

**RESOLUTION 24/25-69**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF BEAR VALLEY COMMUNITY SERVICES DISTRICT ADOPTING THE FINAL BUDGET AND APPROVING THE AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26**

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

In accordance with Government Code Section 61110, the General Manager with input from the Finance Committee has prepared a Proposed Budget for Fiscal Year 2025/26, which was made available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to the budget prior to adoption in final form; and

The Board of Directors has reviewed the anticipated revenue and the proposed expenditure for Fiscal Year 2025/26; and

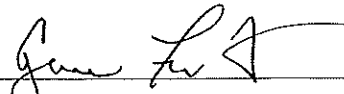
A public hearing was conducted and closed during which time all additions and deletions to the Budget have been made and incorporated into the final document.

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

1. The Final Budget for Fiscal Year 2025/26 in the amount of \$15,516,509 is approved and adopted and attached to the Resolution as Exhibit A.
2. The Authorized Positions are approved for Fiscal Year 2025/26.

**PASSED, APPROVED AND ADOPTED** on June 26, 2025, by the following vote:

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

  
\_\_\_\_\_  
Geva Frevert, President  
Bear Valley Community Services District

ATTEST:

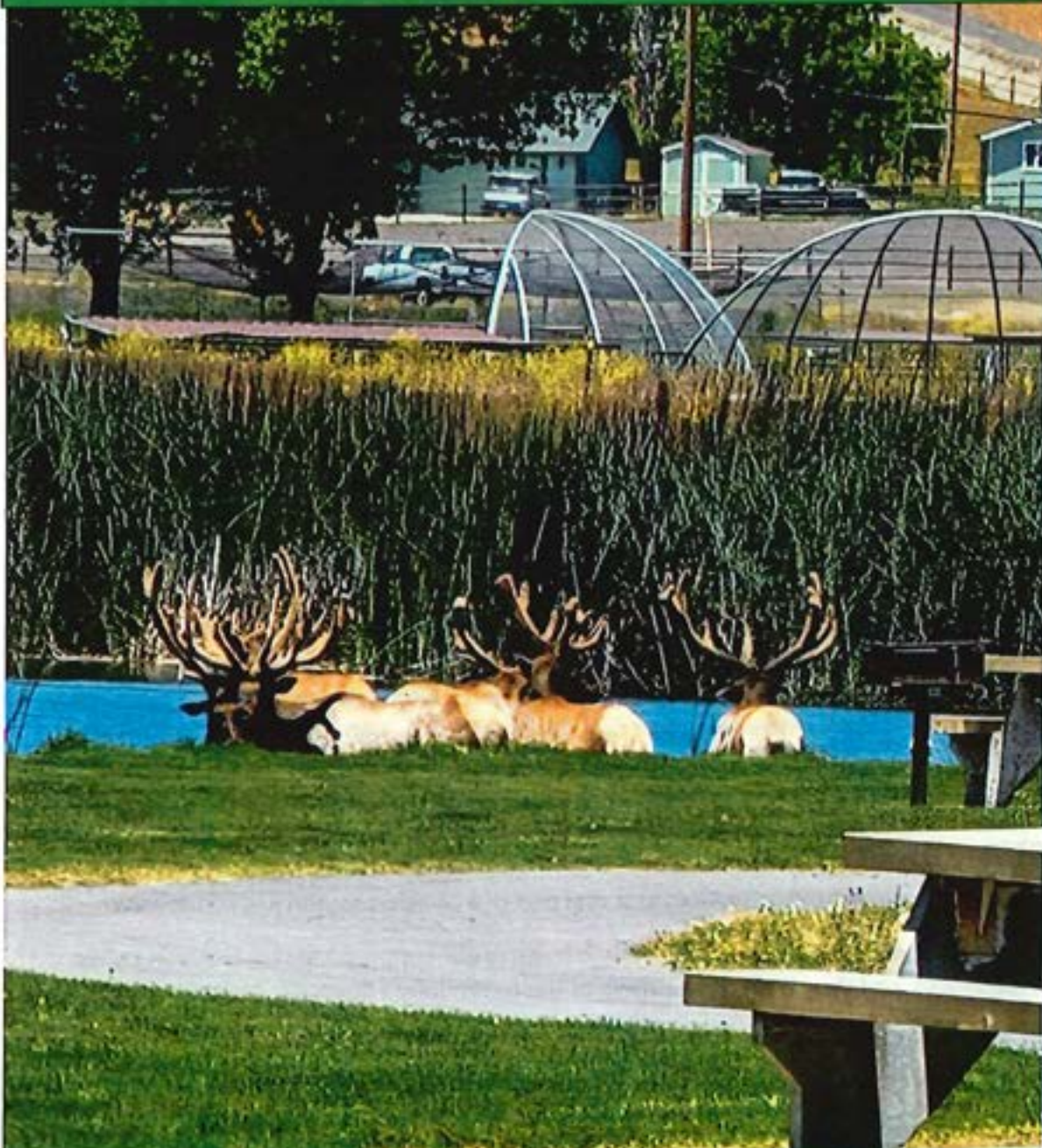
I hereby certify that the above Resolution No. 24/25-69 was duly introduced, read, and adopted by the District at a regularly noticed meeting held on June 26, 2025.

*Denise Jelleschitz*

Denise Jelleschitz,  
Secretary of the Board of Directors



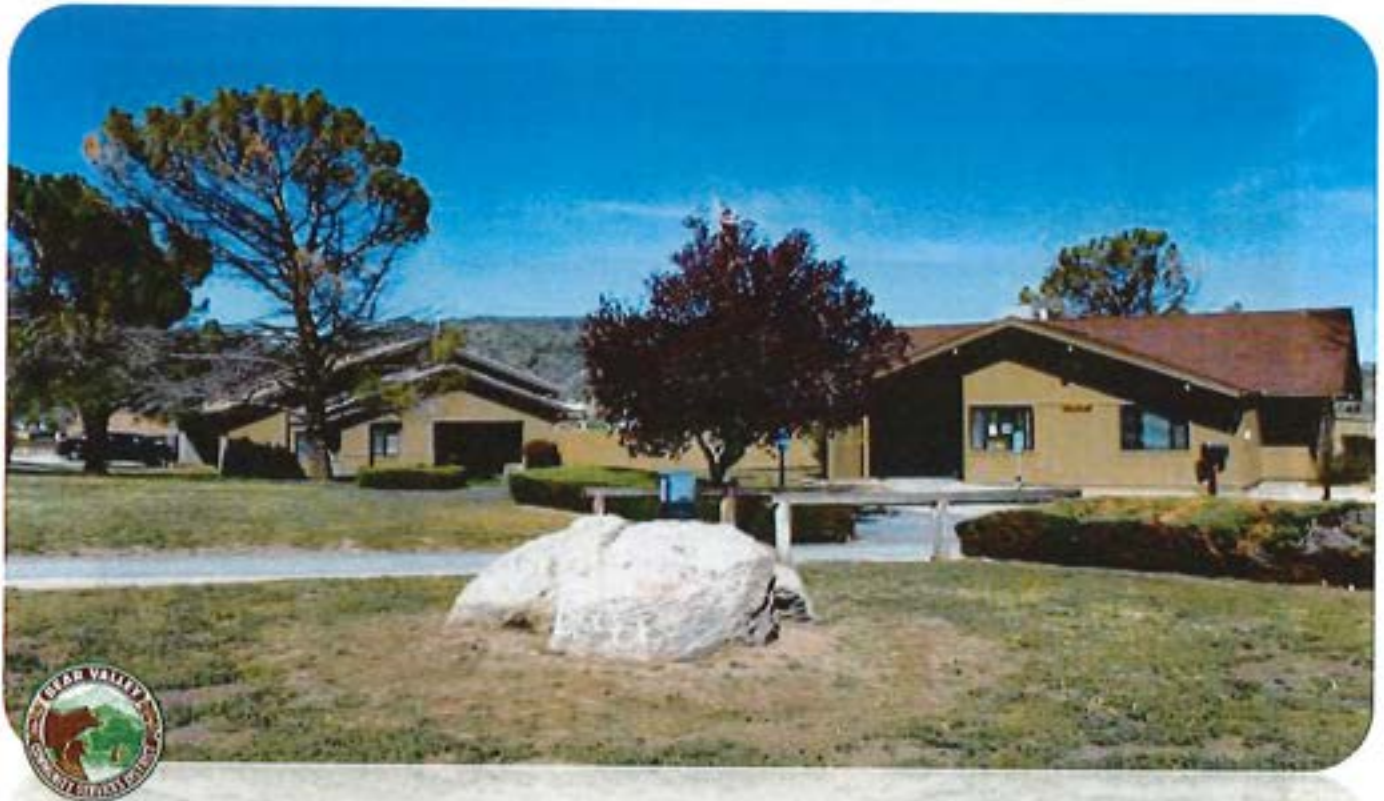
# BEAR VALLEY COMMUNITY SERVICES DISTRICT



## FINAL ADOPTED BUDGET FISCAL YEAR 2025/26

VERSION: 6/27/2025





## **THE MISSION**

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

## **THE VISION**

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

## **OUR COMMITMENT**

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

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

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

## **WHAT WE DO**

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





## BEAR VALLEY COMMUNITY SERVICES DISTRICT

### 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

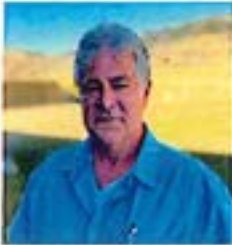


Director Michael Lewis has had a lifetime of volunteer service to the nation and community. He has served the Bear Valley Community Services District on the Board of Directors, as Chair of the Administration Committee, and as Co-Chair of the Finance Committee. He also served on the BVS Astronomy Club, 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

## BEAR VALLEY COMMUNITY SERVICES DISTRICT

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

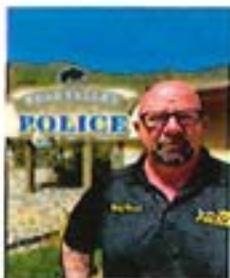
### DR. BEVERLI A. MARSHALL, GENERAL MANAGER



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, 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

### CHESTER CHAPMAN, PUBLIC WORKS DIRECTOR



Chester Chapman was hired as the Public Works Director in July 2024. He has 15 years of experience working for Northrop Grumman. He has a Bachelor of Science in Business Management and Marketing from the University of Phoenix. Mr. Chapman also served in the U.S. Air Force.

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



Denise Jelleschitz serves as the Assistant to the General Manager and Secretary to the Board of Directors at Bear Valley Community Services District. Denise has been with the District since 2004, where she supports executive operations and ensures effective board governance. Denise manages executive schedules, prepares reports, organizes board meetings and maintains official records. 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.

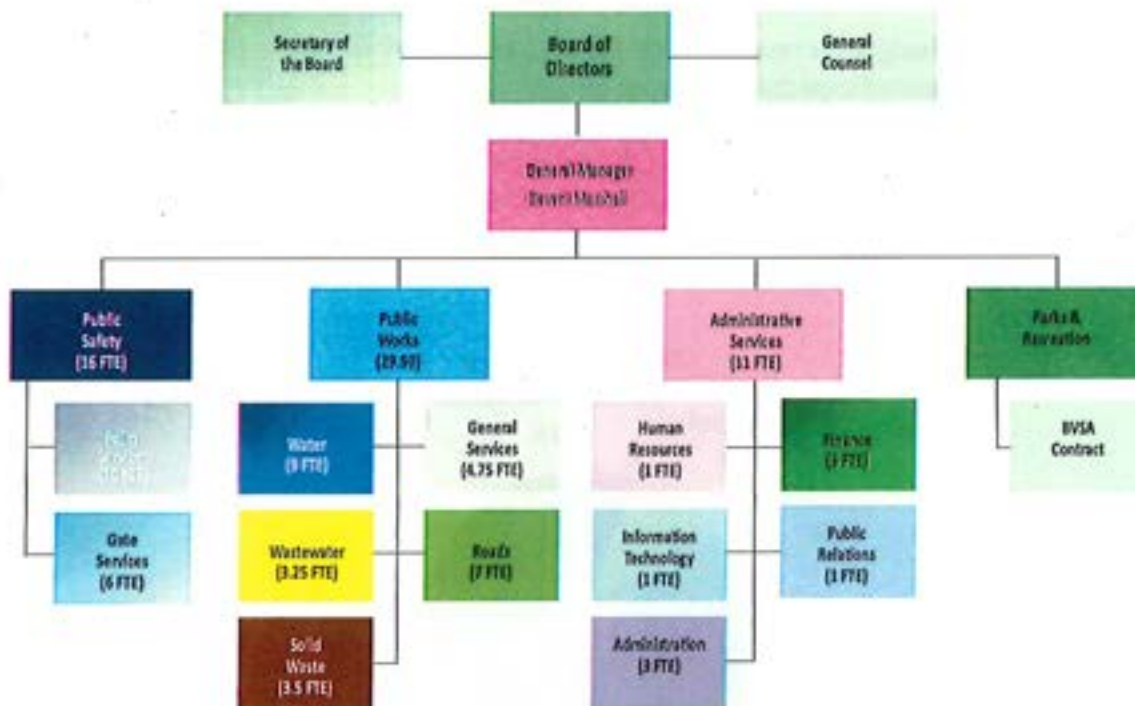


## ABOUT BEAR VALLEY COMMUNITY SERVICES DISTRICT

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

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

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



## EXECUTIVE SUMMARY

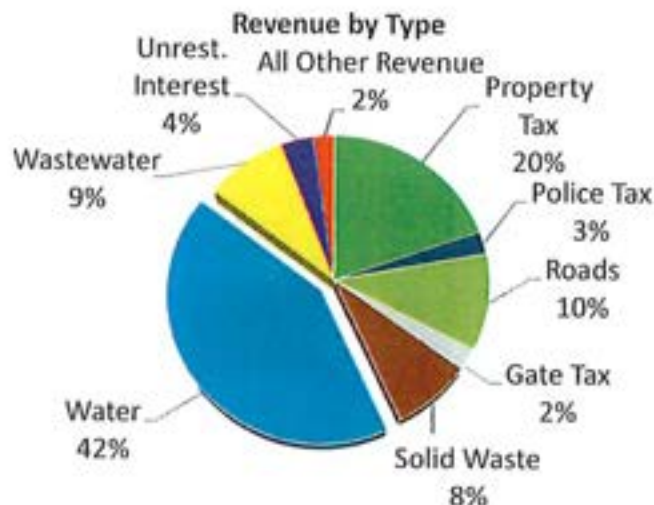
The Fiscal Year 2025/26 budget presented in the following pages was developed to support the District's goals while maintaining a fiscally responsible plan. Several factors influenced this year's budget.

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

The District Code 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.

### Revenue

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

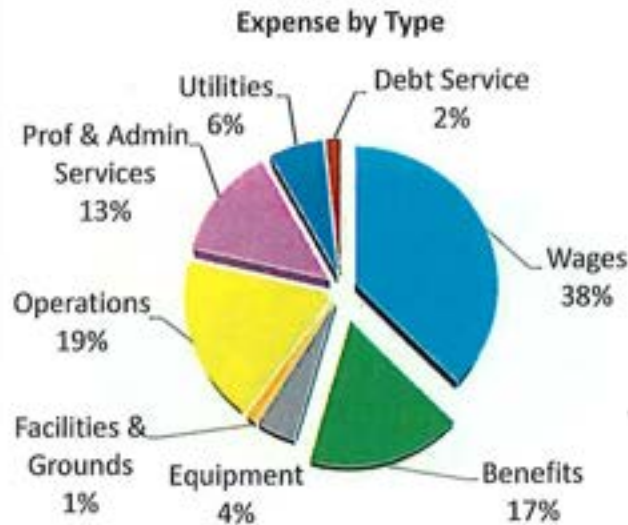


### Operating Expense

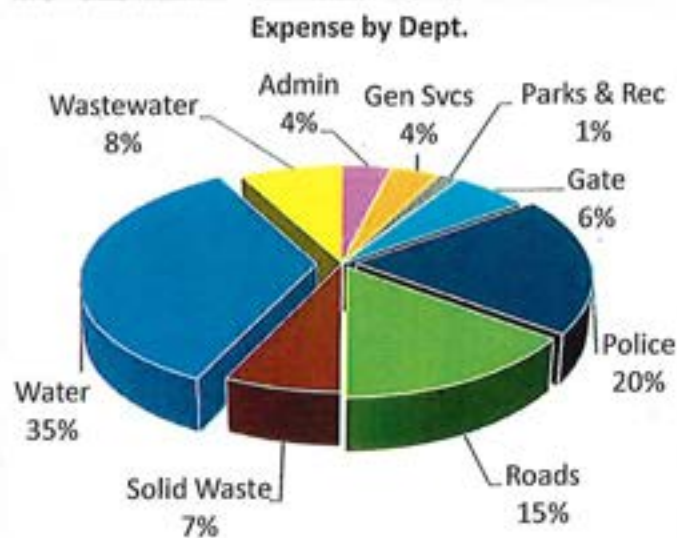
The \$12.19 million in operating expenses represents an overall increase of 1.7% due to planned increases in wages and benefits as the result of the Memoranda of Understanding with the two

## EXECUTIVE SUMMARY

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



By department, Water represents over one-third (35%) of all operating costs, followed by Police (20%), Roads (15%), Wastewater (8%), Solid Waste (7%), Gate (6%), Administrative Services (4%), General Services (4%), and Parks & Recreation (1%). This reflects the expenses after the cost allocations are applied.



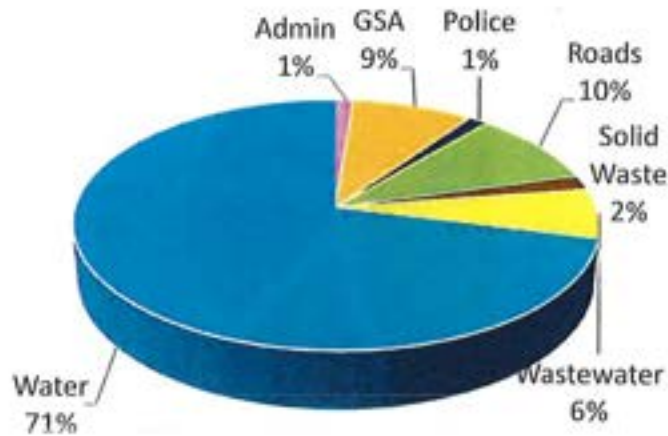


## EXECUTIVE SUMMARY

### Capital Improvement Program

For Fiscal Year 2025/26, the Capital Improvement Program (CIP) budget is \$3.3 million with the largest portions being appropriated for Water (71%) with smaller amounts for Roads (10%), GSA (9%), Wastewater (6%), Solid Waste (2%), Police (1%), and Administrative Services (1%).

CIP by Department



**TOTAL OPERATING BUDGET**  
**FISCAL YEAR 2025/26**

| Revenue Type             | FY 2024<br>Budget    | FY 2025<br>Budget    | FY 2025<br>Projected | FY 2026<br>Proposed  | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ 2,478,000         | \$ 2,528,000         | \$ 2,358,403         | \$ 2,336,332         | \$ (191,668)                                 | -8%                                          |
| Police Special Tax       | \$ 290,000           | \$ 293,040           | \$ 274,020           | \$ 290,258           | \$ (2,782)                                   | -1%                                          |
| Roads Assessment         | \$ 1,228,420         | \$ 1,233,180         | \$ 1,211,505         | \$ 1,236,880         | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ 270,000           | \$ 274,725           | \$ 257,601           | \$ 272,852           | \$ (1,873)                                   | -1%                                          |
| P.O.S.T. Reimbursement   | \$ 8,000             | \$ 10,000            | \$ 10,000            | \$ 10,000            | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ 1,500             | \$ 1,500             | \$ 728               | \$ 1,500             | \$ -                                         | 0%                                           |
| Interest Income          | \$ 395,082           | \$ 481,863           | \$ 395,103           | \$ 423,193           | \$ (58,670)                                  | -12%                                         |
| Rents                    | \$ 225,000           | \$ 320,817           | \$ 213,969           | \$ 272,825           | \$ (47,992)                                  | -15%                                         |
| Fines                    | \$ 4,500             | \$ 4,500             | \$ 2,266             | \$ 500               | \$ (4,000)                                   | -89%                                         |
| RFID Sales               | \$ 80,000            | \$ 80,000            | \$ 79,182            | \$ 85,000            | \$ 5,000                                     | 6%                                           |
| Service Fees             | \$ 7,500             | \$ 7,500             | \$ 7,500             | \$ 7,500             | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ 5,679,315         | \$ 5,701,350         | \$ 5,385,347         | \$ 5,500,307         | \$ (201,043)                                 | -4%                                          |
| Lakefill Sales           | \$ 177,000           | \$ 315,582           | \$ 245,852           | \$ 301,000           | \$ (14,582)                                  | -5%                                          |
| Effluent Sales           | \$ 45,000            | \$ 45,000            | \$ (1,332)           | \$ 45,000            | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ 50,000            | \$ 133,051           | \$ 44,991            | \$ 44,000            | \$ (89,051)                                  | -67%                                         |
| Water Standby Charges    | \$ 26,600            | \$ 32,460            | \$ 24,059            | \$ 21,828            | \$ (10,632)                                  | -33%                                         |
| Solid Waste Fee          | \$ 939,792           | \$ 976,936           | \$ 988,561           | \$ 974,749           | \$ (2,187)                                   | 0%                                           |
| All Other Revenue        | \$ 17,000            | \$ 54,727            | \$ 148,912           | \$ 52,000            | \$ (2,727)                                   | -5%                                          |
| Transfer (To)/From Funds | \$ -                 | \$ -                 | \$ 0                 | \$ -                 | \$ -                                         | 0%                                           |
| <b>TOTAL</b>             | <b>\$ 11,922,709</b> | <b>\$ 12,494,231</b> | <b>\$ 11,646,666</b> | <b>\$ 11,875,724</b> | <b>\$ (622,207)</b>                          | <b>-5%</b>                                   |

| Expense Type          | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|-----------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors    | \$ 15,000         | \$ 15,000         | \$ 19,855            | \$ 15,000           | \$ -                                         | 0.0%                                         |
| Wages                 | \$ 3,781,831      | \$ 4,247,360      | \$ 4,313,276         | \$ 4,381,773        | \$ 134,413                                   | 3.2%                                         |
| Medical/Dental/Vision | \$ 462,103        | \$ 506,001        | \$ 560,480           | \$ 589,982          | \$ 83,981                                    | 16.6%                                        |
| CalPERS - Current     | \$ 324,433        | \$ 422,264        | \$ 416,236           | \$ 441,012          | \$ 18,748                                    | 4.4%                                         |
| CalPERS - UAL         | \$ 404,459        | \$ 460,230        | \$ 473,706           | \$ 472,632          | \$ 12,402                                    | 2.7%                                         |
| Social Security       | \$ 302,017        | \$ 330,578        | \$ 346,525           | \$ 340,105          | \$ 9,527                                     | 2.9%                                         |
| Unemployment          | \$ 18,864         | \$ 20,200         | \$ 12,551            | \$ 20,680           | \$ 480                                       | 2.4%                                         |
| Workers Comp          | \$ 137,949        | \$ 188,161        | \$ 163,122           | \$ 193,537          | \$ 5,376                                     | 2.9%                                         |
| Auto Allowance        | \$ 5,500          | \$ 9,062          | \$ 6,361             | \$ 4,800            | \$ (4,262)                                   | -47.0%                                       |
| Overtime              | \$ 143,724        | \$ 129,950        | \$ 187,063           | \$ 124,500          | \$ (5,450)                                   | -4.2%                                        |
| Standby Pay           | \$ 42,040         | \$ 17,040         | \$ 99,393            | \$ 49,410           | \$ 32,370                                    | 190.0%                                       |
| Salaries & Benefits   | \$ 5,637,920      | \$ 6,345,846      | \$ 6,598,568         | \$ 6,633,430        | \$ 287,584                                   | 4.5%                                         |

**TOTAL OPERATING BUDGET**  
**FISCAL YEAR 2025/26**

|                         |            |            |            |            |             |        |
|-------------------------|------------|------------|------------|------------|-------------|--------|
| Radio Infrastructure    | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Auto Repair             | \$ 72,889  | \$ 62,014  | \$ 63,212  | \$ 58,064  | \$ (3,950)  | -6.4%  |
| Equipment - Repairs     | \$ 72,537  | \$ 91,789  | \$ 90,004  | \$ 74,697  | \$ (17,092) | -18.6% |
| Equipment - Lease       | \$ 137,223 | \$ 129,348 | \$ 135,967 | \$ 131,248 | \$ 1,900    | 1.5%   |
| Tires & Batteries       | \$ 26,406  | \$ 30,475  | \$ 29,810  | \$ 40,979  | \$ 10,504   | 34.5%  |
| Equipment               | \$ 33,703  | \$ 55,093  | \$ 24,198  | \$ 49,616  | \$ (5,477)  | -9.9%  |
| Expendable Tools        | \$ 58,750  | \$ 64,629  | \$ 16,663  | \$ 59,879  | \$ (4,750)  | -7.3%  |
| Lab & Related Equipment | \$ 2,466   | \$ 3,920   | \$ 2,541   | \$ 2,049   | \$ (1,871)  | -47.7% |
| Computer Software       | \$ 26,999  | \$ 34,449  | \$ 65,862  | \$ 102,732 | \$ 68,283   | 198.2% |
| Computer Hardware       | \$ 7,000   | \$ 10,008  | \$ 5,796   | \$ 7,285   | \$ (2,723)  | -27.2% |
| Armory                  | \$ 1,200   | \$ 16,640  | \$ 1,579   | \$ 16,640  | \$ -        | 0.0%   |
| Equipment               | \$ 439,173 | \$ 498,365 | \$ 435,631 | \$ 543,189 | \$ 44,824   | 9.0%   |

|                       |           |            |            |            |             |        |
|-----------------------|-----------|------------|------------|------------|-------------|--------|
| Electrical / Lighting | \$ -      | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Building Maintenance  | \$ 21,442 | \$ 49,528  | \$ 24,718  | \$ 39,513  | \$ (10,015) | -20.2% |
| Grounds Maintenance   | \$ 32,953 | \$ 48,808  | \$ 53,030  | \$ 63,329  | \$ 14,521   | 29.8%  |
| Custodial Supplies    | \$ 8,579  | \$ 12,300  | \$ 11,492  | \$ 8,847   | \$ (3,453)  | -28.1% |
| Custodial Services    | \$ 25,875 | \$ 37,179  | \$ 32,866  | \$ 32,099  | \$ (5,080)  | -13.7% |
| Facilities & Grounds  | \$ 88,849 | \$ 147,815 | \$ 122,106 | \$ 143,788 | \$ (4,027)  | -2.7%  |

|                            |            |            |            |            |            |        |
|----------------------------|------------|------------|------------|------------|------------|--------|
| Training / Travel          | \$ 41,545  | \$ 45,937  | \$ 52,077  | \$ 45,444  | \$ (493)   | -1.1%  |
| Resale Supplies            | \$ 900     | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Address Signs              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Conservation               | \$ 6,136   | \$ 6,443   | \$ 700     | \$ 6,000   | \$ (443)   | -6.9%  |
| Emergency Preparedness     | \$ -       | \$ -       | \$ 464     | \$ -       | \$ -       | 0.0%   |
| Business Travel            | \$ 1,250   | \$ 275     | \$ -       | \$ 275     | \$ -       | 0.0%   |
| Medical Misc.              | \$ 66      | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Board Meeting Meals        | \$ 86      | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Water - Lake fill          | \$ 125,000 | \$ 69,325  | \$ 34,653  | \$ 80,366  | \$ 11,041  | 15.9%  |
| Motor Fuel                 | \$ 174,535 | \$ 163,643 | \$ 148,380 | \$ 165,337 | \$ 1,694   | 1.0%   |
| Striping & Stenciling      | \$ -       | \$ 2,500   | \$ 1,701   | \$ 2,500   | \$ -       | 0.0%   |
| Operations                 | \$ 22,522  | \$ 23,381  | \$ 56,369  | \$ 29,566  | \$ 6,185   | 26.5%  |
| Road Materials             | \$ 86,000  | \$ 76,297  | \$ 84,327  | \$ 104,050 | \$ 27,753  | 36.4%  |
| Drainage                   | \$ 215     | \$ 1,500   | \$ 928     | \$ 1,000   | \$ (500)   | -33.3% |
| Systems Repair & Maint     | \$ 110,276 | \$ 77,332  | \$ 102,437 | \$ 112,500 | \$ 35,168  | 45.5%  |
| Lake Maintenance           | \$ 300     | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Signs, Reflectors, Markers | \$ 7,875   | \$ 10,164  | \$ 10,016  | \$ 7,164   | \$ (3,000) | -29.5% |
| Bus Shelters               | \$ 5,000   | \$ 5,000   | \$ 180     | \$ 5,000   | \$ -       | 0.0%   |
| Snow Removal               | \$ 17,000  | \$ 20,000  | \$ 15,399  | \$ 19,000  | \$ (1,000) | -5.0%  |
| Shop Supplies              | \$ 26,946  | \$ 26,927  | \$ 9,031   | \$ 19,327  | \$ (7,600) | -28.2% |
| Well Repair                | \$ -       | \$ -       | \$ -       | \$ 75,000  | \$ 75,000  | 75000% |
| Booster Repair             | \$ 4,415   | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Water Tank Maintenance     | \$ 345,000 | \$ 341,689 | \$ 289,671 | \$ 341,689 | \$ -       | 0.0%   |
| Water Meters               | \$ 15,000  | \$ 31,500  | \$ 16,570  | \$ 31,500  | \$ -       | 0.0%   |



