

Arrowbear Park County Water District

ANNUAL FINANCE/BUDGET MEETING OF THE BOARD OF DIRECTORS

AGENDA

DATE: May 13, 2025
TIME: 9:00 AM Open Session

APCWD BOARD OF DIRECTORS
P.O. Box 4045
Arrowbear Lake, CA 92382-4045

POSTING: This agenda was posted P.O.
in compliance with Gov. Code §54954.2
at least 72 hours prior to the meeting.

MEETING LOCATION
Arrowbear Park County Water District Office
2365 Fir Drive
Arrowbear Lake, CA 92382

OPEN SESSION

- A. CALL TO ORDER – Scott Nelsen, Finance Committee Chair
- B. PLEDGE OF ALLEGIANCE TO THE FLAG
- C. AGENDA POSTING CERTIFICATION
- D. ROLL CALL
- E. PUBLIC COMMENT

This portion of the agenda is reserved for the public to discuss matters of interest, within the District's jurisdiction, which are *not on the agenda*. For public comment on items not on the agenda, no action may be taken by the Board, except to refer the matter to staff and/or place it on a future agenda. It is in the best interest of the person speaking to the Board to be concise and to the point. *A time limit of five minutes per individual will be allowed.* Visitors are reminded to please refrain from making comments or talking amongst themselves while the meeting is in progress. Public comments may be made when a Discussion/Action Item is being discussed, provided the visitor raises his/her hand *and* is recognized by the Chairperson.

F. DISCUSSION / ACTION ITEMS

1. Brief review of Rate Study.
2. Discussion and Possible action to approve the updated FY 2026-2027 Master Plan projects. (Funds for Master Plan items will be discussed and approved as part of the FY 2026-2027 budget process in June 2026.)
3. Brief review of current FY 2025-2026 Budgets YTD and projected year end numbers.
4. Discussion of potential and/or significant FY 2026-2027 events and budgetary impacts.

- a. Discussion regarding Revenue changes from FY 2025-2026 to FY 2026-2027.
 - b. Discussion regarding Fire Department Tax Revenue.
-Tax revenue is expected to increase 5.57% from FY 2025-2026.
 - d. Discussion regarding Water/Sewer Standby Fees.
-Water/Sewer Standby Fees are not expected to increase.
 - f. Discuss Total Expense Budgets:
-Water Department Expense Budget (25-26 \$753,300.84 to 26-27 \$758,182.43).
-Sewer Department Expense Budget (25-26 \$802,274.56 to 26-27 \$866,434.85).
-Fire Department Expense Budget (25-26 \$542,342.00 to 26-27 \$955,642.28).
5. Review and discuss FY 2026-2027 Preliminary Income & Operating Expense Budgets by line item, compare major income and expense variances from FY 2025-2026. (Will be adopted with FY 2026-2027 budget approval action at Regular Board Meeting June 2026).

Brief Recess if Needed

- 6. Discussion with motion to approve COLA increases for FY 2026-2027. Policy 2150.5.1 is “Each year, the Board decides whether to approve a cost-of-living increase (COLA) and at what percentage for employees. If approved, COLA increases take effect on July 1st and apply to all employees.” Informational note: previous 12-month CPI percentage (inflation) as of March 2026 = 3.1%
- 7. Discussion with motion as needed to approve Merit increases for next fiscal year. Policy 2150.5.2 is: “Merit-based raises are determined by the General Manager based on the District’s budget and employee retention goals. The Board approves the percentage increase as part of the budget process.
-Merit raises take effect on July 1st
-Employees must meet performance standards to qualify.
-Employees must have worked at least 90 days before July 1st to be eligible.
2150.5.3 is: “The combined total of Cost-of-Living Adjustments (COLA) and Merit raises shall not exceed 5% per employee unless explicitly approved by the Board of Directors. If the COLA reaches or exceeds 5%, Merit raises may not be granted.
- 8. Discussion and Possible Direction Regarding Fire Chief Compensation, Retention, and Fiscal Year 2026–2027 Fire Department Budget Impact
- 9. Annual discussion with motion to approve FY 2026-2027 frequency and amount of Director’s Fees per Policy 4030 (with 3.1% COLA Directors compensation would increase from \$212.17 to \$217.26 per meeting).
- 10. Discussion with motion to approve proposed District Salary Ranges for FY 2026-2027 as adjusted for COLA increase and range adjustments and other Administrative changes (Fire Chief range, Acct Clerk II/Admin Sec I edit).
- 11. Discussion of Projected Allocation of FY 2025-2026 Master Plan Surplus/Deficit and Revenue Surplus Funds to Unrestricted Net Asset Accounts. (Will be adopted with FY 2026–2027 budget approval action at Regular Board Meeting, June 2026.)

12. Discussion of funds allocation to Master Plan Projects in FY 2026-2027 Master Plan/Replacement Budget.
13. Review and Discuss Proposed Fiscal Year 2026–2027 Master Fee Schedule.
14. Discussion and Possible Action to Reschedule the June Regular Board Meeting.

G. ANNOUNCEMENTS

- A) Chair
- B) Board Members
- C) Staff

NOTE: The next Regular Board Meeting will be May 15, 2025, at 6:00 PM.

ADJOURNMENT

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to Courtney Arredondo, Board Secretary at (909) 867-2704 at least 48 hours before the meeting, if possible.

Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the District's office located at 2365 Fir Dr., Arrowbear Lake, during normal business hours.

Table 9
Arrowbear Park County Water District

Water Cash Flow Projection
Version 1





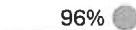
Category	Projection					
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Effective Date of Rate Increase	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029
% Rate Revenue Increase		9%	9%	9%	9%	9%
Residential Bill, Current Rate Structure ¹	\$56.91	\$62.03	\$67.61	\$73.70	\$80.33	\$87.56
Affordability	0.8%	0.9%	1.0%	1.1%	1.1%	1.3%
BEGINNING FUND BALANCE	\$142,001	\$106,114	\$140,142	\$77,211	\$185,280	\$293,152
REVENUE						
Water Sales and Fees	\$623,311	\$679,409	\$740,556	\$807,206	\$879,854	\$959,041
Sales to Other Agencies	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Non-Operating Revenue	\$51,500	\$51,500	\$51,500	\$51,500	\$51,500	\$51,500
TOTAL REVENUE	\$729,811	\$785,909	\$847,056	\$913,706	\$986,354	\$1,065,541
EXPENDITURE						
O&M						
Salaries & Wages	\$313,239	\$325,768	\$338,799	\$352,351	\$417,445	\$435,103
Benefits	\$158,597	\$164,941	\$171,538	\$178,400	\$185,536	\$192,957
Professional Services	\$43,680	\$45,427	\$47,244	\$49,134	\$51,099	\$53,143
Office	\$7,080	\$7,363	\$7,658	\$7,964	\$8,283	\$8,614
Insurance	\$55,744	\$57,974	\$60,293	\$62,705	\$65,213	\$67,821
Vehicle	\$9,900	\$10,296	\$10,708	\$11,136	\$11,582	\$12,045
Utility	\$38,216	\$39,745	\$41,334	\$42,988	\$44,707	\$46,496
Operations	\$26,631	\$27,696	\$28,804	\$29,956	\$31,155	\$32,401
Other	\$10,171	\$10,578	\$11,001	\$11,441	\$11,899	\$12,375
Total Operating Expenditures	\$663,258	\$689,788	\$717,380	\$746,075	\$826,918	\$860,954
Debt Service	\$12,440	\$12,440	\$12,440	\$12,440	\$0	\$0
Capital Improvement Plan	\$90,000	\$49,653	\$180,167	\$47,122	\$51,565	\$10,000
TOTAL EXPENDITURES	\$765,698	\$751,881	\$909,987	\$805,637	\$878,483	\$870,954
NET REVENUES	-\$35,887	\$34,028	-\$62,931	\$108,069	\$107,872	\$194,587
ENDING FUND BALANCE	\$106,114	\$140,142	\$77,211	\$185,280	\$293,152	\$487,739
# Months O&M In Reserves	2 months	2 months	1 months	3 months	4 months	7 months
Debt Service Coverage	1.21	3.59	6.28	9.34	N/A	N/A
Fund Balance Target	\$277,088	\$283,721	\$290,619	\$297,793	\$305,563	\$314,072
Above/Below Target	 38%	 49%	 27%	 62%	 96%	155%

Table 10

Arrowbear Park County Water District

Water Proposed Rate Schedule

Monthly Water Service Charges

Fixed Meter Charges (\$/month)	Current	2025-26	2026-27	2027-28	2028-29	2029-30
Effective Date		7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029
Proposed Rate Increase		9%	9%	9%	9%	9%
3/4" Meter	\$36.91	\$40.23	\$43.85	\$47.80	\$52.10	\$56.79
1" Meter	\$78.16	\$85.19	\$92.86	\$101.22	\$110.33	\$120.26
1 1/2" Meter	\$156.31	\$170.38	\$185.71	\$202.43	\$220.64	\$240.50
2" Meter	\$250.10	\$272.61	\$297.14	\$323.89	\$353.04	\$384.81
6" Meter	\$413.60	\$450.82	\$491.40	\$535.62	\$583.83	\$636.37

Volumetric Charges (\$/cf)

	\$/cf					
All Water Use	\$0.04	\$0.04	\$0.05	\$0.05	\$0.06	\$0.06
1 cf = 7.48 gallons						
Average Single Family Bill (500 ccf)	\$56.91	\$62.03	\$67.61	\$73.70	\$80.33	\$87.56
Affordability	0.8%	0.9%	1.0%	1.1%	1.1%	1.3%

FY 26/27 MASTER PLAN

Project	FY 25-26	Actual 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY-31-32
Water Dept. Distribution								
2" Main Replacement - In-house		\$ 18,390.00			\$ 44,014.00	\$ 41,565.00	\$ 44,014.00	
2" Main Replacement - Hwy 18 Contract								
Pressure Zones								
Repay Unrestricted Accounts	\$ 25,153.00	\$ -						
Hydrants	\$ 10,000.00	\$ 6,490.00			\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Temp Employee			\$ 15,600.00	\$ 15,600.00				
Traffic Signs	\$ 4,500.00	\$ 638.31						
Meter Replacement - Ongoing								\$ 100,000.00
Water Dept. Storage								
Tank Inspection 1	\$ 2,000.00	\$ 1,443.75					\$ 2,000.00	
Tank Inspection 2	\$ 2,000.00	\$ 1,443.75					\$ 2,000.00	
Tank Inspection 3	\$ 2,000.00	\$ 1,443.75					\$ 2,000.00	
Tank Inspection 4	\$ 2,000.00	\$ 1,443.75					\$ 2,000.00	
Tank Painting 1								
Tank Painting 2							\$ 10,000.00	
Tank Painting 3								
Tank Painting 4							\$ 15,000.00	
Tank Reline 1							\$ 45,000.00	
Generator-All Wells/Or Potholing Trailer								\$ 100,000.00
Water Total	\$ 47,653.00	\$ 31,293.31	\$ 15,600.00	\$ 15,600.00	\$ 54,014.00	\$ 51,565.00	\$ 132,014.00	\$ 210,000.00
Project	FY 25-26	Actual 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY-31-32
Sewer Department								
Lift Station Pump Replacement 2	\$ 20,082.00	\$ -						
Cube Truck-F550 Paint and Flatbed			\$ 7,000.00					
Sewer Locator								
Running Springs - Treatment Plant	\$ 58,391.00	\$65,166.96	\$ 67,977.00	\$85.407	\$ 56,648.00	\$ 108,938.00	TBD	TBD
Running Springs - Lift Station #2								
Temp Employee			\$ 10,400.00	\$ 10,400.00				
Repay Unrestricted Accounts	\$ 22,110.00	\$ -						
Lift Station Rail Upgrade			\$ 30,000.00					
Traffic Signs		\$ 425.54						
Sewer Total	\$ 100,583.00	\$ 65,592.50	\$ 104,977.00	\$ 95,807.00	\$ 56,648.00	\$ 108,938.00	\$ -	\$ -
Water/Sewer/Fire Combined								

