

**Agenda Item 8B**





**STAFF REPORT**

**TO:** Board of Directors

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

**SUBJECT: Draft Fiscal Year 2026/27 Budget and Draft Five-Year Capital Improvement Plan**

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**RECOMMENDATION**

The General Manager will present a Draft Fiscal Year 2026/27 Budget and a Draft Five-Year Capital Improvement Plan (CIP). The Board may provide direction to the General Manager regarding the CIP and budget.

**BACKGROUND**

The General Manager worked with staff to prepare a draft budget and CIP for Board discussion. The draft budget was prepared using projected Fiscal Year 2025/2026 expenditures, revenue projections from the 2025/2026 Utility Rates Study, and planned expenditures for Fiscal Year 2026/2027. Staff is providing this opportunity for Board input regarding budget priorities and reserve contributions.

**DISCUSSION**

The following notable recurring and critical one-time expenditures are included:

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

The total projected operating revenue is \$4,882,931 and the total operating expenses are \$4,407,886. The difference of \$475,045 is available for capital improvement projects and reserve contributions.

There are a few changes of note from the current year's budget:

- In accordance with recommendations from the rate study, this draft budget allocates 100% of property tax revenue to the water department.
- The revenue and expenditures related to Big Bend are presented separately.

- Labor allocations between water, sewer, wastewater treatment, and Big Bend were changed based on the results of a time study that was conducted during the prior year.

**Capital Improvement Projects**

Staff identified four capital improvement projects for funding 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 capital improvement project list is included as Attachment 1 and includes the following projects.

PROJECT	FY26/27	5 Year Total
<b>Sewer</b>		
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>
<b>Wastewater Treatment</b>		
Upgrade Recycled Water Filling Station	\$ 156,000	\$ 156,000
Pavement Rehabilitation at Wastewater Treatment Plant	\$ 104,000	\$ 104,000
Membrane Replacement	\$ -	\$ 102,000
Reactor 1 Coating	\$ -	\$ 270,000
<i>Subtotal WWTP</i>	<i>\$ 260,000</i>	<i>\$ 632,000</i>
<i>Total Wastewater</i>	<i>\$ 364,000</i>	<i>\$ 1,443,000</i>
<b>Water</b>		
SLCWD Intertie	\$ 50,000	\$ 50,000
Water Plant Pre-Treatment	\$ -	\$ 216,000
Tank Recoating Program	\$ -	\$ 1,082,000
Boreal Pump Station Generator	\$ -	\$ 87,000
Boreal Pump Station Rehabilitation	\$ -	\$ 520,000
<i>Subtotal Water</i>	<i>\$ 50,000</i>	<i>\$ 1,955,000</i>
<b>Grand Total</b>	<b>\$ 414,000</b>	<b>\$ 3,398,000</b>

This list only includes projects that are planned for funding; several projects are not listed due to lack of funding, including rehabilitation of the Nob Hill Tank, Automated Water Meter Installation, Upgrading Lift Stations 2 and 7, Wastewater Sludge Press, and rehabilitation of the administration building.

After adjusting the draft budget to include the CIP expenditures and related grant revenue, the total projected revenue is \$4,924,931 and the total expenses are \$4,821,886. The difference of \$103,045 is allocated to reserves. A summary of the draft budget for FY2026/27 with the recommended CIP is listed below and in Attachment 2.

