

Agenda Item 7A



STAFF REPORT

TO: Board of Directors

PREPARED BY: Steven Palmer, PE, CSDM General Manager *SP*

SUBJECT: Third Quarter Budget to Actual Report

RECOMMENDATION

Receive FY2025-2026 budget to actual report for the current fiscal year through March 31, 2026.

BACKGROUND

To provide timely information to the Board and the public, this report provides a comparison of the approved operating budget to actual revenues and expenditures for the first nine months of Fiscal Year 2025-2026. The comparison is presented in Attachment 1, and any material differences are discussed in this Staff Report.

DISCUSSION

Budget to Actual

As of this point in the fiscal year, total expenses are at 80% of the budgeted amount. Specifically, water expenses are at 82%, sewer expenses at 80%, wastewater treatment expenses at 80%, and administration expenses at 79%. The higher overall expenses can be attributed to the timing of capital project costs, capital purchases, and the payout of accrued time off for employees who have left the District. After accounting for the one-time capital expenses, operating expenses are reduced to 77% of the budgeted amount. Overall, expenses appear to be within the expected range for this time in the fiscal year.

Revenue is also aligning with expected ranges, with one notable exception: administration revenue is approximately \$70,000 higher than budgeted. This increase is due to a refund of \$71,610 received from Suburban Propane for overcharges from previous years.

FISCAL IMPACT

All expenses and revenues are within expected ranges and a budget amendment is not needed. There is no fiscal impact at this time.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. March 31, 2026, FY2025-2026 Budget to Actual Comparison

Attachment 1

DONNER SUMMIT PUBLIC UTILITY DISTRICT
 FISCAL YEAR 2025/2026 BUDGET TO ACTUAL
 March 31, 2026

ALL DEPARTMENTS SUMMARY

	Actual 3/31/2025	FY25-26 Amended Budget
Water Revenue		
Water Program Revenue	\$ 691,279	\$ 795,600
Water General Revenue	65,712	72,817
<i>Total Water Revenue</i>	<u>\$ 756,990</u>	<u>\$ 868,417</u>
Wastewater Revenue		
Wastewater Program Revenue	\$ 2,346,662	\$ 3,119,766
Wastewater General Revenue	267,133	399,889
<i>Total Wastewater Revenue</i>	<u>\$ 2,613,795</u>	<u>\$ 3,519,655</u>
Administration Revenue		
Admin Program Revenue	\$ -	\$ -
Admin General Revenue	90,439	29,000
<i>Total Administration Revenue</i>	<u>\$ 90,439</u>	<u>\$ 29,000</u>
Total Revenues	\$ 3,461,224	\$ 4,417,073
Water Expenses		
Salaries and Benefits	\$ 158,225	\$ 221,265
Materials, Supplies, Services	193,935	378,618
Debt Service	29,064	38,158
Capital Equipment	116,017	44,900
Capital Projects	-	-
<i>Total Water Expenses</i>	<u>\$ 497,240</u>	<u>\$ 682,941</u>
Wastewater Expenses		
Salaries and Benefits	\$ 565,325	\$ 788,980
Materials, Supplies, Services	922,577	1,243,336
Debt Service	736,518	742,294
Capital Equipment	30,075	47,300
Capital Projects	71,072	82,000
<i>Total Wastewater Expenses</i>	<u>\$ 2,325,566</u>	<u>\$ 2,903,909</u>
Admin Expenses		
Salaries and Benefits	\$ 344,054	\$ 446,965
Board Expenses	67,951	82,580
Materials, Supplies, Services	196,462	239,950
Debt Service	-	-
Capital Equipment	-	-
Capital Projects	-	-
<i>Total Admin Expenses</i>	<u>\$ 608,467</u>	<u>\$ 769,495</u>
Total Expenses	\$ 3,431,273	\$ 4,356,345
		<u><u>\$ 60,728</u></u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT
 FISCAL YEAR 2025/2026 BUDGET TO ACTUAL
 March 31, 2026

WATER SUMMARY

	Actual 3/31/2026	FY25-26 Amended Budget
Program Revenue		
Water fees	\$ 654,105	\$ 743,283
Connection fees	-	-
		-
Big Bend Service Fees	22,939	31,546
Big Bend Assessment	\$ 14,235	\$ 20,772
<i>Total Program Revenue</i>	<u>\$ 691,279</u>	<u>\$ 795,600</u>
General Revenues		
Property tax	\$ 24,874	\$ 30,817
Other income	\$ 89	\$ -
Grants	\$ 40,749	42,000
<i>Total General Revenues</i>	<u>\$ 65,712</u>	<u>\$ 72,817</u>
Total Revenues	\$ 756,990	\$ 868,417

