



## **AGENDA ITEM:**

**DATE:** May 26, 2026  
**TO:** Board of Directors & Finance Committee  
**FROM:** Beverli A. Marshall, General Manager  
**SUBJECT:** Discuss Draft Budget for Fiscal Year 2026/27 and Direct Staff to Set the Public Hearing for June 25, 2026, and Publish the Required Notice

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### **SUGGESTED ACTION**

Discuss draft budget and provide direction to staff.

### **STRATEGIC PLAN COMPLIANCE**

Responsible Stewardship of Public Funds

### **FISCAL IMPACT**

The total draft operating budget is \$10.86 million for Fiscal Year 2026/27, and the Capital Improvement Plan (CIP) budget is \$10.47 million. The increase in the CIP budget is due to the Bear Valley Road project. The 11% reduction in the operating budget is primarily due to eliminating some General Fund positions and reductions in the use of outside services and consultants. Even with the proposed reductions, there is an operating deficit in the General Fund of \$0.50 million.

### **ENVIRONMENTAL REVIEW**

This item does not qualify as a project as defined by the California Environmental Quality Act (CEQA). Projects funded by this budget may qualify and will be reviewed as required.

### **BACKGROUND**

Per District Code 1-8-1 C, the General Manager is to prepare a draft budget with the Finance Committee. California Government Code 61110 requires that community special districts adopt a budget by July 1 each year. The District must publish a notice stating that the District has prepared a proposed budget and that is available for inspection by the public. The notice must also include the date, time and place of the public hearing at which the Board of Directors will discuss and adopt the budget.

At the December 11, 2025, meeting, the Board of Directors agreed on an allocation for the General Fund revenue to guide the budget preparation for FY 2026/27 (see Chart 4 below). The allocation was based on the need to allocate resources to not only operational services but to set aside funds for asset replacement, reserves, and debt service and

capital. Staff kept this allocation in mind while preparing the draft budget as well as the Budget Preparation and Management Policy, which requires a balanced budget (Attachment A).

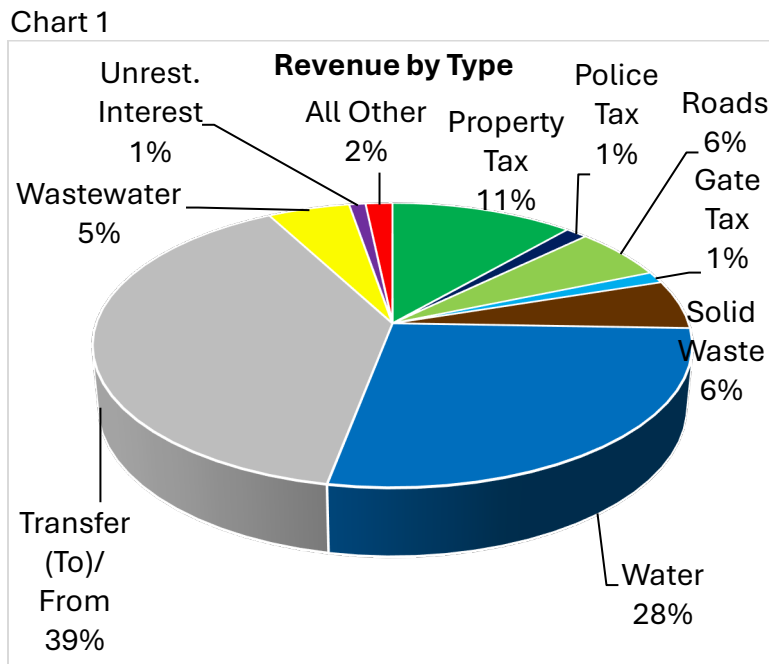
At the March 25, 2025, Finance Committee meeting, the General Manager discussed possible reductions. The Committee’s feedback has been incorporated into the draft reductions presented for the Board’s discussion (Attachment B).

**ANALYSIS**

The adopted Budget for Fiscal Year 2025/26 is \$11.92 million in revenue, \$12.19 million in operating, and \$2.37 million in capital expenditures. The draft budget for Fiscal Year 2026/27 proposes \$12.68 million in revenue, \$10.86 million in operating expenses, \$10.47 million in capital expenditures, and transfers from reserves for road and water projects.

*Revenue*

The \$12.68 million budget for revenue in FY 2026/27 represents an overall increase of 6%, primarily due to the adopted increases in water and solid waste fees. Of the budgeted revenue, \$8.17 million is from transferring funds from reserves (to pay for CIP projects), \$5.72 is from Water revenue, \$2.38 million is from property taxes, \$1.23 million from the Road assessment, \$1.16 million from Solid Waste revenue, \$1.07 million from Wastewater revenue, \$0.35 million from miscellaneous revenue, \$0.29 million from Police special tax, \$0.27 million from the Gate special tax, and the remaining \$0.21 million from interest.

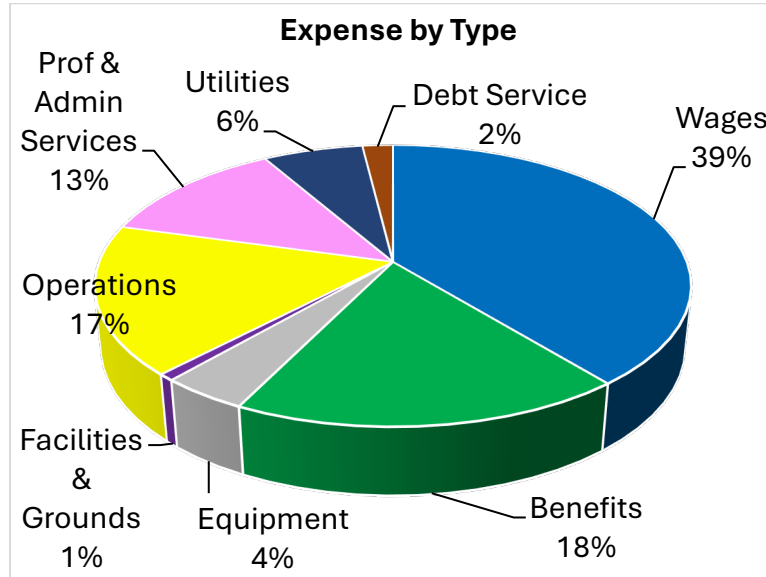


*Operating Expense*

The \$10.86 million in operating expenses represents an overall decrease of 11% and is due to eliminating some General Fund positions and reductions in the use of outside services and consultants. The largest allocation of the operating budget is wages (39%) and

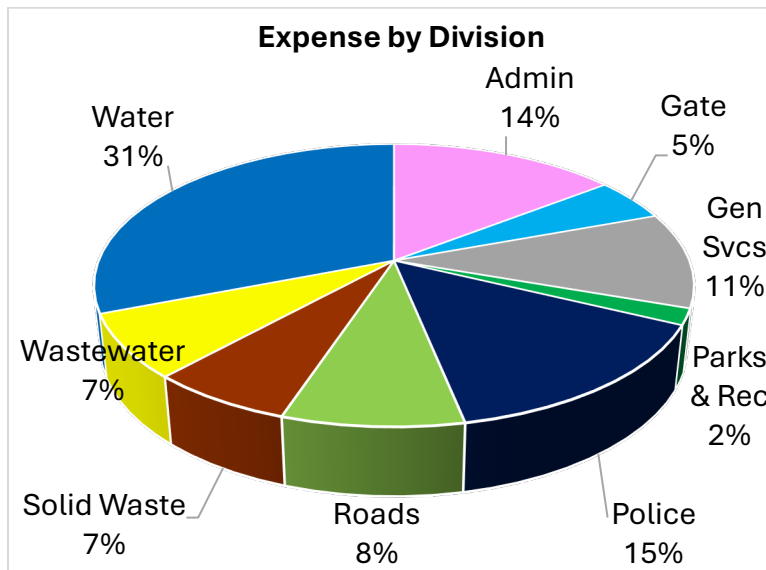
benefits (18%), with the next largest allocation for operations (17%) and professional services (13%). Utilities (6%), Equipment (4%), Debt Service (2%), and Facilities & Grounds (1%) make up the remaining expenses.

Chart 2



When comparing expenses (excluding cost allocations), Water is 31% of the operating expenses, Police is 15%, Administrative Services is 14%, General Services is 11%, Roads is 8%, Wastewater and Solid Waste are each 7%, Gate is 5%, and Parks & Recreation is 2%.

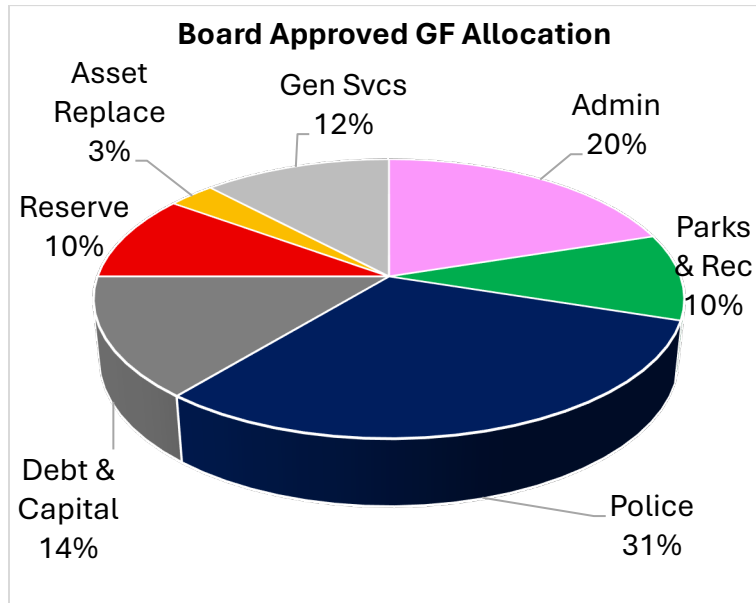
Chart 3



**General Fund**

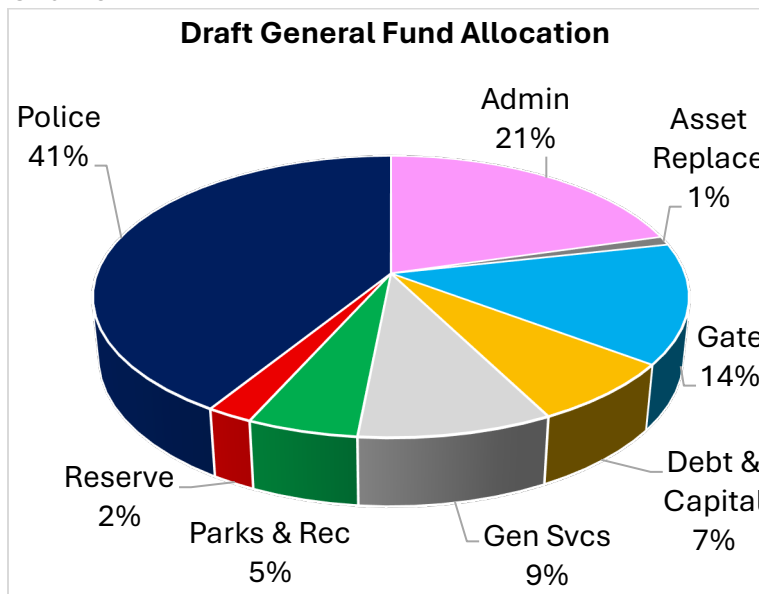
There is a deficit of \$0.47 million in the General Fund, which is primarily due to supporting Gate Services division and a loan to the Wastewater Fund. The approved allocation is shown in the following chart.

Chart 4



After subtracting the cost allocations charged to the special revenue funds (Roads, Solid Waste, Wastewater, and Water) for administrative services and general services expenses, the following chart shows how General Fund revenue is allocated.

Chart 5

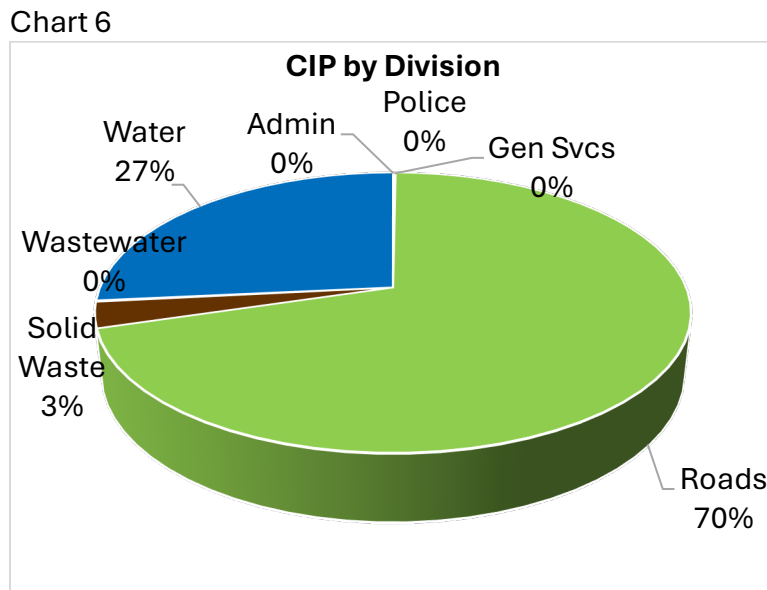


Because the approved allocation anticipated additional revenue from a special Police tax and revenue from a Gate Service fee, the commitments to Debt Service & Capital, Parks & Recreation, and Asset Replacement have been reduced for FY 2026/27. If the Board chooses to stick to the targets and if a new parcel related fee for Gate Services is not successful, the Gate Services and Police Services budgets will have to be reduced further,

which will result in service level impacts. Staff does not have recommendations to reduce services and seeks feedback from the Finance Committee and the Board of Directors.

*Capital Improvement Program*

For Fiscal Year 2025/26, the Capital Improvement Program (CIP) budget is \$10.47 million with the largest portions being appropriated for Roads (70%) and Water (27%) for the Bear Valley Road project. Solid Waste has projects related to the Stormwater Pollution Prevention permit requirements (3%). The other divisions have eliminated nearly all CIP expenses as part of the budget reductions.



The public hearing is scheduled for June 25, 2026, to allow sufficient time for the public hearing, the final budget document to be prepared, and to meet the July 1 fiscal year start.

**ATTACHMENTS**

- Attachment A: Budget Policy
- Attachment B: Proposed Budget Reductions
- Attachment C-O: Draft Budget Spreadsheets
- Attachment P: Authorized Positions
- Attachment Q: Capital Improvement Program
- Attachment R-W: 5-Year Fund Projections

**FY 2026/27 DRAFT BUDGET REDUCTIONS**

<b>Dept</b>	<b>Fund</b>	<b>Account</b>	<b>(Decrease)</b>	<b>Explanation</b>
Administration	GF	Salaries	\$ (98,491)	Eliminate Communications Specialist position (eliminate outreach)
Administration	GF	Benefits	\$ (39,396)	
Administration	GF	Salaries	\$ (53,843)	Eliminate Office Assistant position (front counter will be unstaffed)
Administration	GF	Benefits	\$ (21,537)	
Administration	GF	Contract Services	\$ (50,000)	Reduce use of consultants and outside contractors
Administration	GF	Legal	\$ (50,000)	New contract for legal services (limit to 15 hours per month)
Police	GF	Equipment	\$ (23,000)	Freeze non-essential purchases
Police	GF	Contract Services	\$ (10,000)	Reduce use of consultants and outside contractors
Police	GF	Wages	\$ (112,737)	Eliminate use of part-time hours, except for reserve position
Police	GF	Benefits	\$ (28,184)	
Police	GF	Standby	\$ (8,000)	Reduce standby usage as appropriate
Police	GF	Travel	\$ (5,000)	Limit training and travel to essential or mandated training only
PW / Gen Svcs	GF	Overtime	\$ (14,000)	Eliminate OT - all work to be performed during normal operating hours
PW / Gen Svcs	GF	Supplies	\$ (20,000)	Reduce supplies and materials
PW / Gen Svcs	GF			

**Total Reductions for General Fund \$ (534,188)**

<b>Dept / Div</b>	<b>Fund</b>	<b>Account</b>	<b>(Decrease)</b>	<b>Explanation</b>
PW / Roads	Road	Salaries	\$ (49,307)	Eliminate seasonal workers
PW / Roads	Road	Benefits	\$ (12,327)	
PW / Roads	Road	Overtime	\$ (25,000)	Eliminate OT - plow and repair roads only during regular work hours
PW / Roads	Road	Standby	\$ (12,000)	Eliminate Standby - plow and repair roads only during regular working hours
PW / Roads	Road	Contract Services	\$ (35,000)	Eliminate contractor services - only perform work that can be completed by staff
PW / Roads	Road	Snow Removal	\$ (10,000)	Plow roads only during regular working hours
PW / Roads	Road	Repairs	\$ (25,000)	Reduce repairs except for critical equipment
PW / Roads	Road	Fuel	\$ (12,500)	Reduce fuel use - plow roads only during regular work hours
PW / Roads	Road	Supplies	\$ (100,000)	Reduce supplies and materials - no sign replacements, striping and stenciling, and pothole filling

**FY 2026/27 DRAFT BUDGET REDUCTIONS**

PW / Roads	Road	Capital Improvements	\$ (505,000)	Eliminate all CIP projects other than Bear Valley Road Replacement project
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**Total Reductions for Road Fund \$ (786,133)**

Dept / Div	Fund	Account	(Decrease)	Explanation
PW / Solid Waste	SW			

**Total Reductions for Solid Waste Fund \$ -**

Dept / Div	Fund	Account	(Decrease)	Explanation
PW / Water	Water			

**Total Reductions for Water Fund \$ -**

Dept / Div	Fund	Account	(Decrease)	Explanation
PW / Wastewater	WW	Consultanting	\$ (20,000)	Reduce to reflect current use

**Total Reductions for Wastewater Fund \$ (20,000)**



## **BEAR VALLEY COMMUNITY SERVICES DISTRICT**

**POLICY TITLE: Budget Preparation and Management**

**POLICY NUMBER: 2110**

**ADOPTED: April 9, 2026**

The primary budget objective is to provide the highest possible level of service to the residents of Bear Valley without impairing the District's sound financial condition. Continual efforts will be made to improve productivity, lower costs and enhance services.

### **2110.1 Financial Basis**

The budget will be based on generally accepted accounting principles as defined by the Governmental Accounting Standards Board (GASB) and best practice guidelines by the Governmental Finance Officers Association (GFOA).

#### **2110.1.1 Funds**

The budget will describe each governmental and enterprise fund as well as departments and divisions and will summarize expenditures and revenues categorically.

#### **2110.1.2 Cost Allocation**

Joint or common costs will be allocated between governmental and enterprise funds based upon a "fair" methodology that utilizes appropriate criteria (full-time employee equivalents, square footage, works stations, etc.). The allocation methodology will be reviewed each year as part of the budget process.

### **2110.2 Preparation**

The District will prepare an annual budget document each fiscal year that provides a basic understanding of the District's planned spending for the coming fiscal year. There will be opportunities throughout the process for the public to provide input prior to final adoption of the budget.

No new program or service will be established without providing the necessary funding to operate the program or service. All new programs or services must include a five-year estimate of operating expenses, revenues, and the associated impacts on fees or charges.

#### **2110.2.1 Draft Budget**

The draft budget shall be prepared by the general manager with the input of the Finance Committee. The treasurer, finance committee, board of directors, and general manager jointly complete the budget preparation, review, adoption process, and budget calendar.

#### **2110.2.2 Final Budget Adoption**

On or before July 1 of each year, the District will publish a notice two weeks before the public hearing stating that the general manager has prepared a proposed final budget that is available for inspection. The notice shall include the date, time, and place when the board

of directors will meet to adopt the final budget. The final budget shall be adopted no later than September 1 each year and will be filed with the Kern County auditor and submitted to the State of California Department of Finance.

The operating budget (excludes Capital Improvement Program budget) must be balanced (annual expenditure may not exceed annual revenue) within each fund. If the proposed budget is not balanced, the approval of the budget must be made by a super majority of the board (four of the five directors).

### 2110.3 Reporting

The District will maintain a budgetary control system to ensure adherence to the overall budget for each governmental and enterprise fund and will prepare monthly reports comparing actual expenses and revenues for each fund.

No later than January 30 each year, the General Manager will prepare a mid-year budget review with projected expenditures and revenues through the end of the fiscal year and will present the review to the Board.

### 2110.4 Board Approval

The following budget actions require Board approval.

- Appropriation of reserves
- Transfers between funds
- Appropriation of unanticipated revenue
- Inter-fund loans
- New Capital Improvement Program (CIP) projects
- Increases to existing CIP projects

Transfers between budgeted activities or departments within the same fund do not require Board approval and are delegated to the General Manager. Transfers between line items within the same department are delegated to the appropriate department head, subject to the approval of the Administrative Services Director and General Manager.

