

Agenda Item 7C

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STAFF REPORT

TO: Board of Directors

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

SUBJECT: Approve Five-Year Capital Improvement Plan and Fiscal Year 2026/2027 Operating Budget and Approve an Interfund Loan of \$550,000 from the Wastewater Operating Fund to the Water Operating Fund

RECOMMENDATION

Adopt Resolution 2026-09 approving the Five-Year Capital Improvement Plan and Fiscal Year 2025/2026 Operating Budget including a 2.5% COLA for District staff wages, and Resolution 2026-10 approving an interfund loan of \$550,000 from the wastewater operating fund to the water operating fund.

BACKGROUND

At the May Board meeting, the General Manager presented a draft CIP and Operating Budget for Board discussion.

Capital Improvement Plan (CIP)

The CIP presented in May includes funding for four projects this year:

1. Complete the Preliminary Design Report for the Sierra Lakes County Water District (SLCWD) Intertie – Fiscal Year 2026/2027 budget of \$50,000 (\$42,000 Placer County Water Agency (PCWA) Grant, \$8,000 Water);
2. Replace Lift Station 3 and Lift Station 4 – Fiscal Year 2026/2027 budget of \$104,000 Sewer.
3. Pavement Rehabilitation at Wastewater Treatment Plant – Fiscal Year 2026/2027 budget of \$104,000 Wastewater Treatment.
4. Upgrade Recycled Water Filling Station – Fiscal Year 2026/2027 budget of \$156,000 Wastewater Treatment.

The draft CIP also planned the following projects for funding in future years:

- Sewer manhole sealing
- Replace pumps and generators at lift stations 1, 2, and 8.
- Wastewater treatment plant membrane replacement.
- Wastewater treatment plant Reactor 1 coating.
- Water plant pre-treatment
- Tank recoating program
- Boreal pump station generator
- Boreal pump station rehabilitation

Operating Budget

The operating budget presented in May included the following notable recurring and critical one-time expenditures:

Cost of living adjustment for staff wages (2.5%)
Increase medical insurance costs by 13%
Wastewater permit renewal
Big Bend rate study
Annual sewer main video and cleaning
Allowance for discharge violations (zinc)
Lake Angela algae removal buoy rental and service
Tank inspections
Lake Angela dam crack seal
Sewer lift station and backwash tank cleaning
Recycled water tank circulation
Watershed sanitary survey

At the May meeting, the Board supported staff recommendations for the CIP and Operating Budget. The draft CIP and draft Operating Budget have been updated with new information and final versions are presented for Board adoption.

DISCUSSION

Capital Improvement Projects

Since the May meeting, two events have occurred that prompted Staff to revise the CIP:

1. Grant award of \$90,000 from Placer County Water Agency (PCWA) for a backup generator at Boreal Pump Station.
2. One of the two backup generators at the wastewater treatment plant is offline due to damaged radiator, with an estimated repair cost of \$100,000.

In response to these two developments, Staff revised the CIP to advance the Boreal Pump Station Generator Project to begin in Fiscal Year 2026/2027, and defer the Recycled Water Filling Station Upgrades to Fiscal Year 2027/2028.

The proposed CIP is included as Attachment 1 and is summarized in the following table.

PROJECT	FY26/27	5 Year Total
<i>Sewer</i>		
Replace Lift Station 3 & 4	\$ 104,000	\$ 104,000
Sewer Manhole Sealing	\$ -	\$ 201,000
Replace pumps & generators at LS 1,2,8	\$ -	\$ 506,000
<i>Subtotal Sewer</i>	<i>\$ 104,000</i>	<i>\$ 811,000</i>
<i>Wastewater Treatment</i>		
Upgrade Recycled Water Filling Station	\$ -	\$ 156,000
Pavement Rehabilitation at Wastewater Treatment Plant	\$ 104,000	\$ 104,000

PROJECT	FY26/27	5 Year Total
Membrane Replacement	\$ -	\$ 102,000
Reactor 1 Coating	\$ -	\$ 270,000
<i>Subtotal WWTP</i>	\$ 104,000	\$ 632,000
<i>Total Wastewater</i>	\$ 208,000	\$ 1,443,000
Water		
SLCWD Intertie	\$ 50,000	\$ 50,000
Water Plant Pre-Treatment	\$ -	\$ 216,000
Tank Recoating Program	\$ -	\$ 1,082,000
Boreal Pump Station Generator	\$ 150,000	\$ 150,000
Boreal Pump Station Rehabilitation	\$ -	\$ 520,000
<i>Subtotal Water</i>	\$ 200,000	\$ 2,018,000
Grand Total	\$ 408,000	\$ 3,461,000

The Boreal Pump Station Generator Project is shown with the total project cost as submitted with the grant application to PCWA. In this scenario, the total project cost is \$150,000, with \$90,000 funded by the grant and \$60,000 funded by the District.

Operating Budget

Employee Wages and Salaries

The operating budget includes a cost-of-living adjustment (COLA) of 2.5% for employee wages and salaries. The COLA was calculated as specified in Board Resolution 2022-37, Consumer Price Index for all Urban Consumers for San Francisco, All Items, Not Seasonally Adjusted, February 12-Month Change.

One-Time Operational Expenses and Capital Acquisitions

The following One-Time Operational Expenses and Capital Acquisitions are included in the draft operating budget. There are two new items listed that were added after the May meeting, a replacement truck for the 2021 Dodge 1500 with a damaged engine, and repairs to one of two backup generators at the wastewater treatment plant.

Description	Amount
Generator repair	\$100,000
Replacement vehicle	\$ 42,000
Big Bend rate study	\$ 30,000
Annual sewer main video and cleaning	\$ 35,000
Allowance for discharge violations (zinc)	\$ 30,000
Lake Angela algae removal buoy rental and service	\$ 8,700
Tank inspections	\$ 15,000
Sewer lift station and backwash tank cleaning	\$ 6,000
Watershed sanitary survey	\$ 25,000
Total	\$291,700

A summary of the proposed Operating Budget for FY2026/27 is listed below and the full budget is presented in Attachment 2.

Revenue

	FY25-26 Projected	FY26-27 Budget
Water Revenue		
Water Program Revenue	\$ 743,283	\$ 866,000
Water General Revenue	72,817	275,620
<i>Total Water Revenue</i>	<u>\$ 816,100</u>	<u>\$ 1,141,620</u>
Big Bend Revenue		
Big Bend Program Revenue	\$ 52,318	\$ 52,318
Big Bend General Revenue	42,000	-
<i>Total Big Bend Revenue</i>	<u>\$ 94,318</u>	<u>\$ 52,318</u>
Wastewater Revenue		
Wastewater Program Revenue	\$ 3,102,427	\$ 3,597,950
Wastewater General Revenue	398,153	290,593
<i>Total Wastewater Revenue</i>	<u>\$ 3,500,580</u>	<u>\$ 3,888,543</u>
Administration Revenue		
Admin Program Revenue	\$ -	\$ -
Admin General Revenue	93,724	22,000
<i>Total Administration Revenue</i>	<u>\$ 93,724</u>	<u>\$ 22,000</u>
Total Revenues	\$ 4,504,722	\$ 5,104,481

Expenses

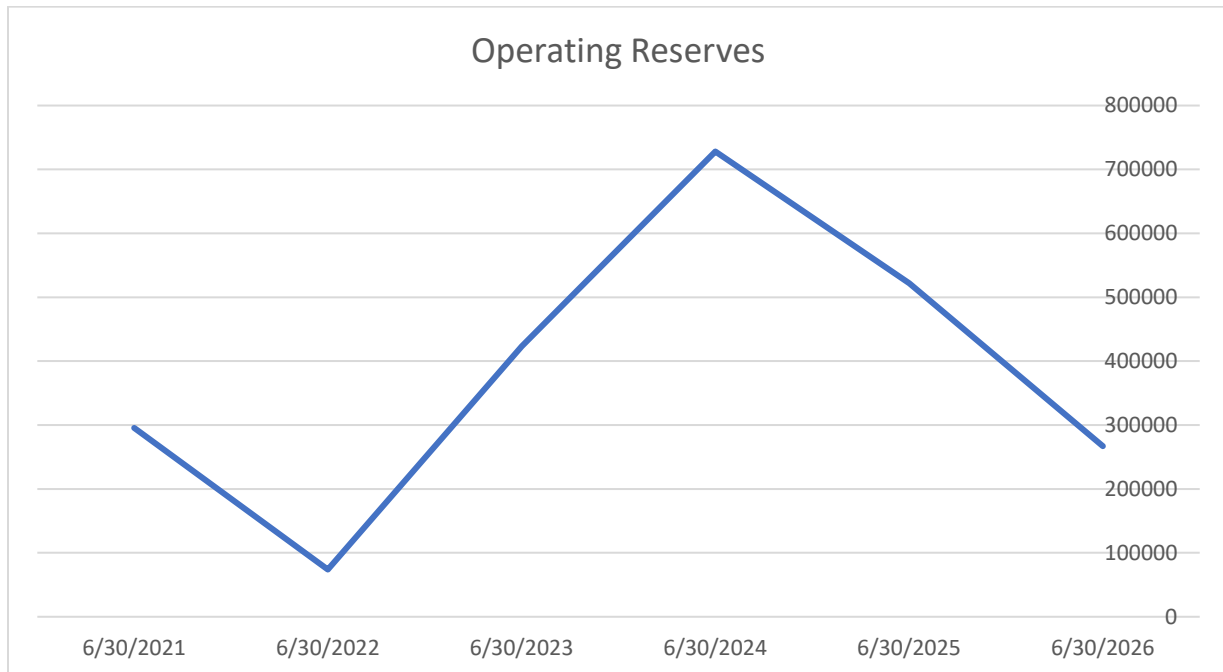
	FY25-26 Projected	FY26-27 Budget
Water Expenses		
Salaries and Benefits	\$ 209,748	\$ 179,236
Materials, Supplies, Services	275,919	309,164
Debt Service	38,158	18,188
Capital Equipment	116,017	26,000
Capital Projects	424,490	200,000
<i>Total Water Expenses</i>	<u>\$ 1,064,332</u>	<u>\$ 732,588</u>
Big Bend Expenses		
Salaries and Benefits		\$ 9,766
Materials, Supplies, Services		52,725
Debt Service		19,970
Capital Equipment		-
Capital Projects		-
<i>Total Big Bend Expenses</i>	<u>\$ -</u>	<u>\$ 82,461</u>

	FY25-26 Projected	FY26-27 Budget
Wastewater Expenses		
Salaries and Benefits	\$ 748,159	\$ 822,708
Materials, Supplies, Services	1,269,926	1,615,574
Debt Service	742,294	742,964
Capital Equipment	30,075	27,500
Capital Projects	82,000	208,000
<i>Total Wastewater Expenses</i>	\$ 2,872,454	\$ 3,416,746
Admin Expenses		
Salaries and Benefits	\$ 458,906	\$ 404,402
Board Expenses	82,850	79,733
Materials, Supplies, Services	239,085	233,910
Debt Service	-	-
Capital Equipment	-	-
Capital Projects	-	-
<i>Total Admin Expenses</i>	\$ 780,842	\$ 718,045
Total Expenses	\$ 4,717,627	\$ 4,949,839

ANALYSIS

Total Operating Reserves

The proposed capital improvement plan and operating budget allocate \$154,642 to the operating reserves. As of July 1, 2026, the estimated beginning balance in the operating reserves will be \$226,984, which will increase to \$381,626 with this proposed budget. A graph showing the operating reserve fund balance over the past few years is provided below.



While the District is making some much-needed infrastructure improvements, there are several important capital improvement projects that are deferred due to lack of funding. There is risk associated with deferring these improvements. The risk is that some of these facilities may fail and require emergency repairs. To stop this pattern of deferring improvements, the District will need to borrow or issue debt to finance the needed improvements. The recently adopted 2026 Rate Study includes the outline of a financing plan to fund several improvement projects.

Interfund Loan

As was noted during previous Board meetings, an interfund loan of \$550,000 from the wastewater operating fund to the water operating fund is needed to fund water operating expenditures. The loan will be paid back over the next five years. A resolution setting the terms of the loan, including the repayment schedule, is attached.

The proposed Fiscal Year 2026/2027 Operating Budget includes a Fund Summary table that separates the water and wastewater operating fund balances. The proposed \$550,000 loan is already included in the Beginning Balances shown in the Fund Summary table. This loan results in a projected water operating fund balance of \$81,328 and a projected wastewater operating fund balance of \$1,052,397 at the end of Fiscal Year 2026/2027.

FISCAL IMPACT

The District must adopt an annual operating budget for the upcoming fiscal year before July 1, 2026. The proposed capital improvement plan and budget are expected to increase the operating reserve balance from \$226,984 to \$381,626 during the period from July 1, 2026, to June 30, 2027.

CEQA ASSESSMENT

This is not a CEQA project.

ATTACHMENTS

1. Capital Improvement Plan
2. Operating Budget
3. Resolution 2026-09
4. Resolution 2026-10

Attachment 1



CAPITAL IMPROVEMENT PLAN 2026/2027 TO 2030/2031

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT
June 16, 2026

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APPENDIX A - Project Descriptions

I. Introduction

Donner Summit Public Utility District's (District) five-year Capital Improvement Plan (CIP) is a multi-year planning instrument to guide the construction of new facilities/infrastructure; and for the expansion, rehabilitation or replacement of existing District assets. The five-year CIP is developed by Staff and adopted by the Board of Directors, then becomes the guiding document for the prioritization of projects.

The information included in the CIP is based on the current information available and updated regularly to reflect changing priorities, funding availability and project completion. A new five-year CIP will be submitted to the Board annually with recommended adjustments to project budgets, funding sources, descriptions, and/or schedules. Inclusion of a project in the CIP does not commit the District to specific expenditures or appropriations for any particular project.