**Revenue**

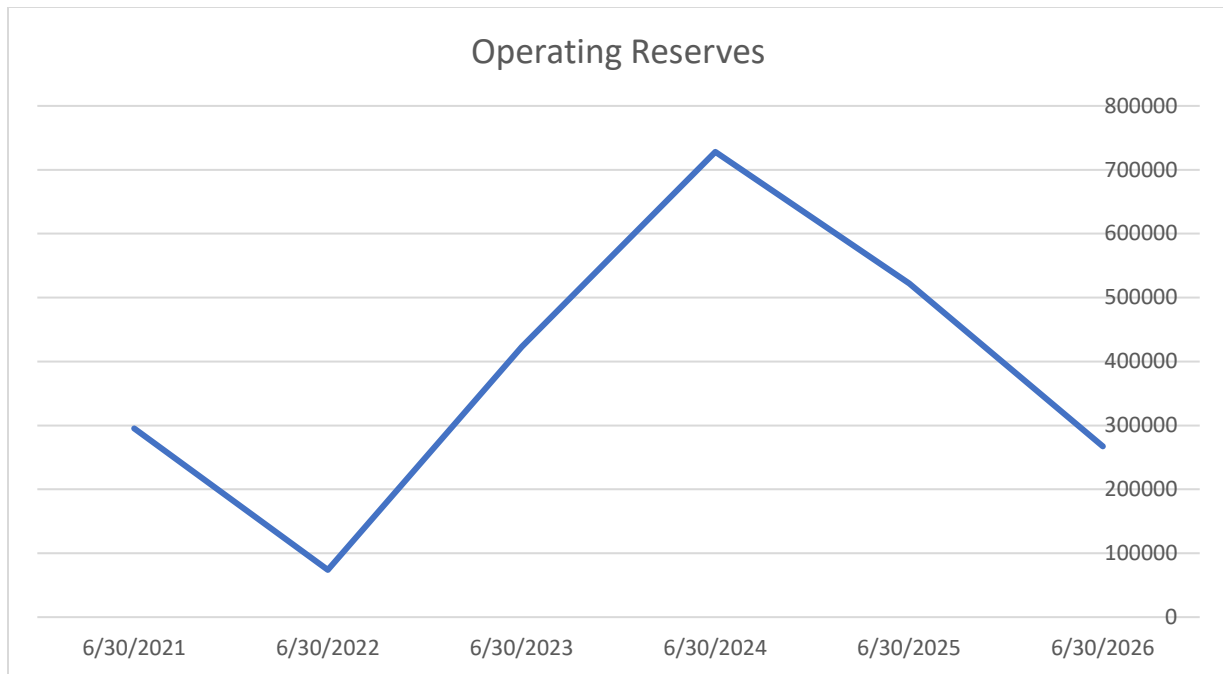
	<b>FY25-26 Projected</b>	<b>FY26-27 Budget</b>
<b>Water Revenue</b>		
Water Program Revenue	\$ 743,283	\$ 866,000
Water General Revenue	72,817	185,620
<i>Total Water Revenue</i>	<u>\$ 816,100</u>	<u>\$ 1,051,620</u>
<b>Big Bend Revenue</b>		
Big Bend Program Revenue	\$ 52,318	\$ 52,318
Big Bend General Revenue	42,000	-
<i>Total Big Bend Revenue</i>	<u>\$ 94,318</u>	<u>\$ 52,318</u>
<b>Wastewater Revenue</b>		
Wastewater Program Revenue	\$ 3,102,427	\$ 3,497,963
Wastewater General Revenue	398,153	301,030
<i>Total Wastewater Revenue</i>	<u>\$ 3,500,580</u>	<u>\$ 3,798,993</u>
<b>Administration Revenue</b>		
Admin Program Revenue	\$ -	\$ -
Admin General Revenue	93,724	22,000
<i>Total Administration Revenue</i>	<u>\$ 93,724</u>	<u>\$ 22,000</u>
<b>Total Revenues</b>	<b><u>\$ 4,504,722</u></b>	<b><u>\$ 4,924,931</u></b>

**Expenses**

	<b>FY25-26 Projected</b>	<b>FY26-27 Budget</b>
<b>Water Expenses</b>		
Salaries and Benefits	\$ 209,748	\$ 175,565
Materials, Supplies, Services	275,919	309,164
Debt Service	38,158	18,188
Capital Equipment	116,017	5,000
Capital Projects	424,490	50,000
<i>Total Water Expenses</i>	<u>\$ 1,064,332</u>	<u>\$ 557,917</u>
<b>Big Bend Expenses</b>		
Salaries and Benefits		\$ 9,628
Materials, Supplies, Services		22,725
Debt Service		19,970
Capital Equipment		-
Capital Projects		-
<i>Total Big Bend Expenses</i>	<u>\$ -</u>	<u>\$ 52,322</u>
<b>Wastewater Expenses</b>		
Salaries and Benefits	\$ 748,159	\$ 807,939
Materials, Supplies, Services	1,269,926	1,515,574
Debt Service	742,294	742,964
Capital Equipment	30,075	6,500
Capital Projects	82,000	364,000
<i>Total Wastewater Expenses</i>	<u>\$ 2,872,454</u>	<u>\$ 3,436,977</u>
<b>Admin Expenses</b>		
Salaries and Benefits	\$ 458,906	\$ 475,226
Board Expenses	82,850	79,734
Materials, Supplies, Services	239,085	219,710
Debt Service	-	-
Capital Equipment	-	-
Capital Projects	-	-
<i>Total Admin Expenses</i>	<u>\$ 780,842</u>	<u>\$ 774,670</u>
<b>Total Expenses</b>	<u><b>\$ 4,717,627</b></u>	<u><b>\$ 4,821,886</b></u>

