

**BEAR VALLEY COMMUNITY
SERVICES DISTRICT**



**PROPOSED BUDGET
FISCAL YEAR 2026/27**



THE MISSION

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

THE VISION

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

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

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

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

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

THE VALUES

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

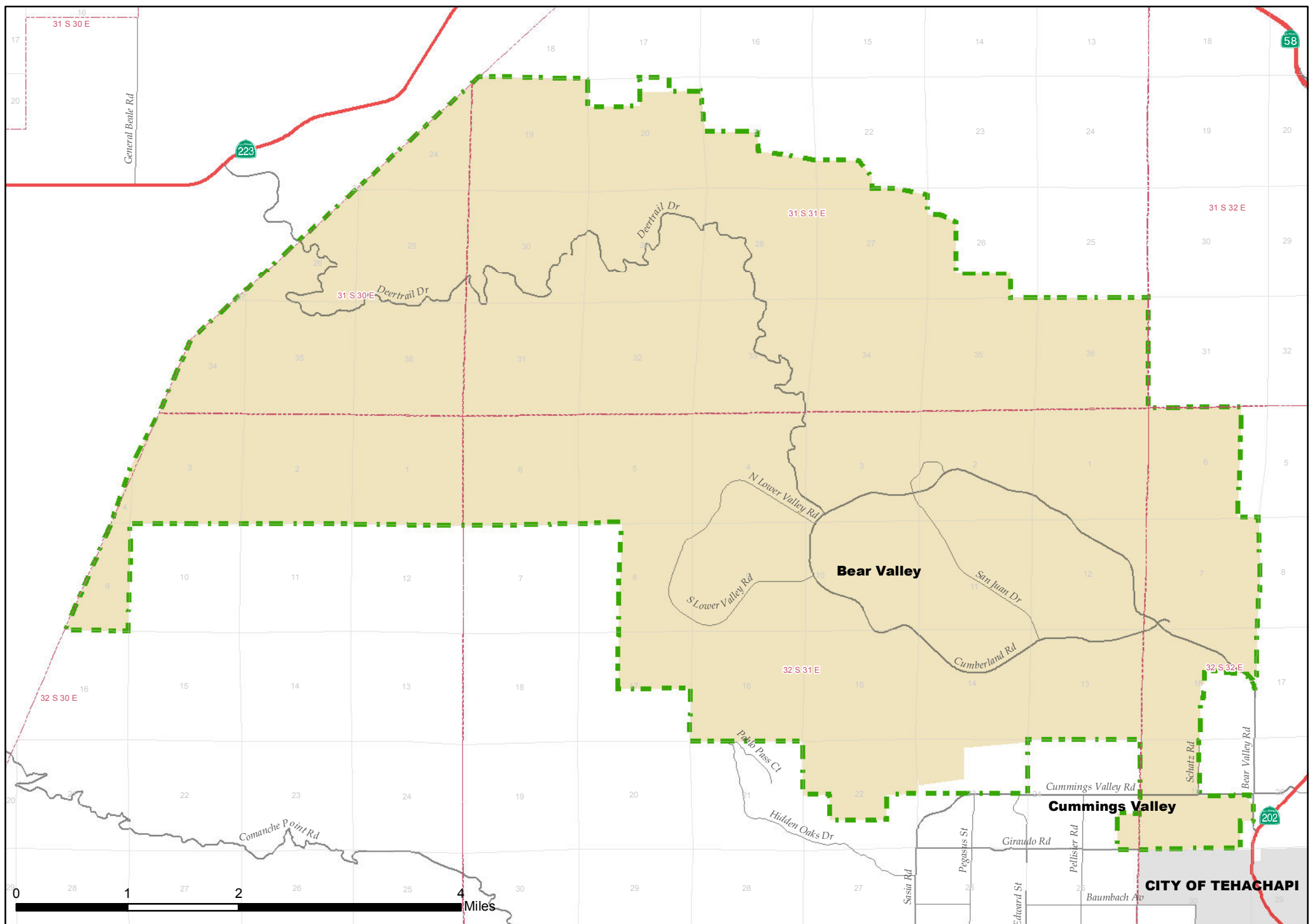
Accountability. We take responsibility for our decisions and our performance. We set clear goals, measure our results, and report honestly to the community we serve. Public trust is earned through consistent action, not words alone.

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

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

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

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



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Legend

- Current Boundary
- Current Sphere of Influence (SOI)
- City Limits

Kern County LAFCO

Bear Valley Community Service District Sphere of Influence / Boundary

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

BOARD OF DIRECTORS

GEVA FREVERT, PRESIDENT



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

PAUL PAPARELLA, VICE PRESIDENT



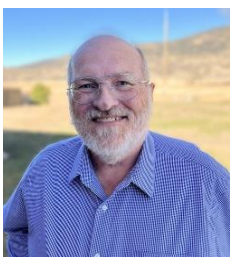
Vice President Paul Paparella is a professional civil engineer (PE) with over 40 years of experience in planning, designing, and constructing public infrastructure projects with an emphasis on potable water supply. In his professional career, he served as a consultant to dozens of local government agencies ranging from towns smaller than Bear Valley Springs to the largest public water utilities in the country. He has served on the BVCSD Infrastructure Committee since 2021 and was elected to the Board of Directors in November 2024.

MARTIN HERNANDEZ, DIRECTOR



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

MICHAEL LEWIS, DIRECTOR

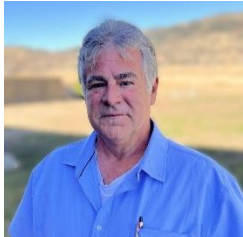


Director Michael Lewis has had a lifetime of volunteer service to the nation and community. He has served the Bear Valley Community Services District on the Board of Directors, as Chair of the Administration Committee, and as Co-Chair of the Finance Committee. He also served on the BVS Astronomy Club, Bear Valley Police Chief's Advisory Panel, Trustee on the University of Georgia Foundation, Finance and Fellows Committees Board of Directors, UGA Alumni Association, Development Committee, President, UGA Staff Council, Executive Committee Senator, UKY Staff Senate, Financial Oversight Committee, and Community Emergency Response Team member. Director Lewis has a Computer Science

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degree with a minor in Organizational Management from the University of Kentucky. He served in the U.S. Air Force and worked for 22 years for Technicare and GE Medical Systems and 18 years in higher education at the University of Kentucky and University of Georgia.