The CIP includes all projects and programs expected to be undertaken during the next five fiscal years. Specific projects and related schedules are selected based upon:

- Availability of funding
- Minimizing disruptions associated with construction activity
- Board direction

The planned project list has been limited significantly to meet available funding.

II. Infrastructure

District infrastructure includes the water and wastewater physical structures, systems, and facilities needed to provide services to customers and for the functioning of a community and its economy. Infrastructure impacts public health, safety, and the quality of life for District customers and residents. Decisions made regarding infrastructure projects are very important because they are generally large and expensive, and the assets created will require decades of public use.

The District is responsible for maintaining the following infrastructure:

- Over twelve (12) miles of water pipeline
- Two (2) water treatment plants
- Four (4) water storage tanks
- One (1) water pumping station
- One (1) raw water reservoir
- One (1) State regulated dams
- Over eleven (11) miles of sewer pipelines
- Eight (8) sewer lift stations
- One (1) wastewater treatment plant
- Corporation yard and office building

Providing ongoing maintenance and repair, such as repairing or replacing water and wastewater piping, is vital for maintaining the condition of assets. When maintenance and

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repair is not fully funded, deferred maintenance and capital improvement costs increase significantly. Compounding the problem, as assets continue to deteriorate, the cost of repair exponentially increases and can result in peripheral damage. For example, deferring roof replacement could later result in needing to replace the roof structural members, walls, and floor of a building.

Over the last several years, the District’s financial priorities have been to upgrade the wastewater treatment plant, upgrade the water treatment plant at Lake Angela, and construct a new water treatment plant at Big Bend. These capital projects and the associated debt load have made it impossible for the District to spend money on other capital projects or adequately fund reserves.

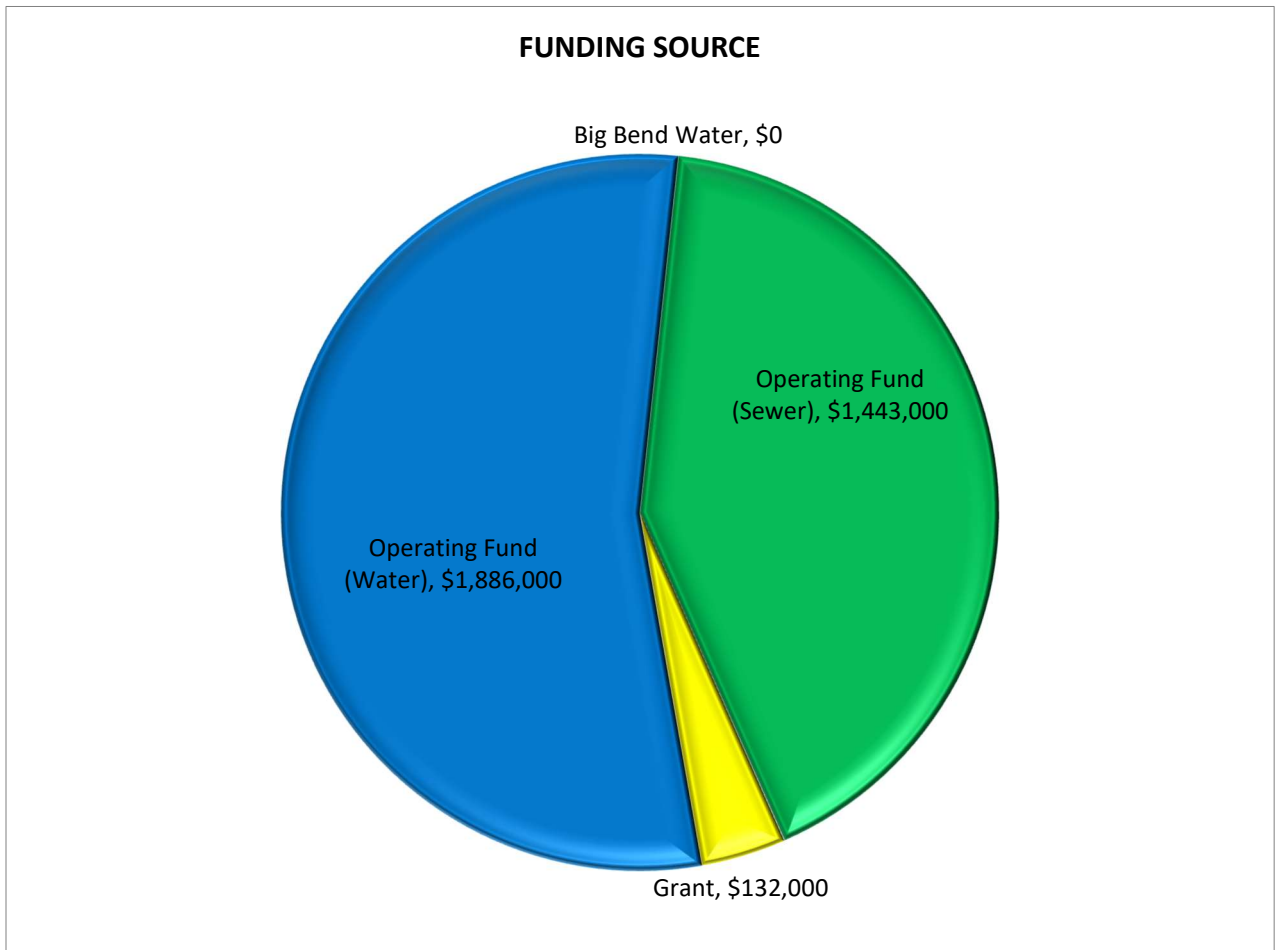
III. Funding Sources

The District does not currently have a Capital Reserve Fund, so the Five-Year CIP is funded from the Operating Fund. The Operating Fund is primarily made up of funding from water rates, wastewater rates, property tax revenue, and capital facilities fees (development impact fees).

The CIP includes Projects that support the treatment and delivery of water; as well as collection, treatment, and disposal of wastewater. The District complies with all applicable local, state and federal regulations related to water and wastewater. The table below summarizes the funding source for projects by fiscal year.

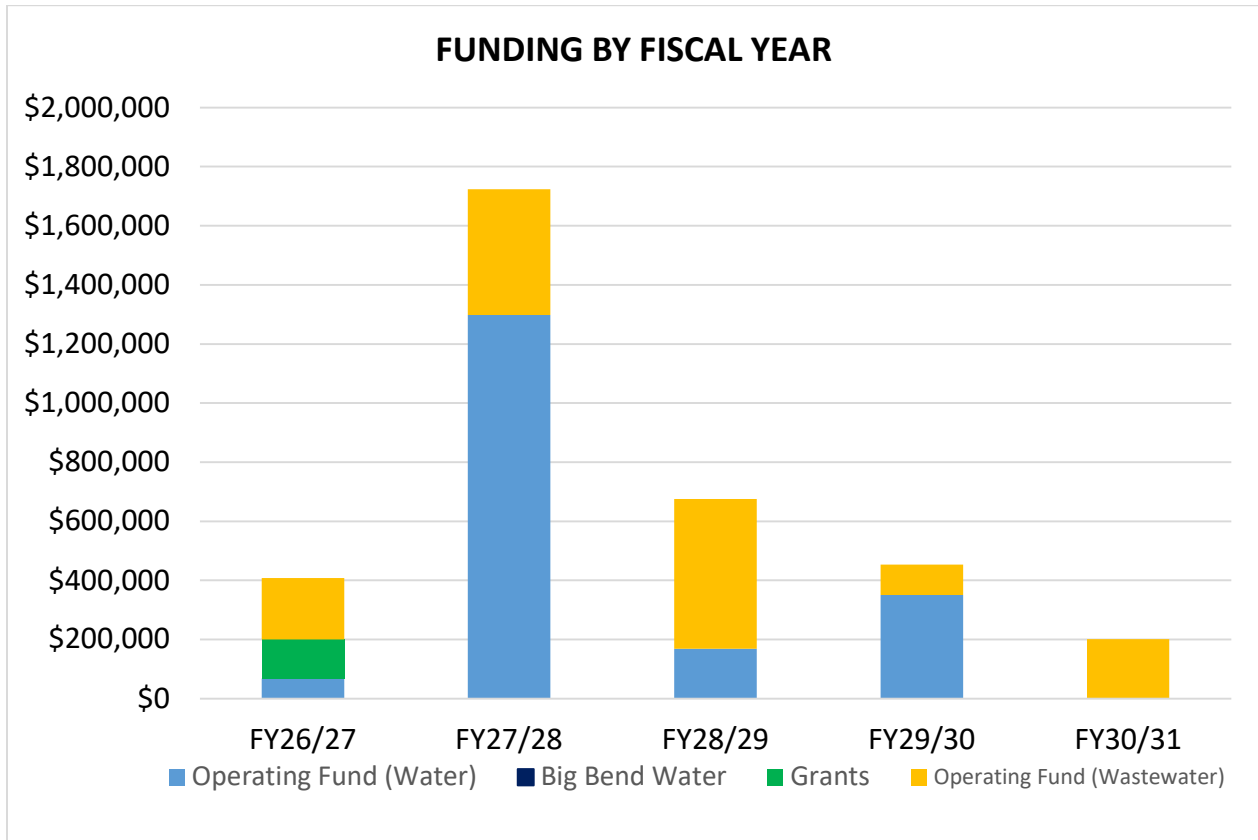
Fund	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	TOTAL 2027-2031
Operating Fund (Water)	\$ 68,000	\$1,298,000	\$169,000	\$351,000	\$0	\$1,886,000
Big Bend Water	\$0	\$0	\$0	\$0	\$0	\$0
Grants	\$ 132,000	\$0	\$0	\$0	\$0	\$132,000
Operating Fund (Wastewater)	\$ 208,000	\$426,000	\$506,000	\$102,000	\$201,000	\$1,443,000
Total	\$408,000	\$1,724,000	\$675,000	\$453,000	\$201,000	\$3,461,000

The following chart illustrates funding sources for all five fiscal years in the CIP.



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The last chart depicts the spending for each year of the CIP.



IV. Project Summary

Capital improvement projects planned in the 2026/2027 to 2030/2031 Capital Improvement Plan are listed on the next page. A project is only listed if there is funding planned during Fiscal Year 2026/27 through Fiscal Year 2030/31. Detailed project cost estimates with expenditure plans for each project listed below are included in Appendix A.

PROJECT LIST – CIP 2026/27 THROUGH 2030/31

PROJECT	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	5 Year Total
Sewer						
Sewer LS 3 & 4 Rehabilitation	\$ 104,000	\$ -	\$ -	\$ -	\$ -	\$ 104,000
Sewer LS 1, 2, 8 Rehabilitation	\$ -	\$ -	\$ 506,000	\$ -	\$ -	\$ 506,000
Sewer Manhole Sealing	\$ -	\$ -	\$ -	\$ -	\$ 201,000	\$ 201,000
<i>Subtotal Sewer</i>	<i>\$ 104,000</i>	<i>\$ -</i>	<i>\$ 506,000</i>	<i>\$ -</i>	<i>\$ 201,000</i>	<i>\$ 811,000</i>
Wastewater Treatment Plant						
WWTP Membrane Replacement	\$ -	\$ -	\$ -	\$ 102,000	\$ -	\$ 102,000
Recycled Water Upgrades	\$ -	\$ 156,000	\$ -	\$ -	\$ -	\$ 156,000
Pavement Rehab	\$ 104,000	\$ -	\$ -	\$ -	\$ -	\$ 104,000
Reactor 1 Coating	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ 270,000
<i>Subtotal WWTP</i>	<i>\$ -</i>	<i>\$ 426,000</i>	<i>\$ -</i>	<i>\$ 102,000</i>	<i>\$ -</i>	<i>\$ 632,000</i>
<i>Subtotal Wastewater</i>	<i>\$ 208,000</i>	<i>\$ 426,000</i>	<i>\$ 506,000</i>	<i>\$ 102,000</i>	<i>\$ 201,000</i>	<i>\$ 1,443,000</i>
Water						
Pretreatment at Water Plant	\$ -	\$ 216,000	\$ -	\$ -	\$ -	\$ 216,000
SLCWD Interconnection	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Boreal Pump Station Generator	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Tank Recoating Program	\$ -	\$ 1,082,000	\$ -	\$ -	\$ -	\$ 1,082,000
Boreal Pump Station Building Repairs	\$ -	\$ -	\$ 169,000	\$ 351,000	\$ -	\$ 520,000
<i>Subtotal Water</i>	<i>\$ 200,000</i>	<i>\$ 1,298,000</i>	<i>\$ 169,000</i>	<i>\$ 351,000</i>	<i>\$ -</i>	<i>\$ 2,018,000</i>
Grand Total	\$ 408,000	\$ 1,724,000	\$ 675,000	\$ 453,000	\$ 201,000	\$ 3,461,000

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In addition to the above projects, there are several projects that are needed within the next five-years but lack sufficient funding at this time. Those projects are listed below in the unfunded projects table. District staff continues to seek other funding sources (eg. Assessment Districts, Grants) for these projects.