**TOTAL OPERATING BUDGET**  
**FISCAL YEAR 2025/26**

|                           |              |              |              |              |             |        |
|---------------------------|--------------|--------------|--------------|--------------|-------------|--------|
| Telemetry / SCADA         | \$ 12,816    | \$ 34,726    | \$ 10,227    | \$ 34,726    | \$ -        | 0.0%   |
| Chemical                  | \$ 45,703    | \$ 51,887    | \$ 43,769    | \$ 46,000    | \$ (5,887)  | -11.3% |
| Fire Hydrant              | \$ -         | \$ 20,000    | \$ 4,160     | \$ 20,000    | \$ -        | 0.0%   |
| Guardrail Repair          | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Mailboxes                 | \$ 30,000    | \$ 30,000    | \$ 24,789    | \$ 30,000    | \$ -        | 0.0%   |
| Weed Abatement            | \$ 4,311     | \$ 3,372     | \$ 3,343     | \$ 3,700     | \$ 328      | 9.7%   |
| Bark Beetle               | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Safety and Protective     | \$ 21,301    | \$ 28,178    | \$ 26,036    | \$ 27,035    | \$ (1,143)  | -4.1%  |
| Inspections               | \$ 5,362     | \$ 4,734     | \$ 4,822     | \$ 6,086     | \$ 1,352    | 28.6%  |
| Lab Analysis              | \$ 57,411    | \$ 58,385    | \$ 37,717    | \$ 38,000    | \$ (20,385) | -34.9% |
| Uniforms                  | \$ 21,965    | \$ 40,384    | \$ 34,228    | \$ 36,237    | \$ (4,147)  | -10.3% |
| State Reimbursement Fees  | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| State / County Fees       | \$ 83,002    | \$ 73,527    | \$ 93,723    | \$ 102,438   | \$ 28,911   | 39.3%  |
| Solid Waste Processing    | \$ 291,144   | \$ 309,109   | \$ 381,416   | \$ 309,109   | \$ -        | 0.0%   |
| Biosolids Disposal        | \$ 2,000     | \$ 1,980     | \$ -         | \$ 1,980     | \$ -        | 0.0%   |
| Purchased Water & Banking | \$ 447,682   | \$ 562,260   | \$ 567,193   | \$ 570,000   | \$ 7,740    | 1.4%   |
| Operations                | \$ 2,012,764 | \$ 2,120,455 | \$ 2,054,327 | \$ 2,271,029 | \$ 150,574  | 7.1%   |

|                              |              |              |              |              |              |        |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------|
| Public Notices               | \$ 69        | \$ 78        | \$ 7,673     | \$ 78        | \$ -         | 0.0%   |
| Memberships & Dues           | \$ 22,292    | \$ 30,493    | \$ 23,674    | \$ 30,913    | \$ 420       | 1.4%   |
| Printing                     | \$ 33,435    | \$ 41,950    | \$ 29,002    | \$ 38,143    | \$ (3,807)   | -9.1%  |
| Postage / Shipping           | \$ 2,209     | \$ 1,618     | \$ 3,236     | \$ 1,618     | \$ -         | 0.0%   |
| Office Supplies              | \$ 32,858    | \$ 25,887    | \$ 20,405    | \$ 22,069    | \$ (3,818)   | -14.7% |
| Board Workshops              | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%   |
| Awards                       | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%   |
| Recruitment                  | \$ 17,024    | \$ 11,064    | \$ 30,831    | \$ 9,306     | \$ (1,758)   | -15.9% |
| Personnel / Hearing / Appeal | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%   |
| Prior Year Adjustment        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%   |
| Contract Services            | \$ 232,812   | \$ 529,062   | \$ 306,271   | \$ 401,544   | \$ (127,518) | -24.1% |
| Legal                        | \$ 183,896   | \$ 501,425   | \$ 702,918   | \$ 130,000   | \$ (371,425) | -74.1% |
| Engineering                  | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%   |
| Audit                        | \$ 18,255    | \$ 13,855    | \$ 13,855    | \$ 14,000    | \$ 145       | 1.0%   |
| Consulting                   | \$ 27,072    | \$ 54,095    | \$ 80,470    | \$ 210,000   | \$ 155,905   | 288.2% |
| District Elections           | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%   |
| Outside Service              | \$ 51,157    | \$ 71,866    | \$ 133,775   | \$ 84,008    | \$ 12,142    | 16.9%  |
| Dispatch Service             | \$ 115,175   | \$ 118,629   | \$ 118,629   | \$ 118,629   | \$ -         | 0.0%   |
| Admin Services Allocation    | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%   |
| General Services Allocation  | \$ -         | \$ -         | \$ -         | \$ 0         | \$ 0         | 0.0%   |
| Insurance Deductibles        | \$ 22,886    | \$ 59,146    | \$ -         | \$ 59,146    | \$ -         | 0.0%   |
| Lands & ROW                  | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%   |
| District Insurance           | \$ 360,902   | \$ 460,870   | \$ 468,774   | \$ 496,355   | \$ 35,485    | 7.7%   |
| Prof & Admin Services        | \$ 1,120,042 | \$ 1,920,038 | \$ 1,939,513 | \$ 1,615,809 | \$ (304,229) | -15.8% |

|                       |           |           |           |           |          |      |
|-----------------------|-----------|-----------|-----------|-----------|----------|------|
| Electric - Facilities | \$ 74,988 | \$ 83,716 | \$ 84,464 | \$ 85,271 | \$ 1,555 | 1.9% |
|-----------------------|-----------|-----------|-----------|-----------|----------|------|

**TOTAL OPERATING BUDGET**  
**FISCAL YEAR 2025/26**

|                       |            |            |            |            |            |         |
|-----------------------|------------|------------|------------|------------|------------|---------|
| Electric - Wells      | \$ 175,000 | \$ 236,547 | \$ 238,436 | \$ 239,000 | \$ 2,453   | 1.0%    |
| Electric - Boosters   | \$ 285,000 | \$ 375,598 | \$ 331,380 | \$ 375,598 | \$ -       | 0.0%    |
| Phone - Cellular      | \$ 12,984  | \$ 26,385  | \$ 23,844  | \$ 17,787  | \$ (8,598) | -32.6%  |
| Phone - Facility      | \$ 5,378   | \$ 4,570   | \$ 5,408   | \$ 4,289   | \$ (281)   | -6.1%   |
| Phone - Telemetry     | \$ 333     | \$ 612     | \$ 355     | \$ 633     | \$ 21      | 3.4%    |
| Phone - Computer      | \$ 1,800   | \$ 2,362   | \$ -       | \$ -       | \$ (2,362) | -100.0% |
| Natural Gas / Propane | \$ 34,982  | \$ 28,091  | \$ 30,254  | \$ 29,025  | \$ 934     | 3.3%    |
| Water - Facilities    | \$ 8,510   | \$ 9,682   | \$ 9,257   | \$ 9,445   | \$ (237)   | -2.4%   |
| Trash Service         | \$ 10,674  | \$ 12,622  | \$ 7,237   | \$ 11,536  | \$ (1,086) | -8.6%   |
| Utilities             | \$ 609,649 | \$ 780,185 | \$ 730,634 | \$ 772,584 | \$ (7,601) | -1.0%   |

|                            |            |            |            |            |             |        |
|----------------------------|------------|------------|------------|------------|-------------|--------|
| Principal                  | \$ 90,646  | \$ 93,216  | \$ 142,399 | \$ 81,196  | \$ (12,020) | -12.9% |
| Interst                    | \$ 17,266  | \$ 14,659  | \$ 26,748  | \$ 26,748  | \$ 12,089   | 82.5%  |
| Fees                       | \$ 1,833   | \$ 1,570   | \$ 1,570   | \$ 1,570   | \$ -        | 0.0%   |
| Principal - Generator Loan | \$ 87,381  | \$ 45,787  | \$ 87,381  | \$ 87,381  | \$ 41,594   | 90.8%  |
| Interst - Generator Loan   | \$ 15,153  | \$ 14,659  | \$ 15,153  | \$ 15,153  | \$ 494      | 3.4%   |
| Debt Service               | \$ 212,279 | \$ 169,891 | \$ 273,251 | \$ 212,048 | \$ 42,157   | 24.8%  |

|              |                      |                      |                      |                      |                   |             |
|--------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| <b>TOTAL</b> | <b>\$ 10,120,676</b> | <b>\$ 11,982,595</b> | <b>\$ 12,154,030</b> | <b>\$ 12,191,877</b> | <b>\$ 209,282</b> | <b>1.7%</b> |
|--------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------|

## Authorized Positions

Fiscal Year 2025/26

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

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

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

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



**Authorized Positions  
Fiscal Year 2025/26**

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

Part-Time:

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

## COST ALLOCATION METHODOLOGY

### ADMINISTRATIVE SERVICES

The Administrative Services Department provides oversight and support for all departments and divisions. It 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. Based on feedback from the Finance Committee and Board discussions and to ensure that the cost of support services is accurately reflected for rate setting, all divisions share the cost of these services. In the case of the Police Services division, the cost of these support services is charged to the General Fund since the Police Special Tax restricts expenses to benefits and wages for police officers only. The allocation is based on the share of total personnel and includes full-time equivalent of part-time positions.

Administrative Services

| Department/Division     | # of Staff | % of Total |
|-------------------------|------------|------------|
| Administrative Services | 12         | 20.9%      |
| Gate Services           | 6          | 10.3%      |
| General Services        | 7          | 11.8%      |
| Police                  | 10         | 17.4%      |
| Roads                   | 7          | 12.2%      |
| Solid Waste             | 4          | 6.1%       |
| Wastewater              | 3          | 5.7%       |
| Water                   | 9          | 15.7%      |
|                         | 57         | 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, which includes District office, police station, gate house, public works buildings and shops, 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.

## COST ALLOCATION METHODOLOGY

### General Services

| Department/Division     | # of Vehicles | % of Total | Facility Sq Feet | % of Total | Total Allocation |
|-------------------------|---------------|------------|------------------|------------|------------------|
| Administrative Services | 0             | 0%         | 2,678            | 8%         | 3.8%             |
| Gate Services           | 0             | 0%         | 255              | 1%         | 0.4%             |
| General Services        | 2             | 3%         | 12,200           | 35%        | 19.2%            |
| Police                  | 14            | 23%        | 4,115            | 12%        | 17.6%            |
| Roads                   | 25            | 42%        | 3,010            | 9%         | 25.1%            |
| Solid Waste             | 2             | 3%         | 96               | 0%         | 1.8%             |
| Wastewater              | 5             | 8%         | 1,822            | 5%         | 6.8%             |
| Water                   | 12            | 20%        | 10,690           | 31%        | 25.3%            |
|                         | 60            | 100%       | 34,866           | 100%       | 100%             |

## GENERAL FUND

### OVERVIEW

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

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



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

| Revenue Type             | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ 2,478,000      | \$ 2,528,000      | \$ 2,358,403         | \$ 2,336,332        | \$ (191,668)                                 | -8%                                          |
| Police Special Tax       | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Roads Assessment         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| P.O.S.T. Reimbursement   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Interest Income          | \$ 163,687        | \$ 148,605        | \$ 130,484           | \$ 126,000          | \$ (22,605)                                  | -15%                                         |
| Rents                    | \$ 225,000        | \$ 320,817        | \$ 213,969           | \$ 272,825          | \$ (47,992)                                  | -15%                                         |
| Fines                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| RFID Sales               | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Service Fees             | \$ 7,500          | \$ 7,500          | \$ 7,500             | \$ 7,500            | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Lakefill Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Effluent Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Water Standby Charges    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Solid Waste Fee          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| All Other Revenue        | \$ -              | \$ 30,227         | \$ 35,362            | \$ 31,000           | \$ 773                                       | 0%                                           |
| Transfer (To)/From Funds | \$ (2,017,203)    | \$ (2,503,012)    | \$ (2,593,477)       | \$ (2,531,866)      | \$ (28,854)                                  | 0%                                           |
| <b>TOTAL</b>             | <b>\$ 856,984</b> | <b>\$ 532,137</b> | <b>\$ 152,241</b>    | <b>\$ 241,791</b>   | <b>\$ (290,346)</b>                          | <b>-55%</b>                                  |

| Expense Type          | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|-----------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors    | \$ 15,000         | \$ 15,000         | \$ 19,855            | \$ 15,000           | \$ -                                         | 0.0%                                         |
| Wages                 | \$ 1,405,668      | \$ 1,644,853      | \$ 1,805,942         | \$ 1,755,974        | \$ 111,121                                   | 6.8%                                         |
| Medical/Dental/Vision | \$ 159,538        | \$ 178,033        | \$ 168,325           | \$ 214,744          | \$ 36,711                                    | 20.6%                                        |
| CalPERS - Current     | \$ 86,127         | \$ 150,356        | \$ 153,536           | \$ 163,789          | \$ 13,433                                    | 8.9%                                         |
| CalPERS - UAL         | \$ 128,591        | \$ 135,703        | \$ 135,703           | \$ 139,096          | \$ 3,393                                     | 2.5%                                         |
| Social Security       | \$ 112,372        | \$ 122,050        | \$ 133,265           | \$ 128,946          | \$ 6,896                                     | 5.6%                                         |
| Unemployment          | \$ 6,177          | \$ 6,936          | \$ 3,873             | \$ 7,109            | \$ 173                                       | 2.5%                                         |
| Workers Comp          | \$ 22,992         | \$ 39,300         | \$ 27,187            | \$ 25,328           | \$ (13,973)                                  | -35.6%                                       |
| Auto Allowance        | \$ 5,500          | \$ 9,062          | \$ 6,361             | \$ 4,800            | \$ (4,262)                                   | -47.0%                                       |
| Overtime              | \$ 35,000         | \$ 35,000         | \$ 25,765            | \$ 14,000           | \$ (21,000)                                  | -60.0%                                       |
| Standby Pay           | \$ -              | \$ -              | \$ 585               | \$ -                | \$ -                                         | 0.0%                                         |
| Salaries & Benefits   | \$ 1,976,965      | \$ 2,336,293      | \$ 2,480,397         | \$ 2,468,785        | \$ 132,492                                   | 5.7%                                         |

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

|                         |           |           |           |            |            |        |
|-------------------------|-----------|-----------|-----------|------------|------------|--------|
| Radio Infrastructure    | \$ -      | \$ -      | \$ -      | \$ -       | \$ -       | 0.0%   |
| Auto Repair             | \$ 2,400  | \$ 1,700  | \$ 6,905  | \$ 1,000   | \$ (700)   | 0.0%   |
| Equipment - Repairs     | \$ 8,200  | \$ 8,610  | \$ 3,513  | \$ 8,610   | \$ -       | 0.0%   |
| Equipment - Lease       | \$ 26,000 | \$ 26,521 | \$ 18,492 | \$ 21,000  | \$ (5,521) | -20.8% |
| Tires & Batteries       | \$ 2,000  | \$ 2,100  | \$ 272    | \$ 2,100   | \$ -       | 0.0%   |
| Equipment               | \$ 2,000  | \$ 2,100  | \$ 7,434  | \$ 2,100   | \$ -       | 0.0%   |
| Expendable Tools        | \$ 3,000  | \$ 3,000  | \$ 4,468  | \$ 3,000   | \$ -       | 0.0%   |
| Lab & Related Equipment | \$ -      | \$ -      | \$ -      | \$ -       | \$ -       | 0.0%   |
| Computer Software       | \$ 13,159 | \$ 15,493 | \$ 19,821 | \$ 79,500  | \$ 64,007  | 413.1% |
| Computer Hardware       | \$ 4,000  | \$ 4,723  | \$ 4,836  | \$ 2,000   | \$ (2,723) | -57.7% |
| Armory                  | \$ -      | \$ -      | \$ -      | \$ -       | \$ -       | 0.0%   |
| Equipment               | \$ 60,759 | \$ 64,247 | \$ 65,741 | \$ 119,310 | \$ 55,063  | 85.7%  |

|                       |           |           |           |           |            |        |
|-----------------------|-----------|-----------|-----------|-----------|------------|--------|
| Electrical / Lighting | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Building Maintenance  | \$ 6,642  | \$ 8,514  | \$ 13,333 | \$ 8,690  | \$ 176     | 2.1%   |
| Grounds Maintenance   | \$ 20,485 | \$ 25,000 | \$ 14,793 | \$ 25,000 | \$ -       | 0.0%   |
| Custodial Supplies    | \$ 4,391  | \$ 5,332  | \$ 3,055  | \$ 3,100  | \$ (2,232) | -41.9% |
| Custodial Services    | \$ 13,384 | \$ 16,133 | \$ 14,791 | \$ 17,132 | \$ 999     | 6.2%   |
| Facilities & Grounds  | \$ 44,902 | \$ 54,979 | \$ 45,971 | \$ 53,922 | \$ (1,057) | -1.9%  |

|                            |            |           |           |           |            |       |
|----------------------------|------------|-----------|-----------|-----------|------------|-------|
| Training / Travel          | \$ 21,145  | \$ 13,942 | \$ 23,287 | \$ 13,449 | \$ (493)   | -3.5% |
| Resale Supplies            | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Address Signs              | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Conservation               | \$ 6,136   | \$ 6,443  | \$ 700    | \$ 6,000  | \$ (443)   | 0.0%  |
| Emergency Preparedness     | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Business Travel            | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Medical Misc.              | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Board Meeting Meals        | \$ 86      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Water - Lake fill          | \$ 125,000 | \$ 69,325 | \$ 34,653 | \$ 80,366 | \$ 11,041  | 0.0%  |
| Motor Fuel                 | \$ 8,200   | \$ 8,300  | \$ 3,398  | \$ 8,300  | \$ -       | 0.0%  |
| Striping & Stenciling      | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Operations                 | \$ 12,758  | \$ 5,793  | \$ 22,358 | \$ 5,793  | \$ -       | 0.0%  |
| Road Materials             | \$ 1,000   | \$ 1,050  | \$ -      | \$ 1,050  | \$ -       | 0.0%  |
| Drainage                   | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Systems Repair & Maint     | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Lake Maintenance           | \$ 300     | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Signs, Reflectors, Markers | \$ 500     | \$ 664    | \$ -      | \$ 664    | \$ -       | 0.0%  |
| Bus Shelters               | \$ 5,000   | \$ 5,000  | \$ 180    | \$ 5,000  | \$ -       | 0.0%  |
| Snow Removal               | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Shop Supplies              | \$ 2,400   | \$ 2,400  | \$ 1,193  | \$ 1,200  | \$ (1,200) | 0.0%  |
| Well Repair                | \$ -       | \$ -      | \$ -      | \$ 75,000 | \$ 75,000  | 0.0%  |
| Booster Repair             | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Water Tank Maintenance     | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |
| Water Meters               | \$ -       | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%  |

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

|                           |            |            |            |            |            |        |
|---------------------------|------------|------------|------------|------------|------------|--------|
| Telemetry / SCADA         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Chemical                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Fire Hydrant              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Guardrail Repair          | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Mailboxes                 | \$ 30,000  | \$ 30,000  | \$ 24,789  | \$ 30,000  | \$ -       | 0.0%   |
| Weed Abatement            | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Bark Beetle               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Safety and Protective     | \$ 4,072   | \$ 4,639   | \$ 5,512   | \$ 4,639   | \$ -       | 0.0%   |
| Inspections               | \$ 300     | \$ 315     | \$ 371     | \$ 315     | \$ -       | 0.0%   |
| Lab Analysis              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Uniforms                  | \$ 2,548   | \$ 6,706   | \$ 5,368   | \$ 5,512   | \$ (1,194) | -17.8% |
| State Reimbursement Fees  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| State / County Fees       | \$ 2,536   | \$ 10,541  | \$ 711     | \$ 10,941  | \$ 400     | 3.8%   |
| Solid Waste Processing    | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Biosolids Disposal        | \$ 500     | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Purchased Water & Banking | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Operations                | \$ 222,481 | \$ 165,118 | \$ 122,520 | \$ 248,229 | \$ 83,111  | 50.3%  |

|                              |                |                |                |                |              |        |
|------------------------------|----------------|----------------|----------------|----------------|--------------|--------|
| Public Notices               | \$ 69          | \$ 78          | \$ 2,687       | \$ 78          | \$ -         | 0.0%   |
| Memberships & Dues           | \$ 18,372      | \$ 21,540      | \$ 19,814      | \$ 21,710      | \$ 170       | 0.8%   |
| Printing                     | \$ 795         | \$ 2,876       | \$ 349         | \$ 2,976       | \$ 100       | 3.5%   |
| Postage / Shipping           | \$ 2,059       | \$ 1,521       | \$ 2,907       | \$ 1,521       | \$ -         | 0.0%   |
| Office Supplies              | \$ 25,600      | \$ 15,070      | \$ 14,381      | \$ 15,070      | \$ -         | 0.0%   |
| Board Workshops              | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Awards                       | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Recruitment                  | \$ 6,216       | \$ 3,268       | \$ 30,461      | \$ 1,556       | \$ (1,712)   | -52.4% |
| Personnel / Hearing / Appeal | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Prior Year Adjustment        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Contract Services            | \$ 100,507     | \$ 384,513     | \$ 158,390     | \$ 173,995     | \$ (210,518) | -54.7% |
| Legal                        | \$ 108,073     | \$ 428,188     | \$ 695,166     | \$ 125,000     | \$ (303,188) | -70.8% |
| Engineering                  | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Audit                        | \$ 18,255      | \$ 13,855      | \$ 13,855      | \$ 14,000      | \$ 145       | 1.0%   |
| Consulting                   | \$ 2,072       | \$ 229         | \$ 50,000      | \$ 25,000      | \$ 24,771    | 0.0%   |
| District Elections           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Outside Service              | \$ 196         | \$ 2,935       | \$ 77,866      | \$ 5,908       | \$ 2,973     | 101.3% |
| Dispatch Service             | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Admin Services Allocation    | \$ (1,350,813) | \$ (1,912,126) | \$ (2,630,852) | \$ (1,388,385) | \$ 523,741   | 0.0%   |
| General Services Allocation  | \$ (960,075)   | \$ (1,150,680) | \$ (1,135,351) | \$ (909,361)   | \$ 241,319   | 0.0%   |
| Insurance Deductibles        | \$ 22,886      | \$ 36,750      | \$ -           | \$ 36,750      | \$ -         | 0.0%   |
| Lands & ROW                  | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| District Insurance           | \$ 51,047      | \$ 61,521      | \$ 61,545      | \$ 88,450      | \$ 26,929    | 43.8%  |
| Prof & Admin Services        | \$ (1,954,741) | \$ (2,090,462) | \$ (2,638,781) | \$ (1,785,732) | \$ 304,730   | -14.6% |

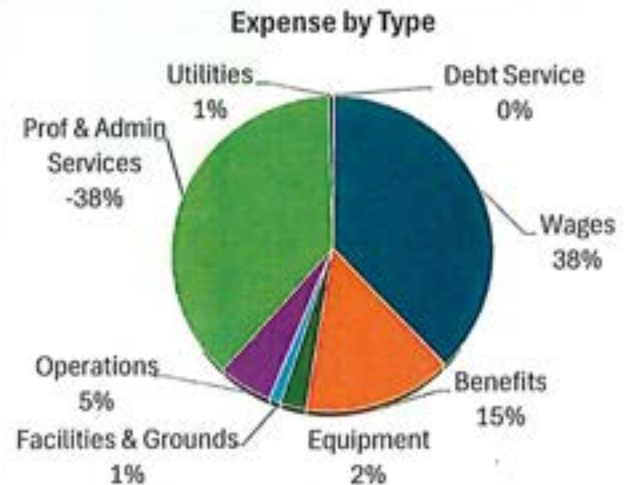
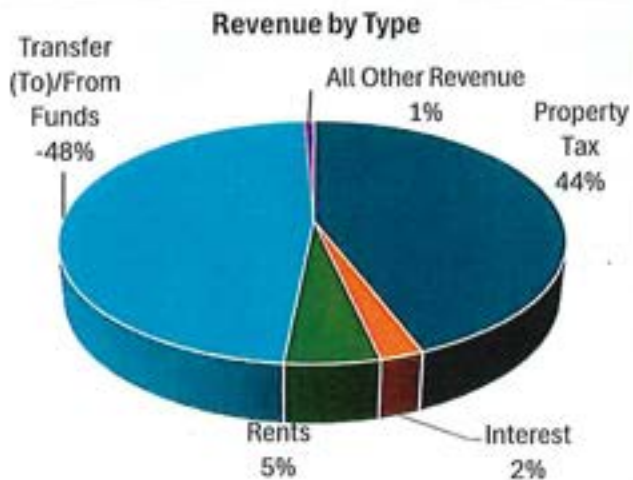
|                       |           |           |           |           |      |      |
|-----------------------|-----------|-----------|-----------|-----------|------|------|
| Electric - Facilities | \$ 10,488 | \$ 12,271 | \$ 12,569 | \$ 12,271 | \$ - | 0.0% |
|-----------------------|-----------|-----------|-----------|-----------|------|------|

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

|                       |           |           |           |           |            |        |
|-----------------------|-----------|-----------|-----------|-----------|------------|--------|
| Electric - Wells      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Electric - Boosters   | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Phone - Cellular      | \$ 2,997  | \$ 6,074  | \$ 8,845  | \$ 6,074  | \$ -       | 0.0%   |
| Phone - Facility      | \$ 300    | \$ 306    | \$ 343    | \$ 306    | \$ -       | 0.0%   |
| Phone - Telemetry     | \$ -      | \$ 288    | \$ -      | \$ 288    | \$ -       | 0.0%   |
| Phone - Computer      | \$ 1,800  | \$ 1,890  | \$ -      | \$ -      | \$ (1,890) | 0.0%   |
| Natural Gas / Propane | \$ 7,200  | \$ 7,266  | \$ 10,145 | \$ 5,066  | \$ (2,200) | -30.3% |
| Water - Facilities    | \$ 1,384  | \$ 1,504  | \$ 1,726  | \$ 1,504  | \$ -       | 0.0%   |
| Trash Service         | \$ 1,239  | \$ 848    | \$ 1,443  | \$ 1,200  | \$ 352     | 41.5%  |
| Utilities             | \$ 25,408 | \$ 30,447 | \$ 35,072 | \$ 26,709 | \$ (3,738) | -12.3% |

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

|              |                   |                   |                   |                     |                   |               |
|--------------|-------------------|-------------------|-------------------|---------------------|-------------------|---------------|
| <b>TOTAL</b> | <b>\$ 375,774</b> | <b>\$ 560,622</b> | <b>\$ 110,920</b> | <b>\$ 1,131,223</b> | <b>\$ 570,601</b> | <b>101.8%</b> |
|--------------|-------------------|-------------------|-------------------|---------------------|-------------------|---------------|





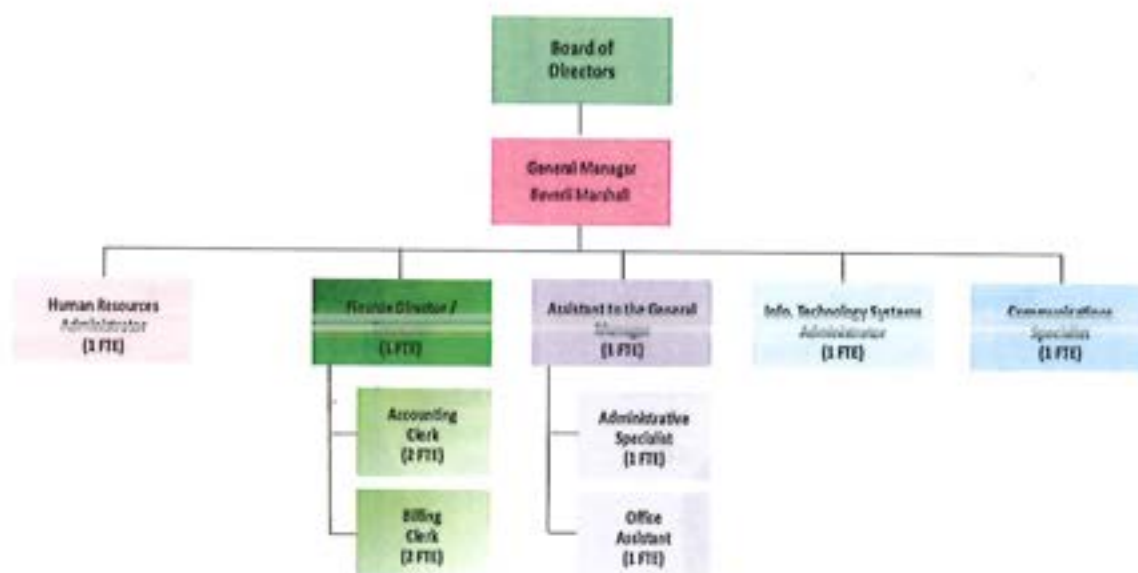
## ADMINISTRATIVE SERVICES

### GENERAL FUND – ADMINISTRATIVE SERVICES

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

Organizationally, the Administrative Services Department provides oversight and support for all other District functions. The department is comprised of the Board of Directors, General Counsel, and Administration with day-to-day oversight of Finance, Human Resources, Public Relations, Administration, and Information Technology by the General Manager.

