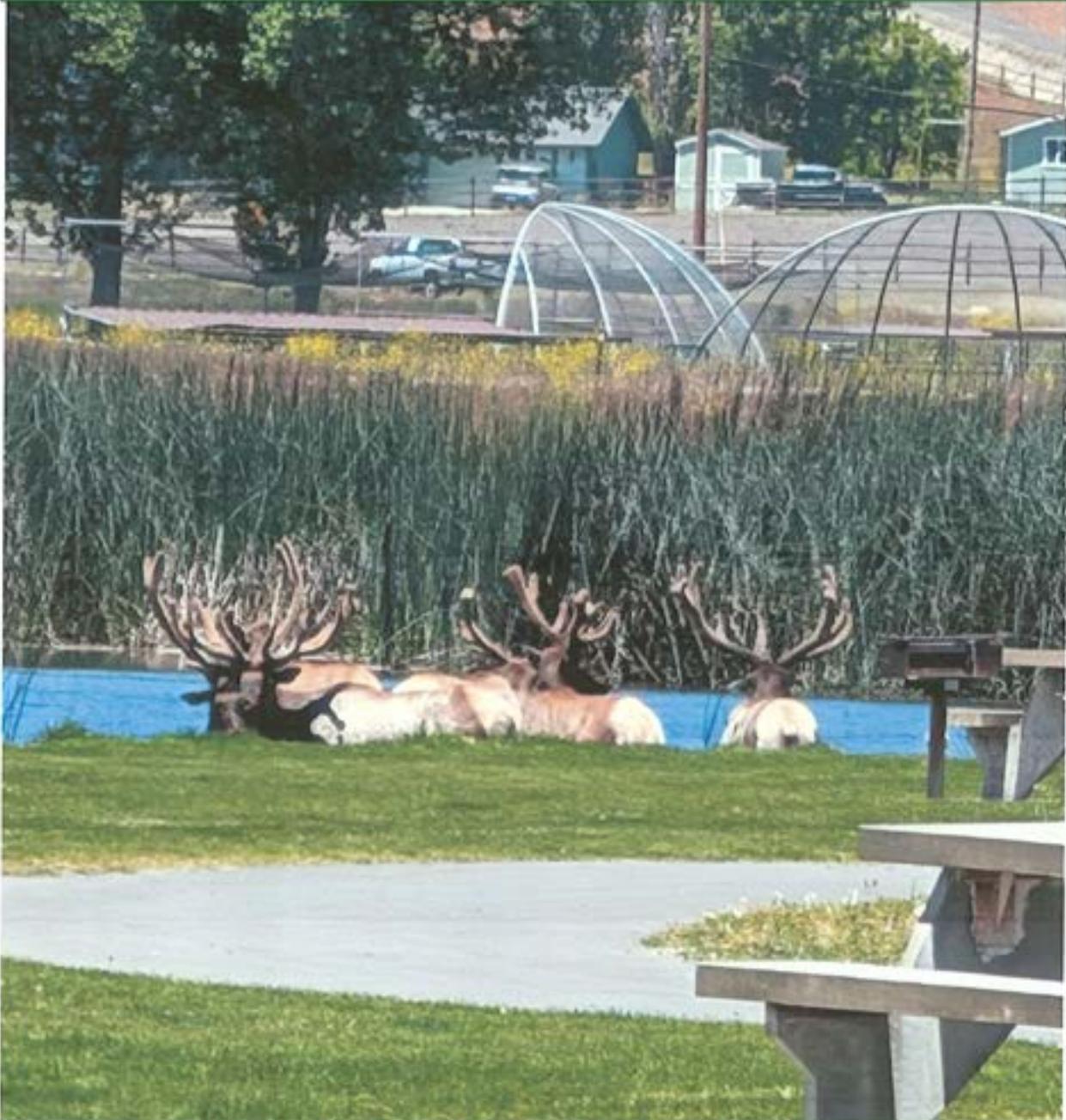


**BEAR VALLEY COMMUNITY
SERVICES DISTRICT**



**FINAL PROPOSED BUDGET
FISCAL YEAR 2025/26**



THE MISSION

To provide safe, stable, sustainable municipal services that enhance the quality of life of Bear Valley Springs residents in an environmentally conscious manner.

THE VISION

To do our part in making Bear Valley Springs southern California's premier gated community. We will improve upon the services we offer through partnership with the community, thoughtful planning, and investment in Infrastructure improvements that are fiscally sustainable and environmentally conscious.

OUR COMMITMENT

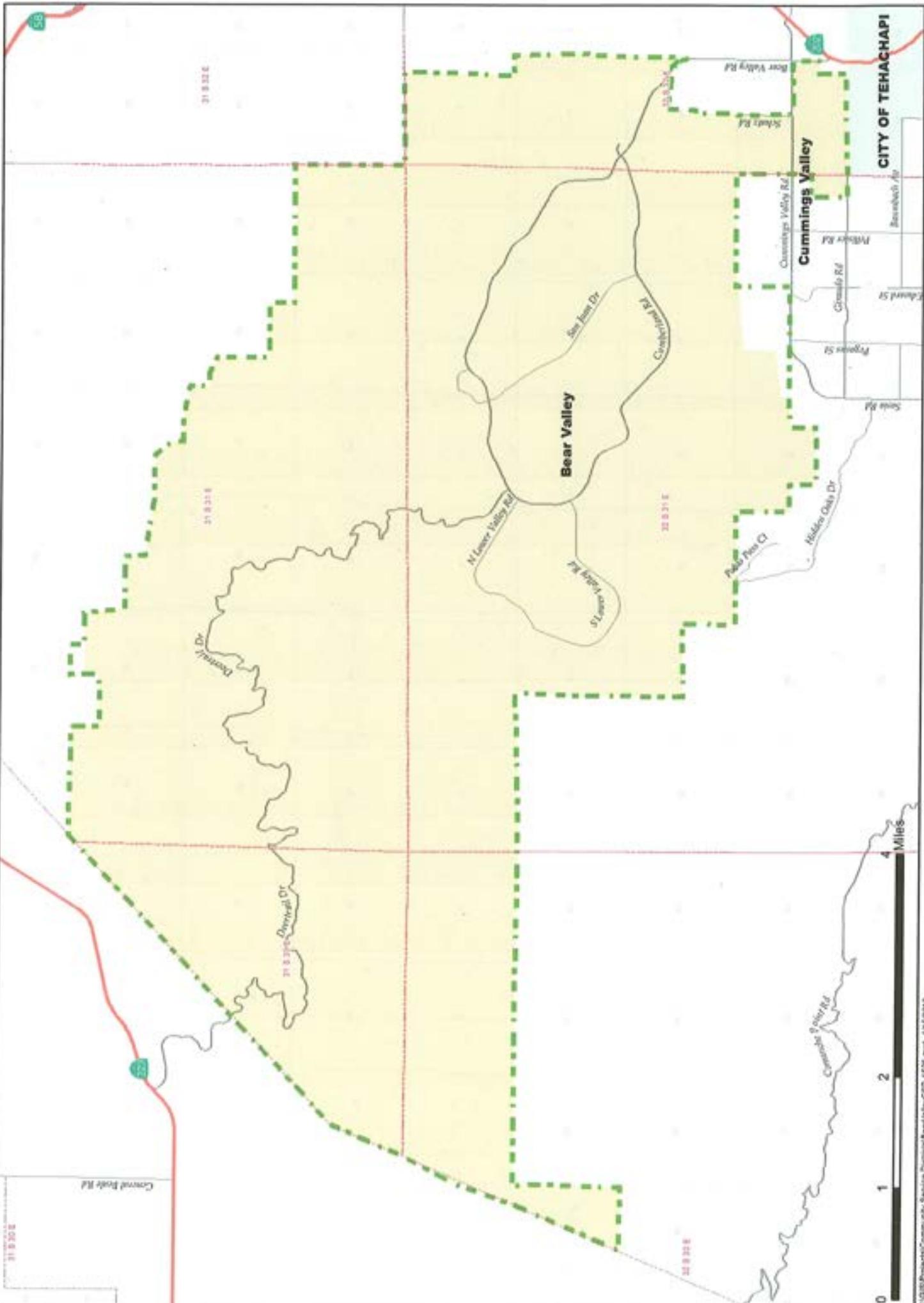
To provide excellent public services as a vital part of a prosperous, thriving community.

To ethically uphold the public trust through transparent communications, inclusive public engagement, and the careful stewardship of the community's financial, capital, and natural assets.

To lead the community into the future by pursuing service innovation, adopting new technologies, and forging a collaborative partnership with residents.

WHAT WE DO

We deliver essential services to the community: Public Safety, Potable Water, Road Maintenance & Repair, Wastewater Treatment, Solid Waste Removal, and Parks & Recreation. We strive to ensure that Bear Valley Springs residents receive great value for their tax dollars and that services and capital projects benefit the community as a whole. We recognize that our residents demand accountability and we endeavor to earn the public's trust.



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. LAFCO assumes no warranty, express or implied as to the fitness of this data for any particular use.

Bear Valley Community Service District Sphere of Influence / Boundary

City Limits

Legend

- 4th County LAFCO
- Current Boundary
- Current Sphere of Influence (SOI)

0 1 2 4 Miles

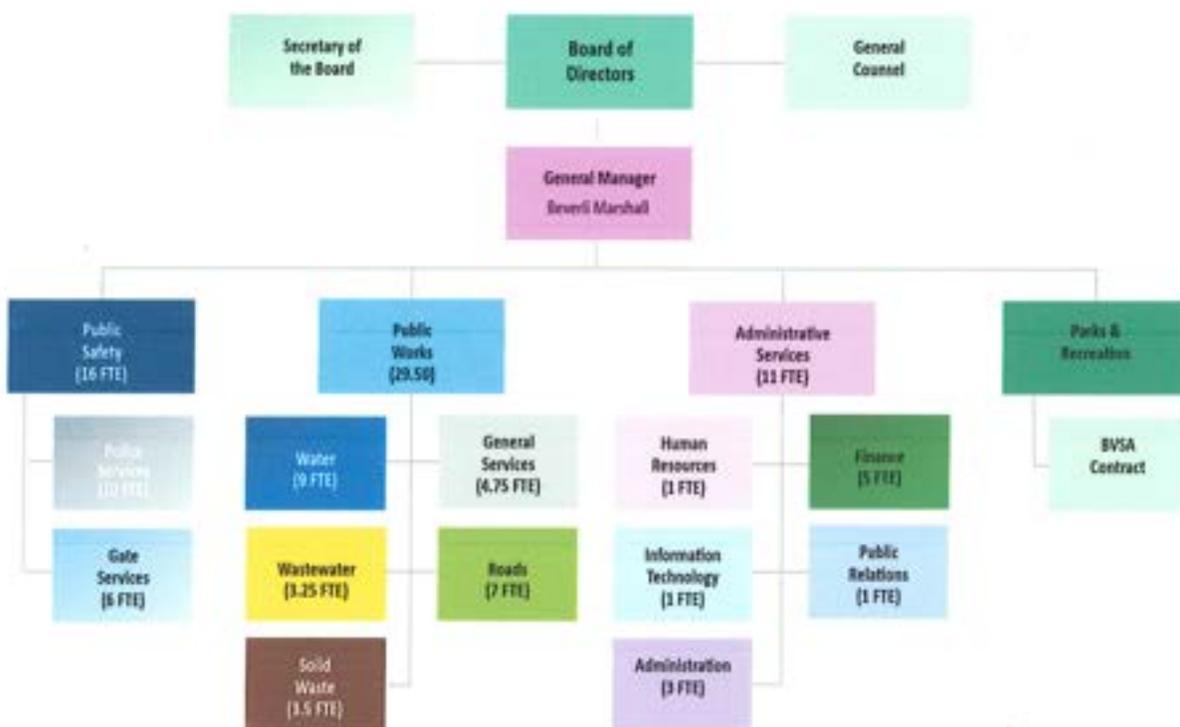
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ABOUT BEAR VALLEY COMMUNITY SERVICES DISTRICT

Bear Valley Community Services District serves as the local government for Bear Valley Springs. The District is like a city government, supplying services such as police protection, water, road maintenance, solid waste disposal, wastewater treatment, and parks and recreation.

The District exists under California State law governing special districts (Government Code §61000 et. seq.). The District 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. The District 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 much like a city council would to their city manager.

The Bear Valley Community Services District (“the District”) is a multi-service, local government agency. The following organizational chart outlines the various services provided by the District.



EXECUTIVE SUMMARY

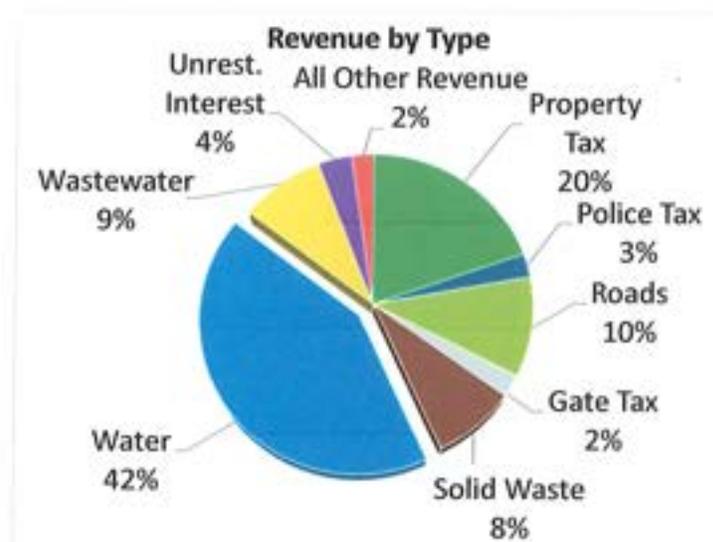
The Fiscal Year 2025/26 budget presented in the following pages was developed to support the District's goals while maintaining a fiscally responsible plan. Several factors influenced this year's budget.

- Majority turnover of directors
- Transition in key leadership positions
- Delay in closing out Fiscal Year End for 2022/23 and 2023/24
- Need to conduct rate studies for roads, solid waste, water, and wastewater services
- Need to update the 20-Year Capital Improvement Plan while continuing with the previously identified projects

The BVCS D Code requires that the General Manager prepare a proposed final budget no later than July 1 each year. The Board will then consider public comments on the proposed final budget at a publicly noticed public hearing.

Revenue

The \$11.88 million budget for revenue in FY 2025/26 represents an overall reduction of 5%, primarily due to adjusted expectations based on year-end projections for FY 2024/25. Of the budget revenue, \$2.34 million is from property taxes, \$5.01 is from Water related funding, \$1.24 million is from the Road assessment, \$1.05 million is from Wastewater related funding, \$0.98 million is from Solid Waste fees, \$0.42 million is from unrestricted interest earnings, \$0.29 million is from Police special tax, \$0.27 million is from the Gate special tax, and the remaining \$0.03 million is from miscellaneous revenue.

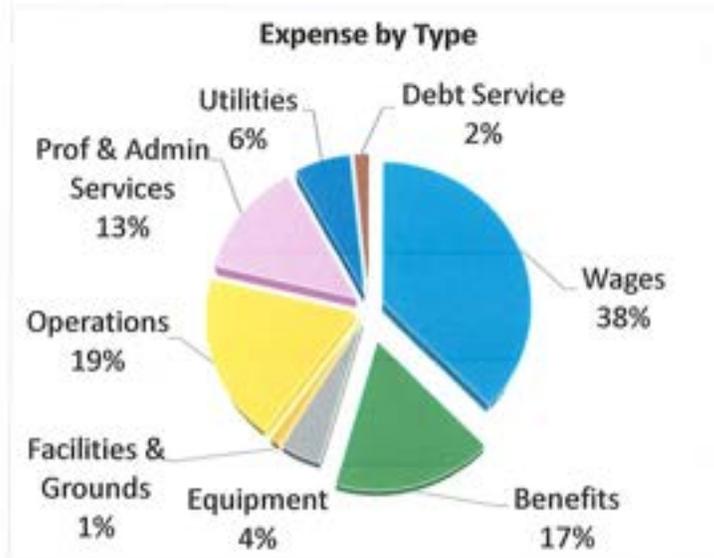


Operating Expense

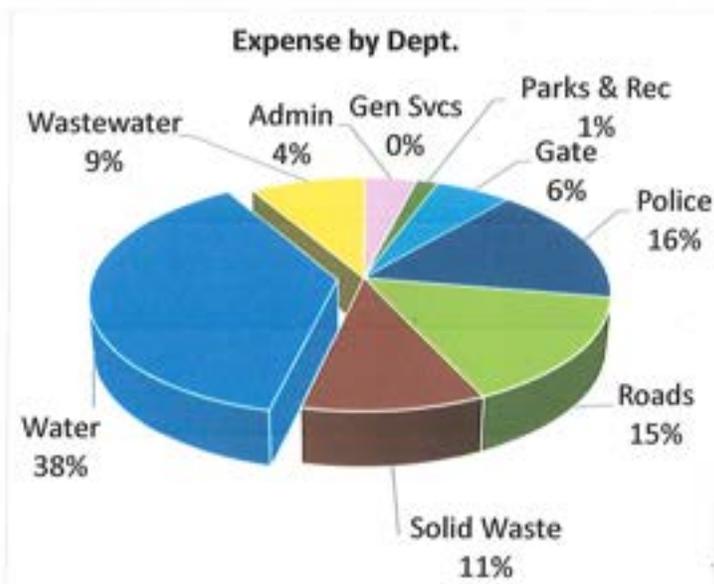
The \$12.19 million in operating expenses represents an overall increase of 1.7% due to planned increases in wages and benefits as the result of the Memoranda of Understanding with the two

EXECUTIVE SUMMARY

represented units and adjusted expectations based on year-end projections for FY 2024/25. The largest allocation of the operating budget is for wages (38%) and benefits (17%), with the next largest allocation for operations (19%) and professional services (13%). Utilities (6%), Equipment (4%), Debt Service (2%), and Facilities & Grounds (1%) make up the remaining expenses.



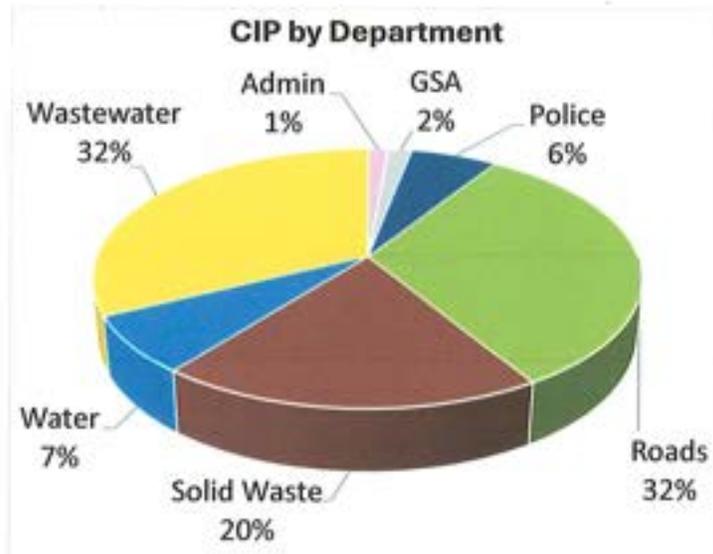
By department, Water represents over one-third (38%) of the operating costs, followed by Police (16%), Roads (15%), Solid Waste (11%), Wastewater (9%), Gate (6%), Administrative Services (4%), and Parks & Recreation (1%).



EXECUTIVE SUMMARY

Capital Improvement Program

For Fiscal Year 2025/26, the Capital Improvement Program (CIP) budget is \$2.9 million with the largest portions being appropriated for Wastewater (32%), Roads (32%), Solid Waste (20%), and smaller amounts for Water (7%), Police (6%), GSA (2%), and Administrative Services (1%).



