2,070.87	2,174.41	2,283.13	2,397.29	2,517.16
Water Operator-in-Training (a)	2	1,972.26	2,070.87	2,174.41	2,283.13	2,397.29	2,517.16
Accounting Technician I	3	2,563.60	2,691.78	2,826.37	2,967.69	3,116.07	3,271.88
Administrative Assistant I	3	2,563.60	2,691.78	2,826.37	2,967.69	3,116.07	3,271.88
Billing Clerk	3	2,563.60	2,691.78	2,826.37	2,967.69	3,116.07	3,271.88
Maintenance Worker II	3	2,563.60	2,691.78	2,826.37	2,967.69	3,116.07	3,271.88
Police Technician (a)	3	2,563.60	2,691.78	2,826.37	2,967.69	3,116.07	3,271.88
Wastewater Operator I	3	2,563.60	2,691.78	2,826.37	2,967.69	3,116.07	3,271.88
Water Operator I	3	2,563.60	2,691.78	2,826.37	2,967.69	3,116.07	3,271.88
Accounting Technician II	4	2,692.28	2,826.89	2,968.24	3,116.65	3,272.48	3,436.11
Administrative Assistant II	4	2,692.28	2,826.89	2,968.24	3,116.65	3,272.48	3,436.11
Heavy Equipment Operator (a)	4	2,692.28	2,826.89	2,968.24	3,116.65	3,272.48	3,436.11
Information Tech Systems Admin	4	2,692.28	2,826.89	2,968.24	3,116.65	3,272.48	3,436.11
Maintenance Worker III	4	2,692.28	2,826.89	2,968.24	3,116.65	3,272.48	3,436.11
Police Officer I	4	2,692.28	2,826.89	2,968.24	3,116.65	3,272.48	3,436.11
Wastewater Operator II	4	2,692.28	2,826.89	2,968.24	3,116.65	3,272.48	3,436.11
Water Operator II	4	2,692.28	2,826.89	2,968.24	3,116.65	3,272.48	3,436.11
Accounting Technician III	5	2,826.63	2,967.96	3,116.36	3,272.18	3,435.79	3,607.58
Administrative Assistant III	5	2,826.63	2,967.96	3,116.36	3,272.18	3,435.79	3,607.58
Police Officer II	5	2,826.63	2,967.96	3,116.36	3,272.18	3,435.79	3,607.58
Roads Crew Lead	5	2,826.63	2,967.96	3,116.36	3,272.18	3,435.79	3,607.58
Wastewater Operator III	5	2,826.63	2,967.96	3,116.36	3,272.18	3,435.79	3,607.58
Water Operator III	5	2,826.63	2,967.96	3,116.36	3,272.18	3,435.79	3,607.58
Administrative Specialist	6	2,968.08	3,116.48	3,272.31	3,435.92	3,607.72	3,788.11
Communications Specialist	6	2,968.08	3,116.48	3,272.31	3,435.92	3,607.72	3,788.11
Police Officer III	6	2,968.08	3,116.48	3,272.31	3,435.92	3,607.72	3,788.11
Wastewater Operator IV	6	2,968.08	3,116.48	3,272.31	3,435.92	3,607.72	3,788.11
Water Operator IV	6	2,968.08	3,116.48	3,272.31	3,435.92	3,607.72	3,788.11
Accountant I	7	3,116.16	3,271.97	3,435.57	3,607.34	3,787.71	3,977.10
Administrative Specialist II (c)	7	3,116.16	3,271.97	3,435.57	3,607.34	3,787.71	3,977.10
Wastewater Operator V	7	3,116.16	3,271.97	3,435.57	3,607.34	3,787.71	3,977.10
Water Operator V	7	3,116.16	3,271.97	3,435.57	3,607.34	3,787.71	3,977.10
Accountant II	8	3,428.39	3,599.81	3,779.80	3,968.79	4,167.23	4,375.59
Administrative Supervisor	8	3,428.39	3,599.81	3,779.80	3,968.79	4,167.23	4,375.59
General Services Supervisor	9	3,770.90	3,959.45	4,157.42	4,365.29	4,583.55	4,812.73
Roads Supervisor	9	3,770.90	3,959.45	4,157.42	4,365.29	4,583.55	4,812.73
Wastewater Supervisor	9	3,770.90	3,959.45	4,157.42	4,365.29	4,583.55	4,812.73
Water Supervisor	9	3,770.90	3,959.45	4,157.42	4,365.29	4,583.55	4,812.73

Bear Valley Community Services District
Full-Time Bi-Weekly Wage Schedule
Effective May 1, 2026

Classification	Scale	A	B	C	D	E	F
Accountant III	9	3,770.90	3,959.45	4,157.42	4,365.29	4,583.55	4,812.73
Assistant to the General Manager	9	3,770.90	3,959.45	4,157.42	4,365.29	4,583.55	4,812.73
Finance Manager	10	3,959.65	4,157.63	4,365.51	4,583.79	4,812.98	5,053.63
Sergeant	10	3,959.65	4,157.63	4,365.51	4,583.79	4,812.98	5,053.63
Human Resources Administrator	10	3,959.65	4,157.63	4,365.51	4,583.79	4,812.98	5,053.63
Public Works Project Manager	11	4,553.37	4,781.04	5,020.09	5,271.09	5,534.65	5,811.38
Public Works Manager	11	4,553.37	4,781.04	5,020.09	5,271.09	5,534.65	5,811.38
Administrative Services Director	12	5,691.59	5,976.17	6,274.98	6,588.73	6,918.16	7,264.07
Finance Director	12	5,691.59	5,976.17	6,274.98	6,588.73	6,918.16	7,264.07
Public Works Director	12	5,691.59	5,976.17	6,274.98	6,588.73	6,918.16	7,264.07
Chief of Police (Contract)							6,313.85
Assistant General Manager	13	6,545.02	6,872.27	7,215.88	7,576.68	7,955.51	8,353.29
General Manager (Contract)							8,461.54

Bear Valley Community Services District
Part-Time Hourly Wage Schedule
Effective July 1, 2025

Classification	Scale	A	B	C	D	E	F
Clerk	1	19.23	20.19	21.20	22.26	23.37	24.54
Gate Pass Coordinator	1	19.23	20.19	21.20	22.26	23.37	24.54
Intern	2	20.19	21.20	22.26	23.38	24.54	25.77
Laborer	2	20.19	21.20	22.26	23.38	24.54	25.77
Bookkeeper	3	23.93	25.13	26.39	27.71	29.09	30.55
Customer Service Specialist	3	23.93	25.13	26.39	27.71	29.09	30.55
Office Assistant	3	23.93	25.13	26.39	27.71	29.09	30.55
Police Technician	3	23.93	25.13	26.39	27.71	29.09	30.55
Wastewater Operator-in-Training	3	23.93	25.13	26.39	27.71	29.09	30.55
Water Operator-in-Training	3	23.93	25.13	26.39	27.71	29.09	30.55
Billing Clerk	4	31.10	32.65	34.29	36.00	37.80	39.69
Police Officer I	5	35.99	37.79	39.68	41.66	43.74	45.93
Police Officer II	6	37.79	39.68	41.67	43.75	45.94	48.23
Police Officer III	7	39.68	41.66	43.74	45.93	48.23	50.64

GENERAL FUND

OVERVIEW

The General Fund is the primary operating fund of the District and is supported overwhelmingly by the District's share of the ad valorem property taxes received from Kern County with the remaining revenue from rental income, investment earnings, fees for services, and other miscellaneous sources. Through these revenues, the General Fund supports the Public Safety, Administration, General Services and Parks & Recreation departments and divisions.

This section of the budget only provides an overview; please refer to individual department and division budgets for more detail.

**TOTAL GENERAL FUND
FISCAL YEAR 2026/27**

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ 2,242,409	\$ 2,359,334	\$ 2,336,332	\$ 2,336,332	\$ 2,383,059	\$ 46,727	2%
Police Special Tax	\$ 284,036	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ (2,018)	-1%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ 266,245	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ (2,627)	-1%
P.O.S.T. Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 772	\$ 1,000	\$ (9,000)	-90%
Reimburse Exp - Police	\$ 14,608	\$ 728	\$ 1,500	\$ 368	\$ 500	\$ (1,000)	-67%
Interest Income	\$ 160,075	\$ 128,363	\$ 126,000	\$ 69,097	\$ 70,479	\$ (55,521)	-44%
Rents	\$ 192,613	\$ 213,969	\$ 272,825	\$ 273,340	\$ 281,540	\$ 8,715	3%
Fines	\$ 3,475	\$ 2,266	\$ 500	\$ 685	\$ 700	\$ 200	40%
RFID Sales	\$ 88,312	\$ 79,182	\$ 85,000	\$ 36,756	\$ 37,620	\$ (47,380)	-56%
Service Fees	\$ 7,440	\$ 8,209	\$ 7,500	\$ 19,380	\$ 73,971	\$ 66,471	886%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ 38,872	\$ 245,257	\$ 217,159	\$ 232,152	\$ 221,670	\$ 4,511	2%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ (471,407)	\$ (471,407)	
TOTAL	\$ 3,298,085	\$ 3,578,929	\$ 3,619,926	\$ 3,527,347	\$ 3,157,597	\$ (462,329)	-13%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ 14,100	\$ 20,000	\$ 15,000	\$ 19,067	\$ 15,000	\$ -	0%
Wages	\$ 2,357,531	\$ 2,803,485	\$ 2,858,780	\$ 2,676,849	\$ 2,594,377	\$ (264,403)	-9%
Medical/Dental/Vision	\$ 327,497	\$ 292,222	\$ 407,383	\$ 347,396	\$ 304,289	\$ (103,094)	-25%
CalPERS - Current	\$ 247,822	\$ 270,872	\$ 306,919	\$ 282,259	\$ 285,018	\$ (21,901)	-7%
CalPERS - UAL	\$ 281,039	\$ 322,112	\$ 317,609	\$ 337,588	\$ 372,332	\$ 54,723	17%
Social Security	\$ 184,751	\$ 217,269	\$ 216,582	\$ 222,919	\$ 198,470	\$ (18,112)	-8%
Unemployment	\$ 7,798	\$ 7,470	\$ 12,818	\$ 10,456	\$ 12,500	\$ (318)	-2%

**TOTAL GENERAL FUND
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 54,180	\$ 72,525	\$ 93,859	\$ 117,842	\$ 102,187	\$ 8,328	9%
Auto Allowance	\$ 9,138	\$ 5,233	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	0%
Overtime	\$ 58,012	\$ 114,465	\$ 105,610	\$ 60,937	\$ 46,815	\$ (58,795)	-56%
Standby Pay	\$ 19,951	\$ 66,217	\$ 27,284	\$ 75,191	\$ 64,000	\$ 36,716	135%
Salaries & Benefits	\$ 3,561,819	\$ 4,191,870	\$ 4,366,644	\$ 4,155,303	\$ 3,999,788	\$ (366,856)	-8%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ 9,958	\$ 8,826	\$ 13,036	\$ 9,564	\$ 10,000	\$ (3,036)	-23%
Equipment - Repairs	\$ 13,105	\$ 21,080	\$ 24,213	\$ 4,140	\$ 4,700	\$ (19,513)	-81%
Equipment - Lease	\$ 21,697	\$ 26,943	\$ 21,135	\$ 27,713	\$ 31,653	\$ 10,518	50%
Tires & Batteries	\$ 6,505	\$ 4,910	\$ 8,744	\$ 3,113	\$ 4,000	\$ (4,744)	-54%
Equipment	\$ 19,691	\$ 49,126	\$ 37,900	\$ 15,561	\$ 22,000	\$ (15,900)	-42%
Expendable Tools	\$ 4,653	\$ 5,134	\$ 3,616	\$ 6,660	\$ 5,000	\$ 1,384	38%
Lab & Related Equipment	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ (49)	-100%
Computer Software	\$ 17,037	\$ 62,131	\$ 94,032	\$ 101,026	\$ 120,500	\$ 26,468	28%
Computer Hardware	\$ 2,809	\$ 4,450	\$ 5,185	\$ 8,273	\$ 3,000	\$ (2,185)	-42%
Armory	\$ 3,676	\$ 1,447	\$ 16,640	\$ 4,204	\$ 5,000	\$ (11,640)	-70%
Equipment	\$ 99,131	\$ 184,047	\$ 224,550	\$ 180,254	\$ 205,853	\$ (18,697)	-8%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Building Maintenance	\$ 21,804	\$ 21,711	\$ 21,352	\$ 29,244	\$ 23,690	\$ 2,338	11%
Grounds Maintenance	\$ 31,682	\$ 37,277	\$ 39,092	\$ 11,891	\$ 12,615	\$ (26,477)	-68%
Custodial Supplies	\$ 6,667	\$ 7,853	\$ 6,607	\$ 10,453	\$ 11,300	\$ 4,693	71%
Custodial Services	\$ 20,147	\$ 17,978	\$ 24,899	\$ 6,277	\$ -	\$ (24,899)	-100%
Facilities & Grounds	\$ 80,300	\$ 84,819	\$ 91,950	\$ 57,865	\$ 47,605	\$ (44,345)	-48%
Training / Travel	\$ 26,221	\$ 44,508	\$ 29,656	\$ 21,136	\$ 20,801	\$ (8,855)	-30%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ 2,266	\$ 1,089	\$ 6,000	\$ -	\$ 1,000	\$ (5,000)	-83%
Emergency Preparedness	\$ -	\$ 232	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

**TOTAL GENERAL FUND
FISCAL YEAR 2026/27**

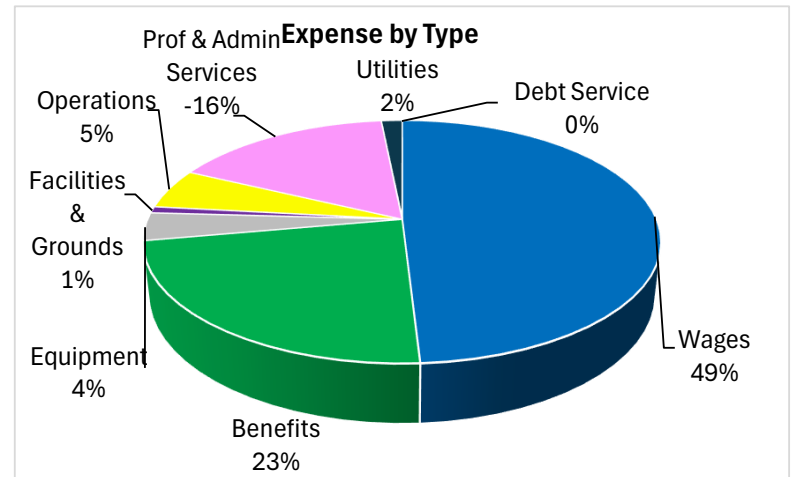
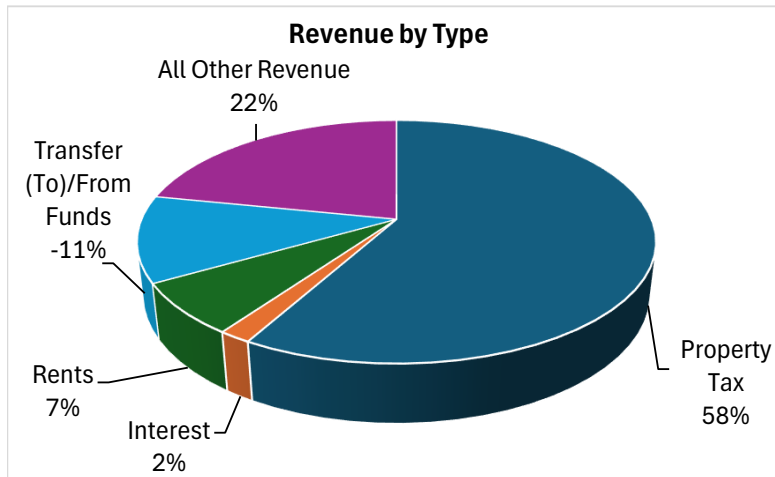
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ 846	\$ 850	\$ 850	
Water - Lake fill	\$ 171,202	\$ 31,765	\$ 80,366	\$ -	\$ 88,543	\$ 8,177	10%
Motor Fuel	\$ 26,802	\$ 24,527	\$ 29,906	\$ 27,383	\$ 30,150	\$ 244	1%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 24,012	\$ 343,520	\$ 11,621	\$ 31,031	\$ 26,800	\$ 15,179	131%
Road Materials	\$ -	\$ -	\$ 1,050	\$ 274	\$ -	\$ (1,050)	-100%
Drainage	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ -	0%
Systems Repair & Maint	\$ -	\$ 646	\$ -	\$ -	\$ -	\$ -	0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ -	\$ 276	\$ 664	\$ 303	\$ 325	\$ (339)	-51%
Bus Shelters	\$ -	\$ 4,043	\$ 5,000	\$ 1,784	\$ 2,000	\$ (3,000)	-60%
Snow Removal	\$ -	\$ -	\$ -	\$ 1,291	\$ 1,300	\$ 1,300	
Shop Supplies	\$ 1,365	\$ 2,212	\$ 1,227	\$ 1,731	\$ 1,200	\$ (27)	-2%
Well Repair	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ 7,099	\$ 24,200	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 11,620	\$ 17,646	\$ 12,431	\$ 9,207	\$ 10,500	\$ (1,931)	-16%
Inspections	\$ 1,047	\$ 847	\$ 1,661	\$ 955	\$ 1,250	\$ (411)	-25%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ 145	\$ 145	
Uniforms	\$ 13,003	\$ 14,639	\$ 19,837	\$ 162,080	\$ 21,325	\$ 1,488	8%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 12,383	\$ 4,086	\$ 14,330	\$ 27,089	\$ 16,491	\$ 2,161	15%

**TOTAL GENERAL FUND
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 297,020	\$ 514,611	\$ 318,749	\$ 360,108	\$ 297,680	\$ (21,069)	-7%
Public Notices	\$ 56	\$ 3,950	\$ 78	\$ 5,372	\$ 78	\$ -	0%
Memberships & Dues	\$ 29,887	\$ 22,189	\$ 22,435	\$ 18,964	\$ 23,960	\$ 1,525	7%
Printing	\$ 4,569	\$ 763	\$ 6,496	\$ 415	\$ 2,891	\$ (3,605)	-55%
Postage / Shipping	\$ 1,771	\$ 3,113	\$ 1,618	\$ 2,234	\$ 1,706	\$ 88	5%
Office Supplies	\$ 22,825	\$ 19,657	\$ 19,859	\$ 18,564	\$ 19,592	\$ (267)	-1%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 4,094	\$ 30,831	\$ 9,056	\$ 1,200	\$ 2,556	\$ (6,500)	-72%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 248,613	\$ 260,394	\$ 266,499	\$ 192,758	\$ 265,145	\$ (1,354)	-1%
Legal	\$ 523,991	\$ 672,758	\$ 130,000	\$ 196,660	\$ 75,000	\$ (55,000)	-42%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ 13,195	\$ 2,444	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0%
Consulting	\$ -	\$ 6,950	\$ 60,000	\$ 28,636	\$ -	\$ (60,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 8,467	\$ 89,721	\$ 23,908	\$ 177,817	\$ 22,908	\$ (1,000)	-4%
Dispatch Service	\$ 115,174	\$ 118,629	\$ 118,629	\$ 121,951	\$ 125,000	\$ 6,371	5%
Admin Services Allocation	\$ (1,681,367)	\$ (1,791,753)	\$ (1,025,092)	\$ (909,651)	\$ (843,840)	\$ 181,253	-18%
General Services Allocation	\$ (532,849)	\$ (953,184)	\$ (834,508)	\$ (561,061)	\$ (862,810)	\$ (28,302)	3%
Insurance Deductibles	\$ 35,000	\$ 300,000	\$ 36,750	\$ -	\$ 36,750	\$ -	0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 162,613	\$ 210,721	\$ 237,626	\$ 192,994	\$ 212,292	\$ (25,334)	-11%
Prof & Admin Services	\$ (1,043,961)	\$ (1,002,817)	\$ (912,646)	\$ (499,147)	\$ (904,771)	\$ 7,875	-1%
Electric - Facilities	\$ 29,490	\$ 36,349	\$ 32,857	\$ 24,552	\$ 32,518	\$ (339)	-1%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

**TOTAL GENERAL FUND
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Cellular	\$ 10,244	\$ 16,011	\$ 13,638	\$ 15,373	\$ 13,575	\$ (63)	0%
Phone - Facility	\$ 4,516	\$ 5,736	\$ 3,688	\$ 4,851	\$ 4,956	\$ 1,268	34%
Phone - Telemetry	\$ -	\$ -	\$ 288	\$ -	\$ 288	\$ -	0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ 10,639	\$ 14,148	\$ 10,625	\$ 14,631	\$ 17,294	\$ 6,669	63%
Water - Facilities	\$ 5,054	\$ 8,908	\$ 5,245	\$ 7,524	\$ 8,965	\$ 3,720	71%
Trash Service	\$ 1,171	\$ 8,255	\$ 6,091	\$ 9,447	\$ 8,964	\$ 2,873	47%
Utilities	\$ 61,114	\$ 89,407	\$ 72,432	\$ 76,377	\$ 86,560	\$ 14,128	20%
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 3,055,423	\$ 4,061,937	\$ 4,161,679	\$ 4,330,762	\$ 3,732,715	\$ (428,964)	-10%



ADMINISTRATIVE SERVICES

OVERVIEW

Administrative Services is funded through multiple sources including the General Fund and by reimbursement for services by enterprise funds through cost allocation. The department provides oversight and support for all other District functions. The department is comprised of the Board of Directors, General Counsel, and Administration with day-to-day oversight of Administration, Finance, Human Resources, Public Relations, and Information Technology by the General Manager.

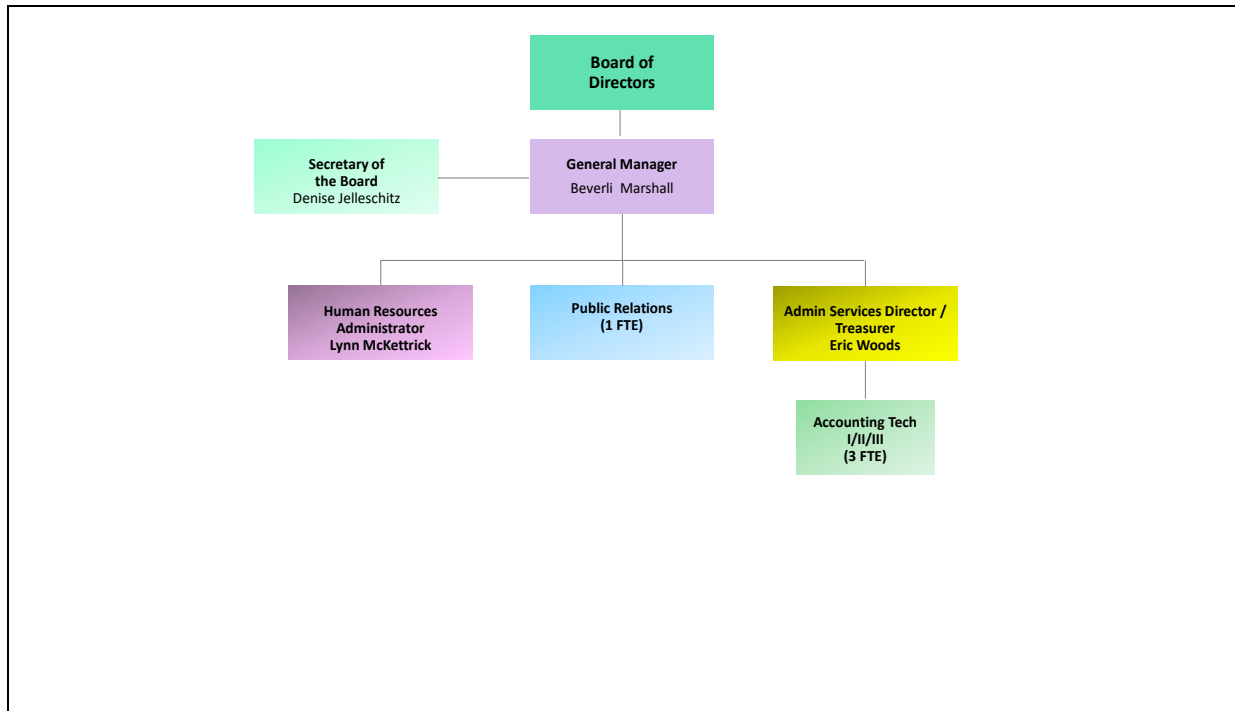
Finance

The Finance Division performs all financial transactions including utility billing, payroll, invoices and payments to vendors, and submission of tax assessments to Kern County for placement on the annual property tax roll. Staff in this division also perform the front counter customer service to residents including establishing new accounts, registering vehicles with RFID tags, and processing of permit fees.

Human Resources

Human Resources maintains wage, salary, and benefits administration, employee recruitment, employee relations, District-wide employee training and recognition programs and on-going training of both employees and supervisors in expectations and process of employment by the District. It is also responsible for administration of the District's self-insurance and loss prevention programs.