UNFUNDED PROJECT LIST

PROJECT	Project Cost
<i>Sewer</i>	
Sewer Lift Station 2 Upgrade	\$ 1,017,500
Sugar Bowl Sewer Extension	\$ 5,500,000
<i>Subtotal Wastewater</i>	\$ 6,517,500
<i>Water (Big Bend)</i>	
Big Bend Tank Repair / Coating	\$ 100,000
Big Bend Water System Rehabilitation	\$ 1,293,850
Big Bend Water Source Line Replacement	\$ 360,900
<i>Subtotal Water (Big Bend)</i>	\$ 1,754,750
<i>Grand Total</i>	\$ 8,272,250

APPENDIX A
PROJECT DESCRIPTIONS

2026/2027 to 2030/2031 CAPITAL IMPROVEMENT PLAN

PROJECT	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	5 Year Total
Sewer						
Sewer Lift Station Rehabilitation (3, 4)	\$ 104,000	\$ -	\$ -	\$ -	\$ -	\$ 104,000
Sewer Lift Stations Norden 1, Norden 2, and No 8 Upgrades	\$ -	\$ -	\$ 506,000	\$ -	\$ -	\$ 506,000
Sewer Manhole Sealing	\$ -	\$ -	\$ -	\$ -	\$ 201,000	\$ 201,000
<i>Subtotal Sewer</i>	\$ 104,000	\$ -	\$ 506,000	\$ -	\$ 201,000	\$ 811,000
Wastewater Treatment Plant						
WWTP Membrane Replacement	\$ -	\$ -	\$ -	\$ 102,000	\$ -	\$ 102,000
Recycled Water Upgrades	\$ -	\$ 156,000	\$ -	\$ -	\$ -	\$ 156,000
WWTP Pavement Rehabilitation	\$ 104,000	\$ -	\$ -	\$ -	\$ -	\$ 104,000
WWTP Reactor 1 Coating	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ 270,000
<i>Subtotal WWTP</i>	\$ 104,000	\$ 426,000	\$ -	\$ 102,000	\$ -	\$ 632,000
<i>Total Wastewater</i>	\$ 208,000	\$ 426,000	\$ 506,000	\$ 102,000	\$ 201,000	\$ 1,443,000
Water						
Pretreatment System at Water Treatment Plant	\$ -	\$ 216,000	\$ -	\$ -	\$ -	\$ 216,000
Water System Interconnection with SLCWD	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Boreal Pump Station Generator	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Tank Recoating Program	\$ -	\$ 1,082,000	\$ -	\$ -	\$ -	\$ 1,082,000
Boreal Pump Station Building Repairs	\$ -	\$ -	\$ 169,000	\$ 351,000	\$ -	\$ 520,000
<i>Subtotal Water</i>	\$ 200,000	\$ 1,298,000	\$ 169,000	\$ 351,000	\$ -	\$ 2,018,000
Big Bend Water						
Big Bend Water System Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Big Bend Tank Repair / Coating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Big Bend Water</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 408,000	\$ 1,724,000	\$ 675,000	\$ 453,000	\$ 201,000	\$ 3,461,000

Project Name: Sewer Lift Station Rehabilitation (3, 4)
Project Number:
Project Description: Rehabilitate/Replace Lift Stations 3 and 4
Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)								0
Big Bend Water								
General Fund (Sewer)		104,000						104,000
Grant								
Loan								0
Other								
Unfunded								0
Total	0	104,000	0	0	0	0	0	104,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering		20,000						20,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering								0
Construction Contract		84,000						84,000
Other CIP Costs								0
Other								0
Total	0	104,000	0	0	0	0	0	104,000

Project Name: Sewer Lift Stations Norden 1, Norden 2, and No 8 Upgrades
Project Number:
Project Description: Upgrade pumps and provide CARB complaint backup generators
Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)								0
Big Bend Water								0
General Fund (Sewer)				506,000				506,000
Grant								0
Loan								0
Other								0
Unfunded								0
Total	0	0	0	506,000	0	0	0	506,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering				40,000				40,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering				40,000				40,000
Construction Contract				426,000				426,000
Other CIP Costs								0
Other								0
Total	0	0	0	506,000	0	0	0	506,000

Project Name: Sewer Manhole Sealing

Project Number:

Project Description: Program to seal sewer manholes to reduce infiltration & inflow

Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)								0
Big Bend Water								
General Fund (Sewer)						201,000		201,000
Grant								
Loan								0
Other								
Unfunded								0
Total	0	0	0	0	0	201,000	0	201,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering						30,000		30,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering						10,000		10,000
Construction Contract						161,000		161,000
Other CIP Costs								0
Other								0
Total	0	0	0	0	0	201,000	0	201,000

Project Name: WWTP Membrane Replacement
Project Number:
Project Description: Replace membranes in wastewater treatment plant
Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)								0
Big Bend Water								
					102,000			
Grant								
Loan								0
Other								
Unfunded								0
Total	0	0	0	0	102,000	0	0	102,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering					10,000			10,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering					7,000			7,000
Construction Contract					8,500			8,500
Other CIP Costs								0
Other								0
Total	0	0	0	0	25,500	0	0	25,500

Project Name: Recycled Water Upgrades
Project Number:
Project Description: Install recycled water filling station with pump and cardlock
Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)								0
Big Bend Water								
General Fund (Sewer)			156,000					
Grant								
Loan								0
Other								
Unfunded								0
Total	0	0	156,000	0	0	0	0	156,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering			20,000					20,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering								0
Construction Contract			136,000					136,000
Other CIP Costs								0
Other								0
Total	0	0	156,000	0	0	0	0	156,000

Project Name: WWTP Pavement Rehabilitation
Project Number:
Project Description: Rehabilitate pavement at WWTP
Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)								0
Big Bend Water								
General Fund (Sewer)		104,000						
Grant								
Loan								0
Other								
Unfunded								0
Total	0	104,000	0	0	0	0	0	104,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering								0
Environmental								0
Land/ROW Acquisition								0
Construction Engineering								0
Construction Contract		104,000						104,000
Other CIP Costs								0
Other								0
Total	0	104,000	0	0	0	0	0	104,000

Project Name: WWTPP Reactor 1 Coating
Project Number:
Project Description: Recoat Reactor 1
Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)								0
Big Bend Water								
General Fund (Sewer)			270,000					
Grant								
Loan								0
Other								
Unfunded								0
Total	0	0	270,000	0	0	0	0	270,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering			20,000					20,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering			20,000					20,000
Construction Contract			230,000					230,000
Other CIP Costs								0
Other								0
Total	0	0	270,000	0	0	0	0	270,000

Project Name: Pretreatment System at Water Treatment Plant

Project Number:

Project Description: Add pretreatment system to assist in algae removal and increase contact time

Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)			216,000					216,000
Big Bend Water								
General Fund (Sewer)								
Grant								
Loan								0
Other								
Unfunded								0
Total	0	0	216,000	0	0	0	0	216,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering			30,000					30,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering			10,000					10,000
Construction Contract			176,000					176,000
Other CIP Costs								0
Other								0
Total	0	0	216,000	0	0	0	0	216,000

Project Name: Water System Interconnection with SLCWD
Project Number:
Project Description: Intertie with SLCWD to meet State requirements for secondary source
Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)		8,000						8,000
Big Bend Water								0
General Fund (Sewer)							0	0
Grant		42,000						42,000
Loan								0
Other								
Unfunded								0
Total	0	50,000	0	0	0	0	0	50,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering		50,000						50,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering								0
Construction Contract								0
Other CIP Costs								0
Other								0
Total	0	50,000	0	0	0	0	0	50,000

Project Name: Boreal Pump Station Generator
Project Number:
Project Description: Purchase and install backup generator
Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)		60,000						60,000
Big Bend Water								
General Fund (Sewer)								0
Grant		90,000						90,000
Loan								0
Other								
Unfunded								0
Total	0	150,000	0	0	0	0	0	150,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering		10,000						10,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering								0
Construction Contract		140,000						140,000
Other CIP Costs								0
Other								0
Total	0	150,000	0	0	0	0	0	150,000

Project Name: Tank Recoating Program
Project Number:
Project Description: Periodic recoating of all potable water storage tanks
Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)			1,082,000					1,082,000
Big Bend Water								
General Fund (Sewer)								
Grant								
Loan								0
Other								
Unfunded								0
Total	0	0	1,082,000	0	0	0	0	1,082,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering			50,000					50,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering			50,000					50,000
Construction Contract			982,000					982,000
Other CIP Costs								0
Other								0
Total	0	0	1,082,000	0	0	0	0	1,082,000

Project Name: Boreal Pump Station Building Repairs
Project Number:
Project Description: Repair building to prevent rodent intrusion & replace worn equipment
Funding Sources:

Sources	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
General Fund (Water)				169,000	351,000			520,000
Big Bend Water								
General Fund (Sewer)								
Grant								
Loan								0
Other								
Unfunded								0
Total	0	0	0	169,000	351,000	0	0	520,000

Project Cost Estimate:

Elements	Prior Years	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Future Years	Total
Preliminary Engineering				60,000				60,000
Environmental								0
Land/ROW Acquisition								0
Construction Engineering				15,000	15,000			30,000
Construction Contract				94,000	336,000			430,000
Other CIP Costs								0
Other								0
Total	0	0	0	169,000	351,000	0	0	520,000

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Attachment 2



FISCAL YEAR 2026/2027 BUDGET

DONNER SUMMIT PUBLIC UTILITY DISTRICT

June 16, 2026

Cathy Preis
President

Joni Kaufman
Vice President

Dawn Parkhurst
Secretary

Craig Combs
Director

Phil Gamick
Director



June 16, 2026

President Preis, Board of Directors, and Customers,

I am submitting the proposed Fiscal Year 2026-2027 Operating Budget for the Donner Summit Public Utility District (District). This year's budget is focused on day-to-day operations, critical capital replacements, and important repair and rehabilitation capital projects. The budget relies on reserves to fund some critical capital needs.

Background

The District's operating reserve decreased significantly over the last year as funds were spent on the rehabilitation of the interior of Reservoir 2. This was a much-needed improvement, and there are many more necessary rehabilitations and replacements that the District currently lacks reserves or borrowing capacity to implement.

The District just completed a rate study and adopted new rates that begin with July 2026 billing. While this was a modest increase of about \$20 per month on a typical single-family property, it will enable the District to establish much-needed reserves and provide financial support to obtain financing for rehabilitation and replacement projects in two to three years. Without this rate increase the District would be unable to perform any capital improvement projects and would quickly run out of the necessary reserves to meet loan requirements and fund operations.

Overview

The budget plans for \$5,104,481 in revenues and \$4,949,839 in expenses. The planned expenses are comprised of \$3,707,218 in operating expenses, \$781,122 in debt service and lease payments, \$53,500 in capital equipment purchases, and \$408,000 in capital project expenses. These expenditures allow for a transfer of \$154,642 to reserves which would increase operating reserves to \$381,626 on June 30, 2027. This budget shows an increased effort by the District to rebuild reserves so that it may increase its efforts to maintain and repair infrastructure.

After leveling off during the last budget cycle, energy and chemical costs have started to increase markedly. A significant portion of District expenses are for utilities needed to operate the wastewater treatment plant, so the District's financial health can be jeopardized by significant increases in the cost of fuel, electricity, propane, and chemicals.

District staff works very hard to provide quality drinking water and make sure the District's infrastructure is properly maintained; their commitment to our customers is commendable.

Sincerely,

Steven Palmer, CSDM, PE
General Manager

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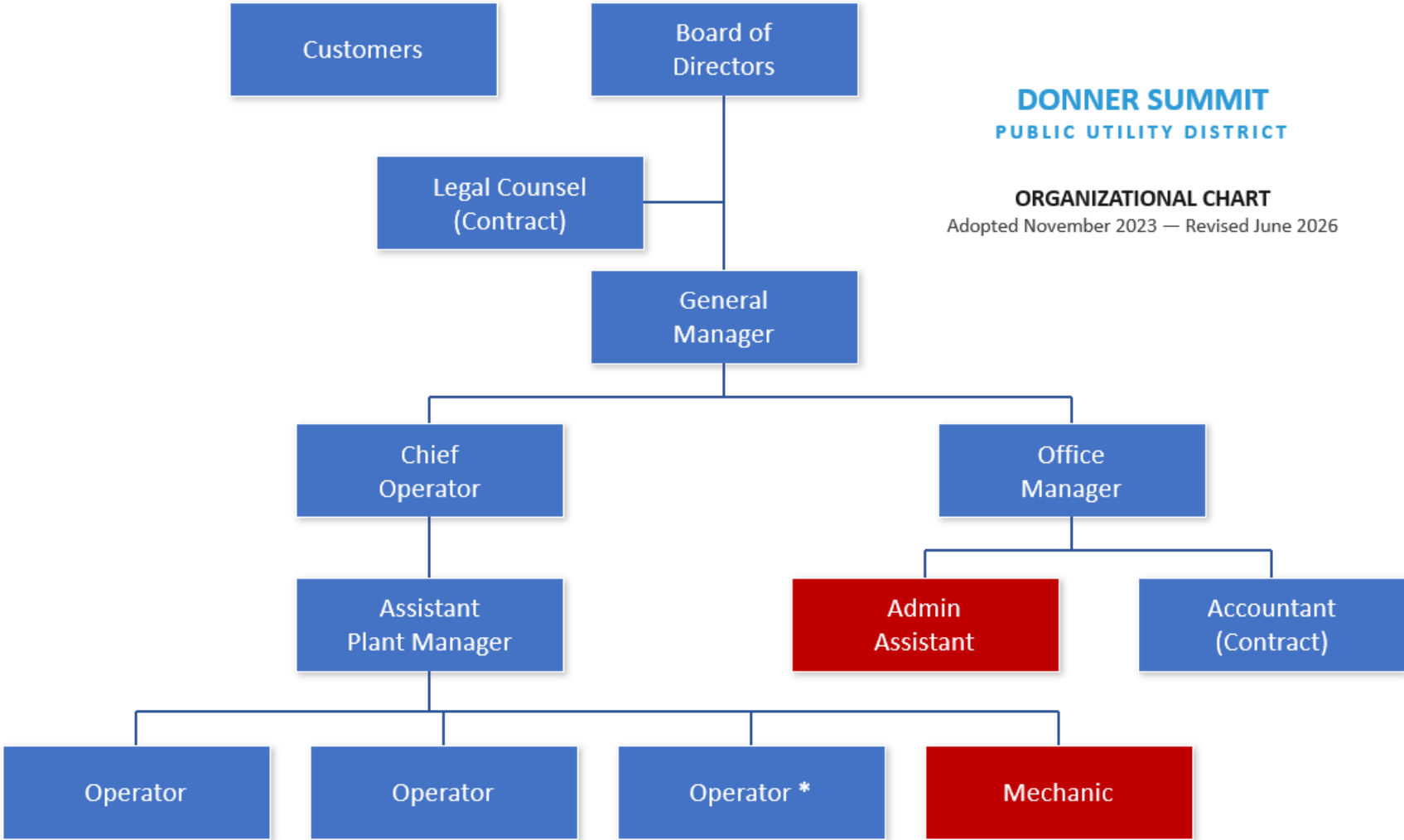
I. DSPUD Overview

The Donner Summit Public Utility District (District) provides water, wastewater, and recycled water utility services to approximately 355 residential and commercial customers in the communities of Soda Springs, Norden, Sugar Bowl, and Big Bend. Customers include the ski resorts of Boreal, Sugar Bowl, and Donner Ski Ranch. The District also provides wastewater treatment services to the Sierra Lakes County Water District (SLCWD) by separate agreement.