**Authorized Positions
Fiscal Year 2025/26**

The Fiscal Year 2025/26 Proposed Budget was prepared with the following authorized positions:

Administration	Quantity
General Manager	1
Accounting Clerk	2
Administrative Specialist	1
Assistant to the General Manager	1
Billing Clerk	2
Communications Specialist	1
Finance Director Treasurer	1
Human Resources Administrator	1
Information Technology Systems Administrator	1
Office Assistant	1
Total Administrative Services	12

Public Safety	Quantity
Chief of Police	1
Sergeant	2
Police Officer I-III	5
	8
Entry Gate	
Gate Pass Coordinator	4
Total Public Safety	12

Public Works	Quantity
Public Works Director	1
Administrative Specialist II	1
General Services	
General Services Supervisor	0.5
Maintenance Worker I-II	4
	4.5
Roads	
Roads Supervisor	1
Roads Crew Lead	1
Maintenance Worker I-II	4
	6
Wastewater	
Wastewater Supervisor	1
Wastewater Operators	2
	3

**Authorized Positions
Fiscal Year 2025/26**

Water	
Water Supervisor	1
Water Operators	6
Equipment Operator	1
	<hr/>
	8
Solid Waste	
General Services Supervisor	0.5
Maintenance Worker I-II	3
	<hr/>
	3.5
Total Public Works	27
Total Full-Time Positions	51

Part-Time:

Year Round Hourly, Limited-Term & Seasonal	Budgeted Hours	Full-Time Equivalent (FTE)	ACA Full- Time Equivalent
Public Safety			
Gate Pass Coordinators (approx. 4)	4000	1.92	2.56
Police Officer III (approx. 3)	3000	1.44	1.92
Police Technician	960	0.46	0.62
Public Works			
Laborers (approx. 4)	4000	1.92	2.56
Maintenance Worker	1000	0.48	0.64
Total Full-Time Equivalent Positions		6.23	
Affordable Care Act Full-Time Equivalent Positions		8.31	

TOTAL OPERATING BUDGET

FISCAL YEAR 2025/26

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Property Tax	\$ 2,478,000	\$ 2,528,000	\$ 2,290,522	\$ 2,336,332	\$ (191,668)	-8%
Police Special Tax	\$ 290,000	\$ 293,040	\$ 290,258	\$ 290,258	\$ (2,782)	-1%
Roads Assessment	\$ 1,228,420	\$ 1,233,180	\$ 1,236,880	\$ 1,236,880	\$ -	0%
Gate Special Tax	\$ 270,000	\$ 274,725	\$ 272,852	\$ 272,852	\$ (1,873)	-1%
P.O.S.T. Reimbursement	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%
Reimburse Exp - Police	\$ 1,500	\$ 1,500	\$ 728	\$ 1,500	\$ -	0%
Interest Income	\$ 395,082	\$ 481,863	\$ 356,757	\$ 423,193	\$ (58,670)	-12%
Rents	\$ 225,000	\$ 320,817	\$ 272,825	\$ 272,825	\$ (47,992)	-15%
Fines	\$ 4,500	\$ 4,500	\$ 444	\$ 500	\$ (4,000)	-89%
RFID Sales	\$ 80,000	\$ 80,000	\$ 84,057	\$ 85,000	\$ 5,000	6%
Service Fees	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0%
Res / Com Rates	\$ 5,679,315	\$ 5,701,350	\$ 5,500,307	\$ 5,500,307	\$ (201,043)	-4%
Lakefill Sales	\$ 177,000	\$ 315,582	\$ 300,485	\$ 301,000	\$ (14,582)	-5%
Effluent Sales	\$ 45,000	\$ 45,000	\$ (1,332)	\$ 45,000	\$ -	0%
Other Water Revenue	\$ 50,000	\$ 133,051	\$ 43,803	\$ 44,000	\$ (89,051)	-67%
Water Standby Charges	\$ 26,600	\$ 32,460	\$ 21,828	\$ 21,828	\$ (10,632)	-33%
Solid Waste Fee	\$ 939,792	\$ 976,936	\$ 974,749	\$ 974,749	\$ (2,187)	0%
All Other Revenue	\$ 17,000	\$ 54,727	\$ 100,556	\$ 52,000	\$ (2,727)	-5%
Transfer (To)/From Funds	\$ -	\$ -	\$ 0	\$ -	\$ -	0%
TOTAL	\$ 11,922,709	\$ 12,494,231	\$ 11,763,220	\$ 11,875,725	\$ (622,207)	-5%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ 15,000	\$ 15,000	\$ 17,333	\$ 15,000	\$ -	0.0%
Wages	\$ 3,781,831	\$ 4,247,360	\$ 4,158,887	\$ 4,379,773	\$ 132,413	3.1%
Medical/Dental/Vision	\$ 462,103	\$ 506,001	\$ 560,589	\$ 589,982	\$ 83,981	16.6%
CalPERS - Current	\$ 324,433	\$ 422,264	\$ 397,629	\$ 439,512	\$ 17,248	4.1%
CalPERS - UAL	\$ 404,459	\$ 460,230	\$ 473,706	\$ 472,632	\$ 12,402	2.7%
Social Security	\$ 302,017	\$ 330,578	\$ 330,575	\$ 340,105	\$ 9,527	2.9%
Unemployment	\$ 18,864	\$ 20,200	\$ 14,703	\$ 20,680	\$ 480	2.4%
Workers Comp	\$ 137,949	\$ 188,161	\$ 185,367	\$ 197,038	\$ 8,877	4.7%
Auto Allowance	\$ 5,500	\$ 9,062	\$ 4,823	\$ 4,800	\$ (4,262)	-47.0%
Overtime	\$ 143,724	\$ 129,950	\$ 184,663	\$ 124,500	\$ (5,450)	-4.2%
Standby Pay	\$ 42,040	\$ 17,040	\$ 91,720	\$ 49,410	\$ 32,370	190.0%
Salaries & Benefits	\$ 5,637,920	\$ 6,345,846	\$ 6,419,994	\$ 6,633,431	\$ 287,585	4.5%

TOTAL OPERATING BUDGET

FISCAL YEAR 2025/26

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ 72,889	\$ 62,014	\$ 53,288	\$ 58,064	\$ (3,950)	-6.4%
Equipment - Repairs	\$ 72,537	\$ 91,789	\$ 62,919	\$ 74,697	\$ (17,092)	-18.6%
Equipment - Lease	\$ 137,223	\$ 129,348	\$ 133,682	\$ 131,248	\$ 1,900	1.5%
Tires & Batteries	\$ 26,406	\$ 30,475	\$ 32,427	\$ 40,979	\$ 10,504	34.5%
Equipment	\$ 33,703	\$ 55,093	\$ 17,144	\$ 49,616	\$ (5,477)	-9.9%
Expendable Tools	\$ 58,750	\$ 64,629	\$ 15,513	\$ 59,879	\$ (4,750)	-7.3%
Lab & Related Equipment	\$ 2,466	\$ 3,920	\$ 1,677	\$ 2,049	\$ (1,871)	-47.7%
Computer Software	\$ 26,999	\$ 34,449	\$ 26,187	\$ 102,232	\$ 67,783	196.8%
Computer Hardware	\$ 7,000	\$ 10,008	\$ 3,446	\$ 7,785	\$ (2,223)	-22.2%
Armory	\$ 1,200	\$ 16,640	\$ 651	\$ 16,640	\$ -	0.0%
Equipment	\$ 439,173	\$ 498,365	\$ 346,934	\$ 543,189	\$ 44,824	9.0%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 21,442	\$ 49,528	\$ 23,648	\$ 39,513	\$ (10,015)	-20.2%
Grounds Maintenance	\$ 32,953	\$ 48,808	\$ 59,233	\$ 63,329	\$ 14,521	29.8%
Custodial Supplies	\$ 8,579	\$ 12,300	\$ 10,579	\$ 8,847	\$ (3,453)	-28.1%
Custodial Services	\$ 25,875	\$ 37,179	\$ 28,892	\$ 32,099	\$ (5,080)	-13.7%
Facilities & Grounds	\$ 88,849	\$ 147,815	\$ 122,352	\$ 143,788	\$ (4,027)	-2.7%

Training / Travel	\$ 41,545	\$ 45,937	\$ 64,389	\$ 45,444	\$ (493)	-1.1%
Resale Supplies	\$ 900	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ 6,136	\$ 6,443	\$ 6,000	\$ 6,000	\$ (443)	-6.9%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ 1,250	\$ 275	\$ -	\$ 275	\$ -	0.0%
Medical Misc.	\$ 66	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meats	\$ 86	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ 125,000	\$ 69,325	\$ 69,325	\$ 80,366	\$ 11,041	15.9%
Motor Fuel	\$ 174,535	\$ 163,643	\$ 152,793	\$ 165,337	\$ 1,694	1.0%
Striping & Stenciling	\$ -	\$ 2,500	\$ 1,048	\$ 2,500	\$ -	0.0%
Operations	\$ 22,522	\$ 23,381	\$ 47,899	\$ 29,566	\$ 6,185	26.5%
Road Materials	\$ 86,000	\$ 76,297	\$ 101,395	\$ 104,050	\$ 27,753	36.4%
Drainage	\$ 215	\$ 1,500	\$ 1,176	\$ 1,000	\$ (500)	-33.3%
Systems Repair & Maint	\$ 110,276	\$ 77,332	\$ 111,941	\$ 112,500	\$ 35,168	45.5%
Lake Maintenance	\$ 300	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ 7,875	\$ 10,164	\$ 7,303	\$ 7,164	\$ (3,000)	-29.5%
Bus Shelters	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Snow Removal	\$ 17,000	\$ 20,000	\$ 18,468	\$ 19,000	\$ (1,000)	-5.0%
Shop Supplies	\$ 26,946	\$ 26,927	\$ 6,787	\$ 19,327	\$ (7,600)	-28.2%
Well Repair	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	75000%
Booster Repair	\$ 4,415	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ 345,000	\$ 341,689	\$ 287,713	\$ 341,689	\$ -	0.0%
Water Meters	\$ 15,000	\$ 31,500	\$ 22,093	\$ 31,500	\$ -	0.0%

TOTAL OPERATING BUDGET

FISCAL YEAR 2025/26

Telemetry / SCADA	\$ 12,816	\$ 34,726	\$ 12,188	\$ 34,726	\$ -	0.0%
Chemical	\$ 45,703	\$ 51,887	\$ 43,931	\$ 46,000	\$ (5,887)	-11.3%
Fire Hydrant	\$ -	\$ 20,000	\$ 5,547	\$ 20,000	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ 30,000	\$ 30,000	\$ 28,973	\$ 30,000	\$ -	0.0%
Weed Abatement	\$ 4,311	\$ 3,372	\$ 3,624	\$ 3,700	\$ 328	9.7%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 21,301	\$ 28,178	\$ 25,755	\$ 27,434	\$ (744)	-2.6%
Inspections	\$ 5,362	\$ 4,734	\$ 5,620	\$ 6,086	\$ 1,352	28.6%
Lab Analysis	\$ 57,411	\$ 58,385	\$ 32,624	\$ 38,000	\$ (20,385)	-34.9%
Uniforms	\$ 21,965	\$ 40,384	\$ 30,764	\$ 35,838	\$ (4,546)	-11.3%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 83,002	\$ 73,527	\$ 121,636	\$ 102,438	\$ 28,911	39.3%
Solid Waste Processing	\$ 291,144	\$ 309,109	\$ 407,919	\$ 309,109	\$ -	0.0%
Biosolids Disposal	\$ 2,000	\$ 1,980	\$ 1,980	\$ 1,980	\$ -	0.0%
Purchased Water & Banking	\$ 447,682	\$ 562,260	\$ 567,193	\$ 570,420	\$ 8,160	1.5%
Operations	\$ 2,012,764	\$ 2,120,455	\$ 2,186,083	\$ 2,271,449	\$ 150,994	7.1%

Public Notices	\$ 69	\$ 78	\$ 3,084	\$ 78	\$ -	0.0%
Memberships & Dues	\$ 22,292	\$ 30,493	\$ 22,379	\$ 30,913	\$ 420	1.4%
Printing	\$ 33,435	\$ 41,950	\$ 29,916	\$ 38,143	\$ (3,807)	-9.1%
Postage / Shipping	\$ 2,209	\$ 1,618	\$ 3,135	\$ 1,618	\$ -	0.0%
Office Supplies	\$ 32,858	\$ 25,887	\$ 21,304	\$ 22,069	\$ (3,818)	-14.7%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ 17,024	\$ 11,064	\$ 30,779	\$ 9,306	\$ (1,758)	-15.9%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 232,812	\$ 529,062	\$ 290,120	\$ 401,544	\$ (127,518)	-24.1%
Legal	\$ 183,896	\$ 501,425	\$ 671,221	\$ 130,000	\$ (371,425)	-74.1%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ 18,255	\$ 13,855	\$ 13,855	\$ 14,000	\$ 145	1.0%
Consulting	\$ 27,072	\$ 54,095	\$ 82,293	\$ 210,000	\$ 155,905	288.2%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 51,157	\$ 71,866	\$ 83,484	\$ 84,008	\$ 12,142	16.9%
Dispatch Service	\$ 115,175	\$ 118,629	\$ -	\$ 118,629	\$ -	0.0%
Admin Services Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
General Services Allocation	\$ -	\$ -	\$ -	\$ 0	\$ 0	0.0%
Insurance Deductibles	\$ 22,886	\$ 59,146	\$ -	\$ 59,146	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 360,902	\$ 460,870	\$ 463,639	\$ 496,355	\$ 35,485	7.7%
Prof & Admin Services	\$ 1,120,042	\$ 1,920,038	\$ 1,715,209	\$ 1,615,809	\$ (304,229)	-15.8%

Electric - Facilities	\$ 74,988	\$ 83,716	\$ 84,780	\$ 85,271	\$ 1,555	1.9%
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TOTAL OPERATING BUDGET

FISCAL YEAR 2025/26

Electric - Wells	\$ 175,000	\$ 236,547	\$ 238,803	\$ 239,000	\$ 2,453	1.0%
Electric - Boosters	\$ 285,000	\$ 375,598	\$ 375,598	\$ 375,598	\$ -	0.0%
Phone - Cellular	\$ 12,984	\$ 26,385	\$ 19,464	\$ 17,787	\$ (8,598)	-32.6%
Phone - Facility	\$ 5,378	\$ 4,570	\$ 5,347	\$ 4,289	\$ (281)	-6.1%
Phone - Telemetry	\$ 333	\$ 612	\$ 344	\$ 633	\$ 21	3.4%
Phone - Computer	\$ 1,800	\$ 2,362	\$ -	\$ -	\$ (2,362)	-100.0%
Natural Gas / Propane	\$ 34,982	\$ 28,091	\$ 26,908	\$ 29,025	\$ 934	3.3%
Water - Facilities	\$ 8,510	\$ 9,682	\$ 9,492	\$ 9,445	\$ (237)	-2.4%
Trash Service	\$ 10,674	\$ 12,622	\$ 5,093	\$ 11,116	\$ (1,506)	-11.9%
Utilities	\$ 609,649	\$ 780,185	\$ 765,829	\$ 772,164	\$ (8,021)	-1.0%

Principal	\$ 90,646	\$ 93,216	\$ 81,196	\$ 81,196	\$ (12,020)	-12.9%
Interst	\$ 17,266	\$ 14,659	\$ 26,748	\$ 26,748	\$ 12,089	82.5%
Fees	\$ 1,833	\$ 1,570	\$ 1,570	\$ 1,570	\$ -	0.0%
Principal - Generator Loan	\$ 87,381	\$ 45,787	\$ 87,381	\$ 87,381	\$ 41,594	90.8%
Interst - Generator Loan	\$ 15,153	\$ 14,659	\$ 15,153	\$ 15,153	\$ 494	3.4%
Debt Service	\$ 212,279	\$ 169,891	\$ 212,048	\$ 212,048	\$ 42,157	24.8%

TOTAL	\$ 10,120,676	\$ 11,982,595	\$ 11,768,449	\$ 12,191,878	\$ 209,283	1.7%
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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 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Property Tax	\$ 2,478,000	\$ 2,528,000	\$ 2,290,522	\$ 2,336,332	\$ (191,668)	-8%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ 163,687	\$ 148,605	\$ 125,804	\$ 126,000	\$ (22,605)	-15%
Rents	\$ 225,000	\$ 320,817	\$ 272,825	\$ 272,825	\$ (47,992)	-15%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	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	\$ -	\$ 30,227	\$ -	\$ 31,000	\$ 773	0%
Transfer (To)/From Funds	\$ (2,017,203)	\$ (2,503,012)	\$ (2,005,982)	\$ (2,060,500)	\$ 442,512	0%
TOTAL	\$ 856,984	\$ 532,137	\$ 690,670	\$ 713,157	\$ 181,020	34%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ 15,000	\$ 15,000	\$ 17,333	\$ 15,000	\$ -	0.0%
Wages	\$ 1,405,668	\$ 1,644,853	\$ 1,711,584	\$ 1,755,974	\$ 111,121	6.8%
Medical/Dental/Vision	\$ 159,538	\$ 178,033	\$ 154,335	\$ 214,744	\$ 36,711	20.6%
CalPERS - Current	\$ 86,127	\$ 150,356	\$ 142,733	\$ 163,789	\$ 13,433	8.9%
CalPERS - UAL	\$ 128,591	\$ 135,703	\$ 135,703	\$ 139,096	\$ 3,393	2.5%
Social Security	\$ 112,372	\$ 122,050	\$ 123,392	\$ 128,946	\$ 6,896	5.6%
Unemployment	\$ 6,177	\$ 6,936	\$ 4,912	\$ 7,109	\$ 173	2.5%
Workers Comp	\$ 22,992	\$ 39,300	\$ 27,187	\$ 25,328	\$ (13,973)	-35.6%
Auto Allowance	\$ 5,500	\$ 9,062	\$ 4,823	\$ 4,800	\$ (4,262)	-47.0%
Overtime	\$ 35,000	\$ 35,000	\$ 27,332	\$ 14,000	\$ (21,000)	-60.0%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries & Benefits	\$ 1,976,965	\$ 2,336,293	\$ 2,349,334	\$ 2,468,785	\$ 132,492	5.7%

**TOTAL GENERAL FUND
FISCAL YEAR 2025/26**

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ 2,400	\$ 1,700	\$ 651	\$ 1,000	\$ (700)	0.0%
Equipment - Repairs	\$ 8,200	\$ 8,610	\$ 2,981	\$ 8,610	\$ -	0.0%
Equipment - Lease	\$ 26,000	\$ 26,521	\$ 17,631	\$ 21,000	\$ (5,521)	-20.8%
Tires & Batteries	\$ 2,000	\$ 2,100	\$ 363	\$ 2,100	\$ -	0.0%
Equipment	\$ 2,000	\$ 2,100	\$ 1,781	\$ 2,100	\$ -	0.0%
Expendable Tools	\$ 3,000	\$ 3,000	\$ 4,737	\$ 3,000	\$ -	0.0%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Software	\$ 13,159	\$ 15,493	\$ 13,264	\$ 79,000	\$ 63,507	409.9%
Computer Hardware	\$ 4,000	\$ 4,723	\$ 561	\$ 2,500	\$ (2,223)	-47.1%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 60,759	\$ 64,247	\$ 41,969	\$ 119,310	\$ 55,063	85.7%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 6,642	\$ 8,514	\$ 12,169	\$ 8,690	\$ 176	2.1%
Grounds Maintenance	\$ 20,485	\$ 25,000	\$ 14,072	\$ 25,000	\$ -	0.0%
Custodial Supplies	\$ 4,391	\$ 5,332	\$ 3,209	\$ 3,100	\$ (2,232)	-41.9%
Custodial Services	\$ 13,384	\$ 16,133	\$ 15,295	\$ 17,132	\$ 999	6.2%
Facilities & Grounds	\$ 44,902	\$ 54,979	\$ 44,745	\$ 53,922	\$ (1,057)	-1.9%