Organizational Chart



ADMINISTRATIVE SERVICES

Goals

- Implement an annual employee satisfaction survey
- Complete implementation of OpenGov

Highlights

- Completed implementation of Granicus agenda system
- Implemented public records act tracking system
- Initiated implementation of OpenGov financial software system

Key Performance Indicators

- Achieve a district-wide training completion rate of 90%
- Reduce days to fill vacant positions by 10%
- Achieve payment error rate of 99%
- No more than five audit findings
- Complete 90% of public records act requests within the required 10-day timeline

ADMINISTRATIVE SERVICES DEPARTMENT
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ 2,094,830	\$ 2,193,568	\$ 2,172,789	\$ 2,172,789	\$ 2,216,245	\$ 43,456	2%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ 156,845	\$ 123,782	\$ 126,000	\$ 69,097	\$ 70,479	\$ (55,521)	-44%
Rents	\$ 192,613	\$ 213,969	\$ 272,825	\$ 273,340	\$ 281,540	\$ 8,715	3%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ 7,440	\$ 8,209	\$ 7,500	\$ 1,150	\$ 1,971	\$ (5,529)	-74%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ 6,835	\$ -	\$ -	\$ 12,344	\$ -	\$ -	0%
Transfer (To)/From Funds	\$ 7,379	\$ 8,288	\$ 8,177	\$ -	\$ (399,407)	\$ (407,584)	0%
TOTAL	\$ 2,465,942	\$ 2,547,816	\$ 2,587,291	\$ 2,528,720	\$ 2,170,828	\$ (416,463)	-16%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ 14,100	\$ 20,000	\$ 15,000	\$ 19,067	\$ 15,000	\$ -	0%
Wages	\$ 932,496	\$ 1,098,153	\$ 1,037,824	\$ 1,010,357	\$ 883,981	\$ (153,843)	-15%
Medical/Dental/Vision	\$ 97,045	\$ 39,062	\$ 96,744	\$ 90,241	\$ 82,210	\$ (14,534)	-15%
CalPERS - Current	\$ 100,753	\$ 84,855	\$ 100,789	\$ 105,497	\$ 87,779	\$ (13,010)	-13%
CalPERS - UAL	\$ 73,289	\$ 89,036	\$ 91,262	\$ 54,290	\$ 60,960	\$ (30,302)	-33%
Social Security	\$ 73,801	\$ 75,005	\$ 71,946	\$ 81,453	\$ 67,625	\$ (4,321)	-6%
Unemployment	\$ 2,523	\$ 2,244	\$ 4,182	\$ 2,827	\$ 4,200	\$ 18	0%

ADMINISTRATIVE SERVICES DEPARTMENT
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 598	\$ 12,361	\$ 9,328	\$ 19,108	\$ 5,923	\$ (3,405)	-37%
Auto Allowance	\$ 9,138	\$ 5,233	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	0%
Overtime	\$ 22,874	\$ 12,569	\$ -	\$ 812	\$ -	\$ -	0%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Salaries & Benefits	\$ 1,326,617	\$ 1,438,518	\$ 1,431,875	\$ 1,388,453	\$ 1,212,478	\$ (219,397)	-15%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment - Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment - Lease	\$ 21,580	\$ 18,069	\$ 20,000	\$ 16,453	\$ 20,000	\$ -	0%
Tires & Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment	\$ -	\$ 31,629	\$ -	\$ -	\$ -	\$ -	0%
Expendable Tools	\$ -	\$ -	\$ -	\$ 220	\$ -	\$ -	0%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Computer Software	\$ 5,352	\$ 12,815	\$ 75,000	\$ 54,904	\$ 75,000	\$ -	0%
Computer Hardware	\$ 516	\$ 3,269	\$ 1,500	\$ 8,128	\$ 1,500	\$ -	0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment	\$ 27,448	\$ 65,782	\$ 96,500	\$ 79,705	\$ 96,500	\$ -	0%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Building Maintenance	\$ 3,056	\$ 7,619	\$ 3,690	\$ 2,701	\$ 3,690	\$ -	0%
Grounds Maintenance	\$ -	\$ 2,211	\$ -	\$ 149	\$ 115	\$ 115	115%
Custodial Supplies	\$ 1,895	\$ 2,082	\$ 2,000	\$ 2,283	\$ 2,800	\$ 800	40%
Custodial Services	\$ 10,848	\$ 9,734	\$ 13,632	\$ 3,244	\$ -	\$ (13,632)	-100%
Facilities & Grounds	\$ 15,799	\$ 21,646	\$ 19,322	\$ 8,377	\$ 6,605	\$ (12,717)	-66%
Training / Travel	\$ 7,952	\$ 20,000	\$ 10,449	\$ 17,589	\$ 10,449	\$ -	0%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

ADMINISTRATIVE SERVICES DEPARTMENT
FISCAL YEAR 2026/27

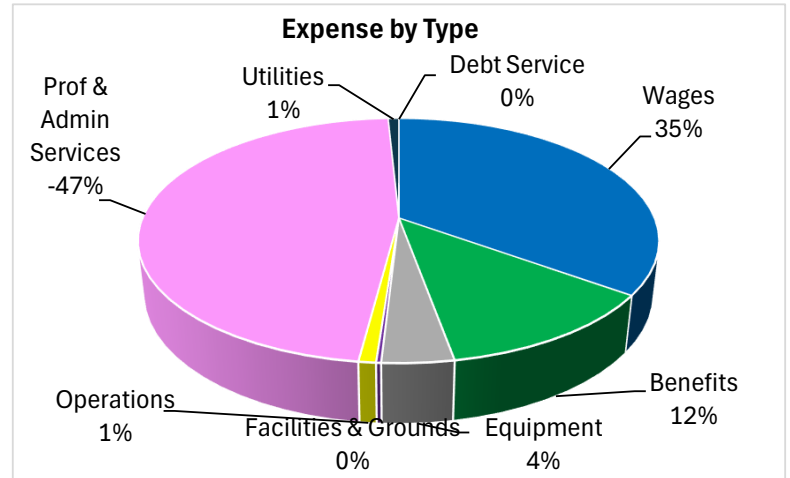
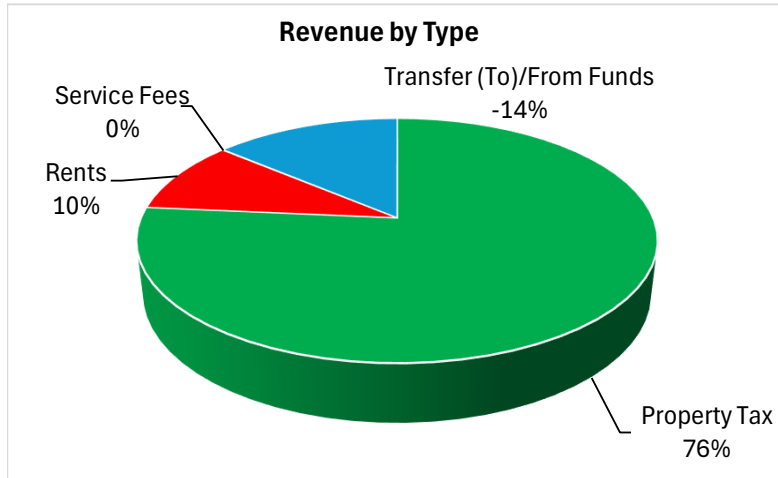
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ 846	\$ 850	\$ 850	850%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Motor Fuel	\$ -	\$ -	\$ -	\$ 177	\$ 150	\$ 150	150%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 17,807	\$ 320,708	\$ 4,218	\$ 1,791	\$ -	\$ (4,218)	-100%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ -	\$ -	\$ 664	\$ -	\$ -	\$ (664)	-100%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Shop Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 2,526	\$ -	\$ 2,139	\$ 1,020	\$ 1,500	\$ (639)	-30%
Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniforms	\$ -	\$ 40	\$ 512	\$ -	\$ -	\$ (512)	-100%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 9,801	\$ 223	\$ 10,291	\$ 21,430	\$ 10,291	\$ -	0%

ADMINISTRATIVE SERVICES DEPARTMENT
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 38,086	\$ 340,971	\$ 28,273	\$ 42,853	\$ 23,240	\$ (5,033)	-18%
Public Notices	\$ 56	\$ 3,950	\$ 78	\$ 5,372	\$ 78	\$ -	0%
Memberships & Dues	\$ 29,567	\$ 20,947	\$ 21,540	\$ 16,801	\$ 21,540	\$ -	0%
Printing	\$ 2,054	\$ 253	\$ 2,876	\$ 408	\$ 2,876	\$ -	0%
Postage / Shipping	\$ 1,712	\$ 2,983	\$ 1,521	\$ 2,081	\$ 1,521	\$ -	0%
Office Supplies	\$ 13,233	\$ 12,426	\$ 13,492	\$ 12,151	\$ 13,492	\$ -	0%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 1,495	\$ 30,461	\$ 1,056	\$ -	\$ 1,056	\$ -	0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 147,977	\$ 140,880	\$ 172,945	\$ 105,726	\$ 147,945	\$ (25,000)	-14%
Legal	\$ 453,106	\$ 665,995	\$ 125,000	\$ 187,297	\$ 75,000	\$ (50,000)	-40%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ 13,195	\$ 2,444	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0%
Consulting	\$ -	\$ 2,900	\$ 25,000	\$ 13,802	\$ -	\$ (25,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 2,483	\$ 63,871	\$ 2,608	\$ 143,564	\$ 2,608	\$ -	0%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Admin Services Allocation	\$ (2,141,442)	\$ (2,554,224)	\$ (2,000,764)	\$ (1,788,959)	\$ (1,622,047)	\$ 378,717	-19%
General Services Allocation	\$ -	\$ -	\$ 69,770	\$ 69,770	\$ 72,136	\$ 2,366	3%
Insurance Deductibles	\$ 35,000	\$ 300,000	\$ 36,750	\$ -	\$ 36,750	\$ -	0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 15,614	\$ 20,447	\$ 51,714	\$ 18,932	\$ 20,825	\$ (30,889)	-60%
Prof & Admin Services	\$ (1,425,950)	\$ (1,286,667)	\$ (1,462,415)	\$ (1,199,054)	\$ (1,212,220)	\$ 250,194	-17%
Electric - Facilities	\$ 9,003	\$ 9,189	\$ 8,886	\$ 3,416	\$ 8,886	\$ -	0%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

ADMINISTRATIVE SERVICES DEPARTMENT
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Cellular	\$ 2,508	\$ 4,830	\$ 2,375	\$ 4,843	\$ 2,375	\$ -	0%
Phone - Facility	\$ 613	\$ 377	\$ 306	\$ 253	\$ 306	\$ -	0%
Phone - Telemetry	\$ -	\$ -	\$ 288	\$ -	\$ 288	\$ -	0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 3,399	\$ 6,573	\$ 3,066	\$ 4,365	\$ 6,286	\$ 3,220	105%
Water - Facilities	\$ 1,697	\$ 1,713	\$ 1,504	\$ 1,489	\$ 1,800	\$ 296	20%
Trash Service	\$ 44	\$ 933	\$ 600	\$ 1,209	\$ 600	\$ -	0%
Utilities	\$ 17,264	\$ 23,615	\$ 17,025	\$ 15,576	\$ 20,541	\$ 3,516	21%
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ (736)	\$ 603,865	\$ 130,580	\$ 335,910	\$ 147,144	\$ 16,564	13%



PARKS & RECREATION

GENERAL FUND – PARKS & RECREATION

Parks & Recreation is funded by property tax revenue received from the County. In accordance with BVCSD Resolution 08-1289, seven percent of the gross property tax received each year is deposited into this dedicated fund. Of the annual amount deposited into this fund, 95% is used to pay for parks and recreation facilities and services with the remaining 5% returned to the General Fund to offset administrative costs.

The District contracts with the Bear Valley Springs Association (BVSA) to provide recreation facilities and services for the public benefit. As part of the current lease agreement, the District waives the lease cost of the properties provided to the BVSA. In addition, the District provides credit toward the cost of water used to fill the two BVSA-managed lakes (Cub and Four Island). Improvements to District property require the Board of Directors approval.

PARKS RECREATION DEPARTMENT
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ 147,579	\$ 165,766	\$ 163,543	\$ 163,543	\$ 166,814	\$ 3,271	2%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income	\$ 3,230	\$ 4,581	\$ -	\$ -	\$ -	\$ -	
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
All Other Revenue	\$ 32,037	\$ 35,362	\$ 31,000	\$ 33,649	\$ 35,511	\$ 4,511	15%
Transfer (To)/From Funds	\$ (7,379)	\$ (8,288)	\$ (8,177)	\$ -	\$ -	\$ 8,177	-100%
TOTAL	\$ 175,467	\$ 197,421	\$ 186,366	\$ 197,192	\$ 202,325	\$ 15,959	9%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Medical/Dental/Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CalPERS - Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CalPERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

PARKS RECREATION DEPARTMENT
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment - Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment - Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tires & Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expendable Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Custodial Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Custodial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities & Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Training / Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

PARKS RECREATION DEPARTMENT
FISCAL YEAR 2026/27

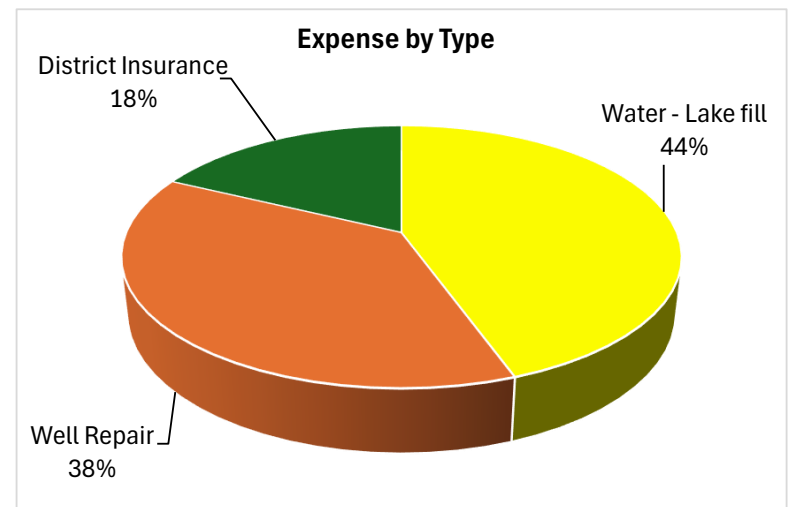
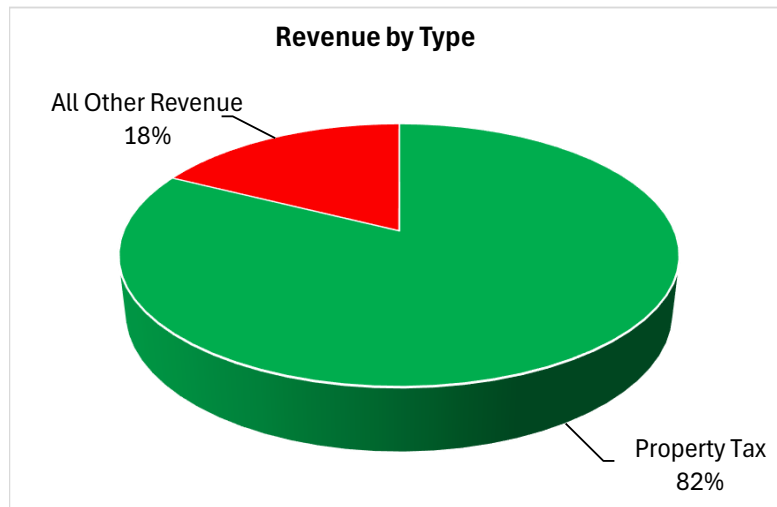
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Lake fill	\$ 171,202	\$ 31,765	\$ 80,366	\$ -	\$ 88,543	\$ 8,177	10%
Motor Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Signs, Reflectors, Markers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Shop Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Well Repair	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety and Protective	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State / County Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

PARKS RECREATION DEPARTMENT
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 171,202	\$ 31,765	\$ 155,366	\$ 75,000	\$ 163,543	\$ 8,177	5%
Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Services Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 30,227	\$ 35,362	\$ 31,000	\$ 32,283	\$ 35,511	\$ 4,511	15%
Prof & Admin Services	\$ 30,227	\$ 35,362	\$ 31,000	\$ 32,283	\$ 35,511	\$ 4,511	15%
Electric - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**PARKS RECREATION DEPARTMENT
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Cellular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 201,429	\$ 67,127	\$ 186,366	\$ 107,283	\$ 199,054	\$ 12,688	7%

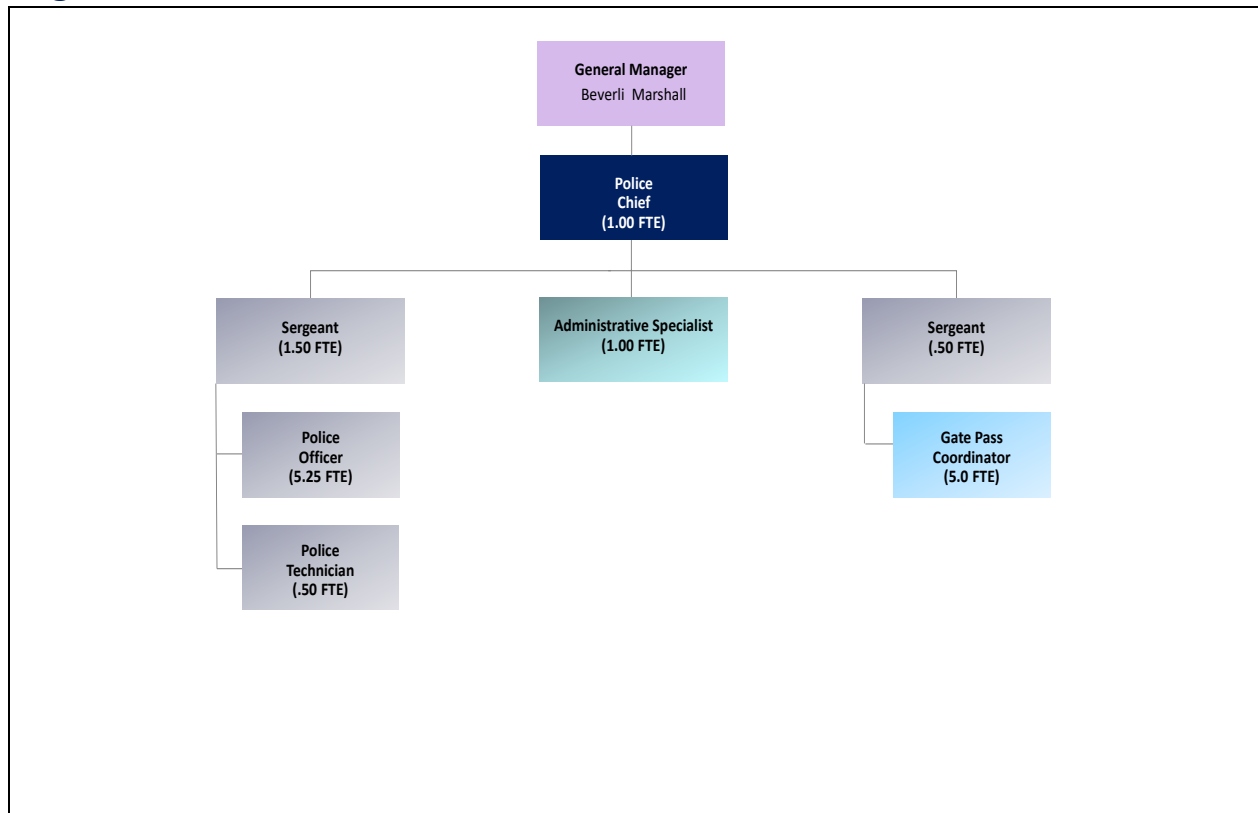


OVERVIEW

The Public Safety Department consists of Police Services and Gate Services divisions that are primarily funded through contributions from the General Fund. The Police Services division received funds through an annual special parcel tax of \$80 per parcel that generates approximately \$290,000 each year. The rate has not been adjusted since it was enacted in 1995. The Gate Services division receives funds through an annual special parcel tax of \$75 per parcel that generates approximately \$270,000 each year. The rate has not been adjusted since it was enacted in 2006.

Organizationally, both divisions are overseen by the Chief of Police. The functional areas that fall under this department are patrol, criminal investigations, emergency response, speed enforcement, disaster and emergency preparedness, and the entry gate.

Organizational Chart



PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ 284,036	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ (2,018)	-1%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ 266,245	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ (2,627)	-1%
P.O.S.T. Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 772	\$ 1,000	\$ (9,000)	-90%
Reimburse Exp - Police	\$ 14,608	\$ 728	\$ 1,500	\$ 368	\$ 500	\$ (1,000)	-67%
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ 3,475	\$ 2,266	\$ 500	\$ 685	\$ 700	\$ 200	40%
RFID Sales	\$ 88,312	\$ 79,182	\$ 85,000	\$ 36,756	\$ 37,620	\$ (47,380)	-56%
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ -	\$ 209,895	\$ 186,159	\$ 186,159	\$ 186,159	\$ -	0%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 656,676	\$ 833,692	\$ 846,269	\$ 783,205	\$ 784,444	\$ (61,825)	-7%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Wages	\$ 968,515	\$ 975,417	\$ 1,102,806	\$ 951,351	\$ 992,246	\$ (110,560)	-10%
Medical/Dental/Vision	\$ 159,026	\$ 141,676	\$ 192,639	\$ 143,680	\$ 92,279	\$ (100,360)	-52%
CalPERS - Current	\$ 105,073	\$ 117,369	\$ 143,130	\$ 104,601	\$ 125,926	\$ (17,204)	-12%
CalPERS - UAL	\$ 156,609	\$ 186,409	\$ 178,513	\$ 179,911	\$ 195,837	\$ 17,324	10%
Social Security	\$ 74,637	\$ 84,643	\$ 87,636	\$ 90,921	\$ 75,907	\$ (11,729)	-13%
Unemployment	\$ 4,123	\$ 3,597	\$ 5,709	\$ 5,563	\$ 5,300	\$ (409)	-7%

PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 39,729	\$ 45,338	\$ 68,531	\$ 60,654	\$ 60,285	\$ (8,246)	-12%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 19,713	\$ 89,692	\$ 91,610	\$ 56,931	\$ 46,815	\$ (44,795)	-49%
Standby Pay	\$ 19,951	\$ 65,633	\$ 27,284	\$ 75,191	\$ 64,000	\$ 36,716	135%
Salaries & Benefits	\$ 1,547,376	\$ 1,709,774	\$ 1,897,858	\$ 1,668,802	\$ 1,658,595	\$ (239,263)	-13%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ 8,498	\$ 7,933	\$ 12,036	\$ 8,188	\$ 9,000	\$ (3,036)	-25%
Equipment - Repairs	\$ 8,281	\$ 17,516	\$ 15,603	\$ 752	\$ 1,000	\$ (14,603)	-94%
Equipment - Lease	\$ 105	\$ 7,732	\$ 135	\$ 8,416	\$ 8,615	\$ 8,480	6281%
Tires & Batteries	\$ 5,923	\$ 4,164	\$ 6,644	\$ 1,849	\$ 2,500	\$ (4,144)	-62%
Equipment	\$ 19,331	\$ 16,161	\$ 35,800	\$ 10,753	\$ 16,500	\$ (19,300)	-54%
Expendable Tools	\$ -	\$ -	\$ 616	\$ -	\$ -	\$ (616)	-100%
Lab & Related Equipment	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ (49)	-100%
Computer Software	\$ 10,519	\$ 43,962	\$ 14,532	\$ 43,535	\$ 44,000	\$ 29,468	203%
Computer Hardware	\$ 2,022	\$ 827	\$ 3,185	\$ 145	\$ 1,000	\$ (2,185)	-69%
Armory	\$ 3,676	\$ 1,447	\$ 16,640	\$ 4,204	\$ 5,000	\$ (11,640)	-70%
Equipment	\$ 58,355	\$ 99,742	\$ 105,240	\$ 77,842	\$ 87,615	\$ (17,625)	-17%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Building Maintenance	\$ 11,357	\$ 6,279	\$ 12,662	\$ 15,973	\$ 15,000	\$ 2,338	18%
Grounds Maintenance	\$ 13,036	\$ 19,812	\$ 14,092	\$ 4,415	\$ 4,500	\$ (9,592)	-68%
Custodial Supplies	\$ 3,857	\$ 4,571	\$ 3,507	\$ 5,441	\$ 5,500	\$ 1,993	57%
Custodial Services	\$ 6,199	\$ 5,563	\$ 7,767	\$ 1,855	\$ -	\$ (7,767)	-100%
Facilities & Grounds	\$ 34,449	\$ 36,225	\$ 38,028	\$ 27,685	\$ 25,000	\$ (13,028)	-34%
Training / Travel	\$ 16,051	\$ 21,149	\$ 16,207	\$ 2,301	\$ 10,352	\$ (5,855)	-36%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Emergency Preparedness	\$ -	\$ 232	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2026/27

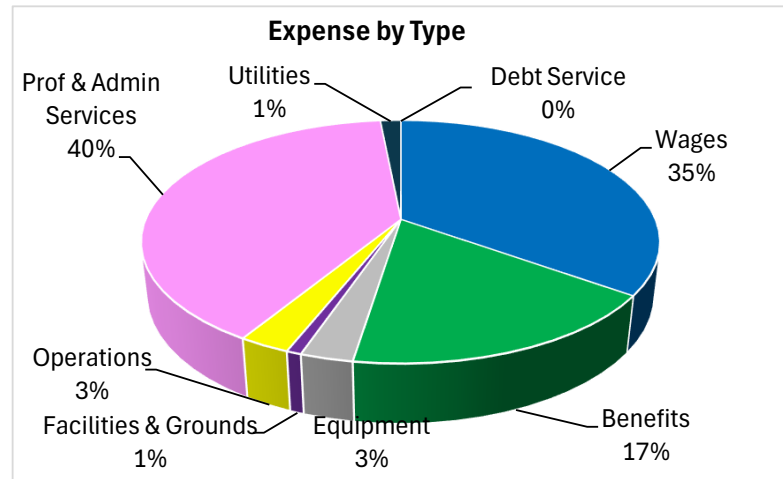
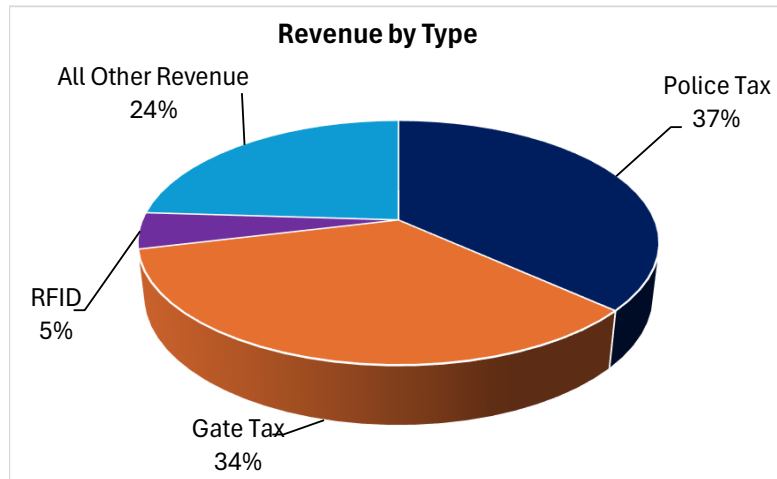
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Motor Fuel	\$ 23,223	\$ 20,245	\$ 21,606	\$ 19,011	\$ 22,000	\$ 394	2%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 4,927	\$ 20,943	\$ 5,828	\$ 27,105	\$ 24,400	\$ 18,572	319%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Drainage	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ -	0%
Systems Repair & Maint	\$ -	\$ 646	\$ -	\$ -	\$ -	\$ -	0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ -	\$ 276	\$ -	\$ -	\$ -	\$ -	0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Shop Supplies	\$ -	\$ 52	\$ 27	\$ -	\$ -	\$ (27)	-100%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 5,997	\$ 8,902	\$ 7,792	\$ 5,457	\$ 6,200	\$ (1,592)	-20%
Inspections	\$ 998	\$ 638	\$ 1,346	\$ 764	\$ 1,000	\$ (346)	-26%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniforms	\$ 7,737	\$ 9,821	\$ 14,325	\$ 158,041	\$ 17,225	\$ 2,900	20%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 2,580	\$ 3,375	\$ 3,389	\$ 3,757	\$ 4,000	\$ 611	18%

PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 61,513	\$ 86,654	\$ 70,520	\$ 216,437	\$ 85,177	\$ 14,657	21%
Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Memberships & Dues	\$ 320	\$ 1,072	\$ 725	\$ 1,601	\$ 2,200	\$ 1,475	203%
Printing	\$ 2,515	\$ 414	\$ 3,520	\$ -	\$ -	\$ (3,520)	-100%
Postage / Shipping	\$ 59	\$ 130	\$ 97	\$ 123	\$ 150	\$ 53	55%
Office Supplies	\$ 6,728	\$ 4,292	\$ 4,789	\$ 5,843	\$ 5,500	\$ 711	15%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 2,567	\$ 370	\$ 7,500	\$ 1,200	\$ 1,500	\$ (6,000)	-80%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 100,257	\$ 110,518	\$ 92,504	\$ 72,596	\$ 116,000	\$ 23,496	25%
Legal	\$ 70,885	\$ 6,573	\$ 5,000	\$ -	\$ -	\$ (5,000)	-100%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Consulting	\$ -	\$ 1,500	\$ 35,000	\$ 5,809	\$ -	\$ (35,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 5,531	\$ 21,494	\$ 18,000	\$ 22,544	\$ 17,000	\$ (1,000)	-6%
Dispatch Service	\$ 115,174	\$ 118,629	\$ 118,629	\$ 121,951	\$ 125,000	\$ 6,371	5%
Admin Services Allocation	\$ 460,075	\$ 762,471	\$ 611,195	\$ 621,161	\$ 553,184	\$ (58,011)	-9%
General Services Allocation	\$ 235,952	\$ 203,938	\$ 274,427	\$ 220,072	\$ 286,138	\$ 11,710	4%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 111,566	\$ 149,176	\$ 149,176	\$ 136,545	\$ 150,199	\$ 1,023	1%
Prof & Admin Services	\$ 1,111,629	\$ 1,380,577	\$ 1,320,562	\$ 1,209,445	\$ 1,256,870	\$ (63,692)	-5%
Electric - Facilities	\$ 17,431	\$ 23,099	\$ 20,586	\$ 17,261	\$ 19,332	\$ (1,254)	-6%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

**PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Cellular	\$ 6,443	\$ 7,139	\$ 7,564	\$ 6,633	\$ 7,100	\$ (464)	-6%
Phone - Facility	\$ 3,903	\$ 5,359	\$ 3,382	\$ 4,597	\$ 4,650	\$ 1,268	37%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 5,880	\$ 4,645	\$ 5,559	\$ 7,735	\$ 8,508	\$ 2,949	53%
Water - Facilities	\$ 3,357	\$ 3,362	\$ 3,741	\$ 2,388	\$ 2,746	\$ (995)	-27%
Trash Service	\$ 1,127	\$ 6,390	\$ 4,891	\$ 5,845	\$ 5,900	\$ 1,009	21%
Utilities	\$ 38,141	\$ 49,994	\$ 45,723	\$ 44,460	\$ 48,236	\$ 2,513	5%
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 2,851,463	\$ 3,362,966	\$ 3,477,931	\$ 3,244,671	\$ 3,161,493	\$ (316,438)	-9%



POLICE SERVICES DIVISION
FISCAL YEAR 2025/26

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ 284,036	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ (2,018)	-1%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 772	\$ 1,000	\$ (9,000)	-90%
Reimburse Exp - Police	\$ 14,608	\$ 728	\$ 1,500	\$ 368	\$ 500	\$ (1,000)	-67%
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ 3,475	\$ 2,266	\$ 500	\$ 685	\$ 700	\$ 200	40%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ -	\$ 201,956	\$ 186,159	\$ 186,159	\$ 186,159	\$ -	0%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 302,119	\$ 488,970	\$ 488,417	\$ 476,224	\$ 476,599	\$ (11,818)	-2%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Wages	\$ 637,460	\$ 618,796	\$ 796,093	\$ 617,856	\$ 688,349	\$ (107,744)	-14%
Medical/Dental/Vision	\$ 117,899	\$ 96,067	\$ 156,674	\$ 95,040	\$ 64,016	\$ (92,658)	-59%
CalPERS - Current	\$ 91,136	\$ 88,060	\$ 123,516	\$ 89,544	\$ 95,749	\$ (27,767)	-22%
CalPERS - UAL	\$ 136,532	\$ 160,096	\$ 151,542	\$ 177,914	\$ 193,605	\$ 42,063	28%
Social Security	\$ 49,598	\$ 52,985	\$ 61,499	\$ 63,493	\$ 52,659	\$ (8,840)	-14%
Unemployment	\$ 1,895	\$ 1,134	\$ 2,730	\$ 2,201	\$ 2,300	\$ (430)	-16%

**POLICE SERVICES DIVISION
FISCAL YEAR 2025/26**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 18,950	\$ 25,594	\$ 41,507	\$ 44,174	\$ 39,924	\$ (1,583)	-4%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 16,636	\$ 72,962	\$ 81,610	\$ 42,053	\$ 43,000	\$ (38,610)	-47%
Standby Pay	\$ 19,951	\$ 65,633	\$ 27,284	\$ 75,191	\$ 64,000	\$ 36,716	135%
Salaries & Benefits	\$ 1,090,057	\$ 1,181,327	\$ 1,442,455	\$ 1,207,467	\$ 1,243,603	\$ (198,852)	-14%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ 8,498	\$ 7,933	\$ 12,036	\$ 8,188	\$ 9,000	\$ (3,036)	-25%
Equipment - Repairs	\$ 4,419	\$ 342	\$ 10,454	\$ 752	\$ 1,000	\$ (9,454)	-90%
Equipment - Lease	\$ 105	\$ 6,982	\$ 105	\$ 7,301	\$ 7,500	\$ 7,395	7043%
Tires & Batteries	\$ 5,923	\$ 4,164	\$ 6,644	\$ 1,849	\$ 2,500	\$ (4,144)	-62%
Equipment	\$ 19,331	\$ 11,684	\$ 35,800	\$ 4,307	\$ 10,000	\$ (25,800)	-72%
Expendable Tools	\$ -	\$ -	\$ 616	\$ -	\$ -	\$ (616)	-100%
Lab & Related Equipment	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ (49)	-100%
Computer Software	\$ 10,519	\$ 37,768	\$ 14,532	\$ 39,921	\$ 40,000	\$ 25,468	175%
Computer Hardware	\$ 2,022	\$ 827	\$ 3,185	\$ 145	\$ 1,000	\$ (2,185)	-69%
Armory	\$ 3,676	\$ 1,447	\$ 16,640	\$ 4,204	\$ 5,000	\$ (11,640)	-70%
Equipment	\$ 54,493	\$ 71,147	\$ 100,061	\$ 66,667	\$ 76,000	\$ (24,061)	-24%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Building Maintenance	\$ 7,472	\$ 5,372	\$ 8,841	\$ 10,792	\$ 10,000	\$ 1,159	13%
Grounds Maintenance	\$ 6,500	\$ 10,598	\$ 7,425	\$ 2,417	\$ 2,500	\$ (4,925)	-66%
Custodial Supplies	\$ 1,430	\$ 1,662	\$ 1,365	\$ 2,528	\$ 2,500	\$ 1,135	83%
Custodial Services	\$ 4,649	\$ 4,172	\$ 6,001	\$ 1,391	\$ -	\$ (6,001)	-100%
Facilities & Grounds	\$ 20,051	\$ 21,804	\$ 23,632	\$ 17,128	\$ 15,000	\$ (8,632)	-37%
Training / Travel	\$ 15,440	\$ 20,471	\$ 15,352	\$ 2,301	\$ 10,352	\$ (5,000)	-33%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Emergency Preparedness	\$ -	\$ 232	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

POLICE SERVICES DIVISION
FISCAL YEAR 2025/26

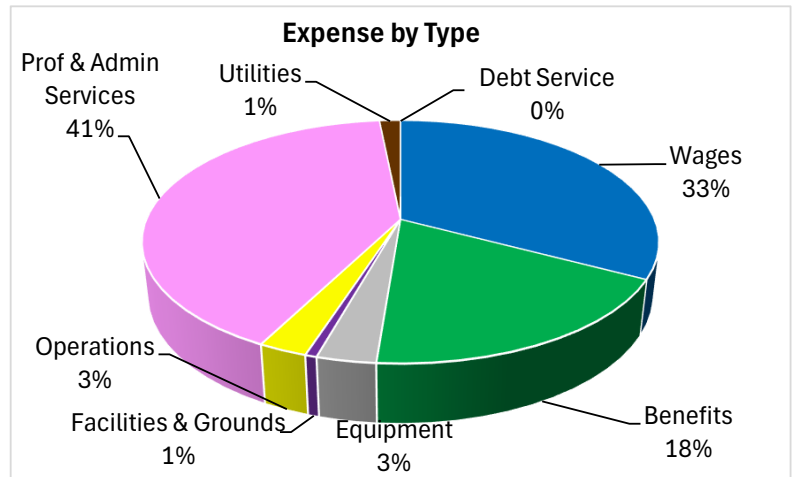
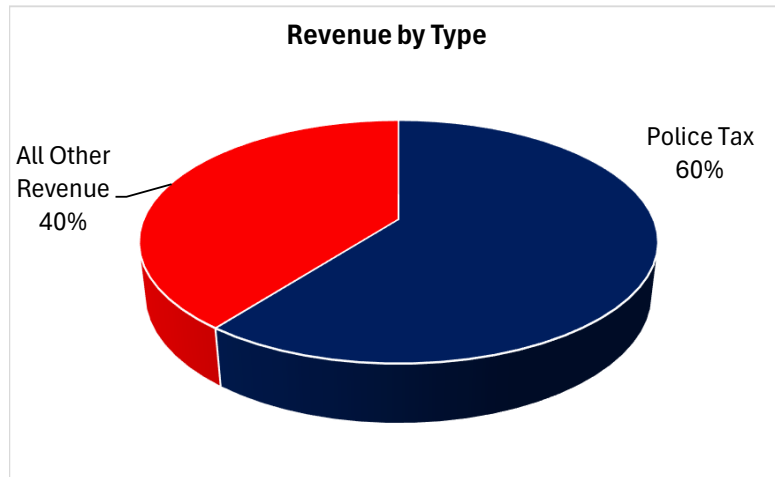
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Motor Fuel	\$ 23,223	\$ 20,245	\$ 21,606	\$ 19,011	\$ 22,000	\$ 394	2%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 2,897	\$ 6,387	\$ 3,752	\$ 4,307	\$ 4,400	\$ 648	17%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Drainage	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ -	0%
Systems Repair & Maint	\$ -	\$ 646	\$ -	\$ -	\$ -	\$ -	0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ -	\$ 236	\$ -	\$ -	\$ -	\$ -	0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Shop Supplies	\$ -	\$ 52	\$ 27	\$ -	\$ -	\$ (27)	-100%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 2,776	\$ 6,181	\$ 5,392	\$ 3,288	\$ 4,000	\$ (1,392)	-26%
Inspections	\$ 998	\$ 638	\$ 1,346	\$ 764	\$ 1,000	\$ (346)	-26%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniforms	\$ 7,737	\$ 9,259	\$ 13,926	\$ 157,879	\$ 17,000	\$ 3,074	22%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 2,572	\$ 3,252	\$ 3,389	\$ 3,757	\$ 4,000	\$ 611	18%

POLICE SERVICES DIVISION
FISCAL YEAR 2025/26

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 55,643	\$ 67,974	\$ 64,790	\$ 191,306	\$ 62,752	\$ (2,038)	-3%
Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Memberships & Dues	\$ 320	\$ 1,072	\$ 725	\$ 1,601	\$ 2,200	\$ 1,475	203%
Printing	\$ -	\$ 318	\$ -	\$ -	\$ -	\$ -	0%
Postage / Shipping	\$ 59	\$ 130	\$ 97	\$ 123	\$ 150	\$ 53	55%
Office Supplies	\$ 2,622	\$ 3,124	\$ 3,289	\$ 2,232	\$ 2,500	\$ (789)	-24%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 2,567	\$ 370	\$ 7,500	\$ 1,200	\$ 1,500	\$ (6,000)	-80%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 85,954	\$ 89,049	\$ 83,000	\$ 42,140	\$ 86,000	\$ 3,000	4%
Legal	\$ 70,885	\$ 5,875	\$ 5,000	\$ -	\$ -	\$ (5,000)	-100%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Consulting	\$ -	\$ -	\$ 25,000	\$ 500	\$ -	\$ (25,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 5,531	\$ 16,439	\$ 18,000	\$ 16,892	\$ 17,000	\$ (1,000)	-6%
Dispatch Service	\$ 115,174	\$ 118,629	\$ 118,629	\$ 121,951	\$ 125,000	\$ 6,371	5%
Admin Services Allocation	\$ 200,233	\$ 284,410	\$ 398,647	\$ 388,933	\$ 328,160	\$ (70,487)	-18%
General Services Allocation	\$ 121,335	\$ 190,684	\$ 270,108	\$ 215,191	\$ 279,269	\$ 9,161	3%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 111,269	\$ 148,866	\$ 148,866	\$ 136,263	\$ 149,889	\$ 1,023	1%
Prof & Admin Services	\$ 715,949	\$ 858,966	\$ 1,078,861	\$ 927,026	\$ 991,668	\$ (87,194)	-8%
Electric - Facilities	\$ 13,216	\$ 15,024	\$ 13,886	\$ 11,015	\$ 12,336	\$ (1,550)	-11%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

**POLICE SERVICES DIVISION
FISCAL YEAR 2025/26**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Cellular	\$ 6,443	\$ 7,113	\$ 7,013	\$ 6,633	\$ 7,100	\$ 87	1%
Phone - Facility	\$ 3,409	\$ 4,957	\$ 3,382	\$ 4,197	\$ 4,200	\$ 818	24%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 5,880	\$ 4,645	\$ 5,559	\$ 7,735	\$ 8,508	\$ 2,949	53%
Water - Facilities	\$ 1,074	\$ 1,077	\$ 1,187	\$ 1,300	\$ 1,495	\$ 308	26%
Trash Service	\$ 1,127	\$ 6,001	\$ 4,891	\$ 4,384	\$ 4,400	\$ (491)	-10%
Utilities	\$ 31,149	\$ 38,817	\$ 35,918	\$ 35,264	\$ 38,039	\$ 2,121	6%
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 1,967,342	\$ 2,240,035	\$ 2,745,717	\$ 2,444,858	\$ 2,427,062	\$ (318,655)	-12%



GATE SERVICES
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ 266,245	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ (2,627)	-1%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ 88,312	\$ 79,182	\$ 85,000	\$ 36,756	\$ 37,620	\$ (47,380)	-56%
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ -	\$ 7,939	\$ -	\$ -	\$ -	\$ -	0%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 354,557	\$ 344,722	\$ 357,852	\$ 306,981	\$ 307,845	\$ (50,007)	-14%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ -	\$ -	\$ -		\$ -	\$ -	0%
Wages	\$ 331,055	\$ 356,621	\$ 306,713	\$ 333,495	\$ 303,897	\$ (2,816)	-1%
Medical/Dental/Vision	\$ 41,127	\$ 45,609	\$ 35,965	\$ 48,640	\$ 28,262	\$ (7,703)	-21%
CalPERS - Current	\$ 13,937	\$ 29,309	\$ 19,614	\$ 15,057	\$ 30,177	\$ 10,563	54%
CalPERS - UAL	\$ 20,077	\$ 26,313	\$ 26,971	\$ 1,997	\$ 2,232	\$ (24,739)	-92%
Social Security	\$ 25,039	\$ 31,658	\$ 26,137	\$ 27,428	\$ 23,248	\$ (2,889)	-11%
Unemployment	\$ 2,228	\$ 2,463	\$ 2,979	\$ 3,361	\$ 3,000	\$ 21	1%

GATE SERVICES
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 20,779	\$ 19,744	\$ 27,024	\$ 16,480	\$ 20,361	\$ (6,663)	-25%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 3,077	\$ 16,730	\$ 10,000	\$ 14,877	\$ 3,815	\$ (6,185)	-62%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Salaries & Benefits	\$ 457,319	\$ 528,447	\$ 455,403	\$ 461,336	\$ 414,992	\$ (40,411)	-9%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment - Repairs	\$ 3,862	\$ 17,174	\$ 5,149	\$ -	\$ -	\$ (5,149)	-100%
Equipment - Lease	\$ -	\$ 750	\$ 30	\$ 1,115	\$ 1,115	\$ 1,085	3617%
Tires & Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment	\$ -	\$ 4,477	\$ -	\$ 6,446	\$ 6,500	\$ 6,500	
Expendable Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Computer Software	\$ -	\$ 6,194	\$ -	\$ 3,614	\$ 4,000	\$ 4,000	
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment	\$ 3,862	\$ 28,595	\$ 5,179	\$ 11,175	\$ 11,615	\$ 6,436	124%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Building Maintenance	\$ 3,885	\$ 907	\$ 3,821	\$ 5,181	\$ 5,000	\$ 1,179	31%
Grounds Maintenance	\$ 6,536	\$ 9,214	\$ 6,667	\$ 1,998	\$ 2,000	\$ (4,667)	-70%
Custodial Supplies	\$ 2,427	\$ 2,909	\$ 2,142	\$ 2,913	\$ 3,000	\$ 858	40%
Custodial Services	\$ 1,550	\$ 1,391	\$ 1,766	\$ 464	\$ -	\$ (1,766)	-100%
Facilities & Grounds	\$ 14,398	\$ 14,421	\$ 14,396	\$ 10,557	\$ 10,000	\$ (4,396)	-31%
Training / Travel	\$ 611	\$ 678	\$ 855	\$ -	\$ -	\$ (855)	-100%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

GATE SERVICES
FISCAL YEAR 2026/27

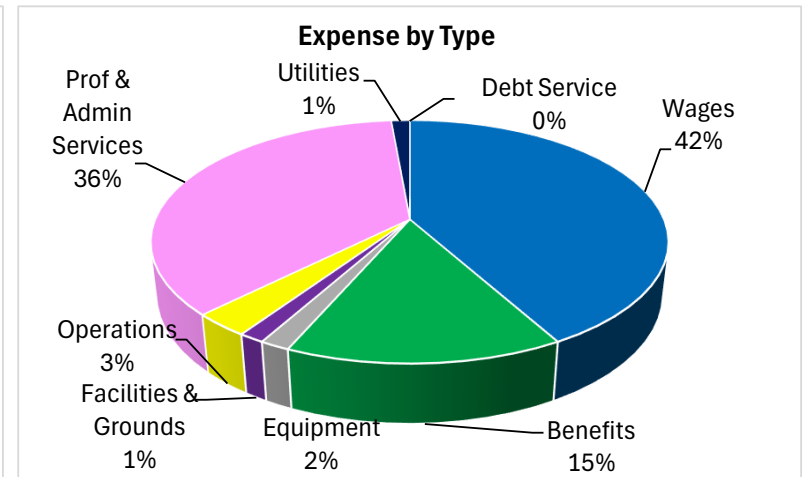
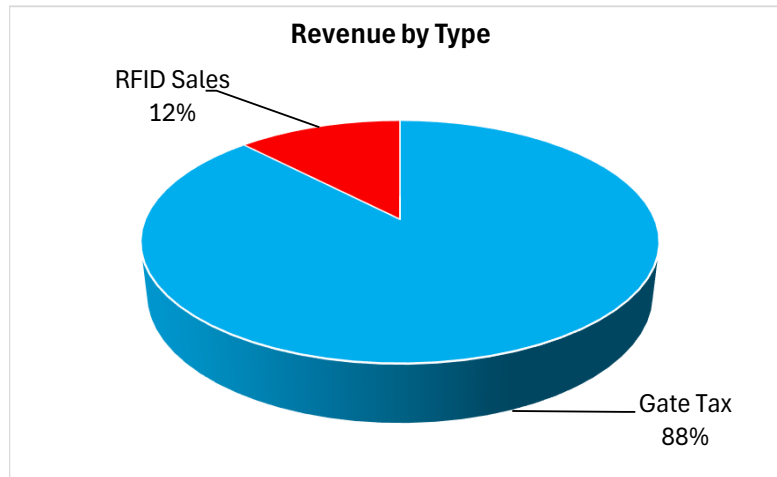
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Motor Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 2,030	\$ 14,556	\$ 2,076	\$ 22,799	\$ 20,000	\$ 17,924	863%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -	0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Shop Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 3,221	\$ 2,721	\$ 2,400	\$ 2,169	\$ 2,200	\$ (200)	-8%
Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniforms	\$ -	\$ 562	\$ 399	\$ 163	\$ 225	\$ (174)	-44%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 8	\$ 123	\$ -	\$ -	\$ -	\$ -	0%

GATE SERVICES
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 5,870	\$ 18,680	\$ 5,730	\$ 25,131	\$ 22,425	\$ 16,695	291%
Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Printing	\$ 2,515	\$ 96	\$ 3,520	\$ -	\$ -	\$ (3,520)	-100%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ 4,106	\$ 1,168	\$ 1,500	\$ 3,611	\$ 3,000	\$ 1,500	100%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ 14,303	\$ 21,469	\$ 9,504	\$ 30,456	\$ 30,000	\$ 20,496	216%
Legal	\$ -	\$ 698	\$ -	\$ -	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ -	\$ 1,500	\$ 10,000	\$ 5,309	\$ -	\$ (10,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ -	\$ 5,055	\$ -	\$ 5,652	\$ -	\$ -	
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ 259,842	\$ 478,061	\$ 212,548	\$ 232,228	\$ 225,024	\$ 12,476	6%
General Services Allocation	\$ 114,617	\$ 13,254	\$ 4,319	\$ 4,881	\$ 6,869	\$ 2,550	59%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 297	\$ 310	\$ 310	\$ 282	\$ 310	\$ -	0%
Prof & Admin Services	\$ 395,680	\$ 521,611	\$ 241,701	\$ 282,419	\$ 265,203	\$ 23,502	10%
Electric - Facilities	\$ 4,215	\$ 8,075	\$ 6,700	\$ 6,247	\$ 6,996	\$ 296	4%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

**GATE SERVICES
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Cellular	\$ -	\$ 26	\$ 551	\$ -	\$ -	\$ (551)	-100%
Phone - Facility	\$ 494	\$ 402	\$ -	\$ 400	\$ 450	\$ 450	
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Facilities	\$ 2,283	\$ 2,285	\$ 2,554	\$ 1,088	\$ 1,251	\$ (1,303)	-51%
Trash Service	\$ -	\$ 389	\$ -	\$ 1,461	\$ 1,500	\$ 1,500	0%
Utilities	\$ 6,992	\$ 11,177	\$ 9,805	\$ 9,196	\$ 10,197	\$ 392	4%
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 884,121	\$ 1,122,931	\$ 732,214	\$ 799,813	\$ 734,431	\$ 2,217	0%



PUBLIC WORKS

OVERVIEW

The Public Works Department is overseen by the Public Works Manager and Public Works Project Manager, and includes General Services, Roads, Solid Waste, Water, and Wastewater divisions. Most of the services provided by this department operate independently as utilities providing services to its rate payers. The other services are support for the various District departments and divisions.

General Services

The General Services Division is funded through multiple sources including the General Fund and by cost allocation from other funds. The Division is overseen by the General Services Supervisor and provides facilities and fleet maintenance. Facilities Maintenance is responsible for the ongoing maintenance and repair of District buildings, structures and grounds. This includes but is not limited to, the administration building, police station, public works buildings and shops, pump and well house buildings, electrical, HVAC, plumbing, irrigation, and custodial services. Fleet Maintenance is responsible for the ongoing maintenance and repair of District vehicles and equipment.

Roads

The Roads Division is funded by a separate enterprise fund that receives revenue from a special parcel assessment. The current amount of this assessment is \$340 per parcel and has not changed since it was enacted in 1996. The Division is overseen by the Roads Supervisor and is responsible for maintaining the integrity of 110 miles of road infrastructure, snow plowing and removal, and maintenance and repair of rights of way, shoulders, signage and various appurtenances, storm drainage and culverts. Related services include weed and litter abatement, tree trimming, and animal removal within the right of way.

Solid Waste

The Solid Waste Division is funded by a separate enterprise fund and receives revenue primarily from rate payers per the adopted solid waste rates. The Division is overseen by the General Services Supervisor and is responsible for maintaining and operating the transfer station and coordinating refuse hauling.

Water

The Water Division is funded by a separate enterprise fund that receives revenue primarily from rate payers per the adopted water rates. The services provided by this division are augmented by the Bond Redemption Fund (1995 water bonds), the Water Development Fund, and a separate Reserve Fund. The Division is overseen by the Water Supervisor is responsible for maintaining the integrity of the water production and delivery infrastructure, both potable and non-potable. This includes major capital infrastructure components: 26 wells, 43 storage tanks, 7 pneumatic tanks, 36 booster stations, 17 pressure reducing stations, pump houses, 653 fire hydrants, in addition to 19 pressure zones, approximately 120 miles of mainline pipe, most of which is under centerline of the roads, and 148,000 feet of laterals, valves and connections,

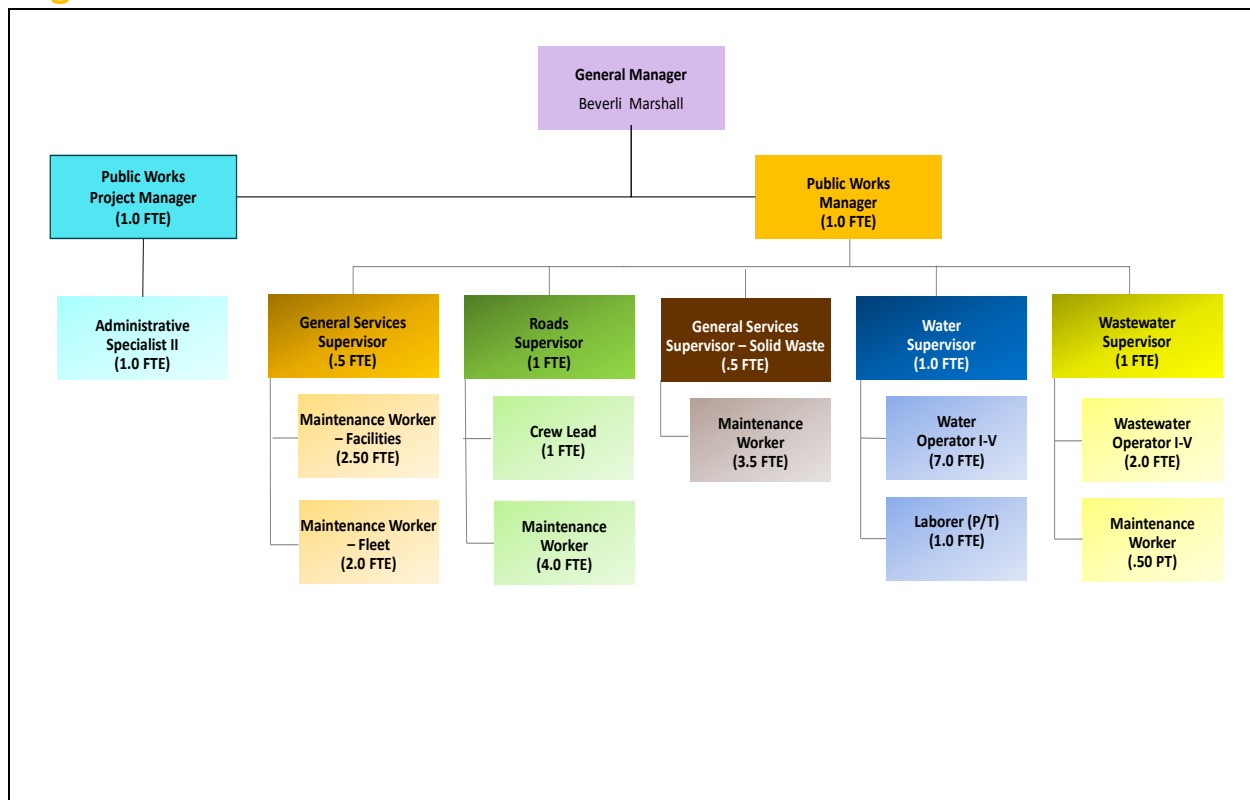
PUBLIC WORKS

and service lines. The Water Fund reimburses the Roads Fund for water infrastructure and leaks repaired by the Roads Division.

Wastewater

The Wastewater Division is funded by a separate enterprise fund that receives revenue primarily from rate payers per the adopted sewer rates. Additionally, services are augmented by the Wastewater Bond Redemption Fund, the Wastewater Development Fund, and a separate Reserve Fund. The Wastewater Supervisor is responsible for maintaining the integrity of the wastewater treatment and collection system services and infrastructure.