FY 26/27 MASTER PLAN

Project	FY 25-26	Actual 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY-31-32
GM Vehicle - Escape		\$ 26,836.60						
Service Vehicle 3 - Ranger								\$ 35,000.00
Skid Steer Attachements								
Add Field Employee								
Lease Payments-Not MP on Rate Study	\$ 69,583.00	\$ 69,583.00	\$ 69,583.00	\$ 69,583.00				
Water/Sewer/Fire Combined Total	\$ 69,583.00	\$ 96,419.60	\$ 69,583.00	\$ 69,583.00	\$ -	\$ -	\$ -	\$ 35,000.00
Fire Department								
SCBA's			TBD	TBD	TBD	TBD	TBD	TBD
Radios								
Turnouts	\$ 11,000.00	\$ 12,344.92	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
Engine 271	\$ 48,528.00	\$ 48,528.00						
Engine 271 - Additional Expense(Gas Station Damage)		\$ 4,000.00						
Brush Engine 271		\$ 18,806.69						
Engine 271A(DASH 271)		\$ 21,837.57						
Command Vehicle		\$ 38,000.00						
Rescue Squad			\$ 20,000.00					
Chief Grand Cherokee		\$ 23,751.31						
Water Tender								
Additional District Cost for FT Fire Chief				\$ 101,703.00				
EMS Coordinator					\$ 80,000.00			
FD Facilities								
Training Room								
Paint - Fire Station	\$ 8,000.00	\$ 17,270.00						
Generator								
Station Remodel			\$ 125,000.00					
Fire Sub Total	\$ 67,528.00	\$ 184,538.49	\$ 156,000.00	\$ 112,703.00	\$ 91,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
Combined Water/Sewer/Fire Total	\$ 69,583.00	\$ 92,394.11	\$ 69,583.00	\$ 69,583.00	\$ -	\$ -	\$ -	\$ 35,000.00
Water Grand Total	\$ 60,094.44	\$ 59,836.71	\$ 28,041.44	\$ 28,041.44	\$ 10,000.00	\$ 10,000.00	\$ 132,014.00	\$ 231,000.00
Sewer Grand Total	\$ 157,724.56	\$ 126,334.01	\$ 162,118.56	\$ 142,548.56	\$ 56,648.00	\$ 108,938.00	\$ -	\$ 14,000.00
Fire Grand Total	\$ 67,528.00	\$ 188,563.98	\$ 156,000.00	\$ 112,703.00	\$ 182,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
District Grand Total	\$ 354,930.00	\$ 467,128.81	\$ 415,743.00	\$ 352,876.00	\$ 248,648.00	\$ 129,938.00	\$ 143,014.00	\$ 291,000.00
	FY 25-26	Actual 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32

FY 26/27 MASTER PLAN

Project	FY 25-26	Actual 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY-31-32
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Water Total	\$ 47,653.00	\$ 31,293.31	\$ 15,600.00	\$ 15,600.00	\$ 44,014.00	\$ 41,565.00	\$ 78,000.00	\$ 200,000.00
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Sewer Locator								
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Water/Sewer/Fire Combined								

FY 26/27 MASTER PLAN

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GM Vehicle - Escape		\$ 26,836.60						
Service Vehicle 3 - Ranger								\$ 35,000.00
Skid Steer Attachements								
Add Field Employee								
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Water/Sewer/Fire Combined Total	\$ 69,583.00	\$ 96,419.60	\$ 69,583.00	\$ 69,583.00	\$ -	\$ -	\$ -	\$ 35,000.00
Fire Department								
SCBA's			TBD	TBD	TBD	TBD	TBD	TBD
Radios								
Turnouts	\$ 11,000.00	\$ 12,344.92	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
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Engine 271 - Additional Expense(Gas Station Damage)		\$ 4,000.00						
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Engine 271A(DASH 271)		\$ 21,837.57						
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Rescue Squad			\$ 20,000.00					
Chief Grand Cherokee		\$ 23,751.31						
Water Tender								
Additional District Cost for FT Fire Chief				\$ 101,703.00				
EMS Coordinator					\$ 80,000.00			
FD Facilities								
Training Room								
Paint - Fire Station	\$ 8,000.00	\$ 17,270.00						
Generator								
Station Remodel			\$ 125,000.00					
Fire Sub Total	\$ 67,528.00	\$ 184,538.49	\$ 156,000.00	\$ 112,703.00	\$ 91,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
Combined Water/Sewer/Fire Total	\$ 69,583.00	\$ 92,394.11	\$ 69,583.00	\$ 69,583.00	\$ -	\$ -	\$ -	\$ 35,000.00
Water Grand Total	\$ 60,094.44	\$ 59,836.71	\$ 28,041.44	\$ 28,041.44	\$ -	\$ -	\$ 78,000.00	\$ 221,000.00
Sewer Grand Total	\$ 157,724.56	\$ 126,334.01	\$ 162,118.56	\$ 142,548.56	\$ 56,648.00	\$ 108,938.00	\$ -	\$ 14,000.00
Fire Grand Total	\$ 67,528.00	\$ 188,563.98	\$ 156,000.00	\$ 112,703.00	\$ 182,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
District Grand Total	\$ 354,930.00	\$ 467,128.81	\$ 415,743.00	\$ 352,876.00	\$ 238,648.00	\$ 119,938.00	\$ 89,000.00	\$ 281,000.00
	FY 25-26	Actual 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Water

From 4/1/2026 Through 4/30/2026

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining	
Income Categories						
4000	Sales And Fees	50,806.58	1,702,698.58	679,409.00	1,023,289.58	150.61%
4010	Sales To Other Agencies	1,828.32	53,818.66	55,000.00	(1,181.34)	(2.15)%
5005	Standby Charges	7,451.51	32,820.23	34,080.00	(1,259.77)	(3.70)%
5010	Interest Income	3.14	2,844.77	1,550.00	1,294.77	83.53%
5015	Late Charge Income	732.15	6,921.65	4,676.00	2,245.65	48.03%
5020	Grant Income	0.00	495.00	500.00	(5.00)	(1.00)%
5025	Gain On Disposal Of Fixed Asset	0.00	661.74	450.00	211.74	47.05%
5030	Other Adjustment	(24,911.03)	(1,193,185.82)	(500.00)	(1,192,685.82)	...,537.16%
5035	Other Fees Charges	262.30	5,660.10	3,519.00	2,141.10	60.84%
	Total Income Categories	36,172.97	612,734.91	778,684.00	(165,949.09)	(21.31)%
Expense Categories						
6000	Salaries Wages Mgmt	9,433.44	63,564.88	81,255.00	17,690.12	21.77%
6005	Salaries Wages Office Reg	4,228.29	55,129.38	61,156.37	6,026.99	9.86%
6010	Salaries Wages Office Ot	0.00	0.00	529.24	529.24	100.00%
6015	Salaries Wages Field Reg	17,647.13	125,152.72	143,383.97	18,231.25	12.71%
6020	Salaries Wages Field Ot	1,402.40	11,025.32	17,061.31	6,035.99	35.38%
6035	Payroll Taxes	3,477.61	22,704.52	23,907.08	1,202.56	5.03%
6100	Benefits Retirement	963.09	28,414.99	33,091.25	4,676.26	14.13%
6105	Benefits Dental Insurance	413.96	4,763.02	6,020.06	1,257.04	20.88%
6110	Benefits Health Ins Active	6,375.13	69,110.87	73,573.75	4,462.88	6.07%
6115	Benefits Health Ins Retired	4,434.19	39,606.19	46,271.70	6,665.51	14.41%
6120	Training	456.00	680.99	2,400.00	1,719.01	71.63%
6200	Director Fees	1,517.02	5,367.90	9,124.92	3,757.02	41.17%
6205	Director Training Conference	0.00	0.00	540.00	540.00	100.00%
6210	Board Misc	15.58	88.66	300.00	211.34	70.45%
6300	Prof Svcs Legal	822.00	3,300.60	11,400.00	8,099.40	71.05%
6305	Prof Svcs Accounting	0.00	1,030.11	1,747.00	716.89	41.04%
6310	Prof Svcs Engineering	0.00	0.00	250.00	250.00	100.00%
6315	Prof Svcs Audit	0.00	14,198.00	15,980.00	1,782.00	11.15%
6320	Prof Svcs Dues Membership Fees	25.20	6,949.83	5,910.00	(1,039.83)	(17.59)%
6325	Prof Svcs Bank Fees Charges	142.61	6,513.12	10,117.00	3,603.88	35.62%
6330	Prof Svcs Regulatory Fees	90.00	5,106.04	9,000.00	3,893.96	43.27%
6335	Prof Svcs Testing Lab	152.50	7,343.96	10,000.00	2,656.04	26.56%
6340	Prof Svcs Computer Network	0.00	1,134.91	600.00	(534.91)	(89.15)%
6345	Prof Svcs Misc	140.16	1,725.08	3,175.00	1,449.92	45.67%
6400	Office Supplies	62.44	939.05	997.00	57.95	5.81%
6405	Office Printing	77.31	1,492.51	1,296.00	(196.51)	(15.16)%
6410	Office Postage	22.27	194.78	3,554.00	3,359.22	94.52%
6415	Office Software Computer	12.00	3,143.57	900.00	(2,243.57)	(249.29)%
6420	Office Equipment/Furniture	0.00	237.00	1,980.00	1,743.00	88.03%
6425	Office Misc	0.00	0.00	120.00	120.00	100.00%
6500	Insurance Workers Comp	0.00	8,552.76	9,771.14	1,218.38	12.47%
6505	Insurance Property Liability Vehicle	0.00	35,900.21	38,400.00	2,499.79	6.51%
6600	Vehicle Maintenance	115.79	4,961.52	6,000.00	1,038.48	17.31%
6605	Vehicle Fuel	210.00	4,996.45	6,864.00	1,867.55	27.21%
6700	Utility Phone Internet	257.57	3,252.33	3,800.00	547.67	14.41%

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Water

From 4/1/2026 Through 4/30/2026

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
6705 Utility Gas	111.94	1,407.69	2,880.00	1,472.31	51.12%
6710 Utility Electric Facilities	0.00	1,170.55	1,185.00	14.45	1.22%
6715 Utility Electric Pumping	2,475.33	30,760.25	35,150.00	4,389.75	12.49%
6720 Utility Security	99.00	735.57	1,512.00	776.43	51.35%
6800 Operations Routine Maint	0.00	5,035.82	5,450.00	414.18	7.60%
6805 Operations Repairs	0.00	10,098.02	18,000.00	7,901.98	43.90%
6810 Operations Inspecting/Testing	0.00	(183.98)	1,800.00	1,983.98	110.22%
6815 Operations Facilities	29.20	1,908.76	1,257.00	(651.76)	(51.85)%
6820 Operations Tools Equipment	70.03	3,707.46	6,000.00	2,292.54	38.21%
6825 Operations Uniforms	0.00	791.80	1,050.00	258.20	24.59%
6830 Operations Safety Equipment	0.00	1,674.72	990.00	(684.72)	(69.16)%
6837 Water Standby Purchase	0.00	2,859.00	2,611.00	(248.00)	(9.50)%
Total Expense Categories	<u>55,279.19</u>	<u>596,546.93</u>	<u>718,360.79</u>	<u>121,813.86</u>	<u>16.96%</u>
Net Surplus/(Deficit)	<u>(19,106.22)</u>	<u>16,187.98</u>	<u>60,323.21</u>	<u>(44,135.23)</u>	<u>(73.16)%</u>
Master Plan Expenses	0.00	0.00	34,940.05	34,940.05	100.00%
0059 Hwy 18 Pipeline	0.00	18,390.00	0.00	(18,390.00)	0.00%
0075 Water Equip. Lease	0.00	12,440.05	0.00	(12,440.05)	0.00%
0084 Hydrant Maintenance	0.00	6,490.85	0.00	(6,490.85)	0.00%
0085 Tank Inspection	0.00	5,775.00	0.00	(5,775.00)	0.00%
0089 2026 FORD MAVERICK XL	0.00	16,102.43	0.00	(16,102.43)	0.00%
Total Master Plan Expenses	<u>0.00</u>	<u>59,198.33</u>	<u>34,940.05</u>	<u>(24,258.28)</u>	<u>(69.43)%</u>