CLAUDE TABOR, DIRECTOR



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

MANAGEMENT TEAM

DR. BEVERLI A. MARSHALL, GENERAL MANAGER



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

DAIN HURST, CHIEF OF POLICE



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



BEAR VALLEY COMMUNITY SERVICES DISTRICT

ERIC WOODS



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

DAVE COMMONS, INTERIM PUBLIC WORKS DIRECTOR



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

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



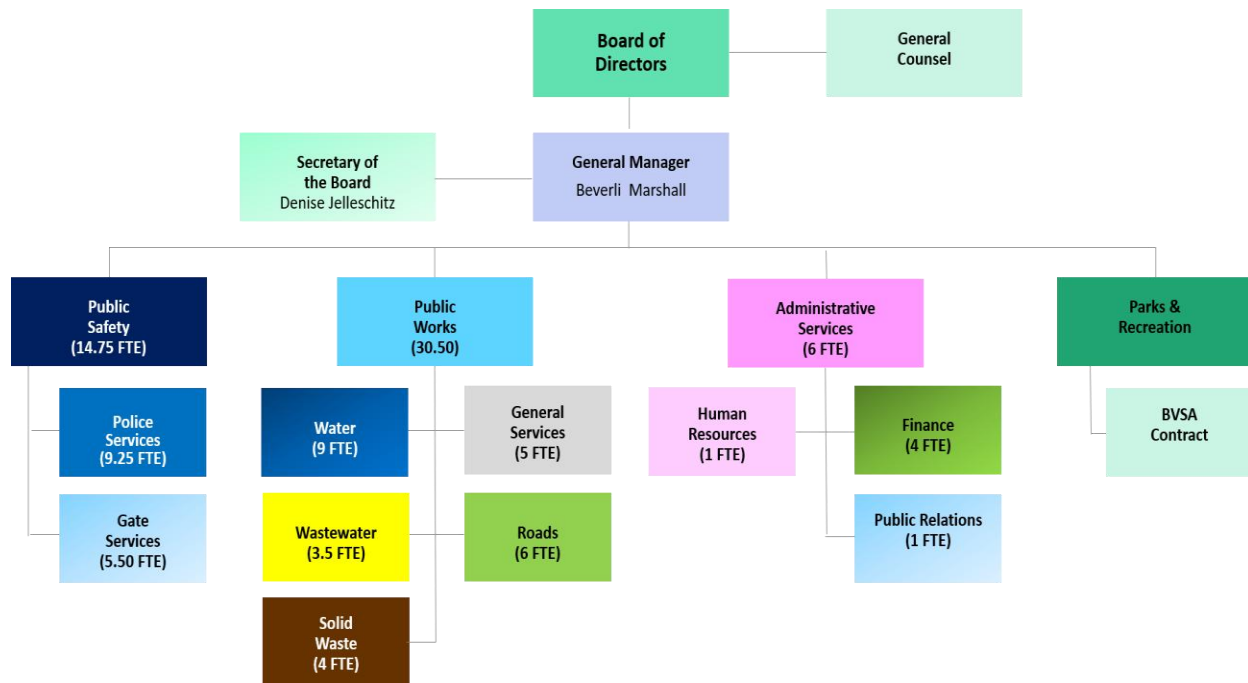
Denise Jelleschitz serves as the Secretary to the Board of Directors at Bear Valley Community Services District supporting executive operations and ensuring effective board governance. She has been with the District since 2004. Known for her professionalism, discretion, and attention to detail she acts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

ABOUT BEAR VALLEY COMMUNITY SERVICES DISTRICT

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

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

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

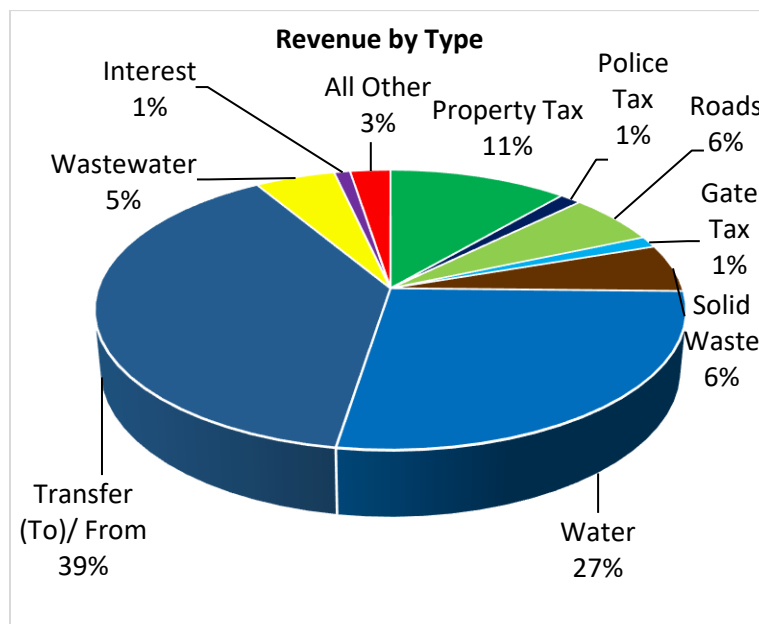


EXECUTIVE SUMMARY

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

Revenue

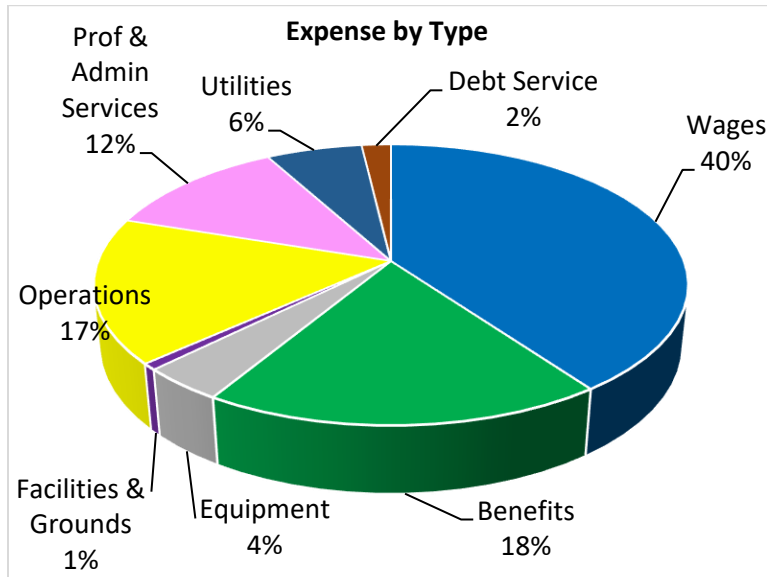
The \$21.03 million budgeted for revenue in FY 2026/27 represents an overall increase of 74%, primarily due to drawing down from reserves for capital projects. Of the budgeted revenue, \$8.17 million is from transfers from reserves, \$5.72 is from Water fees, \$2.38 million is from property taxes, \$1.23 million is from the Roads fund, \$1.16 million is from Solid Waste fees, \$1.07 million is from Wastewater fees, \$0.54 million is from miscellaneous revenue, \$0.29 million is from Police special tax, \$0.27 million is from the Gate special tax, and the remaining \$0.21 million is from interest earnings.