The District service area encompasses approximately 13 square miles near Donner Summit along the Interstate 80 corridor, and lies in both Placer and Nevada Counties.

II. District Organizational Chart

The District's current approved organizational chart is presented below. This chart was approved by the Board at the meeting on November 21, 2023. It represents a sustainable structure that will lead to decreased overtime, increased work capacity, improved flexibility and capacity during vacations and illness, and improved employee safety and coverage on weekends. This budget reduces administrative staffing compared to prior budgets, with the Administrative Assistant position left vacant, and the Office Manager filled as a part-time position. On the operations side, the Mechanic position will be eliminated so that there will be three full-time operators.



DONNER SUMMIT
PUBLIC UTILITY DISTRICT

ORGANIZATIONAL CHART
Adopted November 2023 — Revised June 2026

* One Operator position is currently vacant and will be filled this year.

III. Revenue Sources

This Budget divides District revenues into two broad categories as defined by GASB 34: Program Revenue and General Revenue. Program Revenue is income received from providing water and wastewater services. General Revenue is income received from taxpayers, regardless of whether they benefit from a Program. One example of General Revenue is property tax.

A. Program Revenue

Water Fees

Water Fees include revenue generated through water rates paid by customers of the Lake Angela Water System. Water fee revenue projections are based on the 2026 Rates Study by Hansford Economic Consulting, LLC (HEC) and the Board adopted water rates (Ordinance 2026-01). For FY 2026-27, Water Fees are projected to be \$866,000.

Big Bend Service Fees

Big Bend Service Fees includes revenue generated from water rates paid by customers served by the Big Bend Water System. Big Bend Water Service Fees increase each year and projections are based on District Ordinance 01-2018 and the Big Bend Cabins Water Charges Study by HEC, dated September 6, 2018. For FY 2026-27, Big Bend Service Fees are projected to be \$31,546.

Big Bend Assessment

The District financed the cost to construct the Big Bend Water Treatment Plant, and the Big Bend customers had the opportunity to prepay their share of the financing costs. Big Bend customers that did not prepay their share of the debt obligation pay a higher water rate. The Big Bend Assessment is the value of this water rate differential. This revenue is used to fund debt obligations for the loans for the construction of the Big Bend Water Treatment Plant. Big Bend Water Assessment is established by District Ordinance 01-2018 and the Big Bend Cabins Water Charges Study by HEC, dated September 6, 2018.

This water rate differential is fixed at \$185.46 per cabin per quarter, which equates to \$20,772 for FY2026-27.

Wastewater Fees

Wastewater Fees include revenue generated from wastewater rates paid by customers served by the Sewer Collection and Wastewater Treatment Plant. Wastewater rates are established by District Ordinance 2026-02 and revenue projections are based on that ordinance and the 2026 Rates Study by HEC. For FY 2026-27, Wastewater Fees are projected to be \$2,313,000.

Wastewater Fees are allocated to two different budget categories, Sewer Collection and Wastewater Treatment Plant, based on the wastewater expense ratio (24% Sewer Collection and 76% Wastewater Treatment Plant).

Recycled Water Sales

This revenue is generated from the sale of recycled water to ski resorts for snow making, and to contractors for construction water. FY2026-27 Recycled Water Sales are expected to be similar to FY2025-26 since the local Caltrans construction projects continue through this summer.

Non-CFD Revenue for Wastewater Treatment Plant Loan

A Community Facilities District (CFD) was formed to fund the obligations of the wastewater treatment plant improvement loan. Certain parcels voted to join the CFD to fund their share of the debt obligations. Parcels that did not join the CFD pay a higher rate on their wastewater utility bill to pay their share of the debt obligations. This rate differential is used to fund debt obligations associated with the wastewater treatment plant improvement loan. The rate differential is fixed, with current customers paying \$49.42 per month per equivalent dwelling unit (EDU). Revenue for FY2026-27 from this source is projected to be \$418,160.

Sierra Lakes Service Agreement

The District and Sierra Lakes County Water District (SLCWD) executed an agreement dated February 4, 2017, which specifies the terms under which the District will collect and treat wastewater from SLCWD, and the criteria for calculating the annual payment from SLCWD. The annual payment from SLCWD is estimated to be \$754,082 for FY2026-27 operating costs, and \$32,708 for Non-Capacity Expanding Capital Improvements for a total of \$786,790.

Connection Fees

Connection Fees are collected from customers when they plan to connect their property to either the water or wastewater systems. These fees are collected to fund new customers' share of existing and planned improvements to the water or wastewater system. Very few new connections, if any, are anticipated this year, so this amount is budgeted for zero dollars.

B. General Revenue

General Revenue includes property tax revenue, interest income, grants, and lease payments.

CFD Revenue for Wastewater Treatment Plant Loan

A Community Facilities District (CFD) was formed to fund the obligations of the wastewater treatment plant improvement loan. Certain parcels voted to join the CFD to fund their share of the debt obligations. This revenue is collected on the annual property tax bill and is 100% allocated to the Wastewater Treatment division. It can only be used to fund debt obligations associated with the wastewater treatment plant improvement loan. The CFD formation documents fixed this special tax at a maximum of \$49.42 per month per EDU, which equals \$290,593 for FY2026-27.

Property Tax

The District receives a portion of the ad valorem property tax from Nevada and Placer Counties based on the assessed value of the properties within the District. The actual amount varies based on the tax rate that was established when each individual property annexed into the district. Property tax revenue for FY2026-27 is estimated to be \$143,620, which is 3% of total revenue. This District budget allocates property tax revenue to the water division. This is a change from the past practice of allocating to all divisions based on their share of expenses. This change has been made to reduce depletion of the water operating fund.

Other Income

Other Income includes interest, late charges, grants, sale of assets, and other miscellaneous income. Other Income planned for in FY2026-27 are summarized below.

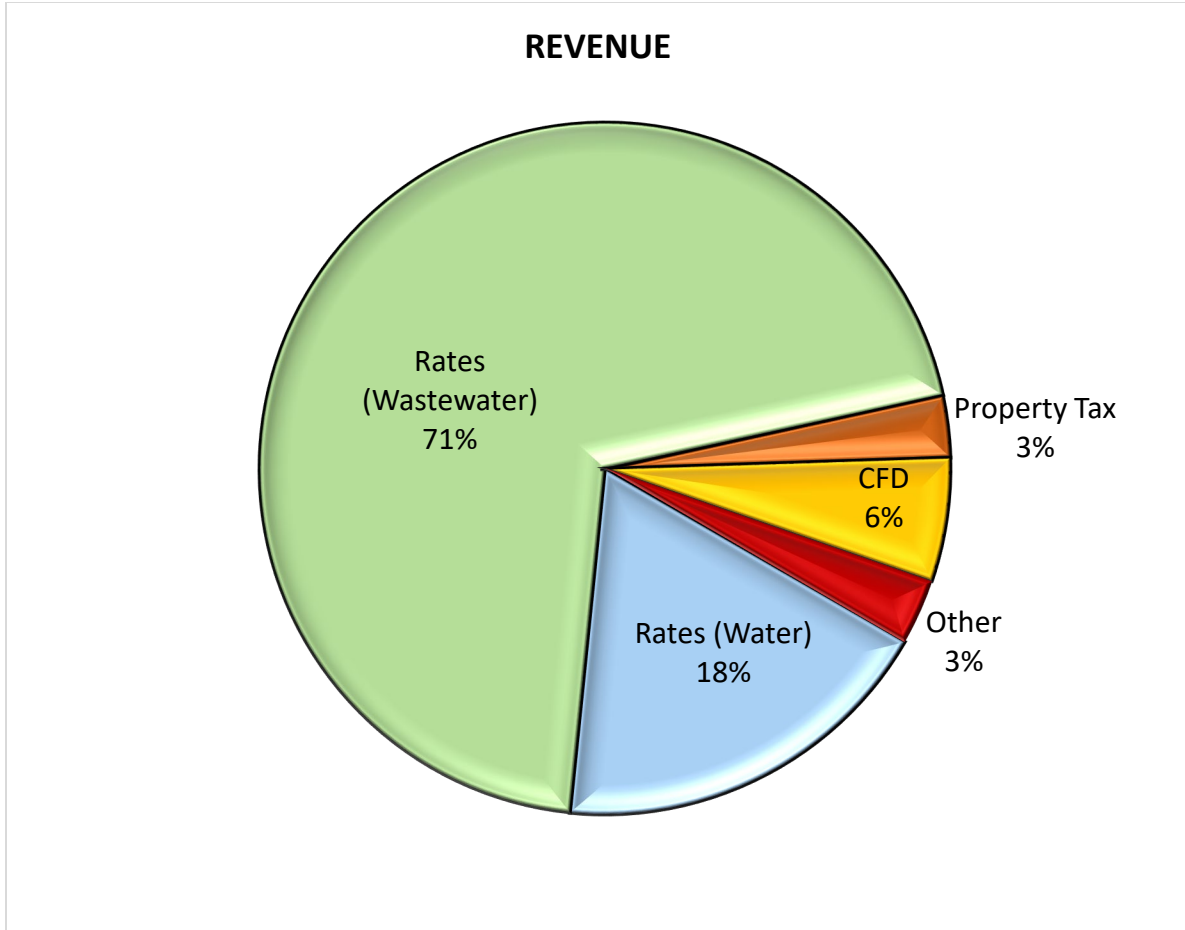
- Interest income is earned on money kept in the District savings account. Interest income is budgeted for \$22,000 in the Administration budget for FY2026-27.
- The District has been awarded a grant for \$42,000 from Placer County Water Agency to prepare a preliminary design report for a water system interconnection with SLCWD. This is included in the Water budget.
- The District has been awarded a grant for \$90,000 from Placer County Water Agency to install an emergency backup generator at the Boreal Pump Station. This is included in the Water budget.

C. Revenue Summary

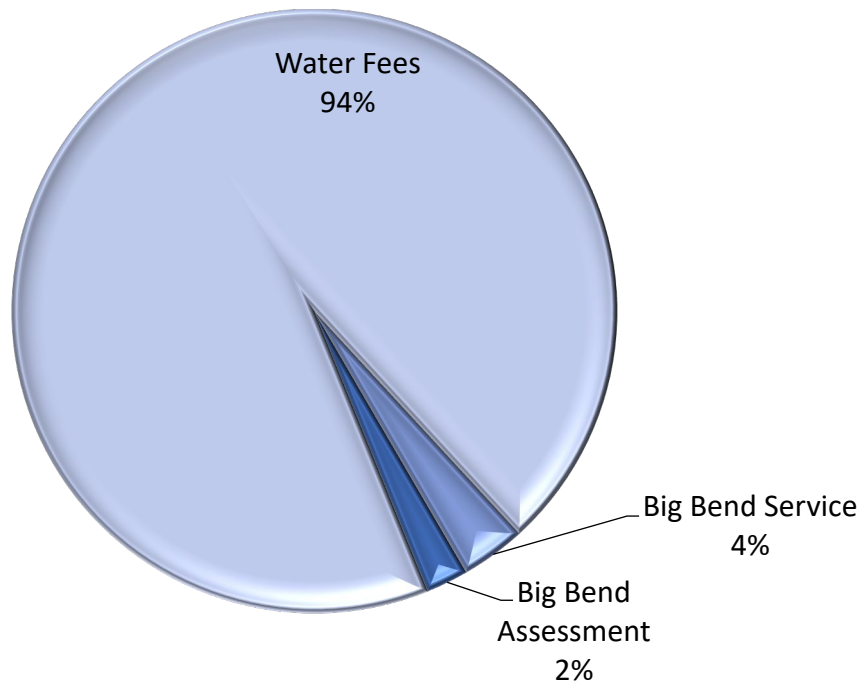
Revenue is summarized in the table below.