**ANALYSIS**

The draft capital improvement plan and operating budget allocates \$103,045 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 \$330,029 with this proposed budget. A graph showing the operating reserve fund balance over the past 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.

It is important to note that this draft budget and CIP have been prepared under the assumption that the Board will adopt the proposed rate structure presented at this Board meeting. If the rates are not approved as proposed, the budget will have to be revised significantly, leading to a substantial reduction in the level of service provided to the community. At a minimum, all capital improvement projects and capital expenditures will need to be canceled.

**RECOMMENDATIONS**

The Board may provide input to the General Manager on priorities for the CIP, operating budget, and reserve contributions.

**FISCAL IMPACT**

The District must adopt an annual operating budget for the upcoming fiscal year before July 1, 2026. The draft capital improvement plan and budget are expected to increase the operating reserve balance from \$226,984 to \$330,029 during the period from July 1, 2026, to June 30, 2027.

**CEQA ASSESSMENT**

This is not a CEQA project.

**ATTACHMENTS**

1. Draft Capital Improvement Projects
2. Draft Operating Budget



## Attachment 1

2026/2027 to 2030/2031 CAPITAL IMPROVEMENT PLAN

PROJECT	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	5 Year Total
<b>Sewer</b>						
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
<b>Wastewater Treatment Plant</b>						
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>	\$ 260,000	\$ 270,000	\$ -	\$ 102,000	\$ -	\$ 632,000
<i>Total Wastewater</i>	\$ 364,000	\$ 270,000	\$ 506,000	\$ 102,000	\$ 201,000	\$ 1,443,000
<b>Water</b>						
Pretreatment System at Water Treatment Plant	\$ -	\$ 216,000	\$ -	\$ -	\$ -	\$ 216,000
Water System Interconnection with SLCWD	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Boreal Pump Station Generator	\$ -	\$ 87,000	\$ -	\$ -	\$ -	\$ 87,000
Tank Recoating Program	\$ -	\$ 1,082,000	\$ -	\$ -	\$ -	\$ 1,082,000
Boreal Pump Station Building Repairs	\$ -	\$ -	\$ 169,000	\$ 351,000	\$ -	\$ 520,000
<i>Subtotal Water</i>	\$ 50,000	\$ 1,385,000	\$ 169,000	\$ 351,000	\$ -	\$ 1,955,000
<b>Big Bend Water</b>						
Big Bend Water System Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Big Bend Tank Repair / Coating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Big Bend Water</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 414,000	\$ 1,655,000	\$ 675,000	\$ 453,000	\$ 201,000	\$ 3,398,000

## Attachment 2

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
 May 19, 2026  
 ALL DEPARTMENTS SUMMARY