Training / Travel	\$ 21,145	\$ 13,942	\$ 22,651	\$ 13,449	\$ (493)	-3.5%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ 6,136	\$ 6,443	\$ 6,000	\$ 6,000	\$ (443)	0.0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ 86	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ 125,000	\$ 69,325	\$ 69,325	\$ 80,366	\$ 11,041	0.0%
Motor Fuel	\$ 8,200	\$ 8,300	\$ 3,161	\$ 8,300	\$ -	0.0%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 12,758	\$ 5,793	\$ 25,288	\$ 5,793	\$ -	0.0%
Road Materials	\$ 1,000	\$ 1,050	\$ -	\$ 1,050	\$ -	0.0%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lake Maintenance	\$ 300	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ 500	\$ 664	\$ -	\$ 664	\$ -	0.0%
Bus Shelters	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Shop Supplies	\$ 2,400	\$ 2,400	\$ 1,196	\$ 1,200	\$ (1,200)	0.0%
Well Repair	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	0.0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**TOTAL GENERAL FUND
FISCAL YEAR 2025/26**

Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ 30,000	\$ 30,000	\$ 28,973	\$ 30,000	\$ -	0.0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 4,072	\$ 4,639	\$ 4,696	\$ 4,639	\$ -	0.0%
Inspections	\$ 300	\$ 315	\$ 417	\$ 315	\$ -	0.0%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Uniforms	\$ 2,548	\$ 6,706	\$ 4,949	\$ 5,512	\$ (1,194)	-17.8%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 2,536	\$ 10,541	\$ 843	\$ 10,941	\$ 400	3.8%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Biosolids Disposal	\$ 500	\$ -	\$ -	\$ -	\$ -	0.0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 222,481	\$ 165,118	\$ 167,499	\$ 248,229	\$ 83,111	50.3%

Public Notices	\$ 69	\$ 78	\$ 3,084	\$ 78	\$ -	0.0%
Memberships & Dues	\$ 18,372	\$ 21,540	\$ 19,910	\$ 21,710	\$ 170	0.8%
Printing	\$ 795	\$ 2,876	\$ 224	\$ 2,976	\$ 100	3.5%
Postage / Shipping	\$ 2,059	\$ 1,521	\$ 2,916	\$ 1,521	\$ -	0.0%
Office Supplies	\$ 25,600	\$ 15,070	\$ 14,360	\$ 15,070	\$ -	0.0%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ 6,216	\$ 3,268	\$ 30,286	\$ 1,556	\$ (1,712)	-52.4%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 100,507	\$ 384,513	\$ 163,505	\$ 173,995	\$ (210,518)	-54.7%
Legal	\$ 108,073	\$ 428,188	\$ 668,258	\$ 125,000	\$ (303,188)	-70.8%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ 18,255	\$ 13,855	\$ 13,855	\$ 14,000	\$ 145	1.0%
Consulting	\$ 2,072	\$ 229	\$ 50,000	\$ 25,000	\$ 24,771	0.0%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 196	\$ 2,935	\$ 32,000	\$ 5,908	\$ 2,973	101.3%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Admin Services Allocation	\$ (1,350,813)	\$ (1,912,126)	\$ (1,912,126)	\$ (1,566,796)	\$ 345,330	0.0%
General Services Allocation	\$ (960,075)	\$ (1,150,680)	\$ (1,150,680)	\$ (1,181,029)	\$ (30,349)	0.0%
Insurance Deductibles	\$ 22,886	\$ 36,750	\$ -	\$ 36,750	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 51,047	\$ 61,521	\$ 56,410	\$ 88,450	\$ 26,929	43.8%
Prof & Admin Services	\$ (1,954,741)	\$ (2,090,462)	\$ (2,007,998)	\$ (2,235,811)	\$ (145,349)	7.0%

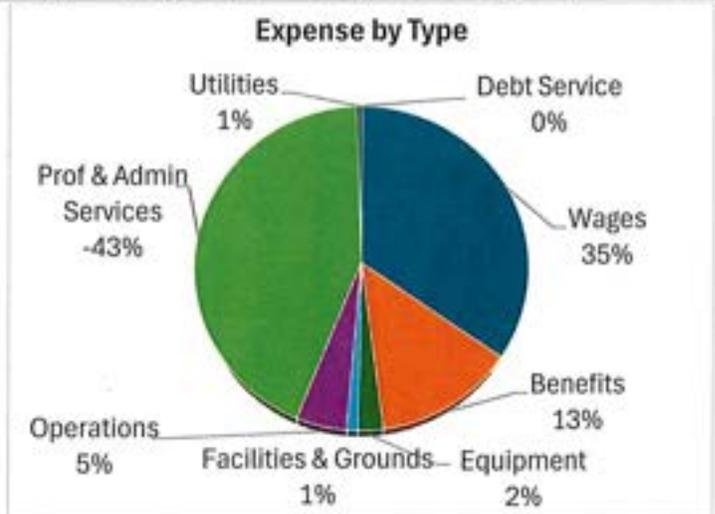
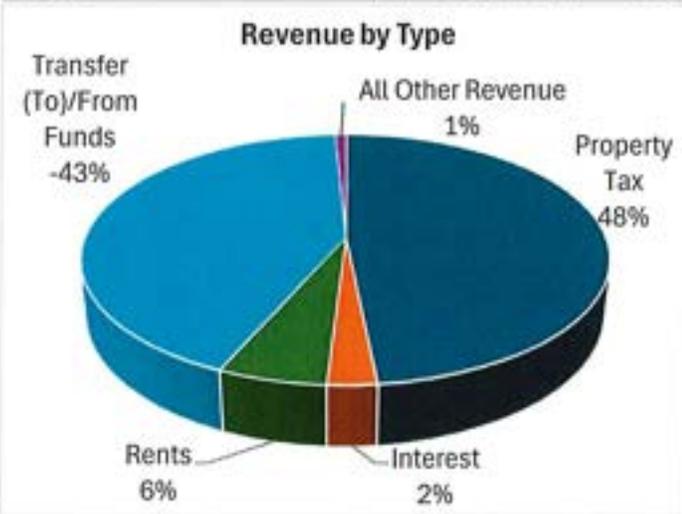
Electric - Facilities	\$ 10,488	\$ 12,271	\$ 12,583	\$ 12,271	\$ -	0.0%
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**TOTAL GENERAL FUND
FISCAL YEAR 2025/26**

Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Cellular	\$ 2,997	\$ 6,074	\$ 8,020	\$ 6,074	\$ -	0.0%
Phone - Facility	\$ 300	\$ 306	\$ 333	\$ 306	\$ -	0.0%
Phone - Telemetry	\$ -	\$ 288	\$ -	\$ 288	\$ -	0.0%
Phone - Computer	\$ 1,800	\$ 1,890	\$ -	\$ -	\$ (1,890)	0.0%
Natural Gas / Propane	\$ 7,200	\$ 7,266	\$ 5,359	\$ 5,066	\$ (2,200)	-30.3%
Water - Facilities	\$ 1,384	\$ 1,504	\$ 1,741	\$ 1,504	\$ -	0.0%
Trash Service	\$ 1,239	\$ 848	\$ 1,161	\$ 1,200	\$ 352	41.5%
Utilities	\$ 25,408	\$ 30,447	\$ 29,197	\$ 26,709	\$ (3,738)	-12.3%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

TOTAL	\$ 375,774	\$ 560,622	\$ 624,748	\$ 681,144	\$ 120,522	21.5%
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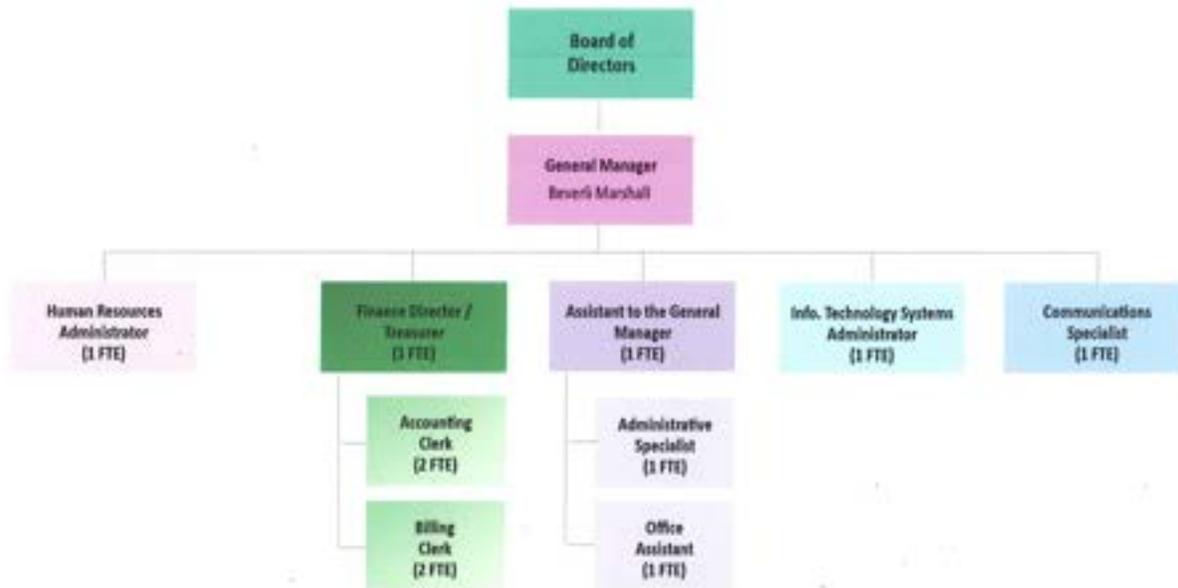


GENERAL FUND – ADMINISTRATIVE SERVICES

Budgetarily, Administrative Services is funded through multiple sources including the General Fund and by reimbursement for services by enterprise funds through cost allocation.

Organizationally, the Administrative Services 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 Finance, Human Resources, Public Relations, Administration, and Information Technology by the General Manager.

Organizational Chart



**ADMINISTRATIVE SERVICES
FISCAL YEAR 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Property Tax	\$ 2,304,540	\$ 2,377,591	\$ 2,130,185	\$ 2,172,789	\$ (204,802)	-9%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ 161,187	\$ 141,608	\$ 125,804	\$ 126,000	\$ (15,608)	81671%
Rents	\$ 225,000	\$ 320,817	\$ 272,825	\$ 272,825	\$ (47,992)	-15%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	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	\$ (2,045,528)	\$ (2,502,014)	\$ (1,977,449)	\$ (2,060,500)	\$ 441,514	-18%
TOTAL	\$ 652,699	\$ 345,502	\$ 558,865	\$ 518,614	\$ 173,112	50%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ 15,000	\$ 15,000	\$ 17,333	\$ 15,000	\$ -	0.0%
Wages	\$ 828,291	\$ 944,219	\$ 1,019,539	\$ 1,037,824	\$ 93,605	9.9%
Medical/Dental/Vision	\$ 72,078	\$ 87,949	\$ 37,308	\$ 96,744	\$ 8,795	10.0%
CalPERS - Current	\$ 36,580	\$ 98,331	\$ 80,096	\$ 100,789	\$ 2,458	2.5%
CalPERS - UAL	\$ 75,740	\$ 89,036	\$ 89,036	\$ 91,262	\$ 2,226	2.5%
Social Security	\$ 67,820	\$ 70,191	\$ 67,065	\$ 71,946	\$ 1,755	2.5%
Unemployment	\$ 4,080	\$ 4,080	\$ 2,740	\$ 4,182	\$ 102	2.5%
Workers Comp	\$ 10,451	\$ 9,100	\$ 12,361	\$ 9,328	\$ 228	2.5%
Auto Allowance	\$ 5,500	\$ 9,062	\$ 4,823	\$ 4,800	\$ (4,262)	-47.0%
Overtime	\$ 25,000	\$ 25,000	\$ 13,993	\$ -	\$ (25,000)	-100.0%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries & Benefits	\$ 1,140,540	\$ 1,351,968	\$ 1,344,294	\$ 1,431,874	\$ 79,906	5.9%

ADMINISTRATIVE SERVICES

FISCAL YEAR 2025/26

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment - Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment - Lease	\$ 21,500	\$ 21,796	\$ 16,909	\$ 20,000	\$ (1,796)	-8.2%
Tires & Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Expendable Tools	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Software	\$ 5,159	\$ 7,493	\$ 9,929	\$ 75,000	\$ 67,507	900.9%
Computer Hardware	\$ -	\$ 723	\$ 416	\$ 1,500	\$ 777	107.5%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 26,659	\$ 30,012	\$ 27,255	\$ 96,500	\$ 66,488	221.5%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 1,642	\$ 3,514	\$ 7,169	\$ 3,690	\$ 176	5.0%
Grounds Maintenance	\$ 485	\$ -	\$ 611	\$ -	\$ -	0.0%
Custodial Supplies	\$ 855	\$ 1,832	\$ 2,141	\$ 2,000	\$ 168	9.2%
Custodial Services	\$ 10,290	\$ 12,983	\$ 11,896	\$ 13,632	\$ 649	5.0%
Facilities & Grounds	\$ 13,272	\$ 18,329	\$ 21,817	\$ 19,322	\$ 993	5.4%

Training / Travel	\$ 19,145	\$ 10,449	\$ 20,000	\$ 10,449	\$ -	0.0%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ 86	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Motor Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 11,258	\$ 4,218	\$ 23,321	\$ 4,218	\$ -	0.0%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ -	\$ 664	\$ -	\$ 664	\$ -	0.0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Shop Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

ADMINISTRATIVE SERVICES

FISCAL YEAR 2025/26

Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 1,572	\$ 2,139	\$ 1,537	\$ 2,139	\$ -	0.0%
Inspections	\$ -	\$ -	\$ 145	\$ -	\$ -	0.0%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Uniforms	\$ 48	\$ 512	\$ -	\$ 512	\$ -	0.0%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 2,286	\$ 10,291	\$ 192	\$ 10,291	\$ -	0.0%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 34,395	\$ 28,273	\$ 45,196	\$ 28,273	\$ -	0.0%

Public Notices	\$ 69	\$ 78	\$ 3,084	\$ 78	\$ -	0.0%
Memberships & Dues	\$ 18,231	\$ 21,540	\$ 19,740	\$ 21,540	\$ -	0.0%
Printing	\$ 625	\$ 2,876	\$ 128	\$ 2,876	\$ -	0.0%
Postage / Shipping	\$ 2,059	\$ 1,521	\$ 2,916	\$ 1,521	\$ -	0.0%
Office Supplies	\$ 23,600	\$ 13,492	\$ 12,168	\$ 13,492	\$ -	0.0%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ 3,216	\$ 1,056	\$ 30,286	\$ 1,056	\$ -	0.0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 99,507	\$ 172,945	\$ 157,663	\$ 172,945	\$ -	0.0%
Legal	\$ 103,073	\$ 423,344	\$ 668,068	\$ 125,000	\$ (298,344)	-70.5%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ 18,255	\$ 13,855	\$ 13,855	\$ 14,000	\$ 145	1.0%
Consulting	\$ 1,864	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	0.0%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 62	\$ 2,608	\$ 28,773	\$ 2,608	\$ -	0.0%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Admin Services Allocation	\$ (1,395,564)	\$ (1,918,475)	\$ (1,918,475)	\$ (1,574,973)	\$ 343,502	-17.9%
General Services Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Insurance Deductibles	\$ 22,886	\$ 36,750	\$ -	\$ 36,750	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 15,614	\$ 20,423	\$ 20,447	\$ 51,714	\$ 31,291	153.2%
Prof & Admin Services	\$ (1,086,503)	\$ (1,207,987)	\$ (911,347)	\$ (1,106,393)	\$ 101,594	-8.4%

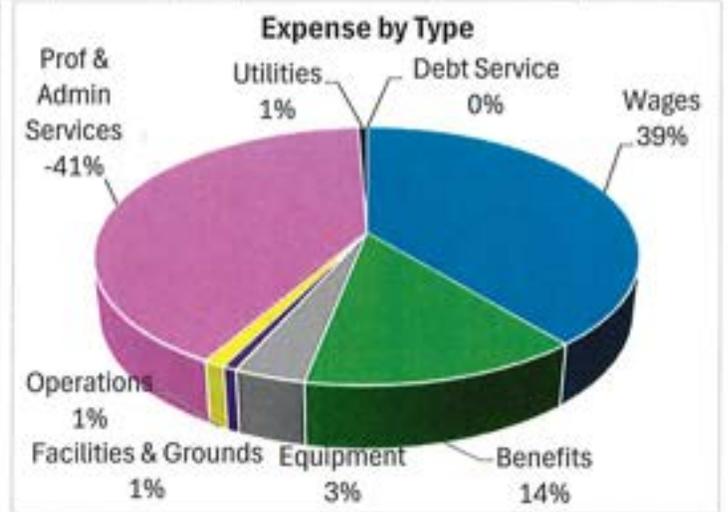
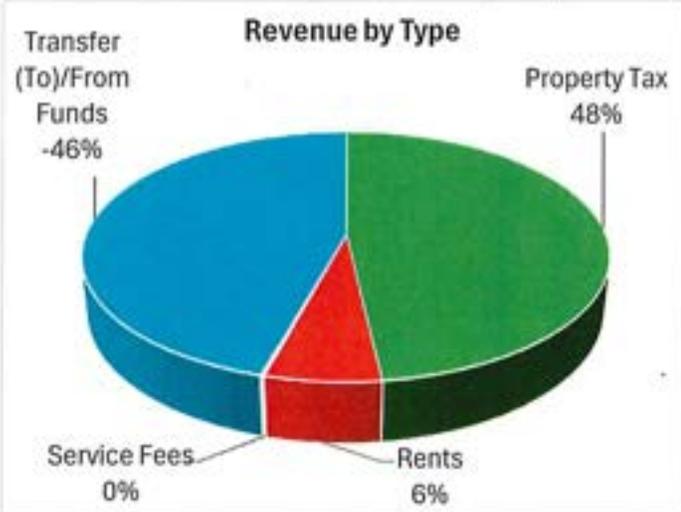
Electric - Facilities	\$ 7,488	\$ 8,886	\$ 9,436	\$ 8,886	\$ -	0.0%
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**ADMINISTRATIVE SERVICES
FISCAL YEAR 2025/26**

Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Cellular	\$ 1,897	\$ 2,375	\$ 4,244	\$ 2,375	\$ -	0.0%
Phone - Facility	\$ 300	\$ 306	\$ 333	\$ 306	\$ -	0.0%
Phone - Telemetry	\$ -	\$ 288	\$ -	\$ 288	\$ -	0.0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Natural Gas / Propane	\$ 4,200	\$ 3,066	\$ 3,828	\$ 3,066	\$ -	0.0%
Water - Facilities	\$ 1,384	\$ 1,504	\$ 1,741	\$ 1,504	\$ -	0.0%
Trash Service	\$ 539	\$ 46	\$ 581	\$ 600	\$ 554	1204.3%
Utilities	\$ 15,808	\$ 16,471	\$ 20,164	\$ 17,025	\$ 554	3.4%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ -	0.0%				

TOTAL	\$ 144,171	\$ 237,066	\$ 547,379	\$ 486,601	\$ 249,535	105.3%
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PARKS & RECREATION

PARKS & RECREATION – FUND 45

Parks & Recreation is funded by property tax revenue received from the County. In accordance with BVCS 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 AND RECREATION

FISCAL YEAR 2025/26

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment - Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment - Lease	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tires & Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Expendable Tools	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Custodial Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Custodial Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Facilities & Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

Training / Travel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ 125,000	\$ 69,325	\$ 69,325	\$ 80,366	\$ 11,041	15.9%
Motor Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lake Maintenance	\$ 300	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Shop Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Well Repair	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	0.0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

PARKS AND RECREATION

FISCAL YEAR 2025/26

Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 125,300	\$ 69,325	\$ 69,325	\$ 155,366	\$ 86,041	124.1%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Memberships & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Printing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ -	\$ 210,518	\$ -	\$ -	\$ (210,518)	112084%
Legal	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ (3,000)	0.0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Admin Services Allocation	\$ 44,751	\$ 6,349	\$ 6,349	\$ 8,177	\$ 1,828	28.8%
General Services Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 30,227	\$ 35,362	\$ 30,227	\$ 31,000	\$ (4,362)	0.0%
Prof & Admin Services	\$ 77,978	\$ 255,229	\$ 36,576	\$ 39,177	\$ (216,052)	-84.7%