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

<b>Revenue Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Property Tax	\$ 2,242,409	\$ 2,359,334	\$ 2,336,332	\$ 2,336,332	\$ 2,383,059	\$ 46,727	2%
Police Special Tax	\$ 284,036	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ (2,018)	-1%
Roads Assessment	\$ 1,228,420	\$ 1,173,673	\$ 1,236,880	\$ 1,225,020	\$ 1,225,020	\$ (11,860)	-1%
Gate Special Tax	\$ 266,245	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ (2,627)	-1%
P.O.S.T. Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 772	\$ 1,000	\$ (9,000)	-90%
Reimburse Exp - Police	\$ 14,608	\$ 728	\$ 1,500	\$ 368	\$ 500	\$ (1,000)	-67%
Interest Income	\$ 460,200	\$ 361,057	\$ 423,193	\$ 211,569	\$ 213,400	\$ (209,793)	-50%
Rents	\$ 192,613	\$ 213,969	\$ 272,825	\$ 273,340	\$ 281,540	\$ 8,715	3%
Fines	\$ 3,475	\$ 2,266	\$ 500	\$ 685	\$ 700	\$ 200	40%
RFID Sales	\$ 88,312	\$ 79,182	\$ 85,000	\$ 36,756	\$ 37,620	\$ (47,380)	-56%
Service Fees	\$ 7,440	\$ 8,209	\$ 7,500	\$ 19,380	\$ 73,971	\$ 66,471	886%
Res / Com Rates	\$ 4,966,535	\$ 5,357,207	\$ 5,500,307	\$ 5,799,789	\$ 6,277,542	\$ 777,235	14%
Lakefill Sales	\$ 236,687	\$ 227,066	\$ 301,000	\$ 267,080	\$ 275,847	\$ (25,153)	-8%
Effluent Sales	\$ 45,000	\$ (1,332)	\$ 45,000	\$ -	\$ 45,000	\$ -	0%
Other Water Revenue	\$ 143,685	\$ 52,705	\$ 44,000	\$ 106,509	\$ 45,000	\$ 1,000	2%
Water Standby Charges	\$ 30,994	\$ 22,054	\$ 21,828	\$ 22,103	\$ 22,054	\$ 226	1%
Solid Waste Fee	\$ 939,792	\$ 992,267	\$ 974,749	\$ 1,049,217	\$ 1,158,000	\$ 183,251	19%
All Other Revenue	\$ 55,872	\$ 242,603	\$ 52,000	\$ 107,947	\$ 81,361	\$ 29,361	56%
Transfer (To)/From Funds	\$ -	\$ -	\$ 41,261	\$ -	\$ 8,167,096	\$ 8,125,835	19694%
<b>TOTAL</b>	<b>\$ 11,206,323</b>	<b>\$ 11,632,609</b>	<b>\$ 11,916,985</b>	<b>\$ 12,015,333</b>	<b>\$ 20,847,175</b>	<b>\$ 8,930,190</b>	<b>75%</b>

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

<b>Expense Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Board of Directors	\$ 14,100	\$ 20,000	\$ 15,000	\$ 19,067	\$ 15,000	\$ -	0%
Wages	\$ 3,686,528	\$ 4,347,024	\$ 4,381,773	\$ 4,283,495	\$ 4,042,203	\$ (339,570)	-8%
Medical/Dental/Vision	\$ 499,147	\$ 490,256	\$ 589,983	\$ 581,456	\$ 516,601	\$ (73,382)	-12%
CalPERS - Current	\$ 368,121	\$ 408,276	\$ 441,011	\$ 1,263,785	\$ 412,887	\$ (28,124)	-6%
CalPERS - UAL	\$ 392,963	\$ 461,120	\$ 472,633	\$ 546,365	\$ 580,469	\$ 107,836	23%
Social Security	\$ 294,137	\$ 343,895	\$ 343,105	\$ 361,436	\$ 269,815	\$ (73,290)	-21%
Unemployment	\$ 13,409	\$ 12,402	\$ 20,680	\$ 16,781	\$ 19,700	\$ (980)	-5%
Workers Comp	\$ 125,263	\$ 163,092	\$ 193,537	\$ 234,974	\$ 178,259	\$ (15,278)	-8%
Auto Allowance	\$ 9,138	\$ 5,233	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	0%
Overtime	\$ 145,927	\$ 181,239	\$ 124,500	\$ 145,149	\$ 97,738	\$ (26,762)	-21%
Standby Pay	\$ 295,054	\$ 99,143	\$ 49,410	\$ 105,388	\$ 86,658	\$ 37,248	75%
Salaries & Benefits	\$ 5,843,787	\$ 6,531,680	\$ 6,636,432	\$ 7,562,696	\$ 6,224,131	\$ (412,301)	-6%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ 49,222	\$ 63,761	\$ 58,064	\$ 55,360	\$ 54,400	\$ (3,664)	-6%
Equipment - Repairs	\$ 75,936	\$ 99,204	\$ 74,697	\$ 71,976	\$ 38,700	\$ (35,997)	-48%
Equipment - Lease	\$ 128,460	\$ 98,217	\$ 131,248	\$ 116,224	\$ 121,165	\$ (10,083)	-8%
Tires & Batteries	\$ 26,005	\$ 32,705	\$ 40,979	\$ 38,728	\$ 41,900	\$ 921	2%
Equipment	\$ 33,985	\$ 57,980	\$ 49,616	\$ 23,152	\$ 29,850	\$ (19,766)	-40%
Expendable Tools	\$ 17,729	\$ 24,079	\$ 59,879	\$ 18,070	\$ 16,650	\$ (43,229)	-72%
Lab & Related Equipment	\$ 2,000	\$ 2,400	\$ 2,049	\$ 5,295	\$ 2,000	\$ (49)	-2%
Computer Software	\$ 18,203	\$ 81,606	\$ 102,732	\$ 108,950	\$ 129,000	\$ 26,268	26%
Computer Hardware	\$ 4,809	\$ 4,508	\$ 7,285	\$ 9,843	\$ 4,500	\$ (2,785)	-38%
Armory	\$ 3,676	\$ 1,447	\$ 16,640	\$ 4,204	\$ 5,000	\$ (11,640)	-70%
Equipment	\$ 360,025	\$ 465,907	\$ 543,189	\$ 451,802	\$ 443,165	\$ (100,024)	-18%

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

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Building Maintenance	\$ 37,120	\$ 31,671	\$ 39,513	\$ 47,019	\$ 42,190	\$ 2,677	7%
Grounds Maintenance	\$ 36,657	\$ 57,509	\$ 63,329	\$ 22,635	\$ 24,619	\$ (38,710)	-61%
Custodial Supplies	\$ 8,401	\$ 11,906	\$ 8,847	\$ 14,308	\$ 15,300	\$ 6,453	73%
Custodial Services	\$ 30,887	\$ 28,111	\$ 32,099	\$ 9,123	\$ -	\$ (32,099)	-100%
Facilities & Grounds	\$ 113,065	\$ 129,197	\$ 143,788	\$ 93,086	\$ 82,109	\$ (61,679)	-43%

Training / Travel	\$ 38,204	\$ 52,525	\$ 45,444	\$ 28,152	\$ 28,399	\$ (17,045)	-38%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ 2,266	\$ 1,089	\$ 6,000	\$ -	\$ 1,000	\$ (5,000)	-83%
Emergency Preparedness	\$ -	\$ 464	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ 250	\$ -	\$ 275	\$ -	\$ -	\$ (275)	-100%
Medical Misc.	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ 846	\$ 850	\$ 850	0%
Water - Lake fill	\$ 171,202	\$ 31,765	\$ 80,366	\$ -	\$ 88,543	\$ 8,177	10%
Motor Fuel	\$ 158,385	\$ 156,951	\$ 165,337	\$ 137,640	\$ 134,650	\$ (30,687)	-19%
Striping & Stenciling	\$ -	\$ 1,559	\$ 2,500	\$ 7,481	\$ -	\$ (2,500)	-100%
Operations	\$ 30,779	\$ 355,250	\$ 29,566	\$ 40,695	\$ 37,800	\$ 8,234	28%
Road Materials	\$ 79,377	\$ 95,429	\$ 104,050	\$ 81,146	\$ 43,000	\$ (61,050)	-59%
Drainage	\$ 215	\$ 882	\$ 1,000	\$ 685	\$ 700	\$ (300)	-30%
Systems Repair & Maint	\$ 93,995	\$ 98,496	\$ 112,500	\$ 117,049	\$ 105,000	\$ (7,500)	-7%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ 7,000	\$ 9,241	\$ 7,164	\$ 12,156	\$ 825	\$ (6,339)	-88%
Bus Shelters	\$ -	\$ 4,043	\$ 5,000	\$ 1,784	\$ 2,000	\$ (3,000)	-60%
Snow Removal	\$ 17,000	\$ 15,399	\$ 19,000	\$ 7,989	\$ 10,300	\$ (8,700)	-46%
Shop Supplies	\$ 6,804	\$ 6,707	\$ 19,327	\$ 4,807	\$ 4,200	\$ (15,127)	-78%
Well Repair	\$ -	\$ -	\$ 75,000	\$ 79,484	\$ 80,000	\$ 5,000	7%
Booster Repair	\$ -	\$ -	\$ -	\$ 15,900	\$ 8,500	\$ 8,500	0%
Water Tank Maintenance	\$ 278,676	\$ 290,406	\$ 341,689	\$ 301,099	\$ 310,000	\$ (31,689)	-9%
Water Meters	\$ -	\$ 16,570	\$ 31,500	\$ 6,168	\$ 10,000	\$ (21,500)	-68%
Telemetry / SCADA	\$ 21,756	\$ 13,967	\$ 34,726	\$ 11,449	\$ 15,100	\$ (19,626)	-57%
Chemical	\$ 30,244	\$ 46,860	\$ 46,000	\$ 55,220	\$ 60,000	\$ 14,000	30%

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

Fire Hydrant	\$ -	\$ 4,160	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ 7,099	\$ 24,200	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100%
Weed Abatement	\$ 3,700	\$ 843	\$ 3,700	\$ 225	\$ 500	\$ (3,200)	-86%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 26,156	\$ 37,094	\$ 27,035	\$ 24,197	\$ 25,500	\$ (1,535)	-6%
Inspections	\$ 4,268	\$ 4,379	\$ 6,086	\$ 5,093	\$ 5,650	\$ (436)	-7%
Lab Analysis	\$ 40,847	\$ 37,578	\$ 38,000	\$ 40,310	\$ 42,145	\$ 4,145	11%
Uniforms	\$ 25,538	\$ 30,545	\$ 36,237	\$ 30,162	\$ 31,925	\$ (4,312)	-12%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 84,687	\$ 91,774	\$ 102,438	\$ 114,788	\$ 115,191	\$ 12,753	12%
Solid Waste Processing	\$ 291,056	\$ 392,613	\$ 309,109	\$ 259,988	\$ 275,000	\$ (34,109)	-11%
Biosolids Disposal	\$ 1,500	\$ -	\$ 1,980	\$ 3,403	\$ 3,500	\$ 1,520	77%
Purchased Water & Banking	\$ 294,688	\$ 525,198	\$ 570,000	\$ 259,656	\$ 400,000	\$ (170,000)	-30%
Operations	\$ 1,715,725	\$ 2,345,987	\$ 2,271,029	\$ 1,667,571	\$ 1,860,278	\$ (410,751)	-18%

Public Notices	\$ 56	\$ 8,936	\$ 78	\$ 5,372	\$ 78	\$ -	0%
Memberships & Dues	\$ 33,553	\$ 26,319	\$ 30,913	\$ 22,772	\$ 28,560	\$ (2,353)	-8%
Printing	\$ 42,021	\$ 33,070	\$ 38,143	\$ 24,100	\$ 29,791	\$ (8,352)	-22%
Postage / Shipping	\$ 1,807	\$ 3,284	\$ 1,618	\$ 2,234	\$ 1,706	\$ 88	5%
Office Supplies	\$ 23,025	\$ 21,529	\$ 22,069	\$ 19,498	\$ 20,842	\$ (1,227)	-6%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 5,594	\$ 30,831	\$ 9,306	\$ 1,200	\$ 2,556	\$ (6,750)	-73%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 304,444	\$ 286,499	\$ 401,544	\$ 404,385	\$ 496,945	\$ 95,401	24%
Legal	\$ 554,966	\$ 673,403	\$ 130,000	\$ 206,463	\$ 75,000	\$ (55,000)	-42%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ 13,195	\$ 2,444	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0%
Consulting	\$ 25,000	\$ 21,281	\$ 210,000	\$ 97,974	\$ 5,000	\$ (205,000)	-98%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 23,483	\$ 124,303	\$ 84,008	\$ 225,838	\$ 45,408	\$ (38,600)	-46%

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

Dispatch Service	\$ 115,174	\$ 118,629	\$ 118,629	\$ 121,951	\$ 125,000	\$ 6,371	5%
Admin Services Allocation	\$ (532,886)	\$ -	\$ -	\$ -	\$ -	\$ -	
General Services Allocation	\$ 240,504	\$ -	\$ -	\$ 220,389	\$ -	\$ -	0%
Insurance Deductibles	\$ 48,180	\$ 300,000	\$ 59,146	\$ -	\$ 36,750	\$ (22,396)	-38%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 360,896	\$ 468,774	\$ 496,355	\$ 421,302	\$ 463,432	\$ (32,923)	-7%
Prof & Admin Services	\$ 1,259,012	\$ 2,119,302	\$ 1,615,809	\$ 1,787,479	\$ 1,345,068	\$ (270,741)	-17%

Electric - Facilities	\$ 78,811	\$ 88,963	\$ 85,271	\$ 60,885	\$ 73,542	\$ (11,729)	-14%
Electric - Wells	\$ 214,954	\$ 255,417	\$ 239,000	\$ 227,216	\$ 247,812	\$ 8,812	4%
Electric - Boosters	\$ 354,572	\$ 360,694	\$ 375,598	\$ 255,599	\$ 289,775	\$ (85,823)	-23%
Phone - Cellular	\$ 13,882	\$ 23,202	\$ 18,338	\$ 22,205	\$ 20,825	\$ 2,487	14%
Phone - Facility	\$ 4,794	\$ 5,876	\$ 3,738	\$ 5,149	\$ 5,256	\$ 1,518	41%
Phone - Telemetry	\$ 597	\$ 393	\$ 633	\$ 311	\$ 688	\$ 55	9%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 32,366	\$ 28,040	\$ 29,025	\$ 21,511	\$ 25,055	\$ (3,970)	-14%
Water - Facilities	\$ 8,420	\$ 12,929	\$ 9,445	\$ 11,425	\$ 13,452	\$ 4,007	42%
Trash Service	\$ 5,955	\$ 12,271	\$ 11,536	\$ 15,761	\$ 15,511	\$ 3,975	34%
Utilities	\$ 714,351	\$ 787,785	\$ 772,584	\$ 620,062	\$ 691,915	\$ (80,669)	-10%

Principal	\$ 47,429	\$ 41,702	\$ 81,196	\$ 91,310	\$ 91,310	\$ 10,114	12%
Interst	\$ 14,659	\$ 5,727	\$ 26,748	\$ 4,628	\$ 4,628	\$ (22,120)	-83%
Fees	\$ -	\$ 1,432	\$ 1,570	\$ 1,937	\$ 1,937	\$ 367	23%
Principal - Generator Loan	\$ -	\$ 97,172	\$ 87,381	\$ 99,306	\$ 99,306	\$ 11,925	14%
Interst - Generator Loan	\$ -	\$ 13,356	\$ 15,153	\$ 14,297	\$ 14,297	\$ (856)	-6%
Debt Service	\$ 62,088	\$ 159,389	\$ 212,048	\$ 211,477	\$ 211,478	\$ (570)	0%

<b>TOTAL</b>	<b>\$ 10,068,053</b>	<b>\$ 12,539,247</b>	<b>\$ 12,194,879</b>	<b>\$ 12,394,173</b>	<b>\$ 10,858,144</b>	<b>\$ (1,336,735)</b>	<b>-11%</b>
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**TOTAL GENERAL FUND  
FISCAL YEAR 2026/27**

<b>Revenue Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Property Tax	\$ 2,242,409	\$ 2,359,334	\$ 2,336,332	\$ 2,336,332	\$ 2,383,059	\$ 46,727	2%
Police Special Tax	\$ 284,036	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ (2,018)	-1%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ 266,245	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ (2,627)	-1%
P.O.S.T. Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 772	\$ 1,000	\$ (9,000)	-90%
Reimburse Exp - Police	\$ 14,608	\$ 728	\$ 1,500	\$ 368	\$ 500	\$ (1,000)	-67%
Interest Income	\$ 160,075	\$ 128,363	\$ 126,000	\$ 69,097	\$ 70,479	\$ (55,521)	-44%
Rents	\$ 192,613	\$ 213,969	\$ 272,825	\$ 273,340	\$ 281,540	\$ 8,715	3%
Fines	\$ 3,475	\$ 2,266	\$ 500	\$ 685	\$ 700	\$ 200	40%
RFID Sales	\$ 88,312	\$ 79,182	\$ 85,000	\$ 36,756	\$ 37,620	\$ (47,380)	-56%
Service Fees	\$ 7,440	\$ 8,209	\$ 7,500	\$ 19,380	\$ 73,971	\$ 66,471	886%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ 38,872	\$ 43,301	\$ 31,000	\$ 45,993	\$ 35,511	\$ 4,511	15%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ (255,000)	\$ (471,407)	\$ (471,407)	
<b>TOTAL</b>	<b>\$ 3,298,085</b>	<b>\$ 3,376,973</b>	<b>\$ 3,433,767</b>	<b>\$ 3,086,188</b>	<b>\$ 2,971,438</b>	<b>\$ (462,329)</b>	<b>-13%</b>

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

<b>Expense Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Board of Directors	\$ 14,100	\$ 20,000	\$ 15,000	\$ 19,067	\$ 15,000	\$ -	0%
Wages	\$ 2,357,531	\$ 2,714,428	\$ 2,765,270	\$ 2,579,729	\$ 2,402,377	\$ (362,893)	-13%
Medical/Dental/Vision	\$ 327,497	\$ 276,083	\$ 390,437	\$ 331,363	\$ 286,433	\$ (104,004)	-27%
CalPERS - Current	\$ 247,822	\$ 257,890	\$ 293,704	\$ 270,240	\$ 262,231	\$ (31,473)	-11%
CalPERS - UAL	\$ 281,039	\$ 309,526	\$ 317,265	\$ 337,594	\$ 355,900	\$ 38,635	12%
Social Security	\$ 184,751	\$ 210,404	\$ 209,373	\$ 215,796	\$ 148,947	\$ (60,426)	-29%
Unemployment	\$ 7,798	\$ 7,281	\$ 12,620	\$ 10,185	\$ 12,500	\$ (120)	-1%
Workers Comp	\$ 54,180	\$ 64,231	\$ 84,951	\$ 108,639	\$ 96,104	\$ 11,153	13%
Auto Allowance	\$ 9,138	\$ 5,233	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	0%
Overtime	\$ 58,012	\$ 41,503	\$ 29,000	\$ 18,884	\$ 3,815	\$ (25,185)	-87%
Standby Pay	\$ 19,951	\$ 64,042	\$ 25,000	\$ 75,191	\$ 64,000	\$ 39,000	156%
Salaries & Benefits	\$ 3,561,819	\$ 3,970,621	\$ 4,147,420	\$ 3,971,488	\$ 3,652,106	\$ (495,314)	-12%
Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ 9,958	\$ 8,826	\$ 13,036	\$ 9,564	\$ 10,000	\$ (3,036)	-23%
Equipment - Repairs	\$ 13,105	\$ 21,080	\$ 24,213	\$ 4,140	\$ 4,700	\$ (19,513)	-81%
Equipment - Lease	\$ 21,697	\$ 26,943	\$ 21,135	\$ 27,713	\$ 31,653	\$ 10,518	50%
Tires & Batteries	\$ 6,505	\$ 4,910	\$ 8,744	\$ 3,113	\$ 4,000	\$ (4,744)	-54%
Equipment	\$ 19,691	\$ 49,126	\$ 37,900	\$ 15,561	\$ 22,000	\$ (15,900)	-42%
Expendable Tools	\$ 4,653	\$ 5,134	\$ 3,616	\$ 6,660	\$ 5,000	\$ 1,384	38%
Lab & Related Equipment	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ (49)	-100%
Computer Software	\$ 17,037	\$ 62,131	\$ 94,032	\$ 101,026	\$ 120,500	\$ 26,468	28%
Computer Hardware	\$ 2,809	\$ 4,450	\$ 5,185	\$ 8,273	\$ 3,000	\$ (2,185)	-42%
Armory	\$ 3,676	\$ 1,447	\$ 16,640	\$ 4,204	\$ 5,000	\$ (11,640)	-70%
Equipment	\$ 99,131	\$ 184,047	\$ 224,550	\$ 180,254	\$ 205,853	\$ (18,697)	-8%



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

Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ 7,099	\$ 24,200	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 11,620	\$ 17,646	\$ 12,431	\$ 9,207	\$ 10,500	\$ (1,931)	-16%
Inspections	\$ 1,047	\$ 847	\$ 1,661	\$ 955	\$ 1,250	\$ (411)	-25%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ 145	\$ 145	
Uniforms	\$ 13,003	\$ 13,439	\$ 18,637	\$ 19,953	\$ 21,325	\$ 2,688	14%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 12,383	\$ 4,086	\$ 14,330	\$ 27,089	\$ 16,491	\$ 2,161	15%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 297,020	\$ 511,933	\$ 315,997	\$ 217,982	\$ 296,128	\$ (19,869)	-6%

Public Notices	\$ 56	\$ 3,950	\$ 78	\$ 5,372	\$ 78	\$ -	0%
Memberships & Dues	\$ 29,887	\$ 22,189	\$ 22,435	\$ 18,964	\$ 23,960	\$ 1,525	7%
Printing	\$ 4,569	\$ 763	\$ 6,496	\$ 415	\$ 2,891	\$ (3,605)	-55%
Postage / Shipping	\$ 1,771	\$ 3,113	\$ 1,618	\$ 2,234	\$ 1,706	\$ 88	5%
Office Supplies	\$ 22,825	\$ 19,657	\$ 19,859	\$ 18,564	\$ 19,592	\$ (267)	-1%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 4,094	\$ 30,831	\$ 9,056	\$ 1,200	\$ 2,556	\$ (6,500)	-72%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 248,613	\$ 260,394	\$ 266,499	\$ 192,758	\$ 265,145	\$ (1,354)	-1%
Legal	\$ 523,991	\$ 672,758	\$ 130,000	\$ 196,660	\$ 75,000	\$ (55,000)	-42%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ 13,195	\$ 2,444	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0%
Consulting	\$ -	\$ 6,950	\$ 60,000	\$ 28,636	\$ -	\$ (60,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 8,467	\$ 89,721	\$ 23,908	\$ 177,817	\$ 22,908	\$ (1,000)	-4%

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

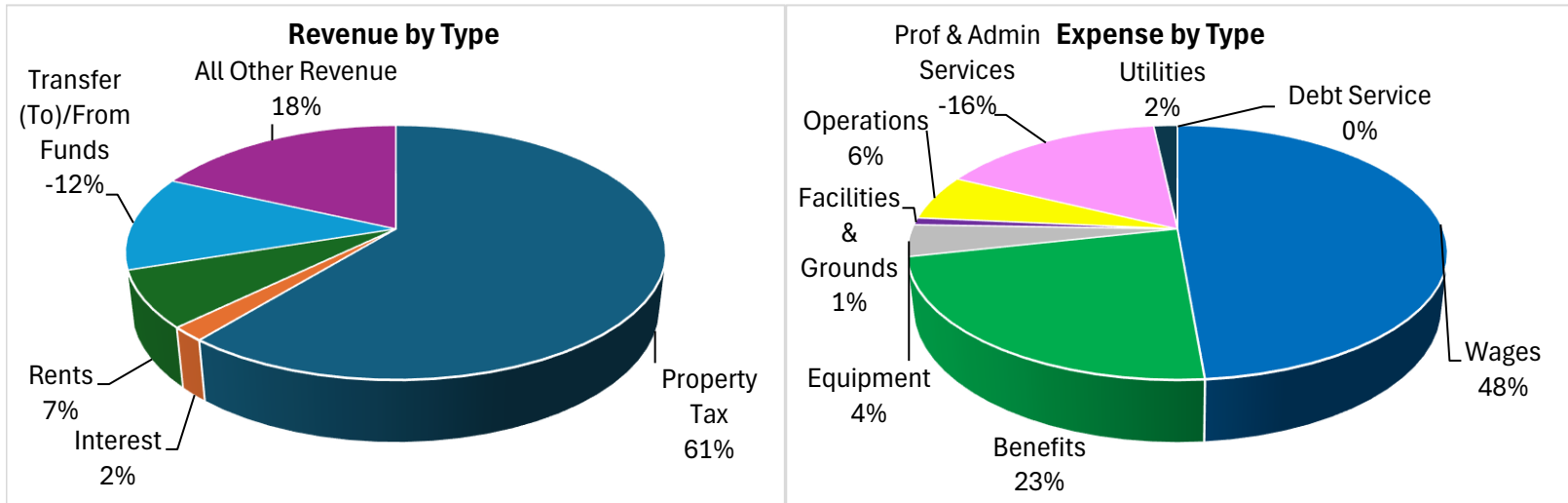
Dispatch Service	\$ 115,174	\$ 118,629	\$ 118,629	\$ 121,951	\$ 125,000	\$ 6,371	5%
Admin Services Allocation	\$ (1,681,367)	\$ (1,791,753)	\$ (1,025,092)	\$ (909,651)	\$ (781,293)	\$ 243,799	-24%
General Services Allocation	\$ (532,849)	\$ (953,184)	\$ (834,508)	\$ (561,061)	\$ (840,144)	\$ (5,636)	1%
Insurance Deductibles	\$ 35,000	\$ 300,000	\$ 36,750	\$ -	\$ 36,750	\$ -	0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 162,613	\$ 210,721	\$ 237,626	\$ 192,994	\$ 212,292	\$ (25,334)	-11%
Prof & Admin Services	\$ (1,043,961)	\$ (1,002,817)	\$ (912,646)	\$ (499,147)	\$ (819,559)	\$ 93,087	-10%

Electric - Facilities	\$ 29,490	\$ 36,349	\$ 32,857	\$ 24,552	\$ 32,518	\$ (339)	-1%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Cellular	\$ 10,244	\$ 16,011	\$ 13,638	\$ 15,373	\$ 13,575	\$ (63)	0%
Phone - Facility	\$ 4,516	\$ 5,736	\$ 3,688	\$ 4,851	\$ 4,956	\$ 1,268	34%
Phone - Telemetry	\$ -	\$ -	\$ 288	\$ -	\$ 288	\$ -	0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ 10,639	\$ 14,148	\$ 10,625	\$ 14,631	\$ 17,294	\$ 6,669	63%
Water - Facilities	\$ 5,054	\$ 8,908	\$ 5,245	\$ 7,524	\$ 8,965	\$ 3,720	71%
Trash Service	\$ 1,171	\$ 8,255	\$ 6,091	\$ 9,447	\$ 8,964	\$ 2,873	47%
Utilities	\$ 61,114	\$ 89,407	\$ 72,432	\$ 76,377	\$ 86,560	\$ 14,128	20%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