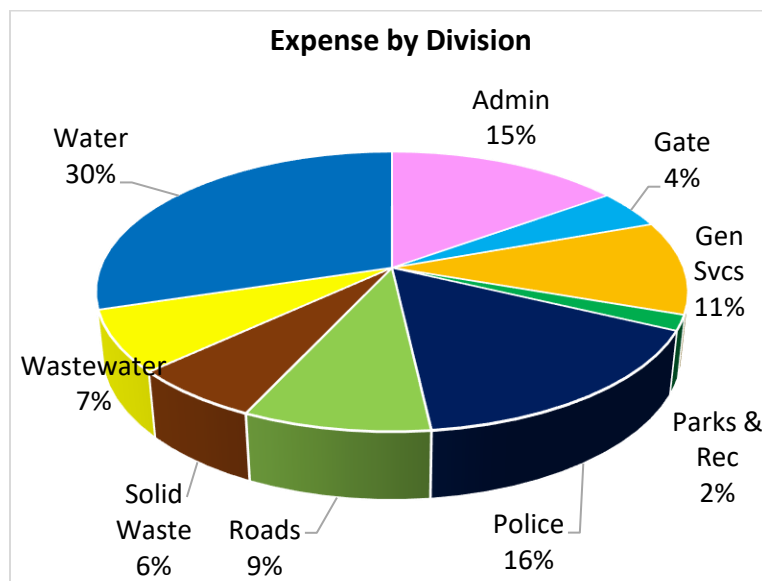
Operating Expense

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

EXECUTIVE SUMMARY



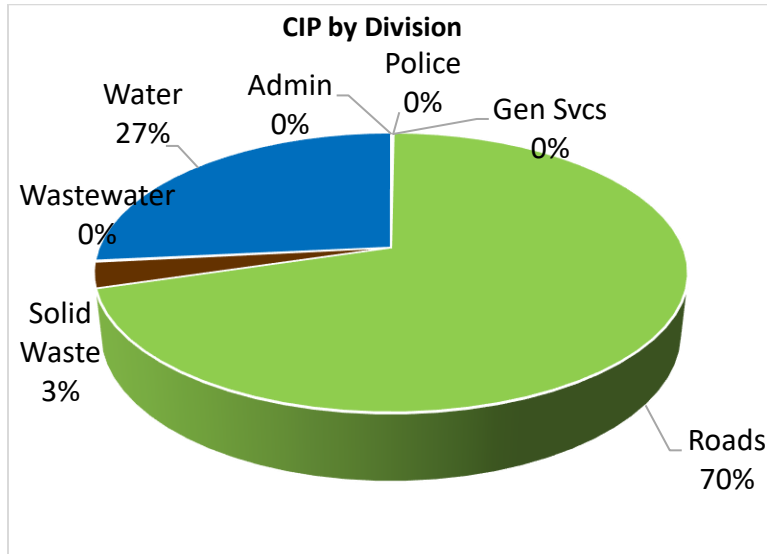
When comparing expenses (excluding cost allocations), Water is 30% of the operating expenses, Police is 16%, Administrative Services is 15%, General Services is 11%, Roads is 9%, Wastewater is 7%, Solid Waste is 6%, Gate is 4%, and Parks & Recreation is 2%.



Capital Improvement Program

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

EXECUTIVE SUMMARY



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

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Property Tax	\$ 2,242,409	\$ 2,359,334	\$ 2,336,332	\$ 2,336,332	\$ 2,383,059	\$ 46,727	2%
Police Special Tax	\$ 284,036	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ (2,018)	-1%
Roads Assessment	\$ 1,228,420	\$ 1,173,673	\$ 1,236,880	\$ 1,225,020	\$ 1,225,020	\$ (11,860)	-1%
Gate Special Tax	\$ 266,245	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ (2,627)	-1%
P.O.S.T. Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 772	\$ 1,000	\$ (9,000)	-90%
Reimburse Exp - Police	\$ 14,608	\$ 728	\$ 1,500	\$ 368	\$ 500	\$ (1,000)	-67%
Interest Income	\$ 460,200	\$ 361,057	\$ 423,193	\$ 211,569	\$ 213,400	\$ (209,793)	-50%
Rents	\$ 192,613	\$ 213,969	\$ 272,825	\$ 273,340	\$ 281,540	\$ 8,715	3%
Fines	\$ 3,475	\$ 2,266	\$ 500	\$ 685	\$ 700	\$ 200	40%
RFID Sales	\$ 88,312	\$ 79,182	\$ 85,000	\$ 36,756	\$ 37,620	\$ (47,380)	-56%
Service Fees	\$ 7,440	\$ 8,209	\$ 7,500	\$ 19,380	\$ 73,971	\$ 66,471	886%
Res / Com Rates	\$ 4,966,535	\$ 5,357,207	\$ 5,500,307	\$ 5,799,789	\$ 6,277,542	\$ 777,235	14%
Lakefill Sales	\$ 236,687	\$ 227,066	\$ 301,000	\$ 267,080	\$ 275,847	\$ (25,153)	-8%
Effluent Sales	\$ 45,000	\$ (1,332)	\$ 45,000	\$ -	\$ 45,000	\$ -	0%
Other Water Revenue	\$ 143,685	\$ 52,705	\$ 44,000	\$ 106,509	\$ 45,000	\$ 1,000	2%
Water Standby Charges	\$ 30,994	\$ 22,054	\$ 21,828	\$ 22,103	\$ 22,054	\$ 226	1%
Solid Waste Fee	\$ 939,792	\$ 992,267	\$ 974,749	\$ 1,049,217	\$ 1,158,000	\$ 183,251	19%
All Other Revenue	\$ 55,872	\$ 444,559	\$ 238,159	\$ 294,106	\$ 267,520	\$ 29,361	12%
Transfer (To)/From Funds	\$ -	\$ -	\$ 41,261	\$ -	\$ 8,167,096	\$ 8,125,835	19694%
TOTAL	\$ 11,206,323	\$ 11,834,565	\$ 12,103,144	\$ 12,201,492	\$ 21,033,334	\$ 8,930,190	74%

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

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

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

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

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

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

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

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

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

**AUTHORIZED POSITIONS
FISCAL YEAR 2026/27**

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

**AUTHORIZED POSITIONS
FISCAL YEAR 2026/27**

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

COST ALLOCATION METHODOLOGY

ADMINISTRATIVE SERVICES

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

Administrative Services

Department/Division	# of Staff	% of Total
Gate Services	5.50	12.2%
General Services	8.00	17.7%
Police	9.25	20.4%
Roads	6.00	13.3%
Solid Waste	4.00	8.8%
Wastewater	3.50	7.7%
Water	9.00	19.9%
	45.25	100%