	FY25-26 Amended	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
<b>Water Revenue</b>				
Water Program Revenue	\$ 743,283	\$ 654,105	\$ 743,283	\$ 866,000
Water General Revenue	72,817	65,382	72,817	185,620
<i>Total Water Revenue</i>	<u>\$ 816,100</u>	<u>\$ 719,487</u>	<u>\$ 816,100</u>	<u>\$ 1,051,620</u>
<b>Big Bend Revenue</b>				
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>
<b>Wastewater Revenue</b>				
Wastewater Program Revenue	\$ 3,119,766	\$ 2,346,692	\$ 3,102,427	\$ 3,497,963
Wastewater General Revenue	399,889	267,133	398,153	301,030
<i>Total Wastewater Revenue</i>	<u>\$ 3,519,655</u>	<u>\$ 2,613,825</u>	<u>\$ 3,500,580</u>	<u>\$ 3,798,993</u>
<b>Administration Revenue</b>				
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>
<b>Total Revenues</b>	<b>\$ 4,459,073</b>	<b>\$ 3,501,674</b>	<b>\$ 4,504,722</b>	<b>\$ 4,924,931</b>
<b>Water Expenses</b>				
Salaries and Benefits	\$ 221,264	\$ 158,225	\$ 209,748	\$ 175,565
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	5,000
Capital Projects	484,000	439,518	439,518	50,000
<i>Total Water Expenses</i>	<u>\$ 1,166,940</u>	<u>\$ 936,759</u>	<u>\$ 1,079,360</u>	<u>\$ 557,917</u>
<b>Big Bend Expenses</b>				
Salaries and Benefits				\$ 9,628
Materials, Supplies, Services				22,725
Debt Service				19,970
Capital Equipment				-
Capital Projects				-
<i>Total Water Expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,322</u>
<b>Wastewater Expenses</b>				
Salaries and Benefits	\$ 788,980	\$ 565,325	\$ 748,159	\$ 807,939
Materials, Supplies, Services	1,243,336	922,577	1,294,976	1,515,574
Debt Service	742,294	736,518	742,294	742,964
Capital Equipment	47,300	30,075	30,075	6,500
Capital Projects	82,000	71,072	82,000	364,000
<i>Total Wastewater Expenses</i>	<u>\$ 2,903,909</u>	<u>\$ 2,325,566</u>	<u>\$ 2,897,504</u>	<u>\$ 3,436,977</u>
<b>Admin Expenses</b>				
Salaries and Benefits	\$ 446,965	\$ 344,054	\$ 458,906	\$ 475,226
Board Expenses	82,850	67,951	82,850	79,734
Materials, Supplies, Services	239,950	196,462	239,085	219,710
Debt Service	-	-	-	-
Capital Equipment	-	-	-	-
Capital Projects	-	-	-	-
<i>Total Admin Expenses</i>	<u>\$ 769,765</u>	<u>\$ 608,467</u>	<u>\$ 780,842</u>	<u>\$ 774,670</u>
<b>Total Expenses</b>	<b>\$ 4,840,614</b>	<b>\$ 3,870,792</b>	<b>\$ 4,757,705</b>	<b>\$ 4,821,886</b>
	<b>\$ (381,541)</b>		<b>\$ (252,984)</b>	<b>\$ 103,044</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
 May 19, 2026

WATER SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
<b>Program Revenue</b>				
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>
<b>General Revenues</b>				
Property tax	\$ 30,817	\$ 24,574	\$ 30,817	\$ 143,620
Other income	\$ -	\$ 59		\$ -
Grants	42,000	40,749	42,000	42,000
<i>Total General Revenues</i>	<u>\$ 72,817</u>	<u>\$ 65,382</u>	<u>\$ 72,817</u>	<u>\$ 185,620</u>
<b>Total Revenues</b>	<b>\$ 868,418</b>	<b>\$ 756,661</b>	<b>\$ 868,418</b>	<b>\$ 1,051,620</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
 May 19, 2026

WATER SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
<b>Expenses</b>				
Salaries	\$ 150,155	\$ 114,332	\$ 143,300	\$ 116,542
Overtime	\$ 5,142	\$ 1,738	\$ 3,500	\$ 7,118
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	\$ 6,459
Clothing Allowance	\$ 792	\$ -	\$ 792	\$ 540
Payroll Tax	\$ 12,557	\$ 9,100	\$ 13,371	\$ 9,498
W/C Insurance	\$ 7,286	\$ 3,892	\$ 4,214	\$ 2,039
<i>Salaries &amp; Benefits</i>	\$ 221,264	\$ 158,225	\$ 209,748	\$ 175,565
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	\$ 5,000
Capital Projects	484,000	\$ 439,518	439,518	50,000
<b>Total Expenses</b>	<b>\$ 1,166,940</b>	<b>\$ 936,759</b>	<b>\$ 1,079,360</b>	<b>\$ 557,917</b>
<b>TOTAL NET REVENUE</b>	<b>\$ (298,522)</b>		<b>\$ (210,942)</b>	<b>\$ 493,703</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
May 19, 2026