<b>TOTAL</b>	<b>\$ 3,055,423</b>	<b>\$ 3,838,010</b>	<b>\$ 3,939,703</b>	<b>\$ 4,004,819</b>	<b>\$ 3,468,693</b>	<b>\$ (471,010)</b>	<b>-12%</b>
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**TOTAL GENERAL FUND  
FISCAL YEAR 2026/27**



**ADMINISTRATIVE SERVICES DEPARTMENT  
FISCAL YEAR 2026/27**

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Property Tax	\$ 2,094,830	\$ 2,193,568	\$ 2,172,789	\$ 2,172,789	\$ 2,216,245	\$ 43,456	2%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ 156,845	\$ 123,782	\$ 126,000	\$ 69,097	\$ 70,479	\$ (55,521)	-44%
Rents	\$ 192,613	\$ 213,969	\$ 272,825	\$ 273,340	\$ 281,540	\$ 8,715	3%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ 7,440	\$ 8,209	\$ 7,500	\$ 1,150	\$ 1,971	\$ (5,529)	-74%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ 6,835	\$ -	\$ -	\$ 12,344	\$ -	\$ -	0%
Transfer (To)/From Funds	\$ 7,379	\$ 8,288	\$ 8,177	\$ (255,000)	\$ (399,407)	\$ (407,584)	0%
<b>TOTAL</b>	<b>\$ 2,465,942</b>	<b>\$ 2,547,816</b>	<b>\$ 2,587,291</b>	<b>\$ 2,273,720</b>	<b>\$ 2,170,828</b>	<b>\$ (416,463)</b>	<b>-16%</b>

**ADMINISTRATIVE SERVICES DEPARTMENT  
FISCAL YEAR 2026/27**

<b>Expense Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Board of Directors	\$ 14,100	\$ 20,000	\$ 15,000	\$ 19,067	\$ 15,000	\$ -	0%
Wages	\$ 932,496	\$ 1,098,153	\$ 1,037,824	\$ 1,010,357	\$ 785,491	\$ (252,333)	-24%
Medical/Dental/Vision	\$ 97,045	\$ 39,062	\$ 96,744	\$ 90,241	\$ 73,051	\$ (23,693)	-24%
CalPERS - Current	\$ 100,753	\$ 84,855	\$ 100,789	\$ 105,497	\$ 77,999	\$ (22,790)	-23%
CalPERS - UAL	\$ 73,289	\$ 89,036	\$ 91,262	\$ 54,290	\$ 72,187	\$ (19,075)	-21%
Social Security	\$ 73,801	\$ 75,005	\$ 71,946	\$ 81,453	\$ 48,700	\$ (23,246)	-32%
Unemployment	\$ 2,523	\$ 2,244	\$ 4,182	\$ 2,827	\$ 4,200	\$ 18	0%
Workers Comp	\$ 598	\$ 12,361	\$ 9,328	\$ 19,108	\$ 5,263	\$ (4,065)	-44%
Auto Allowance	\$ 9,138	\$ 5,233	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	0%
Overtime	\$ 22,874	\$ 12,569	\$ -	\$ 812	\$ -	\$ -	0%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Salaries & Benefits	\$ 1,326,617	\$ 1,438,518	\$ 1,431,875	\$ 1,388,453	\$ 1,086,690	\$ (345,185)	-24%

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment - Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment - Lease	\$ 21,580	\$ 18,069	\$ 20,000	\$ 16,453	\$ 20,000	\$ -	0%
Tires & Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment	\$ -	\$ 31,629	\$ -	\$ -	\$ -	\$ -	0%
Expendable Tools	\$ -	\$ -	\$ -	\$ 220	\$ -	\$ -	0%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Computer Software	\$ 5,352	\$ 12,815	\$ 75,000	\$ 54,904	\$ 75,000	\$ -	0%
Computer Hardware	\$ 516	\$ 3,269	\$ 1,500	\$ 8,128	\$ 1,500	\$ -	0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment	\$ 27,448	\$ 65,782	\$ 96,500	\$ 79,705	\$ 96,500	\$ -	0%



**ADMINISTRATIVE SERVICES DEPARTMENT**  
**FISCAL YEAR 2026/27**

Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 2,526	\$ -	\$ 2,139	\$ 1,020	\$ 1,500	\$ (639)	-30%
Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniforms	\$ -	\$ 40	\$ 512	\$ -	\$ -	\$ (512)	-100%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 9,801	\$ 223	\$ 10,291	\$ 21,430	\$ 10,291	\$ -	0%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 38,086	\$ 340,971	\$ 28,273	\$ 42,853	\$ 23,240	\$ (5,033)	-18%

Public Notices	\$ 56	\$ 3,950	\$ 78	\$ 5,372	\$ 78	\$ -	0%
Memberships & Dues	\$ 29,567	\$ 20,947	\$ 21,540	\$ 16,801	\$ 21,540	\$ -	0%
Printing	\$ 2,054	\$ 253	\$ 2,876	\$ 408	\$ 2,876	\$ -	0%
Postage / Shipping	\$ 1,712	\$ 2,983	\$ 1,521	\$ 2,081	\$ 1,521	\$ -	0%
Office Supplies	\$ 13,233	\$ 12,426	\$ 13,492	\$ 12,151	\$ 13,492	\$ -	0%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 1,495	\$ 30,461	\$ 1,056	\$ -	\$ 1,056	\$ -	0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 147,977	\$ 140,880	\$ 172,945	\$ 105,726	\$ 147,945	\$ (25,000)	-14%
Legal	\$ 453,106	\$ 665,995	\$ 125,000	\$ 187,297	\$ 75,000	\$ (50,000)	-40%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ 13,195	\$ 2,444	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0%
Consulting	\$ -	\$ 2,900	\$ 25,000	\$ 13,802	\$ -	\$ (25,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 2,483	\$ 63,871	\$ 2,608	\$ 143,564	\$ 2,608	\$ -	0%

**ADMINISTRATIVE SERVICES DEPARTMENT  
FISCAL YEAR 2026/27**

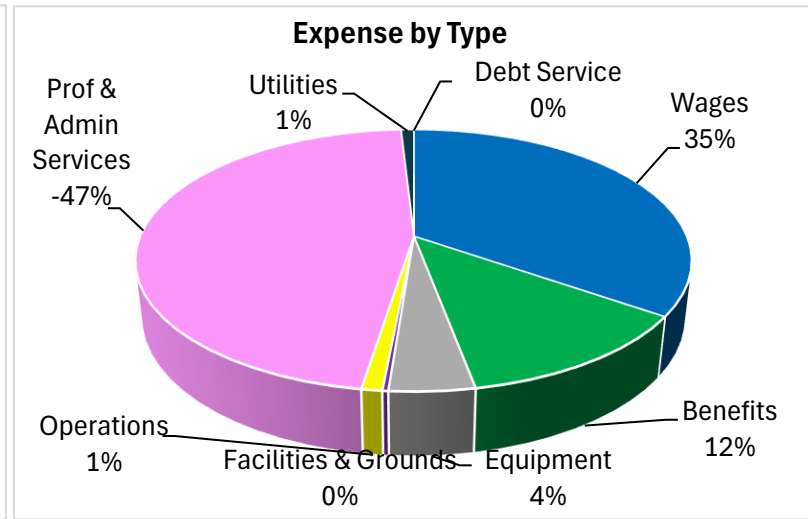
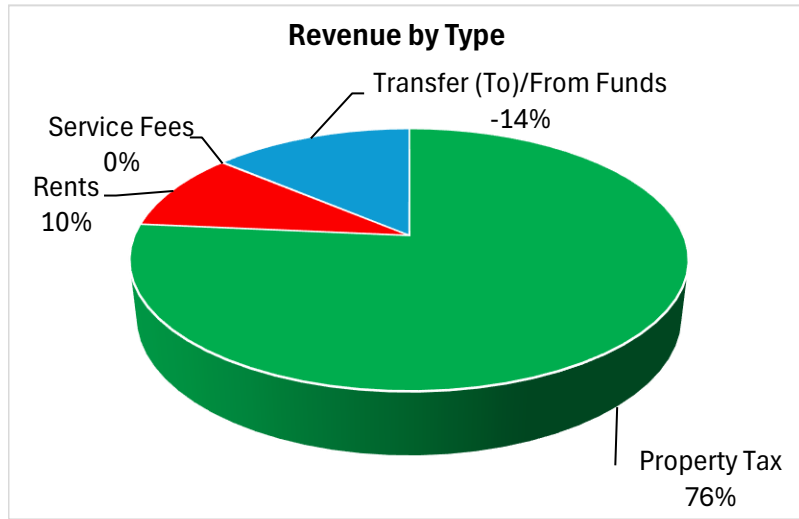
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Admin Services Allocation	\$ (2,141,442)	\$ (2,554,224)	\$ (2,023,544)	\$ (1,788,959)	\$ (1,484,457)	\$ 539,087	-27%
General Services Allocation	\$ -	\$ -	\$ 69,770	\$ 69,770	\$ 70,241	\$ 471	1%
Insurance Deductibles	\$ 35,000	\$ 300,000	\$ 36,750	\$ -	\$ 36,750	\$ -	0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 15,614	\$ 20,447	\$ 51,714	\$ 18,932	\$ 20,825	\$ (30,889)	-60%
Prof & Admin Services	\$ (1,425,950)	\$ (1,286,667)	\$ (1,485,194)	\$ (1,199,054)	\$ (1,076,525)	\$ 408,669	-28%

Electric - Facilities	\$ 9,003	\$ 9,189	\$ 8,886	\$ 3,416	\$ 8,886	\$ -	0%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Cellular	\$ 2,508	\$ 4,830	\$ 2,375	\$ 4,843	\$ 2,375	\$ -	0%
Phone - Facility	\$ 613	\$ 377	\$ 306	\$ 253	\$ 306	\$ -	0%
Phone - Telemetry	\$ -	\$ -	\$ 288	\$ -	\$ 288	\$ -	0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 3,399	\$ 6,573	\$ 3,066	\$ 4,365	\$ 6,286	\$ 3,220	105%
Water - Facilities	\$ 1,697	\$ 1,713	\$ 1,504	\$ 1,489	\$ 1,800	\$ 296	20%
Trash Service	\$ 44	\$ 933	\$ 600	\$ 1,209	\$ 600	\$ -	0%
Utilities	\$ 17,264	\$ 23,615	\$ 17,025	\$ 15,576	\$ 20,541	\$ 3,516	21%

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

<b>TOTAL</b>	<b>\$ (736)</b>	<b>\$ 603,865</b>	<b>\$ 107,801</b>	<b>\$ 335,910</b>	<b>\$ 157,051</b>	<b>\$ 49,251</b>	<b>46%</b>
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**ADMINISTRATIVE SERVICES DEPARTMENT  
FISCAL YEAR 2026/27**



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

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







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

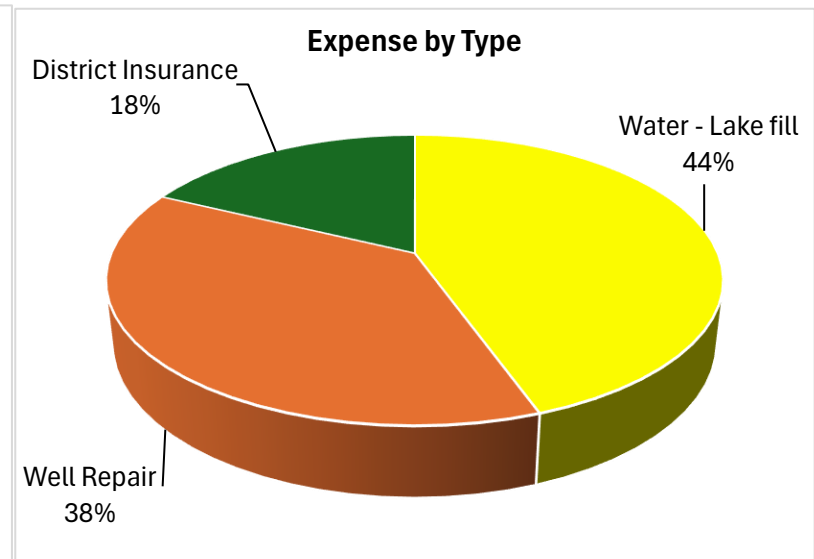
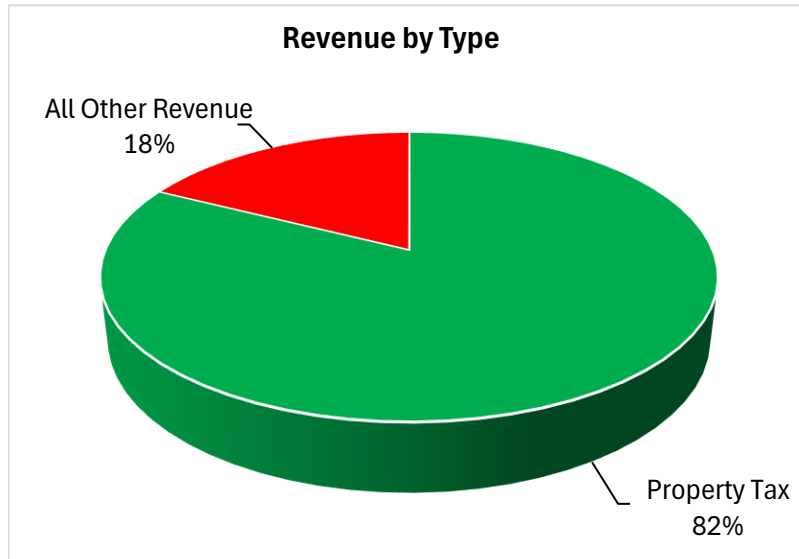
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Services Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 30,227	\$ 35,362	\$ 31,000	\$ 32,283	\$ 35,511	\$ 4,511	15%
Prof & Admin Services	\$ 30,227	\$ 35,362	\$ 31,000	\$ 32,283	\$ 35,511	\$ 4,511	15%

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

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

<b>TOTAL</b>	<b>\$ 201,429</b>	<b>\$ 67,127</b>	<b>\$ 186,366</b>	<b>\$ 107,283</b>	<b>\$ 199,054</b>	<b>\$ 12,688</b>	<b>7%</b>
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**PARKS RECREATION DEPARTMENT  
FISCAL YEAR 2026/27**



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

<b>Revenue Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ 284,036	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ (2,018)	-1%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ 266,245	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ (2,627)	-1%
P.O.S.T. Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 772	\$ 1,000	\$ (9,000)	-90%
Reimburse Exp - Police	\$ 14,608	\$ 728	\$ 1,500	\$ 368	\$ 500	\$ (1,000)	-67%
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ 3,475	\$ 2,266	\$ 500	\$ 685	\$ 700	\$ 200	40%
RFID Sales	\$ 88,312	\$ 79,182	\$ 85,000	\$ 36,756	\$ 37,620	\$ (47,380)	-56%
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ -	\$ 7,939	\$ -	\$ -	\$ -	\$ -	0%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL</b>	<b>\$ 656,676</b>	<b>\$ 631,736</b>	<b>\$ 660,110</b>	<b>\$ 597,046</b>	<b>\$ 598,285</b>	<b>\$ (61,825)</b>	<b>-9%</b>

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

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Wages	\$ 968,515	\$ 886,360	\$ 1,009,296	\$ 854,231	\$ 898,736	\$ (110,560)	-11%
Medical/Dental/Vision	\$ 159,026	\$ 125,537	\$ 175,693	\$ 127,647	\$ 83,582	\$ (92,111)	-52%
CalPERS - Current	\$ 105,073	\$ 104,387	\$ 129,915	\$ 92,583	\$ 112,919	\$ (16,996)	-13%
CalPERS - UAL	\$ 156,609	\$ 173,823	\$ 178,169	\$ 179,917	\$ 174,626	\$ (3,543)	-2%
Social Security	\$ 74,637	\$ 77,778	\$ 80,427	\$ 83,799	\$ 55,722	\$ (24,705)	-31%
Unemployment	\$ 4,123	\$ 3,408	\$ 5,511	\$ 5,292	\$ 5,300	\$ (211)	-4%
Workers Comp	\$ 39,729	\$ 37,044	\$ 59,623	\$ 51,451	\$ 54,862	\$ (4,761)	-8%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 19,713	\$ 16,730	\$ 15,000	\$ 14,877	\$ 3,815	\$ (11,185)	-75%
Standby Pay	\$ 19,951	\$ 63,458	\$ 25,000	\$ 75,191	\$ 64,000	\$ 39,000	156%
Salaries & Benefits	\$ 1,547,376	\$ 1,488,525	\$ 1,678,634	\$ 1,484,987	\$ 1,453,562	\$ (225,072)	-13%

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ 8,498	\$ 7,933	\$ 12,036	\$ 8,188	\$ 9,000	\$ (3,036)	-25%
Equipment - Repairs	\$ 8,281	\$ 17,516	\$ 15,603	\$ 752	\$ 1,000	\$ (14,603)	-94%
Equipment - Lease	\$ 105	\$ 7,732	\$ 135	\$ 8,416	\$ 8,615	\$ 8,480	6281%
Tires & Batteries	\$ 5,923	\$ 4,164	\$ 6,644	\$ 1,849	\$ 2,500	\$ (4,144)	-62%
Equipment	\$ 19,331	\$ 16,161	\$ 35,800	\$ 10,753	\$ 16,500	\$ (19,300)	-54%
Expendable Tools	\$ -	\$ -	\$ 616	\$ -	\$ -	\$ (616)	-100%
Lab & Related Equipment	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ (49)	-100%
Computer Software	\$ 10,519	\$ 43,962	\$ 14,532	\$ 43,535	\$ 44,000	\$ 29,468	203%
Computer Hardware	\$ 2,022	\$ 827	\$ 3,185	\$ 145	\$ 1,000	\$ (2,185)	-69%
Armory	\$ 3,676	\$ 1,447	\$ 16,640	\$ 4,204	\$ 5,000	\$ (11,640)	-70%
Equipment	\$ 58,355	\$ 99,742	\$ 105,240	\$ 77,842	\$ 87,615	\$ (17,625)	-17%



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

Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 5,997	\$ 8,902	\$ 7,792	\$ 5,457	\$ 6,200	\$ (1,592)	-20%
Inspections	\$ 998	\$ 638	\$ 1,346	\$ 764	\$ 1,000	\$ (346)	-26%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniforms	\$ 7,737	\$ 8,621	\$ 13,125	\$ 15,915	\$ 17,225	\$ 4,100	31%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 2,580	\$ 3,375	\$ 3,389	\$ 3,757	\$ 4,000	\$ 611	18%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 61,513	\$ 83,976	\$ 67,768	\$ 74,310	\$ 83,625	\$ 15,857	23%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Memberships & Dues	\$ 320	\$ 1,072	\$ 725	\$ 1,601	\$ 2,200	\$ 1,475	203%
Printing	\$ 2,515	\$ 414	\$ 3,520	\$ -	\$ -	\$ (3,520)	-100%
Postage / Shipping	\$ 59	\$ 130	\$ 97	\$ 123	\$ 150	\$ 53	55%
Office Supplies	\$ 6,728	\$ 4,292	\$ 4,789	\$ 5,843	\$ 5,500	\$ 711	15%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 2,567	\$ 370	\$ 7,500	\$ 1,200	\$ 1,500	\$ (6,000)	-80%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 100,257	\$ 110,518	\$ 92,504	\$ 72,596	\$ 116,000	\$ 23,496	25%
Legal	\$ 70,885	\$ 6,573	\$ 5,000	\$ -	\$ -	\$ (5,000)	-100%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Consulting	\$ -	\$ 1,500	\$ 35,000	\$ 5,809	\$ -	\$ (35,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 5,531	\$ 21,494	\$ 18,000	\$ 22,544	\$ 17,000	\$ (1,000)	-6%

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

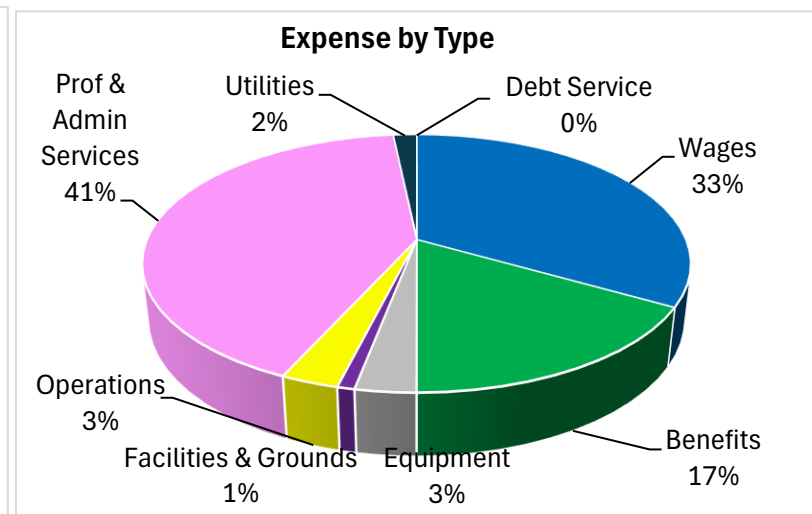
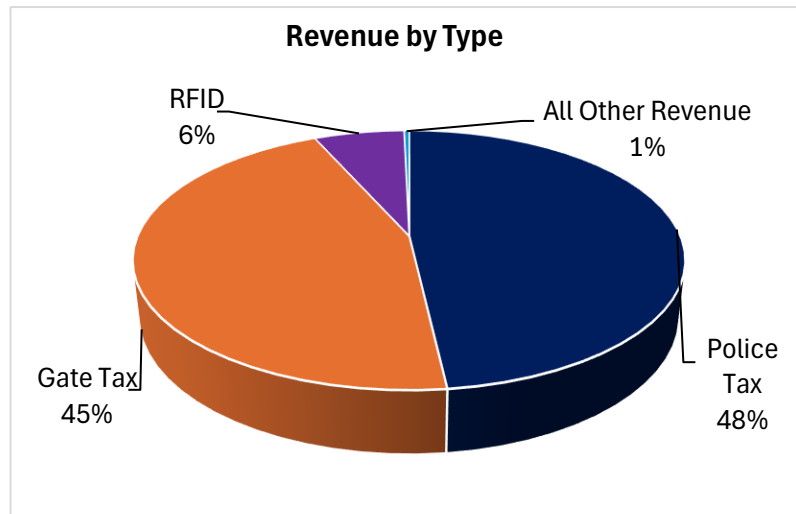
Dispatch Service	\$ 115,174	\$ 118,629	\$ 118,629	\$ 121,951	\$ 125,000	\$ 6,371	5%
Admin Services Allocation	\$ 460,075	\$ 762,471	\$ 633,975	\$ 621,161	\$ 512,181	\$ (121,794)	-19%
General Services Allocation	\$ 235,952	\$ 203,938	\$ 274,427	\$ 220,072	\$ 278,621	\$ 4,194	2%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 111,566	\$ 149,176	\$ 149,176	\$ 136,545	\$ 150,199	\$ 1,023	1%
Prof & Admin Services	\$ 1,111,629	\$ 1,380,577	\$ 1,343,342	\$ 1,209,445	\$ 1,208,351	\$ (134,991)	-10%