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Sewer

From 4/1/2026 Through 4/30/2026

		Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
Income Categories						
4000	Sales And Fees	56,569.69	564,165.46	672,000.00	(107,834.54)	(16.05)%
5005	Standby Charges	14,626.06	65,682.06	68,475.00	(2,792.94)	(4.08)%
5010	Interest Income	1.31	2,500.69	2,200.00	300.69	13.67%
5015	Late Charge Income	970.52	9,175.21	6,199.00	2,976.21	48.01%
5020	Grant Income	0.00	206.25	500.00	(293.75)	(58.75)%
5025	Gain On Disposal Of Fixed Asset	0.00	275.73	300.00	(24.27)	(8.09)%
5030	Other Adjustment	138.36	724.99	400.00	324.99	81.25%
5035	Other Fees Charges	347.70	7,045.60	4,665.00	2,380.60	51.03%
	Total Income Categories	<u>72,653.64</u>	<u>649,775.99</u>	<u>754,739.00</u>	<u>(104,963.01)</u>	<u>(13.91)%</u>
Expense Categories						
6000	Salaries Wages Mgmt	3,930.60	33,456.83	33,856.25	399.42	1.18%
6005	Salaries Wages Office Reg	1,772.81	29,536.34	25,481.82	(4,054.52)	(15.91)%
6010	Salaries Wages Office Ot	0.00	0.00	220.52	220.52	100.00%
6015	Salaries Wages Field Reg	9,502.97	67,027.35	95,589.31	28,561.96	29.88%
6020	Salaries Wages Field Ot	755.14	6,484.63	11,374.21	4,889.58	42.99%
6035	Payroll Taxes	1,711.34	12,129.85	13,029.80	899.95	6.91%
6100	Benefits Retirement	521.25	16,497.29	22,060.83	5,563.54	25.22%
6105	Benefits Dental Insurance	172.49	2,590.97	3,428.02	837.05	24.42%
6110	Benefits Health Ins Active	3,449.43	37,406.82	41,768.63	4,361.81	10.44%
6115	Benefits Health Ins Retired	2,418.65	21,603.35	19,279.88	(2,323.47)	(12.05)%
6120	Training	190.00	208.75	1,776.00	1,567.25	88.25%
6200	Director Fees	827.45	2,927.92	3,802.05	874.13	22.99%
6205	Director Training Conference	0.00	0.00	225.00	225.00	100.00%
6210	Board Misc	6.49	36.95	125.00	88.05	70.44%
6300	Prof Svcs Legal	477.50	1,515.60	4,750.00	3,234.40	68.09%
6305	Prof Svcs Accounting	0.00	429.21	728.00	298.79	41.04%
6310	Prof Svcs Engineering	0.00	2,842.50	200.00	(2,642.50)	...321.25)%
6315	Prof Svcs Audit	0.00	14,198.00	15,510.00	1,312.00	8.46%
6320	Prof Svcs Dues Membership Fees	10.50	2,674.51	2,634.00	(40.51)	(1.54)%
6325	Prof Svcs Bank Fees Charges	60.50	6,680.95	7,478.00	797.05	10.66%
6330	Prof Svcs Regulatory Fees	0.00	5,178.52	1,259.00	(3,919.52)	(311.32)%
6335	Prof Svcs Testing Lab	0.00	0.00	150.00	150.00	100.00%
6340	Prof Svcs Computer Network	0.00	1,333.29	250.00	(1,083.29)	(433.32)%
6345	Prof Svcs Misc	93.44	967.38	3,357.00	2,389.62	71.18%
6400	Office Supplies	26.02	437.67	549.00	111.33	20.28%
6405	Office Printing	32.21	825.85	540.00	(285.85)	(52.94)%
6410	Office Postage	0.00	28.06	2,369.00	2,340.94	98.82%
6415	Office Software Computer	5.00	1,309.89	375.00	(934.89)	(249.30)%
6420	Office Equipment/Furniture	0.00	98.75	825.00	726.25	88.03%
6425	Office Misc	0.00	0.00	50.00	50.00	100.00%
6500	Insurance Workers Comp	0.00	4,623.34	5,624.02	1,000.68	17.79%
6505	Insurance Property Liability Vehicle	0.00	23,489.07	25,600.00	2,110.93	8.25%
6600	Vehicle Maintenance	77.19	2,459.30	4,000.00	1,540.70	38.52%
6605	Vehicle Fuel	140.00	3,329.08	4,576.00	1,246.92	27.25%
6700	Utility Phone Internet	171.73	1,891.01	2,164.00	272.99	12.62%
6705	Utility Gas	46.64	686.38	1,900.00	1,213.62	63.87%

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Sewer

From 4/1/2026 Through 4/30/2026

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining	
6710	Utility Electric Facilities	0.00	434.19	770.00	335.81	43.61%
6715	Utility Electric Pumping	461.67	6,203.16	9,800.00	3,596.84	36.70%
6720	Utility Security	66.00	234.65	1,008.00	773.35	76.72%
6800	Operations Routine Maint	0.00	2,797.67	7,500.00	4,702.33	62.70%
6805	Operations Repairs	0.00	4,442.42	8,000.00	3,557.58	44.47%
6815	Operations Facilities	12.17	1,056.99	455.00	(601.99)	(132.31)%
6820	Operations Tools Equipment	34.24	898.88	600.00	(298.88)	(49.81)%
6825	Operations Uniforms	0.00	518.27	700.00	181.73	25.96%
6830	Operations Safety Equipment	0.00	1,035.44	480.00	(555.44)	(115.72)%
6835	Operations Treatment	23,494.17	234,941.70	280,440.00	45,498.30	16.22%
	Total Expense Categories	<u>50,467.60</u>	<u>557,468.78</u>	<u>666,658.34</u>	<u>109,189.56</u>	<u>16.38%</u>
	Net Surplus/(Deficit)	<u>22,186.04</u>	<u>92,307.21</u>	<u>88,080.66</u>	<u>4,226.55</u>	<u>4.80%</u>
	Master Plan Expenses	0.00	0.00	135,616.23	135,616.23	100.00%
0044	RS Treatment Plant	5,430.58	54,305.80	0.00	(54,305.80)	0.00%
0074	Sewer Equip. Lease	0.00	57,143.23	0.00	(57,143.23)	0.00%
0089	2026 FORD MAVERICK XL	0.00	6,709.35	0.00	(6,709.35)	0.00%
	Total Master Plan Expenses	<u>5,430.58</u>	<u>118,158.38</u>	<u>135,616.23</u>	<u>17,457.85</u>	<u>12.87%</u>

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Fire

From 4/1/2026 Through 4/30/2026

		Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
Income Categories						
4020	Paid Call From Other Agencies	0.00	389,912.28	20,000.00	369,912.28	1,849.56%
5000	Property Taxes	139,431.59	430,413.02	390,621.00	39,792.02	10.19%
5010	Interest Income	0.78	7,181.38	6,200.00	981.38	15.83%
5020	Grant Income	502.97	47,048.12	62,500.00	(15,451.88)	(24.72)%
5025	Gain On Disposal Of Fixed Asset	0.00	58,165.43	209,000.00	(150,834.57)	(72.17)%
5030	Other Adjustment	0.00	220.75	0.00	220.75	0.00%
5035	Other Fees Charges	0.00	13,384.02	30,000.00	(16,615.98)	(55.39)%
	Total Income Categories	<u>139,935.34</u>	<u>946,325.00</u>	<u>718,321.00</u>	<u>228,004.00</u>	<u>31.74%</u>
Expense Categories						
6000	Salaries Wages Mgmt	11,126.07	77,091.11	96,300.45	19,209.34	19.95%
6005	Salaries Wages Office Reg	1,059.35	15,539.54	15,289.09	(250.45)	(1.64)%
6010	Salaries Wages Office Ot	0.00	0.00	132.31	132.31	100.00%
6025	Salaries Wages Coverage	15,200.00	101,300.00	115,440.00	14,140.00	12.25%
6030	Salaries Wages Paid Call	0.00	138,896.41	0.00	(138,896.41)	0.00%
6035	Payroll Taxes	1,271.54	9,486.51	8,721.24	(765.27)	(8.77)%
6100	Benefits Retirement	512.68	40,171.40	45,045.71	4,874.31	10.82%
6105	Benefits Dental Insurance	103.49	584.35	585.36	1.01	0.17%
6110	Benefits Health Ins Active	649.79	7,535.10	7,280.53	(254.57)	(3.50)%
6115	Benefits Health Ins Retired	1,209.33	10,801.70	11,567.93	766.23	6.62%
6120	Training	254.00	14,517.39	5,000.00	(9,517.39)	(190.35)%
6200	Director Fees	413.74	1,463.99	2,281.23	817.24	35.82%
6205	Director Training Conference	0.00	0.00	135.00	135.00	100.00%
6210	Board Misc	3.89	22.16	75.00	52.84	70.45%
6300	Prof Svcs Legal	4,450.50	7,757.75	3,850.00	(3,907.75)	(101.50)%
6305	Prof Svcs Accounting	0.00	257.53	437.00	179.47	41.07%
6310	Prof Svcs Engineering	0.00	520.00	0.00	(520.00)	0.00%
6315	Prof Svcs Audit	0.00	14,198.00	15,510.00	1,312.00	8.46%
6320	Prof Svcs Dues Membership Fees	446.30	10,834.68	3,000.00	(7,834.68)	(261.16)%
6325	Prof Svcs Bank Fees Charges	35.85	1,033.13	650.00	(383.13)	(58.94)%
6330	Prof Svcs Regulatory Fees	0.00	94.65	95.00	0.35	0.37%
6340	Prof Svcs Computer Network	0.00	354.39	150.00	(204.39)	(136.26)%
6345	Prof Svcs Misc	750.00	15,101.15	5,639.00	(9,462.15)	(167.80)%
6400	Office Supplies	15.62	1,289.55	936.00	(353.55)	(37.77)%
6405	Office Printing	103.97	1,669.16	424.00	(1,245.16)	(293.67)%
6410	Office Postage	0.00	47.78	20.00	(27.78)	(138.90)%
6415	Office Software Computer	3.00	3,442.88	1,025.00	(2,417.88)	(235.89)%
6420	Office Equipment/Furniture	0.00	59.25	1,500.00	1,440.75	96.05%
6425	Office Misc	0.00	0.00	660.00	660.00	100.00%
6500	Insurance Workers Comp	0.00	7,451.58	8,522.15	1,070.57	12.56%
6505	Insurance Property Liability Vehicle	0.00	39,740.41	38,805.00	(935.41)	(2.41)%
6600	Vehicle Maintenance	10,308.94	44,250.53	16,200.00	(28,050.53)	(173.15)%
6605	Vehicle Fuel	1,080.57	13,236.91	7,800.00	(5,436.91)	(69.70)%
6700	Utility Phone Internet	217.17	8,300.34	3,732.00	(4,568.34)	(122.41)%
6705	Utility Gas	27.99	4,049.29	7,500.00	3,450.71	46.01%
6710	Utility Electric Facilities	741.28	5,019.88	6,480.00	1,460.12	22.53%
6720	Utility Security	210.00	470.79	1,260.00	789.21	62.64%

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Fire

From 4/1/2026 Through 4/30/2026

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
6800 Operations Routine Maint	0.00	121.20	75.00	(46.20)	(61.60)%
6810 Operations Inspecting/Testing	0.00	4,682.88	7,000.00	2,317.12	33.10%
6815 Operations Facilities	(4,082.12)	31,000.16	7,000.00	(24,000.16)	(342.86)%
6820 Operations Tools Equipment	2,816.41	8,935.39	2,500.00	(6,435.39)	(257.42)%
6825 Operations Uniforms	1,417.36	6,183.12	5,000.00	(1,183.12)	(23.66)%
6830 Operations Safety Equipment	577.73	17,719.95	3,600.00	(14,119.95)	(392.22)%
6840 Operations Medical Supplies	0.00	3,067.68	3,290.00	222.32	6.76%
6845 Operations Dispatching	0.00	5,516.10	18,000.00	12,483.90	69.36%
6850 Operations Fire Prevention Weed Abatement	4,294.32	4,294.32	4,300.00	5.68	0.13%
Total Expense Categories	<u>55,218.77</u>	<u>678,110.09</u>	<u>482,814.00</u>	<u>(195,296.09)</u>	<u>(40.45)%</u>
Net Surplus/(Deficit)	<u>84,716.57</u>	<u>268,214.91</u>	<u>235,507.00</u>	<u>32,707.91</u>	<u>13.89%</u>
 Master Plan Expenses					
	0.00	0.00	59,528.00	59,528.00	100.00%
0003 2016 Engine Lease Payments	0.00	48,528.01	0.00	(48,528.01)	0.00%
0012 Turnouts	0.00	12,344.92	0.00	(12,344.92)	0.00%
0078 2023 Jeep Grand Cherokee	0.00	23,751.31	0.00	(23,751.31)	0.00%
0082 2005 Pierce Dash Pumper	0.00	11,837.57	0.00	(11,837.57)	0.00%
0083 FD Painting	0.00	19,010.00	0.00	(19,010.00)	0.00%
0088 2001 Brush Engine 1HTSEAN21H285557	375.00	19,181.69	0.00	(19,181.69)	0.00%
0089 2026 FORD MAVERICK XL	0.00	4,025.60	0.00	(4,025.60)	0.00%
0090 2020 Ford Expedition XL Sport Utility	10,150.24	28,150.24	0.00	(28,150.24)	0.00%
0091 2009 Brush Engine	11,133.84	11,133.84	0.00	(11,133.84)	0.00%
Total Master Plan Expenses	<u>21,659.08</u>	<u>177,963.18</u>	<u>59,528.00</u>	<u>(118,435.18)</u>	<u>(198.96)%</u>