### Organizational Chart



**ADMINISTRATIVE SERVICES**  
**FISCAL YEAR 2025/26**

| Revenue Type             | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ 2,304,540      | \$ 2,377,591      | \$ 2,192,637         | \$ 2,172,789        | \$ (204,802)                                 | -9%                                          |
| Police Special Tax       | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Roads Assessment         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| P.O.S.T. Reimbursement   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Interest Income          | \$ 161,187        | \$ 141,608        | \$ 125,903           | \$ 126,000          | \$ (15,608)                                  | 81671%                                       |
| Rents                    | \$ 225,000        | \$ 320,817        | \$ 213,969           | \$ 272,825          | \$ (47,992)                                  | -15%                                         |
| Fines                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| RFID Sales               | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Service Fees             | \$ 7,500          | \$ 7,500          | \$ 7,500             | \$ 7,500            | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Lakefill Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Effluent Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Water Standby Charges    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Solid Waste Fee          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| All Other Revenue        | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Transfer (To)/From Funds | \$ (2,045,528)    | \$ (2,502,014)    | \$ (2,631,488)       | \$ (3,000,525)      | \$ (498,511)                                 | 20%                                          |
| <b>TOTAL</b>             | <b>\$ 652,699</b> | <b>\$ 345,502</b> | <b>\$ (91,479)</b>   | <b>\$ (421,411)</b> | <b>\$ (766,913)</b>                          | <b>-222%</b>                                 |

| Expense Type                   | FY 2024<br>Budget   | FY 2025<br>Budget   | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------------|---------------------|---------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors             | \$ 15,000           | \$ 15,000           | \$ 19,855            | \$ 15,000           | \$ -                                         | 0.0%                                         |
| Wages                          | \$ 828,291          | \$ 944,219          | \$ 1,088,230         | \$ 1,037,824        | \$ 93,605                                    | 9.9%                                         |
| Medical/Dental/Vision          | \$ 72,078           | \$ 87,949           | \$ 47,439            | \$ 96,744           | \$ 8,795                                     | 10.0%                                        |
| CalPERS - Current              | \$ 36,580           | \$ 98,331           | \$ 84,551            | \$ 100,789          | \$ 2,458                                     | 2.5%                                         |
| CalPERS - UAL                  | \$ 75,740           | \$ 89,036           | \$ 89,036            | \$ 91,262           | \$ 2,226                                     | 2.5%                                         |
| Social Security                | \$ 67,820           | \$ 70,191           | \$ 75,028            | \$ 71,946           | \$ 1,755                                     | 2.5%                                         |
| Unemployment                   | \$ 4,080            | \$ 4,080            | \$ 2,244             | \$ 4,182            | \$ 102                                       | 2.5%                                         |
| Workers Comp                   | \$ 10,451           | \$ 9,100            | \$ 12,361            | \$ 9,328            | \$ 228                                       | 2.5%                                         |
| Auto Allowance                 | \$ 5,500            | \$ 9,062            | \$ 6,361             | \$ 4,800            | \$ (4,262)                                   | -47.0%                                       |
| Overtime                       | \$ 25,000           | \$ 25,000           | \$ 12,541            | \$ -                | \$ (25,000)                                  | -100.0%                                      |
| Standby Pay                    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| <b>Salaries &amp; Benefits</b> | <b>\$ 1,140,540</b> | <b>\$ 1,351,968</b> | <b>\$ 1,437,646</b>  | <b>\$ 1,431,874</b> | <b>\$ 79,906</b>                             | <b>5.9%</b>                                  |

**ADMINISTRATIVE SERVICES**  
**FISCAL YEAR 2025/26**

|                         |           |           |           |           |            |        |
|-------------------------|-----------|-----------|-----------|-----------|------------|--------|
| Radio Infrastructure    | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Auto Repair             | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Equipment - Repairs     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Equipment - Lease       | \$ 21,500 | \$ 21,796 | \$ 17,484 | \$ 20,000 | \$ (1,796) | -8.2%  |
| Tires & Batteries       | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Equipment               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Expendable Tools        | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Lab & Related Equipment | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Computer Software       | \$ 5,159  | \$ 7,493  | \$ 13,980 | \$ 75,000 | \$ 67,507  | 900.9% |
| Computer Hardware       | \$ -      | \$ 723    | \$ 4,500  | \$ 1,500  | \$ 777     | 107.5% |
| Armory                  | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Equipment               | \$ 26,659 | \$ 30,012 | \$ 35,964 | \$ 96,500 | \$ 66,488  | 221.5% |

|                       |           |           |           |           |        |      |
|-----------------------|-----------|-----------|-----------|-----------|--------|------|
| Electrical / Lighting | \$ -      | \$ -      | \$ -      | \$ -      | \$ -   | 0.0% |
| Building Maintenance  | \$ 1,642  | \$ 3,514  | \$ 8,011  | \$ 3,690  | \$ 176 | 5.0% |
| Grounds Maintenance   | \$ 485    | \$ -      | \$ 996    | \$ -      | \$ -   | 0.0% |
| Custodial Supplies    | \$ 855    | \$ 1,832  | \$ 2,038  | \$ 2,000  | \$ 168 | 9.2% |
| Custodial Services    | \$ 10,290 | \$ 12,983 | \$ 11,504 | \$ 13,632 | \$ 649 | 5.0% |
| Facilities & Grounds  | \$ 13,272 | \$ 18,329 | \$ 22,548 | \$ 19,322 | \$ 993 | 5.4% |

|                            |           |           |           |           |      |      |
|----------------------------|-----------|-----------|-----------|-----------|------|------|
| Training / Travel          | \$ 19,145 | \$ 10,449 | \$ 20,000 | \$ 10,449 | \$ - | 0.0% |
| Resale Supplies            | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Address Signs              | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Conservation               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Emergency Preparedness     | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Business Travel            | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Medical Misc.              | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Board Meeting Meals        | \$ 86     | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Water - Lake fill          | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Motor Fuel                 | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Striping & Stenciling      | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Operations                 | \$ 11,258 | \$ 4,218  | \$ 20,732 | \$ 4,218  | \$ - | 0.0% |
| Road Materials             | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Drainage                   | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Systems Repair & Maint     | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Lake Maintenance           | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Signs, Reflectors, Markers | \$ -      | \$ 664    | \$ -      | \$ 664    | \$ - | 0.0% |
| Bus Shelters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Snow Removal               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Shop Supplies              | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Well Repair                | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Booster Repair             | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Water Tank Maintenance     | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Water Meters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |

# ADMINISTRATIVE SERVICES

## FISCAL YEAR 2025/26

|                           |           |           |           |           |      |      |
|---------------------------|-----------|-----------|-----------|-----------|------|------|
| Telemetry / SCADA         | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Chemical                  | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Fire Hydrant              | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Guardrail Repair          | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Mailboxes                 | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Weed Abatement            | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Bark Beetle               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Safety and Protective     | \$ 1,572  | \$ 2,139  | \$ 1,564  | \$ 2,139  | \$ - | 0.0% |
| Inspections               | \$ -      | \$ -      | \$ 145    | \$ -      | \$ - | 0.0% |
| Lab Analysis              | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Uniforms                  | \$ 48     | \$ 512    | \$ 40     | \$ 512    | \$ - | 0.0% |
| State Reimbursement Fees  | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| State / County Fees       | \$ 2,286  | \$ 10,291 | \$ 223    | \$ 10,291 | \$ - | 0.0% |
| Solid Waste Processing    | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Biosolids Disposal        | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Purchased Water & Banking | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Operations                | \$ 34,395 | \$ 28,273 | \$ 42,704 | \$ 28,273 | \$ - | 0.0% |

|                              |                |                |                |                |              |        |
|------------------------------|----------------|----------------|----------------|----------------|--------------|--------|
| Public Notices               | \$ 69          | \$ 78          | \$ 2,687       | \$ 78          | \$ -         | 0.0%   |
| Memberships & Dues           | \$ 18,231      | \$ 21,540      | \$ 19,644      | \$ 21,540      | \$ -         | 0.0%   |
| Printing                     | \$ 625         | \$ 2,876       | \$ 253         | \$ 2,876       | \$ -         | 0.0%   |
| Postage / Shipping           | \$ 2,059       | \$ 1,521       | \$ 2,907       | \$ 1,521       | \$ -         | 0.0%   |
| Office Supplies              | \$ 23,600      | \$ 13,492      | \$ 11,476      | \$ 13,492      | \$ -         | 0.0%   |
| Board Workshops              | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Awards                       | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Recruitment                  | \$ 3,216       | \$ 1,056       | \$ 30,461      | \$ 1,056       | \$ -         | 0.0%   |
| Personnel / Hearing / Appeal | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Prior Year Adjustment        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Contract Services            | \$ 99,507      | \$ 172,945     | \$ 149,728     | \$ 172,945     | \$ -         | 0.0%   |
| Legal                        | \$ 103,073     | \$ 423,344     | \$ 694,976     | \$ 125,000     | \$ (298,344) | -70.5% |
| Engineering                  | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Audit                        | \$ 18,255      | \$ 13,855      | \$ 13,855      | \$ 14,000      | \$ 145       | 1.0%   |
| Consulting                   | \$ 1,864       | \$ -           | \$ 50,000      | \$ 25,000      | \$ 25,000    | 0.0%   |
| District Elections           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Outside Service              | \$ 62          | \$ 2,608       | \$ 75,000      | \$ 2,608       | \$ -         | 0.0%   |
| Dispatch Service             | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| Admin Services Allocation    | \$ (1,395,564) | \$ (1,918,475) | \$ (2,639,140) | \$ (1,638,910) | \$ 279,565   | -14.6% |
| General Services Allocation  | \$ -           | \$ -           | \$ -           | \$ 45,356      | \$ 45,356    | 0.0%   |
| Insurance Deductibles        | \$ 22,886      | \$ 36,750      | \$ -           | \$ 36,750      | \$ -         | 0.0%   |
| Lands & ROW                  | \$ -           | \$ -           | \$ -           | \$ -           | \$ -         | 0.0%   |
| District Insurance           | \$ 15,614      | \$ 20,423      | \$ 20,447      | \$ 51,714      | \$ 31,291    | 153.2% |
| Prof & Admin Services        | \$ (1,086,503) | \$ (1,207,987) | \$ (1,567,705) | \$ (1,124,974) | \$ 83,013    | -6.9%  |

|                       |          |          |          |          |      |      |
|-----------------------|----------|----------|----------|----------|------|------|
| Electric - Facilities | \$ 7,488 | \$ 8,886 | \$ 8,842 | \$ 8,886 | \$ - | 0.0% |
|-----------------------|----------|----------|----------|----------|------|------|

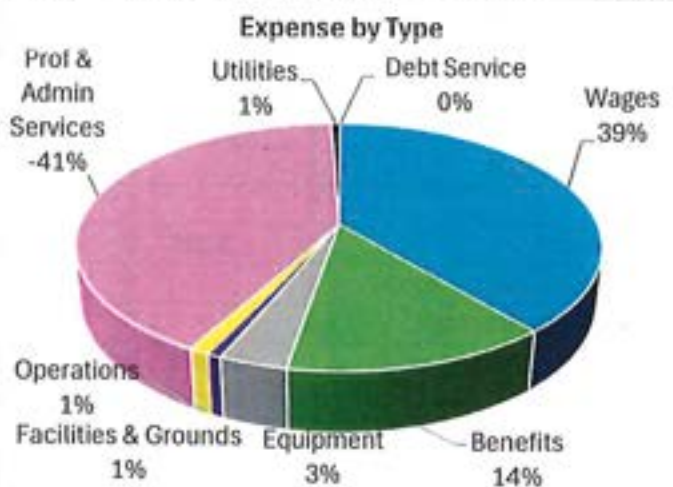
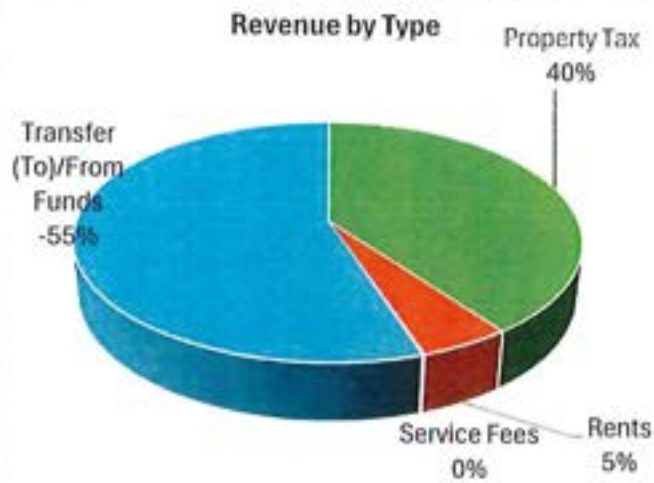


**ADMINISTRATIVE SERVICES  
FISCAL YEAR 2025/26**

|                       |           |           |           |           |        |         |
|-----------------------|-----------|-----------|-----------|-----------|--------|---------|
| Electric - Wells      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -   | 0.0%    |
| Electric - Boosters   | \$ -      | \$ -      | \$ -      | \$ -      | \$ -   | 0.0%    |
| Phone - Cellular      | \$ 1,897  | \$ 2,375  | \$ 4,793  | \$ 2,375  | \$ -   | 0.0%    |
| Phone - Facility      | \$ 300    | \$ 306    | \$ 343    | \$ 306    | \$ -   | 0.0%    |
| Phone - Telemetry     | \$ -      | \$ 288    | \$ -      | \$ 288    | \$ -   | 0.0%    |
| Phone - Computer      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -   | 0.0%    |
| Natural Gas / Propane | \$ 4,200  | \$ 3,066  | \$ 7,023  | \$ 3,066  | \$ -   | 0.0%    |
| Water - Facilities    | \$ 1,384  | \$ 1,504  | \$ 1,726  | \$ 1,504  | \$ -   | 0.0%    |
| Trash Service         | \$ 539    | \$ 46     | \$ 722    | \$ 600    | \$ 554 | 1204.3% |
| Utilities             | \$ 15,808 | \$ 16,471 | \$ 23,449 | \$ 17,025 | \$ 554 | 3.4%    |

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

|              |                   |                   |                   |                   |                   |              |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| <b>TOTAL</b> | <b>\$ 144,171</b> | <b>\$ 237,066</b> | <b>\$ (5,394)</b> | <b>\$ 468,020</b> | <b>\$ 230,954</b> | <b>97.4%</b> |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|



## PARKS & RECREATION

## PARKS & RECREATION

### **GENERAL FUND – PARKS & RECREATION**

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

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

**PARKS AND RECREATION  
FISCAL YEAR 2025/26**

| Revenue Type             | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ 173,460        | \$ 150,409        | \$ 165,766           | \$ 163,543          | \$ 13,134                                    | 8.7%                                         |
| Police Special Tax       | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Roads Assessment         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| P.O.S.T. Reimbursement   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Interest Income          | \$ 2,500          | \$ 6,997          | \$ 4,581             | \$ -                | \$ (6,997)                                   | -100.0%                                      |
| Rents                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Fines                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| RFID Sales               | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Service Fees             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Lakefill Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Effluent Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Water Standby Charges    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Solid Waste Fee          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| All Other Revenue        | \$ -              | \$ 30,227         | \$ 35,362            | \$ 31,000           | \$ 773                                       | 0%                                           |
| Transfer (To)/From Funds | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| <b>TOTAL</b>             | <b>\$ 175,960</b> | <b>\$ 187,633</b> | <b>\$ 205,709</b>    | <b>\$ 194,543</b>   | <b>\$ 6,910</b>                              | <b>3.7%</b>                                  |

| Expense Type          | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|-----------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Wages                 | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Medical/Dental/Vision | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| CalPERS - Current     | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| CalPERS - UAL         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Social Security       | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Unemployment          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Workers Comp          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Auto Allowance        | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Overtime              | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Standby Pay           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Salaries & Benefits   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |

**PARKS AND RECREATION  
FISCAL YEAR 2025/26**

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

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

|                            |            |           |           |           |           |       |
|----------------------------|------------|-----------|-----------|-----------|-----------|-------|
| Training / Travel          | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Resale Supplies            | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Address Signs              | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Conservation               | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Emergency Preparedness     | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Business Travel            | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Medical Misc.              | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Board Meeting Meals        | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Water - Lake fill          | \$ 125,000 | \$ 69,325 | \$ 34,653 | \$ 80,366 | \$ 11,041 | 15.9% |
| Motor Fuel                 | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Striping & Stenciling      | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Operations                 | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Road Materials             | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Drainage                   | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Systems Repair & Maint     | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Lake Maintenance           | \$ 300     | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Signs, Reflectors, Markers | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Bus Shelters               | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Snow Removal               | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Shop Supplies              | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Well Repair                | \$ -       | \$ -      | \$ -      | \$ 75,000 | \$ 75,000 | 0.0%  |
| Booster Repair             | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Water Tank Maintenance     | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |
| Water Meters               | \$ -       | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%  |

**PARKS AND RECREATION  
FISCAL YEAR 2025/26**

|                           |            |           |           |            |           |        |
|---------------------------|------------|-----------|-----------|------------|-----------|--------|
| Telemetry / SCADA         | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Chemical                  | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Fire Hydrant              | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Guardrail Repair          | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Mailboxes                 | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Weed Abatement            | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Bark Beetle               | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Safety and Protective     | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Inspections               | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Lab Analysis              | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Uniforms                  | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| State Reimbursement Fees  | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| State / County Fees       | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Solid Waste Processing    | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Biosolids Disposal        | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Purchased Water & Banking | \$ -       | \$ -      | \$ -      | \$ -       | \$ -      | 0.0%   |
| Operations                | \$ 125,300 | \$ 69,325 | \$ 34,653 | \$ 155,366 | \$ 86,041 | 124.1% |

|                              |           |            |           |           |              |         |
|------------------------------|-----------|------------|-----------|-----------|--------------|---------|
| Public Notices               | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Memberships & Dues           | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Printing                     | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Postage / Shipping           | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Office Supplies              | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Board Workshops              | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Awards                       | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Recruitment                  | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Personnel / Hearing / Appeal | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Prior Year Adjustment        | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Contract Services            | \$ -      | \$ 210,518 | \$ -      | \$ -      | \$ (210,518) | 112084% |
| Legal                        | \$ 3,000  | \$ 3,000   | \$ -      | \$ -      | \$ (3,000)   | 0.0%    |
| Engineering                  | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Audit                        | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Consulting                   | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| District Elections           | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Outside Service              | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Dispatch Service             | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Admin Services Allocation    | \$ 44,751 | \$ 6,349   | \$ 8,288  | \$ 8,177  | \$ 1,828     | 28.8%   |
| General Services Allocation  | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Insurance Deductibles        | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| Lands & ROW                  | \$ -      | \$ -       | \$ -      | \$ -      | \$ -         | 0.0%    |
| District Insurance           | \$ 30,227 | \$ 35,362  | \$ 35,362 | \$ 31,000 | \$ (4,362)   | 0.0%    |
| Prof & Admin Services        | \$ 77,978 | \$ 255,229 | \$ 43,650 | \$ 39,177 | \$ (216,052) | -84.7%  |

|                       |      |      |      |      |      |      |
|-----------------------|------|------|------|------|------|------|
| Electric - Facilities | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
|-----------------------|------|------|------|------|------|------|

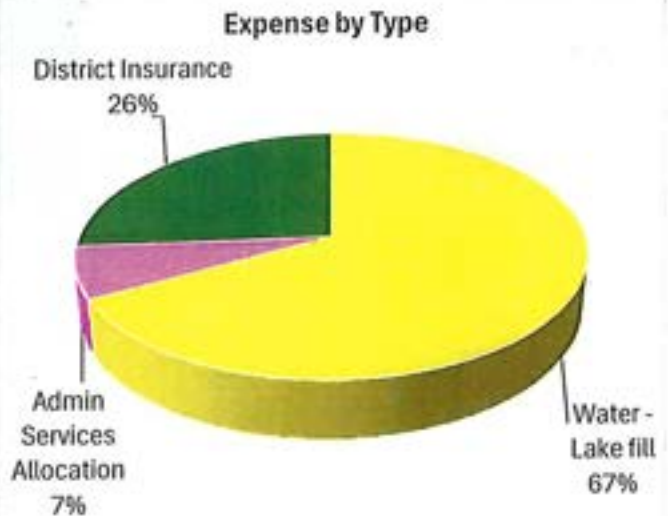
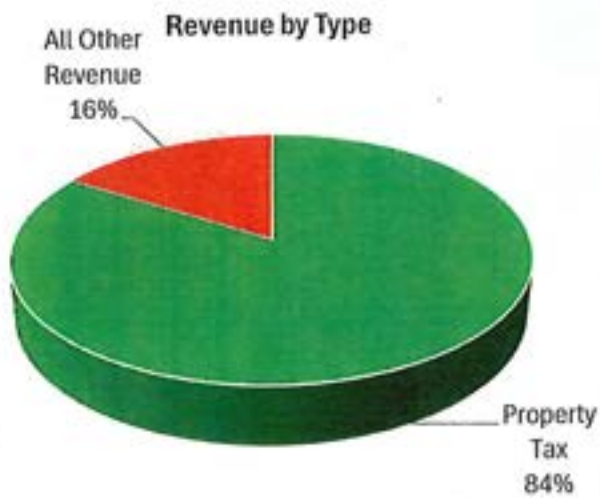


**PARKS AND RECREATION  
FISCAL YEAR 2025/26**

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

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

|              |                   |                   |                  |                   |                     |               |
|--------------|-------------------|-------------------|------------------|-------------------|---------------------|---------------|
| <b>TOTAL</b> | <b>\$ 203,278</b> | <b>\$ 324,554</b> | <b>\$ 78,303</b> | <b>\$ 194,543</b> | <b>\$ (130,011)</b> | <b>-40.1%</b> |
|--------------|-------------------|-------------------|------------------|-------------------|---------------------|---------------|