Electric - Facilities	\$ 17,431	\$ 23,099	\$ 20,586	\$ 17,261	\$ 19,332	\$ (1,254)	-6%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Cellular	\$ 6,443	\$ 7,139	\$ 7,564	\$ 6,633	\$ 7,100	\$ (464)	-6%
Phone - Facility	\$ 3,903	\$ 5,359	\$ 3,382	\$ 4,597	\$ 4,650	\$ 1,268	37%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 5,880	\$ 4,645	\$ 5,559	\$ 7,735	\$ 8,508	\$ 2,949	53%
Water - Facilities	\$ 3,357	\$ 3,362	\$ 3,741	\$ 2,388	\$ 2,746	\$ (995)	-27%
Trash Service	\$ 1,127	\$ 6,390	\$ 4,891	\$ 5,845	\$ 5,900	\$ 1,009	21%
Utilities	\$ 38,141	\$ 49,994	\$ 45,723	\$ 44,460	\$ 48,236	\$ 2,513	5%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

<b>TOTAL</b>	<b>\$ 2,851,463</b>	<b>\$ 3,139,039</b>	<b>\$ 3,278,735</b>	<b>\$ 2,918,728</b>	<b>\$ 2,906,389</b>	<b>\$ (372,346)</b>	<b>-11%</b>
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**PUBLIC SAFETY DEPARTMENT  
FISCAL YEAR 2026/27**



**GATE SERVICES  
FISCAL YEAR 2026/27**

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

**GATE SERVICES  
FISCAL YEAR 2026/27**

<b>Expense Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Board of Directors	\$ -	\$ -	\$ -		\$ -	\$ -	0%
Wages	\$ 331,055	\$ 356,621	\$ 306,713	\$ 333,495	\$ 303,897	\$ (2,816)	-1%
Medical/Dental/Vision	\$ 41,127	\$ 45,609	\$ 35,965	\$ 48,640	\$ 28,262	\$ (7,703)	-21%
CalPERS - Current	\$ 13,937	\$ 29,309	\$ 19,614	\$ 15,057	\$ 30,177	\$ 10,563	54%
CalPERS - UAL	\$ 20,077	\$ 26,313	\$ 26,971	\$ 1,997	\$ 34,006	\$ 7,035	26%
Social Security	\$ 25,039	\$ 31,658	\$ 26,137	\$ 27,428	\$ 18,842	\$ (7,295)	-28%
Unemployment	\$ 2,228	\$ 2,463	\$ 2,979	\$ 3,361	\$ 3,000	\$ 21	1%
Workers Comp	\$ 20,779	\$ 19,744	\$ 27,024	\$ 16,480	\$ 20,361	\$ (6,663)	-25%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 3,077	\$ 16,730	\$ 10,000	\$ 14,877	\$ 3,815	\$ (6,185)	-62%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Salaries & Benefits	\$ 457,319	\$ 528,447	\$ 455,403	\$ 461,336	\$ 442,360	\$ (13,043)	-3%

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment - Repairs	\$ 3,862	\$ 17,174	\$ 5,149	\$ -	\$ -	\$ (5,149)	-100%
Equipment - Lease	\$ -	\$ 750	\$ 30	\$ 1,115	\$ 1,115	\$ 1,085	3617%
Tires & Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment	\$ -	\$ 4,477	\$ -	\$ 6,446	\$ 6,500	\$ 6,500	
Expendable Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Computer Software	\$ -	\$ 6,194	\$ -	\$ 3,614	\$ 4,000	\$ 4,000	
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment	\$ 3,862	\$ 28,595	\$ 5,179	\$ 11,175	\$ 11,615	\$ 6,436	124%



**GATE SERVICES  
FISCAL YEAR 2026/27**

Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 3,221	\$ 2,721	\$ 2,400	\$ 2,169	\$ 2,200	\$ (200)	-8%
Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniforms	\$ -	\$ 562	\$ 399	\$ 163	\$ 225	\$ (174)	-44%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 8	\$ 123	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 5,870	\$ 18,680	\$ 5,730	\$ 25,131	\$ 22,425	\$ 16,695	291%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Printing	\$ 2,515	\$ 96	\$ 3,520	\$ -	\$ -	\$ (3,520)	-100%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ 4,106	\$ 1,168	\$ 1,500	\$ 3,611	\$ 3,000	\$ 1,500	100%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ 14,303	\$ 21,469	\$ 9,504	\$ 30,456	\$ 30,000	\$ 20,496	216%
Legal	\$ -	\$ 698	\$ -	\$ -	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ -	\$ 1,500	\$ 10,000	\$ 5,309	\$ -	\$ (10,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ -	\$ 5,055	\$ -	\$ 5,652	\$ -	\$ -	

**GATE SERVICES  
FISCAL YEAR 2026/27**

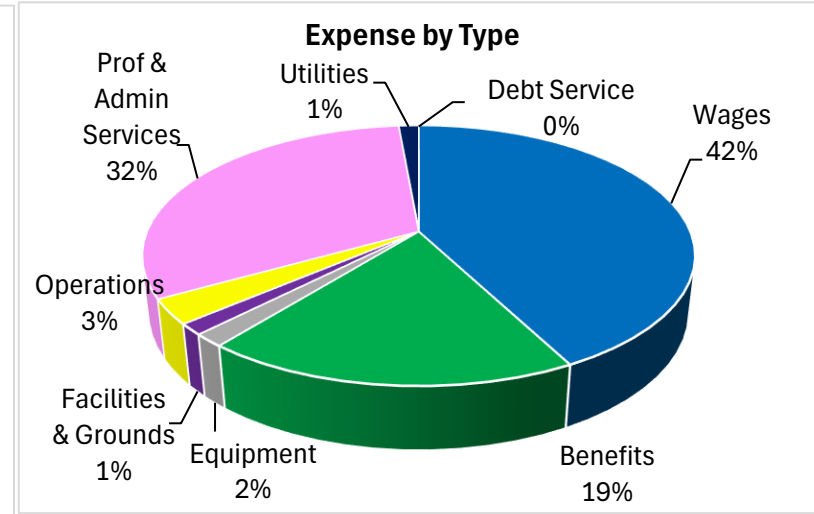
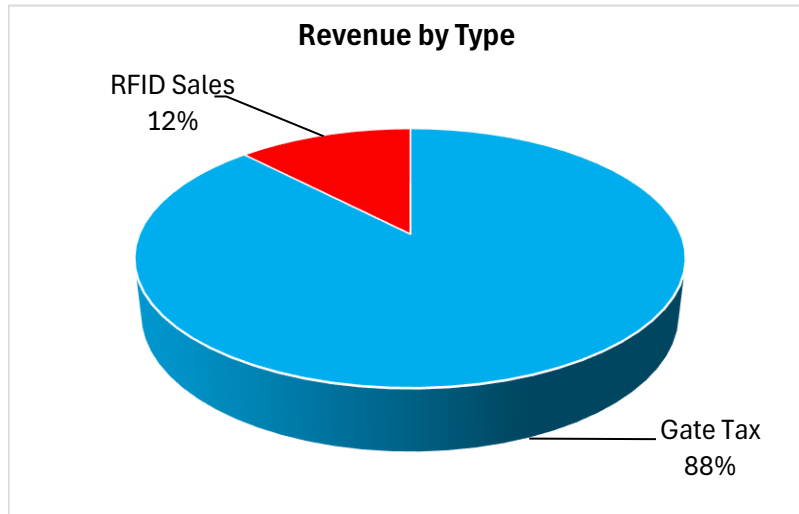
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ 259,842	\$ 478,061	\$ 212,548	\$ 232,228	\$ 190,983	\$ (21,565)	-10%
General Services Allocation	\$ 114,617	\$ 13,254	\$ 4,319	\$ 4,881	\$ 6,688	\$ 2,369	55%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 297	\$ 310	\$ 310	\$ 282	\$ 310	\$ -	0%
Prof & Admin Services	\$ 395,680	\$ 521,611	\$ 241,701	\$ 282,419	\$ 230,981	\$ (10,720)	-4%

Electric - Facilities	\$ 4,215	\$ 8,075	\$ 6,700	\$ 6,247	\$ 6,996	\$ 296	4%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Cellular	\$ -	\$ 26	\$ 551	\$ -	\$ -	\$ (551)	-100%
Phone - Facility	\$ 494	\$ 402	\$ -	\$ 400	\$ 450	\$ 450	
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Facilities	\$ 2,283	\$ 2,285	\$ 2,554	\$ 1,088	\$ 1,251	\$ (1,303)	-51%
Trash Service	\$ -	\$ 389	\$ -	\$ 1,461	\$ 1,500	\$ 1,500	0%
Utilities	\$ 6,992	\$ 11,177	\$ 9,805	\$ 9,196	\$ 10,197	\$ 392	4%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

<b>TOTAL</b>	<b>\$ 884,121</b>	<b>\$ 1,122,931</b>	<b>\$ 732,214</b>	<b>\$ 799,813</b>	<b>\$ 727,578</b>	<b>\$ (4,636)</b>	<b>-1%</b>
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**GATE SERVICES  
FISCAL YEAR 2026/27**



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

<b>Revenue Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ 284,036	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ (2,018)	-1%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 772	\$ 1,000	\$ (9,000)	-90%
Reimburse Exp - Police	\$ 14,608	\$ 728	\$ 1,500	\$ 368	\$ 500	\$ (1,000)	-67%
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ 3,475	\$ 2,266	\$ 500	\$ 685	\$ 700	\$ 200	40%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL</b>	<b>\$ 302,119</b>	<b>\$ 287,014</b>	<b>\$ 302,258</b>	<b>\$ 290,065</b>	<b>\$ 290,440</b>	<b>\$ (11,818)</b>	<b>-4%</b>

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

<b>Expense Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Wages	\$ 637,460	\$ 529,739	\$ 702,583	\$ 520,736	\$ 594,839	\$ (107,744)	-15%
Medical/Dental/Vision	\$ 117,899	\$ 79,928	\$ 139,728	\$ 79,007	\$ 55,320	\$ (84,408)	-60%
CalPERS - Current	\$ 91,136	\$ 75,078	\$ 110,301	\$ 77,525	\$ 82,742	\$ (27,559)	-25%
CalPERS - UAL	\$ 136,532	\$ 147,510	\$ 151,198	\$ 177,920	\$ 140,620	\$ (10,578)	-7%
Social Security	\$ 49,598	\$ 46,120	\$ 54,290	\$ 56,371	\$ 36,880	\$ (17,410)	-32%
Unemployment	\$ 1,895	\$ 945	\$ 2,532	\$ 1,931	\$ 2,300	\$ (232)	-9%
Workers Comp	\$ 18,950	\$ 17,300	\$ 32,599	\$ 34,971	\$ 34,501	\$ 1,902	6%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 16,636	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)	-100%
Standby Pay	\$ 19,951	\$ 63,458	\$ 25,000	\$ 75,191	\$ 64,000	\$ 39,000	156%
Salaries & Benefits	\$ 1,090,057	\$ 960,078	\$ 1,223,231	\$ 1,023,651	\$ 1,011,202	\$ (212,029)	-17%

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ 8,498	\$ 7,933	\$ 12,036	\$ 8,188	\$ 9,000	\$ (3,036)	-25%
Equipment - Repairs	\$ 4,419	\$ 342	\$ 10,454	\$ 752	\$ 1,000	\$ (9,454)	-90%
Equipment - Lease	\$ 105	\$ 6,982	\$ 105	\$ 7,301	\$ 7,500	\$ 7,395	7043%
Tires & Batteries	\$ 5,923	\$ 4,164	\$ 6,644	\$ 1,849	\$ 2,500	\$ (4,144)	-62%
Equipment	\$ 19,331	\$ 11,684	\$ 35,800	\$ 4,307	\$ 10,000	\$ (25,800)	-72%
Expendable Tools	\$ -	\$ -	\$ 616	\$ -	\$ -	\$ (616)	-100%
Lab & Related Equipment	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ (49)	-100%
Computer Software	\$ 10,519	\$ 37,768	\$ 14,532	\$ 39,921	\$ 40,000	\$ 25,468	175%
Computer Hardware	\$ 2,022	\$ 827	\$ 3,185	\$ 145	\$ 1,000	\$ (2,185)	-69%
Armory	\$ 3,676	\$ 1,447	\$ 16,640	\$ 4,204	\$ 5,000	\$ (11,640)	-70%
Equipment	\$ 54,493	\$ 71,147	\$ 100,061	\$ 66,667	\$ 76,000	\$ (24,061)	-24%



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

Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 2,776	\$ 6,181	\$ 5,392	\$ 3,288	\$ 4,000	\$ (1,392)	-26%
Inspections	\$ 998	\$ 638	\$ 1,346	\$ 764	\$ 1,000	\$ (346)	-26%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniforms	\$ 7,737	\$ 8,059	\$ 12,726	\$ 15,752	\$ 17,000	\$ 4,274	34%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 2,572	\$ 3,252	\$ 3,389	\$ 3,757	\$ 4,000	\$ 611	18%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 55,643	\$ 65,296	\$ 62,038	\$ 49,180	\$ 61,200	\$ (838)	-1%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Memberships & Dues	\$ 320	\$ 1,072	\$ 725	\$ 1,601	\$ 2,200	\$ 1,475	203%
Printing	\$ -	\$ 318	\$ -	\$ -	\$ -	\$ -	0%
Postage / Shipping	\$ 59	\$ 130	\$ 97	\$ 123	\$ 150	\$ 53	55%
Office Supplies	\$ 2,622	\$ 3,124	\$ 3,289	\$ 2,232	\$ 2,500	\$ (789)	-24%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 2,567	\$ 370	\$ 7,500	\$ 1,200	\$ 1,500	\$ (6,000)	-80%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 85,954	\$ 89,049	\$ 83,000	\$ 42,140	\$ 86,000	\$ 3,000	4%
Legal	\$ 70,885	\$ 5,875	\$ 5,000	\$ -	\$ -	\$ (5,000)	-100%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Consulting	\$ -	\$ -	\$ 25,000	\$ 500	\$ -	\$ (25,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 5,531	\$ 16,439	\$ 18,000	\$ 16,892	\$ 17,000	\$ (1,000)	-6%

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

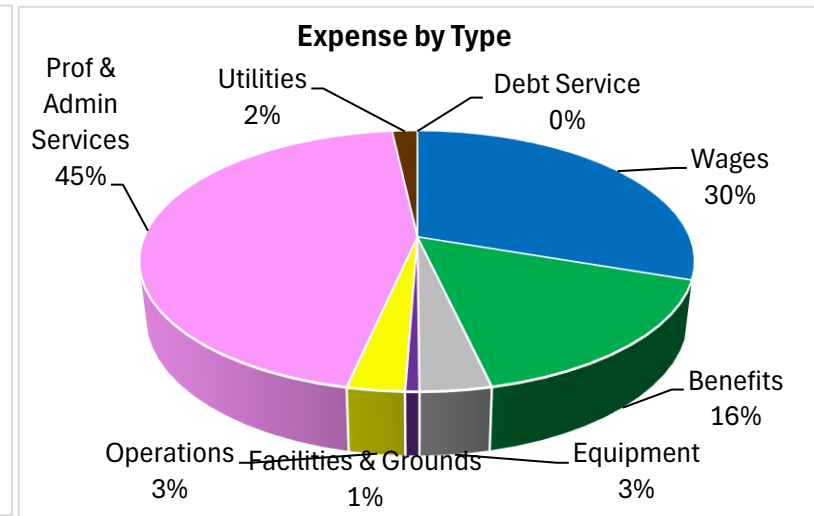
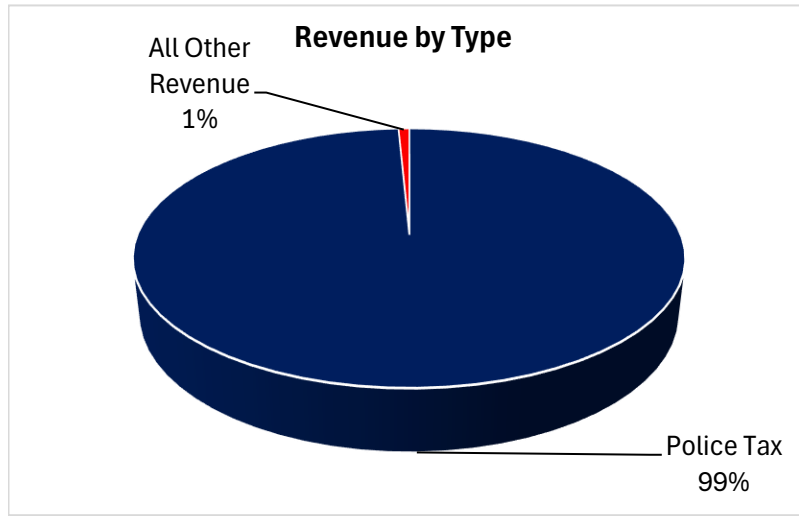
Dispatch Service	\$ 115,174	\$ 118,629	\$ 118,629	\$ 121,951	\$ 125,000	\$ 6,371	5%
Admin Services Allocation	\$ 200,233	\$ 284,410	\$ 421,427	\$ 388,933	\$ 321,198	\$ (100,229)	-24%
General Services Allocation	\$ 121,335	\$ 190,684	\$ 270,108	\$ 215,191	\$ 271,932	\$ 1,824	1%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 111,269	\$ 148,866	\$ 148,866	\$ 136,263	\$ 149,889	\$ 1,023	1%
Prof & Admin Services	\$ 715,949	\$ 858,966	\$ 1,101,641	\$ 927,026	\$ 977,370	\$ (124,271)	-11%

Electric - Facilities	\$ 13,216	\$ 15,024	\$ 13,886	\$ 11,015	\$ 12,336	\$ (1,550)	-11%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Cellular	\$ 6,443	\$ 7,113	\$ 7,013	\$ 6,633	\$ 7,100	\$ 87	1%
Phone - Facility	\$ 3,409	\$ 4,957	\$ 3,382	\$ 4,197	\$ 4,200	\$ 818	24%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 5,880	\$ 4,645	\$ 5,559	\$ 7,735	\$ 8,508	\$ 2,949	53%
Water - Facilities	\$ 1,074	\$ 1,077	\$ 1,187	\$ 1,300	\$ 1,495	\$ 308	26%
Trash Service	\$ 1,127	\$ 6,001	\$ 4,891	\$ 4,384	\$ 4,400	\$ (491)	-10%
Utilities	\$ 31,149	\$ 38,817	\$ 35,918	\$ 35,264	\$ 38,039	\$ 2,121	6%

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

<b>TOTAL</b>	<b>\$ 1,967,342</b>	<b>\$ 2,016,108</b>	<b>\$ 2,546,521</b>	<b>\$ 2,118,916</b>	<b>\$ 2,178,811</b>	<b>\$ (367,710)</b>	<b>-14%</b>
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**POLICE SERVICES DIVISION  
FISCAL YEAR 2025/26**



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

<b>Revenue Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Roads Assessment	\$ 1,228,420	\$ 1,173,673	\$ 1,236,880	\$ 1,225,020	\$ 1,225,020	\$ (11,860)	-1%
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ 300,125	\$ 232,694	\$ 297,193	\$ 142,472	\$ 142,921	\$ (154,272)	-52%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Service Fees	\$ -	\$ -	\$ -	\$ 18,230	\$ 72,000	\$ 72,000	0%
Res / Com Rates	\$ 4,966,535	\$ 5,357,207	\$ 5,500,307	\$ 5,799,789	\$ 6,277,542	\$ 777,235	14%
Lakefill Sales	\$ 236,687	\$ 227,066	\$ 301,000	\$ 267,080	\$ 275,847	\$ (25,153)	-8%
Effluent Sales	\$ 45,000	\$ (1,332)	\$ 45,000	\$ -	\$ 45,000	\$ -	0%
Other Water Revenue	\$ 143,685	\$ 52,705	\$ 44,000	\$ 106,509	\$ 45,000	\$ 1,000	2%
Water Standby Charges	\$ 30,994	\$ 22,054	\$ 21,828	\$ 22,103	\$ 22,054	\$ 226	1%
Solid Waste Fee	\$ 939,792	\$ 992,267	\$ 974,749	\$ 1,049,217	\$ 1,158,000	\$ 183,251	19%
All Other Revenue	\$ 17,000	\$ 199,302	\$ 21,000	\$ 61,954	\$ 45,850	\$ 24,850	118%
Transfer (To)/From Funds	\$ -	\$ -	\$ 41,261	\$ 255,000	\$ 8,566,503	\$ 8,525,242	20662%
<b>TOTAL</b>	<b>\$ 7,908,238</b>	<b>\$ 8,255,636</b>	<b>\$ 8,483,218</b>	<b>\$ 8,947,374</b>	<b>\$ 17,875,737</b>	<b>\$ 9,392,519</b>	<b>111%</b>

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

Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Adopted	FY 2026 Adopted	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Wages	\$ 1,785,517	\$ 2,362,511	\$ 2,334,653	\$ 2,418,907	\$ 2,357,977	\$ 23,324	1%
Medical/Dental/Vision	\$ 243,076	\$ 325,657	\$ 317,546	\$ 363,568	\$ 359,968	\$ 42,422	13%
CalPERS - Current	\$ 162,295	\$ 219,034	\$ 210,307	\$ 1,065,705	\$ 221,969	\$ 11,662	6%
CalPERS - UAL	\$ 163,065	\$ 198,261	\$ 203,202	\$ 312,158	\$ 333,657	\$ 130,455	64%
Social Security	\$ 145,699	\$ 191,112	\$ 190,732	\$ 196,184	\$ 165,393	\$ (25,339)	-13%
Unemployment	\$ 6,763	\$ 6,750	\$ 10,987	\$ 8,663	\$ 10,200	\$ (787)	-7%
Workers Comp	\$ 84,936	\$ 113,687	\$ 124,586	\$ 164,415	\$ 118,135	\$ (6,451)	-5%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 103,340	\$ 151,940	\$ 109,500	\$ 129,460	\$ 93,923	\$ (15,577)	-14%
Standby Pay	\$ 275,103	\$ 35,685	\$ 24,410	\$ 30,197	\$ 22,658	\$ (1,752)	-7%
Salaries & Benefits	\$ 2,969,794	\$ 3,604,637	\$ 3,525,923	\$ 4,689,257	\$ 3,683,879	\$ 157,955	4%

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Auto Repair	\$ 40,724	\$ 55,828	\$ 46,028	\$ 47,172	\$ 45,400	\$ (628)	-1%
Equipment - Repairs	\$ 67,655	\$ 81,688	\$ 59,094	\$ 71,224	\$ 37,700	\$ (21,394)	-36%
Equipment - Lease	\$ 106,775	\$ 72,416	\$ 111,113	\$ 91,354	\$ 92,550	\$ (18,563)	-17%
Tires & Batteries	\$ 20,082	\$ 28,541	\$ 34,335	\$ 36,879	\$ 39,400	\$ 5,065	15%
Equipment	\$ 14,654	\$ 10,190	\$ 13,816	\$ 12,400	\$ 13,350	\$ (466)	-3%
Expendable Tools	\$ 17,729	\$ 24,079	\$ 59,263	\$ 17,850	\$ 16,650	\$ (42,613)	-72%
Lab & Related Equipment	\$ 2,000	\$ 2,400	\$ 2,000	\$ 5,295	\$ 2,000	\$ -	0%
Computer Software	\$ 2,332	\$ 24,829	\$ 13,200	\$ 10,511	\$ 10,000	\$ (3,200)	-24%
Computer Hardware	\$ 2,271	\$ 412	\$ 2,600	\$ 1,570	\$ 2,000	\$ (600)	-23%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment	\$ 274,222	\$ 300,383	\$ 341,449	\$ 294,255	\$ 259,050	\$ (82,399)	-24%