Organizational Chart



Goals

- Complete Implementation of OpenGov
- Complete Water Master Plan
- Complete Title 22 permit requirements for recycled effluent
- Complete Bear Valley Road Replacement Project
- Complete upgrades to Transfer Station to meet SWPPP regulatory requirements

Highlights

PUBLIC WORKS

- Completed Oak Flat Booster Station
- Completed Pavement Condition Assessment and Pavement Management Plan
- Successfully completed Prop 218 rate changes for water, solid waste, and wastewater
- Initiated Water Master Plan
- Initiated implementation of OpenGov work order and asset management software

Key Performance Indicators

- Water – respond to emergencies within four hours
 - Water – achieve systemwide water loss of less than 15%
 - Wastewater – respond to emergencies within four hours
 - Wastewater – achieve treatment plant efficiency of 95%
 - Roads – repair potholes within 48 hours of receiving notification
 - Roads – apply roadway crack seal to 10% of roads annually
 - Solid Waste – reduce organic waste disposal to landfill by 75% of 2014 levels
 - Solid Waste – 90% of household waste disposed in proper containers (organic, recycling, trash)
-

PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ 1,228,420	\$ 1,173,673	\$ 1,236,880	\$ 1,225,020	\$ 1,225,020	\$ (11,860)	-1%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ 300,125	\$ 232,694	\$ 297,193	\$ 142,472	\$ 142,921	\$ (154,272)	-52%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ -	\$ -	\$ -	\$ 18,230	\$ 72,000	\$ 72,000	0%
Res / Com Rates	\$ 4,966,535	\$ 5,357,207	\$ 5,500,307	\$ 5,799,789	\$ 6,277,542	\$ 777,235	14%
Lakefill Sales	\$ 236,687	\$ 227,066	\$ 301,000	\$ 267,080	\$ 275,847	\$ (25,153)	-8%
Effluent Sales	\$ 45,000	\$ (1,332)	\$ 45,000	\$ -	\$ 45,000	\$ -	0%
Other Water Revenue	\$ 143,685	\$ 52,705	\$ 44,000	\$ 106,509	\$ 45,000	\$ 1,000	2%
Water Standby Charges	\$ 30,994	\$ 22,054	\$ 21,828	\$ 22,103	\$ 22,054	\$ 226	1%
Solid Waste Fee	\$ 939,792	\$ 992,267	\$ 974,749	\$ 1,049,217	\$ 1,158,000	\$ 183,251	19%
All Other Revenue	\$ 17,000	\$ 199,302	\$ 21,000	\$ 61,954	\$ 45,850	\$ 24,850	118%
Transfer (To)/From Funds	\$ -	\$ -	\$ 41,261	\$ -	\$ 7,436,503	\$ 7,395,242	17923%
TOTAL	\$ 7,908,238	\$ 8,255,636	\$ 8,483,218	\$ 8,692,374	\$ 16,745,737	\$ 8,262,519	97%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Wages	\$ 1,785,517	\$ 2,362,511	\$ 2,334,653	\$ 2,418,907	\$ 2,357,977	\$ 23,324	1%
Medical/Dental/Vision	\$ 243,076	\$ 325,657	\$ 317,546	\$ 363,568	\$ 359,968	\$ 42,422	13%
CalPERS - Current	\$ 162,295	\$ 219,034	\$ 210,307	\$ 229,665	\$ 221,969	\$ 11,662	6%
CalPERS - UAL	\$ 163,065	\$ 198,261	\$ 203,202	\$ 312,158	\$ 348,837	\$ 145,635	72%
Social Security	\$ 145,699	\$ 191,112	\$ 190,732	\$ 196,184	\$ 180,385	\$ (10,347)	-5%
Unemployment	\$ 6,763	\$ 6,750	\$ 10,987	\$ 8,663	\$ 10,200	\$ (787)	-7%

PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 84,936	\$ 113,687	\$ 124,586	\$ 164,415	\$ 118,135	\$ (6,451)	-5%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 103,340	\$ 151,940	\$ 109,500	\$ 129,460	\$ 118,923	\$ 9,423	9%
Standby Pay	\$ 275,103	\$ 35,685	\$ 24,410	\$ 30,197	\$ 34,658	\$ 10,248	42%
Salaries & Benefits	\$ 2,969,794	\$ 3,604,637	\$ 3,525,923	\$ 3,853,217	\$ 3,751,050	\$ 225,127	6%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ 40,724	\$ 55,828	\$ 46,028	\$ 47,172	\$ 45,400	\$ (628)	-1%
Equipment - Repairs	\$ 67,655	\$ 81,688	\$ 59,094	\$ 71,224	\$ 37,700	\$ (21,394)	-36%
Equipment - Lease	\$ 106,775	\$ 72,416	\$ 111,113	\$ 91,354	\$ 92,550	\$ (18,563)	-17%
Tires & Batteries	\$ 20,082	\$ 28,541	\$ 34,335	\$ 36,879	\$ 39,400	\$ 5,065	15%
Equipment	\$ 14,654	\$ 10,190	\$ 13,816	\$ 12,400	\$ 13,350	\$ (466)	-3%
Expendable Tools	\$ 17,729	\$ 24,079	\$ 59,263	\$ 17,850	\$ 16,650	\$ (42,613)	-72%
Lab & Related Equipment	\$ 2,000	\$ 2,400	\$ 2,000	\$ 5,295	\$ 2,000	\$ -	0%
Computer Software	\$ 2,332	\$ 24,829	\$ 13,200	\$ 10,511	\$ 10,000	\$ (3,200)	-24%
Computer Hardware	\$ 2,271	\$ 412	\$ 2,600	\$ 1,570	\$ 2,000	\$ (600)	-23%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment	\$ 274,222	\$ 300,383	\$ 341,449	\$ 294,255	\$ 259,050	\$ (82,399)	-24%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Building Maintenance	\$ 22,707	\$ 17,773	\$ 23,161	\$ 28,345	\$ 23,500	\$ 339	1%
Grounds Maintenance	\$ 23,621	\$ 35,486	\$ 49,237	\$ 18,071	\$ 20,004	\$ (29,233)	-59%
Custodial Supplies	\$ 2,649	\$ 5,253	\$ 3,340	\$ 6,584	\$ 7,000	\$ 3,660	110%
Custodial Services	\$ 13,840	\$ 12,814	\$ 10,700	\$ 4,024	\$ -	\$ (10,700)	-100%
Facilities & Grounds	\$ 62,817	\$ 71,326	\$ 86,438	\$ 57,024	\$ 50,504	\$ (35,934)	-42%
Training / Travel	\$ 14,201	\$ 12,854	\$ 20,340	\$ 8,262	\$ 9,150	\$ (11,190)	-55%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ 2,266	\$ 1,089	\$ 6,000	\$ -	\$ 1,000	\$ (5,000)	-83%
Emergency Preparedness	\$ -	\$ 232	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ 250	\$ -	\$ 275	\$ -	\$ -	\$ (275)	-100%

PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2026/27

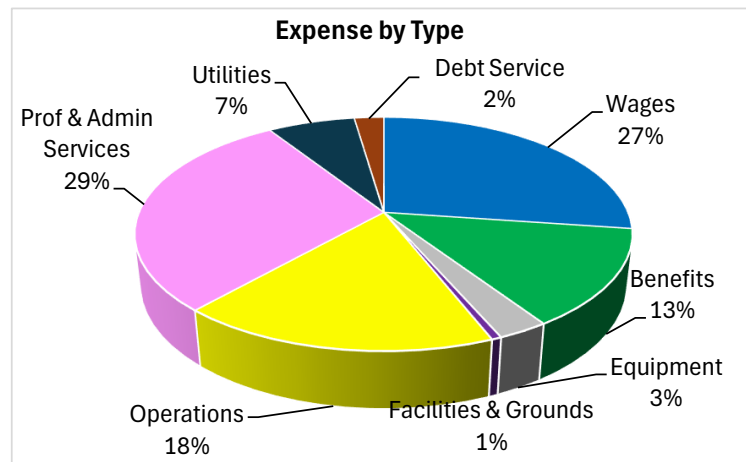
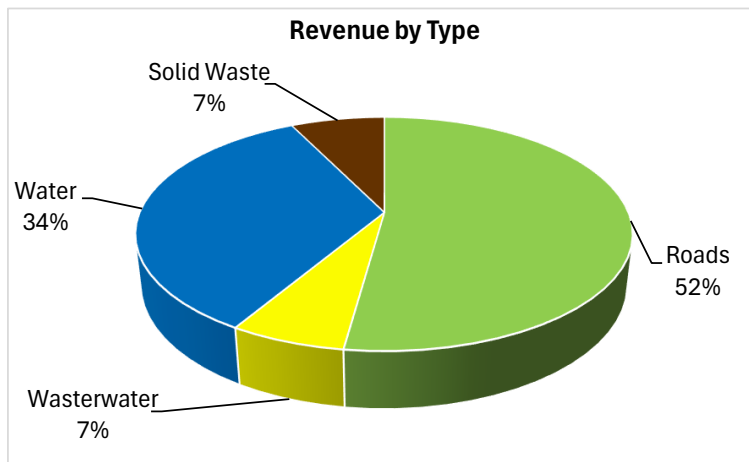
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Motor Fuel	\$ 135,162	\$ 136,706	\$ 143,731	\$ 118,452	\$ 125,000	\$ (18,731)	-13%
Striping & Stenciling	\$ -	\$ 1,559	\$ 2,500	\$ 7,481	\$ 2,500	\$ -	0%
Operations	\$ 8,045	\$ 13,599	\$ 19,520	\$ 11,799	\$ 13,400	\$ (6,120)	-31%
Road Materials	\$ 79,377	\$ 95,429	\$ 104,050	\$ 81,146	\$ 43,000	\$ (61,050)	-59%
Drainage	\$ 215	\$ 507	\$ 1,000	\$ 685	\$ 700	\$ (300)	-30%
Systems Repair & Maint	\$ 93,995	\$ 97,850	\$ 112,500	\$ 117,049	\$ 105,000	\$ (7,500)	-7%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ 7,000	\$ 8,965	\$ 6,500	\$ 12,156	\$ 825	\$ (5,675)	-87%
Bus Shelters	\$ -	\$ 4,043	\$ 5,000	\$ 1,784	\$ 2,000	\$ (3,000)	-60%
Snow Removal	\$ 17,000	\$ 15,399	\$ 19,000	\$ 7,989	\$ 20,300	\$ 1,300	7%
Shop Supplies	\$ 6,804	\$ 6,655	\$ 19,300	\$ 4,807	\$ 4,200	\$ (15,100)	-78%
Well Repair	\$ -	\$ -	\$ -	\$ 4,484	\$ 5,000	\$ 5,000	
Booster Repair	\$ -	\$ -	\$ -	\$ 15,900	\$ 8,500	\$ 8,500	
Water Tank Maintenance	\$ 278,676	\$ 290,406	\$ 341,689	\$ 301,099	\$ 310,000	\$ (31,689)	-9%
Water Meters	\$ -	\$ 16,570	\$ 31,500	\$ 6,168	\$ 10,000	\$ (21,500)	-68%
Telemetry / SCADA	\$ 21,756	\$ 13,967	\$ 34,726	\$ 11,449	\$ 15,100	\$ (19,626)	-57%
Chemical	\$ 30,244	\$ 46,860	\$ 46,000	\$ 55,220	\$ 60,000	\$ 14,000	30%
Fire Hydrant	\$ -	\$ 4,160	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ 7,099	\$ 24,200	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100%
Weed Abatement	\$ 3,700	\$ 843	\$ 3,700	\$ 225	\$ 500	\$ (3,200)	-86%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 17,633	\$ 28,192	\$ 17,104	\$ 17,719	\$ 17,800	\$ 696	4%
Inspections	\$ 3,270	\$ 3,741	\$ 4,740	\$ 4,329	\$ 4,650	\$ (90)	-2%
Lab Analysis	\$ 40,847	\$ 37,578	\$ 38,000	\$ 40,310	\$ 42,145	\$ 4,145	11%
Uniforms	\$ 17,801	\$ 21,884	\$ 22,600	\$ 14,247	\$ 14,700	\$ (7,900)	-35%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 72,306	\$ 88,176	\$ 88,758	\$ 89,600	\$ 100,900	\$ 12,142	14%

PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ 291,056	\$ 392,613	\$ 309,109	\$ 259,988	\$ 275,000	\$ (34,109)	-11%
Biosolids Disposal	\$ 1,500	\$ -	\$ 1,980	\$ 3,403	\$ 3,500	\$ 1,520	77%
Purchased Water & Banking	\$ 294,688	\$ 525,198	\$ 570,000	\$ 259,656	\$ 400,000	\$ (170,000)	-30%
Operations	\$ 1,444,924	\$ 1,889,275	\$ 2,019,622	\$ 1,475,407	\$ 1,614,870	\$ (404,752)	-20%
Public Notices	\$ -	\$ 4,986	\$ -	\$ -	\$ -	\$ -	0%
Memberships & Dues	\$ 3,666	\$ 4,300	\$ 8,648	\$ 4,370	\$ 4,820	\$ (3,828)	-44%
Printing	\$ 37,452	\$ 32,403	\$ 31,747	\$ 23,692	\$ 26,915	\$ (4,832)	-15%
Postage / Shipping	\$ 36	\$ 171	\$ -	\$ 29	\$ 35	\$ 35	
Office Supplies	\$ 3,064	\$ 4,811	\$ 3,788	\$ 1,505	\$ 1,850	\$ (1,938)	-51%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 1,532	\$ -	\$ 750	\$ -	\$ -	\$ (750)	-100%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 56,210	\$ 35,101	\$ 136,095	\$ 226,063	\$ 233,000	\$ 96,905	71%
Legal	\$ 30,975	\$ 835	\$ -	\$ 19,166	\$ -	\$ -	0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Consulting	\$ 25,000	\$ 16,881	\$ 150,000	\$ 78,363	\$ 5,000	\$ (145,000)	-97%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 15,469	\$ 38,938	\$ 63,400	\$ 59,730	\$ 25,800	\$ (37,600)	-59%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Admin Services Allocation	\$ 1,148,481	\$ 1,791,753	\$ 1,389,569	\$ 1,167,797	\$ 1,068,863	\$ (320,706)	-23%
General Services Allocation	\$ 4,552	\$ (203,938)	\$ (344,197)	\$ (69,453)	\$ (358,273)	\$ (14,077)	4%
Insurance Deductibles	\$ 13,180	\$ -	\$ 22,396	\$ -	\$ -	\$ (22,396)	-100%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 203,489	\$ 263,789	\$ 264,465	\$ 233,542	\$ 256,897	\$ (7,568)	-3%
Prof & Admin Services	\$ 1,543,106	\$ 1,990,030	\$ 1,726,661	\$ 1,744,805	\$ 1,264,907	\$ (461,755)	-27%
Electric - Facilities	\$ 52,377	\$ 56,675	\$ 55,799	\$ 40,208	\$ 45,324	\$ (10,475)	-19%
Electric - Wells	\$ 214,954	\$ 255,417	\$ 239,000	\$ 227,216	\$ 247,812	\$ 8,812	4%

**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ 354,572	\$ 360,694	\$ 375,598	\$ 255,599	\$ 289,775	\$ (85,823)	-23%
Phone - Cellular	\$ 4,931	\$ 11,233	\$ 8,399	\$ 10,729	\$ 11,350	\$ 2,951	35%
Phone - Facility	\$ 278	\$ 140	\$ 50	\$ 299	\$ 300	\$ 250	500%
Phone - Telemetry	\$ 597	\$ 393	\$ 345	\$ 311	\$ 400	\$ 55	16%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 23,087	\$ 16,822	\$ 20,400	\$ 9,411	\$ 10,261	\$ (10,139)	-50%
Water - Facilities	\$ 3,366	\$ 7,854	\$ 4,200	\$ 7,548	\$ 8,906	\$ 4,706	112%
Trash Service	\$ 4,784	\$ 4,948	\$ 6,045	\$ 8,706	\$ 9,011	\$ 2,966	49%
Utilities	\$ 658,946	\$ 714,176	\$ 709,836	\$ 560,026	\$ 623,138	\$ (86,698)	-12%
Principal	\$ 47,429	\$ 41,702	\$ 81,196	\$ 91,310	\$ 91,310	\$ 10,114	12%
Interst	\$ 14,659	\$ 5,727	\$ 26,748	\$ 4,628	\$ 4,628	\$ (22,120)	-83%
Fees	\$ -	\$ 1,432	\$ 1,570	\$ 1,937	\$ 1,937	\$ 367	23%
Principal - Generator Loan	\$ -	\$ 97,172	\$ 87,381	\$ 99,306	\$ 99,306	\$ 11,925	14%
Interst - Generator Loan	\$ -	\$ 13,356	\$ 15,153	\$ 14,297	\$ 14,297	\$ (856)	-6%
Debt Service	\$ 62,088	\$ 159,389	\$ 212,048	\$ 211,477	\$ 211,478	\$ (570)	0%
TOTAL	\$ 7,015,897	\$ 8,729,216	\$ 8,621,978	\$ 8,196,211	\$ 7,774,997	\$ (846,980)	-10%



GENERAL SERVICES DIVISION
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ -	\$ -	\$ -	\$ 18,230	\$ 72,000	\$ 72,000	0%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ (72,000)	\$ (72,000)	0%
TOTAL	\$ -	\$ -	\$ -	\$ 18,230	\$ -	\$ -	0%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ -	\$ -	\$ -	\$ -		\$ -	
Wages	\$ 456,520	\$ 729,915	\$ 718,150	\$ 715,141	\$ 718,150	\$ -	0%
Medical/Dental/Vision	\$ 71,426	\$ 111,484	\$ 118,000	\$ 113,475	\$ 129,800	\$ 11,800	10%
CalPERS - Current	\$ 41,996	\$ 68,648	\$ 63,000	\$ 72,160	\$ 71,312	\$ 8,312	13%
CalPERS - UAL	\$ 51,141	\$ 46,667	\$ 47,834	\$ 103,387	\$ 115,535	\$ 67,701	142%
Social Security	\$ 36,313	\$ 57,621	\$ 57,000	\$ 50,544	\$ 54,938	\$ (2,062)	-4%
Unemployment	\$ 1,152	\$ 1,629	\$ 2,927	\$ 2,067	\$ 3,000	\$ 73	2%

**GENERAL SERVICES DIVISION
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 13,853	\$ 14,826	\$ 16,000	\$ 38,080	\$ 35,979	\$ 19,979	125%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 15,425	\$ 12,204	\$ 14,000	\$ 3,195	\$ -	\$ (14,000)	-100%
Standby Pay	\$ -	\$ 584	\$ -	\$ -	\$ -	\$ -	0%
Salaries & Benefits	\$ 687,826	\$ 1,043,578	\$ 1,036,911	\$ 1,098,048	\$ 1,128,715	\$ 91,804	9%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ 1,460	\$ 893	\$ 1,000	\$ 1,376	\$ 1,000	\$ -	0%
Equipment - Repairs	\$ 4,824	\$ 3,564	\$ 8,610	\$ 3,388	\$ 3,700	\$ (4,910)	-57%
Equipment - Lease	\$ 12	\$ 1,142	\$ 1,000	\$ 2,844	\$ 3,038	\$ 2,038	204%
Tires & Batteries	\$ 582	\$ 746	\$ 2,100	\$ 1,264	\$ 1,500	\$ (600)	-29%
Equipment	\$ 360	\$ 1,336	\$ 2,100	\$ 4,808	\$ 5,500	\$ 3,400	162%
Expendable Tools	\$ 4,653	\$ 5,134	\$ 3,000	\$ 6,440	\$ 5,000	\$ 2,000	67%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	
Computer Software	\$ 1,166	\$ 5,354	\$ 4,500	\$ 2,587	\$ 1,500	\$ (3,000)	-67%
Computer Hardware	\$ 271	\$ 354	\$ 500	\$ -	\$ 500	\$ -	0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 13,328	\$ 18,523	\$ 22,810	\$ 22,707	\$ 21,738	\$ (1,072)	-5%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Maintenance	\$ 7,391	\$ 7,813	\$ 5,000	\$ 10,569	\$ 5,000	\$ -	0%
Grounds Maintenance	\$ 18,646	\$ 15,254	\$ 25,000	\$ 7,327	\$ 8,000	\$ (17,000)	-68%
Custodial Supplies	\$ 915	\$ 1,200	\$ 1,100	\$ 2,729	\$ 3,000	\$ 1,900	173%
Custodial Services	\$ 3,100	\$ 2,681	\$ 3,500	\$ 1,178	\$ -	\$ (3,500)	-100%
Facilities & Grounds	\$ 30,052	\$ 26,948	\$ 34,600	\$ 21,803	\$ 16,000	\$ (18,600)	-54%
Training / Travel	\$ 2,218	\$ 3,359	\$ 3,000	\$ 1,246	\$ -	\$ (3,000)	-100%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Conservation	\$ 2,266	\$ 1,089	\$ 6,000	\$ -	\$ 1,000	\$ (5,000)	-83%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

GENERAL SERVICES DIVISION
FISCAL YEAR 2026/27

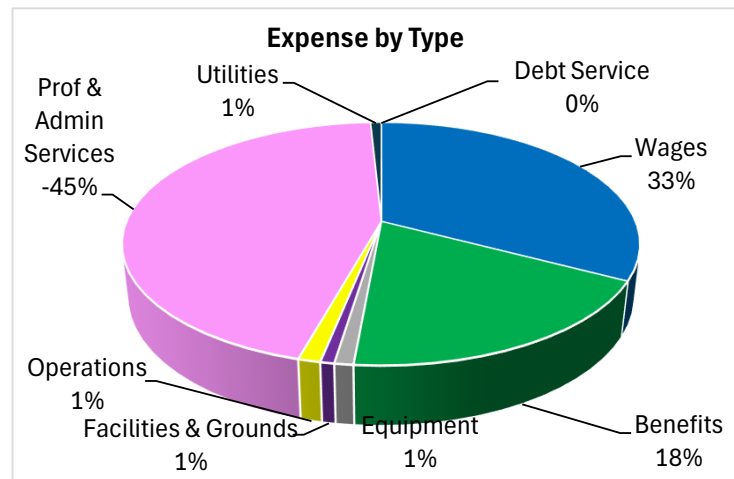
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Motor Fuel	\$ 3,579	\$ 4,282	\$ 8,300	\$ 8,195	\$ 8,000	\$ (300)	-4%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 1,278	\$ 1,869	\$ 1,575	\$ 2,135	\$ 2,400	\$ 825	52%
Road Materials	\$ -	\$ -	\$ 1,050	\$ 274	\$ -	\$ (1,050)	-100%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Signs, Reflectors, Markers	\$ -	\$ -	\$ -	\$ 303	\$ 325	\$ 325	325%
Bus Shelters	\$ -	\$ 4,043	\$ 5,000	\$ 1,784	\$ 2,000	\$ (3,000)	-60%
Snow Removal	\$ -	\$ -		\$ 1,291	\$ 1,300	\$ 1,300	
Shop Supplies	\$ 1,365	\$ 2,160	\$ 1,200	\$ 1,731	\$ 1,200	\$ -	0%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mailboxes	\$ 7,099	\$ 24,200	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety and Protective	\$ 3,097	\$ 8,744	\$ 2,500	\$ 2,729	\$ 2,800	\$ 300	12%
Inspections	\$ 49	\$ 209	\$ 315	\$ 191	\$ 250	\$ (65)	-21%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ 145	\$ 145	
Uniforms	\$ 5,266	\$ 4,778	\$ 5,000	\$ 4,039	\$ 4,100	\$ (900)	-18%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State / County Fees	\$ 2	\$ 488	\$ 650	\$ 1,901	\$ 2,200	\$ 1,550	238%

GENERAL SERVICES DIVISION
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 26,219	\$ 55,221	\$ 64,590	\$ 25,818	\$ 25,720	\$ (38,870)	-60%
Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ -	\$ 170	\$ 170	\$ 561	\$ 220	\$ 50	29%
Printing	\$ -	\$ 96	\$ 100	\$ 7	\$ 15	\$ (85)	-85%
Postage / Shipping	\$ -	\$ -	\$ -	\$ 29	\$ 35	\$ 35	
Office Supplies	\$ 2,864	\$ 2,939	\$ 1,578	\$ 571	\$ 600	\$ (978)	-62%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ 32	\$ -	\$ 500	\$ -	\$ -	\$ (500)	-100%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ 379	\$ 8,996	\$ 1,050	\$ 14,436	\$ 1,200	\$ 150	14%
Legal	\$ -	\$ 190	\$ -	\$ 9,363	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ -	\$ 2,550	\$ -	\$ 9,025	\$ -	\$ -	
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ 453	\$ 4,356	\$ 3,300	\$ 11,709	\$ 3,300	\$ -	0%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ -	\$ -	\$ 364,477	\$ 258,147	\$ 225,024	\$ (139,453)	-38%
General Services Allocation	\$ (768,801)	\$ (1,157,122)	\$ (1,178,705)	\$ (850,902)	\$ (1,221,083)	\$ (42,378)	4%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 5,206	\$ 5,736	\$ 5,736	\$ 5,234	\$ 5,757	\$ 21	0%
Prof & Admin Services	\$ (759,867)	\$ (1,132,089)	\$ (801,793)	\$ (541,820)	\$ (984,932)	\$ (183,139)	23%
Electric - Facilities	\$ 3,056	\$ 4,061	\$ 3,385	\$ 3,875	\$ 4,300	\$ 915	27%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**GENERAL SERVICES DIVISION
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Cellular	\$ 1,293	\$ 4,042	\$ 3,699	\$ 3,897	\$ 4,100	\$ 401	11%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ 1,360	\$ 2,930	\$ 2,000	\$ 2,531	\$ 2,500	\$ 500	25%
Water - Facilities	\$ -	\$ 3,833	\$ -	\$ 3,647	\$ 4,419	\$ 4,419	45000%
Trash Service	\$ -	\$ 932	\$ 600	\$ 2,392	\$ 2,464	\$ 1,864	311%
Utilities	\$ 5,709	\$ 15,798	\$ 9,684	\$ 16,341	\$ 17,783	\$ 8,099	84%
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 3,267	\$ 27,979	\$ 366,802	\$ 642,897	\$ 225,024	\$ (141,778)	-39%



ROADS DIVISION
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roads Assessment	\$ 1,228,420	\$ 1,173,673	\$ 1,236,880	\$ 1,225,020	\$ 1,225,020	\$ (11,860)	-1%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income	\$ 83,786	\$ 69,761	\$ 143,991	\$ 16,921	\$ 16,921	\$ (127,070)	-88%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
All Other Revenue	\$ 16,000	\$ 142,966	\$ 16,000	\$ 61,091	\$ 45,000	\$ 29,000	181%
Transfer (To)/From Funds	\$ -	\$ -	\$ 41,261	\$ -	\$ 7,451,087	\$ 7,409,826	17958%
TOTAL	\$ 1,328,206	\$ 1,386,400	\$ 1,438,132	\$ 1,303,032	\$ 8,738,028	\$ 7,299,896	508%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages	\$ 236,156	\$ 442,017	\$ 427,019	\$ 452,339	\$ 377,713	\$ (49,307)	-12%
Medical/Dental/Vision	\$ 28,960	\$ 44,174	\$ 38,478	\$ 53,657	\$ 35,127	\$ (3,351)	-9%
CalPERS - Current	\$ 19,397	\$ 40,520	\$ 39,124	\$ 41,036	\$ 29,953	\$ (9,171)	-23%
CalPERS - UAL	\$ 16,661	\$ 24,446	\$ 25,057	\$ 52,293	\$ 58,437	\$ 33,380	133%
Social Security	\$ 19,978	\$ 36,773	\$ 36,921	\$ 38,305	\$ 28,895	\$ (8,026)	-22%
Unemployment	\$ 1,280	\$ 1,925	\$ 2,583	\$ 2,005	\$ 2,000	\$ (583)	-23%