APCWD DRAFT FY 2026 - 2027 Budget

INCOME/EXPENSE ACCOUNTS						WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET
OPERATING REVENUES									
4000	W	Sales & Fees		Prj \$611,415	Prj+9%+\$0.01 increase	Water	\$ 697,406.00		\$ 697,406.00
	S	Sales & Fees			Rate Study	Sewer		\$ 806,400.00	\$ 806,400.00
4010	W	Sales to other Agencies		RS	Rate Study	Water	\$ 55,000.00		\$ 55,000.00
4020	F	Paid Call from other Agencies			389K 25/26	Fire		\$ 225,000.00	\$ 225,000.00
OPERATING REVENUE SUBTOTAL							\$ 752,406.00	\$ 806,400.00	\$ 1,783,806.00

	WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET
2.65%	\$ 679,409.00			\$ 679,409.00
20.00%		\$ 672,000.00		\$ 672,000.00
0.00%	\$ 55,000.00			\$ 55,000.00
1025.00%			\$ 20,000.00	\$ 20,000.00
25.06%	\$ 734,409.00	\$ 672,000.00	\$ 20,000.00	\$ 1,426,409.00

NONOPERATING REVENUES						WATER	SEWER	FIRE	DISTRICT
5000	W	Property Taxes			N/A	Fire	\$ -		\$ -
5000	S	Property Taxes			N/A	Fire		\$ -	\$ -
5000	F	Property Taxes			404,283 +2%	Fire		\$ 412,369.00	\$ 412,369.00
5005	W	Standby Charges			Same	Water	\$ 34,080.00		\$ 34,080.00
	S	Standby Charges			Same	Sewer		\$ 68,475.00	\$ 68,475.00
5010	W	Interest Income			Conservative	Water	\$ 2,000.00		\$ 2,000.00
	S	Interest Income			Low Reserves	Sewer		\$ 500.00	\$ 500.00
	F	Interest Income			Conservative	Fire		\$ 8,000.00	\$ 8,000.00
5015	W	Late Charge Income			Trend	Water	\$ 7,149.00		\$ 7,149.00
	S	Late Charge Income			Trend	Sewer		\$ 9,217.00	\$ 9,217.00
5020	W	Grant Income			No Change	Water	\$ 500.00		\$ 500.00
	S	Grant Income			No Change	Sewer		\$ 500.00	\$ 500.00
	F	Grant Income			Grant Writer	Fire		\$ 90,000.00	\$ 90,000.00
5025	W	Gain on Disposal of Fixed Assets			None Planned	Water	\$ 100.00		\$ 100.00
	S	Gain on Disposal of Fixed Assets			None Planned	Sewer		\$ 100.00	\$ 100.00
	F	Gain on Disposal of Fixed Assets			None Planned	Fire		\$ 100.00	\$ 100.00
5030	W	Other	Adjustments		Trend/Reg	Water	\$ (1,500.00)		\$ (1,500.00)
	S	Other	Adjustments		Trend/Reg	Sewer		\$ 600.00	\$ 600.00
	F	Other	Adjustments		N/A	Fire		\$ -	\$ -
5035	W	Other	Fees & Charges		Trend	Water	\$ 5,660.00		\$ 5,660.00
	S	Other	Fees & Charges		Trend	Sewer		\$ 7,045.00	\$ 7,045.00
	F	Other	Fees & Charges		Train/ISA Updated	Fire		\$ 120,000.00	\$ 120,000.00
NONOPERATING REVENUE SUBTOTAL							\$ 47,989.00	\$ 86,437.00	\$ 630,469.00
REVENUE TOTALS							\$ 800,395.00	\$ 892,837.00	\$ 2,548,701.00

	WATER	SEWER	FIRE	DISTRICT
#DIV/0!	\$ -			\$ -
#DIV/0!		\$ -		\$ -
5.57%			\$ 390,621.00	\$ 390,621.00
0.00%	\$ 34,080.00			\$ 34,080.00
0.00%		\$ 68,475.00		\$ 68,475.00
29.03%	\$ 1,550.00			\$ 1,550.00
-77.27%		\$ 2,200.00		\$ 2,200.00
29.03%			\$ 6,200.00	\$ 6,200.00
52.89%	\$ 4,676.00			\$ 4,676.00
48.69%		\$ 6,199.00		\$ 6,199.00
0.00%	\$ 500.00			\$ 500.00
0.00%		\$ 500.00		\$ 500.00
44.00%			\$ 62,500.00	\$ 62,500.00
	\$ 450.00			\$ 450.00
		\$ 300.00		\$ 300.00
			\$ 209,000.00	\$ 209,000.00
200.00%	\$ (500.00)			\$ (500.00)
50.00%		\$ 400.00		\$ 400.00
			\$ -	\$ -
60.84%	\$ 3,519.00			\$ 3,519.00
51.02%		\$ 4,665.00		\$ 4,665.00
300.00%			\$ 30,000.00	\$ 30,000.00
-7.32%	\$ 44,275.00	\$ 82,739.00	\$ 698,321.00	\$ 825,335.00
13.19%	\$ 778,684.00	\$ 754,739.00	\$ 718,321.00	\$ 2,251,744.00

OPERATING EXPENSES						WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt		Worksheet	Water	\$ 85,844.30		\$ 85,844.30
	S	Salaries & Wages	Mgmt		Worksheet	Sewer		\$ 35,768.46	\$ 35,768.46
	F	Salaries & Wages	Mgmt		Worksheet	Fire		\$ 101,242.60	\$ 101,242.60
6005	W	Salaries & Wages	Office	Reg	New Employee	Water	\$ 37,346.40		\$ 37,346.40
	S	Salaries & Wages	Office	Reg	New Employee	Sewer		\$ 15,561.00	\$ 15,561.00
	F	Salaries & Wages	Office	Reg	New Employee	Fire		\$ 9,336.60	\$ 9,336.60
6010	W	Salaries & Wages	Office	O/T	New Employee	Water	\$ 323.19		\$ 323.19
	S	Salaries & Wages	Office	O/T	New Employee	Sewer		\$ 134.66	\$ 134.66
	F	Salaries & Wages	Office	O/T	New Employee	Fire		\$ 80.80	\$ 80.80
6015	W	Salaries & Wages	Field	Reg	New Employee	Water	\$ 158,460.48		\$ 158,460.48
	S	Salaries & Wages	Field	Reg	New Employee	Sewer		\$ 105,640.32	\$ 105,640.32
6020	W	Salaries & Wages	Field	O/T	New Employee	Water	\$ 16,386.06		\$ 16,386.06
	S	Salaries & Wages	Field	O/T	New Employee	Sewer		\$ 10,924.04	\$ 10,924.04
6025	F	Salaries & Wages	Coverage		Worksheet	Fire		\$ 225,000.00	\$ 225,000.00
6030	F	Salaries & Wages	Calls/Drills		Not Budgeted 25/26	Fire		\$ 70,000.00	\$ 70,000.00

	WATER	SEWER	FIRE	DISTRICT
5.65%	\$ 81,255.00			\$ 81,255.00
5.65%		\$ 33,856.25		\$ 33,856.25
5.13%			\$ 96,300.45	\$ 96,300.45
-38.93%	\$ 61,156.37			\$ 61,156.37
-38.93%		\$ 25,481.82		\$ 25,481.82
-38.93%			\$ 15,289.09	\$ 15,289.09
-38.93%	\$ 529.24			\$ 529.24
-38.93%		\$ 220.52		\$ 220.52
-38.93%			\$ 132.31	\$ 132.31
10.51%	\$ 143,383.97			\$ 143,383.97
10.51%		\$ 95,589.31		\$ 95,589.31
-3.96%	\$ 17,061.31			\$ 17,061.31
-3.96%		\$ 11,374.21		\$ 11,374.21
94.91%			\$ 115,448.00	\$ 115,448.00
#DIV/0!			\$ -	\$ -