GENERAL SERVICES

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

General Services

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

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

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

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

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

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

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Property Tax	\$ 2,242,409	\$ 2,359,334	\$ 2,336,332	\$ 2,336,332	\$ 2,383,059	\$ 46,727	2%
Police Special Tax	\$ 284,036	\$ 274,020	\$ 290,258	\$ 288,240	\$ 288,240	\$ (2,018)	-1%
Roads Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gate Special Tax	\$ 266,245	\$ 257,601	\$ 272,852	\$ 270,225	\$ 270,225	\$ (2,627)	-1%
P.O.S.T. Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 772	\$ 1,000	\$ (9,000)	-90%
Reimburse Exp - Police	\$ 14,608	\$ 728	\$ 1,500	\$ 368	\$ 500	\$ (1,000)	-67%
Interest Income	\$ 160,075	\$ 128,363	\$ 126,000	\$ 69,097	\$ 70,479	\$ (55,521)	-44%
Rents	\$ 192,613	\$ 213,969	\$ 272,825	\$ 273,340	\$ 281,540	\$ 8,715	3%
Fines	\$ 3,475	\$ 2,266	\$ 500	\$ 685	\$ 700	\$ 200	40%
RFID Sales	\$ 88,312	\$ 79,182	\$ 85,000	\$ 36,756	\$ 37,620	\$ (47,380)	-56%
Service Fees	\$ 7,440	\$ 8,209	\$ 7,500	\$ 19,380	\$ 73,971	\$ 66,471	886%
Res / Com Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lakefill Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Effluent Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water Standby Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Solid Waste Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
All Other Revenue	\$ 38,872	\$ 245,257	\$ 217,159	\$ 232,152	\$ 221,670	\$ 4,511	2%
Transfer (To)/From Funds	\$ -	\$ -	\$ -	\$ (255,000)	\$ (471,407)	\$ (471,407)	
TOTAL	\$ 3,298,085	\$ 3,578,929	\$ 3,619,926	\$ 3,272,347	\$ 3,157,597	\$ (462,329)	-13%

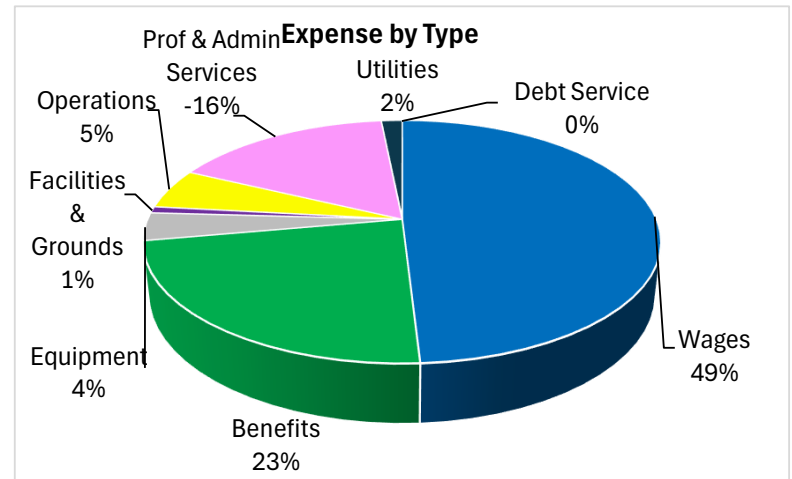
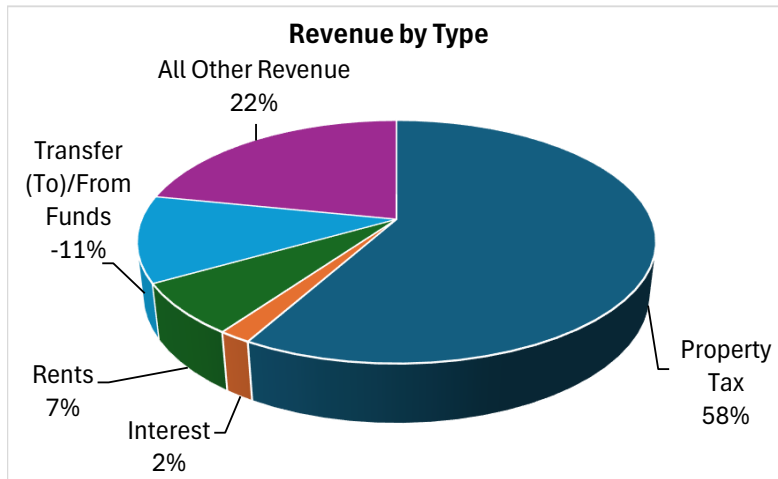
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ 14,100	\$ 20,000	\$ 15,000	\$ 19,067	\$ 15,000	\$ -	0%
Wages	\$ 2,357,531	\$ 2,803,485	\$ 2,858,780	\$ 2,676,849	\$ 2,594,377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

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

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

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

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



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

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 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%
TOTAL	\$ 2,465,942	\$ 2,547,816	\$ 2,587,291	\$ 2,273,720	\$ 2,170,828	\$ (416,463)	-16%

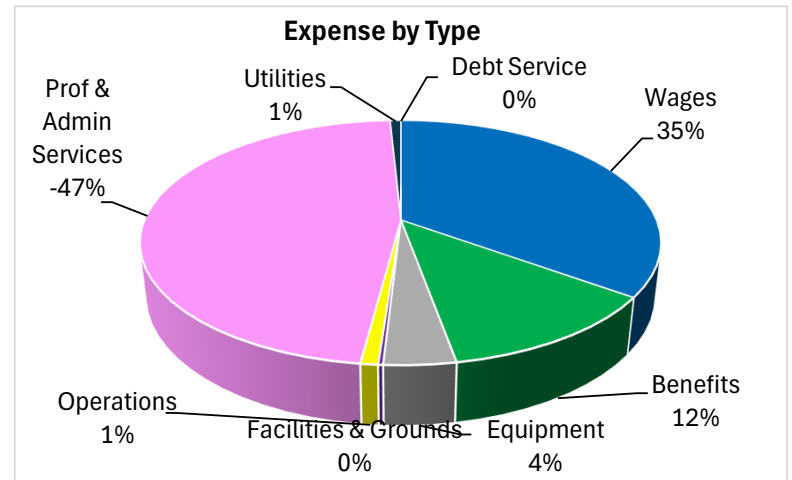
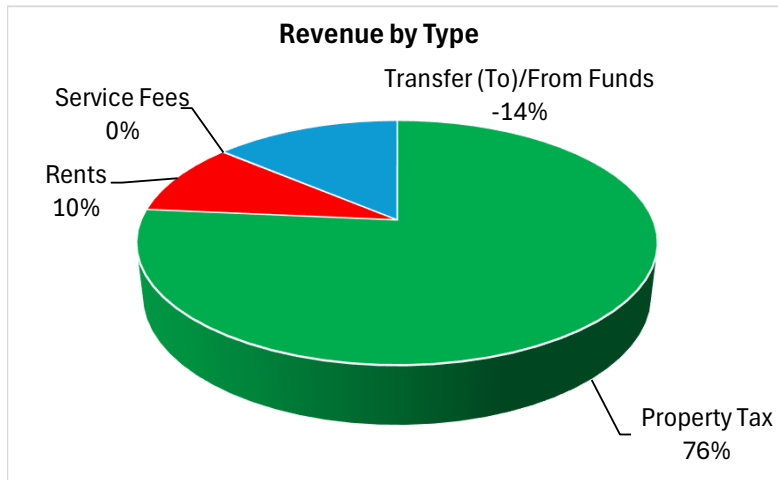
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ 14,100	\$ 20,000	\$ 15,000	\$ 19,067	\$ 15,000	\$ -	0%
Wages	\$ 932,496	\$ 1,098,153	\$ 1,037,824	\$ 1,010,357	\$ 883,981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