DONNER SUMMIT PUBLIC UTILITY DISTRICT
 FISCAL YEAR 2025/2026 BUDGET TO ACTUAL
 March 31, 2026

WATER SUMMARY

	Actual 3/31/2026	FY25-26 Amended Budget
Expenses		
Salaries	\$ 114,332	\$ 150,155
Overtime	\$ 1,738	\$ 5,142
Medical/Dental/Life Insurance	\$ 28,379	\$ 36,029
Long Term Disability	\$ 784	\$ 1,645
Retirement	\$ -	\$ 7,658
Clothing Allowance	\$ -	\$ 792
Payroll Tax	\$ 9,100	\$ 12,557
W/C Insurance	\$ 3,892	\$ 7,286
<i>Salaries & Benefits</i>	<i>\$ 158,225</i>	<i>\$ 221,265</i>
Professional fees	\$ 1,500	108,638
Dues and subscriptions	\$ 860	680
Fees, permits, certifications, leases	\$ 16,597	18,180
Training, education, travel	\$ 90	1,000
Travel	\$ -	-
Insurance	\$ 42,823	56,430
Office supplies and miscellaneous	\$ -	550
Utilities, communications, telemetry	\$ 40,567	58,440
Chemicals and lab supplies	\$ 30,092	18,440
Laboratory testing	\$ 4,894	5,000
Equipment maintenance and repair	\$ 5,434	43,550
Small equipment and rental	\$ 23,026	3,150
Interest expense	\$ -	-
Operating supplies	\$ -	740
Vehicle maintenance, repair, fuel	\$ -	4,100
Facility maintenance and repair	\$ 28,052	59,720
<i>Materials, Supplies, Services</i>	<i>\$ 193,935</i>	<i>\$ 378,618</i>
Angela WTP Loan P&I	\$ 9,094	\$ 18,188
Big Bend Debt Service	\$ 19,970	19,970
<i>Debt Service</i>	<i>\$ 29,064</i>	<i>\$ 38,158</i>
Capital Equipment	\$ 116,017	\$ 44,900
Capital Projects	\$ 439,518	484,000
Total Expenses	\$ 936,758	\$ 1,166,941
TOTAL NET REVENUE		\$ (298,523)

DONNER SUMMIT PUBLIC UTILITY DISTRICT
 FISCAL YEAR 2025/2026 BUDGET TO ACTUAL
 March 31, 2026

SEWER SUMMARY

	Actual 3/31/2026	FY25-26 Amended Budget
Program Revenue		
Sewer rates	\$ 493,041	\$ 497,135
Connection fees	-	-
<i>Total Program Revenue</i>	<u>\$ 493,041</u>	<u>\$ 497,135</u>
General Revenues		
Property tax	\$ 16,315	\$ 20,760
Other	\$ -	-
<i>Total General Revenues</i>	<u>\$ 16,315</u>	<u>\$ 20,760</u>
Total Revenues	\$ 509,356	\$ 517,895

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2025/2026 BUDGET TO ACTUAL
 March 31, 2026

SEWER SUMMARY

	Actual 3/31/2026	FY25-26 Amended Budget
Expenses		
Salaries	\$ 95,555	\$ 126,267
Overtime	\$ 1,420	\$ 4,324
Medical/Dental/Life Insurance	\$ 22,733	\$ 30,297
Long Term Disability	\$ 660	\$ 1,384
Retirement	\$ -	\$ 6,440
Clothing Allowance	\$ -	\$ 666
Payroll Tax	\$ 7,652	\$ 10,559
W/C Insurance	\$ 4,496	\$ 7,261
<i>Salaries & Benefits</i>	\$ 132,516	\$ 187,198
Professional fees	\$ 750	-
Dues and subscriptions	\$ -	-
Fees, permits, certifications, leases	\$ 3,945	460
Training, education, travel	\$ -	300
Travel	\$ -	-
Insurance	\$ 36,010	47,453
Office supplies and miscellaneous	\$ -	550
Utilities, communications, telemetry	\$ 21,943	28,545
Chemicals and lab supplies	\$ 3,775	-
Laboratory testing	\$ -	-
Equipment maintenance and repair	\$ 1,630	22,950
Small equipment and rental	\$ 23,026	-
Infiltration and inflow program	\$ 34,547	33,100
Operating supplies	\$ -	1,200
Vehicle maintenance, repair, fuel	\$ -	12,200
Facility maintenance and repair	\$ 7,542	12,320
<i>Materials, Supplies, Services</i>	\$ 133,168	\$ 159,078
Interest	\$ -	-
Long Term Debt	\$ -	-
<i>Debt Service</i>	\$ -	\$ -
Capital Equipment	\$ 27,492	\$ 27,500
Capital Projects	\$ 71,072	82,000
Total Expenses	\$ 364,247	\$ 455,775
TOTAL NET REVENUE		\$ 62,120

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2025/2026 BUDGET TO ACTUAL
 March 31, 2026

WASTEWATER TREATMENT PLANT SUMMARY

	Actual 3/31/2026	FY25-26 Amended Budget
Program Revenue		
Sewer rates	\$ 1,479,122	\$ 1,574,261
Recycled Water Sales	52,564	\$ 109,600
Connection fees	-	\$ -
Non CFD Revenue for WWTP Loan	\$ 69,000	\$ 445,462
Sierra Lakes Service	\$ 252,935	\$ 493,308
<i>Total Program Revenue</i>	<u>\$ 1,853,621</u>	<u>\$ 2,622,631</u>
General Revenues		
Property tax	71,873	88,536
CFD Revenue for WWTP Loan	\$ 165,455	\$ 290,593
Other income	13,490	
<i>Total General Revenues</i>	<u>\$ 250,818</u>	<u>\$ 379,129</u>
Total Revenues	\$ 2,104,439	\$ 3,001,760