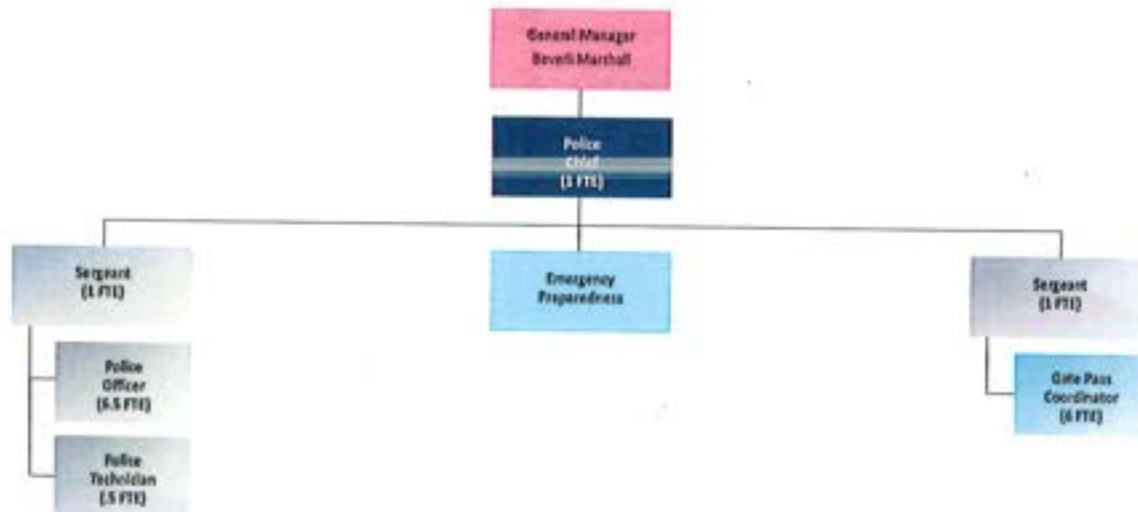
## PUBLIC SAFETY DEPARTMENT

### OVERVIEW

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

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

### Organizational Chart



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

| Revenue Type             | FY 2024<br>Budget   | FY 2025<br>Budget   | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|---------------------|---------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Police Special Tax       | \$ 290,000          | \$ 293,040          | \$ 274,020           | \$ 290,258          | \$ (2,782)                                   | -1%                                          |
| Roads Assessment         | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ 270,000          | \$ 274,725          | \$ 257,601           | \$ 272,852          | \$ (1,873)                                   | -1%                                          |
| P.O.S.T. Reimbursement   | \$ 8,000            | \$ 10,000           | \$ 10,000            | \$ 10,000           | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ 1,500            | \$ 1,500            | \$ 728               | \$ 1,500            | \$ -                                         | 0%                                           |
| Interest Income          | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Rents                    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Fines                    | \$ 4,500            | \$ 4,500            | \$ 2,266             | \$ 500              | \$ (4,000)                                   | -89%                                         |
| RFID Sales               | \$ 80,000           | \$ 80,000           | \$ 79,182            | \$ 85,000           | \$ 5,000                                     | 6%                                           |
| Service Fees             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Lakefill Sales           | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Effluent Sales           | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Water Standby Charges    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Solid Waste Fee          | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| All Other Revenue        | \$ -                | \$ 8,000            | \$ 7,939             | \$ -                | \$ (8,000)                                   | -100%                                        |
| Transfer (To)/From Funds | \$ 2,017,203        | \$ 2,503,012        | \$ 2,573,477         | \$ 2,490,605        | \$ (12,407)                                  | 0%                                           |
| <b>TOTAL</b>             | <b>\$ 2,671,203</b> | <b>\$ 3,174,777</b> | <b>\$ 3,205,213</b>  | <b>\$ 3,150,715</b> | <b>\$ (24,062)</b>                           | <b>-1%</b>                                   |

| Expense Type          | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|-----------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Wages                 | \$ 924,527        | \$ 984,679        | \$ 884,508           | \$ 1,009,296        | \$ 24,617                                    | 2.5%                                         |
| Medical/Dental/Vision | \$ 135,132        | \$ 159,720        | \$ 132,883           | \$ 175,692          | \$ 15,972                                    | 10%                                          |
| CalPERS - Current     | \$ 112,115        | \$ 126,747        | \$ 109,366           | \$ 129,916          | \$ 3,169                                     | 2.5%                                         |
| CalPERS - UAL         | \$ 161,845        | \$ 173,823        | \$ 186,409           | \$ 178,169          | \$ 4,346                                     | 2.5%                                         |
| Social Security       | \$ 71,409         | \$ 75,539         | \$ 79,417            | \$ 77,427           | \$ 1,888                                     | 2.5%                                         |
| Unemployment          | \$ 5,376          | \$ 5,376          | \$ 3,534             | \$ 5,510            | \$ 134                                       | 2.5%                                         |
| Workers Comp          | \$ 31,352         | \$ 44,068         | \$ 37,074            | \$ 59,623           | \$ 15,555                                    | 35%                                          |
| Auto Allowance        | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Overtime              | \$ 16,054         | \$ 2,000          | \$ 15,965            | \$ 15,000           | \$ 13,000                                    | 650%                                         |
| Standby Pay           | \$ 25,000         | \$ -              | \$ 63,172            | \$ 25,000           | \$ 25,000                                    | 25000%                                       |
| Salaries & Benefits   | \$ 1,482,810      | \$ 1,571,952      | \$ 1,512,328         | \$ 1,675,633        | \$ 103,681                                   | 6.6%                                         |

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

|                         |           |            |           |            |          |        |
|-------------------------|-----------|------------|-----------|------------|----------|--------|
| Radio Infrastructure    | \$ -      | \$ -       | \$ -      | \$ -       | \$ -     | 0.0%   |
| Auto Repair             | \$ 19,500 | \$ 12,036  | \$ 7,871  | \$ 12,036  | \$ -     | 0.0%   |
| Equipment - Repairs     | \$ 13,000 | \$ 15,860  | \$ 19,072 | \$ 15,603  | \$ (257) | -1.6%  |
| Equipment - Lease       | \$ 500    | \$ 136     | \$ 6,998  | \$ 135     | \$ (1)   | -0.7%  |
| Tires & Batteries       | \$ 5,084  | \$ 6,644   | \$ 1,478  | \$ 6,644   | \$ -     | 0.0%   |
| Equipment               | \$ 17,300 | \$ 35,800  | \$ 7,700  | \$ 35,800  | \$ -     | 0.0%   |
| Expendable Tools        | \$ -      | \$ 616     | \$ -      | \$ 616     | \$ -     | 0.0%   |
| Lab & Related Equipment | \$ -      | \$ 70      | \$ -      | \$ 49      | \$ (21)  | -30.0% |
| Computer Software       | \$ 13,840 | \$ 14,532  | \$ 26,438 | \$ 14,532  | \$ -     | 0.0%   |
| Computer Hardware       | \$ 1,000  | \$ 3,185   | \$ 902    | \$ 3,185   | \$ -     | 0.0%   |
| Armory                  | \$ 1,200  | \$ 16,640  | \$ 1,579  | \$ 16,640  | \$ -     | 0.0%   |
| Equipment               | \$ 71,424 | \$ 105,519 | \$ 72,038 | \$ 105,240 | \$ (279) | -0.3%  |

|                       |           |           |           |           |          |       |
|-----------------------|-----------|-----------|-----------|-----------|----------|-------|
| Electrical / Lighting | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Building Maintenance  | \$ 5,300  | \$ 12,853 | \$ 6,609  | \$ 12,662 | \$ (191) | -1.5% |
| Grounds Maintenance   | \$ 12,000 | \$ 14,425 | \$ 18,005 | \$ 14,092 | \$ (333) | -2.3% |
| Custodial Supplies    | \$ 816    | \$ 3,614  | \$ 4,473  | \$ 3,507  | \$ (107) | -3.0% |
| Custodial Services    | \$ 1,950  | \$ 7,856  | \$ 6,573  | \$ 7,767  | \$ (89)  | -1.1% |
| Facilities & Grounds  | \$ 20,066 | \$ 38,748 | \$ 35,660 | \$ 38,028 | \$ (720) | -1.9% |

|                            |           |           |           |           |      |      |
|----------------------------|-----------|-----------|-----------|-----------|------|------|
| Training / Travel          | \$ 14,300 | \$ 14,655 | \$ 21,398 | \$ 14,655 | \$ - | 0.0% |
| Resale Supplies            | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Address Signs              | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Conservation               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Emergency Preparedness     | \$ -      | \$ -      | \$ 232    | \$ -      | \$ - | 0.0% |
| Business Travel            | \$ 1,000  | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Medical Misc.              | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Board Meeting Meals        | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Water - Lake fill          | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Motor Fuel                 | \$ 24,000 | \$ 21,606 | \$ 19,572 | \$ 21,606 | \$ - | 0.0% |
| Striping & Stenciling      | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Operations                 | \$ 3,200  | \$ 5,828  | \$ 22,004 | \$ 5,828  | \$ - | 0.0% |
| Road Materials             | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Drainage                   | \$ -      | \$ -      | \$ 375    | \$ -      | \$ - | 0.0% |
| Systems Repair & Maint     | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Lake Maintenance           | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Signs, Reflectors, Markers | \$ 375    | \$ -      | \$ 236    | \$ -      | \$ - | 0.0% |
| Bus Shelters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Snow Removal               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Shop Supplies              | \$ 46     | \$ 27     | \$ 52     | \$ 27     | \$ - | 0.0% |
| Well Repair                | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Booster Repair             | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Water Tank Maintenance     | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Water Meters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |

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

|                           |           |           |           |           |          |       |
|---------------------------|-----------|-----------|-----------|-----------|----------|-------|
| Telemetry / SCADA         | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Chemical                  | \$ 64     | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Fire Hydrant              | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Guardrail Repair          | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Mailboxes                 | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Weed Abatement            | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Bark Beetle               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Safety and Protective     | \$ 3,500  | \$ 8,191  | \$ 5,429  | \$ 7,792  | \$ (399) | -4.9% |
| Inspections               | \$ 1,500  | \$ 1,346  | \$ 682    | \$ 1,346  | \$ -     | 0.0%  |
| Lab Analysis              | \$ 2,119  | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Uniforms                  | \$ 11,000 | \$ 12,726 | \$ 10,354 | \$ 13,125 | \$ 399   | 3.1%  |
| State Reimbursement Fees  | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| State / County Fees       | \$ 6,000  | \$ 3,389  | \$ 3,776  | \$ 3,389  | \$ -     | 0.0%  |
| Solid Waste Processing    | \$ 88     | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Biosolids Disposal        | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Purchased Water & Banking | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Operations                | \$ 67,192 | \$ 67,768 | \$ 84,110 | \$ 67,768 | \$ -     | 0.0%  |

|                              |            |              |              |              |             |        |
|------------------------------|------------|--------------|--------------|--------------|-------------|--------|
| Public Notices               | \$ -       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Memberships & Dues           | \$ 690     | \$ 725       | \$ 1,008     | \$ 725       | \$ -        | 0.0%   |
| Printing                     | \$ 500     | \$ 3,520     | \$ 414       | \$ 3,520     | \$ -        | 0.0%   |
| Postage / Shipping           | \$ 150     | \$ 97        | \$ 142       | \$ 97        | \$ -        | 0.0%   |
| Office Supplies              | \$ 7,000   | \$ 9,038     | \$ 3,985     | \$ 4,789     | \$ (4,249)  | -47.0% |
| Board Workshops              | \$ -       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Awards                       | \$ -       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Recruitment                  | \$ 9,308   | \$ 7,500     | \$ 370       | \$ 7,500     | \$ -        | 0.0%   |
| Personnel / Hearing / Appeal | \$ -       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Prior Year Adjustment        | \$ -       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Contract Services            | \$ 73,900  | \$ 84,504    | \$ 110,828   | \$ 92,504    | \$ 8,000    | 9.5%   |
| Legal                        | \$ 34,500  | \$ 50,000    | \$ 7,107     | \$ 5,000     | \$ (45,000) | -90.0% |
| Engineering                  | \$ -       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Audit                        | \$ -       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Consulting                   | \$ -       | \$ -         | \$ 25,000    | \$ 35,000    | \$ 35,000   | 0.0%   |
| District Elections           | \$ -       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Outside Service              | \$ 11,000  | \$ 15,000    | \$ 20,004    | \$ 18,000    | \$ 3,000    | 20.0%  |
| Dispatch Service             | \$ 115,175 | \$ 118,629   | \$ 118,629   | \$ 118,629   | \$ -        | 0.0%   |
| Admin Services Allocation    | \$ 192,687 | \$ 497,703   | \$ 825,914   | \$ 571,582   | \$ 73,879   | 14.8%  |
| General Services Allocation  | \$ 161,268 | \$ 164,638   | \$ 187,994   | \$ 211,800   | \$ 47,162   | 28.6%  |
| Insurance Deductibles        | \$ -       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Lands & ROW                  | \$ -       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| District Insurance           | \$ 111,572 | \$ 149,176   | \$ 149,176   | \$ 149,176   | \$ -        | 0.0%   |
| Prof & Admin Services        | \$ 717,750 | \$ 1,100,530 | \$ 1,450,570 | \$ 1,218,322 | \$ 117,792  | 10.7%  |

|                       |           |           |           |           |          |       |
|-----------------------|-----------|-----------|-----------|-----------|----------|-------|
| Electric - Facilities | \$ 15,500 | \$ 17,681 | \$ 21,269 | \$ 20,586 | \$ 2,905 | 16.4% |
|-----------------------|-----------|-----------|-----------|-----------|----------|-------|



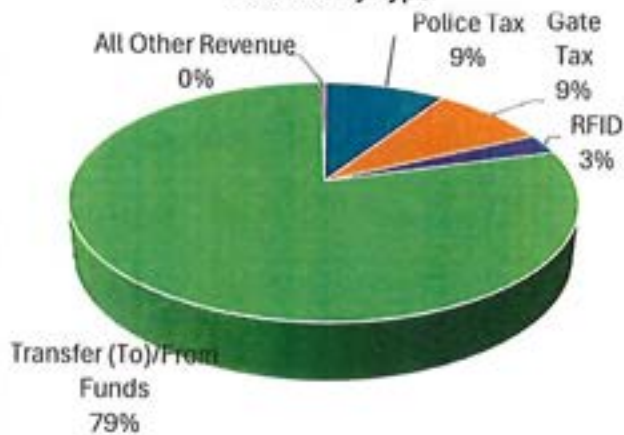
**PUBLIC SAFETY DEPARTMENT  
FISCAL YEAR 2025/26**

|                       |           |           |           |           |          |         |
|-----------------------|-----------|-----------|-----------|-----------|----------|---------|
| Electric - Wells      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%    |
| Electric - Boosters   | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%    |
| Phone - Cellular      | \$ 6,000  | \$ 7,013  | \$ 7,788  | \$ 7,013  | \$ -     | 0.0%    |
| Phone - Facility      | \$ 4,800  | \$ 3,933  | \$ 4,981  | \$ 3,933  | \$ -     | 0.0%    |
| Phone - Telemetry     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%    |
| Phone - Computer      | \$ -      | \$ 472    | \$ -      | \$ -      | \$ (472) | -100.0% |
| Natural Gas / Propane | \$ 5,000  | \$ 5,559  | \$ 5,067  | \$ 5,559  | \$ -     | 0.0%    |
| Water - Facilities    | \$ 3,760  | \$ 3,741  | \$ 3,463  | \$ 3,741  | \$ -     | 0.0%    |
| Trash Service         | \$ 4,700  | \$ 4,891  | \$ -      | \$ 4,891  | \$ -     | 0.0%    |
| Utilities             | \$ 39,760 | \$ 43,290 | \$ 42,568 | \$ 45,723 | \$ 2,433 | 5.6%    |

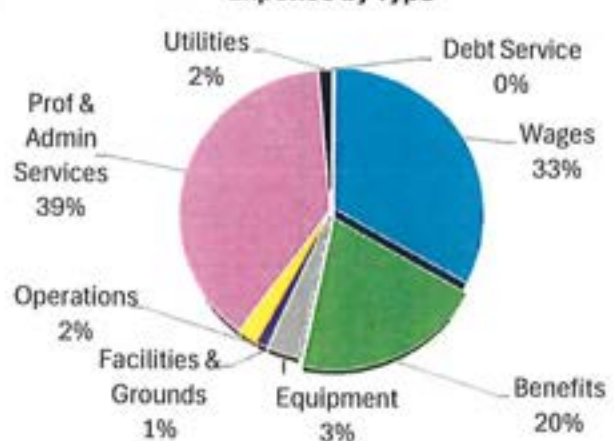
|                            |      |      |      |      |      |      |
|----------------------------|------|------|------|------|------|------|
| Principal                  | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Interst                    | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Fees  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

|              |                     |                     |                     |                     |                   |             |
|--------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| <b>TOTAL</b> | <b>\$ 2,399,002</b> | <b>\$ 2,927,807</b> | <b>\$ 3,197,274</b> | <b>\$ 3,150,715</b> | <b>\$ 222,908</b> | <b>7.6%</b> |
|--------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|

**Revenue by Type**



**Expense by Type**



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

| Revenue Type             | FY 2024<br>Budget   | FY 2025<br>Budget   | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|---------------------|---------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Police Special Tax       | \$ 290,000          | \$ 293,040          | \$ 274,020           | \$ 290,258          | \$ (2,782)                                   | -1%                                          |
| Roads Assessment         | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| P.O.S.T. Reimbursement   | \$ 8,000            | \$ 10,000           | \$ 10,000            | \$ 10,000           | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ 1,500            | \$ 1,500            | \$ 728               | \$ 1,500            | \$ -                                         | 0%                                           |
| Interest Income          | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Rents                    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Fines                    | \$ 4,500            | \$ 4,500            | \$ 2,266             | \$ 500              | \$ (4,000)                                   | -88.9%                                       |
| RFID Sales               | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Service Fees             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Lakefill Sales           | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Effluent Sales           | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Water Standby Charges    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Solid Waste Fee          | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| All Other Revenue        | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Transfer (To)/From Funds | \$ 1,738,853        | \$ 2,108,446        | \$ 1,742,349         | \$ 2,119,243        | \$ 10,797                                    | 0.5%                                         |
| <b>TOTAL</b>             | <b>\$ 2,042,853</b> | <b>\$ 2,417,486</b> | <b>\$ 2,029,363</b>  | <b>\$ 2,421,501</b> | <b>\$ 4,015</b>                              | <b>0.2%</b>                                  |

| Expense Type          | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|-----------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Wages                 | \$ 634,397        | \$ 685,447        | \$ 528,175           | \$ 702,583          | \$ 17,136                                    | 2.5%                                         |
| Medical/Dental/Vision | \$ 91,735         | \$ 127,025        | \$ 85,972            | \$ 139,728          | \$ 12,703                                    | 10.0%                                        |
| CalPERS - Current     | \$ 94,323         | \$ 107,611        | \$ 78,095            | \$ 110,301          | \$ 2,690                                     | 2.5%                                         |
| CalPERS - UAL         | \$ 141,097        | \$ 147,510        | \$ 160,096           | \$ 151,198          | \$ 3,688                                     | 2.5%                                         |
| Social Security       | \$ 49,462         | \$ 52,966         | \$ 46,937            | \$ 54,290           | \$ 1,324                                     | 2.5%                                         |
| Unemployment          | \$ 2,470          | \$ 2,470          | \$ 945               | \$ 2,532            | \$ 62                                        | 2.5%                                         |
| Workers Comp          | \$ 14,631         | \$ 31,804         | \$ 17,300            | \$ 32,599           | \$ 795                                       | 2.5%                                         |
| Auto Allowance        | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Overtime              | \$ 15,500         | \$ -              | \$ 65                | \$ 5,000            | \$ 5,000                                     | 5000%                                        |
| Standby Pay           | \$ 25,000         | \$ -              | \$ 63,172            | \$ 25,000           | \$ 25,000                                    | 25000%                                       |
| Salaries & Benefits   | \$ 1,068,615      | \$ 1,154,833      | \$ 980,758           | \$ 1,223,231        | \$ 68,398                                    | 5.9%                                         |

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

|                         |           |            |           |            |      |      |
|-------------------------|-----------|------------|-----------|------------|------|------|
| Radio Infrastructure    | \$ -      | \$ -       | \$ -      | \$ -       | \$ - | 0.0% |
| Auto Repair             | \$ 19,500 | \$ 12,036  | \$ 7,871  | \$ 12,036  | \$ - | 0.0% |
| Equipment - Repairs     | \$ 5,000  | \$ 10,454  | \$ 373    | \$ 10,454  | \$ - | 0.0% |
| Equipment - Lease       | \$ 500    | \$ 105     | \$ 6,444  | \$ 105     | \$ - | 0.0% |
| Tires & Batteries       | \$ 5,000  | \$ 6,644   | \$ 1,478  | \$ 6,644   | \$ - | 0.0% |
| Equipment               | \$ 15,800 | \$ 35,800  | \$ 3,223  | \$ 35,800  | \$ - | 0.0% |
| Expendable Tools        | \$ -      | \$ 616     | \$ -      | \$ 616     | \$ - | 0.0% |
| Lab & Related Equipment | \$ -      | \$ 49      | \$ -      | \$ 49      | \$ - | 0.0% |
| Computer Software       | \$ 13,840 | \$ 14,532  | \$ 20,244 | \$ 14,532  | \$ - | 0.0% |
| Computer Hardware       | \$ 1,000  | \$ 3,185   | \$ 902    | \$ 3,185   | \$ - | 0.0% |
| Armory                  | \$ 1,200  | \$ 16,640  | \$ 1,579  | \$ 16,640  | \$ - | 0.0% |
| Equipment               | \$ 61,840 | \$ 100,061 | \$ 42,114 | \$ 100,061 | \$ - | 0.0% |

|                       |           |           |           |           |      |      |
|-----------------------|-----------|-----------|-----------|-----------|------|------|
| Electrical / Lighting | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Building Maintenance  | \$ 4,500  | \$ 8,841  | \$ 5,743  | \$ 8,841  | \$ - | 0.0% |
| Grounds Maintenance   | \$ 6,000  | \$ 7,425  | \$ 9,574  | \$ 7,425  | \$ - | 0.0% |
| Custodial Supplies    | \$ 401    | \$ 1,365  | \$ 1,627  | \$ 1,365  | \$ - | 0.0% |
| Custodial Services    | \$ 750    | \$ 6,001  | \$ 4,930  | \$ 6,001  | \$ - | 0.0% |
| Facilities & Grounds  | \$ 11,651 | \$ 23,632 | \$ 21,873 | \$ 23,632 | \$ - | 0.0% |

|                            |           |           |           |           |      |      |
|----------------------------|-----------|-----------|-----------|-----------|------|------|
| Training / Travel          | \$ 13,800 | \$ 13,800 | \$ 20,720 | \$ 13,800 | \$ - | 0.0% |
| Resale Supplies            | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Address Signs              | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Conservation               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Emergency Preparedness     | \$ -      | \$ -      | \$ 232    | \$ -      | \$ - | 0.0% |
| Business Travel            | \$ 1,000  | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Medical Misc.              | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Board Meeting Meals        | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Water - Lake fill          | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Motor Fuel                 | \$ 24,000 | \$ 21,606 | \$ 19,572 | \$ 21,606 | \$ - | 0.0% |
| Striping & Stenciling      | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Operations                 | \$ 1,500  | \$ 3,752  | \$ 6,445  | \$ 3,752  | \$ - | 0.0% |
| Road Materials             | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Drainage                   | \$ -      | \$ -      | \$ 375    | \$ -      | \$ - | 0.0% |
| Systems Repair & Maint     | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Lake Maintenance           | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Signs, Reflectors, Markers | \$ 375    | \$ -      | \$ 236    | \$ -      | \$ - | 0.0% |
| Bus Shelters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Snow Removal               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Shop Supplies              | \$ 46     | \$ 27     | \$ 52     | \$ 27     | \$ - | 0.0% |
| Well Repair                | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Booster Repair             | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Water Tank Maintenance     | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Water Meters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |

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

|                           |           |           |           |           |      |      |
|---------------------------|-----------|-----------|-----------|-----------|------|------|
| Telemetry / SCADA         | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Chemical                  | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Fire Hydrant              | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Guardrail Repair          | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Mailboxes                 | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Weed Abatement            | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Bark Beetle               | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Safety and Protective     | \$ 2,500  | \$ 5,392  | \$ 2,856  | \$ 5,392  | \$ - | 0.0% |
| Inspections               | \$ 1,500  | \$ 1,346  | \$ 682    | \$ 1,346  | \$ - | 0.0% |
| Lab Analysis              | \$ 2,119  | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Uniforms                  | \$ 7,000  | \$ 12,726 | \$ 9,956  | \$ 12,726 | \$ - | 0.0% |
| State Reimbursement Fees  | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| State / County Fees       | \$ 6,000  | \$ 3,389  | \$ 3,776  | \$ 3,389  | \$ - | 0.0% |
| Solid Waste Processing    | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Biosolids Disposal        | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Purchased Water & Banking | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Operations                | \$ 59,840 | \$ 62,038 | \$ 64,902 | \$ 62,038 | \$ - | 0.0% |

|                              |            |            |            |            |             |        |
|------------------------------|------------|------------|------------|------------|-------------|--------|
| Public Notices               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Memberships & Dues           | \$ 690     | \$ 725     | \$ 1,008   | \$ 725     | \$ -        | 0.0%   |
| Printing                     | \$ 500     | \$ -       | \$ 318     | \$ -       | \$ -        | 0.0%   |
| Postage / Shipping           | \$ 150     | \$ 97      | \$ 142     | \$ 97      | \$ -        | 0.0%   |
| Office Supplies              | \$ 2,000   | \$ 3,289   | \$ 2,711   | \$ 3,289   | \$ -        | 0.0%   |
| Board Workshops              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Awards                       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Recruitment                  | \$ 7,500   | \$ 7,500   | \$ 370     | \$ 7,500   | \$ -        | 0.0%   |
| Personnel / Hearing / Appeal | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Prior Year Adjustment        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Contract Services            | \$ 63,500  | \$ 75,000  | \$ 89,491  | \$ 83,000  | \$ 8,000    | 10.7%  |
| Legal                        | \$ 25,000  | \$ 35,000  | \$ 6,409   | \$ 5,000   | \$ (30,000) | -85.7% |
| Engineering                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Audit                        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Consulting                   | \$ -       | \$ -       | \$ 25,000  | \$ 25,000  | \$ 25,000   | 0.0%   |
| District Elections           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Outside Service              | \$ 11,000  | \$ 15,000  | \$ 15,797  | \$ 18,000  | \$ 3,000    | 20.0%  |
| Dispatch Service             | \$ 115,175 | \$ 118,629 | \$ 118,629 | \$ 118,629 | \$ -        | 0.0%   |
| Admin Services Allocation    | \$ 61,630  | \$ 256,621 | \$ 318,028 | \$ 359,034 | \$ 102,413  | 39.9%  |
| General Services Allocation  | \$ 132,903 | \$ 137,307 | \$ 160,663 | \$ 207,481 | \$ 70,174   | 51.1%  |
| Insurance Deductibles        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Lands & ROW                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| District Insurance           | \$ 111,275 | \$ 148,866 | \$ 148,866 | \$ 148,866 | \$ -        | 0.0%   |
| Prof & Admin Services        | \$ 531,323 | \$ 798,034 | \$ 887,432 | \$ 976,621 | \$ 178,587  | 22.4%  |

|                       |           |           |           |           |      |      |
|-----------------------|-----------|-----------|-----------|-----------|------|------|
| Electric - Facilities | \$ 12,500 | \$ 13,886 | \$ 13,801 | \$ 13,886 | \$ - | 0.0% |
|-----------------------|-----------|-----------|-----------|-----------|------|------|

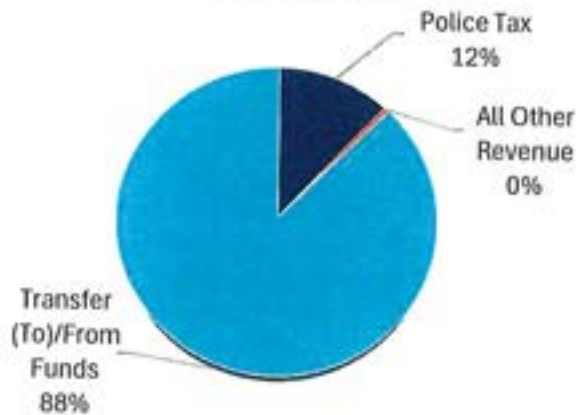
**POLICE SERVICES  
FISCAL YEAR 2025/26**

|                       |           |           |           |           |      |      |
|-----------------------|-----------|-----------|-----------|-----------|------|------|
| Electric - Wells      | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Electric - Boosters   | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Phone - Cellular      | \$ 6,000  | \$ 7,013  | \$ 7,760  | \$ 7,013  | \$ - | 0.0% |
| Phone - Facility      | \$ 4,024  | \$ 3,382  | \$ 4,579  | \$ 3,382  | \$ - | 0.0% |
| Phone - Telemetry     | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Phone - Computer      | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Natural Gas / Propane | \$ 5,000  | \$ 5,559  | \$ 5,067  | \$ 5,559  | \$ - | 0.0% |
| Water - Facilities    | \$ 1,160  | \$ 1,187  | \$ 1,079  | \$ 1,187  | \$ - | 0.0% |
| Trash Service         | \$ 4,700  | \$ 4,891  | \$ -      | \$ 4,891  | \$ - | 0.0% |
| Utilities             | \$ 33,384 | \$ 35,918 | \$ 32,285 | \$ 35,918 | \$ - | 0.0% |