ROADS DIVISION
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Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 29,262	\$ 34,600	\$ 29,721	\$ 42,068	\$ 18,923	\$ (10,798)	-36%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 25,000	\$ 45,505	\$ 25,000	\$ 27,937	\$ 25,000	\$ -	0%
Standby Pay	\$ 6,330	\$ 10,790	\$ 12,000	\$ 7,107	\$ 12,000	\$ -	0%
Salaries & Benefits	\$ 383,024	\$ 680,750	\$ 635,903	\$ 716,748	\$ 588,048	\$ (47,855)	-8%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ 16,619	\$ 27,718	\$ 26,000	\$ 17,025	\$ 13,000	\$ (13,000)	-50%
Equipment - Repairs	\$ 30,837	\$ 38,883	\$ 22,000	\$ 44,647	\$ 10,000	\$ (12,000)	-55%
Equipment - Lease	\$ 87,223	\$ 53,758	\$ 93,870	\$ 65,012	\$ 65,012	\$ (28,858)	-31%
Tires & Batteries	\$ 11,995	\$ 17,144	\$ 23,000	\$ 18,392	\$ 19,000	\$ (4,000)	-17%
Equipment	\$ 10,000	\$ 6,594	\$ 9,000	\$ 5,852	\$ 6,000	\$ (3,000)	-33%
Expendable Tools	\$ 4,000	\$ 4,221	\$ -	\$ 1,869	\$ 1,900	\$ 1,900	15000%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Software	\$ -	\$ 6,346	\$ 3,100	\$ 2,403	\$ 3,000	\$ (100)	-3%
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 160,674	\$ 154,664	\$ 176,970	\$ 155,200	\$ 117,912	\$ (59,058)	-33%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Maintenance	\$ 2,500	\$ 2,313	\$ 2,000	\$ -	\$ -	\$ (2,000)	-100%
Grounds Maintenance	\$ 35	\$ 2,934	\$ 4,000	\$ 519	\$ 500	\$ (3,500)	-88%
Custodial Supplies	\$ 185	\$ 1,455	\$ -	\$ 1,371	\$ 1,400	\$ 1,400	14000%
Custodial Services	\$ 4,500	\$ 4,570	\$ -	\$ 991	\$ -	\$ -	0%
Facilities & Grounds	\$ 7,220	\$ 11,272	\$ 6,000	\$ 2,881	\$ 1,900	\$ (4,100)	-68%
Training / Travel	\$ 3,200	\$ 2,552	\$ 5,250	\$ 1,892	\$ 2,500	\$ (2,750)	-52%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Emergency Preparedness	\$ -	\$ 232	\$ -	\$ -	\$ -	\$ -	
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

ROADS DIVISION
FISCAL YEAR 2026/27

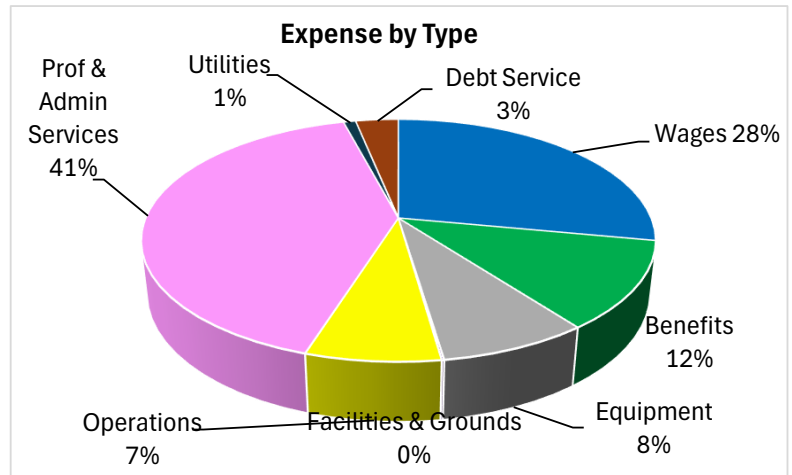
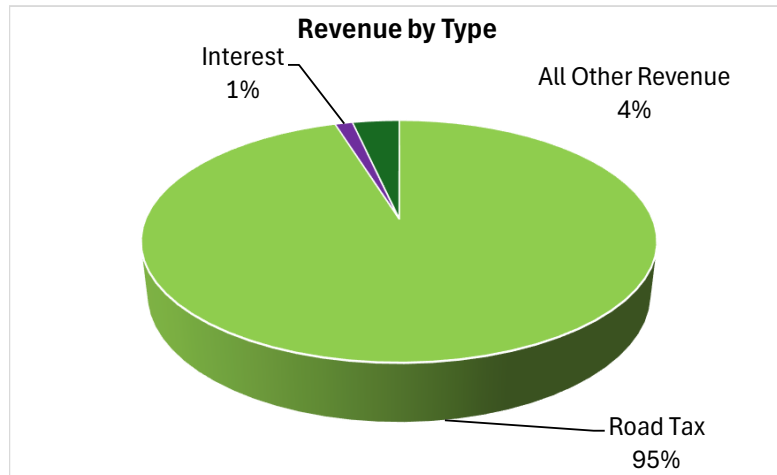
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Motor Fuel	\$ 45,000	\$ 46,078	\$ 49,500	\$ 42,411	\$ 49,500	\$ -	0%
Striping & Stenciling	\$ -	\$ 1,559	\$ 2,500	\$ 7,481	\$ 2,500	\$ -	0%
Operations	\$ 632	\$ 1,005	\$ 1,000	\$ 1,203	\$ 1,000	\$ -	0%
Road Materials	\$ 60,000	\$ 67,979	\$ 70,000	\$ 59,289	\$ 20,000	\$ (50,000)	-71%
Drainage	\$ 215	\$ 507	\$ 1,000	\$ 685	\$ 700	\$ (300)	-30%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Signs, Reflectors, Markers	\$ 5,000	\$ 6,827	\$ 4,500	\$ 11,853	\$ -	\$ (4,500)	-100%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Snow Removal	\$ 17,000	\$ 15,399	\$ 19,000	\$ 6,698	\$ 19,000	\$ -	0%
Shop Supplies	\$ 2,500	\$ 1,350	\$ 1,800	\$ 988	\$ 1,000	\$ (800)	-44%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Weed Abatement	\$ 3,000	\$ -	\$ 2,500	\$ 225	\$ 500	\$ (2,000)	-80%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety and Protective	\$ 3,500	\$ 5,589	\$ 4,100	\$ 4,677	\$ 4,000	\$ (100)	-2%
Inspections	\$ 1,500	\$ 1,125	\$ 1,400	\$ 1,468	\$ 1,500	\$ 100	7%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uniforms	\$ 1,875	\$ 3,121	\$ 2,500	\$ 3,113	\$ 3,000	\$ 500	20%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State / County Fees	\$ 1,478	\$ 670	\$ 1,500	\$ 636	\$ 700	\$ (800)	-53%

ROADS DIVISION
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ (3,500)	-100%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 144,933	\$ 153,993	\$ 170,050	\$ 142,621	\$ 105,900	\$ (64,150)	-38%
Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ 480	\$ 1,000	\$ 900	\$ 2,383	\$ 2,400	\$ 1,500	167%
Printing	\$ -	\$ 96	\$ -	\$ -	\$ -	\$ -	
Postage / Shipping	\$ -	\$ 171	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ -	\$ 264	\$ 300	\$ 87	\$ 100	\$ (200)	-67%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ (250)	-100%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ 30,709	\$ 9,667	\$ 100,000	\$ 170,000	\$ 30,000	\$ (70,000)	-70%
Legal	\$ 30,000	\$ 152	\$ -	\$ -	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ -	\$ 2,100	\$ 25,000	\$ 7,432	\$ -	\$ (25,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ 4,006	\$ 11,054	\$ 9,000	\$ 14,658	\$ 10,000	\$ 1,000	11%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ 245,542	\$ 345,845	\$ 273,358	\$ 280,217	\$ 225,024	\$ (48,334)	-18%
General Services Allocation	\$ 263,379	\$ 310,392	\$ 261,682	\$ 333,277	\$ 270,557	\$ 8,875	3%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 54,992	\$ 73,345	\$ 73,400	\$ 62,867	\$ 69,154	\$ (4,246)	-6%
Prof & Admin Services	\$ 629,108	\$ 754,086	\$ 743,890	\$ 870,921	\$ 607,235	\$ (136,655)	-18%
Electric - Facilities	\$ 9,500	\$ 8,959	\$ 9,100	\$ 5,451	\$ 6,105	\$ (2,995)	-33%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**ROADS DIVISION
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Cellular	\$ 500	\$ 1,141	\$ 1,100	\$ 1,043	\$ 1,050	\$ (50)	-5%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ 18,328	\$ 8,814	\$ 14,500	\$ 4,251	\$ 4,761	\$ (9,739)	-67%
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Service	\$ 1,135	\$ 1,460	\$ 1,200	\$ 1,671	\$ 1,680	\$ 480	40%
Utilities	\$ 29,463	\$ 20,374	\$ 25,900	\$ 12,415	\$ 13,596	\$ (12,304)	-48%
Principal	\$ 47,429	\$ 41,702	\$ 35,409	\$ 42,801	\$ 42,801	\$ 7,392	21%
Interst	\$ -	\$ 5,727	\$ 12,089	\$ 4,628	\$ 4,628	\$ (7,461)	-62%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 47,429	\$ 47,429	\$ 47,498	\$ 47,429	\$ 47,429	\$ (69)	0%
TOTAL	\$ 1,401,851	\$ 1,822,568	\$ 1,806,211	\$ 1,948,214	\$ 1,482,020	\$ (324,191)	-18%



SOLID WASTE DIVISION
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income	\$ 12,000	\$ 5,238	\$ 6,000	\$ 977	\$ 1,000	\$ (5,000)	-83%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Solid Waste Fee	\$ 939,792	\$ 992,267	\$ 974,749	\$ 1,049,217	\$ 1,158,000	\$ 183,251	19%
All Other Revenue	\$ 500	\$ 52,147	\$ 500	\$ 769	\$ 750	\$ 250	50%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ 57,416	\$ 57,416	
TOTAL	\$ 952,292	\$ 1,049,652	\$ 981,249	\$ 1,050,964	\$ 1,217,166	\$ 235,917	24%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages	\$ 107,540	\$ 171,615	\$ 164,975	\$ 228,255	\$ 231,204	\$ 66,229	40%
Medical/Dental/Vision	\$ 4,597	\$ 18,629	\$ 21,000	\$ 37,041	\$ 21,502	\$ 502	2%
CalPERS - Current	\$ 8,067	\$ 13,813	\$ 15,000	\$ 19,584	\$ 18,334	\$ 3,334	22%
CalPERS - UAL	\$ 9,393	\$ 12,699	\$ 13,000	\$ 1,198	\$ 1,339	\$ (11,661)	-90%
Social Security	\$ 8,685	\$ 13,605	\$ 13,500	\$ 18,325	\$ 17,687	\$ 4,187	31%
Unemployment	\$ 732	\$ 742	\$ 1,000	\$ 1,271	\$ 1,500	\$ 500	50%

SOLID WASTE DIVISION
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 8,360	\$ 9,887	\$ 10,000	\$ 20,009	\$ 11,583	\$ 1,583	16%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime	\$ 5,000	\$ 4,185	\$ 5,000	\$ 6,308	\$ 5,000	\$ -	0%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Salaries & Benefits	\$ 152,374	\$ 245,175	\$ 243,475	\$ 331,991	\$ 308,150	\$ 64,675	27%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ -	\$ 126	\$ 78	\$ -	\$ -	\$ (78)	-100%
Equipment - Repairs	\$ 7,000	\$ 15,917	\$ 7,634	\$ 7,345	\$ 8,000	\$ 366	5%
Equipment - Lease	\$ 4,500	\$ 1,159	\$ 863	\$ 1,019	\$ 1,000	\$ 137	16%
Tires & Batteries	\$ -	\$ 411	\$ 335	\$ 6,863	\$ 7,000	\$ 6,665	1990%
Equipment	\$ 301	\$ -	\$ 316	\$ 141	\$ 250	\$ (66)	-21%
Expendable Tools	\$ 250	\$ 238	\$ 263	\$ 147	\$ 250	\$ (13)	-5%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Software	\$ -	\$ 3,120	\$ -	\$ 2,033	\$ 2,000	\$ 2,000	
Computer Hardware	\$ 2,000	\$ -	\$ 2,100	\$ -	\$ -	\$ (2,100)	-100%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 14,051	\$ 20,971	\$ 11,589	\$ 17,548	\$ 18,500	\$ 6,911	60%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grounds Maintenance	\$ 394	\$ 130	\$ 237	\$ -	\$ -	\$ (237)	-100%
Custodial Supplies	\$ 200	\$ 624	\$ 200	\$ 571	\$ 600	\$ 400	200%
Custodial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities & Grounds	\$ 594	\$ 754	\$ 437	\$ 571	\$ 600	\$ 163	37%
Training / Travel	\$ 500	\$ 14	\$ -	\$ 120	\$ 150	\$ 150	1500%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

SOLID WASTE DIVISION
FISCAL YEAR 2026/27

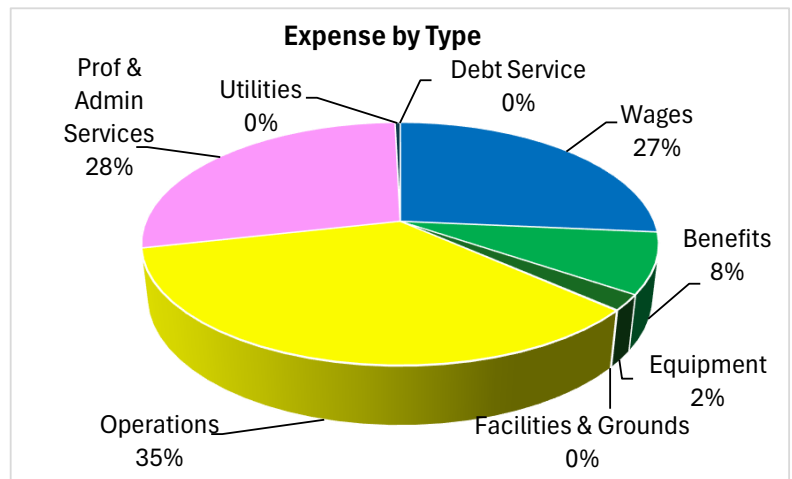
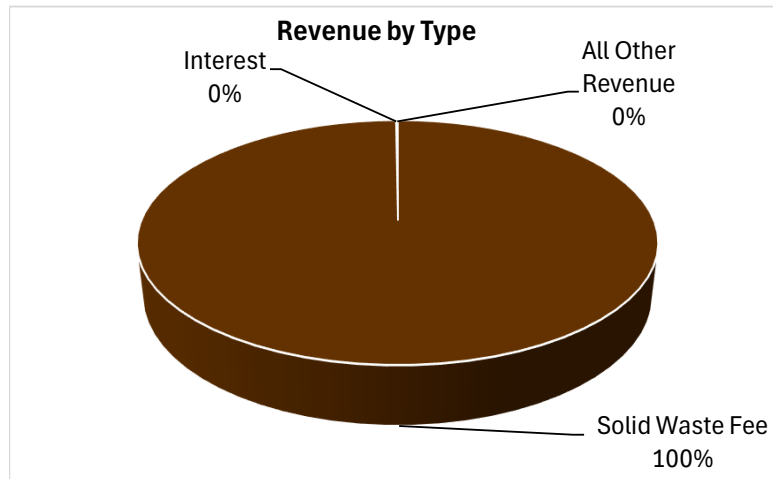
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Motor Fuel	\$ 25,000	\$ 22,878	\$ 26,000	\$ 6,615	\$ 7,000	\$ (19,000)	-73%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 300	\$ 966	\$ 1,200	\$ 140	\$ 300	\$ (900)	-75%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Signs, Reflectors, Markers	\$ 2,000	\$ 2,138	\$ 2,000	\$ -	\$ 500	\$ (1,500)	-75%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Shop Supplies	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -	
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety and Protective	\$ 1,000	\$ 2,176	\$ 1,050	\$ 660	\$ 1,000	\$ (50)	-5%
Inspections	\$ 370	\$ 587	\$ 725	\$ 600	\$ 600	\$ (125)	-17%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uniforms	\$ 700	\$ 2,878	\$ 2,600	\$ 2,091	\$ 2,100	\$ (500)	-19%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State / County Fees	\$ 27,425	\$ 16,582	\$ 28,796	\$ 15,573	\$ 25,000	\$ (3,796)	-13%

SOLID WASTE DIVISION
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ 291,056	\$ 392,613	\$ 305,609	\$ 259,988	\$ 275,000	\$ (30,609)	-10%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 348,351	\$ 440,884	\$ 367,980	\$ 285,786	\$ 311,650	\$ (56,330)	-15%
Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ -	\$ -	\$ 2,863	\$ -	\$ -	\$ (2,863)	-100%
Printing	\$ 14,140	\$ 12,542	\$ 14,847	\$ 9,975	\$ 12,000	\$ (2,847)	-19%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ -	\$ 38	\$ -	\$ 450	\$ 500	\$ 500	
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ -	\$ 5,856	\$ 3,145	\$ 5,744	\$ 5,800	\$ 2,655	84%
Legal	\$ 475	\$ 114	\$ -	\$ -	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ -	\$ 1,050	\$ 25,000	\$ 15,140	\$ -	\$ (25,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ 940	\$ 4,400	\$ 12,834	\$ 4,848	\$ 7,500	\$ (5,334)	-42%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ 139,396	\$ 239,468	\$ 182,239	\$ 140,109	\$ 150,016	\$ (32,223)	-18%
General Services Allocation	\$ 174,356	\$ 238,154	\$ 43,226	\$ 23,899	\$ 44,692	\$ 1,466	3%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 23,763	\$ 30,691	\$ 30,691	\$ 28,009	\$ 30,810	\$ 119	0%
Prof & Admin Services	\$ 354,570	\$ 532,313	\$ 314,845	\$ 228,174	\$ 251,318	\$ (63,527)	-20%
Electric - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**SOLID WASTE DIVISION
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Cellular	\$ -	\$ 2,289	\$ -	\$ 2,505	\$ 2,600	\$ 2,600	26000%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Service	\$ 2,000	\$ 693	\$ 1,625	\$ 783	\$ 900	\$ (725)	-45%
Utilities	\$ 2,000	\$ 2,982	\$ 1,625	\$ 3,288	\$ 3,500	\$ 1,875	115%
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 871,940	\$ 1,243,079	\$ 939,951	\$ 867,358	\$ 893,718	\$ (46,233)	-5%



WASTEWATER DIVISION
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income	\$ 5,609	\$ 155	\$ 250	\$ 8	\$ -	\$ (250)	-100%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Res / Com Rates	\$ 945,546	\$ 997,174	\$ 1,002,671	\$ 1,022,260	\$ 1,022,260	\$ 19,589	2%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Effluent Sales	\$ 45,000	\$ (1,332)	\$ 45,000	\$ -	\$ 45,000	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Standby Charges	\$ -	\$ -	\$ -	\$ 312	\$ -	\$ -	
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
All Other Revenue	\$ 500	\$ 4,189	\$ 4,500	\$ 94	\$ 100	\$ (4,400)	-98%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 996,655	\$ 1,000,186	\$ 1,052,421	\$ 1,022,674	\$ 1,067,360	\$ 14,939	1%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ -	\$ -	\$ -	\$ -		\$ -	
Wages	\$ 286,806	\$ 309,765	\$ 328,749	\$ 303,312	\$ 306,260	\$ (22,489)	-7%
Medical/Dental/Vision	\$ 39,596	\$ 41,584	\$ 44,793	\$ 43,169	\$ 47,486	\$ 2,693	6%
CalPERS - Current	\$ 27,961	\$ 30,067	\$ 31,045	\$ 30,663	\$ 30,412	\$ (633)	-2%
CalPERS - UAL	\$ 23,085	\$ 29,860	\$ 30,607	\$ 51,494	\$ 57,545	\$ 26,938	88%
Social Security	\$ 22,476	\$ 22,590	\$ 25,698	\$ 25,505	\$ 23,429	\$ (2,269)	-9%
Unemployment	\$ 1,472	\$ 793	\$ 1,722	\$ 812	\$ 1,000	\$ (722)	-42%

WASTEWATER DIVISION
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 14,631	\$ 17,300	\$ 25,719	\$ 23,931	\$ 15,344	\$ (10,375)	-40%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime	\$ 7,000	\$ 8,442	\$ 9,500	\$ 14,569	\$ 10,000	\$ 500	5%
Standby Pay	\$ -	\$ 1,268	\$ 1,700	\$ 1,300	\$ 1,500	\$ (200)	-12%
Salaries & Benefits	\$ 423,027	\$ 461,669	\$ 499,533	\$ 494,756	\$ 492,975	\$ (6,558)	-1%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ 2,500	\$ 1,903	\$ 950	\$ 853	\$ 900	\$ (50)	-5%
Equipment - Repairs	\$ 3,000	\$ 1,600	\$ 850	\$ 2,949	\$ 3,000	\$ 2,150	253%
Equipment - Lease	\$ 15,000	\$ 15,208	\$ 14,580	\$ 15,536	\$ 15,500	\$ 920	6%
Tires & Batteries	\$ 980	\$ 1,011	\$ 1,100	\$ 887	\$ 900	\$ (200)	-18%
Equipment	\$ 1,200	\$ 1,696	\$ 2,000	\$ 1,599	\$ 1,600	\$ (400)	-20%
Expendable Tools	\$ 1,500	\$ 20	\$ 1,000	\$ 1,459	\$ 1,500	\$ 500	50%
Lab & Related Equipment	\$ 2,000	\$ 2,400	\$ 2,000	\$ 5,295	\$ 2,000	\$ -	0%
Computer Software	\$ -	\$ 3,301	\$ 2,000	\$ 2,033	\$ 2,000	\$ -	0%
Computer Hardware	\$ -	\$ 58	\$ -	\$ 1,570	\$ 1,500	\$ 1,500	
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 26,180	\$ 27,197	\$ 24,480	\$ 32,181	\$ 28,900	\$ 4,420	18%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Maintenance	\$ 5,000	\$ 7,647	\$ 5,000	\$ 4,310	\$ 4,500	\$ (500)	-10%
Grounds Maintenance	\$ -	\$ 2,287	\$ -	\$ -	\$ -	\$ -	
Custodial Supplies	\$ 115	\$ 727	\$ 750	\$ 737	\$ 800	\$ 50	7%
Custodial Services	\$ 1,400	\$ 1,391	\$ 1,700	\$ 464	\$ -	\$ (1,700)	-100%
Facilities & Grounds	\$ 6,515	\$ 12,052	\$ 7,450	\$ 5,511	\$ 5,300	\$ (2,150)	-29%
Training / Travel	\$ 1,600	\$ 240	\$ 2,090	\$ 40	\$ 500	\$ (1,590)	-76%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Business Travel	\$ 250	\$ -	\$ 275	\$ -	\$ -	\$ (275)	-100%

WASTEWATER DIVISION
FISCAL YEAR 2026/27

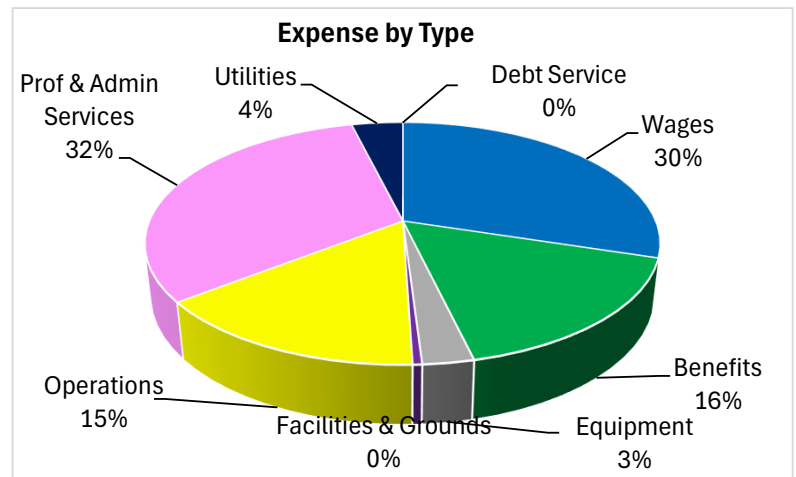
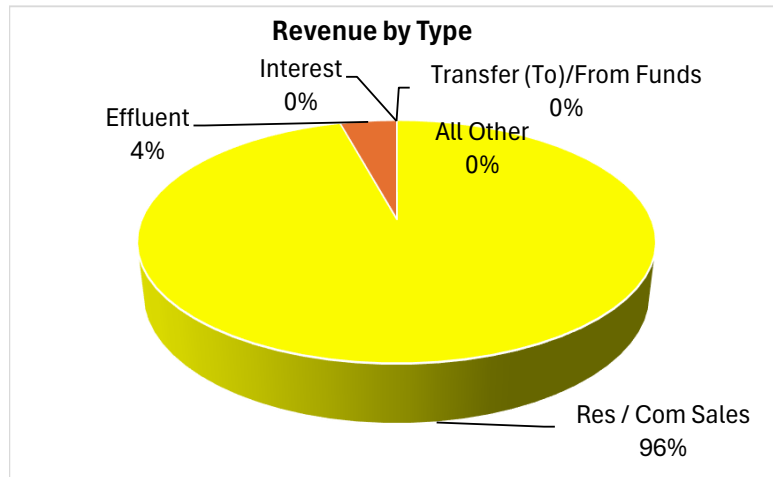
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Motor Fuel	\$ 9,500	\$ 8,067	\$ 7,931	\$ 7,515	\$ 7,500	\$ (431)	-5%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 1,500	\$ 7,562	\$ 9,500	\$ 6,577	\$ 7,500	\$ (2,000)	-21%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Systems Repair & Maint	\$ 13,000	\$ 12,247	\$ 15,500	\$ 26,854	\$ 20,000	\$ 4,500	29%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Signs, Reflectors, Markers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Shop Supplies	\$ 2,000	\$ 936	\$ 1,300	\$ 2,069	\$ 2,000	\$ 700	54%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ 81	\$ 100	\$ 100	
Chemical	\$ 30,000	\$ 30,434	\$ 30,000	\$ 36,888	\$ 40,000	\$ 10,000	33%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Weed Abatement	\$ 700	\$ 843	\$ 1,200	\$ -	\$ -	\$ (1,200)	-100%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety and Protective	\$ 4,500	\$ 4,890	\$ 4,200	\$ 6,324	\$ 6,500	\$ 2,300	55%
Inspections	\$ 295	\$ 231	\$ 300	\$ 195	\$ 300	\$ -	0%
Lab Analysis	\$ 25,000	\$ 25,652	\$ 23,000	\$ 27,408	\$ 28,000	\$ 5,000	22%
Uniforms	\$ 3,000	\$ 1,181	\$ 4,500	\$ 3,595	\$ 4,000	\$ (500)	-11%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State / County Fees	\$ 13,855	\$ 36,782	\$ 12,006	\$ 38,555	\$ 39,000	\$ 26,994	225%