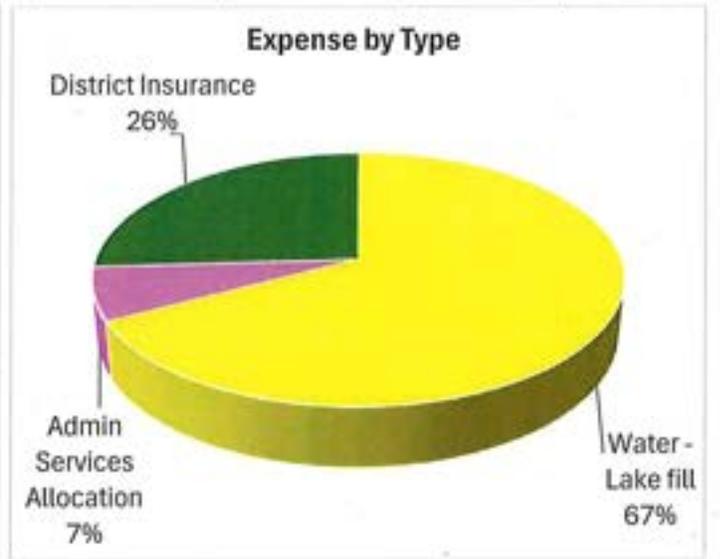
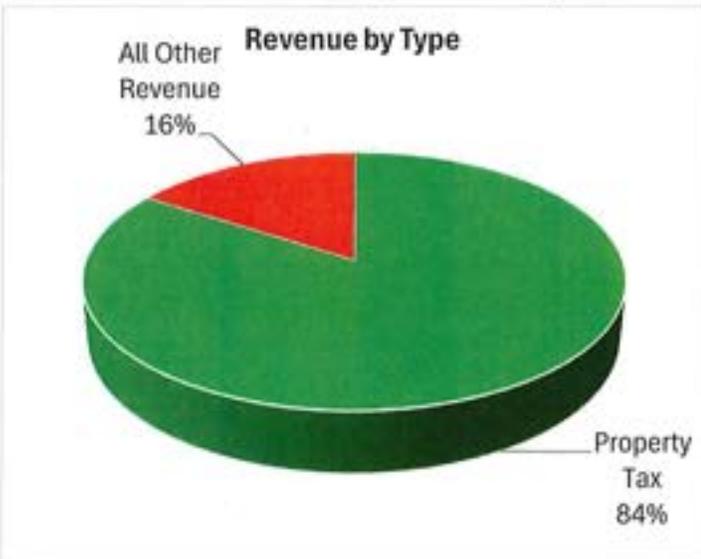
Electric - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
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**PARKS AND RECREATION
FISCAL YEAR 2025/26**

Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Cellular	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Trash Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

TOTAL	\$ 203,278	\$ 324,554	\$ 105,901	\$ 194,543	\$ (130,011)	-40.1%
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PUBLIC SAFETY DEPARTMENT

OVERVIEW

The Public Safety Department consists of Police and Gate Services divisions that are primarily funded through contributions from the General Fund. The Police division receives 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 the Police and Gate Services divisions are overseen by the Police Chief. The functional areas that fall under this department are patrol, criminal investigations, emergency response, speed enforcement, entry gate, and disaster and emergency preparedness.

ORGANIZATIONAL CHART



**PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ 290,000	\$ 293,040	\$ 290,258	\$ 290,258	\$ (2,782)	-1%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ 270,000	\$ 274,725	\$ 272,852	\$ 272,852	\$ (1,873)	-1%
P.O.S.T. Reimbursement	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%
Reimburse Exp - Police	\$ 1,500	\$ 1,500	\$ 728	\$ 1,500	\$ -	0%
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ 4,500	\$ 4,500	\$ 444	\$ 500	\$ (4,000)	-89%
RFID Sales	\$ 80,000	\$ 80,000	\$ 84,057	\$ 85,000	\$ 5,000	6%
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	\$ -	\$ 8,000	\$ -	\$ -	\$ (8,000)	-100%
Transfer (To)/From Funds	\$ 2,017,203	\$ 2,503,012	\$ 1,985,982	\$ 2,019,239	\$ (483,773)	-19%
TOTAL	\$ 2,671,203	\$ 3,174,777	\$ 2,644,321	\$ 2,679,349	\$ (495,428)	-16%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Wages	\$ 924,527	\$ 984,679	\$ 872,363	\$ 1,009,296	\$ 24,617	2.5%
Medical/Dental/Vision	\$ 135,132	\$ 159,720	\$ 137,241	\$ 175,692	\$ 15,972	10%
CalPERS - Current	\$ 112,115	\$ 126,747	\$ 107,832	\$ 129,916	\$ 3,169	2.5%
CalPERS - UAL	\$ 161,845	\$ 173,823	\$ 186,409	\$ 178,169	\$ 4,346	2.5%
Social Security	\$ 71,409	\$ 75,539	\$ 77,519	\$ 77,427	\$ 1,888	2.5%
Unemployment	\$ 5,376	\$ 5,376	\$ 3,623	\$ 5,510	\$ 134	2.5%
Workers Comp	\$ 31,352	\$ 44,068	\$ 43,665	\$ 59,624	\$ 15,556	35%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 16,054	\$ 2,000	\$ 9,800	\$ 15,000	\$ 13,000	650%
Standby Pay	\$ 25,000	\$ -	\$ 56,691	\$ 25,000	\$ 25,000	25000%
Salaries & Benefits	\$ 1,482,810	\$ 1,571,952	\$ 1,495,142	\$ 1,675,634	\$ 103,682	6.6%

**PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2025/26**

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ 19,500	\$ 12,036	\$ 7,852	\$ 12,036	\$ -	0.0%
Equipment - Repairs	\$ 13,000	\$ 15,860	\$ 5,057	\$ 15,603	\$ (257)	-1.6%
Equipment - Lease	\$ 500	\$ 136	\$ 6,153	\$ 135	\$ (1)	-0.7%
Tires & Batteries	\$ 5,084	\$ 6,644	\$ 771	\$ 6,644	\$ -	0.0%
Equipment	\$ 17,300	\$ 35,800	\$ 4,297	\$ 35,800	\$ -	0.0%
Expendable Tools	\$ -	\$ 616	\$ -	\$ 616	\$ -	0.0%
Lab & Related Equipment	\$ -	\$ 70	\$ -	\$ 49	\$ (21)	-30.0%
Computer Software	\$ 13,840	\$ 14,532	\$ 4,295	\$ 14,532	\$ -	0.0%
Computer Hardware	\$ 1,000	\$ 3,185	\$ 456	\$ 3,185	\$ -	0.0%
Armory	\$ 1,200	\$ 16,640	\$ 651	\$ 16,640	\$ -	0.0%
Equipment	\$ 71,424	\$ 105,519	\$ 29,532	\$ 105,240	\$ (279)	-0.3%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 5,300	\$ 12,853	\$ 7,097	\$ 12,662	\$ (191)	-1.5%
Grounds Maintenance	\$ 12,000	\$ 14,425	\$ 18,185	\$ 14,092	\$ (333)	-2.3%
Custodial Supplies	\$ 816	\$ 3,614	\$ 4,699	\$ 3,507	\$ (107)	-3.0%
Custodial Services	\$ 1,950	\$ 7,856	\$ 6,799	\$ 7,767	\$ (89)	-1.1%
Facilities & Grounds	\$ 20,066	\$ 38,748	\$ 36,780	\$ 38,028	\$ (720)	-1.9%

Training / Travel	\$ 14,300	\$ 14,655	\$ 24,739	\$ 14,655	\$ -	0.0%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.0%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Motor Fuel	\$ 24,000	\$ 21,606	\$ 19,572	\$ 21,606	\$ -	0.0%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 3,200	\$ 5,828	\$ 8,984	\$ 5,828	\$ -	0.0%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Drainage	\$ -	\$ -	\$ 500	\$ -	\$ -	0.0%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ 375	\$ -	\$ 315	\$ -	\$ -	0.0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Shop Supplies	\$ 46	\$ 27	\$ 69	\$ 27	\$ -	0.0%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2025/26**

Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Chemical	\$ 64	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 3,500	\$ 8,191	\$ 5,265	\$ 8,191	\$ -	0.0%
Inspections	\$ 1,500	\$ 1,346	\$ 801	\$ 1,346	\$ -	0.0%
Lab Analysis	\$ 2,119	\$ -	\$ -	\$ -	\$ -	0.0%
Uniforms	\$ 11,000	\$ 12,726	\$ 9,956	\$ 12,726	\$ -	0.0%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 6,000	\$ 3,389	\$ 3,776	\$ 3,389	\$ -	0.0%
Solid Waste Processing	\$ 88	\$ -	\$ -	\$ -	\$ -	0.0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 67,192	\$ 67,768	\$ 73,977	\$ 67,768	\$ -	0.0%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Memberships & Dues	\$ 690	\$ 725	\$ 795	\$ 725	\$ -	0.0%
Printing	\$ 500	\$ 3,520	\$ 3,924	\$ 3,520	\$ -	0.0%
Postage / Shipping	\$ 150	\$ 97	\$ 52	\$ 97	\$ -	0.0%
Office Supplies	\$ 7,000	\$ 9,038	\$ 4,652	\$ 4,789	\$ (4,249)	-47.0%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ 9,308	\$ 7,500	\$ 493	\$ 7,500	\$ -	0.0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 73,900	\$ 84,504	\$ 97,723	\$ 92,504	\$ 8,000	9.5%
Legal	\$ 34,500	\$ 50,000	\$ 2,103	\$ 5,000	\$ (45,000)	-90.0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Consulting	\$ -	\$ -	\$ 25,000	\$ 35,000	\$ 35,000	0.0%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 11,000	\$ 15,000	\$ 23,091	\$ 18,000	\$ 3,000	20.0%
Dispatch Service	\$ 115,175	\$ 118,629	\$ -	\$ 118,629	\$ -	0.0%
Admin Services Allocation	\$ 192,687	\$ 497,703	\$ 497,703	\$ 144,310	\$ (353,393)	-71.0%
General Services Allocation	\$ 161,268	\$ 164,638	\$ 164,638	\$ 167,706	\$ 3,068	1.9%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 111,572	\$ 149,176	\$ 149,176	\$ 149,176	\$ -	0.0%
Prof & Admin Services	\$ 717,750	\$ 1,100,530	\$ 969,349	\$ 746,956	\$ (353,574)	-32.1%

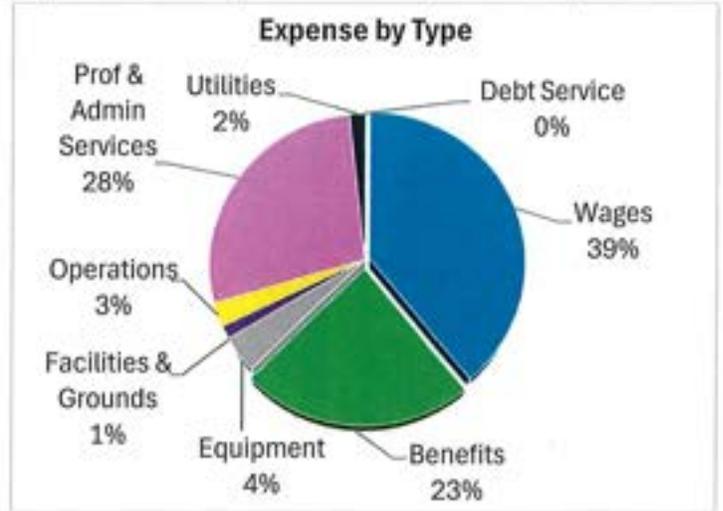
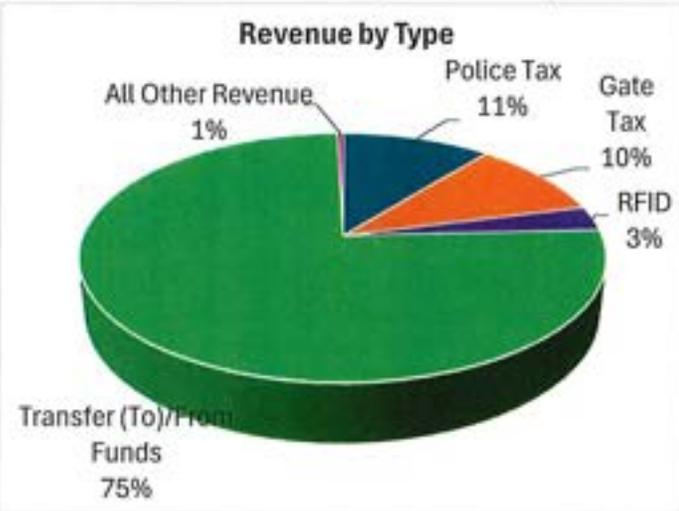
Electric - Facilities	\$ 15,500	\$ 17,681	\$ 20,723	\$ 20,586	\$ 2,905	16.4%
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**PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2025/26**

Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Cellular	\$ 6,000	\$ 7,013	\$ 6,876	\$ 7,013	\$ -	0.0%
Phone - Facility	\$ 4,800	\$ 3,933	\$ 4,973	\$ 3,933	\$ -	0.0%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Computer	\$ -	\$ 472	\$ -	\$ -	\$ (472)	-100.0%
Natural Gas / Propane	\$ 5,000	\$ 5,559	\$ 3,424	\$ 5,559	\$ -	0.0%
Water - Facilities	\$ 3,760	\$ 3,741	\$ 3,544	\$ 3,741	\$ -	0.0%
Trash Service	\$ 4,700	\$ 4,891	\$ -	\$ 4,891	\$ -	0.0%
Utilities	\$ 39,760	\$ 43,290	\$ 39,540	\$ 45,723	\$ 2,433	5.6%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

TOTAL	\$ 2,399,002	\$ 2,927,807	\$ 2,644,321	\$ 2,679,349	\$ (248,458)	-8.5%
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**POLICE SERVICES
FISCAL YEAR 2025/26**

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ 19,500	\$ 12,036	\$ 7,852	\$ 12,036	\$ -	0.0%
Equipment - Repairs	\$ 5,000	\$ 10,454	\$ 443	\$ 10,454	\$ -	0.0%
Equipment - Lease	\$ 500	\$ 105	\$ 5,999	\$ 105	\$ -	0.0%
Tires & Batteries	\$ 5,000	\$ 6,644	\$ 771	\$ 6,644	\$ -	0.0%
Equipment	\$ 15,800	\$ 35,800	\$ 4,297	\$ 35,800	\$ -	0.0%
Expendable Tools	\$ -	\$ 616	\$ -	\$ 616	\$ -	0.0%
Lab & Related Equipment	\$ -	\$ 49	\$ -	\$ 49	\$ -	0.0%
Computer Software	\$ 13,840	\$ 14,532	\$ 2,127	\$ 14,532	\$ -	0.0%
Computer Hardware	\$ 1,000	\$ 3,185	\$ 456	\$ 3,185	\$ -	0.0%
Armory	\$ 1,200	\$ 16,640	\$ 651	\$ 16,640	\$ -	0.0%
Equipment	\$ 61,840	\$ 100,061	\$ 22,595	\$ 100,061	\$ -	0.0%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 4,500	\$ 8,841	\$ 6,039	\$ 8,841	\$ -	0.0%
Grounds Maintenance	\$ 6,000	\$ 7,425	\$ 9,656	\$ 7,425	\$ -	0.0%
Custodial Supplies	\$ 401	\$ 1,365	\$ 1,708	\$ 1,365	\$ -	0.0%
Custodial Services	\$ 750	\$ 6,001	\$ 5,099	\$ 6,001	\$ -	0.0%
Facilities & Grounds	\$ 11,651	\$ 23,632	\$ 22,501	\$ 23,632	\$ -	0.0%

Training / Travel	\$ 13,800	\$ 13,800	\$ 24,739	\$ 13,800	\$ -	0.0%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.0%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Motor Fuel	\$ 24,000	\$ 21,606	\$ 19,572	\$ 21,606	\$ -	0.0%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 1,500	\$ 3,752	\$ 7,356	\$ 3,752	\$ -	0.0%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Drainage	\$ -	\$ -	\$ 500	\$ -	\$ -	0.0%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ 375	\$ -	\$ 315	\$ -	\$ -	0.0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Shop Supplies	\$ 46	\$ 27	\$ 69	\$ 27	\$ -	0.0%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**POLICE SERVICES
FISCAL YEAR 2025/26**

Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 2,500	\$ 5,392	\$ 2,841	\$ 5,392	\$ -	0.0%
Inspections	\$ 1,500	\$ 1,346	\$ 801	\$ 1,346	\$ -	0.0%
Lab Analysis	\$ 2,119	\$ -	\$ -	\$ -	\$ -	0.0%
Uniforms	\$ 7,000	\$ 12,726	\$ 9,956	\$ 12,726	\$ -	0.0%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 6,000	\$ 3,389	\$ 3,776	\$ 3,389	\$ -	0.0%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 59,840	\$ 62,038	\$ 69,925	\$ 62,038	\$ -	0.0%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Memberships & Dues	\$ 690	\$ 725	\$ 795	\$ 725	\$ -	0.0%
Printing	\$ 500	\$ -	\$ 424	\$ -	\$ -	0.0%
Postage / Shipping	\$ 150	\$ 97	\$ 52	\$ 97	\$ -	0.0%
Office Supplies	\$ 2,000	\$ 3,289	\$ 3,192	\$ 3,289	\$ -	0.0%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ 7,500	\$ 7,500	\$ 493	\$ 7,500	\$ -	0.0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 63,500	\$ 75,000	\$ 82,601	\$ 83,000	\$ 8,000	10.7%
Legal	\$ 25,000	\$ 35,000	\$ 1,699	\$ 5,000	\$ (30,000)	-85.7%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Consulting	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 11,000	\$ 15,000	\$ 18,059	\$ 18,000	\$ 3,000	20.0%
Dispatch Service	\$ 115,175	\$ 118,629	\$ -	\$ 118,629	\$ -	0.0%
Admin Services Allocation	\$ 61,630	\$ 256,621	\$ 256,621	\$ -	\$ (256,621)	-100.0%
General Services Allocation	\$ 132,903	\$ 137,307	\$ 137,307	\$ 138,180	\$ 873	0.6%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 111,275	\$ 148,866	\$ 148,866	\$ 148,866	\$ -	0.0%
Prof & Admin Services	\$ 531,323	\$ 798,034	\$ 675,109	\$ 548,286	\$ (249,748)	-31.3%

Electric - Facilities	\$ 12,500	\$ 13,886	\$ 14,075	\$ 13,886	\$ -	0.0%
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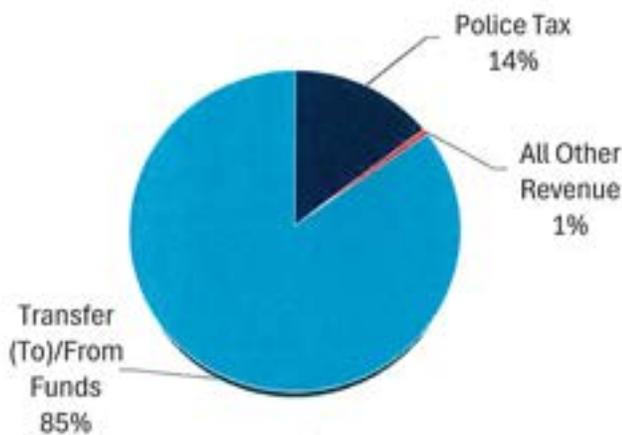
**POLICE SERVICES
FISCAL YEAR 2025/26**

Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Cellular	\$ 6,000	\$ 7,013	\$ 6,841	\$ 7,013	\$ -	0.0%
Phone - Facility	\$ 4,024	\$ 3,382	\$ 4,571	\$ 3,382	\$ -	0.0%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Natural Gas / Propane	\$ 5,000	\$ 5,559	\$ 3,424	\$ 5,559	\$ -	0.0%
Water - Facilities	\$ 1,160	\$ 1,187	\$ 1,077	\$ 1,187	\$ -	0.0%
Trash Service	\$ 4,700	\$ 4,891	\$ -	\$ 4,891	\$ -	0.0%
Utilities	\$ 33,384	\$ 35,918	\$ 29,988	\$ 35,918	\$ -	0.0%