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

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Building Maintenance	\$ 22,707	\$ 17,773	\$ 23,161	\$ 28,345	\$ 23,500	\$ 339	1%
Grounds Maintenance	\$ 23,621	\$ 35,486	\$ 49,237	\$ 18,071	\$ 20,004	\$ (29,233)	-59%
Custodial Supplies	\$ 2,649	\$ 5,253	\$ 3,340	\$ 6,584	\$ 7,000	\$ 3,660	110%
Custodial Services	\$ 13,840	\$ 12,814	\$ 10,700	\$ 4,024	\$ -	\$ (10,700)	-100%
Facilities & Grounds	\$ 62,817	\$ 71,326	\$ 86,438	\$ 57,024	\$ 50,504	\$ (35,934)	-42%

Training / Travel	\$ 14,201	\$ 12,854	\$ 20,340	\$ 8,262	\$ 9,150	\$ (11,190)	-55%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ 2,266	\$ 1,089	\$ 6,000	\$ -	\$ 1,000	\$ (5,000)	-83%
Emergency Preparedness	\$ -	\$ 232	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ 250	\$ -	\$ 275	\$ -	\$ -	\$ (275)	-100%
Medical Misc.	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Motor Fuel	\$ 135,162	\$ 136,706	\$ 143,731	\$ 118,452	\$ 112,500	\$ (31,231)	-22%
Striping & Stenciling	\$ -	\$ 1,559	\$ 2,500	\$ 7,481	\$ -	\$ (2,500)	-100%
Operations	\$ 8,045	\$ 13,599	\$ 19,520	\$ 11,799	\$ 13,400	\$ (6,120)	-31%
Road Materials	\$ 79,377	\$ 95,429	\$ 104,050	\$ 81,146	\$ 43,000	\$ (61,050)	-59%
Drainage	\$ 215	\$ 507	\$ 1,000	\$ 685	\$ 700	\$ (300)	-30%
Systems Repair & Maint	\$ 93,995	\$ 97,850	\$ 112,500	\$ 117,049	\$ 105,000	\$ (7,500)	-7%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ 7,000	\$ 8,965	\$ 6,500	\$ 12,156	\$ 825	\$ (5,675)	-87%
Bus Shelters	\$ -	\$ 4,043	\$ 5,000	\$ 1,784	\$ 2,000	\$ (3,000)	-60%
Snow Removal	\$ 17,000	\$ 15,399	\$ 19,000	\$ 7,989	\$ 10,300	\$ (8,700)	-46%
Shop Supplies	\$ 6,804	\$ 6,655	\$ 19,300	\$ 4,807	\$ 4,200	\$ (15,100)	-78%
Well Repair	\$ -	\$ -	\$ -	\$ 4,484	\$ 5,000	\$ 5,000	
Booster Repair	\$ -	\$ -	\$ -	\$ 15,900	\$ 8,500	\$ 8,500	
Water Tank Maintenance	\$ 278,676	\$ 290,406	\$ 341,689	\$ 301,099	\$ 310,000	\$ (31,689)	-9%
Water Meters	\$ -	\$ 16,570	\$ 31,500	\$ 6,168	\$ 10,000	\$ (21,500)	-68%
Telemetry / SCADA	\$ 21,756	\$ 13,967	\$ 34,726	\$ 11,449	\$ 15,100	\$ (19,626)	-57%
Chemical	\$ 30,244	\$ 46,860	\$ 46,000	\$ 55,220	\$ 60,000	\$ 14,000	30%

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

Fire Hydrant	\$ -	\$ 4,160	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ 7,099	\$ 24,200	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100%
Weed Abatement	\$ 3,700	\$ 843	\$ 3,700	\$ 225	\$ 500	\$ (3,200)	-86%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 17,633	\$ 28,192	\$ 17,104	\$ 17,719	\$ 17,800	\$ 696	4%
Inspections	\$ 3,270	\$ 3,741	\$ 4,740	\$ 4,329	\$ 4,650	\$ (90)	-2%
Lab Analysis	\$ 40,847	\$ 37,578	\$ 38,000	\$ 40,310	\$ 42,145	\$ 4,145	11%
Uniforms	\$ 17,801	\$ 21,884	\$ 22,600	\$ 14,247	\$ 14,700	\$ (7,900)	-35%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 72,306	\$ 88,176	\$ 88,758	\$ 89,600	\$ 100,900	\$ 12,142	14%
Solid Waste Processing	\$ 291,056	\$ 392,613	\$ 309,109	\$ 259,988	\$ 275,000	\$ (34,109)	-11%
Biosolids Disposal	\$ 1,500	\$ -	\$ 1,980	\$ 3,403	\$ 3,500	\$ 1,520	77%
Purchased Water & Banking	\$ 294,688	\$ 525,198	\$ 570,000	\$ 259,656	\$ 400,000	\$ (170,000)	-30%
Operations	\$ 1,444,924	\$ 1,889,275	\$ 2,019,622	\$ 1,475,407	\$ 1,589,870	\$ (429,752)	-21%

Public Notices	\$ -	\$ 4,986	\$ -	\$ -	\$ -	\$ -	0%
Memberships & Dues	\$ 3,666	\$ 4,300	\$ 8,648	\$ 4,370	\$ 4,820	\$ (3,828)	-44%
Printing	\$ 37,452	\$ 32,403	\$ 31,747	\$ 23,692	\$ 26,915	\$ (4,832)	-15%
Postage / Shipping	\$ 36	\$ 171	\$ -	\$ 29	\$ 35	\$ 35	
Office Supplies	\$ 3,064	\$ 4,811	\$ 3,788	\$ 1,505	\$ 1,850	\$ (1,938)	-51%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ 1,532	\$ -	\$ 750	\$ -	\$ -	\$ (750)	-100%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 56,210	\$ 35,101	\$ 136,095	\$ 226,063	\$ 233,000	\$ 96,905	71%
Legal	\$ 30,975	\$ 835	\$ -	\$ 19,166	\$ -	\$ -	0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Consulting	\$ 25,000	\$ 16,881	\$ 150,000	\$ 78,363	\$ 5,000	\$ (145,000)	-97%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 15,469	\$ 38,938	\$ 63,400	\$ 59,730	\$ 25,800	\$ (37,600)	-59%

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

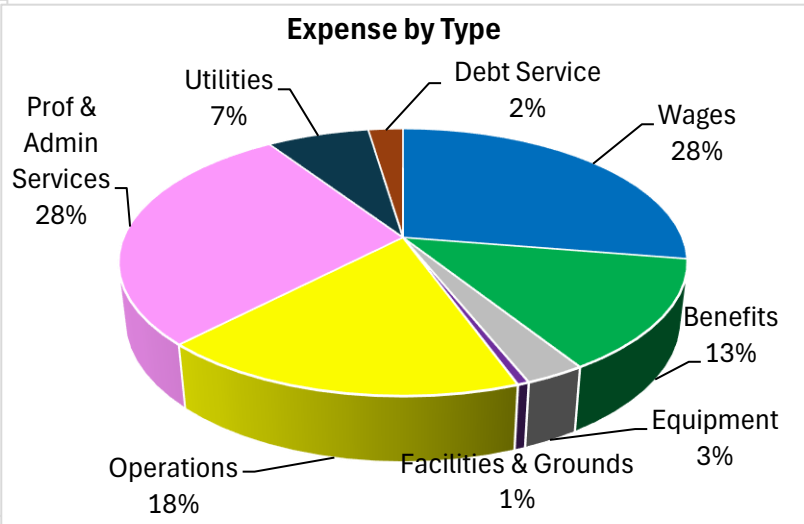
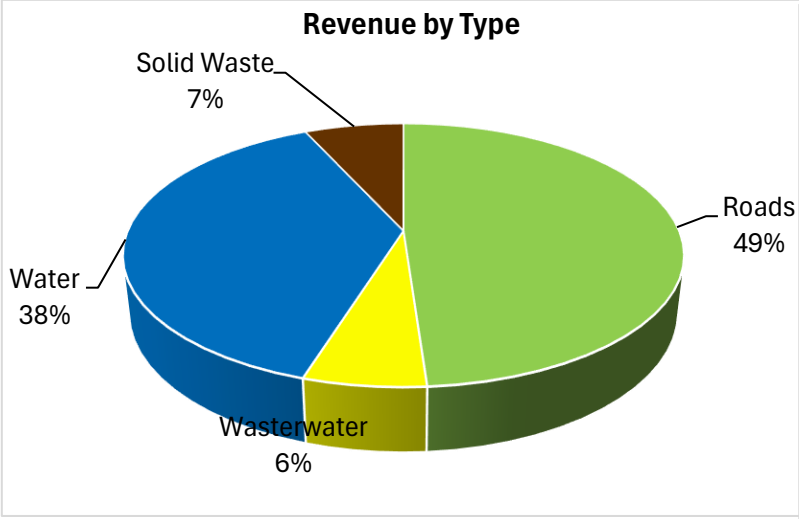
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Admin Services Allocation	\$ 1,148,481	\$ 1,791,753	\$ 1,389,569	\$ 1,167,797	\$ 972,276	\$ (417,294)	-30%
General Services Allocation	\$ 4,552	\$ (203,938)	\$ (344,197)	\$ (69,453)	\$ (348,861)	\$ (4,665)	1%
Insurance Deductibles	\$ 13,180	\$ -	\$ 22,396	\$ -	\$ -	\$ (22,396)	-100%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 203,489	\$ 263,789	\$ 264,465	\$ 233,542	\$ 256,897	\$ (7,568)	-3%
Prof & Admin Services	\$ 1,543,106	\$ 1,990,030	\$ 1,726,661	\$ 1,744,805	\$ 1,177,731	\$ (548,930)	-32%

Electric - Facilities	\$ 52,377	\$ 56,675	\$ 55,799	\$ 40,208	\$ 45,324	\$ (10,475)	-19%
Electric - Wells	\$ 214,954	\$ 255,417	\$ 239,000	\$ 227,216	\$ 247,812	\$ 8,812	4%
Electric - Boosters	\$ 354,572	\$ 360,694	\$ 375,598	\$ 255,599	\$ 289,775	\$ (85,823)	-23%
Phone - Cellular	\$ 4,931	\$ 11,233	\$ 8,399	\$ 10,729	\$ 11,350	\$ 2,951	35%
Phone - Facility	\$ 278	\$ 140	\$ 50	\$ 299	\$ 300	\$ 250	500%
Phone - Telemetry	\$ 597	\$ 393	\$ 345	\$ 311	\$ 400	\$ 55	16%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 23,087	\$ 16,822	\$ 20,400	\$ 9,411	\$ 10,261	\$ (10,139)	-50%
Water - Facilities	\$ 3,366	\$ 7,854	\$ 4,200	\$ 7,548	\$ 8,906	\$ 4,706	112%
Trash Service	\$ 4,784	\$ 4,948	\$ 6,045	\$ 8,706	\$ 9,011	\$ 2,966	49%
Utilities	\$ 658,946	\$ 714,176	\$ 709,836	\$ 560,026	\$ 623,138	\$ (86,698)	-12%

Principal	\$ 47,429	\$ 41,702	\$ 81,196	\$ 91,310	\$ 91,310	\$ 10,114	12%
Interst	\$ 14,659	\$ 5,727	\$ 26,748	\$ 4,628	\$ 4,628	\$ (22,120)	-83%
Fees	\$ -	\$ 1,432	\$ 1,570	\$ 1,937	\$ 1,937	\$ 367	23%
Principal - Generator Loan	\$ -	\$ 97,172	\$ 87,381	\$ 99,306	\$ 99,306	\$ 11,925	14%
Interst - Generator Loan	\$ -	\$ 13,356	\$ 15,153	\$ 14,297	\$ 14,297	\$ (856)	-6%
Debt Service	\$ 62,088	\$ 159,389	\$ 212,048	\$ 211,477	\$ 211,478	\$ (570)	0%

<b>TOTAL</b>	<b>\$ 7,015,897</b>	<b>\$ 8,729,216</b>	<b>\$ 8,621,978</b>	<b>\$ 9,032,251</b>	<b>\$ 7,595,650</b>	<b>\$ (1,026,328)</b>	<b>-12%</b>
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**PUBLIC WORKS DEPARTMENT  
FISCAL YEAR 2026/27**



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

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

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

<b>Expense Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Board of Directors	\$ -	\$ -	\$ -	\$ -		\$ -	
Wages	\$ 456,520	\$ 729,915	\$ 718,150	\$ 715,141	\$ 718,150	\$ -	0%
Medical/Dental/Vision	\$ 71,426	\$ 111,484	\$ 118,000	\$ 113,475	\$ 129,800	\$ 11,800	10%
CalPERS - Current	\$ 41,996	\$ 68,648	\$ 63,000	\$ 72,160	\$ 71,312	\$ 8,312	13%
CalPERS - UAL	\$ 51,141	\$ 46,667	\$ 47,834	\$ 103,387	\$ 109,087	\$ 61,253	128%
Social Security	\$ 36,313	\$ 57,621	\$ 57,000	\$ 50,544	\$ 44,525	\$ (12,475)	-22%
Unemployment	\$ 1,152	\$ 1,629	\$ 2,927	\$ 2,067	\$ 3,000	\$ 73	2%
Workers Comp	\$ 13,853	\$ 14,826	\$ 16,000	\$ 38,080	\$ 35,979	\$ 19,979	125%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 15,425	\$ 12,204	\$ 14,000	\$ 3,195	\$ -	\$ (14,000)	-100%
Standby Pay	\$ -	\$ 584	\$ -	\$ -	\$ -	\$ -	0%
Salaries & Benefits	\$ 687,826	\$ 1,043,578	\$ 1,036,911	\$ 1,098,048	\$ 1,111,854	\$ 74,943	7%

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ 1,460	\$ 893	\$ 1,000	\$ 1,376	\$ 1,000	\$ -	0%
Equipment - Repairs	\$ 4,824	\$ 3,564	\$ 8,610	\$ 3,388	\$ 3,700	\$ (4,910)	-57%
Equipment - Lease	\$ 12	\$ 1,142	\$ 1,000	\$ 2,844	\$ 3,038	\$ 2,038	204%
Tires & Batteries	\$ 582	\$ 746	\$ 2,100	\$ 1,264	\$ 1,500	\$ (600)	-29%
Equipment	\$ 360	\$ 1,336	\$ 2,100	\$ 4,808	\$ 5,500	\$ 3,400	162%
Expendable Tools	\$ 4,653	\$ 5,134	\$ 3,000	\$ 6,440	\$ 5,000	\$ 2,000	67%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	
Computer Software	\$ 1,166	\$ 5,354	\$ 4,500	\$ 2,587	\$ 1,500	\$ (3,000)	-67%
Computer Hardware	\$ 271	\$ 354	\$ 500	\$ -	\$ 500	\$ -	0%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 13,328	\$ 18,523	\$ 22,810	\$ 22,707	\$ 21,738	\$ (1,072)	-5%



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

Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mailboxes	\$ 7,099	\$ 24,200	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety and Protective	\$ 3,097	\$ 8,744	\$ 2,500	\$ 2,729	\$ 2,800	\$ 300	12%
Inspections	\$ 49	\$ 209	\$ 315	\$ 191	\$ 250	\$ (65)	-21%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ 145	\$ 145	
Uniforms	\$ 5,266	\$ 4,778	\$ 5,000	\$ 4,039	\$ 4,100	\$ (900)	-18%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State / County Fees	\$ 2	\$ 488	\$ 650	\$ 1,901	\$ 2,200	\$ 1,550	238%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 26,219	\$ 55,221	\$ 64,590	\$ 25,818	\$ 25,720	\$ (38,870)	-60%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ -	\$ 170	\$ 170	\$ 561	\$ 220	\$ 50	29%
Printing	\$ -	\$ 96	\$ 100	\$ 7	\$ 15	\$ (85)	-85%
Postage / Shipping	\$ -	\$ -	\$ -	\$ 29	\$ 35	\$ 35	
Office Supplies	\$ 2,864	\$ 2,939	\$ 1,578	\$ 571	\$ 600	\$ (978)	-62%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ 32	\$ -	\$ 500	\$ -	\$ -	\$ (500)	-100%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ 379	\$ 8,996	\$ 1,050	\$ 14,436	\$ 1,200	\$ 150	14%
Legal	\$ -	\$ 190	\$ -	\$ 9,363	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ -	\$ 2,550	\$ -	\$ 9,025	\$ -	\$ -	
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ 453	\$ 4,356	\$ 3,300	\$ 11,709	\$ 3,300	\$ -	0%

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

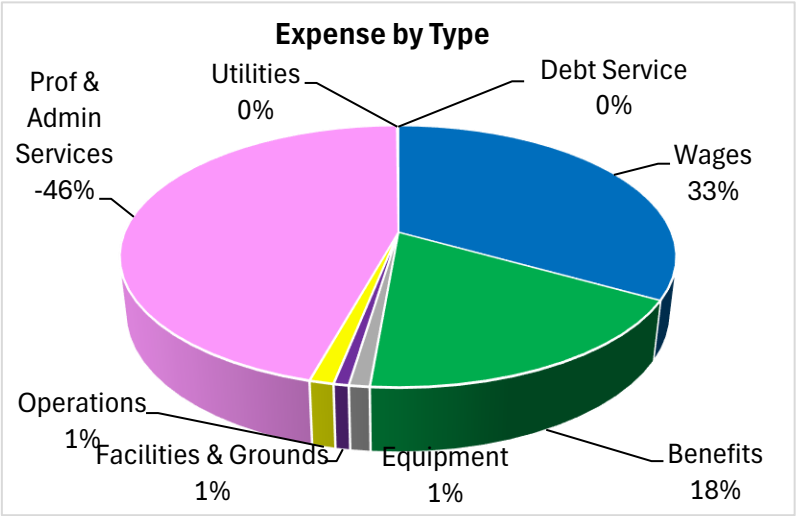
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ -	\$ -	\$ 364,477	\$ 258,147	\$ 190,983	\$ (173,494)	-48%
General Services Allocation	\$ (768,801)	\$ (1,157,122)	\$ (1,178,705)	\$ (850,902)	\$ (1,189,005)	\$ (10,300)	1%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 5,206	\$ 5,736	\$ 5,736	\$ 5,234	\$ 5,757	\$ 21	0%
Prof & Admin Services	\$ (759,867)	\$ (1,132,089)	\$ (801,793)	\$ (541,820)	\$ (986,895)	\$ (185,102)	23%

Electric - Facilities	\$ 3,056	\$ 4,061	\$ 3,385	\$ 3,875	\$ 4,300	\$ 915	27%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Cellular	\$ 1,293	\$ 4,042	\$ 3,699	\$ 3,897	\$ 4,100	\$ 401	11%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ 1,360	\$ 2,930	\$ 2,000	\$ 2,531	\$ 2,500	\$ 500	25%
Water - Facilities	\$ -	\$ 3,833	\$ -	\$ 3,647	\$ 4,419	\$ 4,419	45000%
Trash Service	\$ -	\$ 932	\$ 600	\$ 2,392	\$ 2,464	\$ 1,864	311%
Utilities	\$ 5,709	\$ 15,798	\$ 9,684	\$ 16,341	\$ 2,566	\$ (7,118)	-74%

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

<b>TOTAL</b>	<b>\$ 3,267</b>	<b>\$ 27,979</b>	<b>\$ 366,802</b>	<b>\$ 642,897</b>	<b>\$ 190,983</b>	<b>\$ (175,819)</b>	<b>-48%</b>
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**GENERAL SERVICES DIVISION  
FISCAL YEAR 2026/27**



**ROADS DIVISION  
FISCAL YEAR 2026/27**

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

**ROADS DIVISION  
FISCAL YEAR 2026/27**

<b>Expense Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages	\$ 236,156	\$ 442,017	\$ 427,019	\$ 452,339	\$ 377,713	\$ (49,307)	-12%
Medical/Dental/Vision	\$ 28,960	\$ 44,174	\$ 38,478	\$ 53,657	\$ 35,127	\$ (3,351)	-9%
CalPERS - Current	\$ 19,397	\$ 40,520	\$ 39,124	\$ 41,036	\$ 29,953	\$ (9,171)	-23%
CalPERS - UAL	\$ 16,661	\$ 24,446	\$ 25,057	\$ 52,293	\$ 42,266	\$ 17,209	69%
Social Security	\$ 19,978	\$ 36,773	\$ 36,921	\$ 38,305	\$ 23,418	\$ (13,503)	-37%
Unemployment	\$ 1,280	\$ 1,925	\$ 2,583	\$ 2,005	\$ 2,000	\$ (583)	-23%
Workers Comp	\$ 29,262	\$ 34,600	\$ 29,721	\$ 42,068	\$ 18,923	\$ (10,798)	-36%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	\$ 25,000	\$ 45,505	\$ 25,000	\$ 27,937	\$ -	\$ (25,000)	-100%
Standby Pay	\$ 6,330	\$ 10,790	\$ 12,000	\$ 7,107	\$ -	\$ (12,000)	-100%
Salaries & Benefits	\$ 383,024	\$ 680,750	\$ 635,903	\$ 716,748	\$ 529,400	\$ (106,503)	-17%

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ 16,619	\$ 27,718	\$ 26,000	\$ 17,025	\$ 13,000	\$ (13,000)	-50%
Equipment - Repairs	\$ 30,837	\$ 38,883	\$ 22,000	\$ 44,647	\$ 10,000	\$ (12,000)	-55%
Equipment - Lease	\$ 87,223	\$ 53,758	\$ 93,870	\$ 65,012	\$ 65,012	\$ (28,858)	-31%
Tires & Batteries	\$ 11,995	\$ 17,144	\$ 23,000	\$ 18,392	\$ 19,000	\$ (4,000)	-17%
Equipment	\$ 10,000	\$ 6,594	\$ 9,000	\$ 5,852	\$ 6,000	\$ (3,000)	-33%
Expendable Tools	\$ 4,000	\$ 4,221	\$ -	\$ 1,869	\$ 1,900	\$ 1,900	15000%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Software	\$ -	\$ 6,346	\$ 3,100	\$ 2,403	\$ 3,000	\$ (100)	-3%
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 160,674	\$ 154,664	\$ 176,970	\$ 155,200	\$ 117,912	\$ (59,058)	-33%



**ROADS DIVISION  
FISCAL YEAR 2026/27**

Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Weed Abatement	\$ 3,000	\$ -	\$ 2,500	\$ 225	\$ 500	\$ (2,000)	-80%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety and Protective	\$ 3,500	\$ 5,589	\$ 4,100	\$ 4,677	\$ 4,000	\$ (100)	-2%
Inspections	\$ 1,500	\$ 1,125	\$ 1,400	\$ 1,468	\$ 1,500	\$ 100	7%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uniforms	\$ 1,875	\$ 3,121	\$ 2,500	\$ 3,113	\$ 3,000	\$ 500	20%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State / County Fees	\$ 1,478	\$ 670	\$ 1,500	\$ 636	\$ 700	\$ (800)	-53%
Solid Waste Processing	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ (3,500)	-100%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 144,933	\$ 153,993	\$ 170,050	\$ 142,621	\$ 80,900	\$ (89,150)	-52%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ 480	\$ 1,000	\$ 900	\$ 2,383	\$ 2,400	\$ 1,500	167%
Printing	\$ -	\$ 96	\$ -	\$ -	\$ -	\$ -	
Postage / Shipping	\$ -	\$ 171	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ -	\$ 264	\$ 300	\$ 87	\$ 100	\$ (200)	-67%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ (250)	-100%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ 30,709	\$ 9,667	\$ 100,000	\$ 170,000	\$ 30,000	\$ (70,000)	-70%
Legal	\$ 30,000	\$ 152	\$ -	\$ -	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ -	\$ 2,100	\$ 25,000	\$ 7,432	\$ -	\$ (25,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ 4,006	\$ 11,054	\$ 9,000	\$ 14,658	\$ 10,000	\$ 1,000	11%