WASTEWATER DIVISION
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Biosolids Disposal	\$ 1,500	\$ -	\$ 1,980	\$ 3,403	\$ 3,500	\$ 1,520	77%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 106,700	\$ 129,065	\$ 113,782	\$ 159,504	\$ 158,900	\$ 45,118	40%
Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ 1,250	\$ 1,126	\$ 4,500	\$ 596	\$ 1,200	\$ (3,300)	-73%
Printing	\$ 2,500	\$ 2,359	\$ 1,800	\$ 2,829	\$ 2,900	\$ 1,100	61%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ 200	\$ 1,449	\$ 1,800	\$ 299	\$ 500	\$ (1,300)	-72%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ 2,500	\$ 3,276	\$ 2,506	\$ 7,955	\$ 3,000	\$ 494	20%
Legal	\$ 500	\$ 114	\$ -	\$ -	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ 25,000	\$ 2,861	\$ 25,000	\$ 16,720	\$ 5,000	\$ (20,000)	-80%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ 2,500	\$ 5,723	\$ 2,500	\$ 3,774	\$ 5,000	\$ 2,500	100%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ 163,014	\$ 274,613	\$ 159,459	\$ 130,921	\$ 131,264	\$ (28,195)	-18%
General Services Allocation	\$ 82,251	\$ 96,060	\$ 128,919	\$ 90,287	\$ 133,291	\$ 4,372	3%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 40,900	\$ 55,287	\$ 55,638	\$ 50,776	\$ 55,854	\$ 216	0%
Prof & Admin Services	\$ 320,615	\$ 442,868	\$ 382,121	\$ 304,157	\$ 338,009	\$ (44,113)	-12%
Electric - Facilities	\$ 35,000	\$ 39,661	\$ 38,500	\$ 28,945	\$ 32,419	\$ (6,081)	-16%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**WASTEWATER DIVISION
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Cellular	\$ 1,540	\$ 2,073	\$ 2,000	\$ 1,900	\$ 2,000	\$ -	0%
Phone - Facility	\$ 278	\$ 140	\$ 50	\$ 299	\$ 300	\$ 250	500%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Facilities	\$ 3,366	\$ 4,021	\$ 4,200	\$ 3,901	\$ 4,487	\$ 287	7%
Trash Service	\$ 465	\$ 1,863	\$ 420	\$ 1,563	\$ 1,600	\$ 1,180	281%
Utilities	\$ 40,649	\$ 47,758	\$ 45,170	\$ 36,608	\$ 40,806	\$ (4,364)	-10%
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 923,686	\$ 1,120,609	\$ 1,072,536	\$ 1,032,717	\$ 1,064,889	\$ (7,647)	-1%



WATER DIVISION
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income	\$ 198,730	\$ 157,540	\$ 146,952	\$ 124,565	\$ 125,000	\$ (21,952)	-15%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Res / Com Rates	\$ 4,020,989	\$ 4,360,033	\$ 4,497,636	\$ 4,777,529	\$ 5,255,282	\$ 757,646	17%
Lakefill Sales	\$ 236,687	\$ 227,066	\$ 301,000	\$ 267,080	\$ 275,847	\$ (25,153)	-8%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Water Revenue	\$ 143,685	\$ 52,705	\$ 44,000	\$ 106,509	\$ 45,000	\$ 1,000	2%
Water Standby Charges	\$ 30,994	\$ 22,054	\$ 21,828	\$ 21,791	\$ 22,054	\$ 226	1%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
All Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,631,085	\$ 4,819,398	\$ 5,011,416	\$ 5,297,474	\$ 5,723,183	\$ 711,767	14%

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages	\$ 698,495	\$ 709,199	\$ 695,760	\$ 719,860	\$ 724,650	\$ 28,890	4%
Medical/Dental/Vision	\$ 98,497	\$ 109,786	\$ 95,275	\$ 116,225	\$ 126,052	\$ 30,777	32%
CalPERS - Current	\$ 64,874	\$ 65,986	\$ 62,138	\$ 66,223	\$ 71,958	\$ 9,820	16%
CalPERS - UAL	\$ 62,785	\$ 84,589	\$ 86,704	\$ 103,786	\$ 115,981	\$ 29,277	34%
Social Security	\$ 58,247	\$ 60,523	\$ 57,613	\$ 63,504	\$ 55,436	\$ (2,177)	-4%
Unemployment	\$ 2,127	\$ 1,661	\$ 2,755	\$ 2,508	\$ 2,700	\$ (55)	-2%

WATER DIVISION
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Workers Comp	\$ 18,830	\$ 37,074	\$ 43,146	\$ 40,327	\$ 36,305	\$ (6,841)	-16%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime	\$ 50,915	\$ 81,604	\$ 56,000	\$ 77,451	\$ 78,923	\$ 22,923	41%
Standby Pay	\$ 268,773	\$ 23,043	\$ 10,710	\$ 21,791	\$ 21,158	\$ 10,448	98%
Salaries & Benefits	\$ 1,323,543	\$ 1,173,465	\$ 1,110,101	\$ 1,211,674	\$ 1,233,162	\$ 123,061	11%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ 20,145	\$ 25,188	\$ 18,000	\$ 27,917	\$ 30,500	\$ 12,500	69%
Equipment - Repairs	\$ 21,994	\$ 21,724	\$ 20,000	\$ 12,895	\$ 13,000	\$ (7,000)	-35%
Equipment - Lease	\$ 40	\$ 1,149	\$ 800	\$ 6,944	\$ 8,000	\$ 7,200	900%
Tires & Batteries	\$ 6,525	\$ 9,229	\$ 7,800	\$ 9,473	\$ 11,000	\$ 3,200	41%
Equipment	\$ 2,793	\$ 564	\$ 400	\$ -	\$ -	\$ (400)	-100%
Expendable Tools	\$ 7,326	\$ 14,466	\$ 55,000	\$ 7,935	\$ 8,000	\$ (47,000)	-85%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Software	\$ 1,166	\$ 6,708	\$ 3,600	\$ 1,455	\$ 1,500	\$ (2,100)	-58%
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 59,989	\$ 79,028	\$ 105,600	\$ 66,619	\$ 72,000	\$ (33,600)	-32%
Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Maintenance	\$ 7,816	\$ -	\$ 11,161	\$ 13,465	\$ 14,000	\$ 2,839	25%
Grounds Maintenance	\$ 4,546	\$ 14,881	\$ 20,000	\$ 10,225	\$ 11,504	\$ (8,496)	-42%
Custodial Supplies	\$ 1,234	\$ 1,247	\$ 1,290	\$ 1,176	\$ 1,200	\$ (90)	-7%
Custodial Services	\$ 4,840	\$ 4,172	\$ 5,500	\$ 1,391	\$ -	\$ (5,500)	-100%
Facilities & Grounds	\$ 18,436	\$ 20,300	\$ 37,951	\$ 26,258	\$ 26,704	\$ (11,247)	-30%
Training / Travel	\$ 6,683	\$ 6,689	\$ 10,000	\$ 4,964	\$ 6,000	\$ (4,000)	-40%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

WATER DIVISION
FISCAL YEAR 2026/27

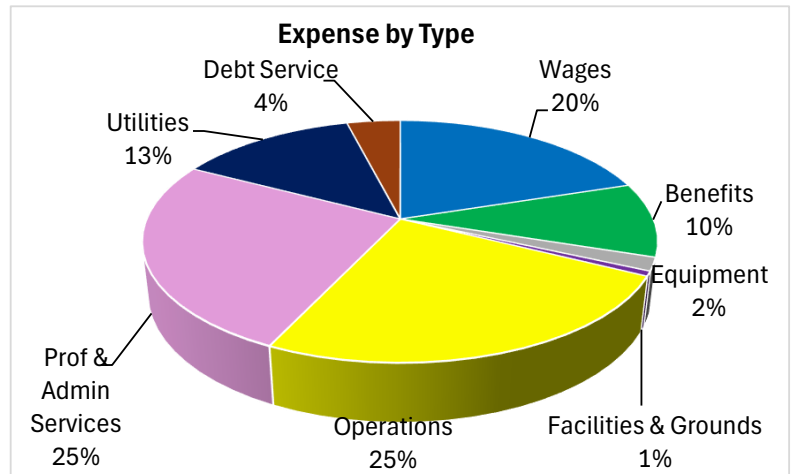
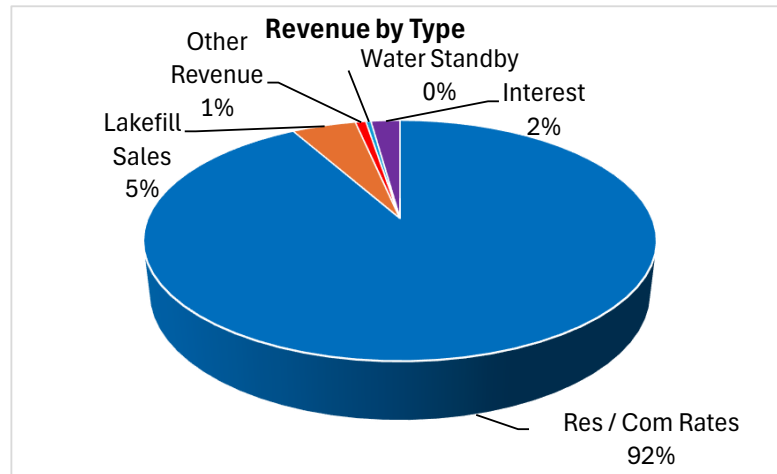
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Motor Fuel	\$ 52,083	\$ 55,401	\$ 52,000	\$ 53,717	\$ 53,000	\$ 1,000	2%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 4,335	\$ 2,197	\$ 6,245	\$ 1,744	\$ 2,200	\$ (4,045)	-65%
Road Materials	\$ 19,377	\$ 27,450	\$ 33,000	\$ 21,583	\$ 23,000	\$ (10,000)	-30%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Systems Repair & Maint	\$ 80,995	\$ 85,603	\$ 97,000	\$ 90,195	\$ 85,000	\$ (12,000)	-12%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Shop Supplies	\$ 939	\$ 2,157	\$ 15,000	\$ 19		\$ (15,000)	-100%
Well Repair	\$ -	\$ -	\$ -	\$ 4,484	\$ 5,000	\$ 5,000	
Booster Repair	\$ -	\$ -	\$ -	\$ 15,900	\$ 8,500	\$ 8,500	
Water Tank Maintenance	\$ 278,676	\$ 290,406	\$ 341,689	\$ 301,099	\$ 310,000	\$ (31,689)	-9%
Water Meters	\$ -	\$ 16,570	\$ 31,500	\$ 6,168	\$ 10,000	\$ (21,500)	-68%
Telemetry / SCADA	\$ 21,756	\$ 13,967	\$ 34,726	\$ 11,368	\$ 15,000	\$ (19,726)	-57%
Chemical	\$ 244	\$ 16,426	\$ 16,000	\$ 18,332	\$ 20,000	\$ 4,000	25%
Fire Hydrant	\$ -	\$ 4,160	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 5,536	\$ 6,793	\$ 5,254	\$ 3,329	\$ 3,500	\$ (1,754)	-33%
Inspections	\$ 1,056	\$ 1,589	\$ 2,000	\$ 1,875	\$ 2,000	\$ -	0%
Lab Analysis	\$ 15,847	\$ 11,926	\$ 15,000	\$ 12,902	\$ 14,000	\$ (1,000)	-7%
Uniforms	\$ 6,960	\$ 9,926	\$ 8,000	\$ 1,410	\$ 1,500	\$ (6,500)	-81%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 29,546	\$ 33,654	\$ 45,806	\$ 32,935	\$ 34,000	\$ (11,806)	-26%

WATER DIVISION
FISCAL YEAR 2026/27

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ 294,688	\$ 525,198	\$ 570,000	\$ 259,656	\$ 400,000	\$ (170,000)	-30%
Operations	\$ 818,721	\$ 1,110,112	\$ 1,303,220	\$ 861,678	\$ 1,012,700	\$ (290,520)	-22%
Public Notices	\$ -	\$ 4,986	\$ -	\$ -	\$ -	\$ -	0%
Memberships & Dues	\$ 1,936	\$ 2,004	\$ 215	\$ 830	\$ 1,000	\$ 785	365%
Printing	\$ 20,812	\$ 17,310	\$ 15,000	\$ 10,881	\$ 12,000	\$ (3,000)	-20%
Postage / Shipping	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Office Supplies	\$ -	\$ 121	\$ 110	\$ 99	\$ 150	\$ 40	36%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 22,622	\$ 7,306	\$ 29,394	\$ 27,929	\$ 193,000	\$ 163,606	557%
Legal	\$ -	\$ 265	\$ -	\$ 9,803	\$ -	\$ -	0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Consulting	\$ -	\$ 8,320	\$ 75,000	\$ 30,046	\$ -	\$ (75,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 7,570	\$ 13,405	\$ 35,766	\$ 24,741	\$ -	\$ (35,766)	-100%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Admin Services Allocation	\$ 600,529	\$ 931,827	\$ 410,037	\$ 358,403	\$ 337,536	\$ (72,501)	-18%
General Services Allocation	\$ 253,367	\$ 308,578	\$ 400,681	\$ 333,987	\$ 414,270	\$ 13,589	3%
Insurance Deductibles	\$ 13,180	\$ -	\$ 22,396	\$ -	\$ -	\$ (22,396)	-100%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 78,628	\$ 98,730	\$ 99,000	\$ 86,656	\$ 95,322	\$ (3,678)	-4%
Prof & Admin Services	\$ 998,680	\$ 1,392,852	\$ 1,087,598	\$ 883,374	\$ 1,053,277	\$ (34,321)	-3%
Electric - Facilities	\$ 4,821	\$ 3,994	\$ 4,814	\$ 1,937	\$ 2,500	\$ (2,314)	-48%
Electric - Wells	\$ 214,954	\$ 255,417	\$ 239,000	\$ 227,216	\$ 247,812	\$ 8,812	4%

**WATER DIVISION
FISCAL YEAR 2026/27**

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Adopted	FY 2026 Adopted vs 2027 Adopted
Electric - Boosters	\$ 354,572	\$ 360,694	\$ 375,598	\$ 255,599	\$ 289,775	\$ (85,823)	-23%
Phone - Cellular	\$ 1,598	\$ 1,688	\$ 1,600	\$ 1,384	\$ 1,600	\$ -	0%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Telemetry	\$ 597	\$ 393	\$ 345	\$ 311	\$ 400	\$ 55	16%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 3,399	\$ 5,078	\$ 3,900	\$ 2,629	\$ 3,000	\$ (900)	-23%
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Trash Service	\$ 1,184		\$ 2,200	\$ 2,298	\$ 2,367	\$ 167	8%
Utilities	\$ 581,125	\$ 627,264	\$ 627,457	\$ 491,374	\$ 547,454	\$ (80,003)	-13%
Principal	\$ -	\$ -	\$ 45,787	\$ 48,509	\$ 48,509	\$ 2,722	6%
Interst	\$ 14,659	\$ -	\$ 14,659	\$ -	\$ -	\$ (14,659)	-100%
Fees	\$ -	\$ 1,432	\$ 1,570	\$ 1,937	\$ 1,937	\$ 367	23%
Principal - Generator Loan	\$ -	\$ 97,172	\$ 87,381	\$ 99,306	\$ 99,306	\$ 11,925	14%
Interst - Generator Loan	\$ -	\$ 13,356	\$ 15,153	\$ 14,297	\$ 14,297	\$ (856)	-6%
Debt Service	\$ 14,659	\$ 111,960	\$ 164,550	\$ 164,048	\$ 164,049	\$ (501)	0%
TOTAL	\$ 3,815,153	\$ 4,514,981	\$ 4,436,477	\$ 3,705,026	\$ 4,109,347	\$ (327,131)	-7%



CAPITAL IMPROVEMENT PROGRAM

OVERVIEW

The annual Capital Improvement Program (CIP) is based on a 20-year planning document that captures the District's infrastructure needs and asset purchases or replacements as well as cost allocations. The capital projects include rehabilitation and replacement of infrastructure and equipment as well as large construction projects. The Capital Improvement Plan (Plan), which is a rolling 20-year document, aligns the projects to the appropriate funding sources and the projected timeframe of when the work will take place. Larger projects may require financing and spreading the financial impact over 10- or 20-year periods.

For Fiscal Year 2026/27, the CIP budget incorporates key projects and asset purchases that have been identified as critical or timely. Capital assets include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible and intangible assets that are used in the day-to-day operations of the District that have a useful life that extends beyond a single fiscal year or an individual asset cost of \$5,000 or more at the date of acquisition.

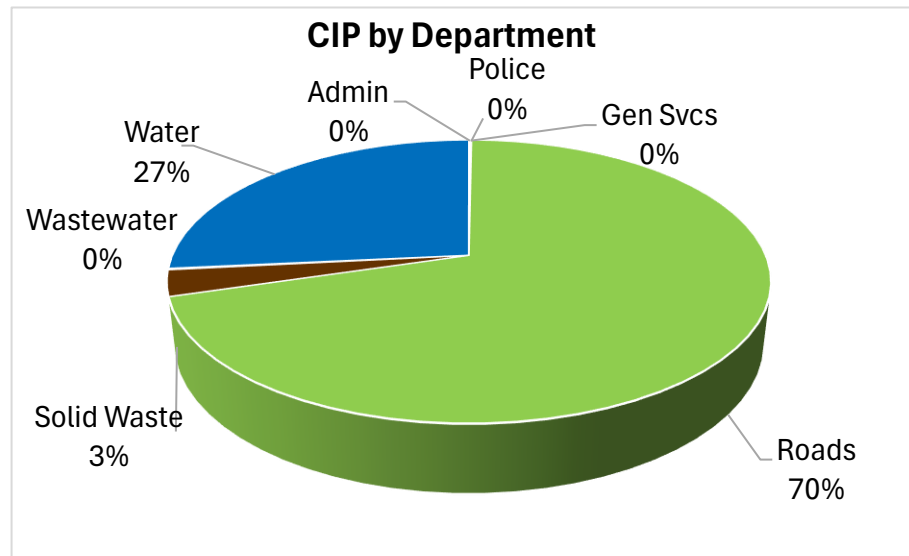
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2026/27

Department	Project / Equipment	Amount	Funding Source
Administration	Switch Infrastructure	\$ 7,000	General Fund
		\$ 7,000	
Gate	Switch Infrastructure	\$ 2,000	General Fund
		\$ 2,000	
GSA	Switch Infrastructure	\$ 4,000	General Fund
GSA			General Fund
		\$ 4,000	
Police	Switch Infrastructure	\$ 7,000	General Fund
		\$ 7,000	
Roads	Bear Valley Road Project	\$ 7,351,087	Roads Fund
		\$ 7,351,087	
Solid Waste	SWPP Upgrades	\$ 50,000	Solid Waste Fund
Solid Waste	Stormwater Diversion Repaving	\$ 262,220	Solid Waste Fund
		\$ 312,220	
Wastewater	Emergency Generator	\$ 15,000	Wastewater Fund
		\$ 15,000	

**CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2026/27**

Water	Tank Replacement	\$ 150,000	Water Fund
Water	Bear Valley Road Water Line Replacement	\$ 2,000,000	Water Fund
Water	Smart Meter Replacement	\$ 300,000	Water Fund
Water	Well #9 Rehabilitation	\$ 75,000	General (Parks & Rec)
Water	Water Master Plan	\$ 250,000	Water Fund
		\$ 2,775,000	

Total CIP Budget \$ 10,471,307



FIVE YEAR FORECAST: GENERAL FUND

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 4,667,067	\$ 3,980,783	\$ 3,980,783	\$ 3,093,898	\$ 2,474,580	\$ 1,894,252	\$ 1,289,195	\$ 633,997

Revenue

Property Tax	\$ 2,359,334	\$ 2,336,332	\$ 2,336,332	\$ 2,383,059	\$ 2,430,720	\$ 2,479,334	\$ 2,528,921	\$ 2,579,499
Police Tax	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ 288,240	\$ 288,240	\$ 288,240	\$ 288,240
Gate Tax	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ 270,225	\$ 270,225	\$ 270,225	\$ 270,225
Interest	\$ 128,363	\$ 126,000	\$ 69,097	\$ 70,479	\$ 50,000	\$ 50,000	\$ 25,000	\$ 5,000
Rent/Lease	\$ 213,969	\$ 272,825	\$ 273,340	\$ 281,540	\$ 281,540	\$ 281,540	\$ 281,540	\$ 281,540
RFID Sales	\$ 79,182	\$ 79,182	\$ 79,182	\$ 79,182	\$ 79,182	\$ 79,182	\$ 79,182	\$ 79,182
Fees	\$ 8,209	\$ 8,209	\$ 8,209	\$ 8,209	\$ 8,209	\$ 8,209	\$ 8,209	\$ 8,209
Other	\$ 258,251	\$ 229,159	\$ 233,977	\$ 223,870	\$ 223,870	\$ 223,870	\$ 223,870	\$ 223,870
Transfer (To)/From	\$ -	\$ -	\$ -	\$ (471,407)	\$ (407,616)	\$ (407,616)	\$ (407,616)	\$ (407,616)
Total Revenue	\$ 3,578,929	\$ 3,614,817	\$ 3,558,603	\$ 3,133,397	\$ 3,224,370	\$ 3,272,984	\$ 3,297,571	\$ 3,328,150

Expenses

Wages & Benefits	\$ 4,191,870	\$ 4,366,644	\$ 4,155,303	\$ 3,999,788	\$ 4,079,784	\$ 4,161,380	\$ 4,244,607	\$ 4,329,500
Services & Supplies	\$ (129,933)	\$ (204,965)	\$ 175,458	\$ (267,073)	\$ (275,086)	\$ (283,338)	\$ (291,838)	\$ (300,593)
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 203,276	\$ 538,999	\$ 114,726	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 4,265,213	\$ 4,700,678	\$ 4,445,488	\$ 3,752,715	\$ 3,804,698	\$ 3,878,042	\$ 3,952,769	\$ 4,028,906

Fiscal Year Surplus/(Shortfall)	\$ (686,284)	\$ (1,085,861)	\$ (886,885)	\$ (619,318)	\$ (580,328)	\$ (605,057)	\$ (655,198)	\$ (700,757)
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Ending Fund Balance	\$ 3,980,783	\$ 2,894,922	\$ 3,093,898	\$ 2,474,580	\$ 1,894,252	\$ 1,289,195	\$ 633,997	\$ (66,760)
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* UNAUDITED BALANCES

6/11/26

FIVE YEAR FORECAST: GENERAL FUND RESERVE

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ -	\$ -	\$ -	\$ -	\$ 471,407	\$ 884,023	\$ 1,316,639	\$ 1,749,255

Revenue

Interest	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 25,000	\$ 25,000	\$ 50,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ -	\$ -	\$ -	\$ 471,407	\$ 407,616	\$ 407,616	\$ 407,616	\$ 407,616
Total Revenue	\$ -	\$ -	\$ -	\$ 471,407	\$ 412,616	\$ 432,616	\$ 432,616	\$ 457,616

Expenses

Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Fiscal Year Surplus/(Shortfall)	\$ -	\$ -	\$ -	\$ 471,407	\$ 412,616	\$ 432,616	\$ 432,616	\$ 457,616
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Ending Fund Balance	\$ -	\$ -	\$ -	\$ 471,407	\$ 884,023	\$ 1,316,639	\$ 1,749,255	\$ 2,206,871
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: ROADS FUND

No Rate Increases

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 1,906,990	\$ 1,327,588	\$ 1,327,588	\$ 541,685	\$ 460,202	\$ 225,049	\$ (47,839)	\$ (359,473)

Revenue

Parcel Assessment	\$ 1,173,673	\$ 1,236,880	\$ 1,225,020	\$ 1,225,020	\$ 1,225,020	\$ 1,225,020	\$ 1,225,020	\$ 1,225,020
Interest	\$ 69,761	\$ 143,991	\$ 16,921	\$ 16,921	\$ -	\$ -	\$ -	\$ -
Other	\$ 142,966	\$ 16,000	\$ 61,091	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Transfer (To)/From	\$ -	\$ 41,261	\$ -	\$ 7,451,087	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 1,386,400	\$ 1,438,132	\$ 1,303,032	\$ 8,738,028	\$ 1,270,020	\$ 1,270,020	\$ 1,270,020	\$ 1,270,020

Expenses

Wages & Benefits	\$ 680,750	\$ 635,903	\$ 716,748	\$ 588,048	\$ 599,809	\$ 611,805	\$ 624,042	\$ 636,522
Services & Supplies	\$ 1,074,015	\$ 1,096,910	\$ 1,171,622	\$ 832,947	\$ 857,935	\$ 883,673	\$ 910,183	\$ 937,489
Debt Service	\$ 47,429	\$ 47,498	\$ 47,429	\$ 47,429	\$ 47,429	\$ 47,429	\$ 47,429	\$ 47,429
Capital Outlay	\$ 163,608	\$ 316,800	\$ 153,136	\$ 7,351,087	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,965,802	\$ 2,097,111	\$ 2,088,935	\$ 8,819,511	\$ 1,505,173	\$ 1,542,908	\$ 1,581,654	\$ 1,621,440

Fiscal Year Surplus/(Shortfall)	\$ (579,402)	\$ (658,979)	\$ (785,903)	\$ (81,483)	\$ (235,153)	\$ (272,888)	\$ (311,634)	\$ (351,420)
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Ending Fund Balance	\$ 1,327,588	\$ 668,609	\$ 541,685	\$ 460,202	\$ 225,049	\$ (47,839)	\$ (359,473)	\$ (710,893)
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: ROADS RESERVE FUND

No Rate Increases

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 7,014,731	\$ 7,164,439	\$ 7,164,439	\$ 7,441,382	\$ 40,295	\$ 42,795	\$ 45,295	\$ 47,795

Revenue

Interest	\$ 149,708	\$ -	\$ 276,943	\$ 50,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ -	\$ -	\$ -	\$ (7,451,087)	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 149,708	\$ -	\$ 276,943	\$ (7,401,087)	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500

Expenses

Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Fiscal Year Surplus/(Shortfall)	\$ 149,708	\$ -	\$ 276,943	\$ (7,401,087)	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
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Ending Fund Balance	\$ 7,164,439	\$ 7,164,439	\$ 7,441,382	\$ 40,295	\$ 42,795	\$ 45,295	\$ 47,795	\$ 50,295
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: SOLID WASTE FUND

With Rate Increases

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 179,422	\$ (32,876)	\$ (32,876)	\$ 88,410	\$ 99,638	\$ 155,200	\$ 248,945	\$ 257,133

Revenue

Solid Waste Fee	\$ 992,267	\$ 974,749	\$ 1,049,217	\$ 1,116,000	\$ 1,127,160	\$ 1,183,518	\$ 1,242,694	\$ 1,304,829
Manure Fee	\$ -	\$ -	\$ -	\$ 42,000	\$ 44,100	\$ 46,305	\$ 48,620	\$ 51,051
Interest	\$ 5,238	\$ 6,000	\$ 977	\$ 1,000	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000
Other	\$ 52,147	\$ 500	\$ 769	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
Transfer (To)/From	\$ -	\$ -	\$ -	\$ 57,416	\$ (100,000)	\$ (100,000)	\$ (50,000)	\$ (200,000)
Total Revenue	\$ 1,049,652	\$ 981,249	\$ 1,050,964	\$ 1,217,166	\$ 1,073,010	\$ 1,135,573	\$ 1,247,064	\$ 1,161,630

Expenses

Wages & Benefits	\$ 245,175	\$ 243,475	\$ 331,991	\$ 308,150	\$ 314,313	\$ 320,599	\$ 327,011	\$ 333,551
Services & Supplies	\$ 997,904	\$ 696,476	\$ 535,367	\$ 585,568	\$ 603,135	\$ 621,229	\$ 639,866	\$ 659,062
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 18,871	\$ 62,320	\$ 62,320	\$ 312,220	\$ 100,000	\$ 100,000	\$ 272,000	\$ 100,000
Total Expenses	\$ 1,261,950	\$ 1,002,271	\$ 929,678	\$ 1,205,938	\$ 1,017,448	\$ 1,041,828	\$ 1,238,877	\$ 1,092,613

Fiscal Year Surplus/(Shortfall)	\$ (212,298)	\$ (21,022)	\$ 121,286	\$ 11,228	\$ 55,562	\$ 93,745	\$ 8,187	\$ 69,017
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Ending Fund Balance	\$ (32,876)	\$ (53,898)	\$ 88,410	\$ 99,638	\$ 155,200	\$ 248,945	\$ 257,133	\$ 326,149
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: SOLID WASTE RESERVE FUND