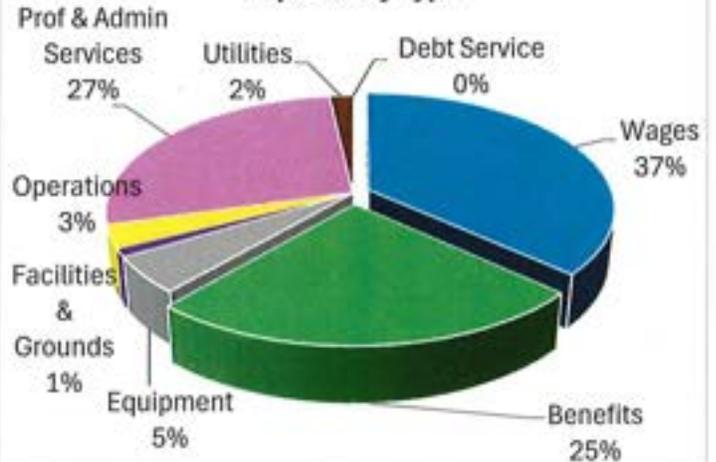
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

TOTAL	\$ 1,766,653	\$ 2,174,516	\$ 1,780,895	\$ 1,993,166	\$ (181,350)	-8.3%
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Revenue by Type



Expense by Type



**GATE SERVICES
FISCAL YEAR 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ 270,000	\$ 274,725	\$ 272,852	\$ 272,852	\$ (1,873)	-1%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ 80,000	\$ 80,000	\$ 84,057	\$ 85,000	\$ 5,000	6%
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	\$ -	\$ 8,000	\$ -	\$ -	\$ (8,000)	0%
Transfer (To)/From Funds	\$ 278,350	\$ 394,566	\$ 506,516	\$ 328,331	\$ (66,235)	-17%
TOTAL	\$ 628,350	\$ 757,291	\$ 863,425	\$ 686,183	\$ (71,108)	-9%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Wages	\$ 290,130	\$ 299,232	\$ 354,679	\$ 306,713	\$ 7,481	2.5%
Medical/Dental/Vision	\$ 43,397	\$ 32,695	\$ 47,739	\$ 35,965	\$ 3,270	10.0%
CalPERS - Current	\$ 17,792	\$ 19,136	\$ 34,161	\$ 19,614	\$ 478	2.5%
CalPERS - UAL	\$ 20,748	\$ 26,313	\$ 26,313	\$ 26,971	\$ 658	2.5%
Social Security	\$ 21,947	\$ 22,573	\$ 32,929	\$ 23,137	\$ 564	2.5%
Unemployment	\$ 2,906	\$ 2,906	\$ 2,465	\$ 2,979	\$ 73	2.5%
Workers Comp	\$ 16,721	\$ 12,264	\$ 26,365	\$ 27,024	\$ 14,760	120.4%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 554	\$ 2,000	\$ 9,713	\$ 10,000	\$ 8,000	400.0%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries & Benefits	\$ 414,195	\$ 417,119	\$ 534,365	\$ 452,403	\$ 35,284	8.5%

GATE SERVICES
FISCAL YEAR 2025/26

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment - Repairs	\$ 8,000	\$ 5,406	\$ 4,615	\$ 5,149	\$ (257)	-4.8%
Equipment - Lease	\$ -	\$ 31	\$ 155	\$ 30	\$ (1)	-3.2%
Tires & Batteries	\$ 84	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 1,500	\$ -	\$ -	\$ -	\$ -	0.0%
Expendable Tools	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lab & Related Equipment	\$ -	\$ 21	\$ -	\$ -	\$ (21)	-100.0%
Computer Software	\$ -	\$ -	\$ 2,168	\$ -	\$ -	0.0%
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 9,584	\$ 5,458	\$ 6,937	\$ 5,179	\$ (279)	-5.1%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 800	\$ 4,012	\$ 1,059	\$ 3,821	\$ (191)	-4.8%
Grounds Maintenance	\$ 6,000	\$ 7,000	\$ 8,529	\$ 6,667	\$ (333)	-4.8%
Custodial Supplies	\$ 415	\$ 2,249	\$ 2,991	\$ 2,142	\$ (107)	-4.8%
Custodial Services	\$ 1,200	\$ 1,855	\$ 1,700	\$ 1,766	\$ (89)	-4.8%
Facilities & Grounds	\$ 8,415	\$ 15,116	\$ 14,279	\$ 14,396	\$ (720)	-4.8%

Training / Travel	\$ 500	\$ 855	\$ -	\$ 855	\$ -	0.0%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Motor Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 1,700	\$ 2,076	\$ 1,628	\$ 2,076	\$ -	0.0%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Shop Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

GATE SERVICES
FISCAL YEAR 2025/26

Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Chemical	\$ 64	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 1,000	\$ 2,799	\$ 2,424	\$ 2,799	\$ -	0.0%
Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Uniforms	\$ 4,000	\$ -	\$ -	\$ -	\$ -	0.0%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Solid Waste Processing	\$ 88	\$ -	\$ -	\$ -	\$ -	0.0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 7,352	\$ 5,730	\$ 4,052	\$ 5,730	\$ -	0.0%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Memberships & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Printing	\$ -	\$ 3,520	\$ 3,500	\$ 3,520	\$ -	0.0%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Office Supplies	\$ 5,000	\$ 5,749	\$ 1,460	\$ 1,500	\$ (4,249)	-73.9%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ 1,808	\$ -	\$ -	\$ -	\$ -	0.0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 10,400	\$ 9,504	\$ 15,121	\$ 9,504	\$ -	0.0%
Legal	\$ 9,500	\$ 15,000	\$ 404	\$ -	\$ (15,000)	-100.0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Consulting	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	0.0%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ -	\$ -	\$ 5,032	\$ -	\$ -	0.0%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Admin Services Allocation	\$ 131,057	\$ 241,082	\$ 241,082	\$ 144,310	\$ (96,772)	-40.1%
General Services Allocation	\$ 28,365	\$ 27,331	\$ 27,331	\$ 29,526	\$ 2,195	8.0%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 297	\$ 310	\$ 310	\$ 310	\$ -	0.0%
Prof & Admin Services	\$ 186,427	\$ 302,496	\$ 294,240	\$ 198,670	\$ (103,826)	-34.3%

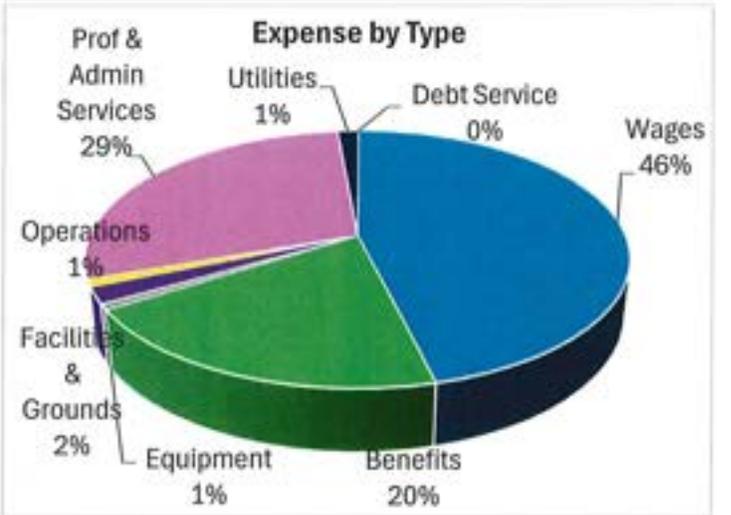
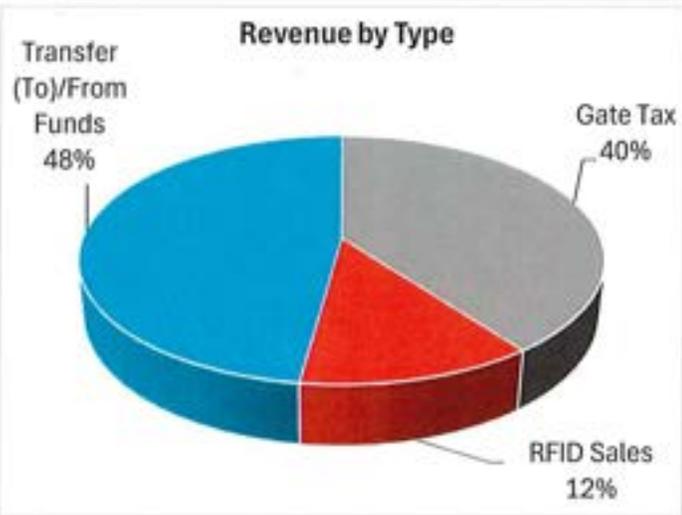
Electric - Facilities	\$ 3,000	\$ 3,795	\$ 6,648	\$ 6,700	\$ 2,905	76.5%
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**GATE SERVICES
FISCAL YEAR 2025/26**

Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Cellular	\$ -	\$ -	\$ 35	\$ -	\$ -	0.0%
Phone - Facility	\$ 776	\$ 551	\$ 403	\$ 551	\$ -	0.0%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Computer	\$ -	\$ 472	\$ -	\$ -	\$ (472)	-100.0%
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Facilities	\$ 2,600	\$ 2,554	\$ 2,467	\$ 2,554	\$ -	0.0%
Trash Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Utilities	\$ 6,376	\$ 7,372	\$ 9,552	\$ 9,805	\$ 2,433	33.0%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

TOTAL	\$ 632,349	\$ 753,291	\$ 863,425	\$ 686,183	\$ (67,108)	-8.9%
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**POLICE SERVICES
FISCAL YEAR 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ 290,000	\$ 293,040	\$ 290,258	\$ 290,258	\$ (2,782)	-1%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%
Reimburse Exp - Police	\$ 1,500	\$ 1,500	\$ 728	\$ 1,500	\$ -	0%
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ 4,500	\$ 4,500	\$ 444	\$ 500	\$ (4,000)	-88.9%
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	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Transfer (To)/From Funds	\$ 1,738,853	\$ 2,108,446	\$ 1,479,466	\$ 1,690,908	\$ (417,538)	-19.8%
TOTAL	\$ 2,042,853	\$ 2,417,486	\$ 1,780,895	\$ 1,993,166	\$ (424,320)	-17.6%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Wages	\$ 634,397	\$ 685,447	\$ 517,684	\$ 702,583	\$ 17,136	2.5%
Medical/Dental/Vision	\$ 91,735	\$ 127,025	\$ 89,503	\$ 139,728	\$ 12,703	10.0%
CalPERS - Current	\$ 94,323	\$ 107,611	\$ 73,671	\$ 110,301	\$ 2,690	2.5%
CalPERS - UAL	\$ 141,097	\$ 147,510	\$ 160,096	\$ 151,198	\$ 3,688	2.5%
Social Security	\$ 49,462	\$ 52,966	\$ 44,589	\$ 54,290	\$ 1,324	2.5%
Unemployment	\$ 2,470	\$ 2,470	\$ 1,157	\$ 2,532	\$ 62	2.5%
Workers Comp	\$ 14,631	\$ 31,804	\$ 17,300	\$ 32,599	\$ 795	2.5%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 15,500	\$ -	\$ 87	\$ 5,000	\$ 5,000	5000%
Standby Pay	\$ 25,000	\$ -	\$ 56,691	\$ 25,000	\$ 25,000	25000%
Salaries & Benefits	\$ 1,068,615	\$ 1,154,833	\$ 960,777	\$ 1,223,231	\$ 68,398	5.9%

OVERVIEW

The Public Works Department is overseen by the Public Works Director, 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.

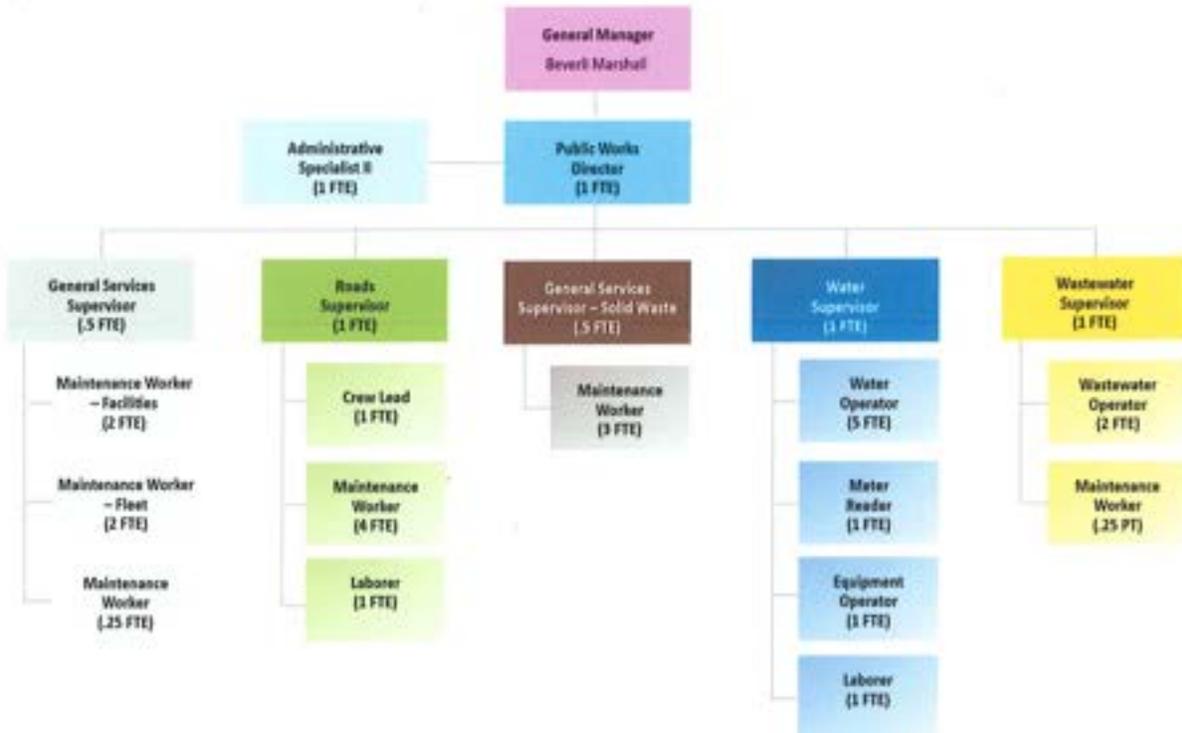
Water

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, 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



**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ 1,228,420	\$ 1,233,180	\$ 1,236,880	\$ 1,236,880	\$ 3,700	0.3%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ 231,395	\$ 333,258	\$ 230,953	\$ 297,193	\$ (36,065)	-11%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Res / Com Rates	\$ 5,679,315	\$ 5,701,350	\$ 5,500,307	\$ 5,500,307	\$ (201,043)	-4%
Lakefill Sales	\$ 177,000	\$ 315,582	\$ 300,485	\$ 301,000	\$ (14,582)	-5%
Effluent Sales	\$ 45,000	\$ 45,000	\$ (1,332)	\$ 45,000	\$ -	0%
Other Water Revenue	\$ 50,000	\$ 133,051	\$ 43,803	\$ 44,000	\$ (89,051)	-67%
Water Standby Charges	\$ 26,600	\$ 32,460	\$ 21,828	\$ 21,828	\$ (10,632)	-33%
Solid Waste Fee	\$ 939,792	\$ 976,936	\$ 974,749	\$ 974,749	\$ (2,187)	0%
All Other Revenue	\$ 17,000	\$ 16,500	\$ 100,556	\$ 21,000	\$ 4,500	27%
Transfer (To)/From Funds	\$ 28,325	\$ (998)	\$ (8,532)	\$ 41,261	\$ 42,259	-4234%
TOTAL	\$ 8,422,847	\$ 8,786,319	\$ 8,399,697	\$ 8,483,219	\$ (303,100)	-3.4%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Wages	\$ 2,029,013	\$ 2,318,462	\$ 2,266,985	\$ 2,332,653	\$ 14,191	0.6%
Medical/Dental/Vision	\$ 254,893	\$ 258,332	\$ 386,040	\$ 317,547	\$ 59,215	22.9%
CalPERS - Current	\$ 175,738	\$ 197,186	\$ 209,701	\$ 208,807	\$ 11,621	5.9%
CalPERS - UAL	\$ 166,874	\$ 197,371	\$ 198,261	\$ 203,201	\$ 5,830	3.0%
Social Security	\$ 162,788	\$ 184,848	\$ 185,991	\$ 190,731	\$ 5,883	3.2%
Unemployment	\$ 9,408	\$ 10,744	\$ 8,340	\$ 10,988	\$ 244	2.3%
Workers Comp	\$ 96,146	\$ 134,993	\$ 129,341	\$ 128,087	\$ (6,906)	-5.1%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 102,670	\$ 102,950	\$ 160,869	\$ 109,500	\$ 6,550	6.4%
Standby Pay	\$ 17,040	\$ 17,040	\$ 35,029	\$ 24,410	\$ 7,370	43.3%
Salaries & Benefits	\$ 3,014,570	\$ 3,421,926	\$ 3,580,558	\$ 3,525,923	\$ 103,997	3.0%

PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2025/26

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ 53,389	\$ 49,978	\$ 45,436	\$ 46,028	\$ (3,950)	-7.9%
Equipment - Repairs	\$ 59,537	\$ 75,929	\$ 57,861	\$ 59,094	\$ (16,835)	-22.2%
Equipment - Lease	\$ 115,223	\$ 107,416	\$ 110,619	\$ 111,113	\$ 3,697	3.4%
Tires & Batteries	\$ 21,322	\$ 23,831	\$ 31,656	\$ 34,335	\$ 10,504	44.1%
Equipment	\$ 16,403	\$ 19,293	\$ 12,847	\$ 13,816	\$ (5,477)	-28.4%
Expendable Tools	\$ 58,750	\$ 64,013	\$ 15,513	\$ 59,263	\$ (4,750)	-7.4%
Lab & Related Equipment	\$ 2,466	\$ 3,850	\$ 1,677	\$ 2,000	\$ (1,850)	-48.1%
Computer Software	\$ 8,000	\$ 12,424	\$ 11,963	\$ 12,700	\$ 276	2.2%
Computer Hardware	\$ 6,000	\$ 6,100	\$ 2,574	\$ 3,100	\$ (3,000)	-49.2%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 341,090	\$ 362,834	\$ 290,147	\$ 341,449	\$ (21,385)	-5.9%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 14,500	\$ 33,161	\$ 9,381	\$ 23,161	\$ (10,000)	-30.2%
Grounds Maintenance	\$ 20,468	\$ 34,383	\$ 40,437	\$ 49,237	\$ 14,854	43.2%
Custodial Supplies	\$ 6,908	\$ 6,854	\$ 3,739	\$ 3,340	\$ (3,514)	-51.3%
Custodial Services	\$ 13,635	\$ 16,340	\$ 10,197	\$ 10,700	\$ (5,640)	-34.5%
Facilities & Grounds	\$ 55,511	\$ 90,738	\$ 63,755	\$ 86,438	\$ (4,300)	-4.7%