APCWD DRAFT FY 2026 - 2027 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT		WATER	SEWER	FIRE	DISTRICT
6035	W	Payroll Taxes	Social Security/Medicare	New Employee	Water	\$ 23,522.63		\$ 23,522.63	-1.61%	\$ 23,907.08			\$ 23,907.08
	S	Payroll Taxes	Social Security/Medicare	New Employee	Sewer		\$ 13,145.04	\$ 13,145.04	0.88%		\$ 13,029.80		\$ 13,029.80
	F	Payroll Taxes	Social Security/Medicare	New Employee	Fire			\$ 8,640.00	-0.93%			\$ 8,721.24	\$ 8,721.24
6100	W	Benefits	Retirement	New Employee	Water	\$ 32,266.84		\$ 32,266.84	-2.49%	\$ 33,091.25			\$ 33,091.25
	S	Benefits	Retirement	New Employee	Sewer		\$ 21,511.23	\$ 21,511.23	-2.49%		\$ 22,060.83		\$ 22,060.83
	F	Benefits	Retirement	Worksheet	Fire			\$ 45,400.93	0.79%			\$ 45,045.71	\$ 45,045.71
6105	W	Benefits	Dental Ins.	Worksheet	Water	\$ 5,687.14		\$ 5,687.14	-5.53%	\$ 6,020.06			\$ 6,020.06
	S	Benefits	Dental Ins.	Worksheet	Sewer		\$ 3,206.06	\$ 3,206.06	-8.47%		\$ 3,428.02		\$ 3,428.02
	F	Benefits	Dental Ins.	Worksheet	Fire			\$ 585.36	0.00%			\$ 585.36	\$ 585.36
6110	W	Benefits	Health Ins. Act.	Worksheet	Water	\$ 80,146.26		\$ 80,146.26	8.93%	\$ 73,573.75			\$ 73,573.75
	S	Benefits	Health Ins. Act.	Worksheet	Sewer		\$ 45,200.11	\$ 45,200.11	8.22%		\$ 41,768.63		\$ 41,768.63
	F	Benefits	Health Ins. Act.	Worksheet	Fire			\$ 8,230.73	13.05%			\$ 7,280.53	\$ 7,280.53
6115	W	Benefits	Health Ins. Ret.	New Retiree	Water	\$ 54,311.37		\$ 54,311.37	17.37%	\$ 46,271.70			\$ 46,271.70
	S	Benefits	Health Ins. Ret.	New Retiree	Sewer		\$ 22,629.74	\$ 22,629.74	17.37%		\$ 19,279.88		\$ 19,279.88
	F	Benefits	Health Ins. Ret.	New Retiree	Fire			\$ 13,577.84	17.37%			\$ 11,567.93	\$ 11,567.93
6116	W	Benefits	Health Ins. OPEB	Not Planned	Water	\$ -		\$ -	#DIV/0!	\$ -			\$ -
	S	Benefits	Health Ins. OPEB	Not Planned	Sewer		\$ -	\$ -	#DIV/0!		\$ -		\$ -
6118	W	Benefits	Retirement CEPPT	Not Planned	Water	\$ -		\$ -	#DIV/0!	\$ -			\$ -
	S	Benefits	Retirement CEPPT	Not Planned	Sewer		\$ -	\$ -	#DIV/0!		\$ -		\$ -
	S	Benefits	Retirement CEPPT	Not Planned	Fire			\$ -	#DIV/0!			\$ -	\$ -
6120	W	Training		Expected Training	Water	\$ 3,000.00		\$ 3,000.00	25.00%	\$ 2,400.00			\$ 2,400.00
	S	Training		Expected Training	Sewer		\$ 3,000.00	\$ 3,000.00	68.92%		\$ 1,776.00		\$ 1,776.00
	F	Training		Expected Training	Fire			\$ 15,000.00	200.00%			\$ 5,000.00	\$ 5,000.00
6200	W	Director Fees		COLA or No COLA?	Water	\$ 9,124.92		\$ 9,124.92	0.00%	\$ 9,124.92			\$ 9,124.92
	S	Director Fees		COLA or No COLA?	Sewer		\$ 3,802.05	\$ 3,802.05	0.00%		\$ 3,802.05		\$ 3,802.05
	F	Director Fees		COLA or No COLA?	Fire			\$ 2,281.23	0.00%			\$ 2,281.23	\$ 2,281.23
6205	W	Director Training / Conferences		Same	Water	\$ 540.00		\$ 540.00	0.00%	\$ 540.00			\$ 540.00
	S	Director Training / Conferences		Same	Sewer		\$ 225.00	\$ 225.00	0.00%		\$ 225.00		\$ 225.00
	F	Director Training / Conferences		Same	Fire			\$ 135.00	0.00%			\$ 135.00	\$ 135.00
6210	W	Board Misc.	Refreshments	Board Mtg Food	Water	\$ 650.00		\$ 650.00	116.67%	\$ 300.00			\$ 300.00
	S	Board Misc.	Refreshments	Board Mtg Food	Sewer		\$ 270.00	\$ 270.00	116.00%		\$ 125.00		\$ 125.00
	F	Board Misc.	Refreshments	Board Mtg Food	Fire			\$ 160.00	113.33%			\$ 75.00	\$ 75.00
6300	W	Prof Svcs	Legal	Lower Legal Costs	Water	\$ 6,000.00		\$ 6,000.00	-47.37%	\$ 11,400.00			\$ 11,400.00
	S	Prof Svcs	Legal	Lower Legal Costs	Sewer		\$ 3,500.00	\$ 3,500.00	-26.32%		\$ 4,750.00		\$ 4,750.00
	F	Prof Svcs	Legal	Planned	Fire			\$ 10,000.00	159.74%			\$ 3,850.00	\$ 3,850.00
6305	W	Prof Svcs	Accounting Abilia	Same	Water	\$ 1,747.00		\$ 1,747.00	0.00%	\$ 1,747.00			\$ 1,747.00
	S	Prof Svcs	Accounting Abilia	Same	Sewer		\$ 728.00	\$ 728.00	0.00%		\$ 728.00		\$ 728.00
	F	Prof Svcs	Accounting Abilia	Same	Fire			\$ 437.00	0.00%			\$ 437.00	\$ 437.00
6310	W	Prof Svcs	Engineering	Increase-Basic Cov	Water	\$ 500.00		\$ 500.00	100.00%	\$ 250.00			\$ 250.00
	S	Prof Svcs	Engineering	Increase-Basic Cov	Sewer		\$ 500.00	\$ 500.00	150.00%		\$ 200.00		\$ 200.00
	F	Prof Svcs	Engineering	Increase-Basic Cov	Fire			\$ 500.00				\$ -	\$ -
6315	W	Prof Svcs	Audit	4%	Water	\$ 16,619.20		\$ 16,619.20	4.00%	\$ 15,980.00			\$ 15,980.00
	S	Prof Svcs	Audit	4%	Sewer		\$ 16,130.40	\$ 16,130.40	4.00%		\$ 15,510.00		\$ 15,510.00
	F	Prof Svcs	Audit	4%	Fire			\$ 16,130.40	4.00%			\$ 15,510.00	\$ 15,510.00
6320	W	Prof Svcs	Dues/Membership Fees	Trend	Water	\$ 7,500.00		\$ 7,500.00	26.90%	\$ 5,910.00			\$ 5,910.00
	S	Prof Svcs	Dues/Membership Fees	Trend	Sewer		\$ 2,750.00	\$ 2,750.00	4.40%		\$ 2,634.00		\$ 2,634.00
	F	Prof Svcs	Dues/Membership Fees	Trend	Fire			\$ 10,834.00	261.13%			\$ 3,000.00	\$ 3,000.00
6325	W	Prof Svcs	Banking Fees / Charges	Trend	Water	\$ 10,500.00		\$ 10,500.00	3.79%	\$ 10,117.00			\$ 10,117.00
	S	Prof Svcs	Banking Fees / Charges	Trend	Sewer		\$ 8,000.00	\$ 8,000.00	6.98%		\$ 7,478.00	17	\$ 7,478.00

APCWD DRAFT FY 2026 - 2027 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT		WATER	SEWER	FIRE	DISTRICT
	F	Prof Svcs	Banking Fees / Charges	Trend	Fire		\$ 1,035.00	\$ 1,035.00	59.23%			\$ 650.00	\$ 650.00
6330	W	Prof Svcs	Regulatory Fees	Reduced/Sewer	Water	\$ 5,500.00		\$ 5,500.00	-38.89%	\$ 9,000.00			\$ 9,000.00
	S	Prof Svcs	Regulatory Fees	325% Increase	Sewer		\$ 5,350.00	\$ 5,350.00	324.94%		\$ 1,259.00		\$ 1,259.00
	F	Prof Svcs	Regulatory Fees	EMS increase	Fire			\$ 2,500.00	2531.58%			\$ 95.00	\$ 95.00
6335	W	Prof Svcs	Testing / Lab	Same	Water	\$ 10,000.00		\$ 10,000.00	0.00%	\$ 10,000.00			\$ 10,000.00
	S	Prof Svcs	Testing / Lab	Same	Sewer		\$ 150.00	\$ 150.00			\$ 150.00		\$ 150.00
	F	Prof Svcs	Testing / Lab	N/A	Fire			\$ -				\$ -	\$ -
6340	W	Prof Svcs	Computer / Network	Trend	Water	\$ 1,300.00		\$ 1,300.00	116.67%	\$ 600.00			\$ 600.00
	S	Prof Svcs	Computer / Network	Trend	Sewer		\$ 1,300.00	\$ 1,300.00	420.00%		\$ 250.00		\$ 250.00
	F	Prof Svcs	Computer / Network	Planned/Starlink	Fire			\$ 2,000.00	1233.33%			\$ 150.00	\$ 150.00
6345	W	Prof Svcs	Misc.	Same	Water	\$ 3,175.00		\$ 3,175.00	0.00%	\$ 3,175.00			\$ 3,175.00
	S	Prof Svcs	Misc.	Same	Sewer		\$ 3,357.00	\$ 3,357.00	0.00%		\$ 3,357.00		\$ 3,357.00
	F	Prof Svcs	Misc.	Trend	Fire			\$ 15,000.00	166.00%			\$ 5,639.00	\$ 5,639.00
6400	W	Office	Supplies	Same	Water	\$ 997.00		\$ 997.00	0.00%	\$ 997.00			\$ 997.00
	S	Office	Supplies	Same	Sewer		\$ 549.00	\$ 549.00	0.00%		\$ 549.00		\$ 549.00
	F	Office	Supplies	Trend	Fire			\$ 1,300.00	38.89%			\$ 936.00	\$ 936.00
6405	W	Office	Printing	Trend	Water	\$ 1,500.00		\$ 1,500.00	15.74%	\$ 1,296.00			\$ 1,296.00
	S	Office	Printing	Trend	Sewer		\$ 850.00	\$ 850.00	57.41%		\$ 540.00		\$ 540.00
	F	Office	Printing	Trend	Fire			\$ 1,900.00	348.11%			\$ 424.00	\$ 424.00
6410	W	Office	Postage	Same	Water	\$ 3,554.00		\$ 3,554.00	0.00%	\$ 3,554.00			\$ 3,554.00
	S	Office	Postage	Same	Sewer		\$ 2,369.00	\$ 2,369.00	0.00%		\$ 2,369.00		\$ 2,369.00
	F	Office	Postage	Same	Fire			\$ 20.00				\$ 20.00	\$ 20.00
6415	W	Office	Software / Computer	None Planned/Trend	Water	\$ 1,500.00		\$ 1,500.00	66.67%	\$ 900.00			\$ 900.00
	S	Office	Software / Computer	None Planned/Trend	Sewer		\$ 1,200.00	\$ 1,200.00	220.00%		\$ 375.00		\$ 375.00
	F	Office	Software / Computer	None Planned/Trend	Fire			\$ 1,850.00	80.49%			\$ 1,025.00	\$ 1,025.00
6420	W	Office	Equipment / Furniture	None Planned	Water	\$ 1,980.00		\$ 1,980.00	0.00%	\$ 1,980.00			\$ 1,980.00
	S	Office	Equipment / Furniture	None Planned	Sewer		\$ 825.00	\$ 825.00	0.00%		\$ 825.00		\$ 825.00
	F	Office	Equipment / Furniture	Table	Fire			\$ 2,500.00	66.67%			\$ 1,500.00	\$ 1,500.00
6425	W	Office	Misc.	Same	Water	\$ 120.00		\$ 120.00	0.00%	\$ 120.00			\$ 120.00
	S	Office	Misc.	Same	Sewer		\$ 50.00	\$ 50.00	0.00%		\$ 50.00		\$ 50.00
	F	Office	Misc.	Same	Fire			\$ 660.00	0.00%			\$ 660.00	\$ 660.00
6500	W	Insurance	Workers' Comp	Worksheet	Water	\$ 7,532.59		\$ 7,532.59	-22.91%	\$ 9,771.14			\$ 9,771.14
	S	Insurance	Workers' Comp	Worksheet	Sewer		\$ 5,186.51	\$ 5,186.51	-7.78%		\$ 5,624.02		\$ 5,624.02
	F	Insurance	Workers' Comp	Worksheet	Fire			\$ 9,531.79	11.85%			\$ 8,522.15	\$ 8,522.15
6505	W	Insurance	Property/Liability/Vehicles	Trend	Water	\$ 43,100.00		\$ 43,100.00	12.24%	\$ 38,400.00			\$ 38,400.00
	S	Insurance	Property/Liability/Vehicles	Trend	Sewer		\$ 27,700.00	\$ 27,700.00	8.20%		\$ 25,600.00		\$ 25,600.00
	F	Insurance	Property/Liability/Vehicles	Trend	Fire			\$ 55,700.00	43.54%			\$ 38,805.00	\$ 38,805.00
6600	W	Vehicle	Maintenance	Same	Water	\$ 6,000.00		\$ 6,000.00	0.00%	\$ 6,000.00			\$ 6,000.00
	S	Vehicle	Maintenance	Same	Sewer		\$ 4,000.00	\$ 4,000.00	0.00%		\$ 4,000.00		\$ 4,000.00
	F	Vehicle	Maintenance	Planned Increase	Fire			\$ 25,000.00	54.32%			\$ 16,200.00	\$ 16,200.00
6605	W	Vehicle	Fuel	Trend	Water	\$ 7,500.00		\$ 7,500.00	9.27%	\$ 6,864.00			\$ 6,864.00
	S	Vehicle	Fuel	Trend	Sewer		\$ 5,100.00	\$ 5,100.00	11.45%		\$ 4,576.00		\$ 4,576.00
	F	Vehicle	Fuel	Planned	Fire			\$ 12,500.00	60.26%			\$ 7,800.00	\$ 7,800.00
6700	W	Utility	Phone/Internet	Planned/Warehouse	Water	\$ 4,500.00		\$ 4,500.00	18.42%	\$ 3,800.00			\$ 3,800.00
	S	Utility	Phone/Internet	Trend	Sewer		\$ 2,300.00	\$ 2,300.00	6.28%		\$ 2,164.00		\$ 2,164.00
	F	Utility	Phone/Internet	Trend	Fire			\$ 4,000.00	7.18%			\$ 3,732.00	\$ 3,732.00
6705	W	Utility	Gas	Same	Water	\$ 2,880.00		\$ 2,880.00	0.00%	\$ 2,880.00			\$ 2,880.00
	S	Utility	Gas	Same	Sewer		\$ 1,900.00	\$ 1,900.00	0.00%		\$ 1,900.00		\$ 1,900.00
	F	Utility	Gas	Electric Heat	Fire			\$ 6,000.00	-20.00%			\$ 7,500.00	\$ 7,500.00