With Rate Increases

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 53,358	\$ 55,807	\$ 55,807	\$ 57,964	\$ 548	\$ 100,548	\$ 200,548	\$ 250,548

Revenue

Interest	\$ 2,449	\$ 2,500	\$ 2,157	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ -	\$ -	\$ -	\$ (57,416)	\$ 100,000	\$ 100,000	\$ 50,000	\$ 200,000
Total Revenue	\$ 2,449	\$ 2,500	\$ 2,157	\$ (57,416)	\$ 100,000	\$ 100,000	\$ 50,000	\$ 200,000

Expenses

Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fiscal Year Surplus/(Shortfall)	\$ 2,449	\$ 2,500	\$ 2,157	\$ (57,416)	\$ 100,000	\$ 100,000	\$ 50,000	\$ 200,000
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Ending Fund Balance	\$ 55,807	\$ 58,307	\$ 57,964	\$ 548	\$ 100,548	\$ 200,548	\$ 250,548	\$ 450,548
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: WATER FUND
With Rate Increases

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 2,822,257	\$ 2,179,656	\$ 2,179,656	\$ 1,402,440	\$ 241,276	\$ 53,133	\$ 108,450	\$ 219,940

Revenue

Res/Com Sales	\$ 4,360,033	\$ 4,497,636	\$ 4,777,529	\$ 5,255,282	\$ 5,938,469	\$ 6,710,470	\$ 7,582,831	\$ 8,568,599
Lakefill Sales	\$ 227,066	\$ 301,000	\$ 267,080	\$ 275,847	\$ 311,707	\$ 352,229	\$ 398,019	\$ 417,920
Interest	\$ 157,540	\$ 146,952	\$ 124,565	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Other	\$ 52,705	\$ 44,000	\$ 106,509	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Water Standby Charges	\$ 22,054	\$ 21,828	\$ 21,791	\$ 22,054	\$ 22,054	\$ 22,054	\$ 22,054	\$ 22,054
Transfer (To)/From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500,000)	\$ (750,000)	\$ (1,750,000)
Total Revenue	\$ 4,819,398	\$ 5,011,416	\$ 5,297,474	\$ 5,723,183	\$ 6,442,230	\$ 6,754,753	\$ 7,422,904	\$ 7,428,573

Expenses

Wages & Benefits	\$ 1,173,465	\$ 1,110,101	\$ 1,211,674	\$ 1,233,162	\$ 1,257,826	\$ 1,282,982	\$ 1,308,642	\$ 1,334,815
Services & Supplies	\$ 3,229,556	\$ 3,161,826	\$ 2,329,303	\$ 2,712,135	\$ 2,793,499	\$ 2,877,304	\$ 2,963,623	\$ 3,052,532
Debt Service	\$ 111,960	\$ 164,550	\$ 164,048	\$ 164,049	\$ 164,049	\$ 164,049	\$ 164,049	\$ 164,049
Capital Outlay	\$ 947,018	\$ 2,369,665	\$ 2,369,665	\$ 2,775,000	\$ 2,415,000	\$ 2,375,100	\$ 2,875,100	\$ 2,875,100
Total Expenses	\$ 5,461,999	\$ 6,806,142	\$ 6,074,691	\$ 6,884,347	\$ 6,630,374	\$ 6,699,435	\$ 7,311,414	\$ 7,426,496

Fiscal Year Surplus/(Shortfall)	\$ (642,601)	\$ (1,794,726)	\$ (777,216)	\$ (1,161,163)	\$ (188,144)	\$ 55,318	\$ 111,490	\$ 2,077
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Ending Fund Balance	\$ 2,179,656	\$ 384,930	\$ 1,402,440	\$ 241,276	\$ 53,133	\$ 108,450	\$ 219,940	\$ 222,017
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: WATER RESERVE FUND

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 1,163,478	\$ 1,216,914	\$ 1,216,914	\$ 1,222,994	\$ 1,209,935	\$ 1,191,876	\$ 1,683,817	\$ 2,435,758

Revenue

Interest	\$ 53,436	\$ 55,000	\$ 47,040	\$ 45,000	\$ 40,000	\$ 50,000	\$ 60,000	\$ 70,000
Transfer (To)/From	\$ -	\$ -	\$ (40,960)	\$ (58,059)	\$ (58,059)	\$ 441,941	\$ 691,941	\$ 1,691,941
Total Revenue	\$ 53,436	\$ 55,000	\$ 6,080	\$ (13,059)	\$ (18,059)	\$ 491,941	\$ 751,941	\$ 1,761,941

Expenses

Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fiscal Year Surplus/(Shortfall)	\$ 53,436	\$ 55,000	\$ 6,080	\$ (13,059)	\$ (18,059)	\$ 491,941	\$ 751,941	\$ 1,761,941
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Ending Fund Balance	\$ 1,216,914	\$ 1,271,914	\$ 1,222,994	\$ 1,209,935	\$ 1,191,876	\$ 1,683,817	\$ 2,435,758	\$ 4,197,699
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: WATER TCP RESERVE FUND

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 3,171,881	\$ 3,317,540	\$ 3,317,540	\$ 3,445,780	\$ 3,570,780	\$ 3,695,780	\$ 3,820,780	\$ 3,945,780

Revenue

Interest	\$ 145,659	\$ 150,000	\$ 128,240	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Transfer (To)/From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 145,659	\$ 150,000	\$ 128,240	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000

Expenses

Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fiscal Year Surplus/(Shortfall)	\$ 145,659	\$ 150,000	\$ 128,240	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
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Ending Fund Balance	\$ 3,317,540	\$ 3,467,540	\$ 3,445,780	\$ 3,570,780	\$ 3,695,780	\$ 3,820,780	\$ 3,945,780	\$ 4,070,780
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: WATER BOND FUND

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 798,355	\$ 1,028,437	\$ 1,028,437	\$ 823,636	\$ 843,636	\$ 863,636	\$ 883,636	\$ 903,636

Revenue

Water Bond Tax	\$ 257,161	\$ 55,000	\$ 27,234	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Interest	\$ 38,436	\$ -	\$ 27,090	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 295,597	\$ 55,000	\$ 54,324	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

Expenses

Principal	\$ 81,543	\$ 81,543	\$ 251,834	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 4,689	\$ 4,689	\$ 7,291	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	\$ (20,717)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 65,515	\$ 86,232	\$ 259,125	\$ -	\$ -	\$ -	\$ -	\$ -

Fiscal Year Surplus/(Shortfall)	\$ 230,082	\$ (31,232)	\$ (204,801)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
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Ending Fund Balance	\$ 1,028,437	\$ 997,205	\$ 823,636	\$ 843,636	\$ 863,636	\$ 883,636	\$ 903,636	\$ 923,636
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: WATER DEVELOPMENT FUND

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 25,498	\$ 16,806	\$ 16,806	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Revenue

Capacity Fees	\$ 75,550	\$ 75,000	\$ 40,293	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Interest	\$ 14,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ -	\$ -	\$ 40,960	\$ 58,059	\$ 58,059	\$ 58,059	\$ 58,059	\$ 58,059
Total Revenue	\$ 89,623	\$ 75,000	\$ 81,253	\$ 98,059	\$ 98,059	\$ 98,059	\$ 98,059	\$ 98,059

Expenses

Principal	\$ 74,904	\$ -	\$ 77,099	\$ 77,099	\$ 77,099	\$ 77,099	\$ 77,099	\$ 77,099
Interest	\$ 21,135	\$ -	\$ 18,908	\$ 18,908	\$ 18,908	\$ 18,908	\$ 18,908	\$ 18,908
Fees	\$ 2,276	\$ -	\$ 2,052	\$ 2,052	\$ 2,052	\$ 2,052	\$ 2,052	\$ 2,052
Total Expenses	\$ 98,315	\$ -	\$ 98,059	\$ 98,059	\$ 98,059	\$ 98,059	\$ 98,059	\$ 98,059

Fiscal Year Surplus/(Shortfall)	\$ (8,692)	\$ 75,000	\$ (16,806)	\$ -	\$ -	\$ -	\$ -	\$ -
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Ending Fund Balance	\$ 16,806	\$ 91,806	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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* UNAUDITED BALANCES

6/11/26

FIVE YEAR FORECAST: WASTEWATER FUND

No Rate Increases

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 147,191	\$ (40,536)	\$ (40,536)	\$ 868	\$ 36,733	\$ 45,580	\$ 26,699	\$ (20,642)

Revenue

Res/Com Sales	\$ 997,174	\$ 1,002,671	\$ 1,022,260	\$ 1,022,260	\$ 1,022,260	\$ 1,022,260	\$ 1,022,260	\$ 1,022,260
Effluent Sales	\$ (1,332)	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Interest	\$ 155	\$ 250	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 4,189	\$ 4,500	\$ 94	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Transfer (To)/From	\$ -	\$ -	\$ 266,854	\$ 48,394	\$ 33,394	\$ 33,394	\$ 33,394	\$ 33,394
Total Revenue	\$ 1,000,186	\$ 1,052,421	\$ 1,289,216	\$ 1,115,754	\$ 1,100,754	\$ 1,100,754	\$ 1,100,754	\$ 1,100,754

Expenses

Wages & Benefits	\$ 461,669	\$ 499,533	\$ 494,756	\$ 492,975	\$ 502,834	\$ 512,891	\$ 523,149	\$ 533,612
Services & Supplies	\$ 658,940	\$ 573,003	\$ 537,961	\$ 571,915	\$ 589,072	\$ 606,744	\$ 624,946	\$ 643,695
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 67,304	\$ 210,080	\$ 215,095	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,187,913	\$ 1,282,616	\$ 1,247,812	\$ 1,079,889	\$ 1,091,906	\$ 1,119,635	\$ 1,148,095	\$ 1,177,307

Fiscal Year Surplus/(Shortfall)	\$ (187,727)	\$ (230,195)	\$ 41,404	\$ 35,865	\$ 8,848	\$ (18,881)	\$ (47,341)	\$ (76,553)
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Ending Fund Balance	\$ (40,536)	\$ (270,731)	\$ 868	\$ 36,733	\$ 45,580	\$ 26,699	\$ (20,642)	\$ (97,195)
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: WASTEWATER RESERVE FUND

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 161,251	\$ 318,409	\$ 318,409	\$ 278,958	\$ 257,872	\$ 224,478	\$ 191,084	\$ 157,690

Revenue

Interest	\$ 13,904	\$ 14,000	\$ 12,308	\$ 12,308	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ 143,254	\$ -	\$ (51,759)	\$ (33,394)	\$ (33,394)	\$ (33,394)	\$ (33,394)	\$ (33,394)
Total Revenue	\$ 157,158	\$ 14,000	\$ (39,451)	\$ (21,086)	\$ (33,394)	\$ (33,394)	\$ (33,394)	\$ (33,394)

Expenses

Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fiscal Year Surplus/(Shortfall)	\$ 157,158	\$ 14,000	\$ (39,451)	\$ (21,086)	\$ (33,394)	\$ (33,394)	\$ (33,394)	\$ (33,394)
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Ending Fund Balance	\$ 318,409	\$ 332,409	\$ 278,958	\$ 257,872	\$ 224,478	\$ 191,084	\$ 157,690	\$ 124,296
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*** UNAUDITED BALANCES**

6/11/26

FIVE YEAR FORECAST: WASTEWATER BOND FUND

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 7,070	\$ 7,688	\$ 7,688	\$ 7,688	\$ 7,688	\$ 7,688	\$ 7,688	\$ 7,688

Revenue

Tax/Assessment Proceeds	\$ 380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenses

Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fiscal Year Surplus/(Shortfall)	\$ 618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Ending Fund Balance	\$ 7,688	\$ 7,688	\$ 7,688	\$ 7,688	\$ 7,688	\$ 7,688	\$ 7,688	\$ 7,688
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* UNAUDITED BALANCES

6/11/26

FIVE YEAR FORECAST: WASTEWATER DEVELOPMENT FUND

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Balance *	\$ 8,689	\$ (13,365)	\$ (13,365)	\$ -	\$ -	\$ -	\$ -	\$ -

Revenue

Capacity Fees	\$ 6,529	\$ 6,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ 12,833	\$ -	\$ 46,759	\$ 33,394	\$ 33,394	\$ 33,394	\$ 33,394	\$ 33,394
Total Revenue	\$ 19,362	\$ 6,529	\$ 46,759	\$ 33,394	\$ 33,394	\$ 33,394	\$ 33,394	\$ 33,394

Expenses

Principal	\$ 25,509	\$ 26,000	\$ 26,256	\$ 26,256	\$ 26,256	\$ 26,256	\$ 26,256	\$ 26,256
Interest	\$ 15,132	\$ 7,200	\$ 6,439	\$ 6,439	\$ 6,439	\$ 6,439	\$ 6,439	\$ 6,439
Fees	\$ 775	\$ 780	\$ 699	\$ 699	\$ 699	\$ 699	\$ 699	\$ 699
Total Expenses	\$ 41,416	\$ 33,980	\$ 33,394	\$ 33,394	\$ 33,394	\$ 33,394	\$ 33,394	\$ 33,394

Fiscal Year Surplus/(Shortfall)	\$ (22,054)	\$ (27,451)	\$ 13,365	\$ -	\$ -	\$ -	\$ -	\$ -
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Ending Fund Balance	\$ (13,365)	\$ (40,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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* UNAUDITED BALANCES

6/11/26

GLOSSARY

Actual: Report of actual expenses or revenue for a given fiscal year. Actual expenses and revenue usually vary from the budgeted amount.

Adopted Budget: The budget formally approved by the Board of Directors.

Amended Budget: The budget formally amended during a fiscal year to reflect unanticipated expenditures and revenue.

Appropriation: A legal authorization made by the Board to make expenditures and to incur obligations for specific purposes. The appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation (GANN) Limit: As defined by Section 8 of Article XIII B of the California Constitution, enacted by the passage of Proposition 4 at the November 6, 1979, general election, the growth in the level of certain appropriations from tax proceeds are generally limited to the level of the prior year's appropriation limit as adjusted for changes in cost of living and population. Other adjustments may be made for such reasons as the transfer of services from one government entity to another.

Assessed Valuation: A value established for real property for use as a basis in levying property taxes. Annual increases in valuation are limited to a maximum of 2%; however, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal.

Audit: The primary objective of an audit is to determine if the District's annual financial statements fairly present the District's financial position and result of operations and conform to generally accepted accounting principles (GAAP). The audit function is always prepared by an independent Certified Public Accountant (CPA).

Authorized Positions: Inventory of positions approved by the Board of Directors that may or may not have funding.

Balanced Budget: A spending plan in which expenditures do not exceed revenues.

Biochemical Oxygen Demand (BOD): A measure of the oxygen used by micro-organisms to decompose waste.

GLOSSARY

Board of Directors: The governing body of the agency. The District has five Directors elected at large. To be elected to the Board of Directors, an individual must live in and be registered to vote within the District.

Bonds: A form of borrowing (debt financing) that reflects a written promise from the District to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as buildings, streets, utility infrastructure and bridges.

Budget: Plan of current expenditures and the proposed means of financing them over a single fiscal year. The Budget is the primary means by which most purchases, expenditures and service delivery activities of the agency are controlled.

Budget Amendment: The Board has the sole responsibility for adopting the District's budget and may amend or supplement the budget at any time after adoption by majority vote. The General Manager has the District to approve administrative adjustments to the budget if those changes do not have a significant policy impact nor affect budgeted year-end balances.

CalPERS: A state-wide pooled trust used by local government and state agencies to fund employee retirement benefits.

Capital Improvement Plan (CIP): A plan to provide for the renovation or replacement of existing public facilities and assets and for the construction or acquisition of new ones. The plan sets forth each project or other contemplated expenditure in which the District is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Improvement Program Budget: The means for financing the projects identified in the Capital Improvement Plan, to be incurred in a given fiscal year. Included are expenditures made to purchase land, buildings, permanent public works projects, major construction or renovation of structures and major landscaping or park improvements.

Capital Outlay: Expenditures that result in the acquisition of, or addition to, fixed assets.

Capital Project Funds: This fund type is used to account for financial resources used in the acquisition or construction of major capital facilities other than those financed by Proprietary or Trust Funds.

Carryover: Process of carrying a budgeted and encumbered item from the current fiscal year to the next fiscal year. The new fiscal year account will reflect the increased amount of the carryover.

GLOSSARY

Consumer Price Index: Measure of change in consumer as determined by a monthly survey of the U.S. Bureau of Labor Statistics.

Covenants, Conditions, and Restrictions (CC&Rs): Rules that govern what a property owner can and cannot do with the property (paint color, landscaping, fences, etc.) managed by a homeowners association.

Debt: Borrowing funds needed and pledging future revenues to make current expenditures. Traditionally, debt financing is used only for one-time capital improvements whose life will exceed the term of financing and where expected revenues are sufficient to cover the long-term debt.

Debt Capacity: The difference between the amount of outstanding debt the District has and the maximum amount of debt that the District can incur within its legal, public policy and financial limitations.

Debt Service: The principal and interest in bonds and other debt instruments according to a pre-determined schedule.

Department: A major unit of an organization comprised of subunits named divisions and responsible for the provision of specific package of services.

Designated Fund Balance: A portion of unreserved fund balance designed by city policy for a specific future use.

Division: A major sub-unit of a department with responsibility for a clearly defined portion of the service package provided by a department.

Employee Benefits: The cost to the District for contribution to employee retirement, health insurance premiums, dental, vision, life, disability, Medicare, workers' compensation and unemployment compensation programs.

Encumbrances: Funds not yet expended but delegated or set aside in anticipation of expenditures in the form of a purchase order, contract or other commitment, chargeable to an appropriation. These funds cease to be an encumbrance when paid.

Enterprise Funds: Used to account for operations that are financed and operated in a manner like private sector enterprises and it is the intent of the District that the costs (including

GLOSSARY

depreciation) of providing goods and services to the general public be financed or recovered primarily through user charges.

Equivalent Dwelling Units (EDU): A representative unit for the demand and flow that a typical residential unit disposes into the sewer system in a day. This measurement is used to determine the connection fee and annual sewer service charge for non-residential customers of the District.

Expenditure: Designates the cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the modified accrual basis of accounting, costs are recorded when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized when the cash payments are made. The District uses modified accrual basis accounting.

Facilities: Any buildings, works, improvements or property acquired, constructed, maintained, managed, operated or controlled by the agency.

Fee: A charge to the consumer for the cost of providing a particular service. Fees may not exceed the estimated reasonable cost of providing the service or facility for which the fee is charged, including associated overhead.

Fiscal Year: A 12-month period used to record financial transactions. As required by California Government Code, the District uses July 1 to June 30 as its fiscal year.

Fixed Assets: Fixed assets are of a long-term nature, such as land, buildings, machinery, furniture and other equipment. These assets have a life expectancy in excess of one year and a total acquisition cost in excess of \$5,000.

Franchise Fees: A form of rent for use of public streets and roadways. Federal and state laws limit the amount of some franchise fees.

Full-Time Equivalent (FTE): The decimal equivalent of part-time position converted to a full-time base (i.e., one person working half-time would equate to 0.5 FTE).

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations reserves and equities.

GLOSSARY

Fund Balance: The excess of assets over liabilities and represents the cumulative effect of revenues and other financing sources over expenditure and other financing uses within a specified fund.

General Budget: A budget that includes the expenses for the general administration, operation, and maintenance of any improvements operated or maintained by the District.

Generally Accepted Accounting Principles (GAAP): Uniform standards for financial accounting and reporting that govern the form and content of the basis financial statements of an agency.

Grant: A contribution from a government, non-profit or for-profit agency to the District for a specific purpose and period.

Homeowners Association (HOA): A governing body that manages a private residential community. Members pay dues to fund shared amenities and maintenance, and are legally bound to follow community guidelines – known as CC&Rs – that dictate property appearance and member behavior.

I & I: The combination of infiltration and inflow into a sewer system that increases the flow of water in the sewer system.

Infiltration: Water that enters a sewer system over long periods of time, such as groundwater seepage through cracks in the sewer.

Inflow: Water that enters a sewer system as a direct result of a rain event, such as through improper connections to the sanitary sewer, through flooded manhole covers, or through defects in the sewer.

Inter-Fund Transfers: Represent transfers of funds from one governmental fund to another governmental fund when both funds are part of the same reporting entity. An operating transfer is a legally authorized transfer between funds in which one fund is responsible for the initial receipt of funds and another fund is authorized to use the resources to finance its operating expenditures or expenses.

Investment Revenue: Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Permits: Charge designed to reimburse the District for costs of reviewing and approving private property improvements within the District's system area.

Mandated Services: District services provided to comply with State or Federal laws.

Master Plan: Long-range planning document that provides the framework for infrastructure (capital improvement) projects.

Memorandum of Understanding (MOU): A document outlining the terms and details of an agreement between parties, including the responsibilities of each party. This term is often used to describe agreements between the agency and unions.

Mid-Year Budget Review: A review of actual expenditure and reserves vs budgeted amounts halfway through the fiscal year. Reserve and expenditure estimates may be revised based on actuals and new information not available at time the budget was adopted.

Million Gallons per Day (MGD): One million gallons per day equals 3.07 acre feet, or about 700 gallons per minute.

Motion: An action taken by the Board at a Board of Directors meeting that is not the passage of a resolution or ordinance. Approval of a motion requires five affirmative votes.

National Pollutant Discharge Elimination System (NPDES): A permit system authorized by the U. S. Environmental Protection Agency, Clean Water Act, to control water pollution by regulating discharge of treated sewage, stormwater and urban runoff into waters of the United States (WOTUS).

Non-Domestic Waste Source Control (NDWSC) Program: In conjunction with the agency's NPDES permit, a program that involves maintaining compliance with permit parameters, implementing investigations and additional sampling programs to address specific pollutants, developing action plans to reduce these pollutants and reporting levels of progress to the Regional Board.

Officers: Directors on the governing Board appointed by the Board to serve for a specific time and to perform specific duties.

Ordinance: A formal legislative enactment by the Board of Directors. It has full force and effect of law within the District boundaries unless it conflicts with any higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution.

GLOSSARY

Organizational Chart: A chart showing the interrelationships of positions within an organization in terms of authority and responsibilities.

Other Post-Employment Benefits (OPEB): These are benefits, other than retirement pensions, that are provided to employees who retire from the District.

Prevailing Wage Rate: The basic hourly rate paid on qualifying public works projects to workers engaged in a particular craft, classification or type of work as designated by the State of California Department of Industrial Relations (DIR). Public works projects of more than \$1,000 qualify for compliance under the Prevailing Wage laws unless specifically disqualified by the DIR.

Professional Services: Services rendered by members of a recognized profession or possessing a special skill. Such services are generally acquired to obtain information, advice, training or direct assistance. For purposes of this document, the following types of services are considered professional services:

Architectural, construction management, construction surveys, material testing, inspection services, appraising, ad campaigns, engineering, environmental, finance, fine arts, insurance, land surveying, landscape architectural, legal consultants, management information consultants, medical, document processing services, psychological, underwriting, and actuarial. Providers of such services are referred to individually as “consultant” or collectively as “consultants”.

Project: The separate tracking for budgetary or financing purposes of work performed on studies, plans, or facilities.

Project Budget: An approved budget applicable to a particular study, plan or facility.

Projected: The amount of expenditures or revenue anticipated for the fiscal year based on analysis of actual expenses or receipt of revenue.

Property Tax: The California State Constitution provides that the combined maximum property tax rate on any given property is equal to 1% of its assessed value unless an additional amount has been approved by votes for special taxes or general obligation bonds. The County assesses properties, bills and collects these property taxes. The District receives no revenue from taxes.

Proposed Budget: The version of the annual budget submitted to the Board of Directors for its consideration. It may be approved with or without changes made by Board approval.

GLOSSARY

Purchase Order: Authorizes the delivery of specific goods or services and incurrence of their debt.

Public Works Project: As pertains to bidding on public contracts and as defined in the Public Contract Code, includes any of the following:

- a. Construction, reconstruction, erection, alteration, renovation, improvement, demolition and repair work involving any publicly owned, leased or operated facility, building, road or other public improvement of any kind.
- b. Construction, reconstruction, erection, alteration, renovation, improvement, demolition and repair work involving any publicly owned, leased or operated facility.
- c. Painting or repainting any publicly owned, leased or operated facility.
- d. Public project does not include maintenance work.

Quorum: The number of Board members representing a simple majority of the votes on the Board. There are five directors on the Board, therefore a quorum would be at least three votes.

Reimbursable Expenses: An expenditure that will be repaid through billing, contract or agreement with a third party.

Reserve: An account used to earmark a portion of the fund balance as legally segregated for a specific use.

Resolution: A special order of the Board that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. The passage of a resolution by the District Board requires six affirmative votes.

Restricted Asset: Monies, or other resources, that have restrictions on their use by legal or contractual requirements. In governmental accounting, special treatments are applied to restricted assets arising out of debt in Enterprise Funds.

Revenue: Monies received from taxes, fees, permits, licenses, interest and inter-governmental sources during the fiscal year.

Revenue Bonds: Bonds issued to construct facilities and are repaid from revenue produced by the operation of those facilities.

GLOSSARY

Sanitary Sewer Overflow (SSO): A condition in which untreated sewage is discharged from a sanitary sewer system into the environment prior to reaching a sewage treatment facility.

Secured Property: Real property in which the value of the lien on the real property and personal property located thereon is sufficient to assure payment of the tax.

Service Charges: Charges imposed to support services to individuals or to cover the cost of providing such services.

Sewer System Management Plan: The document that describes the activities an agency uses to manage its wastewater collection system effectively.

Sewer Use Charge (SUC): Charge established by the District to adequately fund the ongoing costs of providing sewer service to properties within the District. Revenues from the SUC fund operations and maintenance of and improvements to the sewer system. Rates may not exceed the amounts adopted by the Board without proper notice to customers.

Special Revenue Fund: Used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Suspended Solids (SS): Particulates dissolved in liquid. See also Total Suspended Solids.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against people or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying for such services.

Total Suspended Solids (TSS): Particulate weight obtained by separating particles from a water sample using a filter, usually measured as milligrams per liter (mg/l).



2026 STRATEGIC PLAN

BEAR VALLEY COMMUNITY SERVICES DISTRICT

Prepared by: Rauch Communication Consultants Inc.



Board of Directors

Paul Paparella, Board President, Finance Committee Chair, Infrastructure Committee Co-Chair

Claude Tabor, Board Vice-President, Infrastructure Committee Chair, Public Safety Committee Co-Chair

Martin Hernandez, Director, Public Safety Committee Chair, Liaison Committee Co-Chair

Michael Lewis, Director, Liaison Committee Chair, Administration Committee Co-Chair

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Staff Leadership Team

Beverli Marshall, General Manager

Dain Hurst, Police Chief

Jeff Lenk, Communications Specialist

Denise Jelleschitz, Secretary to the Board

Eric Woods, Administrative Services Director

Dave Commons, Interim Public Works Director

Consultant

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Executive Introduction and Plan Overview

Planning is strategic when it helps move an organization forward from its current situation to its desired future.

Bear Valley Community Services District (BVCSD) provides essential public services that protect the quality of life and long-term viability of Bear Valley Springs. As the community's local government, the District provides critical community services. (see page 4 for a complete list).

Purpose

This five-year Strategic Plan represents the Board's policy direction and serves as the District's highest-level planning document. It defines the District's mission, vision, and core values and establishes goals and objectives to guide budgets, capital investment, service decisions, and annual work planning over the next five years.

The Plan is a governance document—not a detailed work program, and it provides clear direction to the General Manager and Staff regarding priorities and desired outcomes.