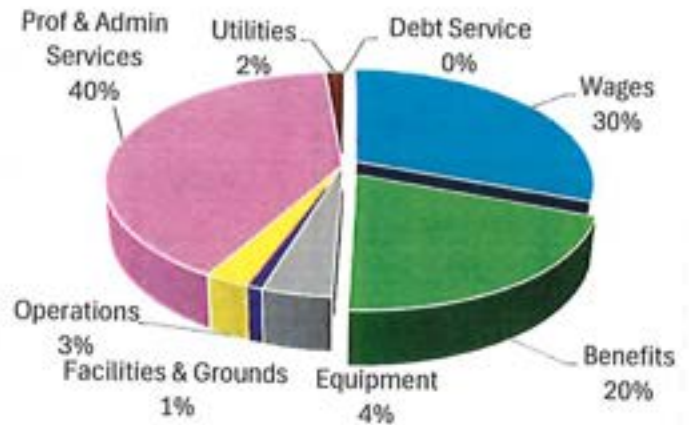
|                            |      |      |      |      |      |      |
|----------------------------|------|------|------|------|------|------|
| Principal                  | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Interst                    | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Fees  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

|              |                     |                     |                     |                     |                   |              |
|--------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| <b>TOTAL</b> | <b>\$ 1,766,653</b> | <b>\$ 2,174,516</b> | <b>\$ 2,029,363</b> | <b>\$ 2,421,501</b> | <b>\$ 246,985</b> | <b>11.4%</b> |
|--------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|

**Revenue by Type**



**Expense by Type**





**GATE SERVICES**  
**FISCAL YEAR 2025/26**

| Revenue Type             | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Police Special Tax       | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Roads Assessment         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ 270,000        | \$ 274,725        | \$ 257,601           | \$ 272,852          | \$ (1,873)                                   | -1%                                          |
| P.O.S.T. Reimbursement   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Interest Income          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Rents                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Fines                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| RFID Sales               | \$ 80,000         | \$ 80,000         | \$ 79,182            | \$ 85,000           | \$ 5,000                                     | 6%                                           |
| Service Fees             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Lakefill Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Effluent Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Water Standby Charges    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Solid Waste Fee          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| All Other Revenue        | \$ -              | \$ 8,000          | \$ 7,939             | \$ -                | \$ (8,000)                                   | 0%                                           |
| Transfer (To)/From Funds | \$ 278,350        | \$ 394,566        | \$ 831,128           | \$ 371,362          | \$ (23,204)                                  | -6%                                          |
| <b>TOTAL</b>             | <b>\$ 628,350</b> | <b>\$ 757,291</b> | <b>\$ 1,175,850</b>  | <b>\$ 729,214</b>   | <b>\$ (28,077)</b>                           | <b>-4%</b>                                   |

| Expense Type                   | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Wages                          | \$ 290,130        | \$ 299,232        | \$ 356,333           | \$ 306,713          | \$ 7,481                                     | 2.5%                                         |
| Medical/Dental/Vision          | \$ 43,397         | \$ 32,695         | \$ 46,910            | \$ 35,965           | \$ 3,270                                     | 10.0%                                        |
| CalPERS - Current              | \$ 17,792         | \$ 19,136         | \$ 31,271            | \$ 19,614           | \$ 478                                       | 2.5%                                         |
| CalPERS - UAL                  | \$ 20,748         | \$ 26,313         | \$ 26,313            | \$ 26,971           | \$ 658                                       | 2.5%                                         |
| Social Security                | \$ 21,947         | \$ 22,573         | \$ 32,480            | \$ 23,137           | \$ 564                                       | 2.5%                                         |
| Unemployment                   | \$ 2,906          | \$ 2,906          | \$ 2,589             | \$ 2,979            | \$ 73                                        | 2.5%                                         |
| Workers Comp                   | \$ 16,721         | \$ 12,264         | \$ 19,774            | \$ 27,024           | \$ 14,760                                    | 120.4%                                       |
| Auto Allowance                 | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Overtime                       | \$ 554            | \$ 2,000          | \$ 15,900            | \$ 10,000           | \$ 8,000                                     | 400.0%                                       |
| Standby Pay                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| <b>Salaries &amp; Benefits</b> | <b>\$ 414,195</b> | <b>\$ 417,119</b> | <b>\$ 531,570</b>    | <b>\$ 452,403</b>   | <b>\$ 35,284</b>                             | <b>8.5%</b>                                  |

**GATE SERVICES**  
**FISCAL YEAR 2025/26**

|                         |          |          |           |          |          |         |
|-------------------------|----------|----------|-----------|----------|----------|---------|
| Radio Infrastructure    | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Auto Repair             | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Equipment - Repairs     | \$ 8,000 | \$ 5,406 | \$ 18,699 | \$ 5,149 | \$ (257) | -4.8%   |
| Equipment - Lease       | \$ -     | \$ 31    | \$ 554    | \$ 30    | \$ (1)   | -3.2%   |
| Tires & Batteries       | \$ 84    | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Equipment               | \$ 1,500 | \$ -     | \$ 4,477  | \$ -     | \$ -     | 0.0%    |
| Expendable Tools        | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Lab & Related Equipment | \$ -     | \$ 21    | \$ -      | \$ -     | \$ (21)  | -100.0% |
| Computer Software       | \$ -     | \$ -     | \$ 6,194  | \$ -     | \$ -     | 0.0%    |
| Computer Hardware       | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Armory                  | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Equipment               | \$ 9,584 | \$ 5,458 | \$ 29,924 | \$ 5,179 | \$ (279) | -5.1%   |

|                       |          |           |           |           |          |       |
|-----------------------|----------|-----------|-----------|-----------|----------|-------|
| Electrical / Lighting | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%  |
| Building Maintenance  | \$ 800   | \$ 4,012  | \$ 866    | \$ 3,821  | \$ (191) | -4.8% |
| Grounds Maintenance   | \$ 6,000 | \$ 7,000  | \$ 8,432  | \$ 6,667  | \$ (333) | -4.8% |
| Custodial Supplies    | \$ 415   | \$ 2,249  | \$ 2,846  | \$ 2,142  | \$ (107) | -4.8% |
| Custodial Services    | \$ 1,200 | \$ 1,855  | \$ 1,643  | \$ 1,766  | \$ (89)  | -4.8% |
| Facilities & Grounds  | \$ 8,415 | \$ 15,116 | \$ 13,787 | \$ 14,396 | \$ (720) | -4.8% |

|                            |          |          |           |          |      |      |
|----------------------------|----------|----------|-----------|----------|------|------|
| Training / Travel          | \$ 500   | \$ 855   | \$ 678    | \$ 855   | \$ - | 0.0% |
| Resale Supplies            | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Address Signs              | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Conservation               | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Emergency Preparedness     | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Business Travel            | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Medical Misc.              | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Board Meeting Meals        | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Water - Lake fill          | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Motor Fuel                 | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Striping & Stenciling      | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Operations                 | \$ 1,700 | \$ 2,076 | \$ 15,559 | \$ 2,076 | \$ - | 0.0% |
| Road Materials             | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Drainage                   | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Systems Repair & Maint     | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Lake Maintenance           | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Signs, Reflectors, Markers | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Bus Shelters               | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Snow Removal               | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Shop Supplies              | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Well Repair                | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Booster Repair             | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Water Tank Maintenance     | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |
| Water Meters               | \$ -     | \$ -     | \$ -      | \$ -     | \$ - | 0.0% |

**GATE SERVICES**  
**FISCAL YEAR 2025/26**

|                           |          |          |           |          |          |        |
|---------------------------|----------|----------|-----------|----------|----------|--------|
| Telemetry / SCADA         | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Chemical                  | \$ 64    | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Fire Hydrant              | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Guardrail Repair          | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Mailboxes                 | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Weed Abatement            | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Bark Beetle               | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Safety and Protective     | \$ 1,000 | \$ 2,799 | \$ 2,573  | \$ 2,400 | \$ (399) | -14.3% |
| Inspections               | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Lab Analysis              | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Uniforms                  | \$ 4,000 | \$ -     | \$ 398    | \$ 399   | \$ 399   | 0.0%   |
| State Reimbursement Fees  | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| State / County Fees       | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Solid Waste Processing    | \$ 88    | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Biosolids Disposal        | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Purchased Water & Banking | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%   |
| Operations                | \$ 7,352 | \$ 5,730 | \$ 19,208 | \$ 5,730 | \$ -     | 0.0%   |

|                              |            |            |            |            |             |         |
|------------------------------|------------|------------|------------|------------|-------------|---------|
| Public Notices               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Memberships & Dues           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Printing                     | \$ -       | \$ 3,520   | \$ 96      | \$ 3,520   | \$ -        | 0.0%    |
| Postage / Shipping           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Office Supplies              | \$ 5,000   | \$ 5,749   | \$ 1,274   | \$ 1,500   | \$ (4,249)  | -73.9%  |
| Board Workshops              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Awards                       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Recruitment                  | \$ 1,808   | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Personnel / Hearing / Appeal | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Prior Year Adjustment        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Contract Services            | \$ 10,400  | \$ 9,504   | \$ 21,337  | \$ 9,504   | \$ -        | 0.0%    |
| Legal                        | \$ 9,500   | \$ 15,000  | \$ 698     | \$ -       | \$ (15,000) | -100.0% |
| Engineering                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Audit                        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Consulting                   | \$ -       | \$ -       | \$ -       | \$ 10,000  | \$ 10,000   | 0.0%    |
| District Elections           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Outside Service              | \$ -       | \$ -       | \$ 4,207   | \$ -       | \$ -        | 0.0%    |
| Dispatch Service             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Admin Services Allocation    | \$ 131,057 | \$ 241,082 | \$ 507,886 | \$ 212,548 | \$ (28,534) | -11.8%  |
| General Services Allocation  | \$ 28,365  | \$ 27,331  | \$ 27,331  | \$ 4,319   | \$ (23,012) | -84.2%  |
| Insurance Deductibles        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Lands & ROW                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| District Insurance           | \$ 297     | \$ 310     | \$ 310     | \$ 310     | \$ -        | 0.0%    |
| Prof & Admin Services        | \$ 186,427 | \$ 302,496 | \$ 563,139 | \$ 241,701 | \$ (60,795) | -20.1%  |

|                       |          |          |          |          |          |       |
|-----------------------|----------|----------|----------|----------|----------|-------|
| Electric - Facilities | \$ 3,000 | \$ 3,795 | \$ 7,468 | \$ 6,700 | \$ 2,905 | 76.5% |
|-----------------------|----------|----------|----------|----------|----------|-------|

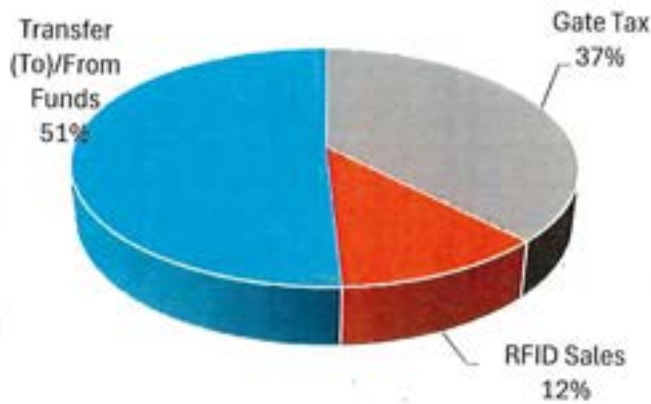
**GATE SERVICES  
FISCAL YEAR 2025/26**

|                       |          |          |           |          |          |         |
|-----------------------|----------|----------|-----------|----------|----------|---------|
| Electric - Wells      | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Electric - Boosters   | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Phone - Cellular      | \$ -     | \$ -     | \$ 28     | \$ -     | \$ -     | 0.0%    |
| Phone - Facility      | \$ 776   | \$ 551   | \$ 403    | \$ 551   | \$ -     | 0.0%    |
| Phone - Telemetry     | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Phone - Computer      | \$ -     | \$ 472   | \$ -      | \$ -     | \$ (472) | -100.0% |
| Natural Gas / Propane | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Water - Facilities    | \$ 2,600 | \$ 2,554 | \$ 2,384  | \$ 2,554 | \$ -     | 0.0%    |
| Trash Service         | \$ -     | \$ -     | \$ -      | \$ -     | \$ -     | 0.0%    |
| Utilities             | \$ 6,376 | \$ 7,372 | \$ 10,283 | \$ 9,805 | \$ 2,433 | 33.0%   |

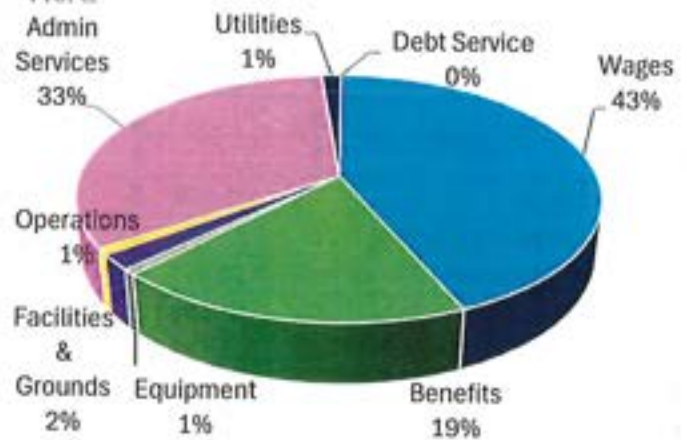
|                            |      |      |      |      |      |      |
|----------------------------|------|------|------|------|------|------|
| Principal                  | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Interst                    | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Fees  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

|              |                   |                   |                     |                   |                    |              |
|--------------|-------------------|-------------------|---------------------|-------------------|--------------------|--------------|
| <b>TOTAL</b> | <b>\$ 632,349</b> | <b>\$ 753,291</b> | <b>\$ 1,167,911</b> | <b>\$ 729,214</b> | <b>\$ (24,077)</b> | <b>-3.2%</b> |
|--------------|-------------------|-------------------|---------------------|-------------------|--------------------|--------------|

**Revenue by Type**



**Expense by Type**



## PUBLIC WORKS

### OVERVIEW

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

#### General Services

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

#### Roads

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

#### Solid Waste

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

#### Water

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



## PUBLIC WORKS

### Wastewater

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

### Organizational Chart



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

| Revenue Type             | FY 2024<br>Budget   | FY 2025<br>Budget   | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|---------------------|---------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Police Special Tax       | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Roads Assessment         | \$ 1,228,420        | \$ 1,233,180        | \$ 1,211,505         | \$ 1,236,880        | \$ 3,700                                     | 0.3%                                         |
| Gate Special Tax         | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| P.O.S.T. Reimbursement   | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Interest Income          | \$ 231,395          | \$ 333,258          | \$ 264,619           | \$ 297,193          | \$ (36,065)                                  | -11%                                         |
| Rents                    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Fines                    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| RFID Sales               | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Service Fees             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ 5,679,315        | \$ 5,701,350        | \$ 5,385,347         | \$ 5,500,307        | \$ (201,043)                                 | -4%                                          |
| Lakefill Sales           | \$ 177,000          | \$ 315,582          | \$ 245,852           | \$ 301,000          | \$ (14,582)                                  | -5%                                          |
| Effluent Sales           | \$ 45,000           | \$ 45,000           | \$ (1,332)           | \$ 45,000           | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ 50,000           | \$ 133,051          | \$ 44,991            | \$ 44,000           | \$ (89,051)                                  | -67%                                         |
| Water Standby Charges    | \$ 26,600           | \$ 32,460           | \$ 24,059            | \$ 21,828           | \$ (10,632)                                  | -33%                                         |
| Solid Waste Fee          | \$ 939,792          | \$ 976,936          | \$ 988,561           | \$ 974,749          | \$ (2,187)                                   | 0%                                           |
| All Other Revenue        | \$ 17,000           | \$ 16,500           | \$ 105,611           | \$ 21,000           | \$ 4,500                                     | 27%                                          |
| Transfer (To)/From Funds | \$ 28,325           | \$ (998)            | \$ 58,011            | \$ 509,920          | \$ 510,918                                   | -51194%                                      |
| <b>TOTAL</b>             | <b>\$ 8,422,847</b> | <b>\$ 8,786,319</b> | <b>\$ 8,327,223</b>  | <b>\$ 8,951,877</b> | <b>\$ 165,558</b>                            | <b>1.9%</b>                                  |

| Expense Type                   | FY 2024<br>Budget   | FY 2025<br>Budget   | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------------|---------------------|---------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Wages                          | \$ 2,029,013        | \$ 2,318,462        | \$ 2,340,538         | \$ 2,334,653        | \$ 16,191                                    | 0.7%                                         |
| Medical/Dental/Vision          | \$ 254,893          | \$ 258,332          | \$ 380,158           | \$ 317,547          | \$ 59,215                                    | 22.9%                                        |
| CalPERS - Current              | \$ 175,738          | \$ 197,186          | \$ 222,320           | \$ 210,307          | \$ 13,121                                    | 6.7%                                         |
| CalPERS - UAL                  | \$ 166,874          | \$ 197,371          | \$ 198,261           | \$ 203,201          | \$ 5,830                                     | 3.0%                                         |
| Social Security                | \$ 162,788          | \$ 184,848          | \$ 192,080           | \$ 190,731          | \$ 5,883                                     | 3.2%                                         |
| Unemployment                   | \$ 9,408            | \$ 10,744           | \$ 6,773             | \$ 10,988           | \$ 244                                       | 2.3%                                         |
| Workers Comp                   | \$ 96,146           | \$ 134,993          | \$ 113,687           | \$ 124,587          | \$ (10,406)                                  | -7.7%                                        |
| Auto Allowance                 | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Overtime                       | \$ 102,670          | \$ 102,950          | \$ 158,557           | \$ 109,500          | \$ 6,550                                     | 6.4%                                         |
| Standby Pay                    | \$ 17,040           | \$ 17,040           | \$ 36,221            | \$ 24,410           | \$ 7,370                                     | 43.3%                                        |
| <b>Salaries &amp; Benefits</b> | <b>\$ 3,014,570</b> | <b>\$ 3,421,926</b> | <b>\$ 3,648,594</b>  | <b>\$ 3,525,923</b> | <b>\$ 103,997</b>                            | <b>3.0%</b>                                  |

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

|                         |            |            |            |            |             |        |
|-------------------------|------------|------------|------------|------------|-------------|--------|
| Radio Infrastructure    | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Auto Repair             | \$ 53,389  | \$ 49,978  | \$ 55,341  | \$ 46,028  | \$ (3,950)  | -7.9%  |
| Equipment - Repairs     | \$ 59,537  | \$ 75,929  | \$ 70,932  | \$ 59,094  | \$ (16,835) | -22.2% |
| Equipment - Lease       | \$ 115,223 | \$ 107,416 | \$ 111,485 | \$ 111,113 | \$ 3,697    | 3.4%   |
| Tires & Batteries       | \$ 21,322  | \$ 23,831  | \$ 28,332  | \$ 34,335  | \$ 10,504   | 44.1%  |
| Equipment               | \$ 16,403  | \$ 19,293  | \$ 16,498  | \$ 13,816  | \$ (5,477)  | -28.4% |
| Expendable Tools        | \$ 58,750  | \$ 64,013  | \$ 16,663  | \$ 59,263  | \$ (4,750)  | -7.4%  |
| Lab & Related Equipment | \$ 2,466   | \$ 3,850   | \$ 2,541   | \$ 2,000   | \$ (1,850)  | -48.1% |
| Computer Software       | \$ 8,000   | \$ 12,424  | \$ 25,444  | \$ 13,200  | \$ 776      | 6.2%   |
| Computer Hardware       | \$ 6,000   | \$ 6,100   | \$ 394     | \$ 2,600   | \$ (3,500)  | -57.4% |
| Armory                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Equipment               | \$ 341,090 | \$ 362,834 | \$ 327,629 | \$ 341,449 | \$ (21,385) | -5.9%  |

|                       |           |           |           |           |             |        |
|-----------------------|-----------|-----------|-----------|-----------|-------------|--------|
| Electrical / Lighting | \$ -      | \$ -      | \$ -      | \$ -      | \$ -        | 0.0%   |
| Building Maintenance  | \$ 14,500 | \$ 33,161 | \$ 10,099 | \$ 23,161 | \$ (10,000) | -30.2% |
| Grounds Maintenance   | \$ 20,468 | \$ 34,383 | \$ 34,029 | \$ 49,237 | \$ 14,854   | 43.2%  |
| Custodial Supplies    | \$ 6,908  | \$ 6,854  | \$ 4,981  | \$ 3,340  | \$ (3,514)  | -51.3% |
| Custodial Services    | \$ 13,635 | \$ 16,340 | \$ 14,789 | \$ 10,700 | \$ (5,640)  | -34.5% |
| Facilities & Grounds  | \$ 55,511 | \$ 90,738 | \$ 63,898 | \$ 86,438 | \$ (4,300)  | -4.7%  |

|                            |            |            |            |            |            |        |
|----------------------------|------------|------------|------------|------------|------------|--------|
| Training / Travel          | \$ 8,100   | \$ 20,833  | \$ 10,679  | \$ 20,340  | \$ (493)   | -2.4%  |
| Resale Supplies            | \$ 900     | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Address Signs              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Conservation               | \$ 6,136   | \$ 6,443   | \$ 700     | \$ 6,000   | \$ (443)   | -6.9%  |
| Emergency Preparedness     | \$ -       | \$ -       | \$ 232     | \$ -       | \$ -       | 0.0%   |
| Business Travel            | \$ 250     | \$ 275     | \$ -       | \$ 275     | \$ -       | 0.0%   |
| Medical Misc.              | \$ 66      | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Board Meeting Meals        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Water - Lake fill          | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Motor Fuel                 | \$ 150,535 | \$ 142,037 | \$ 128,808 | \$ 143,731 | \$ 1,694   | 1.2%   |
| Striping & Stenciling      | \$ -       | \$ 2,500   | \$ 1,701   | \$ 2,500   | \$ -       | 0.0%   |
| Operations                 | \$ 8,064   | \$ 13,335  | \$ 13,634  | \$ 19,520  | \$ 6,185   | 46.4%  |
| Road Materials             | \$ 86,000  | \$ 76,297  | \$ 84,327  | \$ 104,050 | \$ 27,753  | 36.4%  |
| Drainage                   | \$ 215     | \$ 1,500   | \$ 553     | \$ 1,000   | \$ (500)   | -33.3% |
| Systems Repair & Maint     | \$ 110,276 | \$ 77,332  | \$ 102,437 | \$ 112,500 | \$ 35,168  | 45.5%  |
| Lake Maintenance           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Signs, Reflectors, Markers | \$ 7,500   | \$ 9,500   | \$ 9,780   | \$ 6,500   | \$ (3,000) | -31.6% |
| Bus Shelters               | \$ 5,000   | \$ 5,000   | \$ 180     | \$ 5,000   | \$ -       | 0.0%   |
| Snow Removal               | \$ 17,000  | \$ 20,000  | \$ 15,399  | \$ 19,000  | \$ (1,000) | -5.0%  |
| Shop Supplies              | \$ 26,900  | \$ 26,900  | \$ 8,979   | \$ 19,300  | \$ (7,600) | -28.3% |
| Well Repair                | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Booster Repair             | \$ 4,415   | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Water Tank Maintenance     | \$ 345,000 | \$ 341,689 | \$ 289,671 | \$ 341,689 | \$ -       | 0.0%   |
| Water Meters               | \$ 15,000  | \$ 31,500  | \$ 16,570  | \$ 31,500  | \$ -       | 0.0%   |

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

|                           |              |              |              |              |             |        |
|---------------------------|--------------|--------------|--------------|--------------|-------------|--------|
| Telemetry / SCADA         | \$ 12,816    | \$ 34,726    | \$ 10,227    | \$ 34,726    | \$ -        | 0.0%   |
| Chemical                  | \$ 45,639    | \$ 51,887    | \$ 43,769    | \$ 46,000    | \$ (5,887)  | -11.3% |
| Fire Hydrant              | \$ -         | \$ 20,000    | \$ 4,160     | \$ 20,000    | \$ -        | 0.0%   |
| Guardrail Repair          | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Mailboxes                 | \$ 30,000    | \$ 30,000    | \$ 24,789    | \$ 30,000    | \$ -        | 0.0%   |
| Weed Abatement            | \$ 4,311     | \$ 3,372     | \$ 3,343     | \$ 3,700     | \$ 328      | 9.7%   |
| Bark Beetle               | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Safety and Protective     | \$ 16,229    | \$ 17,848    | \$ 19,042    | \$ 17,104    | \$ (744)    | -4.2%  |
| Inspections               | \$ 3,862     | \$ 3,388     | \$ 3,995     | \$ 4,740     | \$ 1,352    | 39.9%  |
| Lab Analysis              | \$ 55,292    | \$ 58,385    | \$ 37,717    | \$ 38,000    | \$ (20,385) | -34.9% |
| Uniforms                  | \$ 10,917    | \$ 27,146    | \$ 23,834    | \$ 22,600    | \$ (4,546)  | -16.7% |
| State Reimbursement Fees  | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| State / County Fees       | \$ 74,716    | \$ 59,847    | \$ 89,724    | \$ 88,758    | \$ 28,911   | 48.3%  |
| Solid Waste Processing    | \$ 291,056   | \$ 309,109   | \$ 381,416   | \$ 309,109   | \$ -        | 0.0%   |
| Biosolids Disposal        | \$ 2,000     | \$ 1,980     | \$ -         | \$ 1,980     | \$ -        | 0.0%   |
| Purchased Water & Banking | \$ 447,682   | \$ 562,260   | \$ 567,193   | \$ 570,000   | \$ 7,740    | 1.4%   |
| Operations                | \$ 1,785,877 | \$ 1,955,089 | \$ 1,892,861 | \$ 2,019,622 | \$ 64,533   | 3.3%   |

|                              |              |              |              |              |              |         |
|------------------------------|--------------|--------------|--------------|--------------|--------------|---------|
| Public Notices               | \$ -         | \$ -         | \$ 4,986     | \$ -         | \$ -         | 0.0%    |
| Memberships & Dues           | \$ 3,371     | \$ 8,228     | \$ 3,022     | \$ 8,648     | \$ 420       | 5.1%    |
| Printing                     | \$ 32,310    | \$ 35,554    | \$ 28,335    | \$ 31,747    | \$ (3,807)   | -10.7%  |
| Postage / Shipping           | \$ -         | \$ -         | \$ 187       | \$ -         | \$ -         | 0.0%    |
| Office Supplies              | \$ 2,258     | \$ 3,357     | \$ 4,944     | \$ 3,788     | \$ 431       | 12.8%   |
| Board Workshops              | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%    |
| Awards                       | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%    |
| Recruitment                  | \$ 4,500     | \$ 2,508     | \$ -         | \$ 750       | \$ (1,758)   | -70.1%  |
| Personnel / Hearing / Appeal | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%    |
| Prior Year Adjustment        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%    |
| Contract Services            | \$ 59,405    | \$ 61,095    | \$ 45,715    | \$ 136,095   | \$ 75,000    | 122.8%  |
| Legal                        | \$ 43,323    | \$ 25,081    | \$ 835       | \$ -         | \$ (25,081)  | -100.0% |
| Engineering                  | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%    |
| Audit                        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%    |
| Consulting                   | \$ 25,208    | \$ 54,095    | \$ 5,470     | \$ 150,000   | \$ 95,905    | 177.3%  |
| District Elections           | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%    |
| Outside Service              | \$ 40,095    | \$ 54,258    | \$ 38,771    | \$ 63,400    | \$ 9,142     | 16.8%   |
| Dispatch Service             | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%    |
| Admin Services Allocation    | \$ 1,158,126 | \$ 1,414,423 | \$ 1,804,937 | \$ 1,059,151 | \$ (355,272) | -25.1%  |
| General Services Allocation  | \$ (161,268) | \$ (164,638) | \$ (187,994) | \$ (257,156) | \$ (92,518)  | 56.2%   |
| Insurance Deductibles        | \$ -         | \$ 22,396    | \$ -         | \$ 22,396    | \$ -         | 0.0%    |
| Lands & ROW                  | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%    |
| District Insurance           | \$ 203,489   | \$ 255,909   | \$ 263,789   | \$ 264,465   | \$ 8,556     | 3.3%    |
| Prof & Admin Services        | \$ 1,410,817 | \$ 1,772,266 | \$ 2,012,998 | \$ 1,483,283 | \$ (288,983) | -16.3%  |

|                       |           |           |           |           |            |       |
|-----------------------|-----------|-----------|-----------|-----------|------------|-------|
| Electric - Facilities | \$ 52,000 | \$ 57,149 | \$ 54,352 | \$ 55,799 | \$ (1,350) | -2.4% |
|-----------------------|-----------|-----------|-----------|-----------|------------|-------|