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT		
6710	W	Utility	Electric	Facilities	Trend	Water	\$ 1,560.00	\$ 1,560.00		
	S	Utility	Electric	Facilities	Same	Sewer	\$ 770.00	\$ 770.00		
	F	Utility	Electric	Facilities	Electric Heat	Fire	\$ 7,000.00	\$ 7,000.00		
6715	W	Utility	Electric	Pumping	Trend	Water	\$ 41,000.00	\$ 41,000.00		
	S	Utility	Electric	Pumping	Same	Sewer	\$ 9,800.00	\$ 9,800.00		
6720	W	Utility	Security		Trend	Water	\$ 1,587.00	\$ 1,587.00		
	S	Utility	Security		Trend	Sewer	\$ 1,058.00	\$ 1,058.00		
	F	Utility	Security		Trend	Fire	\$ 1,323.00	\$ 1,323.00		
6800	W	Operations		Routine Maintenance	Planned	Water	\$ 5,700.00	\$ 5,700.00		
	S	Operations		Routine Maintenance	Same	Sewer	\$ 7,500.00	\$ 7,500.00		
	F	Operations		Routine Maintenance	Trend	Fire	\$ 250.00	\$ 250.00		
6805	W	Operations		Repairs	10K for Hydrants	Water	\$ 28,000.00	\$ 28,000.00		
	S	Operations		Repairs	Same	Sewer	\$ 8,000.00	\$ 8,000.00		
6810	W	Operations		Inspecting/Backflow Testin	Same	Water	\$ 1,800.00	\$ 1,800.00		
	S	Operations		Inspecting / Testing	N/A	Sewer	\$ -	\$ -		
	F	Operations		Inspecting / Testing	Same	Fire	\$ 7,000.00	\$ 7,000.00		
6815	W	Operations		Facilities	Trend	Water	\$ 2,500.00	\$ 2,500.00		
	S	Operations		Facilities	Trend	Sewer	\$ 1,400.00	\$ 1,400.00		
	F	Operations		Facilities	Same	Fire	\$ 7,000.00	\$ 7,000.00		
6820	W	Operations		Tools / Equipment	Same	Water	\$ 6,000.00	\$ 6,000.00		
	S	Operations		Tools / Equipment	900% Increase	Sewer	\$ 6,000.00	\$ 6,000.00		
	F	Operations		Tools / Equipment	Expired/Grants	Fire	\$ 20,000.00	\$ 20,000.00		
6825	W	Operations		Uniforms	Same	Water	\$ 1,050.00	\$ 1,050.00		
	S	Operations		Uniforms	Same	Sewer	\$ 700.00	\$ 700.00		
	F	Operations		Uniforms	Same	Fire	\$ 5,000.00	\$ 5,000.00		
6830	W	Operations		Safety Equipment	Trend	Water	\$ 1,800.00	\$ 1,800.00		
	S	Operations		Safety Equipment	Trend	Sewer	\$ 1,100.00	\$ 1,100.00		
	F	Operations		Safety Equipment	Trend	Fire	\$ 18,000.00	\$ 18,000.00		
6835	S	Operations		Treatment	R\$ Estimate	Sewer	\$ 293,174.00	\$ 293,174.00		
6837	W	Operations		Water Standby/CLAWA	CLAWA	Water	\$ 3,131.00	\$ 3,131.00		
6840	F	Operations		Medical Supplies	ALS-Increase	Fire	\$ 15,000.00	\$ 15,000.00		
6845	F	Operations		Dispatching	ITD, Tablet, CDF	Fire	\$ 40,000.00	\$ 40,000.00		
6850	F	Operations		Fire Prevention/Weed Aba	Planned Internal	Fire	\$ -	\$ -		
OPERATING EXPENSE SUBTOTAL							\$ 745,742.39	\$ 704,314.62	\$ 799,642.28	\$ 2,249,699.29

	WATER	SEWER	FIRE	DISTRICT
31.65%	\$ 1,185.00			\$ 1,185.00
0.00%		\$ 770.00		\$ 770.00
8.02%			\$ 6,480.00	\$ 6,480.00
16.64%	\$ 35,150.00			\$ 35,150.00
0.00%		\$ 9,800.00		\$ 9,800.00
4.96%	\$ 1,512.00			\$ 1,512.00
4.96%		\$ 1,008.00		\$ 1,008.00
5.00%			\$ 1,260.00	\$ 1,260.00
4.59%	\$ 5,450.00			\$ 5,450.00
0.00%		\$ 7,500.00		\$ 7,500.00
233.33%			\$ 75.00	\$ 75.00
55.56%	\$ 18,000.00			\$ 18,000.00
0.00%		\$ 8,000.00		\$ 8,000.00
0.00%	\$ 1,800.00			\$ 1,800.00
#DIV/0!		\$ -		\$ -
0.00%			\$ 7,000.00	\$ 7,000.00
98.89%	\$ 1,257.00			\$ 1,257.00
207.69%		\$ 455.00		\$ 455.00
0.00%			\$ 7,000.00	\$ 7,000.00
0.00%	\$ 6,000.00			\$ 6,000.00
900.00%		\$ 600.00		\$ 600.00
700.00%			\$ 2,500.00	\$ 2,500.00
0.00%	\$ 1,050.00			\$ 1,050.00
0.00%		\$ 700.00		\$ 700.00
0.00%			\$ 5,000.00	\$ 5,000.00
81.82%	\$ 990.00			\$ 990.00
129.17%		\$ 480.00		\$ 480.00
400.00%			\$ 3,600.00	\$ 3,600.00
5%		\$ 280,440.00		\$ 280,440.00
19.92%	\$ 2,611.00			\$ 2,611.00
355.93%			\$ 3,290.00	\$ 3,290.00
122.22%			\$ 18,000.00	\$ 18,000.00
-100.00%			\$ 4,300.00	\$ 4,300.00
20.44%	\$ 718,360.79	\$ 666,658.33	\$ 482,814.00	\$ 1,867,833.12

NONOPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
7100	W	Interest Expense		None Planned	Water			\$ -
	S	Interest Expense		None Planned	Sewer			\$ -
	F	Interest Expense		None Planned	Fire			\$ -
7200	W	Other		None Planned	Water			\$ -
	S	Other		None Planned	Sewer			\$ -
	F	Other		None Planned	Fire			\$ -
NONOPERATING EXPENSE SUBTOTAL					\$ -	\$ -	\$ -	\$ -

REPLACEMENT/MASTER PLAN EXPENSES					WATER	SEWER	FIRE	DISTRICT
8000	W	Replacement	Vehicles		Water	\$ -		\$ -
	S	Replacement	Vehicles	F550/Fltbd-No Paint	Sewer	\$ 7,000.00		\$ 7,000.00
	F	Replacement	Vehicles		Fire		\$ 20,000.00	\$ 20,000.00

Equipment Lease Payment Split

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
8005	W	Replacement	Facilities		Water			\$ -
	S	Replacement	Facilities		Sewer	\$ 30,000.00		\$ 30,000.00
	F	Replacement	Facilities		Fire			\$ -
8010	W	Replacement	Equipment		Water	\$ 12,440.05		\$ 12,440.05
	S	Replacement	Equipment		Sewer	\$ 57,143.23		\$ 57,143.23
	F	Replacement	Equipment		Fire		\$ 11,000.00	\$ 11,000.00
8015	W	Replacement	Temp		Water	WgWorksheet		\$ -
	S	Replacement	Temp		Sewer	Wgworksheet		\$ -
	F	Replacement	System		Fire			\$ -
8020	W	Capital Improvement			Water			\$ -
	S	Capital Improvement			Sewer	\$67,977.00		\$ 67,977.00
	F	Capital Improvement			Fire		\$ 125,000.00	\$ 125,000.00
REPLACEMENT/MASTER PLAN EXPENSES TOTALS					\$ 12,440.05	\$ 162,120.23	\$ 156,000.00	\$ 330,560.28

UNRESTRICTED RESERVE TOTALS BEGINNING	\$ 43,176.02	\$ 46,907.28	\$ 342,711.30	\$ 661,120.56
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BUDGET SUMMARY					WATER	SEWER	FIRE	DISTRICT
REVENUE TOTALS					\$ 800,395.00	\$ 892,837.00	\$ 855,469.00	\$ 2,548,701.00
OPERATING EXPENSE TOTAL					\$ (745,742.39)	\$ (704,314.62)	\$ (799,642.28)	\$ (2,249,699.29)
NONOPERATING EXPENSE TOTAL					\$ -	\$ -	\$ -	\$ -
MASTER PLAN EXPENSE TOTALS					\$ (12,440.05)	\$ (162,120.23)	\$ (156,000.00)	\$ (330,560.28)
TOTAL EXPENSES					\$ (758,182.43)	\$ (866,434.85)	\$ (955,642.28)	\$ (2,580,259.57)
NET SURPLUS/(DEFICIT) TOTALS					\$ 42,212.57	\$ 26,402.15	\$ (100,173.28)	\$ (31,558.57)
NET ASSET ACCOUNT ALLOCATION TOTALS					\$ (42,212.57)	\$ (26,402.15)	\$ 100,173.28	\$ 31,558.57
NET BUDGET					\$ -	\$ -	\$ -	\$ -

UNRESTRICTED RESERVE TOTALS ENDING	\$ 85,388.59	\$ 73,309.43	\$ 242,538.02	\$ 401,236.03
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	WATER	SEWER	FIRE	DISTRICT
		Sewer	Water	
Cube	\$ 107,933.18	\$ 107,933.18		
Jetter	\$ 87,887.29	\$ 87,887.29		
Skidsteer	\$ 76,784.59	\$ 38,392.30	\$ 38,392.30	
nowblower	\$ 18,261.24	\$ 9,130.62	\$ 9,130.62	
Sweeper	\$ 13,940.42	\$ 6,970.21	\$ 6,970.21	
	\$ 304,806.72	\$ 250,313.60	\$ 54,493.13	math chk
		82.12%	17.88%	100%
Payment	\$ 69,583.28	\$ 57,143.23	\$ 12,440.05	\$ 69,583.28
		41749.97	27883.31	

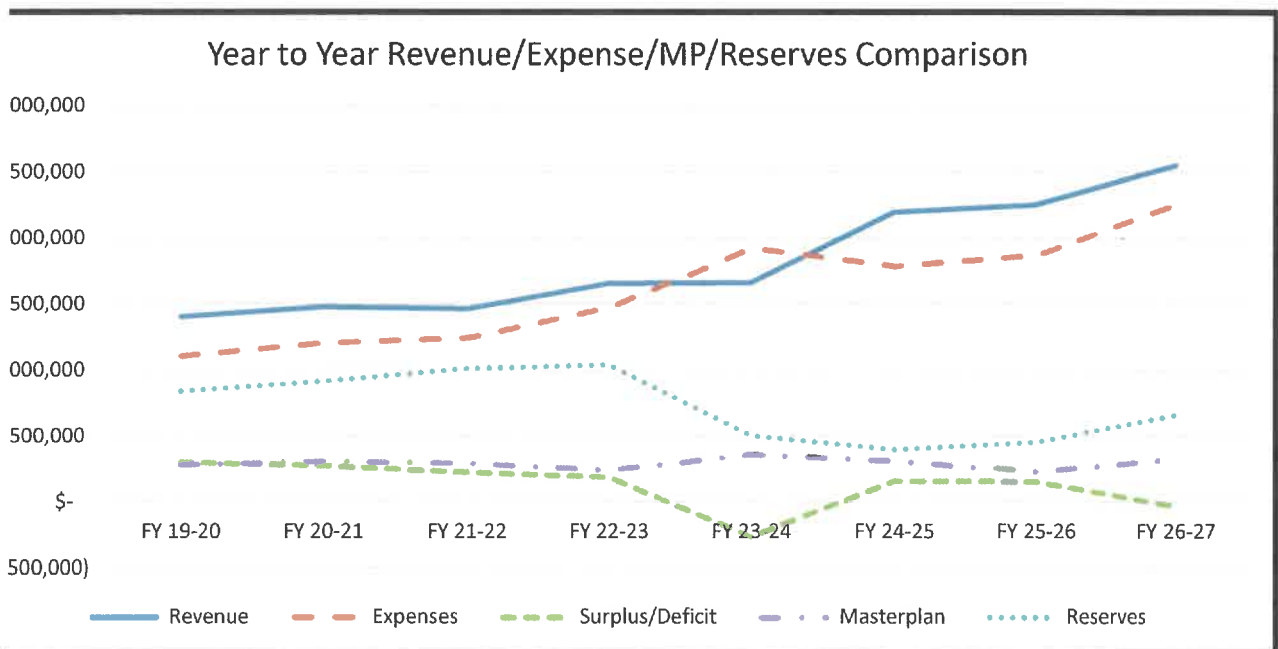
YEAR TO YEAR BUDGET COMPARISON

	WATER BUDGET 2025-2026	WATER BUDGET 2026-2027	% CHG
REVENUE TOTALS	\$ 778,684.00	\$ 800,395.00	2.8%
TOTAL EXPENSES	\$ (753,300.84)	\$ (758,182.43)	0.6%
NET SURPLUS/(DEFICIT) TOTALS	\$ 25,383.16	\$ 42,212.57	66.3%

	SEWER BUDGET 2025-2026	SEWER BUDGET 2026-2027	% CHG
REVENUE TOTALS	\$ 754,739.00	\$ 892,837.00	18.3%
TOTAL EXPENSES	\$ (802,274.56)	\$ (866,434.85)	8.0%
NET SURPLUS/(DEFICIT) TOTALS	\$ (47,535.56)	\$ 26,402.15	-155.5%

	FIRE BUDGET 2025-2026	FIRE BUDGET 2026-2027	% CHG
REVENUE TOTALS	\$ 718,321.00	\$ 855,469.00	19.1%
TOTAL EXPENSES	\$ (542,342.00)	\$ (955,642.28)	76.2%
NET SURPLUS/(DEFICIT) TOTALS	\$ 175,979.00	\$ (100,173.28)	-156.9%

	DISTRICT BUDGET 2025-2026	DISTRICT BUDGET 2026-2027	% CHG
REVENUE TOTALS	\$ 2,251,744.00	\$ 2,548,701.00	13.2%
TOTAL EXPENSES	\$ (1,867,833.12)	\$ (2,580,259.57)	38.1%
NET SURPLUS/(DEFICIT) TOTALS	\$ 383,910.88	\$ (31,558.57)	-108.2%



CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE March 2026

(All items indexes. 1982-84=100 unless otherwise noted. Not seasonally adjusted.)