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2025/2026 BUDGET TO ACTUAL
 March 31, 2026

WASTEWATER TREATMENT PLANT SUMMARY

	Actual 3/31/2026	FY25-26 Amended Budget
Expenses		
Salaries	\$ 307,245	\$ 406,102
Overtime	\$ 4,566	\$ 13,907
Medical/Dental/Life Insurance	\$ 73,233	\$ 97,443
Long Term Disability	\$ 2,122	\$ 4,450
Retirement	\$ -	\$ 20,712
Clothing Allowance	\$ 3,050	\$ 2,142
Payroll Tax	\$ 24,611	\$ 33,962
W/C Insurance	\$ 17,982	\$ 23,064
<i>Salaries & Benefits</i>	\$ 432,809	\$ 601,782
Professional fees	\$ 65,952	58,800
Dues and subscriptions	\$ 1,724	2,500
Fees, permits, certifications, leases	\$ 28,158	56,300
Training, education, travel	\$ 3,203	3,120
Insurance	\$ 115,816	152,618
Office supplies and miscellaneous	\$ 540	720
Utilities, communications, telemetry	\$ 204,478	383,450
Chemicals and lab supplies	\$ 165,543	242,920
Laboratory testing	\$ 23,063	30,751
Equipment maintenance and repair	\$ 97,535	68,850
Small equipment and rental	\$ -	-
Sludge removal	\$ 22,410	29,880
Operating supplies	\$ 100	740
Vehicle maintenance, repair, fuel	\$ 5,639	8,980
Facility maintenance and repair	\$ 55,248	44,630
<i>Materials, Supplies, Services</i>	\$ 789,409	\$ 1,084,258
Long Term Debt	\$ 719,191	719,191
Land Lease	\$ 17,327	23,103
<i>Debt Service</i>	\$ 736,518	\$ 742,294
Capital Equipment	\$ 2,583	\$ 19,800
Capital Projects	\$ -	-
Total Expenses	\$ 1,961,319	\$ 2,448,134
TOTAL NET REVENUE		\$ 553,626

DONNER SUMMIT PUBLIC UTILITY DISTRICT
 FISCAL YEAR 2025/2026 BUDGET TO ACTUAL
 March 31, 2026

ADMINISTRATION SUMMARY

	Actual 3/31/2026	FY25-26 Amended Budget
Program Revenue		
Service Fees	\$ -	\$ -
<i>Total Program Revenue</i>	<u>\$ -</u>	<u>\$ -</u>
General Revenues		
Interest revenue	16,715	20,000
Other income	73,724	9,000
<i>Total General Revenues</i>	<u>\$ 90,439</u>	<u>\$ 29,000</u>
Total Revenues	\$ 90,439	\$ 29,000

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2025/2026 BUDGET TO ACTUAL
 March 31, 2026

ADMINISTRATION SUMMARY

	Actual 3/31/2026	FY25-26 Amended Budget
Expenses		
Salaries	\$ 247,049	\$ 298,135
Overtime	\$ 1,170	\$ 1,676
Medical/Dental/Life Insurance	\$ 71,093	\$ 85,131
Long Term Disability	\$ 2,565	\$ 3,655
Retirement		\$ 28,639
Clothing	\$ 800	\$ 400
Payroll Tax	\$ 18,364	\$ 24,734
W/C Insurance	\$ 3,013	\$ 4,596
<i>Salaries & Benefits</i>	\$ 344,054	\$ 446,965
Board Expense	\$ 67,951	82,580
<i>Board Expense</i>	\$ 67,951	\$ 82,580
Professional fees	\$ 113,159	132,100
Dues and subscriptions	\$ 16,396	12,700
Fees, permits, certifications, leases	\$ 7,772	18,980
Training, education, travel	\$ 993	3,000
Insurance	\$ 10,245	13,500
Office supplies and miscellaneous	\$ 6,899	9,000
Utilities, communications, telemetry	\$ 35,438	39,190
Chemicals and lab supplies	\$ -	-
Laboratory testing	\$ -	-
Equipment maintenance and repair	\$ 31	-
Small equipment and rental	\$ -	-
Sludge removal	\$ -	-
Operating supplies	\$ 3,734	2,700
Vehicle maintenance, repair, fuel	\$ -	-
Facility maintenance and repair	\$ 1,795	8,780
<i>Operating Expenses</i>	\$ 196,462	\$ 239,950
<i>Debt Service</i>	\$ -	\$ -
Capital Equipment	\$ -	\$ -
Capital Projects	\$ -	-
Total Expenses	\$ 608,467	\$ 769,495
TOTAL NET REVENUE		\$ (740,495)