Plan Development

The planning process included background research, review of key District documents (including the 2022 Capital Improvement Plan and prior strategic planning materials), and discussions with the General Manager.

Confidential interviews were conducted with the Board, General Manager, and Staff Leadership Team to gather candid perspectives on current conditions, priorities, and future challenges.

The process also included public workshops facilitated by the Consultant/Strategic Planner to review themes, assess the District's current state, identify issues and opportunities, and refine priorities.

A draft plan was developed, then reviewed and refined in a second public workshop, which included the mission, vision, values, goals, and objectives.

Implementation & Accountability

The General Manager and Leadership Team will develop an implementation Work Plan, along with a reporting, monitoring, and oversight plan aligned with this Strategic Plan. Progress will be reported to the Board and the community on a regular basis.

Bear Valley Community Services District Background

Bear Valley Community Services District (BVCS D) serves as the local government for the private, gated community of Bear Valley Springs in Kern County, California. The District provides critical community services, including police protection, potable water, road maintenance, storm drainage, solid waste disposal, wastewater treatment, parks and recreation, and gate. These services are funded primarily through local property taxes, special assessments, and user fees.

The District was formally established on May 4, 1970. It was created to provide infrastructure and essential services for the newly developing community of Bear Valley Springs.

Bear Valley Springs is a semi-public, gated community in the Tehachapi Mountains, covering nearly 25,000 acres with approximately 3,000 residences. Unlike purely private communities, public infrastructure such as roads and utilities in Bear Valley Springs is owned and maintained by a public government agency — the Community Services District — while the Bear Valley Springs Association (BVSA) administers residential rules and, through a lease agreement with the District, manages the amenities.

The District is governed by a five-member Board of Directors, each elected at large to four-year staggered terms. The Board sets policy and strategic direction, delegating day-to-day administration and policy implementation to a General Manager. As a multi-service local government agency, BVCS D's operations, fiscal policies, and organizational structure are shaped by state law, local ordinances, and community priorities.

Bear Valley Community Services District's unique role — providing municipal infrastructure and services while operating within a gated, private community — underscores its importance to the safety, quality of life, and long-term viability of Bear Valley Springs as a residential community.



Road Maintenance

Strategic Framework

Bear Valley Community Services District built the Strategic Plan from a series of logical and integrated components described below.

Mission. The mission statement explains why the organization exists and articulates its essential work in a brief sentence or two.

Vision. The vision articulates what the organization will become at a given time in the future. It is the strategic target that, when achieved, fulfills the organization's mission. As such, it is at the heart of the strategic planning process.

Values. Values help govern attitudes and behaviors and provide guidance when an organization faces challenging decisions that require trade-offs. Values generally remain constant over time. The Board sets values.

Goals. Goals describe broad, primary management, operations, and planning areas that will be addressed to accomplish the mission. Goals are not connected to timelines.

Objectives. Objectives are specific directions established by the Board, which expand upon and refine the goals. There may be multiple objectives for each goal. Objectives are related to goals but are more specific, measurable, attainable, and time-bound.

Implementation Plan. The Implementation Plan includes tasks/actions required to accomplish the mission, goals, and objectives through the annual budget process. The tasks/actions in the Plan are assigned to members of the Leadership Team and have timelines. There may be multiple tasks for each objective.

Measures. Progress on the Plan will be monitored, analyzed, reported to the Board, and used to adjust course as needed.

Accountability: Reporting, Monitoring, and Oversight. These actions are taken by the Board, Leadership Team, and Staff to ensure that the Plan is implemented and updated over time.



Mission, Vision, and Values

Mission

The Mission of Bear Valley Community Services District is to reliably deliver the essential public services — infrastructure, water, wastewater, solid waste, public safety, and recreation — that Bear Valley Springs residents depend on, managed responsibly, with accountability to our community, and with care for the natural environment we share.

Vision

Bear Valley Community Services District will continue to strengthen its bond with the community as a well-run provider delivering essential services. The results of that work will be visible throughout Bear Valley Springs — in roads residents are proud of, water they trust, a natural environment that thrives, and a community that remains a desirable and distinctive place to live.

Quality Services and Infrastructure. Water is clean, reliable, and available. Roads are well-maintained and safe to drive. Wastewater, solid waste, public safety, and recreation services are dependable, fully funded, and compliant with all regulatory requirements. Infrastructure improvements are planned, funded, and delivered on schedule.

A Beautiful, Sustainable Community. The District manages its natural and built environment responsibly. Lakes are clean, wetlands and woodlands are protected, and the rural mountain character of Bear Valley Springs is preserved. Resource use is efficient, and planning is proactive rather than reactive.

Financial Sustainability and Accountability. The District operates within a sound, long-term financial framework. Rates and assessments are structured to fund both operations and capital investment. Performance is measured against clear goals, reported publicly, and used to drive improvement. Residents can trust that their money is spent wisely and that the District is telling them the truth about its progress.

A Trusted, Effective Organization. The Board governs with discipline and a long-term perspective. Staff are competent, well-supported, and proud of the services they provide. The District communicates consistently and honestly, earns public confidence through results, and holds itself accountable to the community it serves.

Values

Bear Valley Community Services District is guided by the following core values in everything we do — in how we serve residents, manage resources, make decisions, and treat one another.

Accountability. We take responsibility for our decisions and our performance. We set clear goals, measure our results, and report honestly to the community we serve. Public trust is earned through consistent action, not words alone.

Community Engagement. We keep residents informed — not just about what we are doing, but why, when, and how. We invite meaningful participation in decisions that affect the community, listen before we respond, and treat public input as a resource, not an obstacle.

Integrity and Honesty. We do the right thing, even when it is difficult. We provide accurate, complete, and truthful information, treat everyone with courtesy and respect, and hold ourselves to the same standards we expect of others.

Responsible Stewardship. We manage public funds, infrastructure, and natural resources with discipline and a long-term perspective. We make financially sound decisions — even unpopular ones — to protect service reliability and the community's future.

Quality and Dedication. The public deserves our best work. We approach every task with care, diligence, and a commitment to continuous improvement. We take pride in the services we provide and in the community we serve.

Big Picture View of the Strategic Direction

Bear Valley Community Services District's highest priority, strategy, and new direction are summarized below.

Our Priority: Delivering Quality, Reliable, and Affordable Services.

The District's highest priority is delivering quality, reliable, and affordable services — infrastructure, water, wastewater, solid waste, public safety, and recreation — that Bear Valley Springs residents depend on every day.

Our Strategy: Our Infrastructure is Aging. Fixing It Starts with Trust.

Bear Valley Springs' water systems and roads are aging. Significant portions of both need repair, replacement, or upgrade, and addressing that requires substantial, sustained capital investment over many years.

That level of investment cannot happen without reliable public funding. And that funding will not come — nor should it — without residents having genuine confidence in how the District operates.

That means clear communication, sound governance, current financials, and disciplined management demonstrated in practice, not just promised. Once residents have the information and confidence they deserve, they will be in a position to make informed decisions about rates, taxes, and fees, including the March 2027 special tax for public safety.

That funding, in turn, supports a prioritized capital improvement program led by water systems and roads, guided by a long-range master plan, and backed by cost-benefit analysis.

What Will Be New or Different as the District Implements This Plan

The District is committing to change in three concrete ways.

Facing the problem honestly. Up-to-date financial reporting. All audits and financial reports will be brought up to date and kept current, restoring the transparency and credibility that sound decision-making requires. Performance reporting. The District will regularly report progress on goals and commitments in plain language so residents can see what is working, what isn't, and why.

Operating with discipline. Structured public input. The District will create reliable, organized channels for community input so that decisions reflect the priorities of residents across the community, not just the most vocal voices. Proactive communication. The District will move from reactive to proactive by explaining conditions, trade-offs, and decisions well before major funding actions are required.

Thoughtful, Long-Term Planning and Investment. The District will initiate projects only after thorough planning and vetting, not in response to pressure or urgency alone. For the first time, a long-range facility master plan will guide capital infrastructure decisions rather than making them project by project. Capital investment decisions will be based on cost-benefit analysis and risk assessment, ensuring limited funds go to the highest-priority needs first.

Goals, Objectives, and Implementation Phase

These notes introduce the strategic goals and objectives in the following pages.

Key Areas of Change. This Strategic Plan targets critical areas where the Board has indicated a need for change or greater clarity. While the District has many other existing and ongoing initiatives, programs, and actions, these are not included in this Plan.

Timing. The Work Plan will contain details on timing. Staff will report on all objectives and the entire Plan at least once a year, early in the budget season. This timing allows the General Manager to incorporate Board feedback into the preparation of the new fiscal year budget.

Implementation. Following the Board's review and approval of the goals and objectives, District staff will develop a Work Plan to implement them.

Priorities. Priorities will be identified during the development of the implementation plan. If time or resources are short, lower-priority objectives or work actions may be deleted or postponed, ensuring resources are available for high-priority objectives.

GOAL 1. INFRASTRUCTURE: Reliable Water and Well-Maintained Roads and Facilities.

Strategic Background. Bear Valley’s infrastructure is aging and needs replacement, yet the District does not currently have the staff, funding, or equipment to fully maintain, upgrade, or replace it.

Strategic Challenges and Opportunities. Funding is a key challenge. Maintenance, upgrades, and replacements can only proceed as fast as funds allow, creating a Catch-22: the District needs funds to move forward with big projects, but increasing funds is challenging.

Roads are degraded by potholes, settlement, uneven and loose asphalt, and water leaks that undermine roadways and create unseen ice slicks in winter.

Water infrastructure, quality, and supply face challenges. Much of the District’s water infrastructure is over 50 years old and, while currently acceptable, much of it is beyond its planned lifespan. There are water quality and treatment issues, water availability and dependence on limited imported water, and increasing state regulations that may add cost and oversight. Water loss through leaks and breaks is driving up operations and maintenance costs.

The sanitary wastewater system is aging. Due to the small number of parcels the system serves, the cost of operating and maintaining it places a significant financial burden on those serves.

Strategic Response. Accountability is a high priority for the Board. Without proactive planned maintenance and upgrades—and good finances—priorities cannot be reliably accomplished. Better planning is needed to ensure future requirements are met. To ensure long-term reliability, the District will rehabilitate and replace the entire water system, essentially and systematically repair, resurface, and upgrade roads over the coming years and decades, while appropriately maintaining the sanitary sewer system. The District will ensure a safe, reliable, and affordable water supply through continued operational and system improvements and by increasing local water production and reducing reliance on imported water.

The following objectives define the outcomes needed to fulfill Goal 1.

OBJECTIVE 1.1: District capital infrastructure decisions are guided by an adopted long-range facilities master plan that balances the needs of the water, road, drainage, sanitary sewer systems, and other critical infrastructure, within available and projected financial resources.

OBJECTIVE 1.2: The District maintains a comprehensive asset management approach that supports long-term system reliability, lifecycle cost control, and transparent prioritization of infrastructure investments.

OBJECTIVE 1.3: Long-range facilities and asset management plans are regularly evaluated and updated to ensure alignment with realistic funding capacity, implementation timelines, and annual budget commitments.

OBJECTIVE 1.4: The District strengthens infrastructure resilience and preparedness for a range of risks, such as wildfires, water shortages, earthquakes, cyberattacks, climate change impacts, pandemics, and financial threats such as inflation, unfunded mandates, and revenue volatility.

OBJECTIVE 1.5: Solid waste disposal is managed with clear accountability, appropriate oversight, and service expectations, ensuring that the system supports community needs.

GOAL 2. FINANCE. Sustainable Financial Planning and Management to Support Essential Services

Strategic Background. The District’s financial challenges largely reflect aging infrastructure—much of it built in the early 1970s—and decades of limited reinvestment. These systems now require significant maintenance and replacement.

Strategic Challenges and Opportunities. Current revenues are not keeping pace with the cost of maintaining aging infrastructure and essential services. Responsible long-term management will require aligning rates and fees with actual costs — done carefully and with full transparency about where every dollar goes. With limited staffing and constrained spending, further cost reductions would affect service levels. Past delays in audits and forecasting weakened transparency, but recent progress in financial management and rate studies is strengthening accountability and planning.

Strategic Response. The Board prioritizes fiscal responsibility and long-term stability. The District will strengthen financial forecasting and align expenditures with realistic revenue capacity. Rates and fees will be updated as necessary, with attention to affordability. The District will also pursue non-operating revenue through responsible asset use, partnerships, and cost efficiencies. The Board will clarify the balance between funding police services and investing in critical infrastructure (see Goal 5).

The following objectives define the outcomes needed to fulfill Goal 2.

OBJECTIVE 2.1: Audits, financial reporting, and rate and revenue analyses are current, transparent, and sufficient to demonstrate a responsible and healthy financial position to the Board and the public.

OBJECTIVE 2.2: The District maintains a clear long-term financial plan that aligns revenues, expenditures, reserves, operating, and capital needs, and strategic priorities to support both current operations and future obligations.

OBJECTIVE 2.3: The District evaluates and responsibly leverages District assets and opportunities to diversify revenue sources, including public-private partnerships and external funding opportunities, to improve long-term financial sustainability.

OBJECTIVE 2.4: Expenditures, staffing costs, and service levels are proactively managed and regularly evaluated to control costs and to ensure resources are used efficiently and effectively.

GOAL 3. OUTREACH & ENGAGEMENT: Building Public Trust, Community Understanding, and Support

Strategic Background. Public trust directly affects the District’s ability to plan, fund, and deliver services. Inconsistent messaging and reactive communication have weakened confidence and allowed misinformation—particularly on social media—to shape public perception. Limited collaboration with key partners, including Bear Valley Springs Association (BVSA), has further complicated public understanding of roles and responsibilities.

Strategic Challenges and Opportunities. Without public understanding and confidence, the District cannot secure support for infrastructure investment, rate adjustments, or long-term planning. Residents deserve clear, straightforward information about aging systems — especially water and roads — and the financial realities of maintaining them. Consistent communication, transparent reporting, and visible progress on major initiatives—such as the Capital Improvement Program (CIP), audits, and financial planning—can restore confidence and build durable support.

Strategic Response. The District will move from reactive communication to disciplined, coordinated outreach. It will clearly explain infrastructure conditions, water reliability, financial realities, and decision-making processes—well before major funding actions are required.

Performance reporting will be regular, understandable, and tied to stated commitments. Messaging will be consistent following Board action. Relationships, including with BVSA, will be strengthened through deliberate collaboration around shared community goals. By pairing measurable performance with clear communication, the District will rebuild trust and secure sustained community support for essential services.

The following objectives define the outcomes needed to fulfill Goal 3.

OBJECTIVE 3.1: The public has timely, clear, and easily accessible information about District plans, infrastructure conditions, financial realities, and performance outcomes.

OBJECTIVE 3.2: District communications are consistent and coordinated, improving understanding of why infrastructure investment, rates, and long-term planning are necessary while actively reducing misinformation.

OBJECTIVE 3.3: The District strengthens its credibility by clearly demonstrating and communicating progress and outcomes on major efforts, including capital improvement projects, audits, and financial planning.

OBJECTIVE 3.4: The District has established methods to listen to and understand what most District customers expect from the District. Individual comments and feedback, including those expressed through social media or public meetings, are considered within the broader context of community-wide input.

OBJECTIVE 3.5: Key relationships, including with BVSA, local agencies, and professional organizations, are more collaborative and support shared goals, improved coordination, and enhanced public trust and confidence.

GOAL 4. BOARD & STAFF: Clear Governance, Unified Leadership, and a Capable, Supported Workforce

Strategic Background. In the past, unclear boundaries between Board governance and day-to-day operations reduced effectiveness, increased risk, and diverted attention from critical priorities. Recent improvements in Board governance and professional management have begun to strengthen accountability.

The District relies on a committed workforce that continues to perform well despite limited resources and the challenges of operating in a rural, geographically isolated community. Capacity constraints and long-term workforce risks remain.

Strategic Challenges and Opportunities. A key challenge is ensuring consistent governance discipline, Board alignment, and unified messaging following Board decisions. When governance roles blur or messaging is mixed, staff effectiveness and public trust are undermined.

Workforce challenges include attracting and retaining qualified staff, maintaining continuity in key positions, and keeping operations current with regulations and industry best practices. While staff commitment is strong, staffing, training, and succession constraints increase vulnerability.

Strategic Response. The Board will reinforce clear governance roles, focusing on policy leadership, oversight, accountability, and unified messaging following Board action.

The District will prioritize workforce stability, succession and continuity planning, staff support and recognition, and adherence to professional standards. Through disciplined governance and workforce investment, the District will improve effectiveness, reduce risk, and ensure reliable service delivery over the long term.

The following objectives define the outcomes needed to fulfill Goal 4.

OBJECTIVE 4.1: Board members consistently operate within clearly defined governance roles, focusing on policy, oversight, and accountability rather than day-to-day operations, thereby improving effectiveness and reducing organizational risk.

OBJECTIVE 4.2: Board decisions are communicated with consistent, unified messaging, actively improving public trust, organizational stability, and confidence in leadership.

OBJECTIVE 4.3: The District maintains a stable and capable workforce, supported by succession planning, professional development, and continuity planning, ensuring that critical functions and services are sustained despite recruitment and retention challenges.

OBJECTIVE 4.4: Staff feel supported, recognized, and encouraged to perform at a high level, contributing to strong morale, accountability, and overall organizational performance.

OBJECTIVE 4.5: District operations remain current with applicable regulations, industry best management practices, and professional standards, reducing risk and supporting efficient and effective service delivery.

GOAL 5. PUBLIC SAFETY: Sustainable, Community-Supported Public Safety Services

Strategic Background. Bear Valley Springs' safety and security rests on two distinct elements: gated access, which controls entry to the community, and local police services, which provide enforcement, response capability, and visible patrol. They face different funding considerations.

Police service costs have risen steadily while revenue options remain limited. Without a dedicated funding source, public safety expenditures will consume an increasing share of the General Fund — crowding out capital improvements and other essential services. Recognizing this, the Board has voted unanimously to place a special tax measure on the March 2027 ballot to establish a stable, dedicated funding source for Police. The District also recognizes that earning voter approval requires demonstrated trustworthiness and a clear accounting of how existing funds are being managed — which is why transparency and public engagement are central to the District's approach to this election.

Strategic Challenges and Opportunities. The District must resolve two interconnected questions: how public safety services should be structured, and how they should be funded. Some community members support maintaining the District's own police department; others believe contracting with the Kern County Sheriff would reduce costs. Still others believe that public safety can be provided via general Kern County Sheriff coverage without a dedicated contract. This issue requires honest, factual public communication before the March 2027 vote.

Strategic Response. The District will conduct a thorough public engagement program in advance of the March 2027 special tax election. Residents will have meaningful opportunities to ask questions, review data, and reach an informed decision before voting.

The Board has established its policy direction: a dedicated special tax is the preferred path to sustainable public safety funding. If approved by voters, the tax will stabilize the department's budget, protect the General Fund, and preserve local control of public safety services.

If the measure does not pass, the Board will evaluate alternative service configurations to maintain public safety while balancing limited revenue across public safety, capital improvements, and all other District needs.

The following objectives define the outcomes needed to fulfill Goal 5.

OBJECTIVE 5.1: The District develops and delivers a public engagement program that gives residents access to clear, factual information on public safety service options, costs, and funding implications in advance of the March 2027 special tax election.

OBJECTIVE 5.2: The Board adopts and updates over time a long-term public safety policy that defines service levels, funding responsibility, and accountability measures.

GOAL 6. STEWARDSHIP: The Character, Environment, And Long-Term Quality of Life of Bear Valley Springs Is Protected.

Strategic Background. Bear Valley Springs is a unique community, defined by its beautiful natural environment, rural character, and quality of life. Residents consistently identify the area's clear lakes, abundant wildlife, open spaces, and scenic landscape as core assets that make Bear Valley Springs a desirable place to live, raise families, and retire.

Demographic shifts over the past decade have brought a growing number of younger families alongside a long-standing retiree population. Younger households may be more receptive to investment in infrastructure, recreation, and community amenities, while fixed-income residents are likely more sensitive to taxes, fees, insurance costs, and broader cost-of-living pressures.

Strategic Challenges and Opportunities. The strategic challenge is how to plan intentionally for long-term sustainability, ensuring that services are reliably delivered, resources are managed responsibly, and the needs of a changing community, including younger families, retirees, and new residents, are met.

Strategic Response. The District will balance affordability with the need to maintain and improve services, facilities, and environmental stewardship. This includes aligning, capital investment and service levels with realistically available finances, while remaining sensitive to the community's diverse economic circumstances.

The following objectives define the outcomes needed to fulfill Goal 6.

OBJECTIVE 6.1: The District protects and enhances the natural environment and community character through policies and actions that balance change with environmental responsibility, including water, wildfire, and other risk reduction, and habitat and open-space stewardship.

OBJECTIVE 6.2: District services, communication, and programs are adapted to reflect changing demographics, community needs, and quality of life expectations, ensuring that all residents benefit from well-managed, relevant services.

OBJECTIVE 6.3: Transparency and accountability are strengthened through regular, understandable public reporting, performance measurement, and open decision-making, ensuring that the community is informed and confident in District operations.

OBJECTIVE 6.4: Recreation facilities and programs—including lakes, parks, golf course, equestrian center, trails, and related services—are managed with accountability, appropriate oversight, and service expectations that support community needs and long-term stewardship.

Monitoring, Reporting, Oversight, and Accountability

The Board, Leadership Team, and Staff will take the following actions to ensure that the Plan is implemented and updated over time.

Communicate with Staff

Meet with all employees to ensure all staff members understand the Plan and which parts they are responsible for, and report at least annually to the entire Staff on Plan progress.

Display the mission, vision, goals, and objectives on posters, handouts, and business cards.

Incorporate the mission, vision, goals, and objectives in the employee handbook and in orientation and training materials for new employees.

Communicate with the Public

Include the Plan and progress in the annual budget document.

Clarify Roles and Expectations

Include accomplishment of strategic priorities in performance reviews for the General Manager, Leadership Team, Non-Management Staff, and collective bargaining units

Allocate Resources to Meet Strategic Objectives

Ensure the District's annual budget and hiring practices both reflect strategic goals and objectives.

Board Oversight and Monitoring

Staff notes in the agenda packet and reference materials when an item fulfills or supports a particular goal or objective.

The Board and its committees consider Strategic Plan goals and objectives when deliberating.

The General Manager will provide the Board with a comprehensive report on the Strategic Plan's progress annually, as part of the budget development process.

Incorporate the mission, vision, goals, and objectives into orientation and training materials for the Board and Committee members.

Include an introduction to the strategic plan in the new board member onboarding.

Review and Update the Plan

The Board holds a brief workshop early in each budget development process to review progress on the Strategic Plan and consider making appropriate adjustments to the Plan.

Staff update implementation-related tasks as appropriate, and the Board undertakes a complete update of the Plan every three to five years.

Single-Page View of the Core Elements of the Strategic Plan

MISSION	Reliably deliver the essential public services — infrastructure, public safety, recreation, and environmental stewardship — that Bear Valley Springs residents depend on, managed responsibly and with accountability to the community we serve.					
VISION	Quality Services and Infrastructure		A Beautiful, Sustainable Community		Financial Sustainability & Accountability	
VALUES	Accountability		Community Engagement		Integrity & Honesty	
GOALS	Responsible Stewardship		Quality & Dedication			
	1. INFRASTRUCTURE: Reliable, Well-Maintained Roads and Facilities and Supplies	2. FINANCE: Sustainable Financial Planning and Management to Support Essential Services	3. OUTREACH & ENGAGEMENT: Building Public Trust, Community Understanding, and Support	4. BOARD & STAFF: Clear Governance, Unified Leadership, and a Capable, Supported Workforce	5. PUBLIC SAFETY: Sustainable, Community-Supported Public Safety Services	6. STEWARDSHIP: The Character, Environment, And Long-Term Quality of Life of Bear Valley Springs Is Protected
OBJECTIVES	1.1: District capital infrastructure decisions are guided by an adopted long-range facilities master plan that balances the needs of the water, road, drainage, sanitary sewer systems, and other critical infrastructure, within available and projected financial resources. 1.2: The District maintains a comprehensive asset management approach that supports long-term system reliability, lifecycle cost control, and transparent prioritization of infrastructure investments. 1.3: Long-range facilities and asset management plans are regularly evaluated and updated to ensure alignment with realistic funding capacity, implementation timelines, and annual budget commitments. 1.4: The District strengthens infrastructure resilience and preparedness for a range of risks, including wildfires, water shortages, earthquakes, cyberattacks, climate change impacts, pandemics, and financial threats, including inflation, unfunded mandates, and revenue volatility. 1.5: Solid waste disposal is managed with clear accountability, appropriate oversight, and service expectations, ensuring that the system supports community needs.	2.1: Audits, financial reporting, and rate and revenue analyses are current, transparent, and sufficient to demonstrate a responsible and healthy financial position to the Board and the public. 2.2: The District maintains a clear long-term financial plan that aligns revenues, expenditures, reserves, operating, and capital needs, and strategic priorities to support both current operations and future obligations. 2.3: The District evaluates and responsibly leverages District assets and opportunities to diversify revenue sources, including public-private partnerships and external funding opportunities, to improve long-term financial sustainability. 2.4: Expenditures, staffing costs, and service levels are proactively managed and regularly evaluated to control costs and to ensure resources are used efficiently and effectively.	3.1: The public has timely, clear, and easily accessible information about District plans, infrastructure conditions, financial realities, and performance outcomes. 3.2: District communications are consistent and coordinated, improving understanding of why infrastructure investment, rates, and long-term planning are necessary while actively reducing misinformation. 3.3: The District strengthens its credibility by clearly demonstrating and communicating progress and outcomes on major efforts, including capital improvement projects, audits, and financial planning. 3.4: The District has established methods to listen to and understand what most District customers expect from the District. Individual comments and feedback, including those expressed through social media or public meetings, are considered within the broader context of community-wide input. 3.5: Key relationships, including with BVSA, local agencies, and professional organizations, are more collaborative and support shared goals, improved coordination, and enhanced public trust and confidence.	4.1: Board members consistently operate within clearly defined governance roles, focusing on policy, oversight, and accountability rather than day-to-day operations, thereby improving effectiveness and reducing organizational risk. 4.2: Board decisions are communicated with consistent, unified messaging, actively improving public trust, organizational stability, and confidence in leadership. 4.3: The District maintains a stable and capable workforce, supported by succession planning, professional development, and continuity planning, ensuring that critical functions and services are sustained despite recruitment and retention challenges. 4.4: Staff feel supported, recognized, and encouraged to perform at a high level, contributing to strong morale, accountability, and overall organizational performance. 4.5: District operations remain current with applicable regulations, industry best management practices, and professional standards, reducing risk and supporting efficient and effective service delivery.	5.1: The District develops and delivers a public engagement program that gives residents access to clear, factual information on public safety service options, costs, and funding implications in advance of the March 2027 special tax election. 5.3: The Board adopts and updates over time a long-term public safety policy that defines service levels, funding responsibility, and accountability measures.	6.1: The District protects and enhances the natural environment and community character through policies and actions that balance change with environmental responsibility, including water, wildfire, and other risk reduction, and habitat and open-space stewardship. 6.2: District services, communication, and programs are adapted to reflect changing demographics, community needs, and quality of life expectations, ensuring that all residents benefit from well-managed, relevant services. 6.3: Transparency and accountability are strengthened through regular, understandable public reporting, performance measurement, and open decision-making, ensuring that the community is informed and confident in District operations. 6.4: Recreation facilities and programs—including lakes, parks, golf course, equestrian center, trails, and related services—are managed with accountability, appropriate oversight, and service expectations that support community needs and long-term stewardship.



BOARD OF DIRECTORS

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