BIG BEND SUMMARY

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	FY26-27 Budget
<b>Program Revenue</b>	
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>
<b>General Revenues</b>	
Property tax	\$ -
Other income	\$ -
Grants	-
<i>Total General Revenues</i>	<u>\$ -</u>
<b>Total Revenues</b>	<b>\$ 52,318</b>

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DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
 May 19, 2026

BIG BEND SUMMARY

	FY26-27 Budget
<b>Expenses</b>	
Salaries	\$ 6,349
Overtime	\$ 395
Medical/Dental/Life Insurance	\$ 1,795
Long Term Disability	\$ 59
Retirement	\$ 359
Clothing Allowance	\$ 30
Payroll Tax	\$ 528
W/C Insurance	\$ 113
<i>Salaries &amp; Benefits</i>	<u>\$ 9,628</u>
Professional fees	-
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>	<u>\$ 22,725</u>
Big Bend Debt Service	19,970
<i>Debt Service</i>	<u>\$ 19,970</u>
Capital Equipment	\$ -
Capital Projects	-
<b>Total Expenses</b>	<b><u>\$ 52,322</u></b>
<b>TOTAL NET REVENUE</b>	<b><u>\$ (5)</u></b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
 May 19, 2026

SEWER SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
<b>Program Revenue</b>				
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>
<b>General Revenues</b>				
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>
<b>Total Revenues</b>	<b>\$ 517,895</b>	<b>\$ 509,386</b>	<b>\$ 517,895</b>	<b>\$ 555,120</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
 May 19, 2026

SEWER SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
<b>Expenses</b>				
Salaries	\$ 126,267	\$ 95,555	\$ 119,915	\$ 32,098
Overtime	\$ 4,324	\$ 1,420	\$ 3,846	\$ 1,977
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	\$ 1,794
Clothing Allowance	\$ 666	\$ -	666	\$ 150
Payroll Tax	\$ 10,559	\$ 7,652	\$ 9,011	\$ 2,638
W/C Insurance	\$ 7,261	\$ 4,496	\$ 4,569	\$ 1,831
<i>Salaries &amp; Benefits</i>	<i>\$ 187,198</i>	<i>\$ 132,516</i>	<i>\$ 175,529</i>	<i>\$ 49,758</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	\$ -
Capital Projects	82,000	\$ 71,072	82,000	100,000
<b>Total Expenses</b>	<b>\$ 455,775</b>	<b>\$ 364,247</b>	<b>\$ 448,441</b>	<b>\$ 326,805</b>
<b>TOTAL NET REVENUE</b>	<b>\$ 62,120</b>		<b>\$ 69,454</b>	<b>\$ 228,315</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
 May 19, 2026

WASTEWATER TREATMENT PLANT SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
<b>Program Revenue</b>				
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	\$ 686,803
<i>Total Program Revenue</i>	<u>\$ 2,622,631</u>	<u>\$ 1,853,621</u>	<u>\$ 2,605,292</u>	<u>\$ 2,942,843</u>
<b>General Revenues</b>				
Property tax	88,536	71,873	86,800	-
CFD Revenue for WWTP Loan	\$ 290,593	\$ 165,455	\$ 290,593	\$ 301,030
Other income	-	13,490	-	-
<i>Total General Revenues</i>	<u>\$ 379,129</u>	<u>\$ 250,818</u>	<u>\$ 377,393</u>	<u>\$ 301,030</u>
<b>Total Revenues</b>	<b>\$ 3,001,760</b>	<b>\$ 2,104,439</b>	<b>\$ 2,982,685</b>	<b>\$ 3,243,873</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
 May 19, 2026