**ROADS DIVISION  
FISCAL YEAR 2026/27**

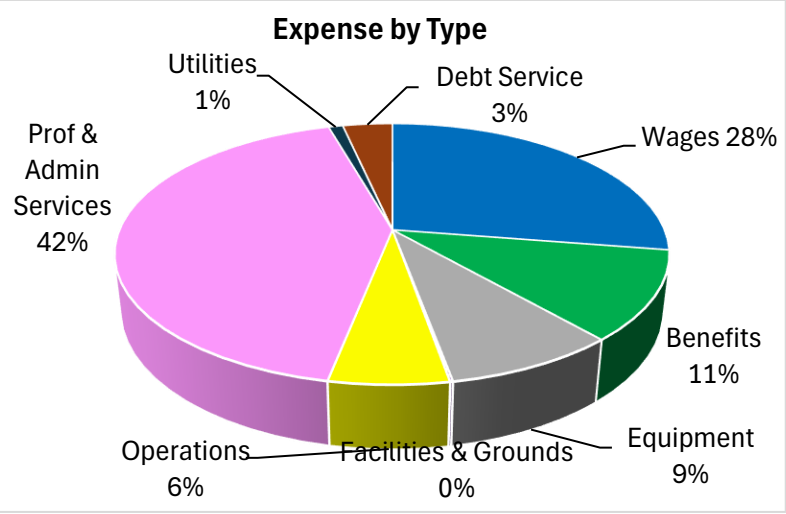
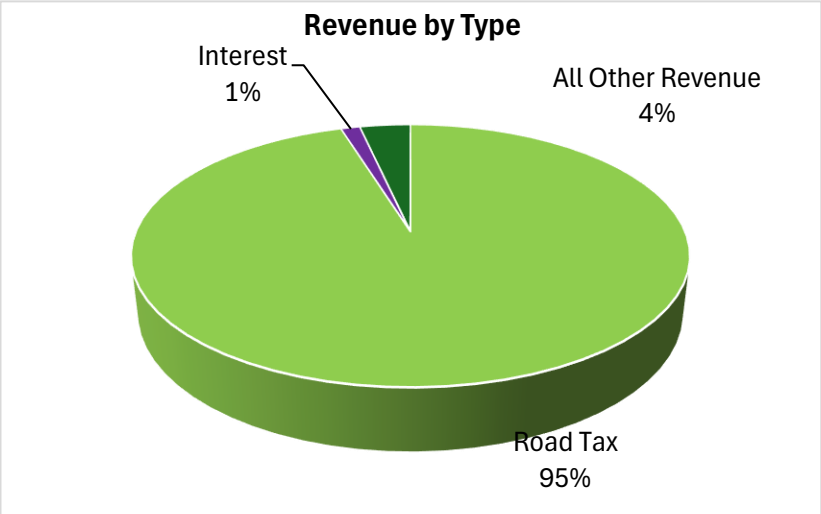
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ 245,542	\$ 345,845	\$ 273,358	\$ 280,217	\$ 208,345	\$ (65,013)	-24%
General Services Allocation	\$ 263,379	\$ 310,392	\$ 261,682	\$ 333,277	\$ 263,450	\$ 1,767	1%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 54,992	\$ 73,345	\$ 73,400	\$ 62,867	\$ 69,154	\$ (4,246)	-6%
Prof & Admin Services	\$ 629,108	\$ 754,086	\$ 743,890	\$ 870,921	\$ 583,448	\$ (160,442)	-22%

Electric - Facilities	\$ 9,500	\$ 8,959	\$ 9,100	\$ 5,451	\$ 6,105	\$ (2,995)	-33%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Cellular	\$ 500	\$ 1,141	\$ 1,100	\$ 1,043	\$ 1,050	\$ (50)	-5%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ 18,328	\$ 8,814	\$ 14,500	\$ 4,251	\$ 4,761	\$ (9,739)	-67%
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Service	\$ 1,135	\$ 1,460	\$ 1,200	\$ 1,671	\$ 1,680	\$ 480	40%
Utilities	\$ 29,463	\$ 20,374	\$ 25,900	\$ 12,415	\$ 13,596	\$ (12,304)	-48%

Principal	\$ 47,429	\$ 41,702	\$ 35,409	\$ 42,801	\$ 42,801	\$ 7,392	21%
Interst	\$ -	\$ 5,727	\$ 12,089	\$ 4,628	\$ 4,628	\$ (7,461)	-62%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interst - Generator Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 47,429	\$ 47,429	\$ 47,498	\$ 47,429	\$ 47,429	\$ (69)	0%

<b>TOTAL</b>	<b>\$ 1,401,851</b>	<b>\$ 1,822,568</b>	<b>\$ 1,806,211</b>	<b>\$ 1,948,214</b>	<b>\$ 1,374,585</b>	<b>\$ (431,626)</b>	<b>-24%</b>
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**ROADS DIVISION  
FISCAL YEAR 2026/27**



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

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

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

<b>Expense Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages	\$ 107,540	\$ 171,615	\$ 164,975	\$ 228,255	\$ 231,204	\$ 66,229	40%
Medical/Dental/Vision	\$ 4,597	\$ 18,629	\$ 21,000	\$ 37,041	\$ 21,502	\$ 502	2%
CalPERS - Current	\$ 8,067	\$ 13,813	\$ 15,000	\$ 19,584	\$ 18,334	\$ 3,334	22%
CalPERS - UAL	\$ 9,393	\$ 12,699	\$ 13,000	\$ 1,198	\$ 25,872	\$ 12,872	99%
Social Security	\$ 8,685	\$ 13,605	\$ 13,500	\$ 18,325	\$ 14,335	\$ 835	6%
Unemployment	\$ 732	\$ 742	\$ 1,000	\$ 1,271	\$ 1,500	\$ 500	50%
Workers Comp	\$ 8,360	\$ 9,887	\$ 10,000	\$ 20,009	\$ 11,583	\$ 1,583	16%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime	\$ 5,000	\$ 4,185	\$ 5,000	\$ 6,308	\$ 5,000	\$ -	0%
Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Salaries & Benefits	\$ 152,374	\$ 245,175	\$ 243,475	\$ 331,991	\$ 329,330	\$ 85,855	35%

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ -	\$ 126	\$ 78	\$ -	\$ -	\$ (78)	-100%
Equipment - Repairs	\$ 7,000	\$ 15,917	\$ 7,634	\$ 7,345	\$ 8,000	\$ 366	5%
Equipment - Lease	\$ 4,500	\$ 1,159	\$ 863	\$ 1,019	\$ 1,000	\$ 137	16%
Tires & Batteries	\$ -	\$ 411	\$ 335	\$ 6,863	\$ 7,000	\$ 6,665	1990%
Equipment	\$ 301	\$ -	\$ 316	\$ 141	\$ 250	\$ (66)	-21%
Expendable Tools	\$ 250	\$ 238	\$ 263	\$ 147	\$ 250	\$ (13)	-5%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Software	\$ -	\$ 3,120	\$ -	\$ 2,033	\$ 2,000	\$ 2,000	
Computer Hardware	\$ 2,000	\$ -	\$ 2,100	\$ -	\$ -	\$ (2,100)	-100%
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 14,051	\$ 20,971	\$ 11,589	\$ 17,548	\$ 18,500	\$ 6,911	60%



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

Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety and Protective	\$ 1,000	\$ 2,176	\$ 1,050	\$ 660	\$ 1,000	\$ (50)	-5%
Inspections	\$ 370	\$ 587	\$ 725	\$ 600	\$ 600	\$ (125)	-17%
Lab Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uniforms	\$ 700	\$ 2,878	\$ 2,600	\$ 2,091	\$ 2,100	\$ (500)	-19%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State / County Fees	\$ 27,425	\$ 16,582	\$ 28,796	\$ 15,573	\$ 25,000	\$ (3,796)	-13%
Solid Waste Processing	\$ 291,056	\$ 392,613	\$ 305,609	\$ 259,988	\$ 275,000	\$ (30,609)	-10%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 348,351	\$ 440,884	\$ 367,980	\$ 285,786	\$ 311,650	\$ (56,330)	-15%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ -	\$ -	\$ 2,863	\$ -	\$ -	\$ (2,863)	-100%
Printing	\$ 14,140	\$ 12,542	\$ 14,847	\$ 9,975	\$ 12,000	\$ (2,847)	-19%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ -	\$ 38	\$ -	\$ 450	\$ 500	\$ 500	
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ -	\$ 5,856	\$ 3,145	\$ 5,744	\$ 5,800	\$ 2,655	84%
Legal	\$ 475	\$ 114	\$ -	\$ -	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ -	\$ 1,050	\$ 25,000	\$ 15,140	\$ -	\$ (25,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ 940	\$ 4,400	\$ 12,834	\$ 4,848	\$ 7,500	\$ (5,334)	-42%

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

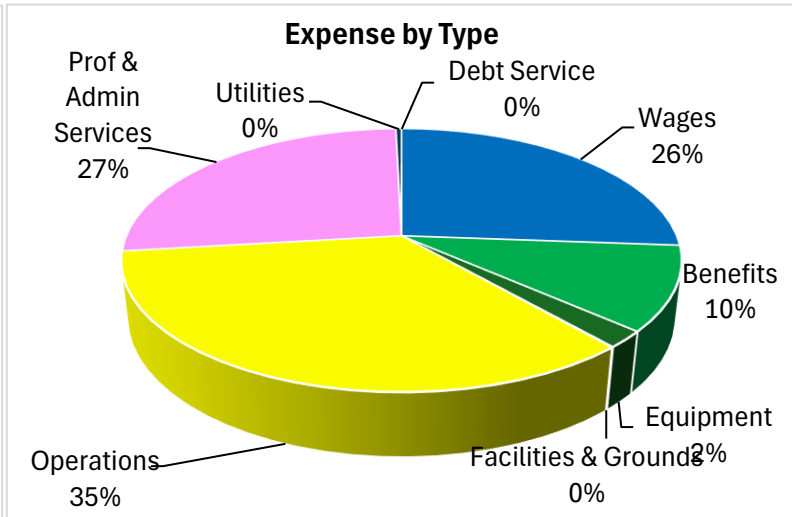
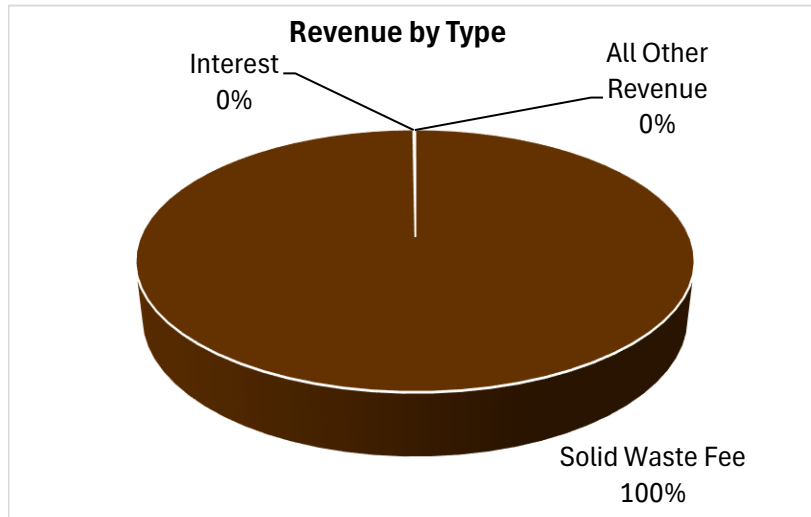
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ 139,396	\$ 239,468	\$ 182,239	\$ 140,109	\$ 138,897	\$ (43,342)	-24%
General Services Allocation	\$ 174,356	\$ 238,154	\$ 43,226	\$ 23,899	\$ 43,518	\$ 292	1%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 23,763	\$ 30,691	\$ 30,691	\$ 28,009	\$ 30,810	\$ 119	0%
Prof & Admin Services	\$ 354,570	\$ 532,313	\$ 314,845	\$ 228,174	\$ 239,025	\$ (75,820)	-24%

Electric - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Cellular	\$ -	\$ 2,289	\$ -	\$ 2,505	\$ 2,600	\$ 2,600	26000%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Service	\$ 2,000	\$ 693	\$ 1,625	\$ 783	\$ 900	\$ (725)	-45%
Utilities	\$ 2,000	\$ 2,982	\$ 1,625	\$ 3,288	\$ 3,500	\$ 1,875	115%

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

<b>TOTAL</b>	<b>\$ 871,940</b>	<b>\$ 1,243,079</b>	<b>\$ 939,951</b>	<b>\$ 867,358</b>	<b>\$ 902,605</b>	<b>\$ (37,346)</b>	<b>-4%</b>
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**SOLID WASTE DIVISION  
FISCAL YEAR 2026/27**



**WASTEWATER DIVISION  
FISCAL YEAR 2026/27**

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Draft	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income	\$ 5,609	\$ 155	\$ 250	\$ 8	\$ -	\$ (250)	-100%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Res / Com Rates	\$ 945,546	\$ 997,174	\$ 1,002,671	\$ 1,022,260	\$ 1,022,260	\$ 19,589	2%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Effluent Sales	\$ 45,000	\$ (1,332)	\$ 45,000	\$ -	\$ 45,000	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Standby Charges	\$ -	\$ -	\$ -	\$ 312	\$ -	\$ -	
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
All Other Revenue	\$ 500	\$ 4,189	\$ 4,500	\$ 94	\$ 100	\$ (4,400)	-98%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ 255,000	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 996,655</b>	<b>\$ 1,000,186</b>	<b>\$ 1,052,421</b>	<b>\$ 1,277,674</b>	<b>\$ 1,067,360</b>	<b>\$ 14,939</b>	<b>1%</b>

**WASTEWATER DIVISION  
FISCAL YEAR 2026/27**

<b>Expense Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Board of Directors	\$ -	\$ -	\$ -	\$ -		\$ -	
Wages	\$ 286,806	\$ 309,765	\$ 328,749	\$ 303,312	\$ 306,260	\$ (22,489)	-7%
Medical/Dental/Vision	\$ 39,596	\$ 41,584	\$ 44,793	\$ 43,169	\$ 47,486	\$ 2,693	6%
CalPERS - Current	\$ 27,961	\$ 30,067	\$ 31,045	\$ 270,663	\$ 30,412	\$ (633)	-2%
CalPERS - UAL	\$ 23,085	\$ 29,860	\$ 30,607	\$ 51,494	\$ 52,646	\$ 22,039	72%
Social Security	\$ 22,476	\$ 22,590	\$ 25,698	\$ 25,505	\$ 18,988	\$ (6,710)	-26%
Unemployment	\$ 1,472	\$ 793	\$ 1,722	\$ 812	\$ 1,000	\$ (722)	-42%
Workers Comp	\$ 14,631	\$ 17,300	\$ 25,719	\$ 23,931	\$ 15,344	\$ (10,375)	-40%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime	\$ 7,000	\$ 8,442	\$ 9,500	\$ 14,569	\$ 10,000	\$ 500	5%
Standby Pay	\$ -	\$ 1,268	\$ 1,700	\$ 1,300	\$ 1,500	\$ (200)	-12%
Salaries & Benefits	\$ 423,027	\$ 461,669	\$ 499,533	\$ 734,756	\$ 483,636	\$ (15,897)	-3%

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ 2,500	\$ 1,903	\$ 950	\$ 853	\$ 900	\$ (50)	-5%
Equipment - Repairs	\$ 3,000	\$ 1,600	\$ 850	\$ 2,949	\$ 3,000	\$ 2,150	253%
Equipment - Lease	\$ 15,000	\$ 15,208	\$ 14,580	\$ 15,536	\$ 15,500	\$ 920	6%
Tires & Batteries	\$ 980	\$ 1,011	\$ 1,100	\$ 887	\$ 900	\$ (200)	-18%
Equipment	\$ 1,200	\$ 1,696	\$ 2,000	\$ 1,599	\$ 1,600	\$ (400)	-20%
Expendable Tools	\$ 1,500	\$ 20	\$ 1,000	\$ 1,459	\$ 1,500	\$ 500	50%
Lab & Related Equipment	\$ 2,000	\$ 2,400	\$ 2,000	\$ 5,295	\$ 2,000	\$ -	0%
Computer Software	\$ -	\$ 3,301	\$ 2,000	\$ 2,033	\$ 2,000	\$ -	0%
Computer Hardware	\$ -	\$ 58	\$ -	\$ 1,570	\$ 1,500	\$ 1,500	
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 26,180	\$ 27,197	\$ 24,480	\$ 32,181	\$ 28,900	\$ 4,420	18%

**WASTEWATER DIVISION  
FISCAL YEAR 2026/27**

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Maintenance	\$ 5,000	\$ 7,647	\$ 5,000	\$ 4,310	\$ 4,500	\$ (500)	-10%
Grounds Maintenance	\$ -	\$ 2,287	\$ -	\$ -	\$ -	\$ -	
Custodial Supplies	\$ 115	\$ 727	\$ 750	\$ 737	\$ 800	\$ 50	7%
Custodial Services	\$ 1,400	\$ 1,391	\$ 1,700	\$ 464	\$ -	\$ (1,700)	-100%
Facilities & Grounds	\$ 6,515	\$ 12,052	\$ 7,450	\$ 5,511	\$ 5,300	\$ (2,150)	-29%

Training / Travel	\$ 1,600	\$ 240	\$ 2,090	\$ 40	\$ 500	\$ (1,590)	-76%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Business Travel	\$ 250	\$ -	\$ 275	\$ -	\$ -	\$ (275)	-100%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Motor Fuel	\$ 9,500	\$ 8,067	\$ 7,931	\$ 7,515	\$ 7,500	\$ (431)	-5%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 1,500	\$ 7,562	\$ 9,500	\$ 6,577	\$ 7,500	\$ (2,000)	-21%
Road Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Systems Repair & Maint	\$ 13,000	\$ 12,247	\$ 15,500	\$ 26,854	\$ 20,000	\$ 4,500	29%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Signs, Reflectors, Markers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Shop Supplies	\$ 2,000	\$ 936	\$ 1,300	\$ 2,069	\$ 2,000	\$ 700	54%
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Booster Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Tank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telemetry / SCADA	\$ -	\$ -	\$ -	\$ 81	\$ 100	\$ 100	
Chemical	\$ 30,000	\$ 30,434	\$ 30,000	\$ 36,888	\$ 40,000	\$ 10,000	33%

**WASTEWATER DIVISION  
FISCAL YEAR 2026/27**

Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Weed Abatement	\$ 700	\$ 843	\$ 1,200	\$ -	\$ -	\$ (1,200)	-100%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety and Protective	\$ 4,500	\$ 4,890	\$ 4,200	\$ 6,324	\$ 6,500	\$ 2,300	55%
Inspections	\$ 295	\$ 231	\$ 300	\$ 195	\$ 300	\$ -	0%
Lab Analysis	\$ 25,000	\$ 25,652	\$ 23,000	\$ 27,408	\$ 28,000	\$ 5,000	22%
Uniforms	\$ 3,000	\$ 1,181	\$ 4,500	\$ 3,595	\$ 4,000	\$ (500)	-11%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State / County Fees	\$ 13,855	\$ 36,782	\$ 12,006	\$ 38,555	\$ 39,000	\$ 26,994	225%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Biosolids Disposal	\$ 1,500	\$ -	\$ 1,980	\$ 3,403	\$ 3,500	\$ 1,520	77%
Purchased Water & Banking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations	\$ 106,700	\$ 129,065	\$ 113,782	\$ 159,504	\$ 158,900	\$ 45,118	40%

Public Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Memberships & Dues	\$ 1,250	\$ 1,126	\$ 4,500	\$ 596	\$ 1,200	\$ (3,300)	-73%
Printing	\$ 2,500	\$ 2,359	\$ 1,800	\$ 2,829	\$ 2,900	\$ 1,100	61%
Postage / Shipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ 200	\$ 1,449	\$ 1,800	\$ 299	\$ 500	\$ (1,300)	-72%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services	\$ 2,500	\$ 3,276	\$ 2,506	\$ 7,955	\$ 3,000	\$ 494	20%
Legal	\$ 500	\$ 114	\$ -	\$ -	\$ -	\$ -	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consulting	\$ 25,000	\$ 2,861	\$ 25,000	\$ 16,720	\$ 5,000	\$ (20,000)	-80%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Outside Service	\$ 2,500	\$ 5,723	\$ 2,500	\$ 3,774	\$ 5,000	\$ 2,500	100%

**WASTEWATER DIVISION  
FISCAL YEAR 2026/27**

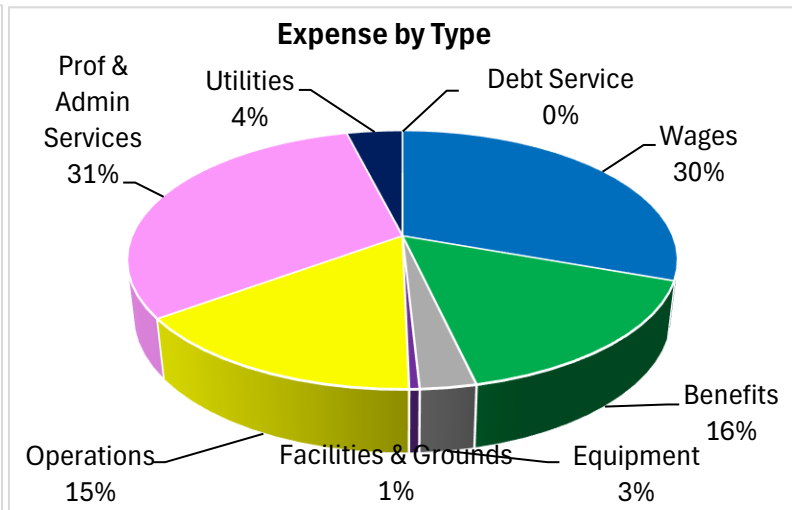
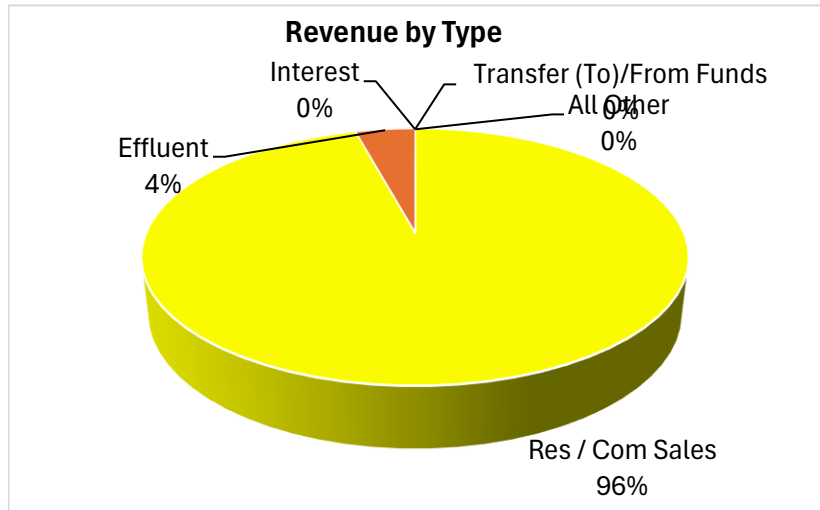
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	\$ 163,014	\$ 274,613	\$ 159,459	\$ 130,921	\$ 121,534	\$ (37,924)	-24%
General Services Allocation	\$ 82,251	\$ 96,060	\$ 128,919	\$ 90,287	\$ 129,789	\$ 871	1%
Insurance Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Insurance	\$ 40,900	\$ 55,287	\$ 55,638	\$ 50,776	\$ 55,854	\$ 216	0%
Prof & Admin Services	\$ 320,615	\$ 442,868	\$ 382,121	\$ 304,157	\$ 324,778	\$ (57,344)	-15%