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

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

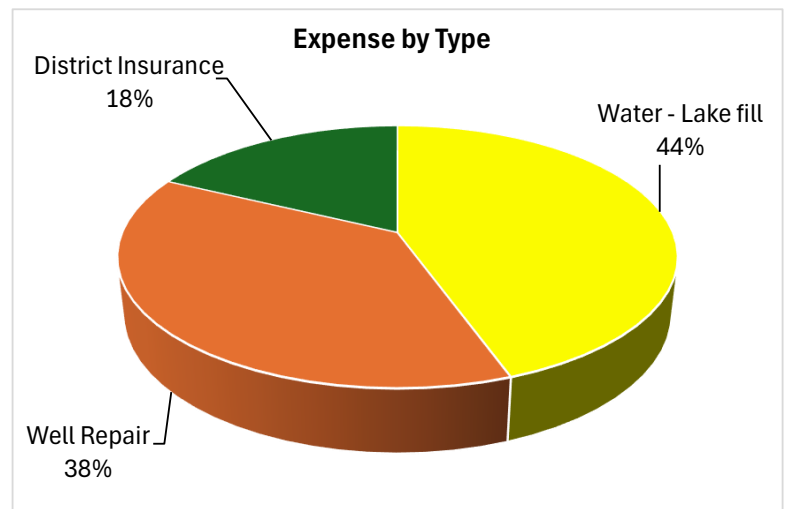
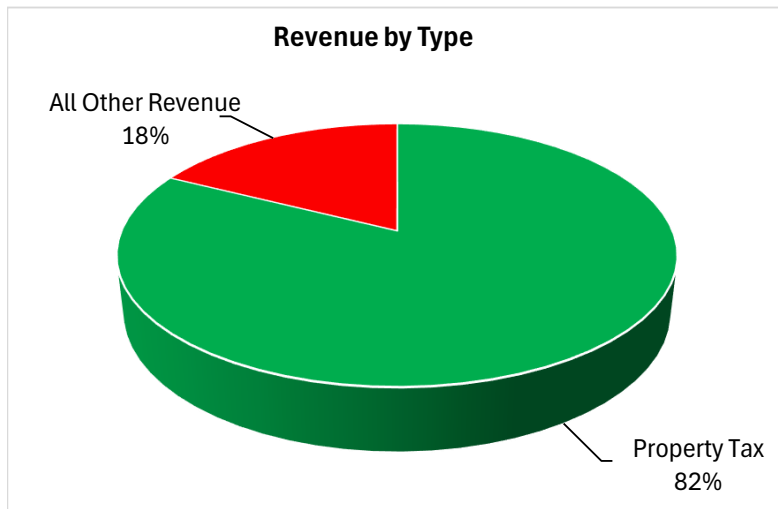
**ADMINISTRATIVE SERVICES DEPARTMENT
FISCAL YEAR 2026/27**

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



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

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



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

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

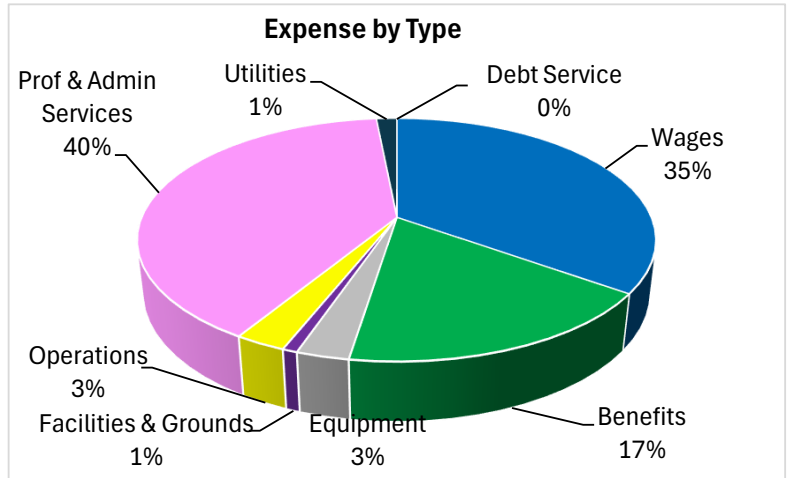
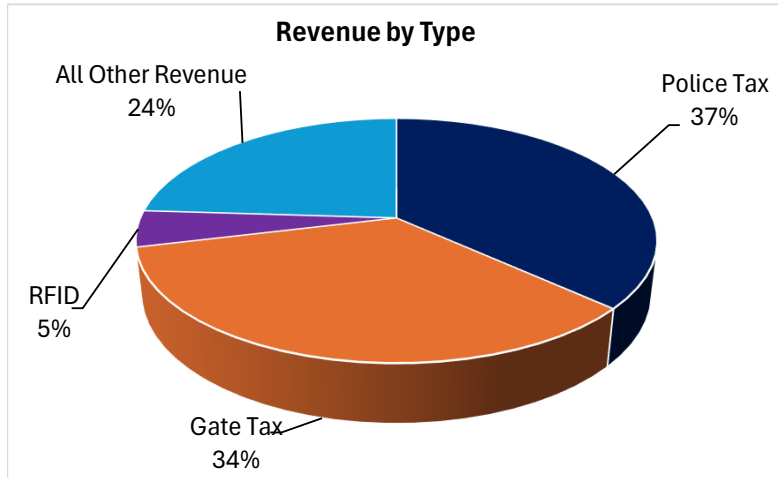
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Wages	\$ 968,515	\$ 975,417	\$ 1,102,806	\$ 951,351	\$ 992,246	\$ (110,560)	-10%
Medical/Dental/Vision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

PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2026/27

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

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

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



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

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

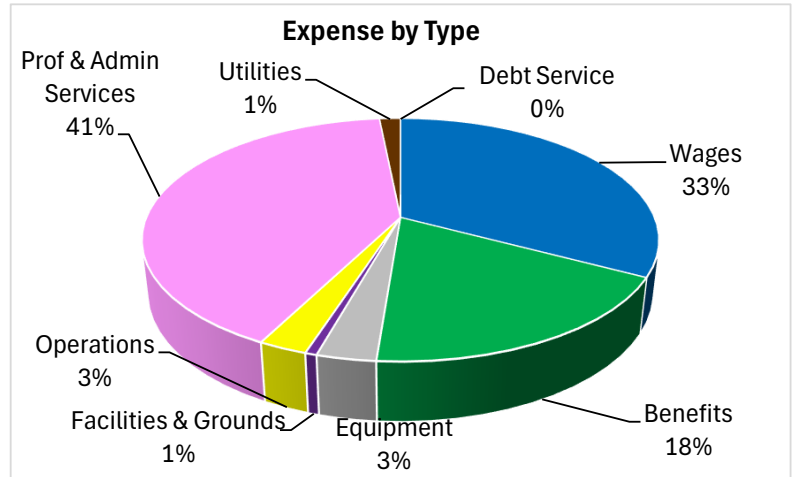
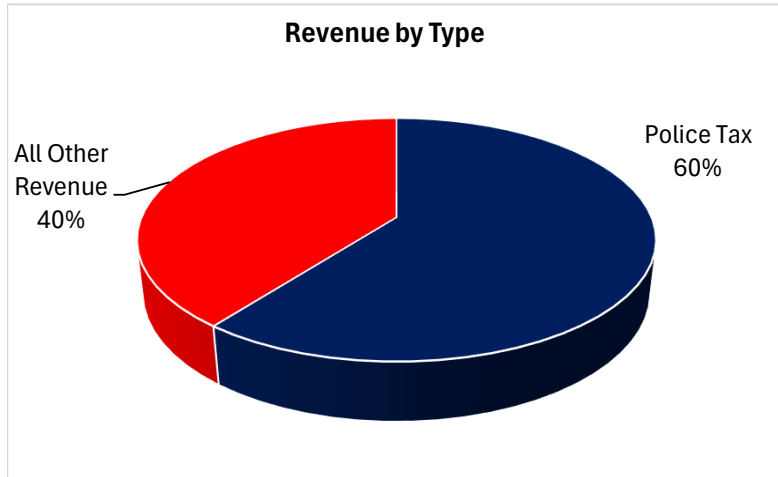
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Wages	\$ 637,460	\$ 618,796	\$ 796,093	\$ 617,856	\$ 688,349	\$ (107,744)	-14%
Medical/Dental/Vision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

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

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

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

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



**GATE SERVICES
FISCAL YEAR 2026/27**

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

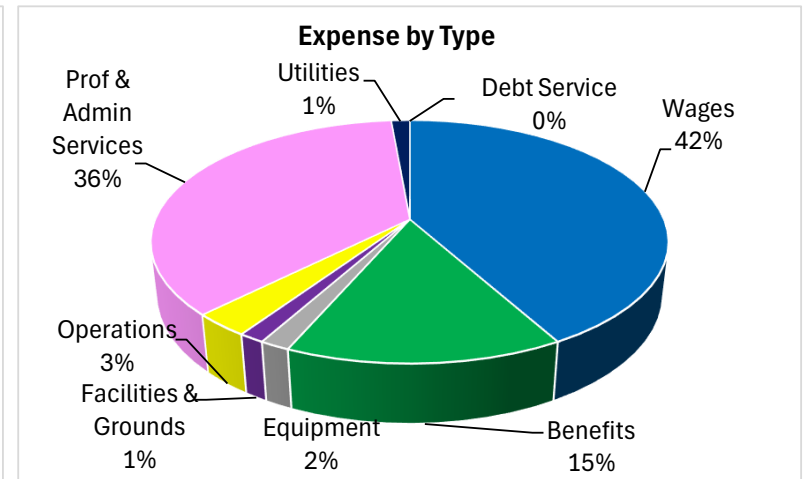
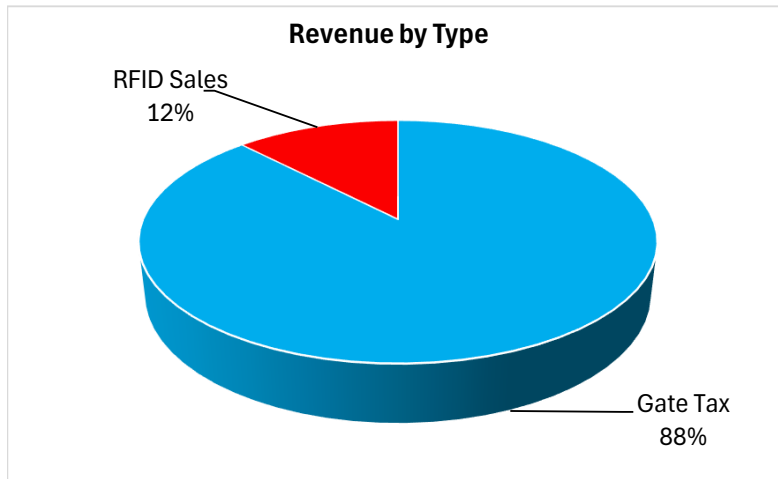
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ -	\$ -	\$ -		\$ -	\$ -	0%
Wages	\$ 331,055	\$ 356,621	\$ 306,713	\$ 333,495	\$ 303,897	\$ (2,816)	-1%
Medical/Dental/Vision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

**GATE SERVICES
FISCAL YEAR 2026/27**

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

**GATE SERVICES
FISCAL YEAR 2026/27**

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



PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
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%
TOTAL	\$ 7,908,238	\$ 8,255,636	\$ 8,483,218	\$ 8,947,374	\$ 17,875,737	\$ 9,392,519	111%

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

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

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

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

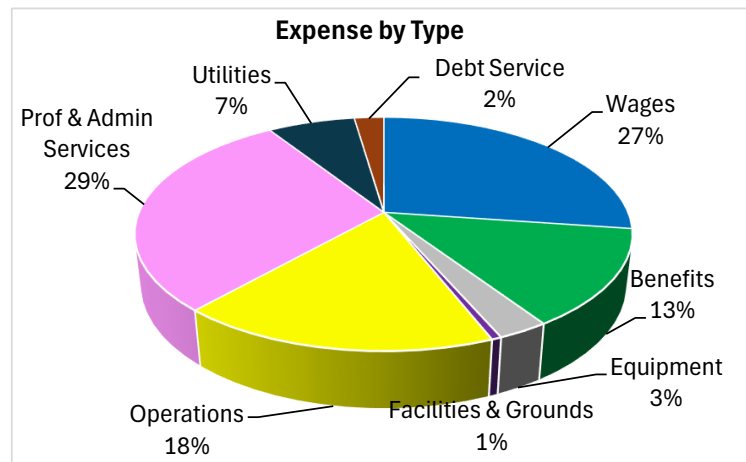
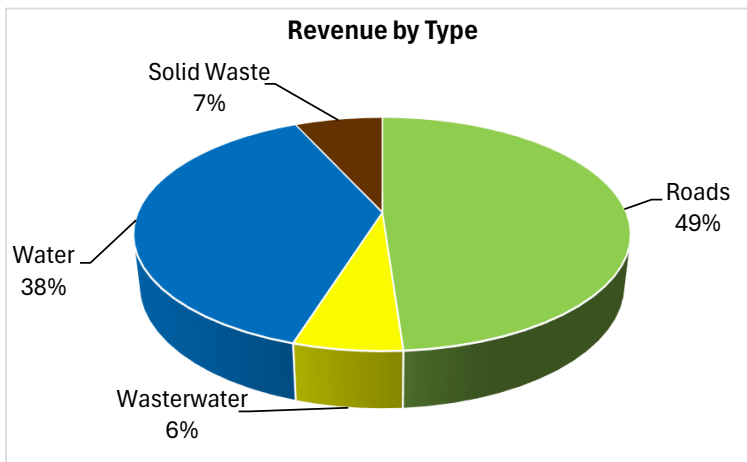
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Medical Misc.	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Lake fill	\$ -	\$ -	\$ -	\$ -	\$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