	FY25-26 Projected	FY26-27 Budget
Water Revenue		
Water Program Revenue	\$ 743,283	\$ 866,000
Water General Revenue	72,817	275,620
<i>Total Water Revenue</i>	<u>\$ 816,100</u>	<u>\$ 1,141,620</u>
Big Bend Revenue		
Big Bend Program Revenue	\$ 52,318	\$ 52,318
Big Bend General Revenue	42,000	-
<i>Total Big Bend Revenue</i>	<u>\$ 94,318</u>	<u>\$ 52,318</u>
Wastewater Revenue		
Wastewater Program Revenue	\$ 3,102,427	\$ 3,597,950
Wastewater General Revenue	398,153	290,593
<i>Total Wastewater Revenue</i>	<u>\$ 3,500,580</u>	<u>\$ 3,888,543</u>
Administration Revenue		
Admin Program Revenue	\$ -	\$ -
Admin General Revenue	93,724	22,000
<i>Total Administration Revenue</i>	<u>\$ 93,724</u>	<u>\$ 22,000</u>
Total Revenues	<u>\$ 4,504,722</u>	<u>\$ 5,104,481</u>

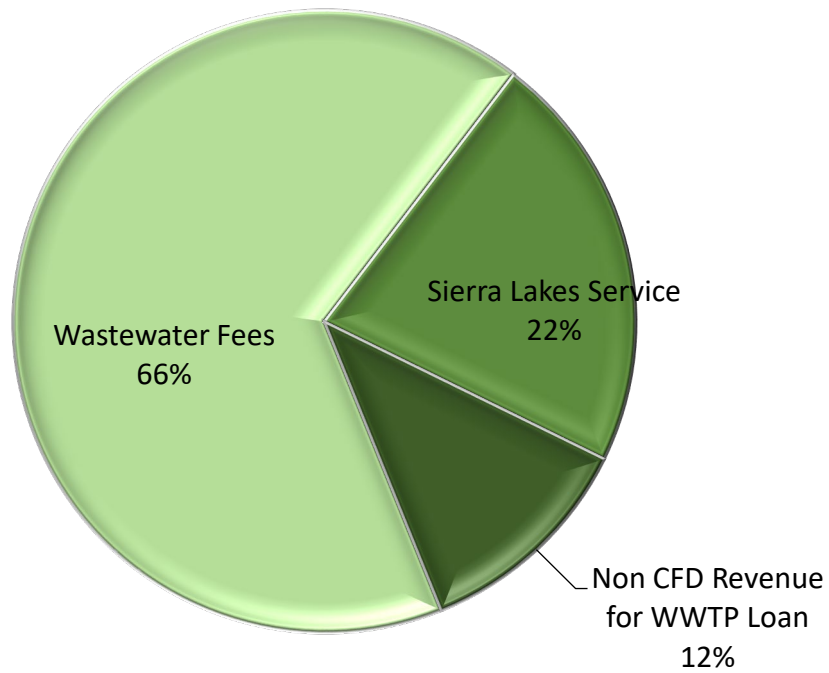
Total revenue and revenue by department are depicted in the following charts.



WATER RATES



WASTEWATER RATES



IV. Expenses

A. Operating

This Budget divides Operating Expenses into four divisions: Water, Sewer Collection, Wastewater Treatment Plant, and Administration.

Water

Activities related to raw water supply and storage at Lake Angela, water treatment for domestic use, and distributing treated water to customers. This includes operation and maintenance of water pipelines, water quality monitoring, and compliance with State regulations related to water treatment plant operation, distribution, and dam operation. Also includes activities such as backflow testing compliance program, laboratory testing, and water quality sampling and reporting. This division includes activities related to the Big Bend Water System.

Sewer

Activities related to providing wastewater collection. Includes operation and maintenance of sewer pipelines and lift stations, including compliance with State regulations.

Wastewater Treatment Plant

Activities related to wastewater treatment and disposal. Includes operation and maintenance of the wastewater treatment plant, disposal and discharge of recycled water (treated wastewater), and compliance with State regulations including the waste discharge requirements adopted by the Water Quality Control Board.

Administration

Activities not directly attributed to any one division but supporting all District activities. Examples include preparing and processing customer billing, customer assistance and account management, financial planning and management, accounting, information technology, records management, website hosting and management, Board of Directors support, payroll, and human resources. Administration expenses are allocated to water, sewer, and wastewater treatment plant divisions based on the ratio of expenses.

B. Operating Expense Highlights

The Budget for Fiscal Year 2026/27 includes the following operational tasks:

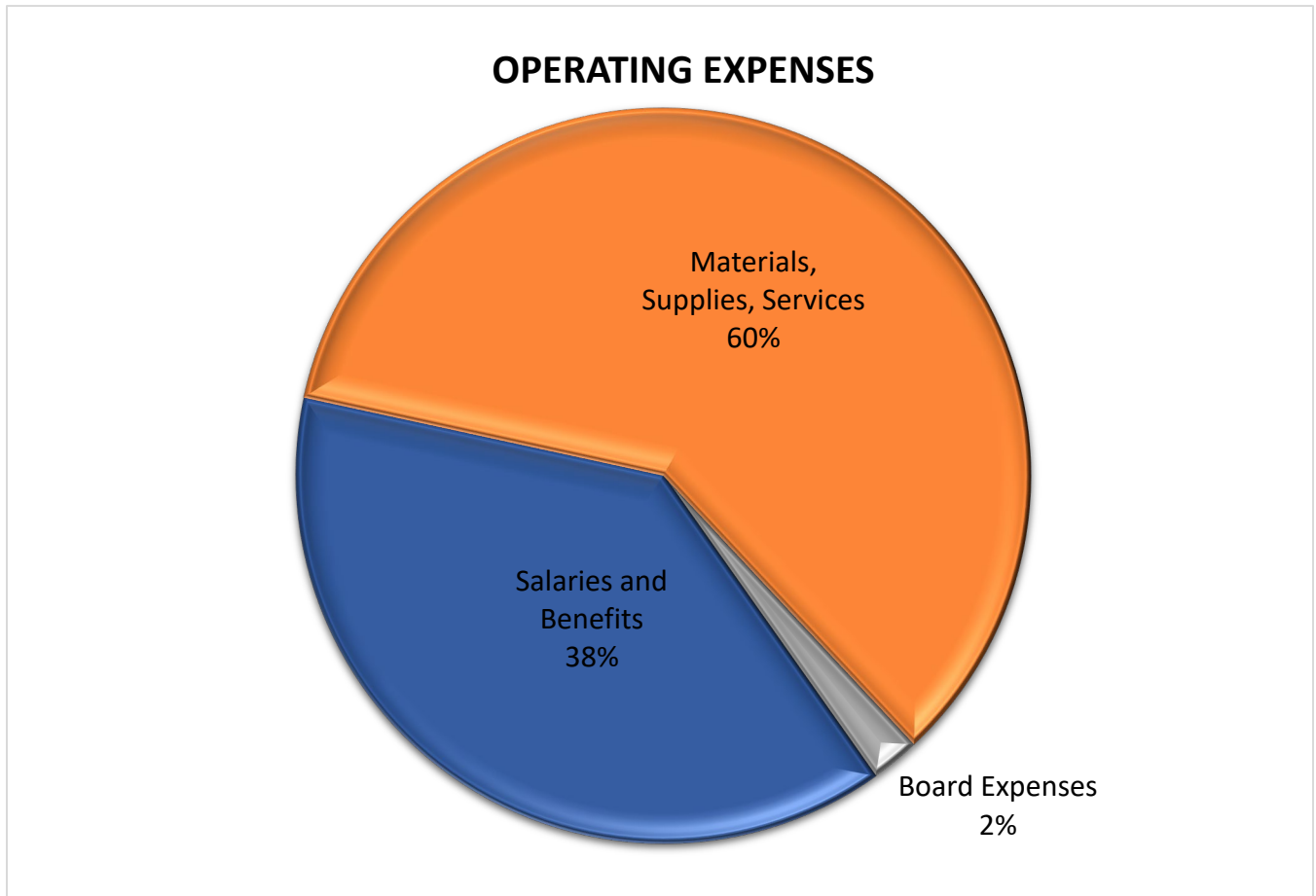
- Generator repair (\$100,000)
- Lake Angela algae removal buoy (\$8,700)
- Big Bend Rate/fee study update (\$30,000).
- Video inspect and clean approximately 1/3 of the sewer system (\$35,000).
- Tank inspections (\$15,000).
- Regulatory penalties for zinc discharges (\$30,000).

- Watershed sanitary survey (\$25,000).
- Sewer lift station and backwash tank cleaning (\$6,000).

The Budget also includes the following notable expenditures and changes from the Fiscal Year 2025/2026 budget:

- Cost of living adjustment for staff wages of 2.5%

Operating Expenses are summarized in the following chart.



Operating Expenses are projected to be less than anticipated revenues. The balance of revenues is used for capital purchases, capital projects, and debt service payments.

C. Capital Expenses

Capital Purchases

The Budget includes the following notable capital equipment purchases:

- Replacement truck (\$42,000).
- Chemical mixing tank for water plant (\$5,000).

Capital Projects

The five-year capital improvement plan (CIP) is adopted each year by the Board separately from the budget. The expenditures in the CIP for the current fiscal year are incorporated into this budget as a capital expense. Projects planned to be worked on this fiscal year are listed below:

- Sewer– Replace lift stations 3 and 4
- Wastewater Treatment – Pavement rehabilitation
- Water - Interconnection with SLCWD, Boreal Pump Station emergency backup generator

The planned CIP expenditures in FY2026/27 are \$408,000, including \$132,000 in grant funding.

D. Long Term Debt Service

The District has borrowed money for several capital improvement projects, including the wastewater treatment plant improvements, Big Bend Water Treatment Plant construction, and the Lake Angela Water Treatment Plant construction.

Water

The District obtained a loan from the State Water Resources Control Board at an interest rate of 0% to upgrade the Water Treatment Plant at Lake Angela. The annual principal and interest payments total \$18,187, with the last payment due on January 1, 2048. As of June 30, 2025, the principal amount on this loan was \$409,214.

The District obtained two loans from the United States of America Department of Agriculture to construct the Big Bend Water Treatment Plant. As of June 30, 2025, the principal amounts on the loans were \$315,870 and \$129,673, and both have an interest rate of 2.75%. The annual principal and interest payments on the loans are \$14,156 and \$5,814, with final payments due February 2061.

Wastewater Treatment Plant

The District obtained a loan from the State Water Resources Control Board, at an interest rate of 0.75%, for the wastewater treatment plant improvements. As of June 30, 2025, the principal amount on this loan was \$11,438,751. The annual principal and interest payment due from the District is \$719,191, with the last payment due on December 31, 2041.

In addition to the loans for the wastewater treatment plant, the District also leases land to irrigate with treated water during times of the year when river discharge is not allowed. This lease payment is increased each year for inflation and for FY2026/27 is estimated to be \$23,773.

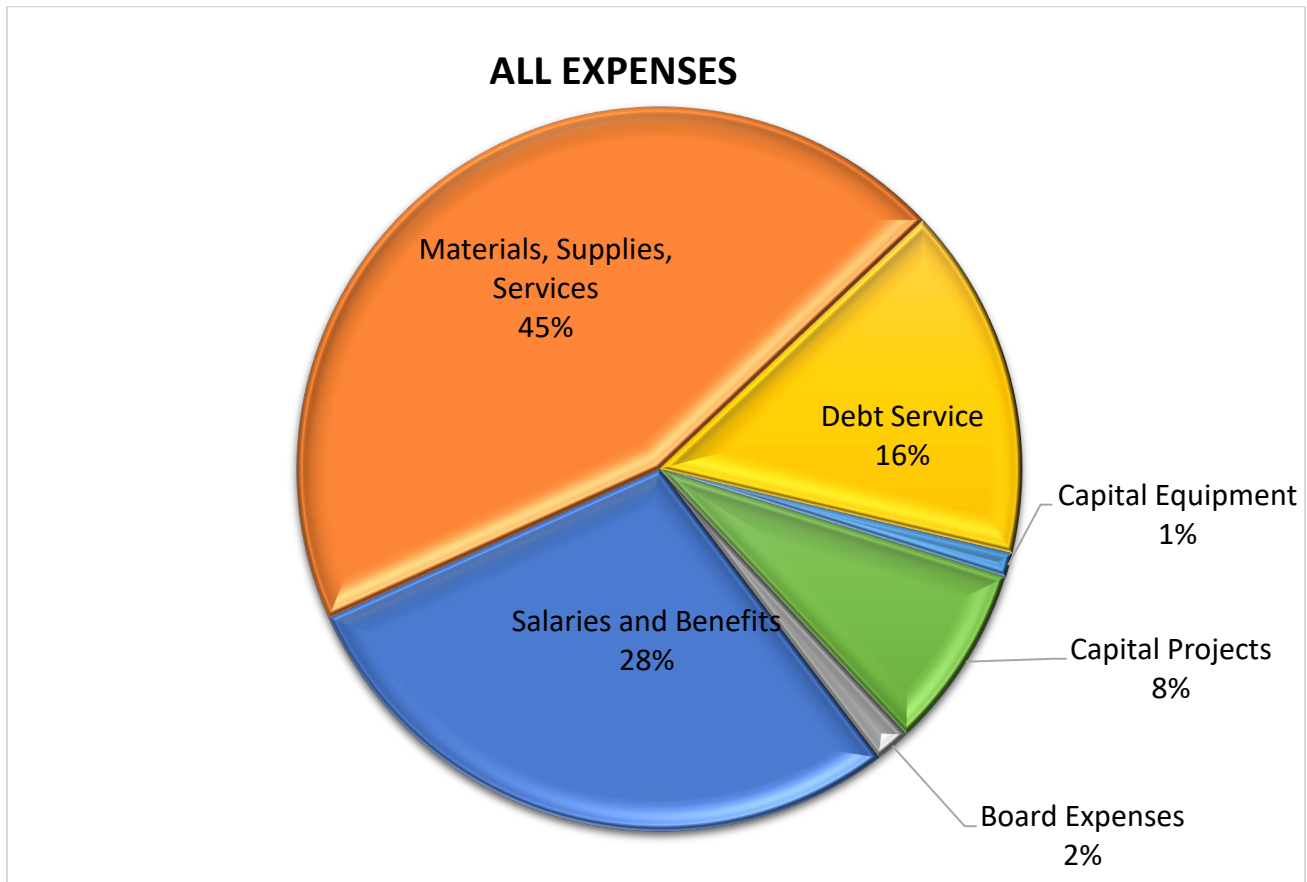
Other

The District also has two uncollateralized loans at 0% interest from Pacific Gas & Electric for energy-efficient lighting improvements. One loan has a monthly payment of \$697,