WASTEWATER TREATMENT PLANT SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
<b>Expenses</b>				
Salaries	\$ 406,102	\$ 307,245	\$ 385,581	\$ 488,321
Overtime	\$ 13,907	\$ 4,566	\$ 5,936	\$ 30,054
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	\$ 27,272
Clothing Allowance	\$ 2,142	\$ 3,050	\$ 3,050	\$ 2,280
Payroll Tax	\$ 33,962	\$ 24,611	\$ 33,962	\$ 40,101
W/C Insurance	\$ 23,064	\$ 17,982	\$ 23,100	\$ 29,259
<i>Salaries &amp; Benefits</i>	\$ 601,782	\$ 432,809	\$ 572,630	\$ 758,182
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	146,713
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	\$ 1,338,526
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	-	\$ -	-	264,000
<b>Total Expenses</b>	<b>\$ 2,448,134</b>	<b>\$ 1,961,319</b>	<b>\$ 2,449,063</b>	<b>\$ 3,110,172</b>
<b>TOTAL NET REVENUE</b>	<b>\$ 553,626</b>		<b>\$ 533,622</b>	<b>\$ 133,701</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
 May 19, 2026

ADMINISTRATION SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
<b>Program Revenue</b>				
Service Fees	\$ -	\$ -	\$ -	\$ -
<i>Total Program Revenue</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>General Revenues</b>				
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>
<b>Total Revenues</b>	<b>\$ 29,000</b>	<b>\$ 90,439</b>	<b>\$ 93,724</b>	<b>\$ 22,000</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT FY2027 BUDGET  
 May 19, 2026

ADMINISTRATION SUMMARY

	FY25-26 Amended Budget	Actual 3/31/2026	FY25-26 Projected	FY26-27 Budget
<b>Expenses</b>				
Salaries	\$ 298,135	\$ 247,049	\$ 303,095	\$ 323,966
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	\$ 30,931
Clothing	\$ 400	\$ 800	400	\$ 400
Payroll Tax	\$ 24,734	\$ 18,364	\$ 23,873	\$ 26,727
W/C Insurance	\$ 4,596	\$ 3,013	\$ 3,917	\$ 3,869
<i>Salaries &amp; Benefits</i>	\$ 446,965	\$ 344,054	\$ 458,906	\$ 475,226
Board Expense	82,850	\$ 67,951	82,850	79,734
<i>Board Expense</i>	\$ 82,850	\$ 67,951	\$ 82,850	\$ 79,734
Professional fees	132,100	\$ 113,159	132,100	100,300
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	47,630
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	\$ 219,710
<i>Debt Service</i>	\$ -	\$ -	\$ -	\$ -
Capital Equipment	\$ -			\$ -
Capital Projects	-	\$ -	-	-
<b>Total Expenses</b>	<b>\$ 769,765</b>	<b>\$ 608,467</b>	<b>\$ 780,842</b>	<b>\$ 774,670</b>
<b>TOTAL NET REVENUE</b>	<b>\$ (740,765)</b>		<b>\$ (687,118)</b>	<b>\$ (752,670)</b>

**DONNER SUMMIT PUBLIC UTILITY DISTRICT**  
**BASELINE BUDGET**  
*Expense Detail*  
**May 19, 2026**

Description	Department					Total Budgeted
	Water (30)	Big Bend (37)	Sewer (40)	WWTP (42)	Admin (50)	
<b>Board Expense</b>						
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					84	84
<b>TOTAL - Board Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 79,734</b>	<b>\$ 79,734</b>
<b>Professional Services</b>						
Legal					\$ 11,740	\$ 11,740
Auditors					35,000	35,000
Bookkeeping					37,200	37,200
Public Outreach/Webmaster					7,000	7,000
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
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
<b>TOTAL - Professional Services</b>	<b>\$ 50,700</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 58,000</b>	<b>\$ 100,300</b>	<b>\$ 240,000</b>
<b>Dues</b>						
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
<b>TOTAL - Dues</b>	<b>\$ 680</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,012</b>	<b>\$ 15,000</b>	<b>\$ 18,692</b>