MONTHLY DATA	All Urban Consumers (CPI-U)						Urban Wage Earners and Clerical Workers (CPI-W)					
	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	1 Month ending					Year ending	1 Month ending	
	Mar 2025	Feb 2026	Mar 2026	Feb 2026	Mar 2026	Mar 2026	Mar 2025	Feb 2026	Mar 2026	Feb 2026	Mar 2026	Mar 2026
U. S. City Average.....	319.799	326.785	330.213	2.4	3.3	1.0	313.250	319.422	323.500	2.2	3.3	1.3
West.....	339.627	346.990	350.226	2.7	3.1	0.9	331.207	337.391	341.234	2.4	3.0	1.1
West – Size Class A ¹	350.126	358.741	361.945	2.8	3.4	0.9	338.367	345.591	349.452	2.6	3.3	1.1
West – Size Class B/C ²	197.611	201.223	203.193	2.5	2.8	1.0	199.181	202.373	204.720	2.3	2.8	1.2
Mountain ³	132.875	135.389	137.043	2.3	3.1	1.2	133.970	136.207	138.110	1.9	3.1	1.4
Pacific ³	131.689	134.695	135.789	2.9	3.1	0.8	132.669	135.265	136.647	2.6	3.0	1.0
Los Angeles-Long Beach-Anaheim, CA.....	340.648	348.361	352.221	2.9	3.4	1.1	328.246	335.612	340.105	2.9	3.6	1.3
BI-MONTHLY DATA (Published for odd months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Mar 2025	Jan 2026	Mar 2026	Jan 2026	Mar 2026	Mar 2026	Mar 2025	Jan 2026	Mar 2026	Jan 2026	Mar 2026	Mar 2026
Riverside-San Bernardino-Ontario, CA ³ ★.....	136.511	139.602	140.728	3.2	★ 3.1	0.8	137.608	140.384	141.610	3.4	2.9	0.9
San Diego-Carlsbad, CA.....	384.880	391.981	397.284	2.6	3.2	1.4	364.528	369.084	376.122	2.1	3.2	1.9
Urban Hawaii.....	346.816	355.266	359.495	2.4	3.7	1.2	346.075	353.370	357.176	2.1	3.2	1.1
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Feb 2025	Dec 2025	Feb 2026	Dec 2025	Feb 2026	Feb 2026	Feb 2025	Dec 2025	Feb 2026	Dec 2025	Feb 2026	Feb 2026
Phoenix-Mesa-Scottsdale, AZ ⁴	184.264	186.730	187.481	2.2	1.7	0.4	183.386	184.878	185.277	1.7	1.0	0.2
San Francisco-Oakland-Hayward, CA.....	354.432	358.568	363.211	3.0	2.5	1.3	350.836	353.216	356.964	3.1	1.7	1.1
Seattle-Tacoma-Bellevue, WA.....	358.096	365.447	372.121	3.1	3.9	1.8	351.165	359.292	364.364	3.1	3.8	1.4
Urban Alaska.....	269.022	272.355	273.181	1.9	1.5	0.3	266.796	271.308	271.282	2.9	1.7	0.0

1 Population over 2,500,000 2 Population 2,500,000 and under, Dec 1996 = 100 3 Dec 2017=100 4 Dec 2001=100

1967=100 base year indexes and tables with semiannual and annual average data are available at: www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm

Release date April 10, 2026. The next release date is scheduled for May 12, 2026. For questions, please contact us at BLInfoSF@bls.gov or (415) 625-2270.

Approved Salary Ranges FY 2026 - 2027

Classification	Mo. Salary From	Per Hr. From	Mo. Salary To	Per Hr. to
General Manager	\$ 9,675.18	\$ 55.82	\$ 14,618.21	\$ 84.34
Admin. Secretary III	\$ 7,462.79	\$ 43.05	\$ 9,948.60	\$ 57.40
Admin. Secretary II	\$ 5,849.07	\$ 33.74	\$ 7,791.61	\$ 44.95
Admin. Secretary I	\$ 4,737.51	\$ 27.33	\$ 5,759.72	\$ 33.23
Accounts Clerk II	\$ 3,985.16	\$ 22.99	\$ 6,104.62	\$ 35.22
Accounts Clerk I	\$ 3,711.74	\$ 21.41	\$ 4,512.34	\$ 26.03
Field Operations Supervisor	\$ 7,155.41	\$ 41.28	\$ 9,948.60	\$ 57.40
Serviceperson III	\$ 5,995.61	\$ 34.59	\$ 7,648.65	\$ 44.13
Serviceperson II	\$ 5,643.56	\$ 32.56	\$ 6,842.68	\$ 39.48
Serviceperson I	\$ 4,823.29	\$ 27.83	\$ 6,404.85	\$ 36.95
Utility Worker	\$ 3,654.55	\$ 21.08	\$ 4,755.38	\$ 27.43
Fire Chief	\$ 6,528.15	\$ 37.66	\$ 7,408.70	\$ 42.74
*Fire Fighter II	\$ 5,191.43	\$ 29.95	\$ 5,900.89	\$ 34.04
*Fire Fighter I	\$ 3,861.85	\$ 22.28	\$ 4,389.04	\$ 25.32
Part-time Fire Chief	\$ 3,306.65	(No Benefits Position)		
Board Directors	\$ 212.17	(Per Meeting)		

Includes Board approved COLA (3.1%)

* Currently not Authorized

Pay Formula is: Hourly Rate X 40/hrs/wk X 52 wks/yr, 12 mo/yr = Monthly Rate

Figures are Monthly/Hourly Base Rates, without Overtime

Fire Chief now shows a 17% Range

Prior Fiscal Year

General Manager	\$9,384.35	\$54.14	\$14,177.80	\$81.80
Admin. Secretary III	\$7,238.14	\$41.76	\$9,649.08	\$55.67
Admin. Secretary II	\$5,672.90	\$32.73	\$7,557.94	\$43.60
Admin. Secretary I	\$3,866.03	\$22.30	\$5,921.63	\$34.16
Accounts Clerk II	\$4,594.46	\$26.51	\$5,585.84	\$32.23
Accounts Clerk I	\$3,599.53	\$20.77	\$4,375.93	\$25.25
Field Operations Supervisor	\$6,939.66	\$40.04	\$9,649.08	\$55.67
Serviceperson III	\$5,815.03	\$33.55	\$7,419.36	\$42.80
Serviceperson II	\$5,473.91	\$31.58	\$6,637.63	\$38.29
Serviceperson I	\$4,677.96	\$26.99	\$6,213.00	\$35.84
Utility Worker	\$3,544.45	\$20.45	\$4,612.23	\$26.61
Fire Chief	\$6,332.22	\$36.53		\$ -
*Fire Fighter II	\$5,035.07	\$29.05	\$5,722.64	\$33.02
*Fire Fighter I	\$3,745.21	\$21.61	\$4,256.89	\$24.56
Part-time Fire Chief	\$3,207.23	(No Benefits Position)		
Board Directors	\$212.17	(Per Meeting)		

FY 25/26 UNRESTRICTED FUNDS ALLOCATION
FY 26/27 MASTER PLAN ALLOCATION

2025-2026 Master Plan / Replacement Unused or (Overbudget) Funds

	Est. 6/30/2026	Act. 4/30/26	From Acct. #	From Acct.
Water				
- Equip. Lease Pymt. 3 of 5	\$ 12,440.05	\$ 12,440.05	1-3115	Unrestricted Replacement - Equip. - W
- Hwy 18 Project Engineering	\$ 18,390.00	\$ 18,390.00	1-3120	Unrestricted Replacement - Sys. - W
- Hydrant Maintenance	\$ 10,000.00	\$ 6,490.85	1-3120	Unrestricted Replacement - Sys. - W
- Tank Inspection	\$ 5,775.00	\$ 5,775.00	1-3115	Unrestricted Replacement - Equip. - W
- 2026 Ford Maverick	\$ 16,102.43	\$ 16,102.43	1-3115	Unrestricted Replacement - Equip. - W
- Hwy Traffic Signs	\$ 638.31	\$ 638.31	1-3115	Safety Equipment - W
Sewer				
- Equip. Lease Pymt. 3 of 5	\$ 57,143.23	\$ 57,143.23	2-3115	Unrestricted Replacement - Equip. - S
- RS Treatment Plant	\$ 65,166.96	\$ 54,305.80	2-3140	Unrestricted Capital Improvement - S
- Sewer Lift Station Pump	\$ -	\$ -	2-3115	Unrestricted Capital Improvement - S
- 2026 Ford Maverick	\$ 6,709.35	\$ 6,709.35	2-3115	Unrestricted Replacement - Equip. - S
- Hwy Traffic Signs	\$ 425.54	\$ 425.54	2-3115	Safety Equipment - S
Fire				
- Engine Lease - Final	\$ 48,528.01	\$ 48,528.01	3-3100	Unrestricted Replacement - Veh. - F
- Turnouts	\$ 12,344.92	\$ 12,344.92	3-3115	Unrestricted Replacement - Equip. - F
- 2023 Jeep Grand Cherokee	\$ 23,751.31	\$ 23,751.31	3-3100	Unrestricted Replacement - Veh. - F
- 2005 Pierce Dash	\$ 11,837.57	\$ 11,837.57	3-3100	Unrestricted Replacement - Veh. - F
- FD Painting	\$ 19,010.00	\$ 19,010.00	3-3110	Unrestricted Replacement - Facilities - F
- 2001 Brush Engine	\$ 125,000.00	\$ 19,181.68	3-3100	Unrestricted Replacement - Veh. - F
- 2026 Ford Maverick	\$ 4,025.60	\$ 4,025.60	3-3100	Unrestricted Replacement - Veh. - F
- 2020 Ford Expedition	\$ 28,150.24	\$ 28,150.24	3-3100	Unrestricted Replacement - Veh. - F
- 2009 Brush Engine	\$ 25,000.00	\$ 11,133.84	3-3100	Unrestricted Replacement - Veh. - F
Total	\$ 490,438.52			

2025-2026 Budget Surplus Funds Allocation

	Est. 6/30/2026	Act. 4/30/26	To Acct. #	To Acct.	25/26 MP Budget Total
Water	\$ (28,405.74)	\$ (24,896.59)	1-3130	Unrestricted General Fund - W	\$ 34,940.05
Sewer	\$ 6,171.15	\$ 17,032.31	2-3130	Unrestricted General Fund - S	\$ 135,616.23
Fire	\$ (238,119.65)	\$ (118,435.17)	3-3100	Unrestricted Replacement - Veh. - F	\$ 59,528.00
Total	\$ (260,354.24) \$ (126,299.45)				