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

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

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

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



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

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

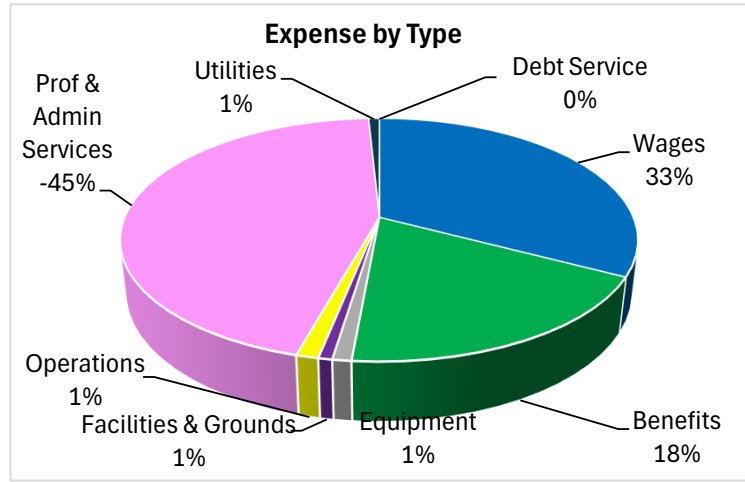
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages	\$ 456,520	\$ 729,915	\$ 718,150	\$ 715,141	\$ 718,150	\$ -	0%
Medical/Dental/Vision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

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

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

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

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



**ROADS DIVISION
FISCAL YEAR 2026/27**

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

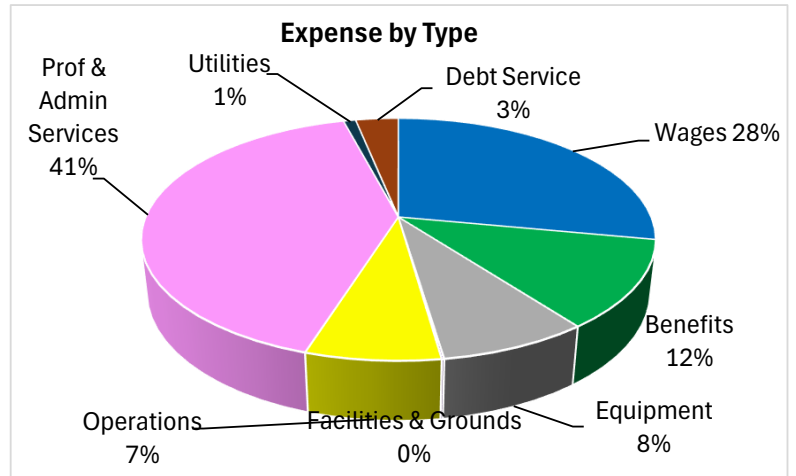
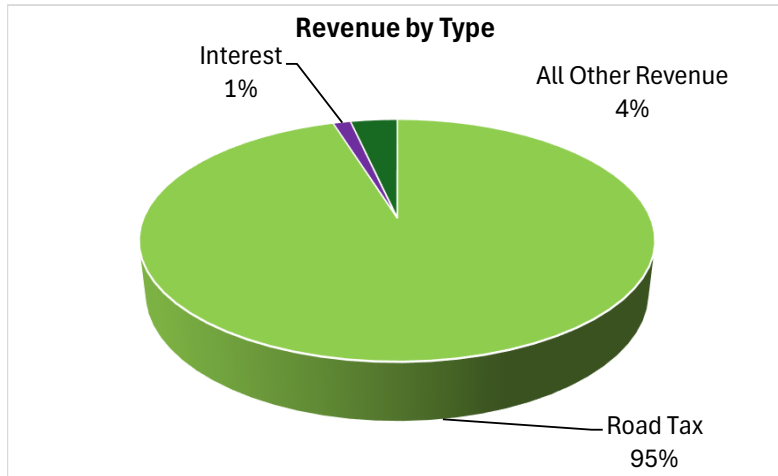
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages	\$ 236,156	\$ 442,017	\$ 427,019	\$ 452,339	\$ 377,713	\$ (49,307)	-12%
Medical/Dental/Vision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

**ROADS DIVISION
FISCAL YEAR 2026/27**

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

**ROADS DIVISION
FISCAL YEAR 2026/27**

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



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

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 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	
TOTAL	\$ 952,292	\$ 1,049,652	\$ 981,249	\$ 1,050,964	\$ 1,217,166	\$ 235,917	24%

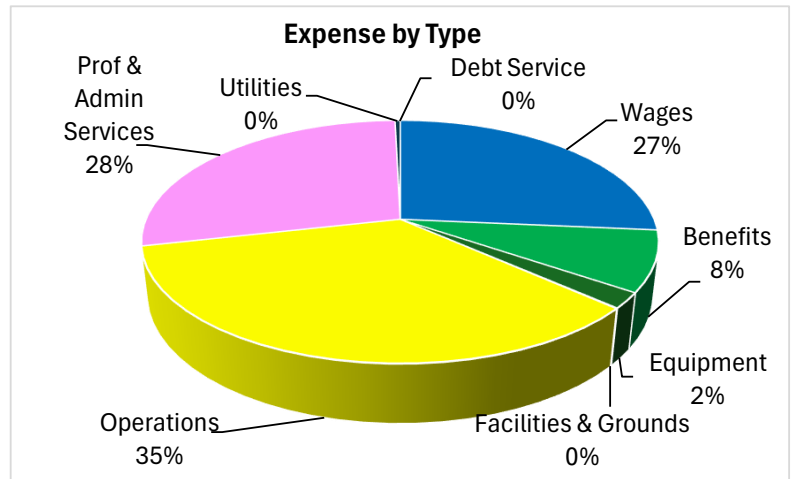
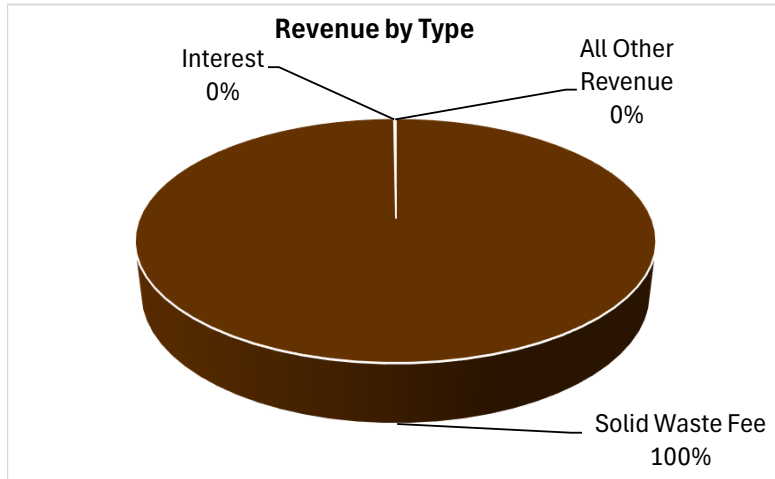
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages	\$ 107,540	\$ 171,615	\$ 164,975	\$ 228,255	\$ 231,204	\$ 66,229	40%
Medical/Dental/Vision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