Electric - Facilities	\$ 35,000	\$ 39,661	\$ 38,500	\$ 28,945	\$ 32,419	\$ (6,081)	-16%
Electric - Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric - Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Cellular	\$ 1,540	\$ 2,073	\$ 2,000	\$ 1,900	\$ 2,000	\$ -	0%
Phone - Facility	\$ 278	\$ 140	\$ 50	\$ 299	\$ 300	\$ 250	500%
Phone - Telemetry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas / Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Facilities	\$ 3,366	\$ 4,021	\$ 4,200	\$ 3,901	\$ 4,487	\$ 287	7%
Trash Service	\$ 465	\$ 1,863	\$ 420	\$ 1,563	\$ 1,600	\$ 1,180	281%
Utilities	\$ 40,649	\$ 47,758	\$ 45,170	\$ 36,608	\$ 40,806	\$ (4,364)	-10%

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

<b>TOTAL</b>	<b>\$ 923,686</b>	<b>\$ 1,120,609</b>	<b>\$ 1,072,536</b>	<b>\$ 1,272,717</b>	<b>\$ 1,042,319</b>	<b>\$ (30,217)</b>	<b>-3%</b>
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**WASTEWATER DIVISION  
FISCAL YEAR 2026/27**



**WATER DIVISION  
FISCAL YEAR 2026/27**

<b>Revenue Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gate Special Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
P.O.S.T. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reimburse Exp - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income	\$ 198,730	\$ 157,540	\$ 146,952	\$ 124,565	\$ 125,000	\$ (21,952)	-15%
Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RFID Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Res / Com Rates	\$ 4,020,989	\$ 4,360,033	\$ 4,497,636	\$ 4,777,529	\$ 5,255,282	\$ 757,646	17%
Lakefill Sales	\$ 236,687	\$ 227,066	\$ 301,000	\$ 267,080	\$ 275,847	\$ (25,153)	-8%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Water Revenue	\$ 143,685	\$ 52,705	\$ 44,000	\$ 106,509	\$ 45,000	\$ 1,000	2%
Water Standby Charges	\$ 30,994	\$ 22,054	\$ 21,828	\$ 21,791	\$ 22,054	\$ 226	1%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
All Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ -	\$ 1,130,000	\$ 1,130,000	
<b>TOTAL</b>	<b>\$ 4,631,085</b>	<b>\$ 4,819,398</b>	<b>\$ 5,011,416</b>	<b>\$ 5,297,474</b>	<b>\$ 6,853,183</b>	<b>\$ 1,841,767</b>	<b>37%</b>

**WATER DIVISION  
FISCAL YEAR 2026/27**

<b>Expense Type</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>	<b>FY 2026 Adopted vs 2027 Proposed</b>
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages	\$ 698,495	\$ 709,199	\$ 695,760	\$ 719,860	\$ 724,650	\$ 28,890	4%
Medical/Dental/Vision	\$ 98,497	\$ 109,786	\$ 95,275	\$ 116,225	\$ 126,052	\$ 30,777	32%
CalPERS - Current	\$ 64,874	\$ 65,986	\$ 62,138	\$ 662,263	\$ 71,958	\$ 9,820	16%
CalPERS - UAL	\$ 62,785	\$ 84,589	\$ 86,704	\$ 103,786	\$ 103,786	\$ 17,082	20%
Social Security	\$ 58,247	\$ 60,523	\$ 57,613	\$ 63,504	\$ 64,127	\$ 6,514	11%
Unemployment	\$ 2,127	\$ 1,661	\$ 2,755	\$ 2,508	\$ 2,700	\$ (55)	-2%
Workers Comp	\$ 18,830	\$ 37,074	\$ 43,146	\$ 40,327	\$ 36,305	\$ (6,841)	-16%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime	\$ 50,915	\$ 81,604	\$ 56,000	\$ 77,451	\$ 78,923	\$ 22,923	41%
Standby Pay	\$ 268,773	\$ 23,043	\$ 10,710	\$ 21,791	\$ 21,158	\$ 10,448	98%
Salaries & Benefits	\$ 1,323,543	\$ 1,173,465	\$ 1,110,101	\$ 1,807,714	\$ 1,229,659	\$ 119,558	11%

Radio Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auto Repair	\$ 20,145	\$ 25,188	\$ 18,000	\$ 27,917	\$ 30,500	\$ 12,500	69%
Equipment - Repairs	\$ 21,994	\$ 21,724	\$ 20,000	\$ 12,895	\$ 13,000	\$ (7,000)	-35%
Equipment - Lease	\$ 40	\$ 1,149	\$ 800	\$ 6,944	\$ 8,000	\$ 7,200	900%
Tires & Batteries	\$ 6,525	\$ 9,229	\$ 7,800	\$ 9,473	\$ 11,000	\$ 3,200	41%
Equipment	\$ 2,793	\$ 564	\$ 400	\$ -	\$ -	\$ (400)	-100%
Expendable Tools	\$ 7,326	\$ 14,466	\$ 55,000	\$ 7,935	\$ 8,000	\$ (47,000)	-85%
Lab & Related Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Software	\$ 1,166	\$ 6,708	\$ 3,600	\$ 1,455	\$ 1,500	\$ (2,100)	-58%
Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Armory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 59,989	\$ 79,028	\$ 105,600	\$ 66,619	\$ 72,000	\$ (33,600)	-32%

**WATER DIVISION  
FISCAL YEAR 2026/27**

Electrical / Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Maintenance	\$ 7,816	\$ -	\$ 11,161	\$ 13,465	\$ 14,000	\$ 2,839	25%
Grounds Maintenance	\$ 4,546	\$ 14,881	\$ 20,000	\$ 10,225	\$ 11,504	\$ (8,496)	-42%
Custodial Supplies	\$ 1,234	\$ 1,247	\$ 1,290	\$ 1,176	\$ 1,200	\$ (90)	-7%
Custodial Services	\$ 4,840	\$ 4,172	\$ 5,500	\$ 1,391	\$ -	\$ (5,500)	-100%
Facilities & Grounds	\$ 18,436	\$ 20,300	\$ 37,951	\$ 26,258	\$ 26,704	\$ (11,247)	-30%

Training / Travel	\$ 6,683	\$ 6,689	\$ 10,000	\$ 4,964	\$ 6,000	\$ (4,000)	-40%
Resale Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Address Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Business Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Motor Fuel	\$ 52,083	\$ 55,401	\$ 52,000	\$ 53,717	\$ 53,000	\$ 1,000	2%
Striping & Stenciling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operations	\$ 4,335	\$ 2,197	\$ 6,245	\$ 1,744	\$ 2,200	\$ (4,045)	-65%
Road Materials	\$ 19,377	\$ 27,450	\$ 33,000	\$ 21,583	\$ 23,000	\$ (10,000)	-30%
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Systems Repair & Maint	\$ 80,995	\$ 85,603	\$ 97,000	\$ 90,195	\$ 85,000	\$ (12,000)	-12%
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Signs, Reflectors, Markers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bus Shelters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Shop Supplies	\$ 939	\$ 2,157	\$ 15,000	\$ 19		\$ (15,000)	-100%
Well Repair	\$ -	\$ -	\$ -	\$ 4,484	\$ 5,000	\$ 5,000	
Booster Repair	\$ -	\$ -	\$ -	\$ 15,900	\$ 8,500	\$ 8,500	
Water Tank Maintenance	\$ 278,676	\$ 290,406	\$ 341,689	\$ 301,099	\$ 310,000	\$ (31,689)	-9%
Water Meters	\$ -	\$ 16,570	\$ 31,500	\$ 6,168	\$ 10,000	\$ (21,500)	-68%
Telemetry / SCADA	\$ 21,756	\$ 13,967	\$ 34,726	\$ 11,368	\$ 15,000	\$ (19,726)	-57%
Chemical	\$ 244	\$ 16,426	\$ 16,000	\$ 18,332	\$ 20,000	\$ 4,000	25%

**WATER DIVISION  
FISCAL YEAR 2026/27**

Fire Hydrant	\$ -	\$ 4,160	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0%
Guardrail Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Mailboxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bark Beetle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Safety and Protective	\$ 5,536	\$ 6,793	\$ 5,254	\$ 3,329	\$ 3,500	\$ (1,754)	-33%
Inspections	\$ 1,056	\$ 1,589	\$ 2,000	\$ 1,875	\$ 2,000	\$ -	0%
Lab Analysis	\$ 15,847	\$ 11,926	\$ 15,000	\$ 12,902	\$ 14,000	\$ (1,000)	-7%
Uniforms	\$ 6,960	\$ 9,926	\$ 8,000	\$ 1,410	\$ 1,500	\$ (6,500)	-81%
State Reimbursement Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
State / County Fees	\$ 29,546	\$ 33,654	\$ 45,806	\$ 32,935	\$ 34,000	\$ (11,806)	-26%
Solid Waste Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Biosolids Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Purchased Water & Banking	\$ 294,688	\$ 525,198	\$ 570,000	\$ 259,656	\$ 400,000	\$ (170,000)	-30%
Operations	\$ 818,721	\$ 1,110,112	\$ 1,303,220	\$ 861,678	\$ 1,012,700	\$ (290,520)	-22%

Public Notices	\$ -	\$ 4,986	\$ -	\$ -	\$ -	\$ -	0%
Memberships & Dues	\$ 1,936	\$ 2,004	\$ 215	\$ 830	\$ 1,000	\$ 785	365%
Printing	\$ 20,812	\$ 17,310	\$ 15,000	\$ 10,881	\$ 12,000	\$ (3,000)	-20%
Postage / Shipping	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Office Supplies	\$ -	\$ 121	\$ 110	\$ 99	\$ 150	\$ 40	36%
Board Workshops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Personnel / Hearing / Appeal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contract Services	\$ 22,622	\$ 7,306	\$ 29,394	\$ 27,929	\$ 193,000	\$ 163,606	557%
Legal	\$ -	\$ 265	\$ -	\$ 9,803	\$ -	\$ -	0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Consulting	\$ -	\$ 8,320	\$ 75,000	\$ 30,046	\$ -	\$ (75,000)	-100%
District Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Outside Service	\$ 7,570	\$ 13,405	\$ 35,766	\$ 24,741	\$ -	\$ (35,766)	-100%

**WATER DIVISION  
FISCAL YEAR 2026/27**

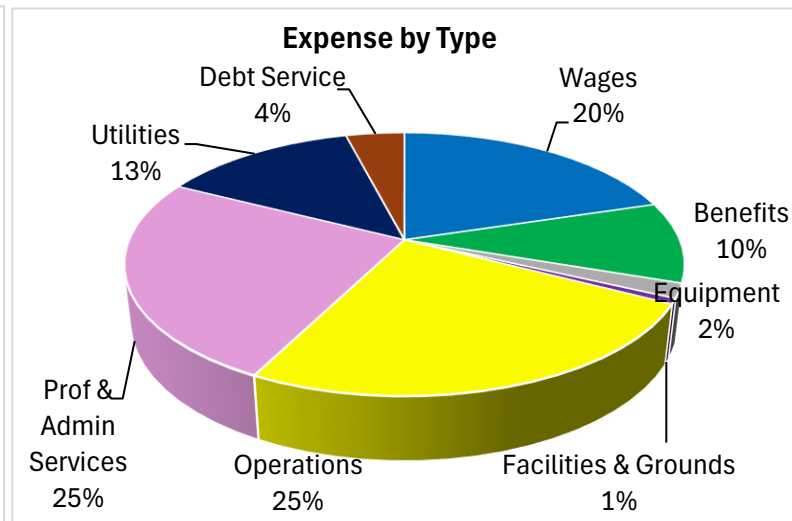
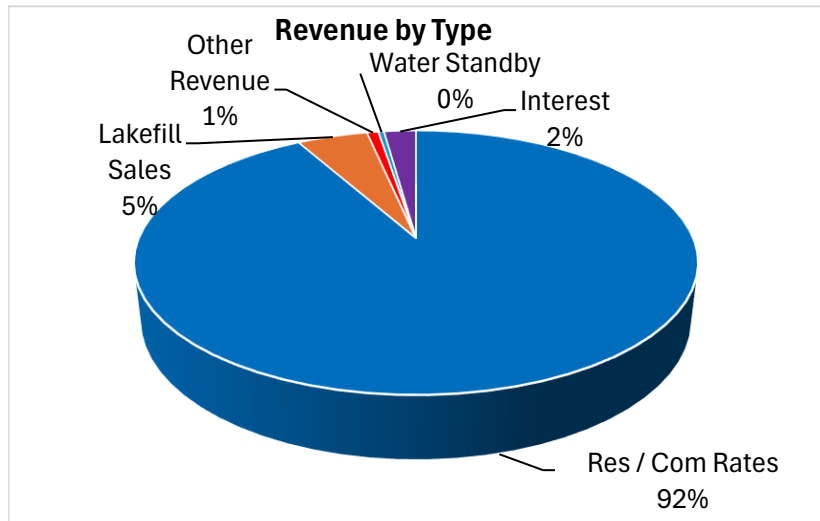
Dispatch Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Admin Services Allocation	\$ 600,529	\$ 931,827	\$ 410,037	\$ 358,403	\$ 312,517	\$ (97,520)	-24%
General Services Allocation	\$ 253,367	\$ 308,578	\$ 400,681	\$ 333,987	\$ 403,387	\$ 2,706	1%
Insurance Deductibles	\$ 13,180	\$ -	\$ 22,396	\$ -	\$ -	\$ (22,396)	-100%
Lands & ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
District Insurance	\$ 78,628	\$ 98,730	\$ 99,000	\$ 86,656	\$ 95,322	\$ (3,678)	-4%
Prof & Admin Services	\$ 998,680	\$ 1,392,852	\$ 1,087,598	\$ 883,374	\$ 1,017,376	\$ (70,223)	-6%

Electric - Facilities	\$ 4,821	\$ 3,994	\$ 4,814	\$ 1,937	\$ 2,500	\$ (2,314)	-48%
Electric - Wells	\$ 214,954	\$ 255,417	\$ 239,000	\$ 227,216	\$ 247,812	\$ 8,812	4%
Electric - Boosters	\$ 354,572	\$ 360,694	\$ 375,598	\$ 255,599	\$ 289,775	\$ (85,823)	-23%
Phone - Cellular	\$ 1,598	\$ 1,688	\$ 1,600	\$ 1,384	\$ 1,600	\$ -	0%
Phone - Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Phone - Telemetry	\$ 597	\$ 393	\$ 345	\$ 311	\$ 400	\$ 55	16%
Phone - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Natural Gas / Propane	\$ 3,399	\$ 5,078	\$ 3,900	\$ 2,629	\$ 3,000	\$ (900)	-23%
Water - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Trash Service	\$ 1,184		\$ 2,200	\$ 2,298	\$ 2,367	\$ 167	8%
Utilities	\$ 581,125	\$ 627,264	\$ 627,457	\$ 491,374	\$ 547,454	\$ (80,003)	-13%

Principal	\$ -	\$ -	\$ 45,787	\$ 48,509	\$ 48,509	\$ 2,722	6%
Interst	\$ 14,659	\$ -	\$ 14,659	\$ -	\$ -	\$ (14,659)	-100%
Fees	\$ -	\$ 1,432	\$ 1,570	\$ 1,937	\$ 1,937	\$ 367	23%
Principal - Generator Loan	\$ -	\$ 97,172	\$ 87,381	\$ 99,306	\$ 99,306	\$ 11,925	14%
Interst - Generator Loan	\$ -	\$ 13,356	\$ 15,153	\$ 14,297	\$ 14,297	\$ (856)	-6%
Debt Service	\$ 14,659	\$ 111,960	\$ 164,550	\$ 164,048	\$ 164,049	\$ (501)	0%

<b>TOTAL</b>	<b>\$ 3,815,153</b>	<b>\$ 4,514,981</b>	<b>\$ 4,436,477</b>	<b>\$ 4,301,066</b>	<b>\$ 4,069,941</b>	<b>\$ (366,536)</b>	<b>-8%</b>
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**WATER DIVISION  
FISCAL YEAR 2026/27**



**Authorized Positions**  
**Fiscal Year 2026/27**

The Fiscal Year 2026/27 Budget includes the following authorized positions:

Administrative Services	Quantity
General Manager	1
Accounting Technician I/II/III	3
Assistant to the General Manager	1
Billing Clerk	0
Communications Specialist	0
Administrative Services Director	1
Human Resources Administrator	1
Information Technology Systems Administrator	0
Office Assistant	0
Total Administrative Services	7

Public Safety	Quantity
Chief of Police	1
Sergeant	2
Police Officer I-III	5
Administrative Specialist	1
	9
Entry Gate	
Gate Pass Coordinator	3
Total Public Safety	12

Public Works	Quantity
Public Works Director	0
Public Works Manager	1
Public Works Project Manager	1
Administrative Specialist II	1
	3
General Services	
General Services Supervisor	0.5
Maintenance Worker I-II	4.5
	5
Roads	
Roads Supervisor	1
Roads Crew Lead	1
Maintenance Worker I-II	4
	6
Wastewater	

**Authorized Positions  
Fiscal Year 2026/27**

Wastewater Supervisor	1
Wastewater Operators	2
	<hr/>
	3
Water	
Water Supervisor	1
Water Operators	6
Equipment Operator	1
	<hr/>
	8
Solid Waste	
General Services Supervisor	0.5
Maintenance Worker I-II	3.5
	<hr/>
	4
Total Public Works	
	<b>29</b>
<b>Total Full-Time Positions</b>	
	<b>48</b>

Part-Time:

Part-Time, Temporary & Seasonal	Budgeted Hours	Full-Time Equivalent (FTE)	ACA Full- Time Equivalent
<hr/>			
Public Safety			
Gate Pass Coordinators	4320	2.08	2.77
Police Officer III	500	0.24	0.32
Police Technician	960	0.46	0.62
Public Works			
Laborers	2080	1.00	1.33
Maintenance Worker	1000	0.48	0.64
Total Full-Time Equivalent Positions		<b>4.26</b>	
Affordable Care Act Full-Time Equivalent Positions		<b>5.68</b>	
<b>Total Full-Time Equivalent Positions (FT + PT)</b>		<b>52.26</b>	

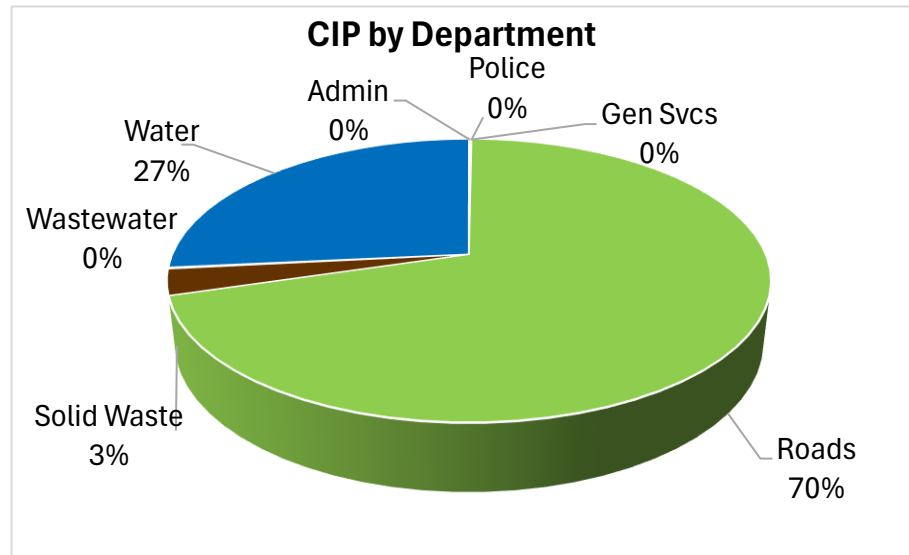
**TOTAL GENERAL FUND  
FISCAL YEAR 2025/26**

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

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

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

**Total CIP Budget \$ 10,471,307**



**FIVE YEAR FORECAST: GENERAL FUND**

	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>	<b>FY 2030 Projected</b>	<b>FY 2031 Projected</b>
<b>Beginning Balance *</b>	<b>\$ 4,667,067</b>	<b>\$ 4,002,754</b>	<b>\$ 4,002,754</b>	<b>\$ 2,969,397</b>	<b>\$ 2,452,142</b>	<b>\$ 1,933,037</b>	<b>\$ 1,493,711</b>	<b>\$ 1,008,817</b>
<b>Revenue</b>								
Property Tax	\$ 2,359,334	\$ 2,336,332	\$ 2,336,332	\$ 2,383,059	\$ 2,430,720	\$ 2,479,334	\$ 2,528,921	\$ 2,579,499
Police Tax	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ 288,240	\$ 288,240	\$ 288,240	\$ 288,240
Gate Tax	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ 270,225	\$ 270,225	\$ 270,225	\$ 270,225
Interest	\$ 128,363	\$ 126,000	\$ 69,097	\$ 70,479	\$ 70,479	\$ 70,479	\$ 70,479	\$ 70,479
Rent/Lease	\$ 213,969	\$ 272,825	\$ 273,340	\$ 281,540	\$ 281,540	\$ 281,540	\$ 281,540	\$ 281,540
RFID Sales	\$ 79,182	\$ 85,000	\$ 36,756	\$ 37,620	\$ 37,620	\$ 37,620	\$ 37,620	\$ 37,620
Fees	\$ 8,209	\$ 7,500	\$ 19,380	\$ 73,971	\$ 73,971	\$ 73,971	\$ 73,971	\$ 73,971
Other	\$ 56,295	\$ 43,000	\$ 47,818	\$ 37,711	\$ 37,711	\$ 37,711	\$ 37,711	\$ 37,711
Transfer (To)/From	\$ -	\$ -	\$ (255,000)	\$ (471,407)	\$ (473,378)	\$ (373,378)	\$ (398,378)	\$ (273,378)
<b>Total Revenue</b>	<b>\$ 3,376,973</b>	<b>\$ 3,433,767</b>	<b>\$ 3,086,188</b>	<b>\$ 2,971,438</b>	<b>\$ 3,017,128</b>	<b>\$ 3,165,743</b>	<b>\$ 3,190,329</b>	<b>\$ 3,365,908</b>
<b>Expenses</b>								
Wages & Benefits	\$ 3,970,621	\$ 4,147,420	\$ 3,971,488	\$ 3,652,106	\$ 3,725,148	\$ 3,799,651	\$ 3,875,644	\$ 3,953,157
Services & Supplies	\$ (132,611)	\$ (207,717)	\$ 33,332	\$ (183,413)	\$ (188,915)	\$ (194,583)	\$ (200,420)	\$ (206,433)
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 203,276	\$ 538,999	\$ 114,726	\$ 20,000	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 4,041,286</b>	<b>\$ 4,478,702</b>	<b>\$ 4,119,545</b>	<b>\$ 3,488,693</b>	<b>\$ 3,536,233</b>	<b>\$ 3,605,068</b>	<b>\$ 3,675,224</b>	<b>\$ 3,746,724</b>
<b>Fiscal Year Surplus/(Shortfall)</b>	<b>\$ (664,313)</b>	<b>\$ (1,044,935)</b>	<b>\$ (1,033,357)</b>	<b>\$ (517,255)</b>	<b>\$ (519,105)</b>	<b>\$ (439,326)</b>	<b>\$ (484,895)</b>	<b>\$ (380,816)</b>
<b>Ending Fund Balance</b>	<b>\$ 4,002,754</b>	<b>\$ 2,957,819</b>	<b>\$ 2,969,397</b>	<b>\$ 2,452,142</b>	<b>\$ 1,933,037</b>	<b>\$ 1,493,711</b>	<b>\$ 1,008,817</b>	<b>\$ 628,000</b>

\* UNAUDITED BALANCES

5/15/26

**FIVE YEAR FORECAST: ROADS FUND**

**No Rate Increases**

	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>	<b>FY 2030 Projected</b>	<b>FY 2031 Projected</b>
<b>Beginning Balance *</b>	<b>\$ 1,906,990</b>	<b>\$ 1,307,214</b>	<b>\$ 1,307,214</b>	<b>\$ 508,896</b>	<b>\$ 521,252</b>	<b>\$ 399,087</b>	<b>\$ 241,472</b>	<b>\$ 47,451</b>