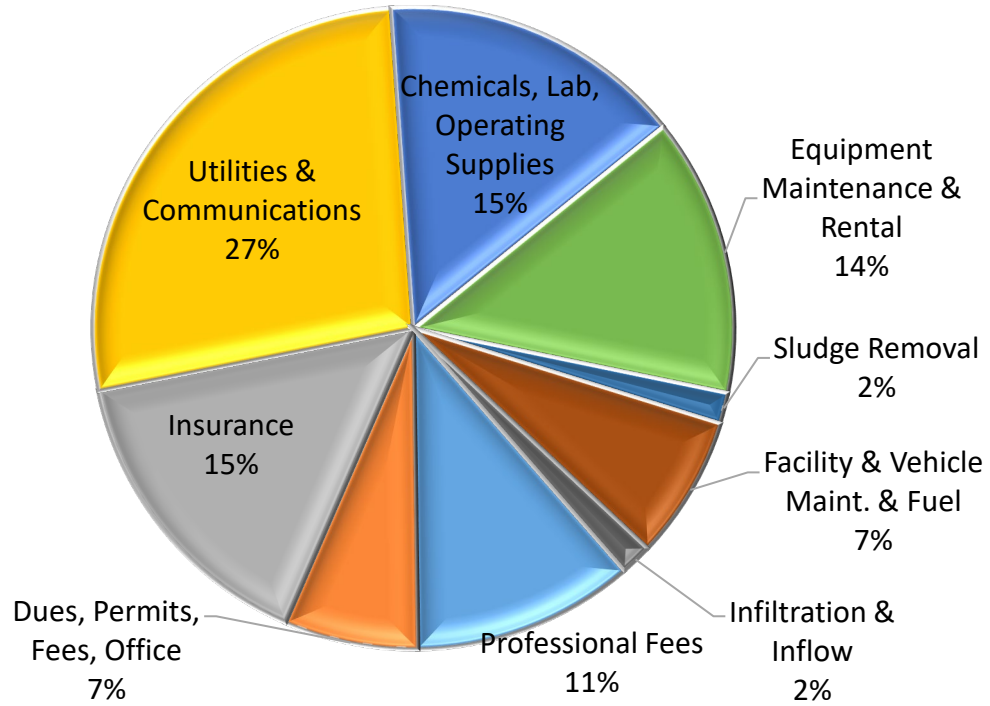
with a balance of \$27,896 on June 30, 2025, and final payment due in October 2028. The other loan has a monthly payment of \$61, with a balance of \$3,599 on June 30, 2025, and final payment due in May 2030.

E. Expense Summary

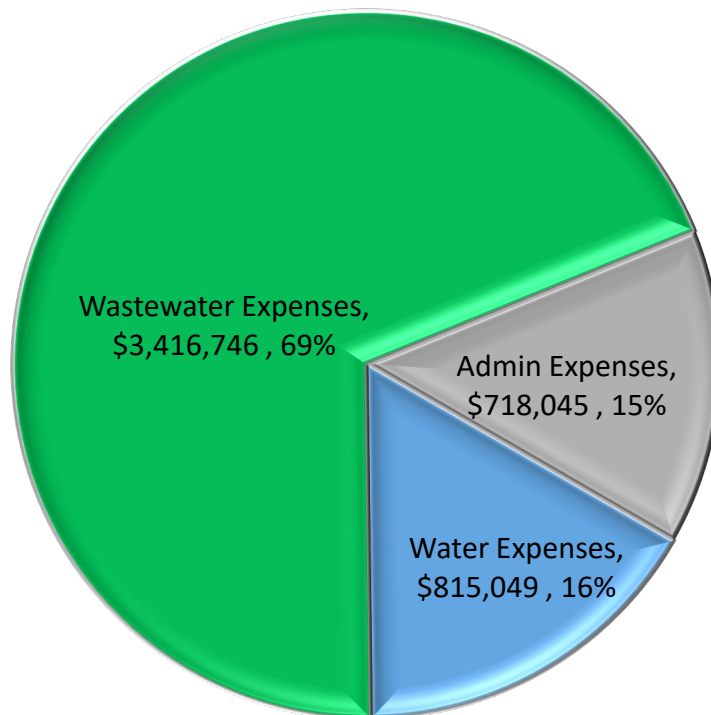
Operating, capital, and debt service expenses are depicted in the charts on the following pages.



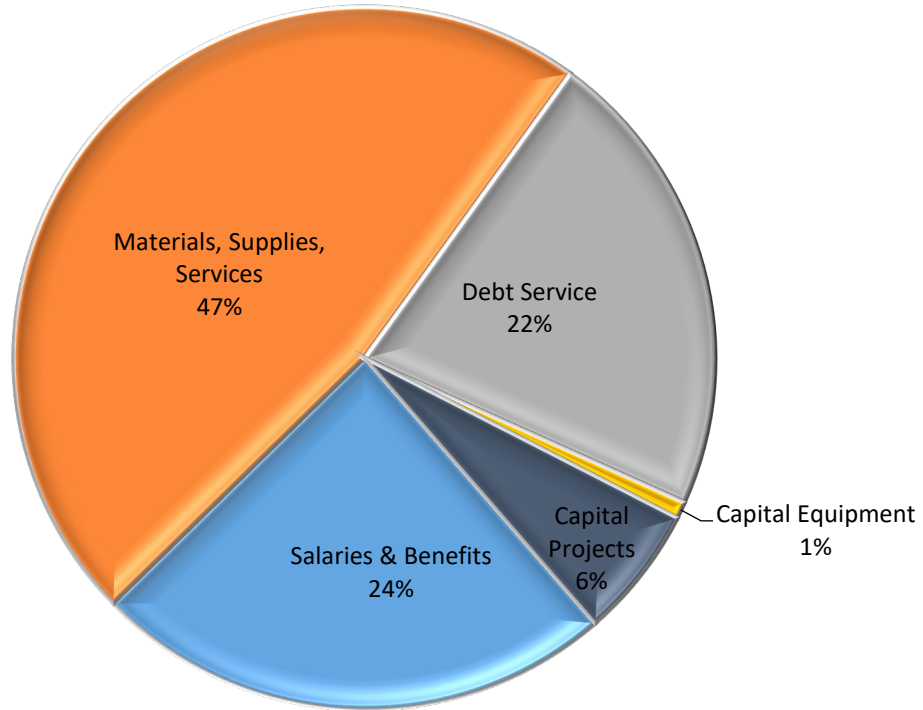
MATERIALS, SUPPLIES, SERVICES



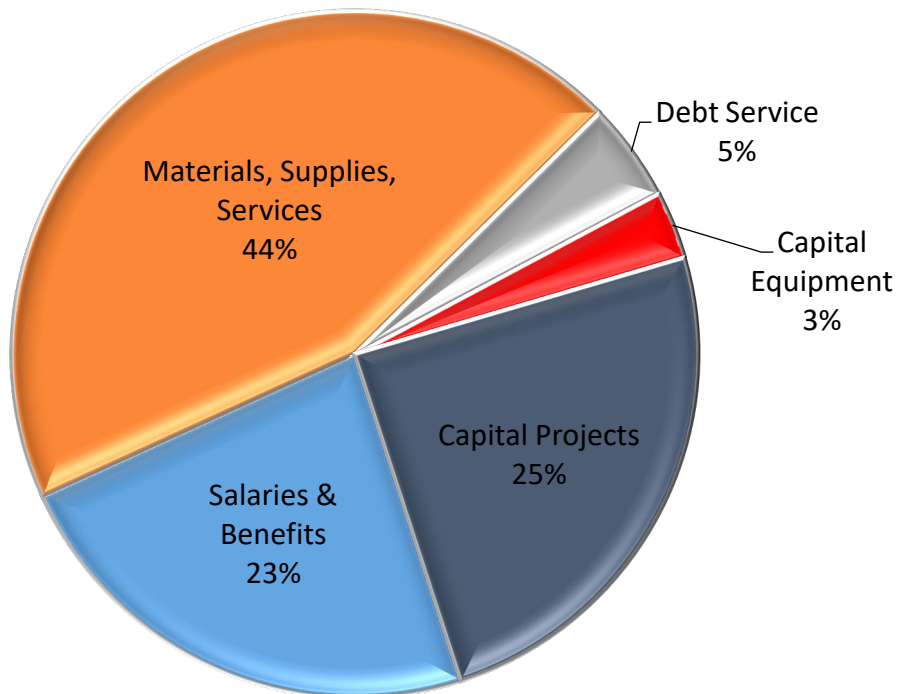
TOTAL EXPENSES



WASTEWATER EXPENSES



WATER EXPENSES



V. Reserves

A. Restricted Reserves

The District is required by loan documents to restrict certain reserves to fund future and current loan payments. The Restricted Reserve requirements for Fiscal Year 2026/2027 are:

SWRCB Loan – Wastewater Treatment Plant Reserve	\$ 719,191
SWRCB Loan – Lake Angela Water Treatment Plant Reserve	\$ 18,187
USDA Loan 1 – Big Bend Water Treatment Plant Reserve	\$ 10,436
USDA Loan 2 – Big Bend Water Treatment Plant Reserve	\$ 4,286
<i>Total Reserve Requirement</i>	<i>\$ 752,100</i>

The funds listed as Reserve are intended to fund loan payments in an emergency and can only be used with approval from the lending agency. In addition to these Reserves, the District identifies money received from the Big Bend Assessment to pay for the current year loan payments as Big Bend Water Treatment Plant Loan Fund. Money is collected into this fund throughout the year and used to make the regular loan payments. The maximum amount collected into these funds will be \$19,970.

B. Operating Fund (Unrestricted)

The District’s goal is for Operating Fund balance to equal 6 months of operating expenses, with a minimum balance of 4 months of operating expenses. For Fiscal Year 2026/27 this equates to a minimum operating reserve of \$1,236,000 and a goal of \$1,853,000. The District is not currently meeting the 4 month minimum, with an average operating fund balance of less than one month during Fiscal Year 2025/2026.

Operating Fund projections are listed in the table below. The projected unrestricted balance for July 1, 2026 is \$226,984. This budget plans for the unrestricted fund balance to increase by approximately \$165,079 to \$392,063 on June 30, 2027.

	REVENUE	EXPENSES
Water Revenue	\$ 998,00	
Big Bend Revenue	52,318	
Sewer Revenue	555,120	
Wastewater Treatment Plant Revenue	3,333,423	
Administrative Revenue	22,000	
Property Tax Revenue	143,620	
	\$ 5,104,481	

Water		\$ 732,588
Big Bend		82,461
Sewer		352,642
Wastewater Treatment Plant		3,064,104
Administration		718,045
		\$ 4,949,839
RESERVE CONTRIBUTION		154,642
TRANSFER FROM RESTRICTED RESERVE		0
UNRESTRICTED RESERVE CONTRIBUTION		154,642
Beginning Fund Balance (July 1, 2026)		\$226,984
Unrestricted Reserve Contribution		\$154,642
Ending Fund Balance (June 30, 2027)		\$381,626

C. Capital Reserves (Unrestricted)

In addition to the Operating Fund, the Board adopted Reserve Policy includes a policy to establish Capital Reserves and maintain a Capital Reserves balance of 50% of the total five-year expenditures shown in the adopted capital improvement plan. The District is currently unable to meet that goal.

VI. Detailed Budget

The detailed budget is presented in the following section of the budget document.

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026
 ALL DEPARTMENTS SUMMARY

	FY25-26 Amended	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
Water Revenue				
Water Program Revenue	\$ 743,283	\$ 654,105	\$ 743,283	\$ 866,000
Water General Revenue	72,817	65,382	72,817	275,620
<i>Total Water Revenue</i>	<u>\$ 816,100</u>	<u>\$ 719,487</u>	<u>\$ 816,100</u>	<u>\$ 1,141,620</u>
Big Bend Revenue				
Big Bend Program Revenue	\$ 52,318	\$ 37,174	\$ 52,318	\$ 52,318
Big Bend General Revenue	42,000	40,749	42,000	-
<i>Total Water Revenue</i>	<u>\$ 94,318</u>	<u>\$ 77,923</u>	<u>\$ 94,318</u>	<u>\$ 52,318</u>
Wastewater Revenue				
Wastewater Program Revenue	\$ 3,119,766	\$ 2,346,692	\$ 3,102,427	\$ 3,597,950
Wastewater General Revenue	399,889	267,133	398,153	290,593
<i>Total Wastewater Revenue</i>	<u>\$ 3,519,655</u>	<u>\$ 2,613,825</u>	<u>\$ 3,500,580</u>	<u>\$ 3,888,543</u>
Administration Revenue				
Admin Program Revenue	\$ -	\$ -	\$ -	\$ -
Admin General Revenue	29,000	90,439	93,724	22,000
<i>Total Administration Revenue</i>	<u>\$ 29,000</u>	<u>\$ 90,439</u>	<u>\$ 93,724</u>	<u>\$ 22,000</u>
Total Revenues	\$ 4,459,073	\$ 3,501,674	\$ 4,504,722	\$ 5,104,481

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026
 ALL DEPARTMENTS SUMMARY