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

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

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

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



WASTEWATER DIVISION
FISCAL YEAR 2026/27

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 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	\$ -	\$ -	
TOTAL	\$ 996,655	\$ 1,000,186	\$ 1,052,421	\$ 1,277,674	\$ 1,067,360	\$ 14,939	1%

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

**WASTEWATER DIVISION
FISCAL YEAR 2026/27**

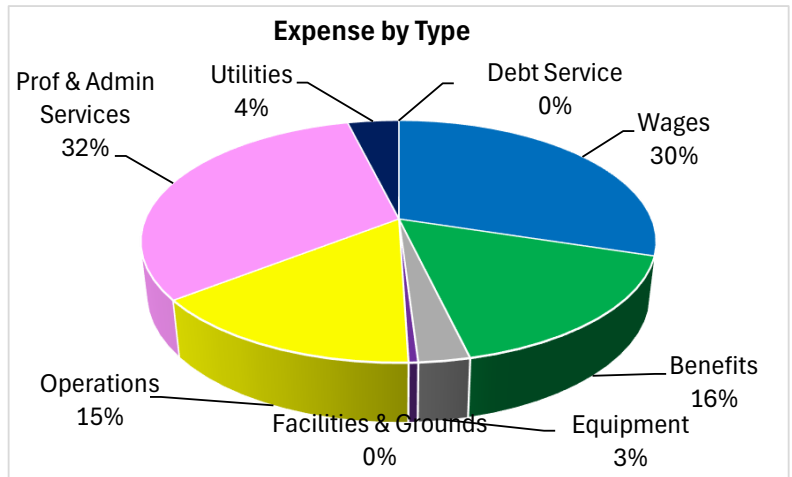
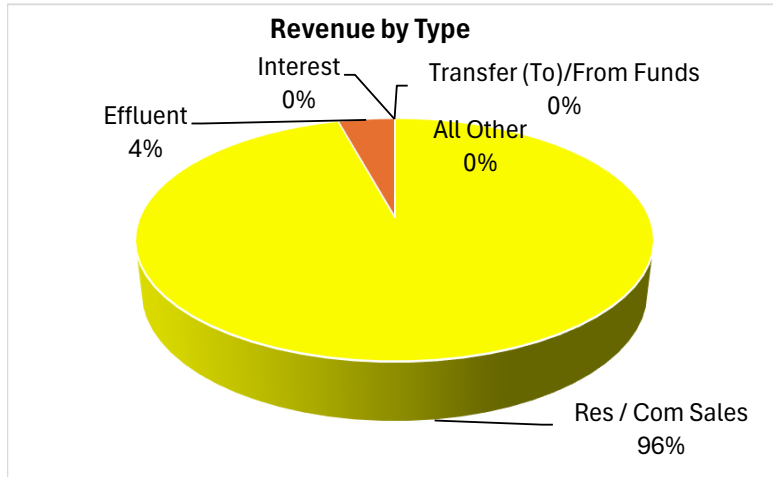
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs 2027 Proposed	FY 2026 Adopted vs 2027 Proposed
Workers Comp	\$ 14,631	\$ 17,300	\$ 25,719	\$ 23,931	\$ 15,344	\$ (10,375)	-40%
Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime	\$ 7,000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

**WASTEWATER DIVISION
FISCAL YEAR 2026/27**

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

**WASTEWATER DIVISION
FISCAL YEAR 2026/27**

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



**WATER DIVISION
FISCAL YEAR 2026/27**

Revenue Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs FY 2027 Proposed	FY 2026 Adopted vs FY 2027 Proposed
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	
TOTAL	\$ 4,631,085	\$ 4,819,398	\$ 5,011,416	\$ 5,297,474	\$ 6,853,183	\$ 1,841,767	37%

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

**WATER DIVISION
FISCAL YEAR 2026/27**

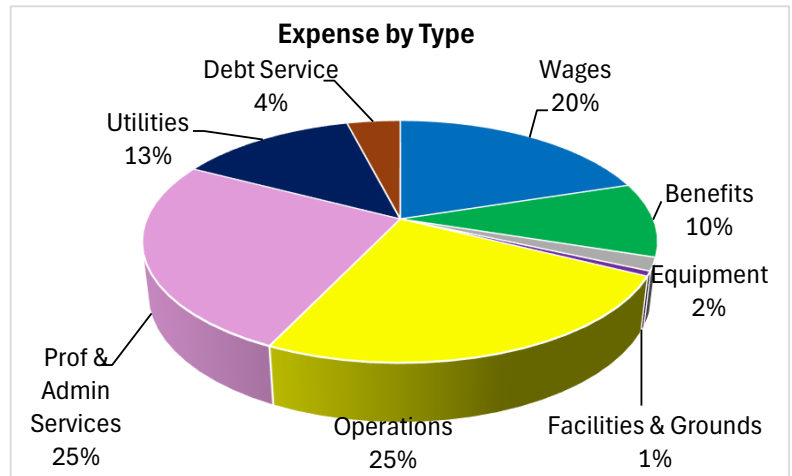
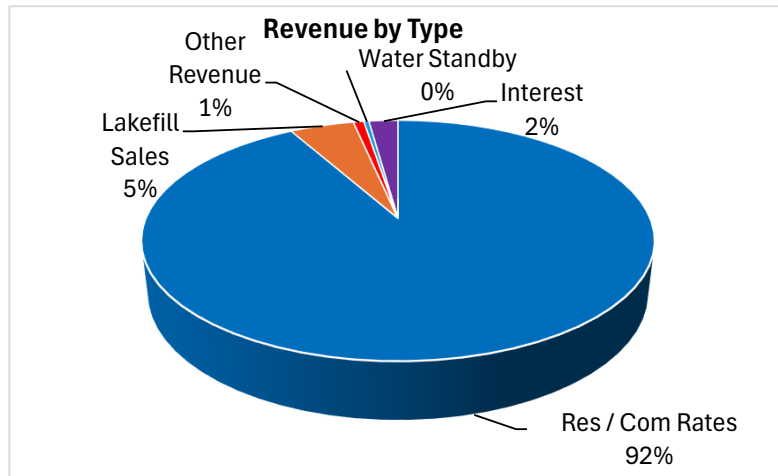
Expense Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	FY 2026 Adopted vs FY 2027 Proposed	FY 2026 Adopted vs FY 2027 Proposed
Medical Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Board Meeting Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water - Lake fill	\$ -	\$ -	\$ -	\$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

**WATER DIVISION
FISCAL YEAR 2026/27**

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

**WATER DIVISION
FISCAL YEAR 2026/27**

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



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

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

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

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

Total CIP Budget \$ 10,471,307