Training / Travel	\$ 8,100	\$ 20,833	\$ 19,651	\$ 20,340	\$ (493)	-2.4%
Resale Supplies	\$ 900	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ 6,136	\$ 6,443	\$ 6,000	\$ 6,000	\$ (443)	-6.9%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ 250	\$ 275	\$ -	\$ 275	\$ -	0.0%
Medical Misc.	\$ 66	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Motor Fuel	\$ 150,535	\$ 142,037	\$ 133,221	\$ 143,731	\$ 1,694	1.2%
Striping & Stenciling	\$ -	\$ 2,500	\$ 1,048	\$ 2,500	\$ -	0.0%
Operations	\$ 8,064	\$ 13,335	\$ 15,593	\$ 19,520	\$ 6,185	46.4%
Road Materials	\$ 86,000	\$ 76,297	\$ 101,395	\$ 104,050	\$ 27,753	36.4%
Drainage	\$ 215	\$ 1,500	\$ 676	\$ 1,000	\$ (500)	-33.3%
Systems Repair & Maint	\$ 110,276	\$ 77,332	\$ 111,941	\$ 112,500	\$ 35,168	45.5%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ 7,500	\$ 9,500	\$ 6,988	\$ 6,500	\$ (3,000)	-31.6%
Bus Shelters	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Snow Removal	\$ 17,000	\$ 20,000	\$ 18,468	\$ 19,000	\$ (1,000)	-5.0%
Shop Supplies	\$ 26,900	\$ 26,900	\$ 6,717	\$ 19,300	\$ (7,600)	-28.3%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Booster Repair	\$ 4,415	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ 345,000	\$ 341,689	\$ 287,713	\$ 341,689	\$ -	0.0%
Water Meters	\$ 15,000	\$ 31,500	\$ 22,093	\$ 31,500	\$ -	0.0%

**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2025/26**

Telemetry / SCADA	\$ 12,816	\$ 34,726	\$ 12,188	\$ 34,726	\$ -	0.0%
Chemical	\$ 45,639	\$ 51,887	\$ 43,931	\$ 46,000	\$ (5,887)	-11.3%
Fire Hydrant	\$ -	\$ 20,000	\$ 5,547	\$ 20,000	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ 30,000	\$ 30,000	\$ 28,973	\$ 30,000	\$ -	0.0%
Weed Abatement	\$ 4,311	\$ 3,372	\$ 3,624	\$ 3,700	\$ 328	9.7%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 16,229	\$ 17,848	\$ 18,952	\$ 17,104	\$ (744)	-4.2%
Inspections	\$ 3,862	\$ 3,388	\$ 4,673	\$ 4,740	\$ 1,352	39.9%
Lab Analysis	\$ 55,292	\$ 58,385	\$ 32,624	\$ 38,000	\$ (20,385)	-34.9%
Uniforms	\$ 10,917	\$ 27,146	\$ 20,808	\$ 22,600	\$ (4,546)	-16.7%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 74,716	\$ 59,847	\$ 117,668	\$ 88,758	\$ 28,911	48.3%
Solid Waste Processing	\$ 291,056	\$ 309,109	\$ 407,919	\$ 309,109	\$ -	0.0%
Biosolids Disposal	\$ 2,000	\$ 1,980	\$ 1,980	\$ 1,980	\$ -	0.0%
Purchased Water & Banking	\$ 447,682	\$ 562,260	\$ 567,193	\$ 570,420	\$ 8,160	1.5%
Operations	\$ 1,785,877	\$ 1,955,089	\$ 1,997,585	\$ 2,020,042	\$ 64,953	3.3%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Memberships & Dues	\$ 3,371	\$ 8,228	\$ 1,845	\$ 8,648	\$ 420	5.1%
Printing	\$ 32,310	\$ 35,554	\$ 25,864	\$ 31,747	\$ (3,807)	-10.7%
Postage / Shipping	\$ -	\$ -	\$ 167	\$ -	\$ -	0.0%
Office Supplies	\$ 2,258	\$ 3,357	\$ 4,484	\$ 3,788	\$ 431	12.8%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ 4,500	\$ 2,508	\$ -	\$ 750	\$ (1,758)	-70.1%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 59,405	\$ 61,095	\$ 34,735	\$ 136,095	\$ 75,000	122.8%
Legal	\$ 43,323	\$ 25,081	\$ 1,050	\$ -	\$ (25,081)	-100.0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Consulting	\$ 25,208	\$ 54,095	\$ 7,293	\$ 150,000	\$ 95,905	177.3%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 40,095	\$ 54,258	\$ 31,620	\$ 63,400	\$ 9,142	16.8%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Admin Services Allocation	\$ 1,158,126	\$ 1,414,423	\$ 1,414,423	\$ 1,422,486	\$ 8,063	0.6%
General Services Allocation	\$ (161,268)	\$ (164,638)	\$ (164,638)	\$ (167,706)	\$ (3,068)	1.9%
Insurance Deductibles	\$ -	\$ 22,396	\$ -	\$ 22,396	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 203,489	\$ 255,909	\$ 263,789	\$ 264,465	\$ 8,556	3.3%
Prof & Admin Services	\$ 1,410,817	\$ 1,772,266	\$ 1,620,631	\$ 1,936,069	\$ 163,803	9.2%

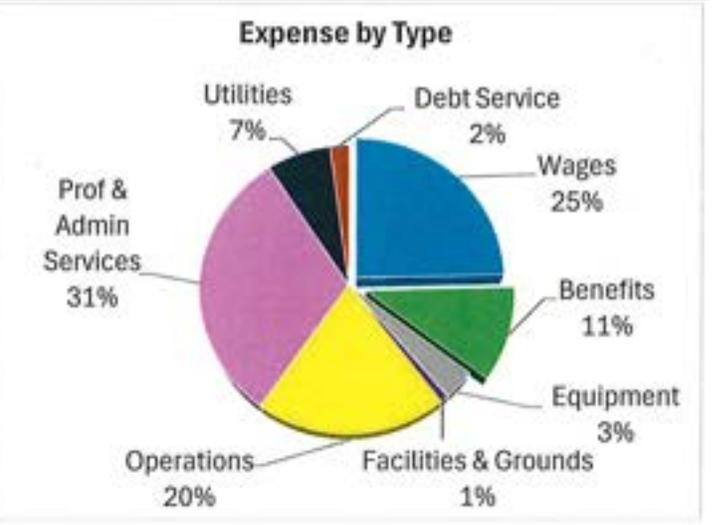
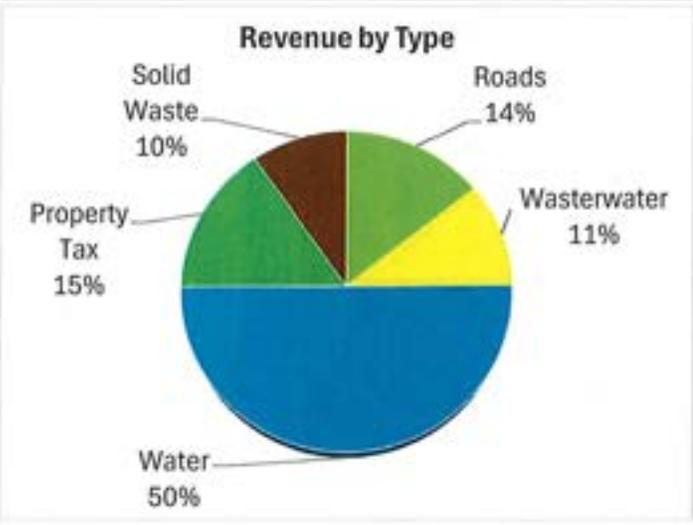
Electric - Facilities	\$ 52,000	\$ 57,149	\$ 54,621	\$ 55,799	\$ (1,350)	-2.4%
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**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2025/26**

Electric - Wells	\$ 175,000	\$ 236,547	\$ 238,803	\$ 239,000	\$ 2,453	1.0%
Electric - Boosters	\$ 285,000	\$ 375,598	\$ 375,598	\$ 375,598	\$ -	0.0%
Phone - Cellular	\$ 5,087	\$ 16,997	\$ 8,344	\$ 8,399	\$ (8,598)	-50.6%
Phone - Facility	\$ 278	\$ 331	\$ 40	\$ 50	\$ (281)	-84.9%
Phone - Telemetry	\$ 333	\$ 324	\$ 344	\$ 345	\$ 21	6.5%
Phone - Computer	\$ 1,800	\$ 1,890	\$ -	\$ -	\$ (1,890)	-100.0%
Natural Gas / Propane	\$ 25,782	\$ 19,466	\$ 19,656	\$ 20,400	\$ 934	4.8%
Water - Facilities	\$ 3,366	\$ 4,437	\$ 4,207	\$ 4,200	\$ (237)	-5.3%
Trash Service	\$ 5,435	\$ 7,685	\$ 4,512	\$ 5,625	\$ (2,060)	-26.8%
Utilities	\$ 554,081	\$ 720,424	\$ 706,125	\$ 709,416	\$ (11,008)	-1.5%

Principal	\$ 90,646	\$ 93,216	\$ 81,196	\$ 81,196	\$ (12,020)	-12.9%
Interst	\$ 17,266	\$ 14,659	\$ 26,748	\$ 26,748	\$ 12,089	82.5%
Fees	\$ 1,833	\$ 1,570	\$ 1,570	\$ 1,570	\$ -	0.0%
Principal - Generator Loan	\$ 87,381	\$ 45,787	\$ 87,381	\$ 87,381	\$ 41,594	90.8%
Interst - Generator Loan	\$ 15,153	\$ 14,659	\$ 15,153	\$ 15,153	\$ 494	3.4%
Debt Service	\$ 212,279	\$ 169,891	\$ 212,048	\$ 212,048	\$ 42,157	24.8%

TOTAL	\$ 7,374,225	\$ 8,493,168	\$ 8,470,849	\$ 8,831,385	\$ 338,217	4.0%
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**GENERAL SERVICES DIVISION
FISCAL YEAR 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 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	\$ -	\$ -	\$ -	\$ -	\$ -	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	\$ 28,325	\$ (998)	\$ (28,532)	\$ (0)	\$ 998	-100.0%
TOTAL	\$ 28,325	\$ (998)	\$ (28,532)	\$ (0)	\$ 998	-100.0%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Wages	\$ 577,377	\$ 700,634	\$ 692,045	\$ 718,150	\$ 17,516	2.5%
Medical/Dental/Vision	\$ 87,460	\$ 90,084	\$ 117,027	\$ 118,000	\$ 27,916	31.0%
CalPERS - Current	\$ 49,547	\$ 52,025	\$ 62,637	\$ 63,000	\$ 10,975	21.1%
CalPERS - UAL	\$ 52,851	\$ 46,667	\$ 46,667	\$ 47,834	\$ 1,167	2.5%
Social Security	\$ 44,552	\$ 51,859	\$ 56,327	\$ 57,000	\$ 5,141	9.9%
Unemployment	\$ 2,097	\$ 2,856	\$ 2,172	\$ 2,927	\$ 71	2.5%
Workers Comp	\$ 12,541	\$ 30,200	\$ 14,826	\$ 16,000	\$ (14,200)	-47.0%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 10,000	\$ 10,000	\$ 13,339	\$ 14,000	\$ 4,000	40.0%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries & Benefits	\$ 836,425	\$ 984,325	\$ 1,005,040	\$ 1,036,911	\$ 52,586	5.3%

GENERAL SERVICES DIVISION

FISCAL YEAR 2025/26

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ 2,400	\$ 1,700	\$ 651	\$ 1,000	\$ (700)	0.0%
Equipment - Repairs	\$ 8,200	\$ 8,610	\$ 2,981	\$ 8,610	\$ -	0.0%
Equipment - Lease	\$ 4,500	\$ 4,725	\$ 721	\$ 1,000	\$ (3,725)	-78.8%
Tires & Batteries	\$ 2,000	\$ 2,100	\$ 363	\$ 2,100	\$ -	0.0%
Equipment	\$ 2,000	\$ 2,100	\$ 1,781	\$ 2,100	\$ -	0.0%
Expendable Tools	\$ 3,000	\$ 3,000	\$ 4,737	\$ 3,000	\$ -	0.0%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Software	\$ 8,000	\$ 8,000	\$ 3,335	\$ 4,000	\$ (4,000)	-50.0%
Computer Hardware	\$ 4,000	\$ 4,000	\$ 145	\$ 1,000	\$ (3,000)	-75.0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 34,100	\$ 34,235	\$ 14,715	\$ 22,810	\$ (11,425)	-33.4%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Grounds Maintenance	\$ 20,000	\$ 25,000	\$ 13,461	\$ 25,000	\$ -	0.0%
Custodial Supplies	\$ 3,536	\$ 3,500	\$ 1,068	\$ 1,100	\$ (2,400)	-68.6%
Custodial Services	\$ 3,094	\$ 3,150	\$ 3,399	\$ 3,500	\$ 350	11.1%
Facilities & Grounds	\$ 31,630	\$ 36,650	\$ 22,928	\$ 34,600	\$ (2,050)	-5.6%

Training / Travel	\$ 2,000	\$ 3,493	\$ 2,651	\$ 3,000	\$ (493)	-14.1%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ 6,136	\$ 6,443	\$ 6,000	\$ 6,000	\$ (443)	-6.9%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Motor Fuel	\$ 8,200	\$ 8,300	\$ 3,161	\$ 8,300	\$ -	0.0%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 1,500	\$ 1,575	\$ 1,967	\$ 1,575	\$ -	0.0%
Road Materials	\$ 1,000	\$ 1,050	\$ -	\$ 1,050	\$ -	0.0%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ 500	\$ -	\$ -	\$ -	\$ -	0.0%
Bus Shelters	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Shop Supplies	\$ 2,400	\$ 2,400	\$ 1,196	\$ 1,200	\$ (1,200)	-50.0%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

GENERAL SERVICES DIVISION

FISCAL YEAR 2025/26

Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ 30,000	\$ 30,000	\$ 28,973	\$ 30,000	\$ -	0.0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 2,500	\$ 2,500	\$ 3,159	\$ 2,500	\$ -	0.0%
Inspections	\$ 300	\$ 315	\$ 272	\$ 315	\$ -	0.0%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Uniforms	\$ 2,500	\$ 6,194	\$ 4,949	\$ 5,000	\$ (1,194)	-19.3%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 250	\$ 250	\$ 651	\$ 650	\$ 400	160.0%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Biosolids Disposal	\$ 500	\$ -	\$ -	\$ -	\$ -	0.0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 62,786	\$ 67,520	\$ 52,979	\$ 64,590	\$ (2,930)	-4.3%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Memberships & Dues	\$ 141	\$ -	\$ 170	\$ 170	\$ 170	0.0%
Printing	\$ 170	\$ -	\$ 96	\$ 100	\$ 100	0.0%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Office Supplies	\$ 2,000	\$ 1,578	\$ 2,192	\$ 1,578	\$ -	0.0%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ 3,000	\$ 2,212	\$ -	\$ 500	\$ (1,712)	-77.4%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 1,000	\$ 1,050	\$ 5,843	\$ 1,050	\$ -	0.0%
Legal	\$ 2,000	\$ 1,844	\$ 190	\$ -	\$ (1,844)	-100.0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Consulting	\$ 208	\$ 229	\$ -	\$ -	\$ (229)	-100.0%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 134	\$ 327	\$ 3,227	\$ 3,300	\$ 2,973	909.2%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Admin Services Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
General Services Allocation	\$ (960,075)	\$ (1,150,680)	\$ (1,150,680)	\$ (1,181,029)	\$ (30,349)	0.0%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 5,206	\$ 5,736	\$ 5,736	\$ 5,736	\$ -	0.0%
Prof & Admin Services	\$ (946,216)	\$ (1,137,704)	\$ (1,133,227)	\$ (1,168,595)	\$ (30,891)	2.7%

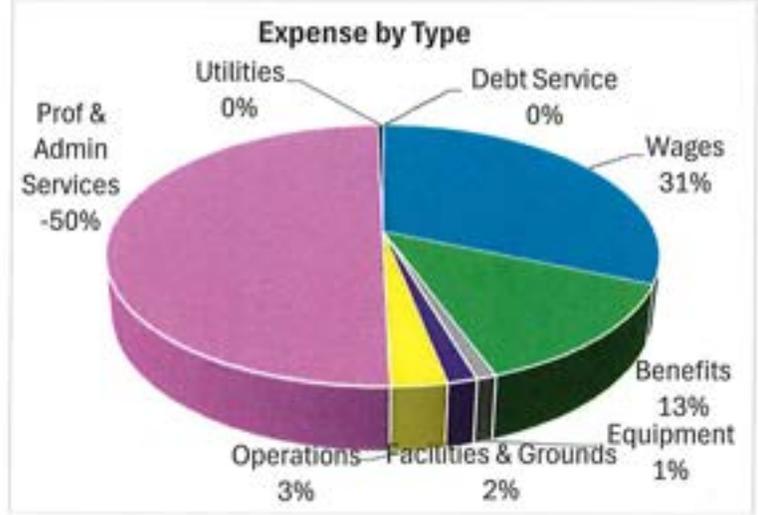
Electric - Facilities	\$ 3,000	\$ 3,385	\$ 3,147	\$ 3,385	\$ -	0.0%
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**GENERAL SERVICES DIVISION
FISCAL YEAR 2025/26**

Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Cellular	\$ 1,100	\$ 3,699	\$ 3,776	\$ 3,699	\$ -	0.0%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Computer	\$ 1,800	\$ 1,890	\$ -	\$ -	\$ (1,890)	0.0%
Natural Gas / Propane	\$ 3,000	\$ 4,200	\$ 1,531	\$ 2,000	\$ (2,200)	-52.4%
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Trash Service	\$ 700	\$ 802	\$ 580	\$ 600	\$ (202)	-25.2%
Utilities	\$ 9,600	\$ 13,976	\$ 9,033	\$ 9,684	\$ (4,292)	-30.7%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

TOTAL	\$ 28,325	\$ (998)	\$ (28,532)	\$ (0)	\$ 998	-100.0%
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**ROADS DIVISION
FISCAL YEAR 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ 1,228,420	\$ 1,233,180	\$ 1,236,880	\$ 1,236,880	\$ 3,700	0.3%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ 83,786	\$ 142,028	\$ 78,005	\$ 143,991	\$ 1,963	1%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	0%
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	\$ 16,000	\$ 16,000	\$ 44,141	\$ 16,000	\$ -	0%
Transfer (To)/From Funds	\$ -	\$ -	\$ 20,000	\$ 41,261	\$ 41,261	41261%
TOTAL	\$ 1,328,206	\$ 1,391,208	\$ 1,379,027	\$ 1,438,132	\$ 46,924	3.4%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Wages	\$ 236,156	\$ 445,848	\$ 431,163	\$ 427,019	\$ (18,829)	-4.2%
Medical/Dental/Vision	\$ 28,960	\$ 34,980	\$ 82,384	\$ 38,478	\$ 3,498	10.0%
CalPERS - Current	\$ 19,397	\$ 38,170	\$ 40,079	\$ 39,124	\$ 954	2.5%
CalPERS - UAL	\$ 16,661	\$ 24,446	\$ 24,446	\$ 25,057	\$ 611	2.5%
Social Security	\$ 19,978	\$ 36,020	\$ 36,208	\$ 36,921	\$ 901	2.5%
Unemployment	\$ 1,280	\$ 2,520	\$ 2,164	\$ 2,583	\$ 63	2.5%
Workers Comp	\$ 29,262	\$ 28,996	\$ 34,600	\$ 29,721	\$ 725	2.5%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 25,000	\$ 25,000	\$ 53,651	\$ 25,000	\$ -	0.0%
Standby Pay	\$ 6,330	\$ 6,330	\$ 11,888	\$ 12,000	\$ 5,670	89.6%
Salaries & Benefits	\$ 383,024	\$ 642,310	\$ 716,582	\$ 635,903	\$ (6,407)	-1.0%