	FY25-26 Amended	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
Water Expenses				
Salaries and Benefits	\$ 221,264	\$ 158,225	\$ 209,748	\$ 179,236
Materials, Supplies, Services	378,618	193,935	275,919	309,164
Debt Service	38,158	29,064	38,158	18,188
Capital Equipment	44,900	116,017	116,017	26,000
Capital Projects	484,000	439,518	439,518	200,000
<i>Total Water Expenses</i>	<u>\$ 1,166,940</u>	<u>\$ 936,759</u>	<u>\$ 1,079,360</u>	<u>\$ 732,588</u>
Big Bend Expenses				
Salaries and Benefits				\$ 9,766
Materials, Supplies, Services				52,725
Debt Service				19,970
Capital Equipment				-
Capital Projects				-
<i>Total Big Bend Expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,461</u>
Wastewater Expenses				
Salaries and Benefits	\$ 788,980	\$ 565,325	\$ 748,159	\$ 822,708
Materials, Supplies, Services	1,243,336	922,577	1,294,976	1,615,574
Debt Service	742,294	736,518	742,294	742,964
Capital Equipment	47,300	30,075	30,075	27,500
Capital Projects	82,000	71,072	82,000	208,000
<i>Total Wastewater Expenses</i>	<u>\$ 2,903,909</u>	<u>\$ 2,325,566</u>	<u>\$ 2,897,504</u>	<u>\$ 3,416,746</u>
Admin Expenses				
Salaries and Benefits	\$ 446,965	\$ 344,054	\$ 458,906	\$ 404,402
Board Expenses	82,850	67,951	82,850	79,733
Materials, Supplies, Services	239,950	196,462	239,085	233,910
Debt Service	-	-	-	-
Capital Equipment	-	-	-	-
Capital Projects	-	-	-	-
<i>Total Admin Expenses</i>	<u>\$ 769,765</u>	<u>\$ 608,467</u>	<u>\$ 780,842</u>	<u>\$ 718,045</u>
Total Expenses	<u>\$ 4,840,614</u>	<u>\$ 3,870,792</u>	<u>\$ 4,757,705</u>	<u>\$ 4,949,839</u>
	<u>\$ (381,541)</u>		<u>\$ (252,984)</u>	<u>\$ 154,641</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026

WATER SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
Program Revenue				
Water fees	\$ 743,283	\$ 654,105	\$ 743,283	\$ 866,000
Connection fees	-	-		-
Big Bend Service Fees	31,546	22,939	31,546	
Big Bend Assessment	20,772	14,235	20,772	
<i>Total Program Revenue</i>	<u>\$ 795,601</u>	<u>\$ 691,279</u>	<u>\$ 795,601</u>	<u>\$ 866,000</u>
General Revenues				
Property tax	\$ 30,817	\$ 24,574	\$ 30,817	\$ 143,620
Other income	\$ -	\$ 59		\$ -
Grants	42,000	40,749	42,000	132,000
<i>Total General Revenues</i>	<u>\$ 72,817</u>	<u>\$ 65,382</u>	<u>\$ 72,817</u>	<u>\$ 275,620</u>
Total Revenues	\$ 868,418	\$ 756,661	\$ 868,418	\$ 1,141,620

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026

WATER SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
Expenses				
Salaries	\$ 150,155	\$ 114,332	\$ 143,300	\$ 119,769
Overtime	\$ 5,142	\$ 1,738	\$ 3,500	\$ 7,157
Medical/Dental/Life Insurance	\$ 36,029	\$ 28,379	\$ 31,760	\$ 32,313
Long Term Disability	\$ 1,645	\$ 784	\$ 1,329	\$ 1,056
Retirement	\$ 7,658	\$ -	\$ 11,481	\$ 6,577
Clothing Allowance	\$ 792	\$ -	\$ 792	\$ 540
Payroll Tax	\$ 12,557	\$ 9,100	\$ 13,371	\$ 9,740
W/C Insurance	\$ 7,286	\$ 3,892	\$ 4,214	\$ 2,084
<i>Salaries & Benefits</i>	\$ 221,264	\$ 158,225	\$ 209,748	\$ 179,236
Professional fees	108,638	\$ 1,500	18,000	50,700
Dues and subscriptions	680	\$ 860	680	680
Fees, permits, certifications, leases	18,180	\$ 16,597	18,180	16,780
Training, education, travel	1,000	\$ 90	1,000	4,000
Travel	-	\$ -	-	-
Insurance	56,430	\$ 42,823	57,475	64,600
Office supplies and miscellaneous	550	\$ -	550	550
Utilities, communications, telemetry	58,440	\$ 40,567	54,089	59,386
Chemicals and lab supplies	18,440	\$ 30,092	40,123	39,800
Laboratory testing	5,000	\$ 4,894	5,873	6,525
Equipment maintenance and repair	43,550	\$ 5,434	7,245	6,400
Small equipment and rental	3,150	\$ 23,026	30,701	25,500
Interest expense	-	\$ -	-	-
Operating supplies	740	\$ -	500	740
Vehicle maintenance, repair, fuel	4,100	\$ -	4,100	4,100
Facility maintenance and repair	59,720	\$ 28,052	37,403	29,403
<i>Materials, Supplies, Services</i>	\$ 378,618	\$ 193,935	\$ 275,919	\$ 309,164
Angela WTP Loan P&I	\$ 18,188	\$ 9,094	\$ 18,188	\$ 18,188
Big Bend Debt Service	19,970	\$ 19,970	19,970	
<i>Debt Service</i>	\$ 38,158	\$ 29,064	\$ 38,158	\$ 18,188
Capital Equipment	\$ 44,900	\$ 116,017	\$ 116,017	\$ 26,000
Capital Projects	484,000	\$ 439,518	439,518	200,000
Total Expenses	\$ 1,166,940	\$ 936,759	\$ 1,079,360	\$ 732,588
TOTAL NET REVENUE	\$ (298,522)		\$ (210,942)	\$ 409,032

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

BIG BEND SUMMARY

	FY26-27 Budget
<hr/>	
Program Revenue	
Water fees	\$ -
Connection fees	-
Recycled water sales	-
Big Bend Service Fees	31,546
Big Bend Assessment	\$ 20,772
<i>Total Program Revenue</i>	<u>\$ 52,318</u>
 General Revenues	
Property tax	\$ -
Other income	\$ -
Grants	-
<i>Total General Revenues</i>	<u>\$ -</u>
Total Revenues	\$ 52,318

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026

BIG BEND SUMMARY

	FY26-27 Budget
Expenses	
Salaries	\$ 6,462
Overtime	\$ 398
Medical/Dental/Life Insurance	\$ 1,795
Long Term Disability	\$ 59
Retirement	\$ 365
Clothing Allowance	\$ 30
Payroll Tax	\$ 541
W/C Insurance	\$ 116
<i>Salaries & Benefits</i>	\$ 9,766
Professional fees	30,000
Dues and subscriptions	-
Fees, permits, certifications, leases	1,800
Training, education, travel	-
Travel	-
Insurance	6,460
Office supplies and miscellaneous	-
Utilities, communications, telemetry	3,505
Chemicals and lab supplies	900
Laboratory testing	-
Equipment maintenance and repair	-
Small equipment and rental	-
Interest expense	-
Operating supplies	-
Vehicle maintenance, repair, fuel	-
Facility maintenance and repair	10,060
<i>Materials, Supplies, Services</i>	\$ 52,725
Big Bend Debt Service	19,970
<i>Debt Service</i>	\$ 19,970
Capital Equipment	\$ -
Capital Projects	-
Total Expenses	\$ 82,461
TOTAL NET REVENUE	\$ (30,143)

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026

SEWER SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
Program Revenue				
Sewer rates	\$ 497,135	\$ 493,071	\$ 497,135	\$ 555,120
Connection fees		-	-	
<i>Total Program Revenue</i>	<u>\$ 497,135</u>	<u>\$ 493,071</u>	<u>\$ 497,135</u>	<u>\$ 555,120</u>
General Revenues				
Property tax	\$ 20,760	\$ 16,315	\$ 20,760	\$ -
Other				-
<i>Total General Revenues</i>	<u>\$ 20,760</u>	<u>\$ 16,315</u>	<u>\$ 20,760</u>	<u>\$ -</u>
Total Revenues	\$ 517,895	\$ 509,386	\$ 517,895	\$ 555,120

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026

SEWER SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
Expenses				
Salaries	\$ 126,267	\$ 95,555	\$ 119,915	\$ 32,807
Overtime	\$ 4,324	\$ 1,420	\$ 3,846	\$ 1,988
Medical/Dental/Life Insurance	\$ 30,297	\$ 22,733	\$ 26,750	\$ 8,976
Long Term Disability	\$ 1,384	\$ 660	\$ 1,118	\$ 293
Retirement	\$ 6,440	\$ -	9,655	\$ 1,827
Clothing Allowance	\$ 666	\$ -	666	\$ 150
Payroll Tax	\$ 10,559	\$ 7,652	\$ 9,011	\$ 2,705
W/C Insurance	\$ 7,261	\$ 4,496	\$ 4,569	\$ 1,847
<i>Salaries & Benefits</i>	<i>\$ 187,198</i>	<i>\$ 132,516</i>	<i>\$ 175,529</i>	<i>\$ 50,594</i>
Professional fees	-	\$ 750	5,027	1,000
Dues and subscriptions	-	\$ -	-	-
Fees, permits, certifications, leases	460	\$ 3,945	460	4,460
Training, education, travel	300	\$ -	300	300
Travel	-	\$ -	-	-
Insurance	47,453	\$ 36,010	48,331	59,755
Office supplies and miscellaneous	550	\$ -	550	550
Utilities, communications, telemetry	28,545	\$ 21,943	29,257	33,230
Chemicals and lab supplies	-	\$ 3,775	-	5,070
Laboratory testing	-	\$ -	-	-
Equipment maintenance and repair	22,950	\$ 1,630	2,173	1,223
Small equipment and rental	-	\$ 23,026	30,701	8,000
Infiltration and inflow program	33,100	\$ 34,547	33,100	35,000
Operating supplies	1,200	\$ -	1,200	1,200
Vehicle maintenance, repair, fuel	12,200	\$ -	-	12,200
Facility maintenance and repair	12,320	\$ 7,542	12,320	15,060
<i>Materials, Supplies, Services</i>	<i>\$ 159,078</i>	<i>\$ 133,168</i>	<i>\$ 163,420</i>	<i>\$ 177,048</i>
Interest		\$ -		
Long Term Debt		\$ -		
<i>Debt Service</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Capital Equipment	\$ 27,500	\$ 27,492	\$ 27,492	\$ 21,000
Capital Projects	82,000	\$ 71,072	82,000	104,000
Total Expenses	\$ 455,775	\$ 364,247	\$ 448,441	\$ 352,642
TOTAL NET REVENUE	\$ 62,120		\$ 69,454	\$ 202,478

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026

WASTEWATER TREATMENT PLANT SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
Program Revenue				
Sewer rates	\$ 1,574,261	\$ 1,479,122	\$ 1,487,565	\$ 1,757,880
Recycled Water Sales	\$ 109,600	52,564	\$ 109,659	\$ 80,000
Connection fees	\$ -	-	-	\$ -
Non CFD Revenue for WWTP Loan	\$ 445,462	\$ 69,000	\$ 445,462	\$ 418,160
Sierra Lakes Service	\$ 493,308	\$ 252,935	\$ 562,606	\$ 786,790
<i>Total Program Revenue</i>	<u>\$ 2,622,631</u>	<u>\$ 1,853,621</u>	<u>\$ 2,605,292</u>	<u>\$ 3,042,830</u>
General Revenues				
Property tax	88,536	71,873	86,800	-
CFD Revenue for WWTP Loan	\$ 290,593	\$ 165,455	\$ 290,593	\$ 290,593
Other income	-	13,490	-	-
<i>Total General Revenues</i>	<u>\$ 379,129</u>	<u>\$ 250,818</u>	<u>\$ 377,393</u>	<u>\$ 290,593</u>
Total Revenues	\$ 3,001,760	\$ 2,104,439	\$ 2,982,685	\$ 3,333,423

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026

WASTEWATER TREATMENT PLANT SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
Expenses				
Salaries	\$ 406,102	\$ 307,245	\$ 385,581	\$ 500,313
Overtime	\$ 13,907	\$ 4,566	\$ 5,936	\$ 30,217
Medical/Dental/Life Insurance	\$ 97,443	\$ 73,233	\$ 85,500	\$ 136,434
Long Term Disability	\$ 4,450	\$ 2,122	\$ 4,450	\$ 4,461
Retirement	\$ 20,712	\$ -	\$ 31,051	\$ 27,769
Clothing Allowance	\$ 2,142	\$ 3,050	\$ 3,050	\$ 2,280
Payroll Tax	\$ 33,962	\$ 24,611	\$ 33,962	\$ 41,124
W/C Insurance	\$ 23,064	\$ 17,982	\$ 23,100	\$ 29,517
<i>Salaries & Benefits</i>	\$ 601,782	\$ 432,809	\$ 572,630	\$ 772,114
Professional fees	58,800	\$ 65,952	65,952	58,000
Dues and subscriptions	2,500	\$ 1,724	2,500	3,012
Fees, permits, certifications, leases	56,300	\$ 28,158	56,300	61,600
Training, education, travel	3,120	\$ 3,203	3,962	11,500
Insurance	152,618	\$ 115,816	152,618	192,185
Office supplies and miscellaneous	720	\$ 540	720	400
Utilities, communications, telemetry	383,450	\$ 204,478	383,450	446,205
Chemicals and lab supplies	242,920	\$ 165,543	242,920	250,000
Laboratory testing	30,751	\$ 23,063	30,751	30,751
Equipment maintenance and repair	68,850	\$ 97,535	97,535	246,713
Small equipment and rental	-	\$ -	-	22,350
Sludge removal	29,880	\$ 22,410	29,880	34,730
Operating supplies	740	\$ 100	740	740
Vehicle maintenance, repair, fuel	8,980	\$ 5,639	8,980	7,900
Facility maintenance and repair	44,630	\$ 55,248	55,248	72,440
<i>Materials, Supplies, Services</i>	\$ 1,084,258	\$ 789,409	\$ 1,131,556	\$ 1,438,526
Long Term Debt	\$ 719,191	\$ 719,191	\$ 719,191	719,191
Land Lease	23,103	\$ 17,327	23,103	23,773
<i>Debt Service</i>	\$ 742,294	\$ 736,518	\$ 742,294	\$ 742,964
Capital Equipment	\$ 19,800	\$ 2,583	\$ 2,583	\$ 6,500
Capital Projects	-	\$ -	-	104,000
Total Expenses	\$ 2,448,134	\$ 1,961,319	\$ 2,449,063	\$ 3,064,104
TOTAL NET REVENUE	\$ 553,626		\$ 533,622	\$ 269,319