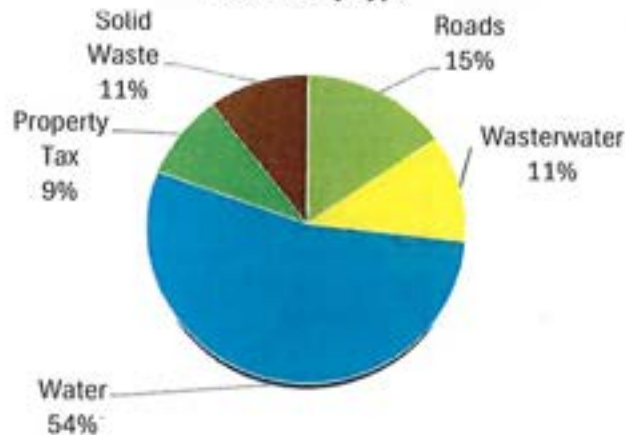
**PUBLIC WORKS DEPARTMENT  
FISCAL YEAR 2025/26**

|                       |            |            |            |            |             |         |
|-----------------------|------------|------------|------------|------------|-------------|---------|
| Electric - Wells      | \$ 175,000 | \$ 236,547 | \$ 238,436 | \$ 239,000 | \$ 2,453    | 1.0%    |
| Electric - Boosters   | \$ 285,000 | \$ 375,598 | \$ 331,380 | \$ 375,598 | \$ -        | 0.0%    |
| Phone - Cellular      | \$ 5,087   | \$ 16,997  | \$ 11,263  | \$ 8,399   | \$ (8,598)  | -50.6%  |
| Phone - Facility      | \$ 278     | \$ 331     | \$ 84      | \$ 50      | \$ (281)    | -84.9%  |
| Phone - Telemetry     | \$ 333     | \$ 324     | \$ 355     | \$ 345     | \$ 21       | 6.5%    |
| Phone - Computer      | \$ 1,800   | \$ 1,890   | \$ -       | \$ -       | \$ (1,890)  | -100.0% |
| Natural Gas / Propane | \$ 25,782  | \$ 19,466  | \$ 18,164  | \$ 20,400  | \$ 934      | 4.8%    |
| Water - Facilities    | \$ 3,366   | \$ 4,437   | \$ 4,069   | \$ 4,200   | \$ (237)    | -5.3%   |
| Trash Service         | \$ 5,435   | \$ 7,685   | \$ 6,515   | \$ 6,045   | \$ (1,640)  | -21.3%  |
| Utilities             | \$ 554,081 | \$ 720,424 | \$ 664,617 | \$ 709,836 | \$ (10,588) | -1.5%   |

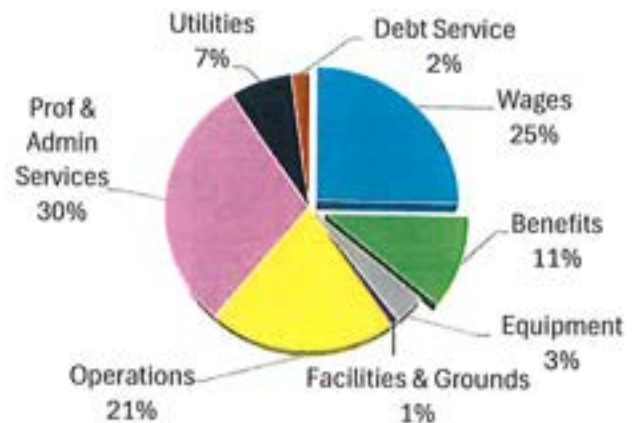
|                            |            |            |            |            |             |        |
|----------------------------|------------|------------|------------|------------|-------------|--------|
| Principal                  | \$ 90,646  | \$ 93,216  | \$ 142,399 | \$ 81,196  | \$ (12,020) | -12.9% |
| Interst                    | \$ 17,266  | \$ 14,659  | \$ 26,748  | \$ 26,748  | \$ 12,089   | 82.5%  |
| Fees                       | \$ 1,833   | \$ 1,570   | \$ 1,570   | \$ 1,570   | \$ -        | 0.0%   |
| Principal - Generator Loan | \$ 87,381  | \$ 45,787  | \$ 87,381  | \$ 87,381  | \$ 41,594   | 90.8%  |
| Interst - Generator Loan   | \$ 15,153  | \$ 14,659  | \$ 15,153  | \$ 15,153  | \$ 494      | 3.4%   |
| Debt Service               | \$ 212,279 | \$ 169,891 | \$ 273,251 | \$ 212,048 | \$ 42,157   | 24.8%  |

|              |                     |                     |                     |                     |                     |              |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>TOTAL</b> | <b>\$ 7,374,225</b> | <b>\$ 8,493,168</b> | <b>\$ 8,883,848</b> | <b>\$ 8,378,599</b> | <b>\$ (114,569)</b> | <b>-1.3%</b> |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|

**Revenue by Type**



**Expense by Type**





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

| Revenue Type             | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Police Special Tax       | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Roads Assessment         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| P.O.S.T. Reimbursement   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Interest Income          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Rents                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Fines                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| RFID Sales               | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Service Fees             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Lakefill Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Effluent Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Water Standby Charges    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Solid Waste Fee          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| All Other Revenue        | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Transfer (To)/From Funds | \$ 28,325         | \$ (998)          | \$ 38,011            | \$ 468,659          | \$ 469,657                                   | -47059.9%                                    |
| <b>TOTAL</b>             | <b>\$ 28,325</b>  | <b>\$ (998)</b>   | <b>\$ 38,011</b>     | <b>\$ 468,659</b>   | <b>\$ 469,657</b>                            | <b>-47059.9%</b>                             |

| Expense Type                   | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Wages                          | \$ 577,377        | \$ 700,634        | \$ 717,712           | \$ 718,150          | \$ 17,516                                    | 2.5%                                         |
| Medical/Dental/Vision          | \$ 87,460         | \$ 90,084         | \$ 120,886           | \$ 118,000          | \$ 27,916                                    | 31.0%                                        |
| CalPERS - Current              | \$ 49,547         | \$ 52,025         | \$ 68,985            | \$ 63,000           | \$ 10,975                                    | 21.1%                                        |
| CalPERS - UAL                  | \$ 52,851         | \$ 46,667         | \$ 46,667            | \$ 47,834           | \$ 1,167                                     | 2.5%                                         |
| Social Security                | \$ 44,552         | \$ 51,859         | \$ 58,237            | \$ 57,000           | \$ 5,141                                     | 9.9%                                         |
| Unemployment                   | \$ 2,097          | \$ 2,856          | \$ 1,629             | \$ 2,927            | \$ 71                                        | 2.5%                                         |
| Workers Comp                   | \$ 12,541         | \$ 30,200         | \$ 14,826            | \$ 16,000           | \$ (14,200)                                  | -47.0%                                       |
| Auto Allowance                 | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Overtime                       | \$ 10,000         | \$ 10,000         | \$ 13,224            | \$ 14,000           | \$ 4,000                                     | 40.0%                                        |
| Standby Pay                    | \$ -              | \$ -              | \$ 585               | \$ -                | \$ -                                         | 0.0%                                         |
| <b>Salaries &amp; Benefits</b> | <b>\$ 836,425</b> | <b>\$ 984,325</b> | <b>\$ 1,042,751</b>  | <b>\$ 1,036,911</b> | <b>\$ 52,586</b>                             | <b>5.3%</b>                                  |

**GENERAL SERVICES DIVISION**

**FISCAL YEAR 2025/26**

|                         |           |           |           |           |             |        |
|-------------------------|-----------|-----------|-----------|-----------|-------------|--------|
| Radio Infrastructure    | \$ -      | \$ -      | \$ -      | \$ -      | \$ -        | 0.0%   |
| Auto Repair             | \$ 2,400  | \$ 1,700  | \$ 6,905  | \$ 1,000  | \$ (700)    | 0.0%   |
| Equipment - Repairs     | \$ 8,200  | \$ 8,610  | \$ 3,513  | \$ 8,610  | \$ -        | 0.0%   |
| Equipment - Lease       | \$ 4,500  | \$ 4,725  | \$ 1,008  | \$ 1,000  | \$ (3,725)  | -78.8% |
| Tires & Batteries       | \$ 2,000  | \$ 2,100  | \$ 272    | \$ 2,100  | \$ -        | 0.0%   |
| Equipment               | \$ 2,000  | \$ 2,100  | \$ 7,434  | \$ 2,100  | \$ -        | 0.0%   |
| Expendable Tools        | \$ 3,000  | \$ 3,000  | \$ 4,468  | \$ 3,000  | \$ -        | 0.0%   |
| Lab & Related Equipment | \$ -      | \$ -      | \$ -      | \$ -      | \$ -        | 0.0%   |
| Computer Software       | \$ 8,000  | \$ 8,000  | \$ 5,841  | \$ 4,500  | \$ (3,500)  | -43.8% |
| Computer Hardware       | \$ 4,000  | \$ 4,000  | \$ 336    | \$ 500    | \$ (3,500)  | -87.5% |
| Armory                  | \$ -      | \$ -      | \$ -      | \$ -      | \$ -        | 0.0%   |
| Equipment               | \$ 34,100 | \$ 34,235 | \$ 29,777 | \$ 22,810 | \$ (11,425) | -33.4% |

|                       |           |           |           |           |            |        |
|-----------------------|-----------|-----------|-----------|-----------|------------|--------|
| Electrical / Lighting | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Building Maintenance  | \$ 5,000  | \$ 5,000  | \$ 5,323  | \$ 5,000  | \$ -       | 0.0%   |
| Grounds Maintenance   | \$ 20,000 | \$ 25,000 | \$ 13,797 | \$ 25,000 | \$ -       | 0.0%   |
| Custodial Supplies    | \$ 3,536  | \$ 3,500  | \$ 1,017  | \$ 1,100  | \$ (2,400) | -68.6% |
| Custodial Services    | \$ 3,094  | \$ 3,150  | \$ 3,287  | \$ 3,500  | \$ 350     | 11.1%  |
| Facilities & Grounds  | \$ 31,630 | \$ 36,650 | \$ 23,423 | \$ 34,600 | \$ (2,050) | -5.6%  |

|                            |          |          |          |          |            |        |
|----------------------------|----------|----------|----------|----------|------------|--------|
| Training / Travel          | \$ 2,000 | \$ 3,493 | \$ 3,287 | \$ 3,000 | \$ (493)   | -14.1% |
| Resale Supplies            | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Address Signs              | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Conservation               | \$ 6,136 | \$ 6,443 | \$ 700   | \$ 6,000 | \$ (443)   | -6.9%  |
| Emergency Preparedness     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Business Travel            | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Medical Misc.              | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Board Meeting Meals        | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Water - Lake fill          | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Motor Fuel                 | \$ 8,200 | \$ 8,300 | \$ 3,398 | \$ 8,300 | \$ -       | 0.0%   |
| Striping & Stenciling      | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Operations                 | \$ 1,500 | \$ 1,575 | \$ 1,627 | \$ 1,575 | \$ -       | 0.0%   |
| Road Materials             | \$ 1,000 | \$ 1,050 | \$ -     | \$ 1,050 | \$ -       | 0.0%   |
| Drainage                   | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Systems Repair & Maint     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Lake Maintenance           | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Signs, Reflectors, Markers | \$ 500   | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Bus Shelters               | \$ 5,000 | \$ 5,000 | \$ 180   | \$ 5,000 | \$ -       | 0.0%   |
| Snow Removal               | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Shop Supplies              | \$ 2,400 | \$ 2,400 | \$ 1,193 | \$ 1,200 | \$ (1,200) | -50.0% |
| Well Repair                | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Booster Repair             | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Water Tank Maintenance     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |
| Water Meters               | \$ -     | \$ -     | \$ -     | \$ -     | \$ -       | 0.0%   |

**GENERAL SERVICES DIVISION**

**FISCAL YEAR 2025/26**

|                           |           |           |           |           |            |        |
|---------------------------|-----------|-----------|-----------|-----------|------------|--------|
| Telemetry / SCADA         | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Chemical                  | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Fire Hydrant              | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Guardrail Repair          | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Mailboxes                 | \$ 30,000 | \$ 30,000 | \$ 24,789 | \$ 30,000 | \$ -       | 0.0%   |
| Weed Abatement            | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Bark Beetle               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Safety and Protective     | \$ 2,500  | \$ 2,500  | \$ 3,948  | \$ 2,500  | \$ -       | 0.0%   |
| Inspections               | \$ 300    | \$ 315    | \$ 226    | \$ 315    | \$ -       | 0.0%   |
| Lab Analysis              | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Uniforms                  | \$ 2,500  | \$ 6,194  | \$ 5,328  | \$ 5,000  | \$ (1,194) | -19.3% |
| State Reimbursement Fees  | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| State / County Fees       | \$ 250    | \$ 250    | \$ 488    | \$ 650    | \$ 400     | 160.0% |
| Solid Waste Processing    | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Biosolids Disposal        | \$ 500    | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Purchased Water & Banking | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Operations                | \$ 62,786 | \$ 67,520 | \$ 45,164 | \$ 64,590 | \$ (2,930) | -4.3%  |

|                              |              |                |                |              |            |         |
|------------------------------|--------------|----------------|----------------|--------------|------------|---------|
| Public Notices               | \$ -         | \$ -           | \$ -           | \$ -         | \$ -       | 0.0%    |
| Memberships & Dues           | \$ 141       | \$ -           | \$ 170         | \$ 170       | \$ 170     | 0.0%    |
| Printing                     | \$ 170       | \$ -           | \$ 96          | \$ 100       | \$ 100     | 0.0%    |
| Postage / Shipping           | \$ -         | \$ -           | \$ -           | \$ -         | \$ -       | 0.0%    |
| Office Supplies              | \$ 2,000     | \$ 1,578       | \$ 2,905       | \$ 1,578     | \$ -       | 0.0%    |
| Board Workshops              | \$ -         | \$ -           | \$ -           | \$ -         | \$ -       | 0.0%    |
| Awards                       | \$ -         | \$ -           | \$ -           | \$ -         | \$ -       | 0.0%    |
| Recruitment                  | \$ 3,000     | \$ 2,212       | \$ -           | \$ 500       | \$ (1,712) | -77.4%  |
| Personnel / Hearing / Appeal | \$ -         | \$ -           | \$ -           | \$ -         | \$ -       | 0.0%    |
| Prior Year Adjustment        | \$ -         | \$ -           | \$ -           | \$ -         | \$ -       | 0.0%    |
| Contract Services            | \$ 1,000     | \$ 1,050       | \$ 8,662       | \$ 1,050     | \$ -       | 0.0%    |
| Legal                        | \$ 2,000     | \$ 1,844       | \$ 190         | \$ -         | \$ (1,844) | -100.0% |
| Engineering                  | \$ -         | \$ -           | \$ -           | \$ -         | \$ -       | 0.0%    |
| Audit                        | \$ -         | \$ -           | \$ -           | \$ -         | \$ -       | 0.0%    |
| Consulting                   | \$ 208       | \$ 229         | \$ -           | \$ -         | \$ (229)   | -100.0% |
| District Elections           | \$ -         | \$ -           | \$ -           | \$ -         | \$ -       | 0.0%    |
| Outside Service              | \$ 134       | \$ 327         | \$ 2,866       | \$ 3,300     | \$ 2,973   | 909.2%  |
| Dispatch Service             | \$ -         | \$ -           | \$ -           | \$ -         | \$ -       | 0.0%    |
| Admin Services Allocation    | \$ -         | \$ -           | \$ -           | \$ 242,348   | \$ 242,348 | 0.0%    |
| General Services Allocation  | \$ (960,075) | \$ (1,150,680) | \$ (1,135,351) | \$ (954,718) | \$ 195,962 | 0.0%    |
| Insurance Deductibles        | \$ -         | \$ -           |                | \$ -         | \$ -       | 0.0%    |
| Lands & ROW                  | \$ -         | \$ -           |                | \$ -         | \$ -       | 0.0%    |
| District Insurance           | \$ 5,206     | \$ 5,736       | \$ 5,736       | \$ 5,736     | \$ -       | 0.0%    |
| Prof & Admin Services        | \$ (946,216) | \$ (1,137,704) | \$ (1,114,726) | \$ (699,936) | \$ 437,768 | -38.5%  |

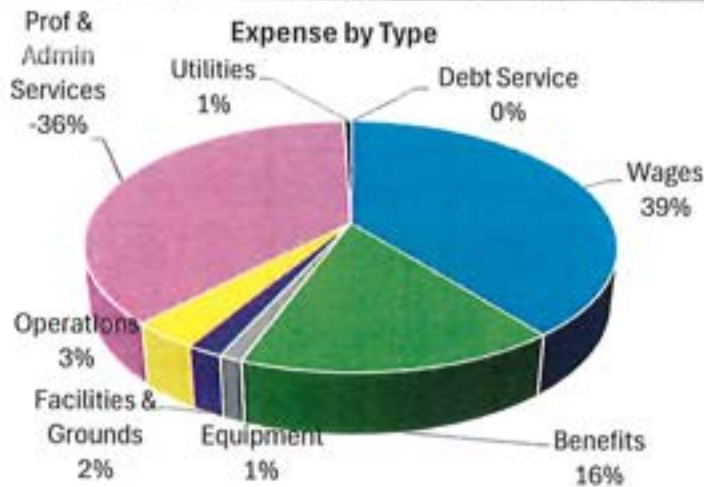
|                       |          |          |          |          |      |      |
|-----------------------|----------|----------|----------|----------|------|------|
| Electric - Facilities | \$ 3,000 | \$ 3,385 | \$ 3,728 | \$ 3,385 | \$ - | 0.0% |
|-----------------------|----------|----------|----------|----------|------|------|

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

|                       |          |           |           |          |            |        |
|-----------------------|----------|-----------|-----------|----------|------------|--------|
| Electric - Wells      | \$ -     | \$ -      | \$ -      | \$ -     | \$ -       | 0.0%   |
| Electric - Boosters   | \$ -     | \$ -      | \$ -      | \$ -     | \$ -       | 0.0%   |
| Phone - Cellular      | \$ 1,100 | \$ 3,699  | \$ 4,052  | \$ 3,699 | \$ -       | 0.0%   |
| Phone - Facility      | \$ -     | \$ -      | \$ -      | \$ -     | \$ -       | 0.0%   |
| Phone - Telemetry     | \$ -     | \$ -      | \$ -      | \$ -     | \$ -       | 0.0%   |
| Phone - Computer      | \$ 1,800 | \$ 1,890  | \$ -      | \$ -     | \$ (1,890) | 0.0%   |
| Natural Gas / Propane | \$ 3,000 | \$ 4,200  | \$ 3,122  | \$ 2,000 | \$ (2,200) | -52.4% |
| Water - Facilities    | \$ -     | \$ -      | \$ -      | \$ -     | \$ -       | 0.0%   |
| Trash Service         | \$ 700   | \$ 802    | \$ 721    | \$ 600   | \$ (202)   | -25.2% |
| Utilities             | \$ 9,600 | \$ 13,976 | \$ 11,623 | \$ 9,684 | \$ (4,292) | -30.7% |

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

|              |                  |                 |                  |                   |                   |                  |
|--------------|------------------|-----------------|------------------|-------------------|-------------------|------------------|
| <b>TOTAL</b> | <b>\$ 28,325</b> | <b>\$ (998)</b> | <b>\$ 38,011</b> | <b>\$ 468,659</b> | <b>\$ 469,657</b> | <b>-47059.9%</b> |
|--------------|------------------|-----------------|------------------|-------------------|-------------------|------------------|



**ROADS DIVISION**  
**FISCAL YEAR 2025/26**

| Revenue Type             | FY 2024<br>Budget   | FY 2025<br>Budget   | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|---------------------|---------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Police Special Tax       | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Roads Assessment         | \$ 1,228,420        | \$ 1,233,180        | \$ 1,211,505         | \$ 1,236,880        | \$ 3,700                                     | 0.3%                                         |
| Gate Special Tax         | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| P.O.S.T. Reimbursement   | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Interest Income          | \$ 83,786           | \$ 142,028          | \$ 72,685            | \$ 143,991          | \$ 1,963                                     | 1%                                           |
| Rents                    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Fines                    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| RFID Sales               | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Service Fees             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Lakefill Sales           | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Effluent Sales           | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Water Standby Charges    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Solid Waste Fee          | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| All Other Revenue        | \$ 16,000           | \$ 16,000           | \$ 44,378            | \$ 16,000           | \$ -                                         | 0%                                           |
| Transfer (To)/From Funds | \$ -                | \$ -                | \$ 20,000            | \$ 41,261           | \$ 41,261                                    | 41261%                                       |
| <b>TOTAL</b>             | <b>\$ 1,328,206</b> | <b>\$ 1,391,208</b> | <b>\$ 1,348,568</b>  | <b>\$ 1,438,132</b> | <b>\$ 46,924</b>                             | <b>3.4%</b>                                  |

| Expense Type          | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|-----------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Wages                 | \$ 236,156        | \$ 445,848        | \$ 439,128           | \$ 427,019          | \$ (18,829)                                  | -4.2%                                        |
| Medical/Dental/Vision | \$ 28,960         | \$ 34,980         | \$ 76,119            | \$ 38,478           | \$ 3,498                                     | 10.0%                                        |
| CalPERS - Current     | \$ 19,397         | \$ 38,170         | \$ 41,376            | \$ 39,124           | \$ 954                                       | 2.5%                                         |
| CalPERS - UAL         | \$ 16,661         | \$ 24,446         | \$ 24,446            | \$ 25,057           | \$ 611                                       | 2.5%                                         |
| Social Security       | \$ 19,978         | \$ 36,020         | \$ 36,791            | \$ 36,921           | \$ 901                                       | 2.5%                                         |
| Unemployment          | \$ 1,280          | \$ 2,520          | \$ 1,836             | \$ 2,583            | \$ 63                                        | 2.5%                                         |
| Workers Comp          | \$ 29,262         | \$ 28,996         | \$ 34,600            | \$ 29,721           | \$ 725                                       | 2.5%                                         |
| Auto Allowance        | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Overtime              | \$ 25,000         | \$ 25,000         | \$ 49,605            | \$ 25,000           | \$ -                                         | 0.0%                                         |
| Standby Pay           | \$ 6,330          | \$ 6,330          | \$ 11,783            | \$ 12,000           | \$ 5,670                                     | 89.6%                                        |
| Salaries & Benefits   | \$ 383,024        | \$ 642,310        | \$ 715,684           | \$ 635,903          | \$ (6,407)                                   | -1.0%                                        |



**ROADS DIVISION**  
**FISCAL YEAR 2025/26**

|                         |            |            |            |            |            |         |
|-------------------------|------------|------------|------------|------------|------------|---------|
| Radio Infrastructure    | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Auto Repair             | \$ 16,619  | \$ 20,000  | \$ 28,515  | \$ 26,000  | \$ 6,000   | 30.0%   |
| Equipment - Repairs     | \$ 30,837  | \$ 30,000  | \$ 32,659  | \$ 22,000  | \$ (8,000) | -26.7%  |
| Equipment - Lease       | \$ 87,223  | \$ 87,223  | \$ 93,870  | \$ 93,870  | \$ 6,647   | 0.0%    |
| Tires & Batteries       | \$ 11,995  | \$ 12,000  | \$ 18,289  | \$ 23,000  | \$ 11,000  | 91.7%   |
| Equipment               | \$ 10,000  | \$ 12,000  | \$ 6,594   | \$ 9,000   | \$ (3,000) | -25.0%  |
| Expendable Tools        | \$ 4,000   | \$ 3,000   | \$ 3,312   | \$ -       | \$ (3,000) | -100.0% |
| Lab & Related Equipment | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Computer Software       | \$ -       | \$ 2,500   | \$ 6,923   | \$ 3,100   | \$ 600     | 24.0%   |
| Computer Hardware       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Armory                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Equipment               | \$ 160,674 | \$ 166,723 | \$ 190,162 | \$ 176,970 | \$ 10,247  | 6.1%    |

|                       |          |           |          |          |            |         |
|-----------------------|----------|-----------|----------|----------|------------|---------|
| Electrical / Lighting | \$ -     | \$ -      | \$ -     | \$ -     | \$ -       | 0.0%    |
| Building Maintenance  | \$ 2,500 | \$ 2,000  | \$ 273   | \$ 2,000 | \$ -       | 0.0%    |
| Grounds Maintenance   | \$ 35    | \$ 3,267  | \$ 2,934 | \$ 4,000 | \$ 733     | 22.4%   |
| Custodial Supplies    | \$ 185   | \$ 1,115  | \$ 1,424 | \$ -     | \$ (1,115) | -100.0% |
| Custodial Services    | \$ 4,500 | \$ 4,950  | \$ 4,930 | \$ -     | \$ (4,950) | -100.0% |
| Facilities & Grounds  | \$ 7,220 | \$ 11,332 | \$ 9,560 | \$ 6,000 | \$ (5,332) | -47.1%  |

|                            |           |           |           |           |            |        |
|----------------------------|-----------|-----------|-----------|-----------|------------|--------|
| Training / Travel          | \$ 3,200  | \$ 5,250  | \$ 2,552  | \$ 5,250  | \$ -       | 0.0%   |
| Resale Supplies            | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Address Signs              | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Conservation               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Emergency Preparedness     | \$ -      | \$ -      | \$ 232    | \$ -      | \$ -       | 0.0%   |
| Business Travel            | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Medical Misc.              | \$ 33     | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Board Meeting Meals        | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Water - Lake fill          | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Motor Fuel                 | \$ 45,000 | \$ 49,500 | \$ 43,513 | \$ 49,500 | \$ -       | 0.0%   |
| Striping & Stenciling      | \$ -      | \$ 2,500  | \$ 1,701  | \$ 2,500  | \$ -       | 0.0%   |
| Operations                 | \$ 632    | \$ 1,000  | \$ 895    | \$ 1,000  | \$ -       | 0.0%   |
| Road Materials             | \$ 60,000 | \$ 60,000 | \$ 57,477 | \$ 70,000 | \$ 10,000  | 16.7%  |
| Drainage                   | \$ 215    | \$ 1,500  | \$ 553    | \$ 1,000  | \$ (500)   | -33.3% |
| Systems Repair & Maint     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Lake Maintenance           | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Signs, Reflectors, Markers | \$ 5,000  | \$ 7,500  | \$ 7,448  | \$ 4,500  | \$ (3,000) | -40.0% |
| Bus Shelters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Snow Removal               | \$ 17,000 | \$ 20,000 | \$ 15,399 | \$ 19,000 | \$ (1,000) | -5.0%  |
| Shop Supplies              | \$ 2,500  | \$ 1,750  | \$ 4,745  | \$ 1,800  | \$ 50      | 2.9%   |
| Well Repair                | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Booster Repair             | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Water Tank Maintenance     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Water Meters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |

**ROADS DIVISION**  
**FISCAL YEAR 2025/26**

|                           |            |            |            |            |            |        |
|---------------------------|------------|------------|------------|------------|------------|--------|
| Telemetry / SCADA         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Chemical                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Fire Hydrant              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Guardrail Repair          | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Mailboxes                 | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Weed Abatement            | \$ 3,000   | \$ 2,500   | \$ 2,500   | \$ 2,500   | \$ -       | 0.0%   |
| Bark Beetle               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Safety and Protective     | \$ 3,500   | \$ 3,500   | \$ 3,636   | \$ 4,100   | \$ 600     | 17.1%  |
| Inspections               | \$ 1,500   | \$ 1,434   | \$ 1,200   | \$ 1,400   | \$ (34)    | -2.4%  |
| Lab Analysis              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Uniforms                  | \$ 1,875   | \$ 6,196   | \$ 1,729   | \$ 2,500   | \$ (3,696) | -59.7% |
| State Reimbursement Fees  | \$ -       | \$ -       |            | \$ -       | \$ -       | 0.0%   |
| State / County Fees       | \$ 1,478   | \$ 1,626   | \$ 731     | \$ 1,500   | \$ (126)   | -7.7%  |
| Solid Waste Processing    | \$ -       | \$ 3,500   | \$ -       | \$ 3,500   | \$ -       | 0.0%   |
| Biosolids Disposal        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Purchased Water & Banking | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Operations                | \$ 144,933 | \$ 167,756 | \$ 144,310 | \$ 170,050 | \$ 2,294   | 1.4%   |

|                              |            |            |            |            |             |         |
|------------------------------|------------|------------|------------|------------|-------------|---------|
| Public Notices               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Memberships & Dues           | \$ 480     | \$ 650     | \$ 1,000   | \$ 900     | \$ 250      | 38.5%   |
| Printing                     | \$ -       | \$ -       | \$ 105     | \$ -       | \$ -        | 0.0%    |
| Postage / Shipping           | \$ -       | \$ -       | \$ 187     | \$ -       | \$ -        | 0.0%    |
| Office Supplies              | \$ -       | \$ 500     | \$ 288     | \$ 300     | \$ (200)    | -40.0%  |
| Board Workshops              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Awards                       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Recruitment                  | \$ -       | \$ 250     | \$ -       | \$ 250     | \$ -        | 0.0%    |
| Personnel / Hearing / Appeal | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Prior Year Adjustment        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Contract Services            | \$ 30,709  | \$ 25,000  | \$ 25,000  | \$ 100,000 | \$ 75,000   | 300.0%  |
| Legal                        | \$ 30,000  | \$ 15,000  | \$ 152     | \$ -       | \$ (15,000) | -100.0% |
| Engineering                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Audit                        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Consulting                   | \$ -       | \$ -       | \$ -       | \$ 25,000  | \$ 25,000   | 0.0%    |
| District Elections           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Outside Service              | \$ 4,006   | \$ 5,000   | \$ 15,355  | \$ 9,000   | \$ 4,000    | 80.0%   |
| Dispatch Service             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Admin Services Allocation    | \$ 245,542 | \$ 332,750 | \$ 342,062 | \$ 251,324 | \$ (81,426) | -24.5%  |
| General Services Allocation  | \$ 263,379 | \$ 280,822 | \$ 312,278 | \$ 297,027 | \$ 16,205   | 5.8%    |
| Insurance Deductibles        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| Lands & ROW                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%    |
| District Insurance           | \$ 54,992  | \$ 68,887  | \$ 73,345  | \$ 73,400  | \$ 4,513    | 6.6%    |
| Prof & Admin Services        | \$ 629,108 | \$ 728,859 | \$ 769,771 | \$ 757,201 | \$ 28,342   | 3.9%    |

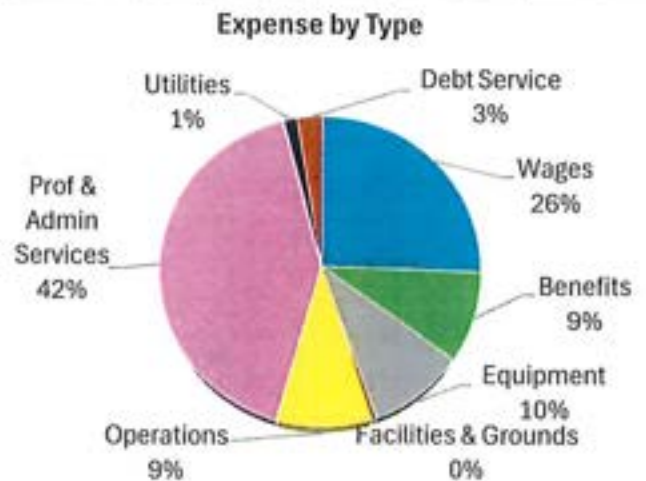
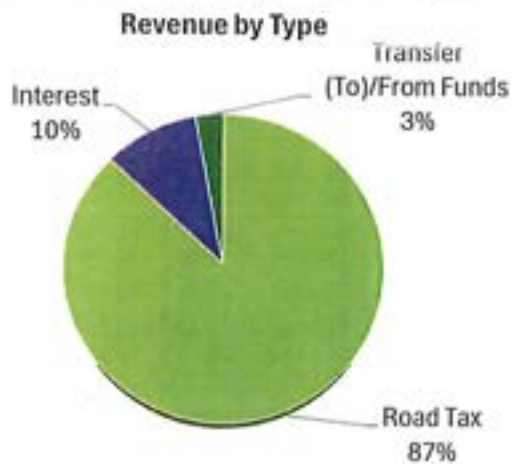
|                       |          |           |          |          |            |        |
|-----------------------|----------|-----------|----------|----------|------------|--------|
| Electric - Facilities | \$ 9,500 | \$ 10,450 | \$ 8,723 | \$ 9,100 | \$ (1,350) | -12.9% |
|-----------------------|----------|-----------|----------|----------|------------|--------|

**ROADS DIVISION  
FISCAL YEAR 2025/26**

|                       |           |           |           |           |            |        |
|-----------------------|-----------|-----------|-----------|-----------|------------|--------|
| Electric - Wells      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Electric - Boosters   | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Phone - Cellular      | \$ 500    | \$ 3,850  | \$ 1,145  | \$ 1,100  | \$ (2,750) | -71.4% |
| Phone - Facility      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Phone - Telemetry     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Phone - Computer      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Natural Gas / Propane | \$ 18,328 | \$ 12,700 | \$ 9,586  | \$ 14,500 | \$ 1,800   | 14.2%  |
| Water - Facilities    | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Trash Service         | \$ 1,135  | \$ 1,248  | \$ 1,298  | \$ 1,200  | \$ (48)    | -3.8%  |
| Utilities             | \$ 29,463 | \$ 28,248 | \$ 20,752 | \$ 25,900 | \$ (2,348) | -8.3%  |

|                            |           |           |            |           |             |        |
|----------------------------|-----------|-----------|------------|-----------|-------------|--------|
| Principal                  | \$ 47,429 | \$ 47,429 | \$ 96,612  | \$ 35,409 | \$ (12,020) | -25.3% |
| Interst                    | \$ -      | \$ -      | \$ 12,089  | \$ 12,089 | \$ 12,089   | 0.0%   |
| Fees                       | \$ -      | \$ -      | \$ -       | \$ -      | \$ -        | 0.0%   |
| Principal - Generator Loan | \$ -      | \$ -      | \$ -       | \$ -      | \$ -        | 0.0%   |
| Interst - Generator Loan   | \$ -      | \$ -      | \$ -       | \$ -      | \$ -        | 0.0%   |
| Debt Service               | \$ 47,429 | \$ 47,429 | \$ 108,701 | \$ 47,498 | \$ 69       | 0.1%   |

|              |                     |                     |                     |                     |                  |             |
|--------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| <b>TOTAL</b> | <b>\$ 1,401,851</b> | <b>\$ 1,792,657</b> | <b>\$ 1,958,941</b> | <b>\$ 1,819,522</b> | <b>\$ 26,865</b> | <b>1.5%</b> |
|--------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|



**SOLID WASTE DIVISION**  
**FISCAL YEAR 2025/26**

| Revenue Type             | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Police Special Tax       | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Roads Assessment         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| P.O.S.T. Reimbursement   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Interest Income          | \$ 12,000         | \$ 15,000         | \$ 5,424             | \$ 6,000            | \$ (9,000)                                   | -60%                                         |
| Rents                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Fines                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| RFID Sales               | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Service Fees             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Lakefill Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Effluent Sales           | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Water Standby Charges    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Solid Waste Fee          | \$ 939,792        | \$ 976,936        | \$ 988,561           | \$ 974,749          | \$ (2,187)                                   | 0%                                           |
| All Other Revenue        | \$ 500            | \$ -              | \$ 56,884            | \$ 500              | \$ 500                                       | 500%                                         |
| Transfer (To)/From Funds | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| <b>TOTAL</b>             | <b>\$ 952,292</b> | <b>\$ 991,936</b> | <b>\$ 1,050,869</b>  | <b>\$ 981,249</b>   | <b>\$ (10,687)</b>                           | <b>-1.1%</b>                                 |

| Expense Type                   | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Wages                          | \$ 107,540        | \$ 172,459        | \$ 167,804           | \$ 164,975          | \$ (7,484)                                   | -4.3%                                        |
| Medical/Dental/Vision          | \$ 4,597          | \$ 5,933          | \$ 21,135            | \$ 21,000           | \$ 15,067                                    | 254.0%                                       |
| CalPERS - Current              | \$ 8,067          | \$ 16,081         | \$ 14,301            | \$ 15,000           | \$ (1,081)                                   | -6.7%                                        |
| CalPERS - UAL                  | \$ 9,393          | \$ 11,809         | \$ 12,699            | \$ 13,000           | \$ 1,191                                     | 10.1%                                        |
| Social Security                | \$ 8,685          | \$ 15,690         | \$ 13,693            | \$ 13,500           | \$ (2,190)                                   | -14.0%                                       |
| Unemployment                   | \$ 732            | \$ 1,000          | \$ 742               | \$ 1,000            | \$ -                                         | 0.0%                                         |
| Workers Comp                   | \$ 8,360          | \$ 8,611          | \$ 9,887             | \$ 10,000           | \$ 1,389                                     | 16.1%                                        |
| Auto Allowance                 | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Overtime                       | \$ 5,000          | \$ 5,000          | \$ 4,565             | \$ 5,000            | \$ -                                         | 0.0%                                         |
| Standby Pay                    | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| <b>Salaries &amp; Benefits</b> | <b>\$ 152,374</b> | <b>\$ 236,583</b> | <b>\$ 244,826</b>    | <b>\$ 243,475</b>   | <b>\$ 6,892</b>                              | <b>2.9%</b>                                  |

**SOLID WASTE DIVISION**  
**FISCAL YEAR 2025/26**

|                         |           |           |           |           |      |      |
|-------------------------|-----------|-----------|-----------|-----------|------|------|
| Radio Infrastructure    | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Auto Repair             | \$ -      | \$ 78     | \$ 137    | \$ 78     | \$ - | 0.0% |
| Equipment - Repairs     | \$ 7,000  | \$ 7,634  | \$ 13,358 | \$ 7,634  | \$ - | 0.0% |
| Equipment - Lease       | \$ 4,500  | \$ 863    | \$ 1,025  | \$ 863    | \$ - | 0.0% |
| Tires & Batteries       | \$ -      | \$ 335    | \$ 272    | \$ 335    | \$ - | 0.0% |
| Equipment               | \$ 301    | \$ 316    | \$ -      | \$ 316    | \$ - | 0.0% |
| Expendable Tools        | \$ 250    | \$ 263    | \$ 238    | \$ 263    | \$ - | 0.0% |
| Lab & Related Equipment | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Computer Software       | \$ -      | \$ -      | \$ 3,404  | \$ -      | \$ - | 0.0% |
| Computer Hardware       | \$ 2,000  | \$ 2,100  | \$ -      | \$ 2,100  | \$ - | 0.0% |
| Armory                  | \$ -      | \$ -      | \$ -      | \$ -      | \$ - | 0.0% |
| Equipment               | \$ 14,051 | \$ 11,589 | \$ 18,435 | \$ 11,589 | \$ - | 0.0% |

|                       |        |        |        |        |         |       |
|-----------------------|--------|--------|--------|--------|---------|-------|
| Electrical / Lighting | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | 0.0%  |
| Building Maintenance  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | 0.0%  |
| Grounds Maintenance   | \$ 394 | \$ 249 | \$ 130 | \$ 237 | \$ (12) | -4.8% |
| Custodial Supplies    | \$ 200 | \$ 210 | \$ 610 | \$ 200 | \$ (10) | -4.8% |
| Custodial Services    | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | 0.0%  |
| Facilities & Grounds  | \$ 594 | \$ 459 | \$ 740 | \$ 437 | \$ (22) | -4.8% |

|                            |           |           |           |           |          |        |
|----------------------------|-----------|-----------|-----------|-----------|----------|--------|
| Training / Travel          | \$ 500    | \$ -      | \$ 14     | \$ -      | \$ -     | 0.0%   |
| Resale Supplies            | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Address Signs              | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Conservation               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Emergency Preparedness     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Business Travel            | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Medical Misc.              | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Board Meeting Meals        | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Water - Lake fill          | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Motor Fuel                 | \$ 25,000 | \$ 25,000 | \$ 23,911 | \$ 26,000 | \$ 1,000 | 4.0%   |
| Striping & Stenciling      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Operations                 | \$ 300    | \$ 315    | \$ 1,003  | \$ 1,200  | \$ 885   | 281.0% |
| Road Materials             | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Drainage                   | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Systems Repair & Maint     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Lake Maintenance           | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Signs, Reflectors, Markers | \$ 2,000  | \$ 2,000  | \$ 2,332  | \$ 2,000  | \$ -     | 0.0%   |
| Bus Shelters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Snow Removal               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Shop Supplies              | \$ -      | \$ -      | \$ 52     | \$ -      | \$ -     | 0.0%   |
| Well Repair                | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Booster Repair             | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Water Tank Maintenance     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |
| Water Meters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -     | 0.0%   |

**SOLID WASTE DIVISION**  
**FISCAL YEAR 2025/26**

|                           |            |            |            |            |           |          |
|---------------------------|------------|------------|------------|------------|-----------|----------|
| Telemetry / SCADA         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| Chemical                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| Fire Hydrant              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| Guardrail Repair          | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| Mailboxes                 | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| Weed Abatement            | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| Bark Beetle               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| Safety and Protective     | \$ 1,000   | \$ 1,050   | \$ 2,038   | \$ 1,050   | \$ -      | 0.0%     |
| Inspections               | \$ 370     | \$ 389     | \$ 624     | \$ 725     | \$ 336    | 86.4%    |
| Lab Analysis              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| Uniforms                  | \$ 700     | \$ 3,062   | \$ 2,679   | \$ 2,600   | \$ (462)  | -15.1%   |
| State Reimbursement Fees  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| State / County Fees       | \$ 27,425  | \$ 159     | \$ 18,089  | \$ 28,796  | \$ 28,637 | 18010.7% |
| Solid Waste Processing    | \$ 291,056 | \$ 305,609 | \$ 381,416 | \$ 305,609 | \$ -      | 0.0%     |
| Biosolids Disposal        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| Purchased Water & Banking | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | 0.0%     |
| Operations                | \$ 348,351 | \$ 337,584 | \$ 432,158 | \$ 367,980 | \$ 30,396 | 9.0%     |

|                              |            |            |            |            |              |         |
|------------------------------|------------|------------|------------|------------|--------------|---------|
| Public Notices               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Memberships & Dues           | \$ -       | \$ 2,863   | \$ -       | \$ 2,863   | \$ -         | 0.0%    |
| Printing                     | \$ 14,140  | \$ 14,847  | \$ 10,600  | \$ 14,847  | \$ -         | 0.0%    |
| Postage / Shipping           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Office Supplies              | \$ -       | \$ -       | \$ 38      | \$ -       | \$ -         | 0.0%    |
| Board Workshops              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Awards                       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Recruitment                  | \$ 1,500   | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Personnel / Hearing / Appeal | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Prior Year Adjustment        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Contract Services            | \$ -       | \$ 3,145   | \$ 2,596   | \$ 3,145   | \$ -         | 0.0%    |
| Legal                        | \$ 475     | \$ 8,237   | \$ 114     | \$ -       | \$ (8,237)   | -100.0% |
| Engineering                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Audit                        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Consulting                   | \$ -       | \$ -       | \$ -       | \$ 25,000  | \$ 25,000    | 0.0%    |
| District Elections           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Outside Service              | \$ 940     | \$ 12,834  | \$ 3,647   | \$ 12,834  | \$ -         | 0.0%    |
| Dispatch Service             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Admin Services Allocation    | \$ 139,396 | \$ 171,905 | \$ 243,040 | \$ 125,662 | \$ (46,243)  | -26.9%  |
| General Services Allocation  | \$ 174,356 | \$ 368,369 | \$ 225,269 | \$ 21,310  | \$ (347,059) | -94.2%  |
| Insurance Deductibles        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| Lands & ROW                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -         | 0.0%    |
| District Insurance           | \$ 23,763  | \$ 30,691  | \$ 30,691  | \$ 30,691  | \$ -         | 0.0%    |
| Prof & Admin Services        | \$ 354,570 | \$ 612,891 | \$ 515,996 | \$ 236,352 | \$ (376,539) | -61.4%  |

|                       |      |      |      |      |      |      |
|-----------------------|------|------|------|------|------|------|
| Electric - Facilities | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
|-----------------------|------|------|------|------|------|------|

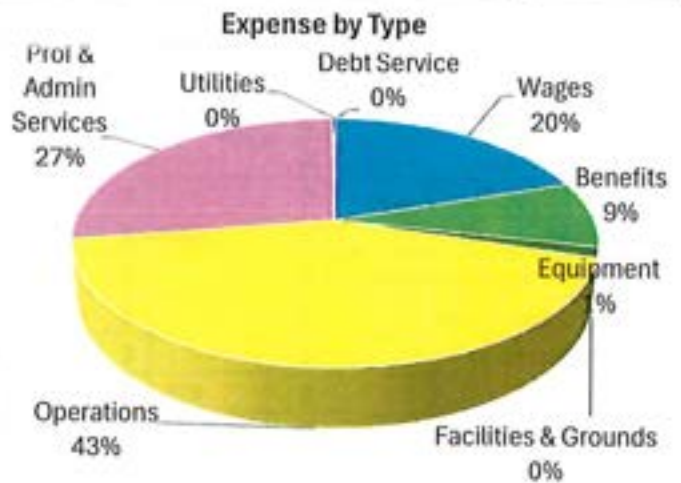
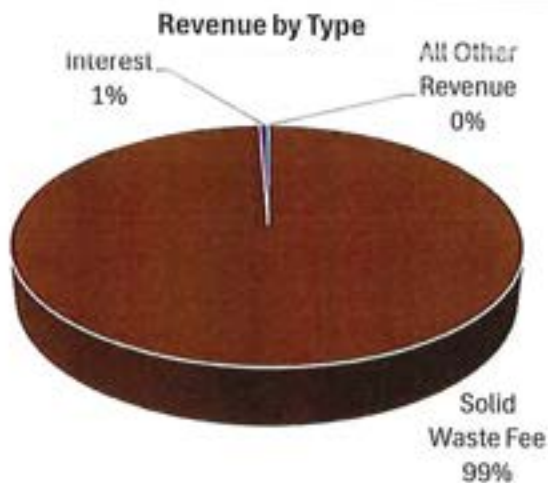


**SOLID WASTE DIVISION  
FISCAL YEAR 2025/26**

|                       |          |          |          |          |      |      |
|-----------------------|----------|----------|----------|----------|------|------|
| Electric - Wells      | \$ -     | \$ -     | \$ -     | \$ -     | \$ - | 0.0% |
| Electric - Boosters   | \$ -     | \$ -     | \$ -     | \$ -     | \$ - | 0.0% |
| Phone - Cellular      | \$ -     | \$ -     | \$ 2,292 | \$ -     | \$ - | 0.0% |
| Phone - Facility      | \$ -     | \$ -     | \$ -     | \$ -     | \$ - | 0.0% |
| Phone - Telemetry     | \$ -     | \$ -     | \$ -     | \$ -     | \$ - | 0.0% |
| Phone - Computer      | \$ -     | \$ -     | \$ -     | \$ -     | \$ - | 0.0% |
| Natural Gas / Propane | \$ -     | \$ -     | \$ -     | \$ -     | \$ - | 0.0% |
| Water - Facilities    | \$ -     | \$ -     | \$ -     | \$ -     | \$ - | 0.0% |
| Trash Service         | \$ 2,000 | \$ 1,625 | \$ 635   | \$ 1,625 | \$ - | 0.0% |
| Utilities             | \$ 2,000 | \$ 1,625 | \$ 2,927 | \$ 1,625 | \$ - | 0.0% |

|                            |      |      |      |      |      |      |
|----------------------------|------|------|------|------|------|------|
| Principal                  | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Interest                   | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Fees                       | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Principal - Generator Loan | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Interest - Generator Loan  | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Debt Service               | \$ - | \$ - | \$ - |      | \$ - | 0.0% |

|              |                   |                     |                     |                   |                     |               |
|--------------|-------------------|---------------------|---------------------|-------------------|---------------------|---------------|
| <b>TOTAL</b> | <b>\$ 871,940</b> | <b>\$ 1,200,731</b> | <b>\$ 1,215,082</b> | <b>\$ 861,458</b> | <b>\$ (339,273)</b> | <b>-28.3%</b> |
|--------------|-------------------|---------------------|---------------------|-------------------|---------------------|---------------|



**WASTEWATER DIVISION  
FISCAL YEAR 2025/26**

| Revenue Type             | FY 2024<br>Budget | FY 2025<br>Budget   | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|-------------------|---------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Police Special Tax       | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Roads Assessment         | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| P.O.S.T. Reimbursement   | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Interest Income          | \$ 5,609          | \$ 5,609            | \$ 155               | \$ 250              | \$ (5,359)                                   | -96%                                         |
| Rents                    | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Fines                    | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| RFID Sales               | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Service Fees             | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ 945,546        | \$ 967,581          | \$ 992,693           | \$ 1,002,671        | \$ 35,090                                    | 4%                                           |
| Lakefill Sales           | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Effluent Sales           | \$ 45,000         | \$ 45,000           | \$ (1,332)           | \$ 45,000           | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Water Standby Charges    | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Solid Waste Fee          | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| All Other Revenue        | \$ 500            | \$ 500              | \$ 4,348             | \$ 4,500            | \$ 4,000                                     | 800%                                         |
| Transfer (To)/From Funds | \$ -              | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| <b>TOTAL</b>             | <b>\$ 996,655</b> | <b>\$ 1,018,690</b> | <b>\$ 995,865</b>    | <b>\$ 1,052,421</b> | <b>\$ 33,731</b>                             | <b>3.3%</b>                                  |

| Expense Type                   | FY 2024<br>Budget | FY 2025<br>Budget | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------------|-------------------|-------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors             | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Wages                          | \$ 286,806        | \$ 320,731        | \$ 304,105           | \$ 328,749          | \$ 8,018                                     | 2.5%                                         |
| Medical/Dental/Vision          | \$ 39,596         | \$ 40,721         | \$ 44,663            | \$ 44,793           | \$ 4,072                                     | 10.0%                                        |
| CalPERS - Current              | \$ 27,961         | \$ 30,288         | \$ 30,751            | \$ 31,045           | \$ 757                                       | 2.5%                                         |
| CalPERS - UAL                  | \$ 23,085         | \$ 29,860         | \$ 29,860            | \$ 30,607           | \$ 746                                       | 2.5%                                         |
| Social Security                | \$ 22,476         | \$ 25,071         | \$ 22,596            | \$ 25,698           | \$ 627                                       | 2.5%                                         |
| Unemployment                   | \$ 1,472          | \$ 1,680          | \$ 865               | \$ 1,722            | \$ 42                                        | 2.5%                                         |
| Workers Comp                   | \$ 14,631         | \$ 25,092         | \$ 17,300            | \$ 25,719           | \$ 627                                       | 2.5%                                         |
| Auto Allowance                 | \$ -              | \$ -              | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Overtime                       | \$ 7,000          | \$ 7,000          | \$ 8,708             | \$ 9,500            | \$ 2,500                                     | 35.7%                                        |
| Standby Pay                    | \$ -              | \$ -              | \$ 1,268             | \$ 1,700            | \$ 1,700                                     | 0.0%                                         |
| <b>Salaries &amp; Benefits</b> | <b>\$ 423,027</b> | <b>\$ 480,443</b> | <b>\$ 460,115</b>    | <b>\$ 499,533</b>   | <b>\$ 19,090</b>                             | <b>4.0%</b>                                  |