Revenue

Parcel Assessment	\$ 1,173,673	\$ 1,236,880	\$ 1,225,020	\$ 1,225,020	\$ 1,225,020	\$ 1,225,020	\$ 1,225,020	\$ 1,225,020
Interest	\$ 69,761	\$ 143,991	\$ 16,921	\$ 16,921	\$ 16,921	\$ 16,921	\$ 16,921	\$ 16,921
Other	\$ 142,966	\$ 16,000	\$ 61,091	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Transfer (To)/From	\$ -	\$ 41,261	\$ -	\$ 7,451,087	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 1,386,400</b>	<b>\$ 1,438,132</b>	<b>\$ 1,303,032</b>	<b>\$ 8,738,028</b>	<b>\$ 1,286,941</b>	<b>\$ 1,286,941</b>	<b>\$ 1,286,941</b>	<b>\$ 1,286,941</b>

Expenses

Wages & Benefits	\$ 680,750	\$ 635,903	\$ 716,748	\$ 529,400	\$ 539,988	\$ 550,788	\$ 561,804	\$ 573,040
Services & Supplies	\$ 1,094,389	\$ 1,122,810	\$ 1,184,037	\$ 797,756	\$ 821,689	\$ 846,339	\$ 871,730	\$ 897,881
Debt Service	\$ 47,429	\$ 47,498	\$ 47,429	\$ 47,429	\$ 47,429	\$ 47,429	\$ 47,429	\$ 47,429
Capital Outlay	\$ 163,608	\$ 316,800	\$ 153,136	\$ 7,351,087	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 1,986,176</b>	<b>\$ 2,123,011</b>	<b>\$ 2,101,350</b>	<b>\$ 8,725,672</b>	<b>\$ 1,409,106</b>	<b>\$ 1,444,556</b>	<b>\$ 1,480,962</b>	<b>\$ 1,518,350</b>

<b>Fiscal Year Surplus/(Shortfall)</b>	<b>\$ (599,776)</b>	<b>\$ (684,879)</b>	<b>\$ (798,318)</b>	<b>\$ 12,356</b>	<b>\$ (122,165)</b>	<b>\$ (157,615)</b>	<b>\$ (194,021)</b>	<b>\$ (231,409)</b>
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<b>Ending Fund Balance</b>	<b>\$ 1,307,214</b>	<b>\$ 622,335</b>	<b>\$ 508,896</b>	<b>\$ 521,252</b>	<b>\$ 399,087</b>	<b>\$ 241,472</b>	<b>\$ 47,451</b>	<b>\$ (183,958)</b>
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\* UNAUDITED BALANCES

5/15/26

**FIVE YEAR FORECAST: ROADS RESERVE FUND**

**No Rate Increases**

	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>	<b>FY 2030 Projected</b>	<b>FY 2031 Projected</b>
<b>Beginning Balance *</b>	<b>\$ 7,014,731</b>	<b>\$ 7,164,439</b>	<b>\$ 7,164,439</b>	<b>\$ 7,441,382</b>	<b>\$ 40,295</b>	<b>\$ 65,295</b>	<b>\$ 90,295</b>	<b>\$ 115,295</b>
<b>Revenue</b>								
Interest	\$ 149,708	\$ -	\$ 276,943	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ -	\$ -	\$ -	\$ (7,451,087)	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 149,708</b>	<b>\$ -</b>	<b>\$ 276,943</b>	<b>\$ (7,401,087)</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>Expenses</b>								
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fiscal Year Surplus/(Shortfall)</b>	<b>\$ 149,708</b>	<b>\$ -</b>	<b>\$ 276,943</b>	<b>\$ (7,401,087)</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>Ending Fund Balance</b>	<b>\$ 7,164,439</b>	<b>\$ 7,164,439</b>	<b>\$ 7,441,382</b>	<b>\$ 40,295</b>	<b>\$ 65,295</b>	<b>\$ 90,295</b>	<b>\$ 115,295</b>	<b>\$ 140,295</b>

\* UNAUDITED BALANCES

5/15/26

**FIVE YEAR FORECAST: SOLID WASTE FUND**

**With Rate Increases**

	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>	<b>FY 2030 Projected</b>	<b>FY 2031 Projected</b>
<b>Beginning Balance *</b>	<b>\$ 179,422</b>	<b>\$ (32,876)</b>	<b>\$ (32,876)</b>	<b>\$ 88,410</b>	<b>\$ 90,751</b>	<b>\$ 237,372</b>	<b>\$ 318,122</b>	<b>\$ 288,266</b>

Revenue

Solid Waste Fee	\$ 992,267	\$ 974,749	\$ 1,049,217	\$ 1,116,000	\$ 1,127,160	\$ 1,183,518	\$ 1,242,694	\$ 1,304,829
Manure Fee	\$ -	\$ -	\$ -	\$ 42,000	\$ 44,100	\$ 46,305	\$ 48,620	\$ 51,051
Interest	\$ 5,238	\$ 6,000	\$ 977	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other	\$ 52,147	\$ 500	\$ 769	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
Transfer (To)/From	\$ -	\$ -	\$ -	\$ 57,416	\$ -	\$ (100,000)	\$ (75,000)	\$ (200,000)
<b>Total Revenue</b>	<b>\$ 1,049,652</b>	<b>\$ 981,249</b>	<b>\$ 1,050,964</b>	<b>\$ 1,217,166</b>	<b>\$ 1,173,010</b>	<b>\$ 1,131,573</b>	<b>\$ 1,218,064</b>	<b>\$ 1,157,630</b>

Expenses

Wages & Benefits	\$ 245,175	\$ 243,475	\$ 331,991	\$ 329,330	\$ 335,917	\$ 342,635	\$ 349,488	\$ 356,478
Services & Supplies	\$ 997,904	\$ 696,476	\$ 535,367	\$ 573,275	\$ 590,473	\$ 608,187	\$ 626,433	\$ 645,226
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 18,871	\$ 62,320	\$ 62,320	\$ 312,220	\$ 100,000	\$ 100,000	\$ 272,000	\$ 100,000
<b>Total Expenses</b>	<b>\$ 1,261,950</b>	<b>\$ 1,002,271</b>	<b>\$ 929,678</b>	<b>\$ 1,214,825</b>	<b>\$ 1,026,390</b>	<b>\$ 1,050,822</b>	<b>\$ 1,247,920</b>	<b>\$ 1,101,703</b>

<b>Fiscal Year Surplus/(Shortfall)</b>	<b>\$ (212,298)</b>	<b>\$ (21,022)</b>	<b>\$ 121,286</b>	<b>\$ 2,341</b>	<b>\$ 146,620</b>	<b>\$ 80,751</b>	<b>\$ (29,856)</b>	<b>\$ 55,927</b>
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<b>Ending Fund Balance</b>	<b>\$ (32,876)</b>	<b>\$ (53,898)</b>	<b>\$ 88,410</b>	<b>\$ 90,751</b>	<b>\$ 237,372</b>	<b>\$ 318,122</b>	<b>\$ 288,266</b>	<b>\$ 344,193</b>
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\* UNAUDITED BALANCES

5/15/26

**FIVE YEAR FORECAST: SOLID WASTE RESERVE FUND**  
**With Rate Increases**

	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Draft</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Beginning Balance *</b>	<b>\$ 53,358</b>	<b>\$ 55,807</b>	<b>\$ 55,807</b>	<b>\$ 57,964</b>	<b>\$ 548</b>	<b>\$ 548</b>	<b>\$ 100,548</b>	<b>\$ 175,548</b>
<b>Revenue</b>								
Interest	\$ 2,449	\$ 2,500	\$ 2,157	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ -	\$ -	\$ -	\$ (57,416)	\$ -	\$ 100,000	\$ 75,000	\$ 200,000
<b>Total Revenue</b>	<b>\$ 2,449</b>	<b>\$ 2,500</b>	<b>\$ 2,157</b>	<b>\$ (57,416)</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 200,000</b>
<b>Expenses</b>								
Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fiscal Year Surplus/(Shortfall)</b>	<b>\$ 2,449</b>	<b>\$ 2,500</b>	<b>\$ 2,157</b>	<b>\$ (57,416)</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 200,000</b>
<b>Ending Fund Balance</b>	<b>\$ 55,807</b>	<b>\$ 58,307</b>	<b>\$ 57,964</b>	<b>\$ 548</b>	<b>\$ 548</b>	<b>\$ 100,548</b>	<b>\$ 175,548</b>	<b>\$ 375,548</b>

\* UNAUDITED BALANCES

5/15/26

**FIVE YEAR FORECAST: WASTEWATER FUND**

**No Rate Increases**

	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>	<b>FY 2030 Projected</b>	<b>FY 2031 Projected</b>
<b>Beginning Balance *</b>	<b>\$ 147,191</b>	<b>\$ (40,536)</b>	<b>\$ (40,536)</b>	<b>\$ (35,891)</b>	<b>\$ (10,850)</b>	<b>\$ (12,242)</b>	<b>\$ (40,764)</b>	<b>\$ (97,131)</b>

Revenue

Res/Com Sales	\$ 997,174	\$ 1,002,671	\$ 1,022,260	\$ 1,022,260	\$ 1,022,260	\$ 1,022,260	\$ 1,022,260	\$ 1,022,260
Effluent Sales	\$ (1,332)	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Interest	\$ 155	\$ 250	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 4,189	\$ 4,500	\$ 94	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Transfer (To)/From	\$ -	\$ -	\$ 470,095	\$ 15,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 1,000,186</b>	<b>\$ 1,052,421</b>	<b>\$ 1,492,457</b>	<b>\$ 1,082,360</b>	<b>\$ 1,067,360</b>	<b>\$ 1,067,360</b>	<b>\$ 1,067,360</b>	<b>\$ 1,067,360</b>

Expenses

Wages & Benefits	\$ 461,669	\$ 499,533	\$ 734,756	\$ 483,636	\$ 493,308	\$ 503,175	\$ 513,238	\$ 523,503
Services & Supplies	\$ 658,940	\$ 573,003	\$ 537,961	\$ 558,683	\$ 575,444	\$ 592,707	\$ 610,489	\$ 628,803
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 67,304	\$ 210,080	\$ 215,095	\$ 15,000	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 1,187,913</b>	<b>\$ 1,282,616</b>	<b>\$ 1,487,812</b>	<b>\$ 1,057,319</b>	<b>\$ 1,068,752</b>	<b>\$ 1,095,882</b>	<b>\$ 1,123,727</b>	<b>\$ 1,152,306</b>

<b>Fiscal Year Surplus/(Shortfall)</b>	<b>\$ (187,727)</b>	<b>\$ (230,195)</b>	<b>\$ 4,645</b>	<b>\$ 25,041</b>	<b>\$ (1,392)</b>	<b>\$ (28,522)</b>	<b>\$ (56,367)</b>	<b>\$ (84,946)</b>
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<b>Ending Fund Balance</b>	<b>\$ (40,536)</b>	<b>\$ (270,731)</b>	<b>\$ (35,891)</b>	<b>\$ (10,850)</b>	<b>\$ (12,242)</b>	<b>\$ (40,764)</b>	<b>\$ (97,131)</b>	<b>\$ (182,077)</b>
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\* UNAUDITED BALANCES

5/15/26

**FIVE YEAR FORECAST: WASTEWATER RESERVE FUND**

	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>	<b>FY 2030 Projected</b>	<b>FY 2031 Projected</b>
<b>Beginning Balance *</b>	<b>\$ 161,251</b>	<b>\$ 318,409</b>	<b>\$ 318,409</b>	<b>\$ 115,622</b>	<b>\$ 112,930</b>	<b>\$ 112,930</b>	<b>\$ 112,930</b>	<b>\$ 112,930</b>
<b>Revenue</b>								
Interest	\$ 13,904	\$ 14,000	\$ 12,308	\$ 12,308	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ 143,254	\$ -	\$ (215,095)	\$ (15,000)	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 157,158</b>	<b>\$ 14,000</b>	<b>\$ (202,787)</b>	<b>\$ (2,692)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenses</b>								
Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fiscal Year Surplus/(Shortfall)</b>	<b>\$ 157,158</b>	<b>\$ 14,000</b>	<b>\$ (202,787)</b>	<b>\$ (2,692)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 318,409</b>	<b>\$ 332,409</b>	<b>\$ 115,622</b>	<b>\$ 112,930</b>	<b>\$ 112,930</b>	<b>\$ 112,930</b>	<b>\$ 112,930</b>	<b>\$ 112,930</b>

\* UNAUDITED BALANCES

5/15/26

**FIVE YEAR FORECAST: WATER DEVELOPMENT FUND**

	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>	<b>FY 2030 Projected</b>	<b>FY 2031 Projected</b>
<b>Beginning Balance *</b>	\$ 25,498	\$ 16,806	\$ 16,806	\$ (40,960)	\$ (98,725)	\$ (156,491)	\$ (214,257)	\$ (272,022)
<b>Revenue</b>								
Capacity Fees	\$ 75,550	\$ 75,000	\$ 40,293	\$ 40,293	\$ 40,293	\$ 40,293	\$ 40,293	\$ 40,293
Interest	\$ 14,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 89,623	\$ 75,000	\$ 40,293	\$ 40,293	\$ 40,293	\$ 40,293	\$ 40,293	\$ 40,293
<b>Expenses</b>								
Principal	\$ 74,904	\$ -	\$ 77,099	\$ 77,099	\$ 77,099	\$ 77,099	\$ 77,099	\$ 77,099
Interest	\$ 21,135	\$ -	\$ 18,908	\$ 18,908	\$ 18,908	\$ 18,908	\$ 18,908	\$ 18,908
Fees	\$ 2,276	\$ -	\$ 2,052	\$ 2,052	\$ 2,052	\$ 2,052	\$ 2,052	\$ 2,052
<b>Total Expenses</b>	\$ 98,315	\$ -	\$ 98,059	\$ 98,059	\$ 98,059	\$ 98,059	\$ 98,059	\$ 98,059
<b>Fiscal Year Surplus/(Shortfall)</b>	\$ (8,692)	\$ 75,000	\$ (57,766)	\$ (57,766)	\$ (57,766)	\$ (57,766)	\$ (57,766)	\$ (57,766)
<b>Ending Fund Balance</b>	\$ 16,806	\$ 91,806	\$ (40,960)	\$ (98,725)	\$ (156,491)	\$ (214,257)	\$ (272,022)	\$ (329,788)

\* UNAUDITED BALANCES

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**FIVE YEAR FORECAST: WATER FUND**  
**With Rate Increases**

	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Draft</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Beginning Balance *</b>	<b>\$ 2,822,257</b>	<b>\$ 2,179,656</b>	<b>\$ 2,179,656</b>	<b>\$ 806,400</b>	<b>\$ 814,641</b>	<b>\$ 821,950</b>	<b>\$ 919,000</b>	<b>\$ 1,073,439</b>
<b>Revenue</b>								
Res/Com Sales	\$ 4,360,033	\$ 4,497,636	\$ 4,777,529	\$ 5,255,282	\$ 5,938,469	\$ 6,710,470	\$ 7,582,831	\$ 8,568,599
Lakefill Sales	\$ 227,066	\$ 301,000	\$ 267,080	\$ 275,847	\$ 311,707	\$ 352,229	\$ 398,019	\$ 417,920
Interest	\$ 157,540	\$ 146,952	\$ 124,565	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Other	\$ 52,705	\$ 44,000	\$ 106,509	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Water Standby Charges	\$ 22,054	\$ 21,828	\$ 21,791	\$ 22,054	\$ 22,054	\$ 22,054	\$ 22,054	\$ 22,054
Transfer (To)/From	\$ -	\$ -	\$ -	\$ 1,130,000	\$ 155,000	\$ (500,000)	\$ (750,000)	\$ (1,750,000)
<b>Total Revenue</b>	<b>\$ 4,819,398</b>	<b>\$ 5,011,416</b>	<b>\$ 5,297,474</b>	<b>\$ 6,853,183</b>	<b>\$ 6,597,230</b>	<b>\$ 6,754,753</b>	<b>\$ 7,422,904</b>	<b>\$ 7,428,573</b>
<b>Expenses</b>								
Wages & Benefits	\$ 1,173,465	\$ 1,110,101	\$ 1,807,714	\$ 1,229,659	\$ 1,254,252	\$ 1,279,337	\$ 1,304,924	\$ 1,331,022
Services & Supplies	\$ 3,229,556	\$ 3,161,826	\$ 2,329,303	\$ 2,676,234	\$ 2,756,521	\$ 2,839,216	\$ 2,924,393	\$ 3,012,125
Debt Service	\$ 111,960	\$ 164,550	\$ 164,048	\$ 164,049	\$ 164,049	\$ 164,049	\$ 164,049	\$ 164,049
Capital Outlay	\$ 947,018	\$ 2,369,665	\$ 2,369,665	\$ 2,775,000	\$ 2,415,100	\$ 2,375,100	\$ 2,875,100	\$ 2,875,100
<b>Total Expenses</b>	<b>\$ 5,461,999</b>	<b>\$ 6,806,142</b>	<b>\$ 6,670,731</b>	<b>\$ 6,844,941</b>	<b>\$ 6,589,922</b>	<b>\$ 6,657,702</b>	<b>\$ 7,268,466</b>	<b>\$ 7,382,296</b>
<b>Fiscal Year Surplus/(Shortfall)</b>	<b>\$ (642,601)</b>	<b>\$ (1,794,726)</b>	<b>\$ (1,373,256)</b>	<b>\$ 8,242</b>	<b>\$ 7,308</b>	<b>\$ 97,051</b>	<b>\$ 154,438</b>	<b>\$ 46,277</b>
<b>Ending Fund Balance</b>	<b>\$ 2,179,656</b>	<b>\$ 384,930</b>	<b>\$ 806,400</b>	<b>\$ 814,641</b>	<b>\$ 821,950</b>	<b>\$ 919,000</b>	<b>\$ 1,073,439</b>	<b>\$ 1,119,716</b>

\* UNAUDITED BALANCES

5/15/26

**FIVE YEAR FORECAST: WATER RESERVE FUND**

	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>	<b>FY 2030 Projected</b>	<b>FY 2031 Projected</b>
<b>Beginning Balance *</b>	<b>\$ 1,163,478</b>	<b>\$ 1,216,914</b>	<b>\$ 1,216,914</b>	<b>\$ 1,263,954</b>	<b>\$ 163,954</b>	<b>\$ 13,954</b>	<b>\$ 528,954</b>	<b>\$ 1,328,954</b>
<b>Revenue</b>								
Interest	\$ 53,436	\$ 55,000	\$ 47,040	\$ 30,000	\$ 5,000	\$ 15,000	\$ 50,000	\$ 75,000
Transfer (To)/From	\$ -	\$ -	\$ -	\$ (1,130,000)	\$ (155,000)	\$ 500,000	\$ 750,000	\$ 1,750,000
<b>Total Revenue</b>	<b>\$ 53,436</b>	<b>\$ 55,000</b>	<b>\$ 47,040</b>	<b>\$ (1,100,000)</b>	<b>\$ (150,000)</b>	<b>\$ 515,000</b>	<b>\$ 800,000</b>	<b>\$ 1,825,000</b>
<b>Expenses</b>								
Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fiscal Year Surplus/(Shortfall)</b>	<b>\$ 53,436</b>	<b>\$ 55,000</b>	<b>\$ 47,040</b>	<b>\$ (1,100,000)</b>	<b>\$ (150,000)</b>	<b>\$ 515,000</b>	<b>\$ 800,000</b>	<b>\$ 1,825,000</b>
<b>Ending Fund Balance</b>	<b>\$ 1,216,914</b>	<b>\$ 1,271,914</b>	<b>\$ 1,263,954</b>	<b>\$ 163,954</b>	<b>\$ 13,954</b>	<b>\$ 528,954</b>	<b>\$ 1,328,954</b>	<b>\$ 3,153,954</b>

\* UNAUDITED BALANCES

5/15/26

**FIVE YEAR FORECAST: WATER DEVELOPMENT FUND**

	<b>FY 2025 Actual</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Draft</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>	<b>FY 2030 Projected</b>	<b>FY 2031 Projected</b>
<b>Beginning Balance *</b>	<b>\$ 25,498</b>	<b>\$ 16,806</b>	<b>\$ 16,806</b>	<b>\$ (40,960)</b>	<b>\$ (98,725)</b>	<b>\$ (156,491)</b>	<b>\$ (214,257)</b>	<b>\$ (272,022)</b>
<b>Revenue</b>								
Capacity Fees	\$ 75,550	\$ 75,000	\$ 40,293	\$ 40,293	\$ 40,293	\$ 40,293	\$ 40,293	\$ 40,293
Interest	\$ 14,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (To)/From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 89,623</b>	<b>\$ 75,000</b>	<b>\$ 40,293</b>	<b>\$ 40,293</b>	<b>\$ 40,293</b>	<b>\$ 40,293</b>	<b>\$ 40,293</b>	<b>\$ 40,293</b>
<b>Expenses</b>								
Principal	\$ 74,904	\$ -	\$ 77,099	\$ 77,099	\$ 77,099	\$ 77,099	\$ 77,099	\$ 77,099
Interest	\$ 21,135	\$ -	\$ 18,908	\$ 18,908	\$ 18,908	\$ 18,908	\$ 18,908	\$ 18,908
Fees	\$ 2,276	\$ -	\$ 2,052	\$ 2,052	\$ 2,052	\$ 2,052	\$ 2,052	\$ 2,052
<b>Total Expenses</b>	<b>\$ 98,315</b>	<b>\$ -</b>	<b>\$ 98,059</b>	<b>\$ 98,059</b>	<b>\$ 98,059</b>	<b>\$ 98,059</b>	<b>\$ 98,059</b>	<b>\$ 98,059</b>
<b>Fiscal Year Surplus/(Shortfall)</b>	<b>\$ (8,692)</b>	<b>\$ 75,000</b>	<b>\$ (57,766)</b>	<b>\$ (57,766)</b>	<b>\$ (57,766)</b>	<b>\$ (57,766)</b>	<b>\$ (57,766)</b>	<b>\$ (57,766)</b>
<b>Ending Fund Balance</b>	<b>\$ 16,806</b>	<b>\$ 91,806</b>	<b>\$ (40,960)</b>	<b>\$ (98,725)</b>	<b>\$ (156,491)</b>	<b>\$ (214,257)</b>	<b>\$ (272,022)</b>	<b>\$ (329,788)</b>

\* UNAUDITED BALANCES

5/15/26

SERVICES PROVIDED BY BEAR VALLEY COMMUNITY SERVICES DISTRICT  
AS OF AUGUST 24, 1999

Bear Valley Community Services District was formed pursuant to the provisions of Division 3 of Title 6 of the Government Code of the State of California. The formation document is Kern County Resolution 70-352 which was adopted on May 4, 1970. Since the date of formation the District added several more powers under Government Code Section 61601.25 and 61621.8. The services provided by the District as of August 24, 1999 are:

1. The supply of water to the inhabitants of the District for domestic use, irrigation, sanitation, industrial use, fire protection and recreation.
2. The collection, treatment or disposal of sewage, waste and storm water of the district and its inhabitants.
3. The collection or disposal of garbage or refuse matter.
4. Public recreation by means of parks, including but not limited to aquatic parks and recreational harbors, playgrounds, golf courses, swimming pools and recreation buildings.
5. Street lighting.
6. Mosquito abatement.
7. The equipment and maintenance of a police department or other police protection to protect and safeguard life and property.
8. The opening, widening, extending, straightening, and surfacing, in whole or part of any street in the district.
9. The construction and improvement of bridges, culverts, curbs, gutters, and drains.
10. Eradication of the pine bark beetle.
11. Acquire, construct, improve or maintain mail receptacles and contract with the U.S. Postal Service for mail delivery.
12. Abatement, control and removal of weeds on private property within the district.
13. Limit access and use of roads and park and recreational facilities to landowners and residents of the district.

The district does not have any written mutual aid agreements, out of district contracts or other service related agreements.