**ROADS DIVISION
FISCAL YEAR 2025/26**

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ 16,619	\$ 20,000	\$ 26,313	\$ 26,000	\$ 6,000	30.0%
Equipment - Repairs	\$ 30,837	\$ 30,000	\$ 21,653	\$ 22,000	\$ (8,000)	-26.7%
Equipment - Lease	\$ 87,223	\$ 87,223	\$ 93,870	\$ 93,870	\$ 6,647	0.0%
Tires & Batteries	\$ 11,995	\$ 12,000	\$ 22,099	\$ 23,000	\$ 11,000	91.7%
Equipment	\$ 10,000	\$ 12,000	\$ 8,792	\$ 9,000	\$ (3,000)	-25.0%
Expendable Tools	\$ 4,000	\$ 3,000	\$ -	\$ -	\$ (3,000)	-100.0%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Software	\$ -	\$ 2,500	\$ 3,093	\$ 3,100	\$ 600	24.0%
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 160,674	\$ 166,723	\$ 175,821	\$ 176,970	\$ 10,247	6.1%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 2,500	\$ 2,000	\$ -	\$ 2,000	\$ -	0.0%
Grounds Maintenance	\$ 35	\$ 3,267	\$ 3,912	\$ 4,000	\$ 733	22.4%
Custodial Supplies	\$ 185	\$ 1,115	\$ -	\$ -	\$ (1,115)	-100.0%
Custodial Services	\$ 4,500	\$ 4,950	\$ -	\$ -	\$ (4,950)	-100.0%
Facilities & Grounds	\$ 7,220	\$ 11,332	\$ 3,912	\$ 6,000	\$ (5,332)	-47.1%

Training / Travel	\$ 3,200	\$ 5,250	\$ 5,000	\$ 5,250	\$ -	0.0%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical Misc.	\$ 33	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Motor Fuel	\$ 45,000	\$ 49,500	\$ 45,033	\$ 49,500	\$ -	0.0%
Striping & Stenciling	\$ -	\$ 2,500	\$ 1,048	\$ 2,500	\$ -	0.0%
Operations	\$ 632	\$ 1,000	\$ 1,008	\$ 1,000	\$ -	0.0%
Road Materials	\$ 60,000	\$ 60,000	\$ 69,025	\$ 70,000	\$ 10,000	16.7%
Drainage	\$ 215	\$ 1,500	\$ 676	\$ 1,000	\$ (500)	-33.3%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ 5,000	\$ 7,500	\$ 4,413	\$ 4,500	\$ (3,000)	-40.0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ 17,000	\$ 20,000	\$ 18,468	\$ 19,000	\$ (1,000)	-5.0%
Shop Supplies	\$ 2,500	\$ 1,750	\$ 1,800	\$ 1,800	\$ 50	2.9%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**ROADS DIVISION
FISCAL YEAR 2025/26**

Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Weed Abatement	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 3,500	\$ 3,500	\$ 4,084	\$ 4,100	\$ 600	17.1%
Inspections	\$ 1,500	\$ 1,434	\$ 1,397	\$ 1,400	\$ (34)	-2.4%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Uniforms	\$ 1,875	\$ 6,196	\$ 1,085	\$ 2,500	\$ (3,696)	-59.7%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 1,478	\$ 1,626	\$ 1,163	\$ 1,500	\$ (126)	-7.7%
Solid Waste Processing	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ -	0.0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 144,933	\$ 167,756	\$ 156,701	\$ 170,050	\$ 2,294	1.4%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Memberships & Dues	\$ 480	\$ 650	\$ 884	\$ 900	\$ 250	38.5%
Printing	\$ -	\$ -	\$ 128	\$ -	\$ -	0.0%
Postage / Shipping	\$ -	\$ -	\$ 167	\$ -	\$ -	0.0%
Office Supplies	\$ -	\$ 500	\$ 301	\$ 300	\$ (200)	-40.0%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ -	\$ 250	\$ -	\$ 250	\$ -	0.0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 30,709	\$ 25,000	\$ 25,000	\$ 100,000	\$ 75,000	300.0%
Legal	\$ 30,000	\$ 15,000	\$ 203	\$ -	\$ (15,000)	-100.0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Consulting	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	0.0%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 4,006	\$ 5,000	\$ 8,643	\$ 9,000	\$ 4,000	80.0%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Admin Services Allocation	\$ 245,542	\$ 332,750	\$ 332,750	\$ 309,236	\$ (23,514)	-7.1%
General Services Allocation	\$ 263,379	\$ 280,822	\$ 280,822	\$ 289,352	\$ 8,530	3.0%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 54,992	\$ 68,887	\$ 73,345	\$ 73,400	\$ 4,513	6.6%
Prof & Admin Services	\$ 629,108	\$ 728,859	\$ 722,242	\$ 807,438	\$ 78,579	10.8%

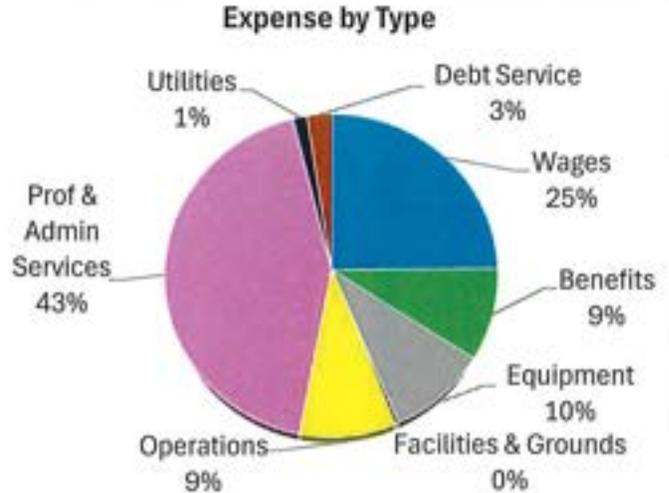
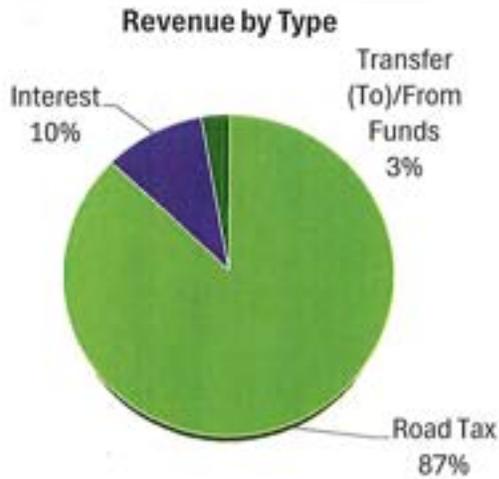
Electric - Facilities	\$ 9,500	\$ 10,450	\$ 9,096	\$ 9,100	\$ (1,350)	-12.9%
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**ROADS DIVISION
FISCAL YEAR 2025/26**

Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Cellular	\$ 500	\$ 3,850	\$ 1,069	\$ 1,100	\$ (2,750)	-71.4%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Natural Gas / Propane	\$ 18,328	\$ 12,700	\$ 14,297	\$ 14,500	\$ 1,800	14.2%
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Trash Service	\$ 1,135	\$ 1,248	\$ 1,163	\$ 1,200	\$ (48)	-3.8%
Utilities	\$ 29,463	\$ 28,248	\$ 25,625	\$ 25,900	\$ (2,348)	-8.3%

Principal	\$ 47,429	\$ 47,429	\$ 35,409	\$ 35,409	\$ (12,020)	-25.3%
Interst	\$ -	\$ -	\$ 12,089	\$ 12,089	\$ 12,089	0.0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ 47,429	\$ 47,429	\$ 47,498	\$ 47,498	\$ 69	0.1%

TOTAL	\$ 1,401,851	\$ 1,792,657	\$ 1,848,382	\$ 1,869,759	\$ 77,102	4.3%
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**SOLID WASTE DIVISION
FISCAL YEAR 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 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	\$ 12,000	\$ 15,000	\$ 5,795	\$ 6,000	\$ (9,000)	-60%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	0%
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	\$ 939,792	\$ 976,936	\$ 974,749	\$ 974,749	\$ (2,187)	0%
All Other Revenue	\$ 500	\$ -	\$ 51,839	\$ 500	\$ 500	500%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 952,292	\$ 991,936	\$ 1,032,383	\$ 981,249	\$ (10,687)	-1.1%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Wages	\$ 107,540	\$ 172,459	\$ 159,731	\$ 162,975	\$ (9,484)	-5.5%
Medical/Dental/Vision	\$ 4,597	\$ 5,933	\$ 20,535	\$ 21,000	\$ 15,067	254.0%
CalPERS - Current	\$ 8,067	\$ 16,081	\$ 13,327	\$ 13,500	\$ (2,581)	-16.0%
CalPERS - UAL	\$ 9,393	\$ 11,809	\$ 12,699	\$ 13,000	\$ 1,191	10.1%
Social Security	\$ 8,685	\$ 15,690	\$ 13,205	\$ 13,500	\$ (2,190)	-14.0%
Unemployment	\$ 732	\$ 1,000	\$ 989	\$ 1,000	\$ -	0.0%
Workers Comp	\$ 8,360	\$ 8,611	\$ 13,183	\$ 13,500	\$ 4,889	56.8%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 5,000	\$ 5,000	\$ 4,597	\$ 5,000	\$ -	0.0%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries & Benefits	\$ 152,374	\$ 236,583	\$ 238,266	\$ 243,475	\$ 6,892	2.9%

SOLID WASTE DIVISION

FISCAL YEAR 2025/26

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ -	\$ 78	\$ 101	\$ 78	\$ -	0.0%
Equipment - Repairs	\$ 7,000	\$ 7,634	\$ 12,979	\$ 7,634	\$ -	0.0%
Equipment - Lease	\$ 4,500	\$ 863	\$ 743	\$ 863	\$ -	0.0%
Tires & Batteries	\$ -	\$ 335	\$ 363	\$ 335	\$ -	0.0%
Equipment	\$ 301	\$ 316	\$ -	\$ 316	\$ -	0.0%
Expendable Tools	\$ 250	\$ 263	\$ 317	\$ 263	\$ -	0.0%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Hardware	\$ 2,000	\$ 2,100	\$ 2,371	\$ 2,100	\$ -	0.0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 14,051	\$ 11,589	\$ 16,873	\$ 11,589	\$ -	0.0%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Grounds Maintenance	\$ 394	\$ 249	\$ 173	\$ 237	\$ (12)	-4.8%
Custodial Supplies	\$ 200	\$ 210	\$ 641	\$ 200	\$ (10)	-4.8%
Custodial Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Facilities & Grounds	\$ 594	\$ 459	\$ 815	\$ 437	\$ (22)	-4.8%

Training / Travel	\$ 500	\$ -	\$ -	\$ -	\$ -	0.0%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Motor Fuel	\$ 25,000	\$ 25,000	\$ 25,885	\$ 26,000	\$ 1,000	4.0%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 300	\$ 315	\$ 1,204	\$ 1,200	\$ 885	281.0%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Systems Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ 2,000	\$ 2,000	\$ 2,575	\$ 2,000	\$ -	0.0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Shop Supplies	\$ -	\$ -	\$ 69	\$ -	\$ -	0.0%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

SOLID WASTE DIVISION

FISCAL YEAR 2025/26

Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 1,000	\$ 1,050	\$ 2,184	\$ 1,050	\$ -	0.0%
Inspections	\$ 370	\$ 389	\$ 723	\$ 725	\$ 336	86.4%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Uniforms	\$ 700	\$ 3,062	\$ 2,543	\$ 2,600	\$ (462)	-15.1%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 27,425	\$ 159	\$ 22,067	\$ 28,796	\$ 28,637	18010.7%
Solid Waste Processing	\$ 291,056	\$ 305,609	\$ 407,919	\$ 305,609	\$ -	0.0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 348,351	\$ 337,584	\$ 465,168	\$ 367,980	\$ 30,396	9.0%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Memberships & Dues	\$ -	\$ 2,863	\$ -	\$ 2,863	\$ -	0.0%
Printing	\$ 14,140	\$ 14,847	\$ 9,108	\$ 14,847	\$ -	0.0%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ 1,500	\$ -	\$ -	\$ -	\$ -	0.0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ -	\$ 3,145	\$ 1,005	\$ 3,145	\$ -	0.0%
Legal	\$ 475	\$ 8,237	\$ 152	\$ -	\$ (8,237)	-100.0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Consulting	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	0.0%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 940	\$ 12,834	\$ 2,941	\$ 12,834	\$ -	0.0%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Admin Services Allocation	\$ 139,396	\$ 171,905	\$ 171,905	\$ 206,157	\$ 34,252	19.9%
General Services Allocation	\$ 174,356	\$ 368,369	\$ 368,369	\$ 377,929	\$ 9,560	2.6%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 23,763	\$ 30,691	\$ 30,691	\$ 30,691	\$ -	0.0%
Prof & Admin Services	\$ 354,570	\$ 612,891	\$ 584,172	\$ 673,467	\$ 60,576	9.9%

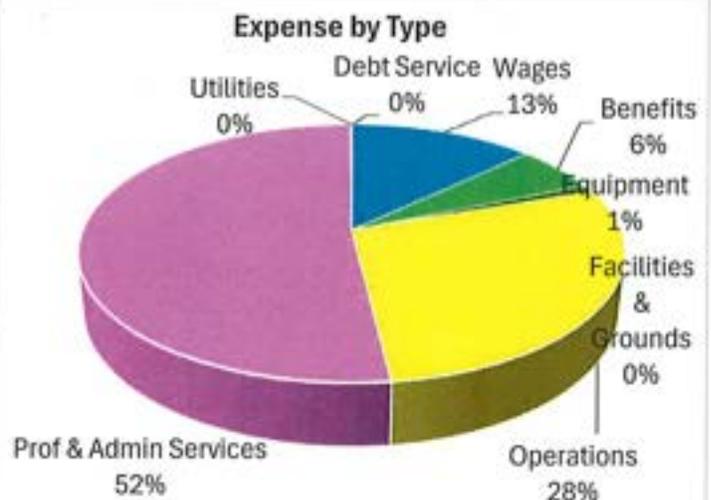
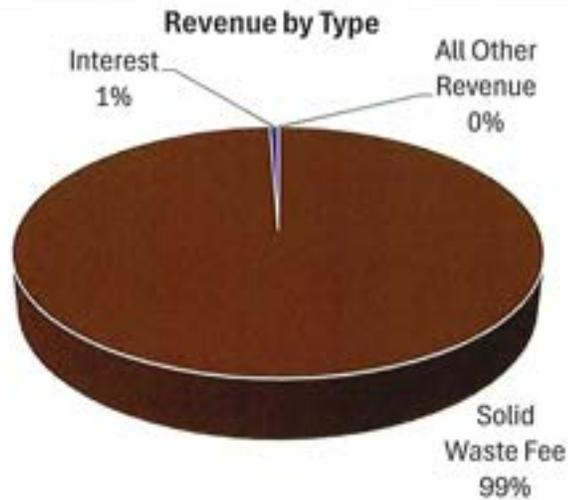
Electric - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
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**SOLID WASTE DIVISION
FISCAL YEAR 2025/26**

Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Cellular	\$ -	\$ -	\$ 19	\$ -	\$ -	0.0%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Trash Service	\$ 2,000	\$ 1,625	\$ 581	\$ 1,625	\$ -	0.0%
Utilities	\$ 2,000	\$ 1,625	\$ 600	\$ 1,625	\$ -	0.0%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

TOTAL	\$ 871,940	\$ 1,200,731	\$ 1,305,893	\$ 1,298,573	\$ 97,842	8.1%
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**WASTEWATER DIVISION
FISCAL YEAR 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 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	\$ 5,609	\$ 5,609	\$ 201	\$ 250	\$ (5,359)	-96%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Res / Com Rates	\$ 945,546	\$ 967,581	\$ 1,002,671	\$ 1,002,671	\$ 35,090	4%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ 45,000	\$ 45,000	\$ (1,332)	\$ 45,000	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ 500	\$ 500	\$ 4,576	\$ 4,500	\$ 4,000	800%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 996,655	\$ 1,018,690	\$ 1,006,116	\$ 1,052,421	\$ 33,731	3.3%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Wages	\$ 286,806	\$ 320,731	\$ 292,279	\$ 328,749	\$ 8,018	2.5%
Medical/Dental/Vision	\$ 39,596	\$ 40,721	\$ 46,475	\$ 44,793	\$ 4,072	10.0%
CalPERS - Current	\$ 27,961	\$ 30,288	\$ 29,361	\$ 31,045	\$ 757	2.5%
CalPERS - UAL	\$ 23,085	\$ 29,860	\$ 29,860	\$ 30,607	\$ 746	2.5%
Social Security	\$ 22,476	\$ 25,071	\$ 21,280	\$ 25,698	\$ 627	2.5%
Unemployment	\$ 1,472	\$ 1,680	\$ 963	\$ 1,722	\$ 42	2.5%
Workers Comp	\$ 14,631	\$ 25,092	\$ 17,300	\$ 25,719	\$ 627	2.5%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 7,000	\$ 7,000	\$ 9,281	\$ 9,500	\$ 2,500	35.7%
Standby Pay	\$ -	\$ -	\$ 1,691	\$ 1,700	\$ 1,700	0.0%
Salaries & Benefits	\$ 423,027	\$ 480,443	\$ 448,489	\$ 499,533	\$ 19,090	4.0%

WASTEWATER DIVISION

FISCAL YEAR 2025/26

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ 2,500	\$ 2,200	\$ 880	\$ 950	\$ (1,250)	-56.8%
Equipment - Repairs	\$ 3,000	\$ 2,750	\$ 787	\$ 850	\$ (1,900)	-69.1%
Equipment - Lease	\$ 15,000	\$ 14,580	\$ 14,580	\$ 14,580	\$ -	0.0%
Tires & Batteries	\$ 980	\$ 1,320	\$ 1,077	\$ 1,100	\$ (220)	-16.7%
Equipment	\$ 1,200	\$ 2,750	\$ 1,905	\$ 2,000	\$ (750)	-27.3%
Expendable Tools	\$ 1,500	\$ 2,750	\$ 27	\$ 1,000	\$ (1,750)	-63.6%
Lab & Related Equipment	\$ 2,000	\$ 3,850	\$ 1,677	\$ 2,000	\$ (1,850)	-48.1%
Computer Software	\$ -	\$ -	\$ 1,959	\$ 2,000	\$ 2,000	0.0%
Computer Hardware	\$ -	\$ -	\$ 58	\$ -	\$ -	0.0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 26,180	\$ 30,200	\$ 22,950	\$ 24,480	\$ (5,720)	-18.9%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 5,000	\$ 15,000	\$ 4,381	\$ 5,000	\$ (10,000)	-66.7%
Grounds Maintenance	\$ -	\$ -	\$ 3,049	\$ -	\$ -	0.0%
Custodial Supplies	\$ 115	\$ 739	\$ 748	\$ 750	\$ 11	1.5%
Custodial Services	\$ 1,400	\$ 1,925	\$ 1,700	\$ 1,700	\$ (225)	-11.7%
Facilities & Grounds	\$ 6,515	\$ 17,664	\$ 9,879	\$ 7,450	\$ (10,214)	-57.8%

Training / Travel	\$ 1,600	\$ 2,090	\$ 2,000	\$ 2,090	\$ -	0.0%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ 250	\$ 275	\$ -	\$ 275	\$ -	0.0%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Motor Fuel	\$ 9,500	\$ 7,931	\$ 7,767	\$ 7,931	\$ -	0.0%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 1,500	\$ 4,200	\$ 9,212	\$ 9,500	\$ 5,300	126.2%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Systems Repair & Maint	\$ 13,000	\$ 11,000	\$ 15,339	\$ 15,500	\$ 4,500	40.9%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Shop Supplies	\$ 2,000	\$ 2,750	\$ 1,248	\$ 1,300	\$ (1,450)	-52.7%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