**WASTEWATER DIVISION**

**FISCAL YEAR 2025/26**

|                         |           |           |           |           |            |        |
|-------------------------|-----------|-----------|-----------|-----------|------------|--------|
| Radio Infrastructure    | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Auto Repair             | \$ 2,500  | \$ 2,200  | \$ 2,065  | \$ 950    | \$ (1,250) | -56.8% |
| Equipment - Repairs     | \$ 3,000  | \$ 2,750  | \$ 1,402  | \$ 850    | \$ (1,900) | -69.1% |
| Equipment - Lease       | \$ 15,000 | \$ 14,580 | \$ 14,580 | \$ 14,580 | \$ -       | 0.0%   |
| Tires & Batteries       | \$ 980    | \$ 1,320  | \$ 881    | \$ 1,100  | \$ (220)   | -16.7% |
| Equipment               | \$ 1,200  | \$ 2,750  | \$ 1,850  | \$ 2,000  | \$ (750)   | -27.3% |
| Expendable Tools        | \$ 1,500  | \$ 2,750  | \$ 20     | \$ 1,000  | \$ (1,750) | -63.6% |
| Lab & Related Equipment | \$ 2,000  | \$ 3,850  | \$ 2,541  | \$ 2,000  | \$ (1,850) | -48.1% |
| Computer Software       | \$ -      | \$ -      | \$ 1,959  | \$ 2,000  | \$ 2,000   | 0.0%   |
| Computer Hardware       | \$ -      | \$ -      | \$ 58     | \$ -      | \$ -       | 0.0%   |
| Armory                  | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Equipment               | \$ 26,180 | \$ 30,200 | \$ 25,356 | \$ 24,480 | \$ (5,720) | -18.9% |

|                       |          |           |          |          |             |        |
|-----------------------|----------|-----------|----------|----------|-------------|--------|
| Electrical / Lighting | \$ -     | \$ -      | \$ -     | \$ -     | \$ -        | 0.0%   |
| Building Maintenance  | \$ 5,000 | \$ 15,000 | \$ 4,503 | \$ 5,000 | \$ (10,000) | -66.7% |
| Grounds Maintenance   | \$ -     | \$ -      | \$ 2,287 | \$ -     | \$ -        | 0.0%   |
| Custodial Supplies    | \$ 115   | \$ 739    | \$ 711   | \$ 750   | \$ 11       | 1.5%   |
| Custodial Services    | \$ 1,400 | \$ 1,925  | \$ 1,643 | \$ 1,700 | \$ (225)    | -11.7% |
| Facilities & Grounds  | \$ 6,515 | \$ 17,664 | \$ 9,144 | \$ 7,450 | \$ (10,214) | -57.8% |

|                            |           |           |           |           |            |        |
|----------------------------|-----------|-----------|-----------|-----------|------------|--------|
| Training / Travel          | \$ 1,000  | \$ 2,000  | \$ 240    | \$ 2,000  | \$ -       | 0.0%   |
| Resale Supplies            | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Address Signs              | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Conservation               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Emergency Preparedness     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Business Travel            | \$ 250    | \$ 275    | \$ -      | \$ 275    | \$ -       | 0.0%   |
| Medical Misc.              | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Board Meeting Meals        | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Water - Lake fill          | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Motor Fuel                 | \$ 9,500  | \$ 7,931  | \$ 7,621  | \$ 7,931  | \$ -       | 0.0%   |
| Striping & Stenciling      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Operations                 | \$ 1,500  | \$ 4,200  | \$ 7,996  | \$ 9,500  | \$ 5,300   | 126.2% |
| Road Materials             | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Drainage                   | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Systems Repair & Maint     | \$ 13,000 | \$ 11,000 | \$ 12,550 | \$ 15,500 | \$ 4,500   | 40.9%  |
| Lake Maintenance           | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Signs, Reflectors, Markers | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Bus Shelters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Snow Removal               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Shop Supplies              | \$ 2,000  | \$ 2,750  | \$ 1,021  | \$ 1,300  | \$ (1,450) | -52.7% |
| Well Repair                | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Booster Repair             | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Water Tank Maintenance     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Water Meters               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |

**WASTEWATER DIVISION**  
**FISCAL YEAR 2025/26**

|                           |            |            |            |            |            |         |
|---------------------------|------------|------------|------------|------------|------------|---------|
| Telemetry / SCADA         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Chemical                  | \$ 30,000  | \$ 34,969  | \$ 28,390  | \$ 30,000  | \$ (4,969) | -14.2%  |
| Fire Hydrant              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Guardrail Repair          | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Mailboxes                 | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Weed Abatement            | \$ 700     | \$ 872     | \$ 843     | \$ 1,200   | \$ 328     | 37.6%   |
| Bark Beetle               | \$ -       | \$ -       |            | \$ -       | \$ -       | 0.0%    |
| Safety and Protective     | \$ 4,500   | \$ 5,544   | \$ 4,040   | \$ 4,200   | \$ (1,344) | -24.2%  |
| Inspections               | \$ 295     | \$ 211     | \$ 247     | \$ 300     | \$ 89      | 42.2%   |
| Lab Analysis              | \$ 25,000  | \$ 25,064  | \$ 25,672  | \$ 23,000  | \$ (2,064) | -8.2%   |
| Uniforms                  | \$ 3,000   | \$ 3,992   | \$ 4,756   | \$ 4,500   | \$ 508     | 12.7%   |
| State Reimbursement Fees  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| State / County Fees       | \$ 13,855  | \$ 12,006  | \$ 36,782  | \$ 12,006  | \$ -       | 0.0%    |
| Solid Waste Processing    | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Biosolids Disposal        | \$ 1,500   | \$ 1,980   | \$ -       | \$ 1,980   | \$ -       | 0.0%    |
| Purchased Water & Banking | \$ -       | \$ 420     | \$ -       | \$ -       | \$ (420)   | -100.0% |
| Operations                | \$ 106,700 | \$ 113,304 | \$ 130,158 | \$ 113,782 | \$ 478     | 0.4%    |

|                              |            |            |            |            |             |        |
|------------------------------|------------|------------|------------|------------|-------------|--------|
| Public Notices               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Memberships & Dues           | \$ 1,250   | \$ 4,500   | \$ 979     | \$ 4,500   | \$ -        | 0.0%   |
| Printing                     | \$ 2,500   | \$ 2,200   | \$ 2,013   | \$ 1,800   | \$ (400)    | -18.2% |
| Postage / Shipping           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Office Supplies              | \$ 200     | \$ 1,220   | \$ 1,581   | \$ 1,800   | \$ 580      | 47.5%  |
| Board Workshops              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Awards                       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Recruitment                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Personnel / Hearing / Appeal | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Prior Year Adjustment        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Contract Services            | \$ 2,500   | \$ 2,506   | \$ 2,916   | \$ 2,506   | \$ -        | 0.0%   |
| Legal                        | \$ 500     | \$ -       | \$ 114     | \$ -       | \$ -        | 0.0%   |
| Engineering                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Audit                        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Consulting                   | \$ 25,000  | \$ 13,750  | \$ -       | \$ 25,000  | \$ 11,250   | 81.8%  |
| District Elections           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Outside Service              | \$ 2,500   | \$ 331     | \$ 5,378   | \$ 2,500   | \$ 2,169    | 655.3% |
| Dispatch Service             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Admin Services Allocation    | \$ 163,014 | \$ 194,732 | \$ 278,976 | \$ 116,686 | \$ (78,046) | -40.1% |
| General Services Allocation  | \$ 82,251  | \$ 80,196  | \$ 97,245  | \$ 80,068  | \$ (128)    | -0.2%  |
| Insurance Deductibles        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| Lands & ROW                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -        | 0.0%   |
| District Insurance           | \$ 40,900  | \$ 55,638  | \$ 55,287  | \$ 55,638  | \$ -        | 0.0%   |
| Prof & Admin Services        | \$ 320,615 | \$ 355,073 | \$ 444,488 | \$ 290,498 | \$ (64,575) | -18.2% |

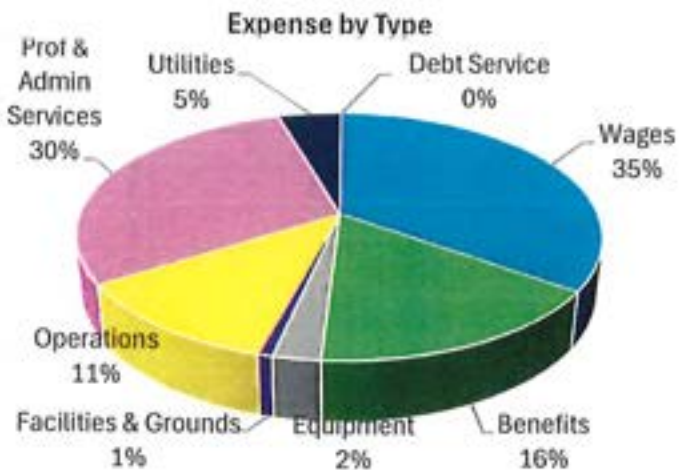
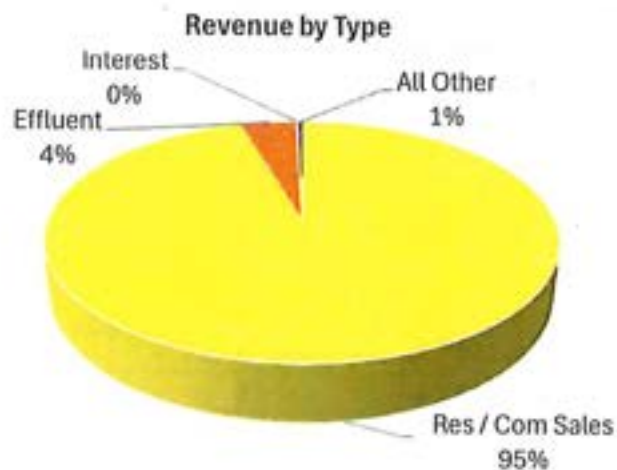
|                       |           |           |           |           |      |      |
|-----------------------|-----------|-----------|-----------|-----------|------|------|
| Electric - Facilities | \$ 35,000 | \$ 38,500 | \$ 37,896 | \$ 38,500 | \$ - | 0.0% |
|-----------------------|-----------|-----------|-----------|-----------|------|------|

**WASTEWATER DIVISION  
FISCAL YEAR 2025/26**

|                       |           |           |           |           |            |        |
|-----------------------|-----------|-----------|-----------|-----------|------------|--------|
| Electric - Wells      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Electric - Boosters   | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Phone - Cellular      | \$ 1,540  | \$ 3,610  | \$ 2,081  | \$ 2,000  | \$ (1,610) | -44.6% |
| Phone - Facility      | \$ 278    | \$ 331    | \$ 84     | \$ 50     | \$ (281)   | -84.9% |
| Phone - Telemetry     | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Phone - Computer      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Natural Gas / Propane | \$ -      | \$ -      | \$ -      | \$ -      | \$ -       | 0.0%   |
| Water - Facilities    | \$ 3,366  | \$ 4,297  | \$ 4,069  | \$ 4,200  | \$ (97)    | -2.3%  |
| Trash Service         | \$ 465    | \$ 754    | \$ 1,702  | \$ 420    | \$ (334)   | -44.3% |
| Utilities             | \$ 40,649 | \$ 47,492 | \$ 45,832 | \$ 45,170 | \$ (2,322) | -4.9%  |

|                            |      |      |      |      |      |      |
|----------------------------|------|------|------|------|------|------|
| Principal                  | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Interest                   | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Fees                       | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Principal - Generator Loan | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Interest - Generator Loan  | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Debt Service               | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |

|              |                   |                     |                     |                   |                    |              |
|--------------|-------------------|---------------------|---------------------|-------------------|--------------------|--------------|
| <b>TOTAL</b> | <b>\$ 923,686</b> | <b>\$ 1,044,176</b> | <b>\$ 1,115,095</b> | <b>\$ 980,913</b> | <b>\$ (63,263)</b> | <b>-6.1%</b> |
|--------------|-------------------|---------------------|---------------------|-------------------|--------------------|--------------|



**WATER DIVISION**  
**FISCAL YEAR 2025/26**

| Revenue Type             | FY 2024<br>Budget   | FY 2025<br>Budget   | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------|---------------------|---------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Property Tax             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Police Special Tax       | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Roads Assessment         | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Gate Special Tax         | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| P.O.S.T. Reimbursement   | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Reimburse Exp - Police   | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Interest Income          | \$ 130,000          | \$ 170,621          | \$ 186,355           | \$ 146,952          | \$ (23,669)                                  | -14%                                         |
| Rents                    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Fines                    | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| RFID Sales               | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Service Fees             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Res / Com Rates          | \$ 4,733,769        | \$ 4,733,769        | \$ 4,392,653         | \$ 4,497,636        | \$ (236,133)                                 | -5%                                          |
| Lakefill Sales           | \$ 177,000          | \$ 315,582          | \$ 245,852           | \$ 301,000          | \$ (14,582)                                  | -5%                                          |
| Effluent Sales           | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Other Water Revenue      | \$ 50,000           | \$ 133,051          | \$ 44,991            | \$ 44,000           | \$ (89,051)                                  | -67%                                         |
| Water Standby Charges    | \$ 26,600           | \$ 32,460           | \$ 24,059            | \$ 21,828           | \$ (10,632)                                  | -33%                                         |
| Solid Waste Fee          | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| All Other Revenue        | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| Transfer (To)/From Funds | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0%                                           |
| <b>TOTAL</b>             | <b>\$ 5,117,369</b> | <b>\$ 5,385,483</b> | <b>\$ 4,893,910</b>  | <b>\$ 5,011,416</b> | <b>\$ (374,067)</b>                          | <b>-6.9%</b>                                 |

| Expense Type                   | FY 2024<br>Budget   | FY 2025<br>Budget   | FY 2025<br>Projected | FY 2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed | FY 2025<br>Adopted<br>vs<br>2026<br>Proposed |
|--------------------------------|---------------------|---------------------|----------------------|---------------------|----------------------------------------------|----------------------------------------------|
| Board of Directors             | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Wages                          | \$ 821,134          | \$ 678,790          | \$ 711,789           | \$ 695,760          | \$ 16,970                                    | 2.5%                                         |
| Medical/Dental/Vision          | \$ 94,280           | \$ 86,614           | \$ 117,355           | \$ 95,275           | \$ 8,661                                     | 10.0%                                        |
| CalPERS - Current              | \$ 70,766           | \$ 60,622           | \$ 66,908            | \$ 62,138           | \$ 1,516                                     | 2.5%                                         |
| CalPERS - UAL                  | \$ 64,884           | \$ 84,589           | \$ 84,589            | \$ 86,704           | \$ 2,115                                     | 2.5%                                         |
| Social Security                | \$ 67,097           | \$ 56,208           | \$ 60,763            | \$ 57,613           | \$ 1,405                                     | 2.5%                                         |
| Unemployment                   | \$ 3,827            | \$ 2,688            | \$ 1,701             | \$ 2,755            | \$ 67                                        | 2.5%                                         |
| Workers Comp                   | \$ 31,352           | \$ 42,094           | \$ 37,074            | \$ 43,146           | \$ 1,052                                     | 2.5%                                         |
| Auto Allowance                 | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                                         | 0.0%                                         |
| Overtime                       | \$ 55,670           | \$ 55,950           | \$ 82,455            | \$ 56,000           | \$ 50                                        | 0.1%                                         |
| Standby Pay                    | \$ 10,710           | \$ 10,710           | \$ 22,585            | \$ 10,710           | \$ -                                         | 0.0%                                         |
| <b>Salaries &amp; Benefits</b> | <b>\$ 1,219,720</b> | <b>\$ 1,078,265</b> | <b>\$ 1,185,218</b>  | <b>\$ 1,110,101</b> | <b>\$ 31,836</b>                             | <b>3.0%</b>                                  |



**WATER DIVISION**  
**FISCAL YEAR 2025/26**

|                         |            |            |           |            |             |        |
|-------------------------|------------|------------|-----------|------------|-------------|--------|
| Radio Infrastructure    | \$ -       | \$ -       | \$ -      | \$ -       | \$ -        | 0.0%   |
| Auto Repair             | \$ 31,870  | \$ 26,000  | \$ 17,717 | \$ 18,000  | \$ (8,000)  | -30.8% |
| Equipment - Repairs     | \$ 10,500  | \$ 26,935  | \$ 20,001 | \$ 20,000  | \$ (6,935)  | -25.7% |
| Equipment - Lease       | \$ 4,000   | \$ 25      | \$ 1,001  | \$ 800     | \$ 775      | 0.0%   |
| Tires & Batteries       | \$ 6,347   | \$ 8,076   | \$ 8,617  | \$ 7,800   | \$ (276)    | -3.4%  |
| Equipment               | \$ 2,902   | \$ 2,127   | \$ 620    | \$ 400     | \$ (1,727)  | -81.2% |
| Expendable Tools        | \$ 50,000  | \$ 55,000  | \$ 8,625  | \$ 55,000  | \$ -        | 0.0%   |
| Lab & Related Equipment | \$ 466     | \$ -       | \$ -      | \$ -       | \$ -        | 0.0%   |
| Computer Software       | \$ -       | \$ 1,924   | \$ 7,318  | \$ 3,600   | \$ 1,676    | 87.1%  |
| Computer Hardware       | \$ -       | \$ -       | \$ -      | \$ -       | \$ -        | 0.0%   |
| Armory                  | \$ -       | \$ -       | \$ -      | \$ -       | \$ -        | 0.0%   |
| Equipment               | \$ 106,085 | \$ 120,087 | \$ 63,899 | \$ 105,600 | \$ (14,487) | -12.1% |

|                       |          |           |           |           |           |        |
|-----------------------|----------|-----------|-----------|-----------|-----------|--------|
| Electrical / Lighting | \$ -     | \$ -      | \$ -      | \$ -      | \$ -      | 0.0%   |
| Building Maintenance  | \$ 2,000 | \$ 11,161 | \$ -      | \$ 11,161 | \$ -      | 0.0%   |
| Grounds Maintenance   | \$ 39    | \$ 5,867  | \$ 14,881 | \$ 20,000 | \$ 14,133 | 240.9% |
| Custodial Supplies    | \$ 2,872 | \$ 1,290  | \$ 1,220  | \$ 1,290  | \$ -      | 0.0%   |
| Custodial Services    | \$ 4,641 | \$ 6,315  | \$ 4,930  | \$ 5,500  | \$ (815)  | -12.9% |
| Facilities & Grounds  | \$ 9,552 | \$ 24,633 | \$ 21,030 | \$ 37,951 | \$ 13,318 | 54.1%  |

|                            |            |            |            |            |            |        |
|----------------------------|------------|------------|------------|------------|------------|--------|
| Training / Travel          | \$ 800     | \$ 10,000  | \$ 4,586   | \$ 10,000  | \$ -       | 0.0%   |
| Resale Supplies            | \$ 900     | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Address Signs              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Conservation               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Emergency Preparedness     | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Business Travel            | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Medical Misc.              | \$ 33      | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Board Meeting Meals        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Water - Lake fill          | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Motor Fuel                 | \$ 62,835  | \$ 51,306  | \$ 50,365  | \$ 52,000  | \$ 694     | 1.4%   |
| Striping & Stenciling      | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Operations                 | \$ 4,132   | \$ 6,245   | \$ 2,114   | \$ 6,245   | \$ -       | 0.0%   |
| Road Materials             | \$ 25,000  | \$ 15,247  | \$ 26,851  | \$ 33,000  | \$ 17,753  | 116.4% |
| Drainage                   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Systems Repair & Maint     | \$ 97,276  | \$ 66,332  | \$ 89,888  | \$ 97,000  | \$ 30,668  | 46.2%  |
| Lake Maintenance           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Signs, Reflectors, Markers | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Bus Shelters               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Snow Removal               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Shop Supplies              | \$ 20,000  | \$ 20,000  | \$ 1,967   | \$ 15,000  | \$ (5,000) | -25.0% |
| Well Repair                | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Booster Repair             | \$ 4,415   | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%   |
| Water Tank Maintenance     | \$ 345,000 | \$ 341,689 | \$ 289,671 | \$ 341,689 | \$ -       | 0.0%   |
| Water Meters               | \$ 15,000  | \$ 31,500  | \$ 16,570  | \$ 31,500  | \$ -       | 0.0%   |

**WATER DIVISION**  
**FISCAL YEAR 2025/26**

|                           |              |              |              |              |             |        |
|---------------------------|--------------|--------------|--------------|--------------|-------------|--------|
| Telemetry / SCADA         | \$ 12,816    | \$ 34,726    | \$ 10,227    | \$ 34,726    | \$ -        | 0.0%   |
| Chemical                  | \$ 15,639    | \$ 16,918    | \$ 15,380    | \$ 16,000    | \$ (918)    | -5.4%  |
| Fire Hydrant              | \$ -         | \$ 20,000    | \$ 4,160     | \$ 20,000    | \$ -        | 0.0%   |
| Guardrail Repair          | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Mailboxes                 | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Weed Abatement            | \$ 611       | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Bark Beetle               | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Safety and Protective     | \$ 4,729     | \$ 5,254     | \$ 5,380     | \$ 5,254     | \$ -        | 0.0%   |
| Inspections               | \$ 1,397     | \$ 1,039     | \$ 1,699     | \$ 2,000     | \$ 961      | 92.5%  |
| Lab Analysis              | \$ 30,292    | \$ 33,321    | \$ 12,045    | \$ 15,000    | \$ (18,321) | -55.0% |
| Uniforms                  | \$ 2,842     | \$ 7,702     | \$ 9,341     | \$ 8,000     | \$ 298      | 3.9%   |
| State Reimbursement Fees  | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| State / County Fees       | \$ 31,708    | \$ 45,806    | \$ 33,634    | \$ 45,806    | \$ -        | 0.0%   |
| Solid Waste Processing    | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Biosolids Disposal        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | 0.0%   |
| Purchased Water & Banking | \$ 447,682   | \$ 561,840   | \$ 567,193   | \$ 570,000   | \$ 8,160    | 1.5%   |
| Operations                | \$ 1,123,107 | \$ 1,268,925 | \$ 1,141,071 | \$ 1,303,220 | \$ 34,295   | 2.7%   |

|                              |              |              |              |            |              |         |
|------------------------------|--------------|--------------|--------------|------------|--------------|---------|
| Public Notices               | \$ -         | \$ -         | \$ 4,986     | \$ -       | \$ -         | 0.0%    |
| Memberships & Dues           | \$ 1,500     | \$ 215       | \$ 874       | \$ 215     | \$ -         | 0.0%    |
| Printing                     | \$ 15,500    | \$ 18,507    | \$ 15,521    | \$ 15,000  | \$ (3,507)   | 0.0%    |
| Postage / Shipping           | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | 0.0%    |
| Office Supplies              | \$ 58        | \$ 59        | \$ 132       | \$ 110     | \$ 51        | 86.4%   |
| Board Workshops              | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | 0.0%    |
| Awards                       | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | 0.0%    |
| Recruitment                  | \$ -         | \$ 46        | \$ -         | \$ -       | \$ (46)      | -100.0% |
| Personnel / Hearing / Appeal | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | 0.0%    |
| Prior Year Adjustment        | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | 0.0%    |
| Contract Services            | \$ 25,196    | \$ 29,394    | \$ 6,541     | \$ 29,394  | \$ -         | 0.0%    |
| Legal                        | \$ 10,348    | \$ -         | \$ 265       | \$ -       | \$ -         | 0.0%    |
| Engineering                  | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | 0.0%    |
| Audit                        | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | 0.0%    |
| Consulting                   | \$ -         | \$ 40,116    | \$ 5,470     | \$ 75,000  | \$ 34,884    | 0.0%    |
| District Elections           | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | 0.0%    |
| Outside Service              | \$ 32,515    | \$ 35,766    | \$ 11,525    | \$ 35,766  | \$ -         | 0.0%    |
| Dispatch Service             | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | 0.0%    |
| Admin Services Allocation    | \$ 610,174   | \$ 715,036   | \$ 940,859   | \$ 323,131 | \$ (391,905) | -54.8%  |
| General Services Allocation  | \$ 278,821   | \$ 256,655   | \$ 312,565   | \$ 299,156 | \$ 42,501    | 16.6%   |
| Insurance Deductibles        | \$ -         | \$ 22,396    | \$ -         | \$ 22,396  | \$ -         | 0.0%    |
| Lands & ROW                  | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | 0.0%    |
| District Insurance           | \$ 78,628    | \$ 94,957    | \$ 98,730    | \$ 99,000  | \$ 4,043     | 4.3%    |
| Prof & Admin Services        | \$ 1,052,740 | \$ 1,213,147 | \$ 1,397,469 | \$ 899,168 | \$ (313,979) | -25.9%  |

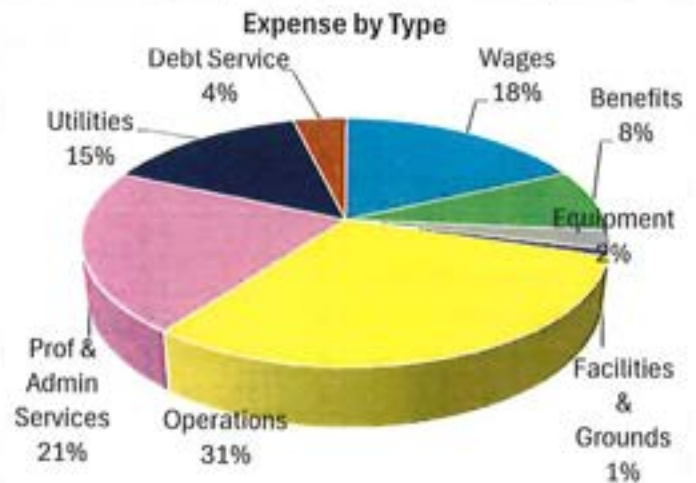
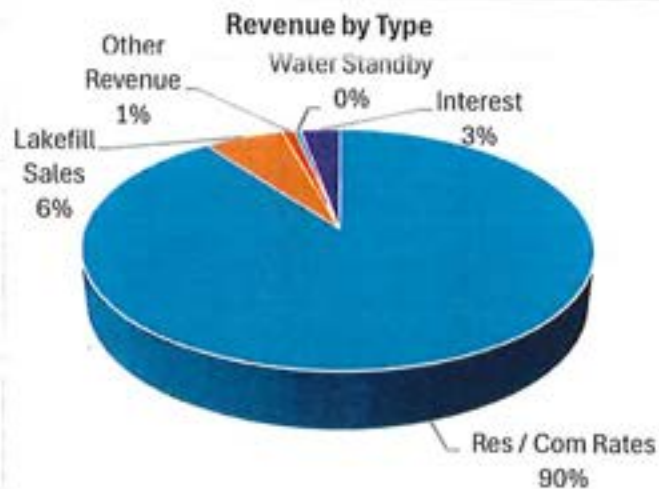
|                       |          |          |          |          |      |      |
|-----------------------|----------|----------|----------|----------|------|------|
| Electric - Facilities | \$ 4,500 | \$ 4,814 | \$ 4,006 | \$ 4,814 | \$ - | 0.0% |
|-----------------------|----------|----------|----------|----------|------|------|

**WATER DIVISION**  
**FISCAL YEAR 2025/26**

|                       |            |            |            |            |            |         |
|-----------------------|------------|------------|------------|------------|------------|---------|
| Electric - Wells      | \$ 175,000 | \$ 236,547 | \$ 238,436 | \$ 239,000 | \$ 2,453   | 1.0%    |
| Electric - Boosters   | \$ 285,000 | \$ 375,598 | \$ 331,380 | \$ 375,598 | \$ -       | 0.0%    |
| Phone - Cellular      | \$ 1,947   | \$ 5,838   | \$ 1,692   | \$ 1,600   | \$ (4,238) | -72.6%  |
| Phone - Facility      | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Phone - Telemetry     | \$ 333     | \$ 324     | \$ 355     | \$ 345     | \$ 21      | 6.5%    |
| Phone - Computer      | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.0%    |
| Natural Gas / Propane | \$ 4,454   | \$ 2,566   | \$ 5,456   | \$ 3,900   | \$ 1,334   | 52.0%   |
| Water - Facilities    | \$ -       | \$ 140     | \$ -       | \$ -       | \$ (140)   | -100.0% |
| Trash Service         | \$ 1,135   | \$ 3,256   | \$ 2,159   | \$ 2,200   | \$ (1,056) | -32.4%  |
| Utilities             | \$ 472,369 | \$ 629,083 | \$ 583,483 | \$ 627,457 | \$ (1,626) | -0.3%   |

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

|              |                     |                     |                     |                     |                     |              |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>TOTAL</b> | <b>\$ 4,148,423</b> | <b>\$ 4,456,602</b> | <b>\$ 4,556,719</b> | <b>\$ 4,248,047</b> | <b>\$ (208,555)</b> | <b>-4.7%</b> |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|



## CAPITAL IMPROVEMENT PROGRAM

### OVERVIEW

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

For Fiscal Year 2025/26, the CIP budget incorporates key projects and asset purchases that have been identified as critical or timely. Capital assets include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible and intangible assets that are used in the day-to-day operations of the District that have a useful life that extends beyond a single fiscal year or an individual asset cost of \$5,000 or more at the date of acquisition.

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

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

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

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

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

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

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

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

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

\$ 2,369,665

Total CIP Budget \$ 3,324,632