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026

ADMINISTRATION SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
Program Revenue				
Service Fees	\$ -	\$ -	\$ -	\$ -
<i>Total Program Revenue</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues				
Interest revenue	20,000	16,715	20,000	20,000
Other income	9,000	73,724	73,724	2,000
<i>Total General Revenues</i>	<u>\$ 29,000</u>	<u>\$ 90,439</u>	<u>\$ 93,724</u>	<u>\$ 22,000</u>
Total Revenues	\$ 29,000	\$ 90,439	\$ 93,724	\$ 22,000

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
 June 16, 2026

ADMINISTRATION SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
Expenses				
Salaries	\$ 298,135	\$ 247,049	\$ 303,095	\$ 262,266
Overtime	\$ 1,676	\$ 1,170	\$ 1,170	\$ -
Medical/Dental/Life Insurance	\$ 85,131	\$ 71,093	\$ 92,421	\$ 85,678
Long Term Disability	\$ 3,655	\$ 2,565	\$ 3,545	\$ 3,655
Retirement	\$ 28,639		30,486	\$ 27,229
Clothing	\$ 400	\$ 800	400	\$ 400
Payroll Tax	\$ 24,734	\$ 18,364	\$ 23,873	\$ 21,637
W/C Insurance	\$ 4,596	\$ 3,013	\$ 3,917	\$ 3,537
<i>Salaries & Benefits</i>	\$ 446,965	\$ 344,054	\$ 458,906	\$ 404,402
Board Expense	82,850	\$ 67,951	82,850	79,733
<i>Board Expense</i>	\$ 82,850	\$ 67,951	\$ 82,850	\$ 79,733
Professional fees	132,100	\$ 113,159	132,100	107,300
Dues and subscriptions	12,700	\$ 16,396	16,400	15,000
Fees, permits, certifications, leases	18,980	\$ 7,772	10,363	16,300
Training, education, travel	3,000	\$ 993	3,000	3,000
Insurance	13,500	\$ 10,245	13,500	17,000
Office supplies and miscellaneous	9,000	\$ 6,899	9,000	9,000
Utilities, communications, telemetry	39,190	\$ 35,438	47,251	54,830
Chemicals and lab supplies	-	\$ -	-	-
Laboratory testing	-	\$ -	-	-
Equipment maintenance and repair	-	\$ 31	100	-
Small equipment and rental	-	\$ -	-	-
Sludge removal	-	\$ -	-	-
Operating supplies	2,700	\$ 3,734	4,979	2,700
Vehicle maintenance, repair, fuel	-	\$ -	-	-
Facility maintenance and repair	8,780	\$ 1,795	2,393	8,780
<i>Operating Expenses</i>	\$ 239,950	\$ 196,462	\$ 239,085	\$ 233,910
<i>Debt Service</i>	\$ -	\$ -	\$ -	\$ -
Capital Equipment	\$ -			\$ -
Capital Projects	-	\$ -	-	-
Total Expenses	\$ 769,765	\$ 608,467	\$ 780,842	\$ 718,045
TOTAL NET REVENUE	\$ (740,765)		\$ (687,118)	\$ (696,045)

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FISCAL YEAR 2026/2027 BUDGET
Expense Detail
June 16, 2026

Description	Department					Total Budgeted
	Water (30)	Big Bend (37)	Sewer (40)	WWTP (42)	Admin (50)	
Board Expense						
Meeting Stipend					\$ 15,900	\$ 15,900
Health Stipend					54,310	54,310
Payroll Taxes					7,940	7,940
Training & Travel					1,500	1,500
Worker's Comp					83	83
TOTAL - Board Expense	\$ -	\$ -	\$ -	\$ -	\$ 79,733	\$ 79,733
Professional Services	Department					Total Budgeted
	Water (30)	Big Bend (37)	Sewer (40)	WWTP (42)	Admin (50)	
Legal					\$ 11,740	\$ 11,740
Auditors					35,000	35,000
Bookkeeping					37,200	37,200
Public Outreach/Webmaster					14,000	14,000
GIS Subscription					1,800	1,800
Utility Billing Software					2,560	2,560
WWTRP Permit (ROWD)				19,200		19,200
Sanitary Survey	25,000					25,000
IT Services					5,000	5,000
Big Bend Rate Study		30,000				30,000
Ultrasonic Buoy Rental & Service	8,700					8,700
Tank Inspections	\$ 15,000					\$ 15,000
Additional Zinc Sampling				\$ 8,000		\$ 8,000
Arc Flash Study				\$ 11,000		\$ 11,000
General Engineering	2,000		1,000	19,800		22,800
TOTAL - Professional Services	\$ 50,700	\$ 30,000	\$ 1,000	\$ 58,000	\$ 107,300	\$ 247,000
Dues	Department					Total Budgeted
	Water (30)	Big Bend (37)	Sewer (40)	WWTP (42)	Admin (50)	
Local Agency Formation Commission					\$ 5,500	\$ 5,500
California Special District Association					9,500	9,500
California Rural Water Association	680					680
Underground Service Alert				600		600
After Hours Answering Service				1,212		1,212
California Water Environ Association				1,200		1,200
TOTAL - Dues	\$ 680	\$ -	\$ -	\$ 3,012	\$ 15,000	\$ 18,692

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FISCAL YEAR 2026/2027 BUDGET
Expense Detail
June 16, 2026

Description	Department					Total Budgeted
	Water (30)	Big Bend (37)	Sewer (40)	WWTP (42)	Admin (50)	
Fees, Permits, Leases						
US Forest Service Permit	\$ 50			\$ 8,100	\$ 1,050	\$ 9,200
Copier Lease					2,730	2,730
Postage Meter Rental					2,730	2,730
Bank Fees (Incl Payroll)					9,790	9,790
Water & Distribution Certifications	1,000					1,000
Department of Health Services	1,000					1,000
Nevada County	2,000			3,300		5,300
SWRCB	4,000		4,000	19,800		27,800
Big Bend SWRCB		1,800				1,800
Division Dam Safety	8,100					8,100
USA Dig Alert	630		230			860
Fines for zinc discharge violations				30,000		30,000
AQMD			230	400		630
TOTAL - Fees, Permits, Leases	\$ 16,780	\$ 1,800	\$ 4,460	\$ 61,600	\$ 16,300	\$ 100,940
Training and Education						
Classes, seminars, conferences	\$ 700		\$ 300	\$ 4,500	\$ 3,000	\$ 8,500
Hazardous Materials Training	\$ 3,000			\$ 7,000		\$ 10,000
Travel	300					300
TOTAL - Training and Education	\$ 4,000	\$ -	\$ 300	\$ 11,500	\$ 3,000	\$ 18,800
Utilities, Communications						
Electricity (5825)	\$ 55,126		\$ 32,930	\$ 257,205	\$ 32,960	\$ 378,221
Big Bend Electricity (5825)		\$ 2,225				\$ 2,225
Big Bend Internet		\$ 780				\$ 780
Big Bend Propane		\$ 500				
Propane (6825)				\$ 180,000		180,000
Phones (6675)	\$ 4,260		300	\$ 9,000	\$ 11,120	24,680
Big Bend Phones (6675)						\$ -
Postage (6700, 6701)					300	300
Website					10,450	10,450
TOTAL - Utilities, Communications	\$ 59,386	\$ 3,505	\$ 33,230	\$ 446,205	\$ 54,830	\$ 596,655

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FISCAL YEAR 2026/2027 BUDGET
Expense Detail
June 16, 2026

Description	Department					Total Budgeted
	Water (30)	Big Bend (37)	Sewer (40)	WWTP (42)	Admin (50)	
Chemicals & Lab Supplies						
Hach Company						\$ -
Thatcher	34,800	300	5,070	123,105		163,275
USA Bluebook	5,000	600				5,600
Grainger						-
Univar						-
EOSi (Micro C)				104,020		104,020
JenFitch						-
TOTAL - Chemicals & Lab Supplies	\$ 39,800	\$ 900	\$ 5,070	\$ 227,125	\$ -	\$ 272,895
Equipment Maintenance & Support						
USA Bluebook	\$ 900					\$ 900
Various Vendors	\$ 500		\$ 1,223	\$ 97,813		\$ 99,536
Grainger				\$ 5,900		\$ 5,900
Sludge Heat Exchanger Preventative Maint.				\$ 23,000		\$ 23,000
Holt Generator Servicing	\$ 5,000			\$ 120,000		\$ 125,000
TOTAL - Equipment Maintenance & Support	\$ 6,400	\$ -	\$ 1,223	\$ 246,713	\$ -	\$ 254,336
Operating Supplies						
ALSCO (Rags & Coveralls)	\$ 740		\$ 2,220	\$ 740		\$ 3,700
Zoom & Adobe Subscriptions					\$ 2,700	\$ 2,700
TOTAL - Operating Supplies	\$ 740	\$ -	\$ 2,220	\$ 740	\$ 2,700	\$ 6,400
Infiltration - Inflow						
Video and Clean Various Sewer Mains			\$ 35,000			\$ 35,000
TOTAL - Infiltration & Inflow	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Vehicle Maintenance & Repair						
Fuel	\$ 4,100		\$ 12,200	\$ 380		\$ 16,680
Repair				\$ 7,520		\$ 7,520
TOTAL - Vehicle Maintenance & Repair	\$ 4,100	\$ -	\$ 12,200	\$ 7,900	\$ -	\$ 24,200

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FISCAL YEAR 2026/2027 BUDGET
Expense Detail
June 16, 2026

Description	Department					Total Budgeted
	Water (30)	Big Bend (37)	Sewer (40)	WWTP (42)	Admin (50)	
Facility Maintenance & Repair						
Pest Control					\$ 780	\$ 780
Office Cleaning Service					\$ 3,000	\$ 3,000
Lift station and backwash tank cleaning	\$ 2,000			\$ 4,000		\$ 6,000
On-Call Access Road/Snow Maintenance	\$ 5,000	\$ 5,500	\$ 5,000			\$ 15,500
General Building Maintenance (contract)	\$ 3,000			\$ 2,000	\$ 5,000	\$ 10,000
Grainger	\$ 2,300			\$ 5,840		\$ 8,140
Mountain Hardware	\$ 133			\$ 5,200		\$ 5,333
Sierra Mountain Pipe	\$ 3,700			\$ 400		\$ 4,100
Xylem						\$ -
USA Bluebook	\$ 1,300		\$ 1,060	\$ 400		\$ 2,760
HVAC/Boiler Preventative Maintenance				\$ 11,600		\$ 11,600
Headworks heater install				\$ 15,000		\$ 15,000
Various Vendors	\$ 11,970	\$ 4,560	\$ 9,000	\$ 28,000		\$ 53,530
TOTAL - Facility Maintenance & Repair	<u>\$ 29,403</u>	<u>\$ 10,060</u>	<u>\$ 15,060</u>	<u>\$ 72,440</u>	<u>\$ 8,780</u>	<u>\$ 135,743</u>
CAPITAL ACQUISITION	Water (30)	Big Bend (37)	Sewer (40)	WWTP (42)	Admin (50)	
Operations Office Chairs				\$ 1,500	\$ -	\$ 1,500
Chemical Mixing Tank for WTP	\$ 5,000					\$ 5,000
Diesel Tank Cleaning				\$ 5,000		\$ 5,000
Replacement Truck	\$ 21,000		\$ 21,000			\$ 42,000
TOTAL - Capital Acquisition	<u>\$ 26,000</u>	<u>\$ -</u>	<u>\$ 21,000</u>	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ 53,500</u>
TOTAL	<u>\$ 237,989</u>		<u>\$ 130,763</u>	<u>\$ 1,141,735</u>	<u>\$ 287,643</u>	<u>\$ 1,843,894</u>

Attachment 1

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Attachment 4

RESOLUTION NO. 2026-10

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE DONNER SUMMIT PUBLIC UTILITY DISTRICT APPROVING AN INTERFUND LOAN OF \$550,000 FROM WASTEWATER FUND RESERVES TO WATER FUND RESERVES AND ESTABLISHING REPAYMENT TERMS

WHEREAS, the District maintains separate funds for its water and wastewater utilities, each supported by rates and charges paid by the customers of the respective utility; and

WHEREAS, the Water Fund is projected to have insufficient cash reserves to fund its ongoing operations, and a temporary loan is necessary to maintain water service while operating revenues are restored; and

WHEREAS, the Wastewater Fund holds cash reserves in excess of the amounts required for its current operations, capital improvements, and debt service obligations, and a loan of \$550,000 from such reserves will not impair the operations or financial condition of the Wastewater Fund; and

WHEREAS, the Board finds that the Water Fund has a reasonable expectation and ability to repay the loan from future water revenues over a period of five (5) years.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF DONNER SUMMIT PUBLIC UTILITY DISTRICT DOES HEREBY RESOLVE that an interfund loan of \$550,000 from Wastewater Fund reserves to Water Fund reserves, without interest, to fund water operations is approved, and the General Manager is authorized to execute the transfer of funds.

BE IT FURTHER RESOLVED that the loan shall be repaid from Water Fund revenues in five (5) equal annual installments, with the first installment due by June 30, 2028.

BE IT FURTHER RESOLVED that the loan shall be recorded as an advance from the Wastewater Fund and an advance to the Water Fund in the District's financial records, and staff shall maintain a repayment schedule and report the outstanding balance to the Board annually until the loan is repaid in full.

PASSED AND ADOPTED by the Board of Directors of Donner Summit Public Utility District, this 16th day of June 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

DONNER SUMMIT PUBLIC UTILITY DISTRICT

By: _____
Cathy Preis
President, Board of Directors

ATTEST:

By: _____
Dawn Parkhurst
Secretary of the Board