WASTEWATER DIVISION

FISCAL YEAR 2025/26

Telemetry / SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Chemical	\$ 30,000	\$ 34,969	\$ 28,309	\$ 30,000	\$ (4,969)	-14.2%
Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Weed Abatement	\$ 700	\$ 872	\$ 1,124	\$ 1,200	\$ 328	37.6%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 4,500	\$ 5,544	\$ 4,040	\$ 4,200	\$ (1,344)	-24.2%
Inspections	\$ 295	\$ 211	\$ 288	\$ 300	\$ 89	42.2%
Lab Analysis	\$ 25,000	\$ 25,064	\$ 22,265	\$ 23,000	\$ (2,064)	-8.2%
Uniforms	\$ 3,000	\$ 3,992	\$ 4,424	\$ 4,500	\$ 508	12.7%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 13,855	\$ 12,006	\$ 49,043	\$ 12,006	\$ -	0.0%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Biosolids Disposal	\$ 1,500	\$ 1,980	\$ 1,980	\$ 1,980	\$ -	0.0%
Purchased Water & Banking	\$ -	\$ 420	\$ -	\$ 420	\$ -	0.0%
Operations	\$ 106,700	\$ 113,304	\$ 147,039	\$ 114,202	\$ 898	0.8%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Memberships & Dues	\$ 1,250	\$ 4,500	\$ 619	\$ 4,500	\$ -	0.0%
Printing	\$ 2,500	\$ 2,200	\$ 1,760	\$ 1,800	\$ (400)	-18.2%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Office Supplies	\$ 200	\$ 1,220	\$ 1,881	\$ 1,800	\$ 580	47.5%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 2,500	\$ 2,506	\$ 988	\$ 2,506	\$ -	0.0%
Legal	\$ 500	\$ -	\$ 152	\$ -	\$ -	0.0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Consulting	\$ 25,000	\$ 13,750	\$ -	\$ 25,000	\$ 11,250	81.8%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 2,500	\$ 331	\$ 6,009	\$ 2,500	\$ 2,169	655.3%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Admin Services Allocation	\$ 163,014	\$ 194,732	\$ 194,732	\$ 185,542	\$ (9,190)	-4.7%
General Services Allocation	\$ 82,251	\$ 80,196	\$ 80,196	\$ 82,672	\$ 2,476	3.1%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 40,900	\$ 55,638	\$ 55,287	\$ 55,638	\$ -	0.0%
Prof & Admin Services	\$ 320,615	\$ 355,073	\$ 341,624	\$ 361,958	\$ 6,885	1.9%

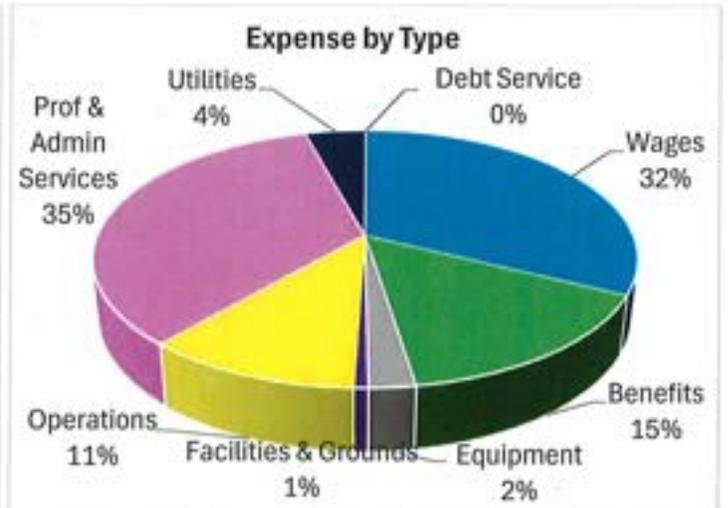
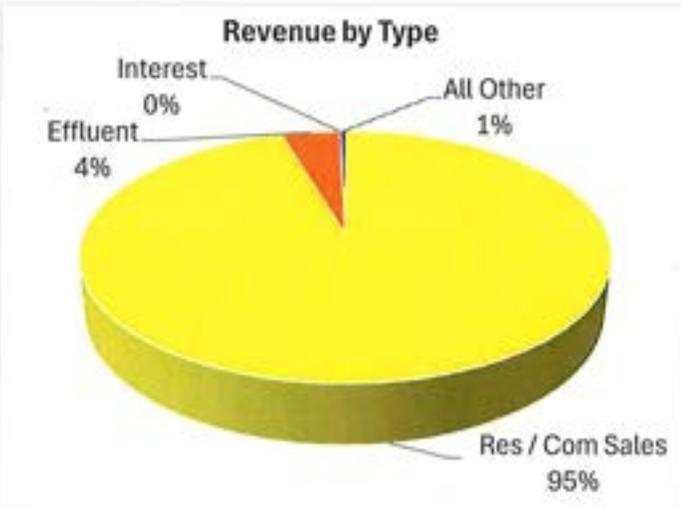
Electric - Facilities	\$ 35,000	\$ 38,500	\$ 38,187	\$ 38,500	\$ -	0.0%
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**WASTEWATER DIVISION
FISCAL YEAR 2025/26**

Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Cellular	\$ 1,540	\$ 3,610	\$ 1,965	\$ 2,000	\$ (1,610)	-44.6%
Phone - Facility	\$ 278	\$ 331	\$ 40	\$ 50	\$ (281)	-84.9%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Facilities	\$ 3,366	\$ 4,297	\$ 4,207	\$ 4,200	\$ (97)	-2.3%
Trash Service	\$ 465	\$ 754	\$ -	\$ -	\$ (754)	-100.0%
Utilities	\$ 40,649	\$ 47,492	\$ 44,399	\$ 44,750	\$ (2,742)	-5.8%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

TOTAL	\$ 923,686	\$ 1,044,176	\$ 1,014,380	\$ 1,052,373	\$ 8,197	0.8%
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**WATER DIVISION
FISCAL YEAR 2025/26**

Revenue Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 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	\$ 130,000	\$ 170,621	\$ 146,952	\$ 146,952	\$ (23,669)	-14%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Res / Com Rates	\$ 4,733,769	\$ 4,733,769	\$ 4,497,636	\$ 4,497,636	\$ (236,133)	-5%
Lakefill Sales	\$ 177,000	\$ 315,582	\$ 300,485	\$ 301,000	\$ (14,582)	-5%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ 50,000	\$ 133,051	\$ 43,803	\$ 44,000	\$ (89,051)	-67%
Water Standby Charges	\$ 26,600	\$ 32,460	\$ 21,828	\$ 21,828	\$ (10,632)	-33%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 5,117,369	\$ 5,385,483	\$ 5,010,704	\$ 5,011,416	\$ (374,067)	-6.9%

Expense Type	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs 2026 Proposed	FY 2025 Adopted vs 2026 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Wages	\$ 821,134	\$ 678,790	\$ 691,768	\$ 695,760	\$ 16,970	2.5%
Medical/Dental/Vision	\$ 94,280	\$ 86,614	\$ 119,620	\$ 95,275	\$ 8,661	10.0%
CalPERS - Current	\$ 70,766	\$ 60,622	\$ 64,297	\$ 62,138	\$ 1,516	2.5%
CalPERS - UAL	\$ 64,884	\$ 84,589	\$ 84,589	\$ 86,704	\$ 2,115	2.5%
Social Security	\$ 67,097	\$ 56,208	\$ 58,971	\$ 57,613	\$ 1,405	2.5%
Unemployment	\$ 3,827	\$ 2,688	\$ 2,052	\$ 2,755	\$ 67	2.5%
Workers Comp	\$ 31,352	\$ 42,094	\$ 49,432	\$ 43,146	\$ 1,052	2.5%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 55,670	\$ 55,950	\$ 80,001	\$ 56,000	\$ 50	0.1%
Standby Pay	\$ 10,710	\$ 10,710	\$ 21,451	\$ 10,710	\$ -	0.0%
Salaries & Benefits	\$ 1,219,720	\$ 1,078,265	\$ 1,172,181	\$ 1,110,101	\$ 31,836	3.0%

WATER DIVISION
FISCAL YEAR 2025/26

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Auto Repair	\$ 31,870	\$ 26,000	\$ 17,491	\$ 18,000	\$ (8,000)	-30.8%
Equipment - Repairs	\$ 10,500	\$ 26,935	\$ 19,461	\$ 20,000	\$ (6,935)	-25.7%
Equipment - Lease	\$ 4,000	\$ 25	\$ 705	\$ 800	\$ 775	0.0%
Tires & Batteries	\$ 6,347	\$ 8,076	\$ 7,755	\$ 7,800	\$ (276)	-3.4%
Equipment	\$ 2,902	\$ 2,127	\$ 368	\$ 400	\$ (1,727)	-81.2%
Expendable Tools	\$ 50,000	\$ 55,000	\$ 10,432	\$ 55,000	\$ -	0.0%
Lab & Related Equipment	\$ 466	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Software	\$ -	\$ 1,924	\$ 3,576	\$ 3,600	\$ 1,676	87.1%
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 106,085	\$ 120,087	\$ 59,788	\$ 105,600	\$ (14,487)	-12.1%

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Building Maintenance	\$ 2,000	\$ 11,161	\$ -	\$ 11,161	\$ -	0.0%
Grounds Maintenance	\$ 39	\$ 5,867	\$ 19,841	\$ 20,000	\$ 14,133	240.9%
Custodial Supplies	\$ 2,872	\$ 1,290	\$ 1,281	\$ 1,290	\$ -	0.0%
Custodial Services	\$ 4,641	\$ 6,315	\$ 5,099	\$ 5,500	\$ (815)	-12.9%
Facilities & Grounds	\$ 9,552	\$ 24,633	\$ 26,221	\$ 37,951	\$ 13,318	54.1%

Training / Travel	\$ 800	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Resale Supplies	\$ 900	\$ -	\$ -	\$ -	\$ -	0.0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical Misc.	\$ 33	\$ -	\$ -	\$ -	\$ -	0.0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Motor Fuel	\$ 62,835	\$ 51,306	\$ 51,375	\$ 52,000	\$ 694	1.4%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	\$ 4,132	\$ 6,245	\$ 2,203	\$ 6,245	\$ -	0.0%
Road Materials	\$ 25,000	\$ 15,247	\$ 32,369	\$ 33,000	\$ 17,753	116.4%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Systems Repair & Maint	\$ 97,276	\$ 66,332	\$ 96,603	\$ 97,000	\$ 30,668	46.2%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Signs, Reflectors, Markers	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Shop Supplies	\$ 20,000	\$ 20,000	\$ 2,404	\$ 15,000	\$ (5,000)	-25.0%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Booster Repair	\$ 4,415	\$ -	\$ -	\$ -	\$ -	0.0%
Water Tank Maintenance	\$ 345,000	\$ 341,689	\$ 287,713	\$ 341,689	\$ -	0.0%
Water Meters	\$ 15,000	\$ 31,500	\$ 22,093	\$ 31,500	\$ -	0.0%

**WATER DIVISION
FISCAL YEAR 2025/26**

Telemetry / SCADA	\$ 12,816	\$ 34,726	\$ 12,188	\$ 34,726	\$ -	0.0%
Chemical	\$ 15,639	\$ 16,918	\$ 15,621	\$ 16,000	\$ (918)	-5.4%
Fire Hydrant	\$ -	\$ 20,000	\$ 5,547	\$ 20,000	\$ -	0.0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Weed Abatement	\$ 611	\$ -	\$ -	\$ -	\$ -	0.0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Safety and Protective	\$ 4,729	\$ 5,254	\$ 5,485	\$ 5,254	\$ -	0.0%
Inspections	\$ 1,397	\$ 1,039	\$ 1,993	\$ 2,000	\$ 961	92.5%
Lab Analysis	\$ 30,292	\$ 33,321	\$ 10,359	\$ 15,000	\$ (18,321)	-55.0%
Uniforms	\$ 2,842	\$ 7,702	\$ 7,807	\$ 8,000	\$ 298	3.9%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
State / County Fees	\$ 31,708	\$ 45,806	\$ 44,745	\$ 45,806	\$ -	0.0%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Purchased Water & Banking	\$ 447,682	\$ 561,840	\$ 567,193	\$ 570,000	\$ 8,160	1.5%
Operations	\$ 1,123,107	\$ 1,268,925	\$ 1,175,699	\$ 1,303,220	\$ 34,295	2.7%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Memberships & Dues	\$ 1,500	\$ 215	\$ 172	\$ 215	\$ -	0.0%
Printing	\$ 15,500	\$ 18,507	\$ 14,772	\$ 15,000	\$ (3,507)	0.0%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Office Supplies	\$ 58	\$ 59	\$ 109	\$ 110	\$ 51	86.4%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recruitment	\$ -	\$ 46	\$ -	\$ -	\$ (46)	-100.0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services	\$ 25,196	\$ 29,394	\$ 1,899	\$ 29,394	\$ -	0.0%
Legal	\$ 10,348	\$ -	\$ 353	\$ -	\$ -	0.0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Consulting	\$ -	\$ 40,116	\$ 7,293	\$ 75,000	\$ 34,884	0.0%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Outside Service	\$ 32,515	\$ 35,766	\$ 10,800	\$ 35,766	\$ -	0.0%
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Admin Services Allocation	\$ 610,174	\$ 715,036	\$ 715,036	\$ 721,551	\$ 6,515	0.9%
General Services Allocation	\$ 278,821	\$ 256,655	\$ 256,655	\$ 263,369	\$ 6,714	2.6%
Insurance Deductibles	\$ -	\$ 22,396	\$ -	\$ 22,396	\$ -	0.0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
District Insurance	\$ 78,628	\$ 94,957	\$ 98,730	\$ 99,000	\$ 4,043	4.3%
Prof & Admin Services	\$ 1,052,740	\$ 1,213,147	\$ 1,105,820	\$ 1,261,801	\$ 48,654	4.0%

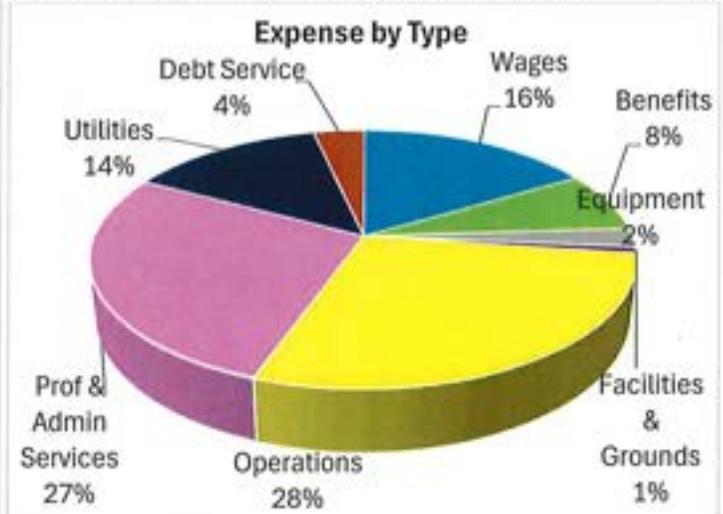
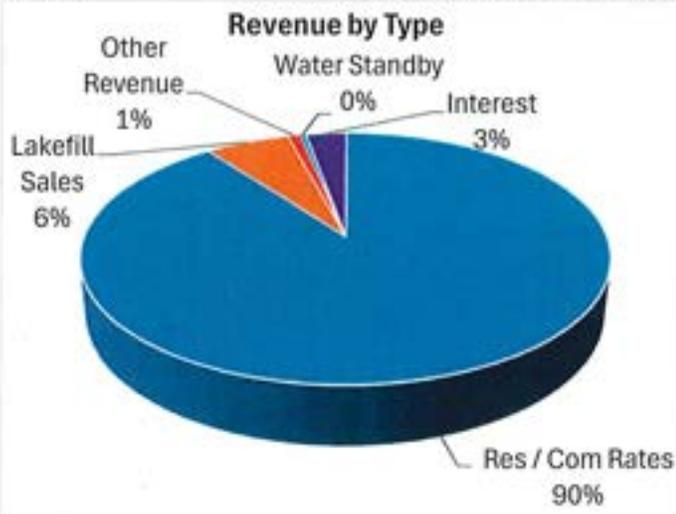
Electric - Facilities	\$ 4,500	\$ 4,814	\$ 4,192	\$ 4,814	\$ -	0.0%
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**WATER DIVISION
FISCAL YEAR 2025/26**

Electric - Wells	\$ 175,000	\$ 236,547	\$ 238,803	\$ 239,000	\$ 2,453	1.0%
Electric - Boosters	\$ 285,000	\$ 375,598	\$ 375,598	\$ 375,598	\$ -	0.0%
Phone - Cellular	\$ 1,947	\$ 5,838	\$ 1,515	\$ 1,600	\$ (4,238)	-72.6%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Phone - Telemetry	\$ 333	\$ 324	\$ 344	\$ 345	\$ 21	6.5%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Natural Gas / Propane	\$ 4,454	\$ 2,566	\$ 3,828	\$ 3,900	\$ 1,334	52.0%
Water - Facilities	\$ -	\$ 140	\$ -	\$ -	\$ (140)	-100.0%
Trash Service	\$ 1,135	\$ 3,256	\$ 2,188	\$ 2,200	\$ (1,056)	-32.4%
Utilities	\$ 472,369	\$ 629,083	\$ 626,467	\$ 627,457	\$ (1,626)	-0.3%

Principal	\$ 43,217	\$ 45,787	\$ 45,787	\$ 45,787	\$ -	0.0%
Interst	\$ 17,266	\$ 14,659	\$ 14,659	\$ 14,659	\$ -	0.0%
Fees	\$ 1,833	\$ 1,570	\$ 1,570	\$ 1,570	\$ -	0.0%
Principal - Generator Loan	\$ 87,381	\$ 45,787	\$ 87,381	\$ 87,381	\$ 41,594	90.8%
Interst - Generator Loan	\$ 15,153	\$ 14,659	\$ 15,153	\$ 15,153	\$ 494	3.4%
Debt Service	\$ 164,850	\$ 122,462	\$ 164,550	\$ 164,550	\$ 42,088	34.4%

TOTAL	\$ 4,148,423	\$ 4,456,602	\$ 4,330,726	\$ 4,610,681	\$ 154,079	3.5%
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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 2025/26, 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, 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 IMPROVMENT PROGRAM
FISCAL YEAR 2025/26**

Department	Project / Equipment	Amount	Funding Source
Administration	Computer Hardware Replacement	\$ 10,000	General Fund
Administration	Financial Software	\$ 30,240	General Fund
		\$ 40,240	

GSA	PW Building: Paint	\$ 25,000	General Fund
GSA	Shed: Paint	\$ 30,000	General Fund
GSA	Fuel Tanks Replacement (2)	\$ 185,527	Allocation method
GSA	Septic Tank Replacement (BV Market)	\$ 35,000	General Fund
GSA	Computer Hardware Replacement	\$ 6,000	General Fund
		\$ 281,527	

Police	Body-worn cameras	\$ 6,000	General Fund
Police	Radios	\$ 4,000	General Fund
Police	PPE	\$ 5,000	General Fund
Police	Computer Hardware Replacement	\$ 8,000	General Fund
Police	Building improvements	\$ 21,000	General Fund
		\$ 44,000	

Roads	Vehicle Replacement (Plow Truck)	\$ 100,000	Roads Fund
Roads	Pavement Condition Index & Mgmt Program	\$ 125,000	Roads Fund
Roads	Equipment Replacement	\$ 75,000	Roads Fund
Roads	Financial Software	\$ 16,800	Roads Fund
		\$ 316,800	

Solid Waste	SWPP Upgrades	\$ 50,000	Solid Waste Fund
Solid Waste	Financial Software	\$ 12,320	Solid Waste Fund
		\$ 62,320	

Wastewater	SCADA	\$ 200,000	US Bureau of Reclam.
Wastewater	Financial Software	\$ 10,080	Wastewater Fund
		\$ 210,080	

**CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2025/26**

Water	Oak Flat Booster Station Rehabilitation	\$ 741,000	Water Fund
Water	Main line Replacement	\$ 500,000	Water Fund
Water	Mid-Valley Well Rehabilitation	\$ 430,000	Water Fund
Water	Well #9 Rehabilitation	\$ 100,000	General (Recreation)
Water	CV #1 & #2 Roof Replacements	\$ 21,600	Water Fund
Water	CV Booster Building Roof Replacement	\$ 31,400	Water Fund
Water	Pressure Reducing Stations	\$ 50,000	Water Fund
Water	Vehicle Replacement	\$ 75,000	Water Fund
Water	Security/Fencing	\$ 50,105	Water Fund
Water	Well Maintenance	\$ 78,000	Water Fund
Water	Water Master Plan	\$ 250,000	Water Fund
Water	Financial Software	\$ 42,560	Water Fund

\$ 2,369,665

Total CIP Budget \$ 3,324,632