**DONNER SUMMIT PUBLIC UTILITY DISTRICT**  
**BASELINE BUDGET**  
*Expense Detail*  
**May 19, 2026**

Description	Department					Total Budgeted
	Water (30)	Big Bend (37)	Sewer (40)	WWTP (42)	Admin (50)	
<b>Fees, Permits, Leases</b>						
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
<b>TOTAL - Fees, Permits, Leases</b>	<b>\$ 16,780</b>	<b>\$ 1,800</b>	<b>\$ 4,460</b>	<b>\$ 61,600</b>	<b>\$ 16,300</b>	<b>\$ 100,940</b>
<b>Training and Education</b>						
Classes, seminars, conferences	\$ 700		\$ 300	\$ 4,500	\$ 3,000	\$ 8,500
Hazardous Materials Training	\$ 3,000			\$ 7,000		\$ 10,000
Travel	300					300
<b>TOTAL - Training and Education</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 11,500</b>	<b>\$ 3,000</b>	<b>\$ 18,800</b>
<b>Utilities, Communications</b>						
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					3,250	3,250
<b>TOTAL - Utilities, Communications</b>	<b>\$ 59,386</b>	<b>\$ 3,505</b>	<b>\$ 33,230</b>	<b>\$ 446,205</b>	<b>\$ 47,630</b>	<b>\$ 589,455</b>

**DONNER SUMMIT PUBLIC UTILITY DISTRICT**  
**BASELINE BUDGET**  
*Expense Detail*  
**May 19, 2026**

Description	Department					Total Budgeted
	Water (30)	Big Bend (37)	Sewer (40)	WWTP (42)	Admin (50)	
<b>Chemicals &amp; Lab Supplies</b>						
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						-
<b>TOTAL - Chemicals &amp; Lab Supplies</b>	<b>\$ 39,800</b>	<b>\$ 900</b>	<b>\$ 5,070</b>	<b>\$ 227,125</b>	<b>\$ -</b>	<b>\$ 272,895</b>
<b>Equipment Maintenance &amp; Support</b>						
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			\$ 20,000		\$ 25,000
<b>TOTAL - Equipment Maintenance &amp; Support</b>	<b>\$ 6,400</b>	<b>\$ -</b>	<b>\$ 1,223</b>	<b>\$ 146,713</b>	<b>\$ -</b>	<b>\$ 154,336</b>
<b>Operating Supplies</b>						
ALSCO (Rags & Coveralls)	\$ 740		\$ 2,220	\$ 740		\$ 3,700
Zoom & Adobe Subscriptions					\$ 2,700	\$ 2,700
<b>TOTAL - Operating Supplies</b>	<b>\$ 740</b>	<b>\$ -</b>	<b>\$ 2,220</b>	<b>\$ 740</b>	<b>\$ 2,700</b>	<b>\$ 6,400</b>
<b>Infiltration - Inflow</b>						
Video and Clean Various Sewer Mains			\$ 35,000			\$ 35,000
<b>TOTAL - Infiltration &amp; Inflow</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>
<b>Vehicle Maintenance &amp; Repair</b>						
Fuel	\$ 4,100		\$ 12,200	\$ 380		\$ 16,680
Repair				\$ 7,520		\$ 7,520
<b>TOTAL - Vehicle Maintenance &amp; Repair</b>	<b>\$ 4,100</b>	<b>\$ -</b>	<b>\$ 12,200</b>	<b>\$ 7,900</b>	<b>\$ -</b>	<b>\$ 24,200</b>

**DONNER SUMMIT PUBLIC UTILITY DISTRICT**  
**BASELINE BUDGET**  
*Expense Detail*  
**May 19, 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
<b>TOTAL - Facility Maintenance &amp; Repair</b>	<b>\$ 29,403</b>	<b>\$ 10,060</b>	<b>\$ 15,060</b>	<b>\$ 72,440</b>	<b>\$ 8,780</b>	<b>\$ 135,743</b>
<b>CAPITAL ACQUISITION</b>						
Operations Office Chairs				\$ 1,500	\$ -	\$ 1,500
Chemical Mixing Tank for WTP	\$ 5,000					\$ 5,000
Diesel Tank Cleaning				\$ 5,000		\$ 5,000
<b>TOTAL - Capital Acquisition</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ -</b>	<b>\$ 11,500</b>
<b>TOTAL</b>	<b>\$ 216,989</b>		<b>\$ 109,763</b>	<b>\$ 1,041,735</b>	<b>\$ 273,444</b>	<b>\$ 1,687,695</b>