2026-2027 Master Plan / Replacement Funds Allocation

		Project #	From Acct. #	From Acct.
Water				
- Equip. Lease Pymt. 4 of 5	\$ 12,440.05	1-8010-0075	1-3115	Unrestricted Replacement - Equip. - W
Sewer				
- Equip. Lease Pymt. 4 of 5	\$ 57,143.23	2-8010-0074	2-3115	Unrestricted Replacement - Equip. - S
- RS Treatment Plant	\$ 67,977.00	2-8020-0044	2-3140	Unrestricted Capital Improvement - S
- F550-Flatbed	\$ 7,000.00	2-8000-0095	2-3115	Unrestricted Replacement - Equip. - S
- Lift Station Rail Upgrade	\$ 3,000.00	2-8005-0096	2-3110	Unrestricted Capital Improvement - S
Fire				
- Turnouts	\$ 11,000.00	3-8020-0012	3-3115	Unrestricted Replacement - Equip. - F
- Rescue Squad	\$ 20,000.00	3-8000-0093	3-3100	Unrestricted Replacement - Veh. - F
- Station Remodel	\$ 125,000.00	3-8005-0094	3-3110	Unrestricted Replacement - Facilities - F
Total	\$ 303,560.28			

FY 26/27 MASTER FEE SCHEDULE (Proposed)

Section	Fee / Charge	Current Amount	Amount Type	Adjusted Amount	Rounding	When Charged / Trigger	Notes	Source
Inflation Adjustable		Inflation Rate: 3.1%						
Administrative, Billing & Collection	Tenant service application processing fee	\$10.00	Fixed dollar fee	\$10.00	Nearest dollar	Qualifying tenant applies to establish service	Remove-Not how we apporate and we do not need to be this involved in Tenant/Landlord issues.	RR3050.60
Administrative, Billing & Collection	Tenant service deposit	\$150.00	Deposit	\$155.00	No automatic adjustment	Qualifying tenant establishes service	Remove-Not how we apporate and we do not need to be this involved in Tenant/Landlord issues.	RR3050.60
Administrative, Billing & Collection	Delinquent account late charge	\$1.50	Fixed dollar fee	\$1.55	Nearest cent	Account not paid by delinquency date	Monthly late charge.	RR3050.100
Administrative, Billing & Collection	Shut-off order dispatch fee	\$30.00	Fixed dollar fee	\$31.00	Nearest dollar	Account proceeds to shutoff and meter is locked	General policy amount currently listed as \$30.	RR3050.140
Administrative, Billing & Collection	Low-income residential shutoff/reconnection cap - normal hours	\$50.00	Cap / actual cost limit	\$52.00	Nearest dollar	Normal-hours shutoff/reconnection for qualifying low-income residential customer	Cannot exceed lesser of cap or actual cost. Existing policy includes CPI language.	RR3050.140
Administrative, Billing & Collection	Low-income residential shutoff/reconnection cap - after hours/weekend	\$150.00	Cap / actual cost limit	\$155.00	Nearest dollar	After-hours/weekend shutoff/reconnection for qualifying low-income residential customer	Cannot exceed lesser of cap or actual cost. Existing policy includes CPI language.	RR3050.140
Administrative, Billing & Collection	After-hours / weekend call-out fee	\$50.00	Fixed dollar fee	\$52.00	Nearest dollar	After-hours/weekend turn-on, shutoff, leak-response shutoff, or restoration	Current intended amount is \$100 to cover District cost; policy text needs cleanup from old \$50 language. \$100 justified cost recovery	RR3050.140/ RR3000.13
Administrative, Billing & Collection	Lien fee	\$123.00	Fixed dollar fee	\$127.00	Nearest dollar	Lien placed after required notice and nonpayment	Added to account when lien is placed.	RR3050.140
Administrative, Billing & Collection	Water service transfer fee -- new owner / existing connection	\$10.00		\$10.00	Nearest Cent	Applies when legal ownership changes and new owner completes Application for Water Service		RR3030.50
Development, Connection, Permit, Inspection & Discharge	Sewer connection permit and inspection fee	\$2,850.00	Fixed dollar fee	\$2,938.00	Nearest dollar	Per building sewer connection	Update-Standard Connection Fee \$5,000 + (Actual Material Costs + 10%)	RR2080.10
Development, Connection, Permit, Inspection & Discharge	Sewer plan check - 1,000 ft or less	\$150.00	Fixed dollar fee	\$155.00	Nearest dollar	Main line sewer plan check	Minimum plan check charge.	RR2080.30
Development, Connection, Permit, Inspection & Discharge	Sewer plan check - 1,001 to 3,000 ft base	\$150.00	Fixed dollar component	\$155.00	Nearest dollar	Main line sewer plan check	Base plus per-foot amount over 1,000 ft.	RR2080.30
Development, Connection, Permit, Inspection & Discharge	Sewer plan check - 1,001 to 3,000 ft add-on per ft over 1,000	\$0.12	Per-foot component	\$0.13	Increased \$.01	Main line sewer plan check	Add-on per foot over 1,000 ft.	RR2080.30
Development, Connection, Permit, Inspection & Discharge	Sewer plan check - 3,001 to 5,000 ft base	\$390.00	Fixed dollar component	\$402.00	Nearest dollar	Main line sewer plan check	Base plus per-foot amount over 3,000 ft.	RR2080.30
Development, Connection, Permit, Inspection & Discharge	Sewer plan check - 3,001 to 5,000 ft add-on per ft over 3,000	\$0.08	Per-foot component	\$0.09	Increased \$.01	Main line sewer plan check	Add-on per foot over 3,000 ft.	RR2080.30
Development, Connection, Permit, Inspection & Discharge	Sewer plan check - 5,001 to 7,000 ft base	\$550.00	Fixed dollar component	\$567.00	Nearest dollar	Main line sewer plan check	Base plus per-foot amount over 5,000 ft.	RR2080.30
Development, Connection, Permit, Inspection & Discharge	Sewer plan check - 5,001 to 7,000 ft add-on per ft over 5,000	\$0.04	Per-foot component	\$0.05	Increased \$.01	Main line sewer plan check	Add-on per foot over 5,000 ft.	RR2080.30

Development, Connection, Permit, Inspection & Discharge	Sewer plan check - 7,001 ft and up base	\$630.00	Fixed dollar component	\$650.00	Nearest dollar	Main line sewer plan check	Base plus amount per 1,000 ft or portion thereof.	RR2080.30
Development, Connection, Permit, Inspection & Discharge	Sewer plan check - 7,001 ft and up add-on per 1,000 ft or portion	\$20.00	Per-1,000-ft component	\$21.00	Nearest dollar	Main line sewer plan check	Add-on per 1,000 ft or portion thereof.	RR2080.30
Development, Connection, Permit, Inspection & Discharge	Package sewage lift station plan check	\$250.00	Fixed dollar fee	\$258.00	Nearest dollar	Each package sewage lift station		RR2080.30
Development, Connection, Permit, Inspection & Discharge	Sewer inspection deposit	\$250.00	Deposit	\$258.00	Nearest dollar	Inspection deposit	Refundable balance after eligible costs.	RR2080.40
Development, Connection, Permit, Inspection & Discharge	Sewer inspection - 1 to 200 ft	\$200.00	Fixed dollar fee	\$206.00	Nearest dollar	Main line sewer/laterals inspection	Minimum inspection charge.	RR2080.40
Development, Connection, Permit, Inspection & Discharge	Sewer inspection - 201 to 1,000 ft base	\$200.00	Fixed dollar component	\$206.00	Nearest dollar	Main line sewer/laterals inspection	Base plus per-foot amount over 200 ft.	RR2080.40
Development, Connection, Permit, Inspection & Discharge	Sewer inspection - 201 to 1,000 ft add-on per ft over 200	\$0.65	Per-foot component	\$0.67	Nearest cent	Main line sewer/laterals inspection	Add-on per foot over 200 ft.	RR2080.40
Development, Connection, Permit, Inspection & Discharge	Sewer inspection - over 1,001-5,00 ft base	\$720.00	Fixed dollar component	\$742.00	Nearest dollar	Main line sewer/laterals inspection	Base plus per-foot amount over 1,000 ft.	RR2080.40
Development, Connection, Permit, Inspection & Discharge	Sewer inspection - over 1,001-5000 ft add-on per ft over 1,000	\$0.50	Per-foot component	\$0.52	Nearest cent	Main line sewer/laterals inspection	Add-on per foot over 1,000 ft.	RR2080.40
Development, Connection, Permit, Inspection & Discharge	Sewer inspection - over 5,001 ft and Up base	\$1,000.00	Fixed dollar component	\$1,031.00	Nearest dollar	Main line sewer/laterals inspection	Base plus per-foot amount over 5,001 ft.	RR2080.40
Development, Connection, Permit, Inspection & Discharge	Sewer inspection - over 5,001 ft and up add-on per ft over 1,000	\$0.04	Per-foot component	\$0.05	Increased \$.01	Main line sewer/laterals inspection	Add-on per foot over 1,000 ft.	RR2080.40
Development, Connection, Permit, Inspection & Discharge	Annual permit for temporary sewage holding tank	\$48.00	Fixed dollar fee	\$49.00	Nearest dollar	Annual permit		RR2080.50
Development, Connection, Permit, Inspection & Discharge	Trucker discharge permit - initial application and first year	\$25.00	Fixed dollar fee	\$26.00	Nearest dollar	Initial application and first year		RR2080.50
Development, Connection, Permit, Inspection & Discharge	Trucker discharge permit - annual renewal	\$15.00	Fixed dollar fee	\$15.00	Increased \$1.00	Annual renewal if permit has not elapsed		RR2080.50
Development, Connection, Permit, Inspection & Discharge	Discharge fee - temporary sewage holding tank agreement	\$5.00	Fixed dollar fee	\$6.00	Increased \$1.00	Per load of 1,500 gallons or less		RR2080.50
Development, Connection, Permit, Inspection & Discharge	Discharge fee - source inside District boundary but sewer unavailable	\$5.00	Fixed dollar fee	\$6.00	Increased \$1.00	Per load of 1,500 gallons or less		RR2080.50
Development, Connection, Permit, Inspection & Discharge	Discharge fee - source outside District boundary but sewer unavailable	\$25.00	Fixed dollar fee	\$26.00	Nearest dollar	Per load of 1,500 gallons or less		RR2080.50
Customer Service	Customer-requested normal-business-hours water shutoff or turn-on fee	\$30	Fixed dollar fee	\$31.00	Nearest dollar	When Requested	Run parralell with Shut off order dispatch fee	Add to RR3050.140
Water Service Installation / New Co	New water service connection — 5/8"–3/4"	\$3,450.00	Fixed dollar fee	\$3,557.00	Nearest dollar	Application	Update-Standard Connection Fee \$7,500 + (Actual Material Costs + 10%) All sizes included	RR3040.50

Water Service Installation / New Connection	New water service connection — 1" or larger	Cost plus 10%	Percentage	NA	NA	Application	Remove	RR3040.50
Water Service Installation / New Connection	Deposit for new water service installation	NA	Percentage	NA	NA	Required when application is made.	Standard Connection Fee	RR3040.50
Water Service Installation / New Connection	Contractor convenience deposit	NA	Percentage	NA	NA	If contractor applies before owner signs/pays; forfeited if owner does not submit application, installation fees, and service charge within 30 days.	Standard Connection Fee	RR3040.50
Water Service Installation / Repair	Curb cock / wheel valve replacement due to owner or consumer damage	Cost plus 10%	Percentage	NA	NA	Owner expense if damaged by owner/consumer use.	Add language to include all aspects of repair-full burden labor	RR3040.90
Water Conservation / Enforcement	First violation after Notice of Violation	\$100.00	Fixed dollar fee	\$103.00	Nearest dollar	Applies to violations of mandatory conservation measures.		RR3020.80.1
Water Conservation / Enforcement	Second violation after Notice of Violation	\$200.00	Fixed dollar fee	\$206.00	Nearest dollar	Applies to repeated conservation violations.		RR3020.80.2
Water Conservation / Enforcement	Third violation after Notice of Violation	\$300.00	Fixed dollar fee	\$309.00	Nearest dollar	Applies to repeated conservation violations.		RR3020.80.3
Construction/Hydrant Meter	Install of meter at fire Hydrant	\$30	Fixed dollar fee	\$31.00	Nearest dollar	Set up	We need to collect Monthly and Volumetric Charge based on Current Rates	Add to RR3050

Prop 218 Adjustable

Rates	3/4" Meter	\$ 40.23	Fixed dollar fee	\$ 43.85	NA	Monthly Base Rate	Prop 218/Covered in Rate Study.	Prop 218 Approved Rates
Rates	1" Meter	\$ 85.19	Fixed dollar fee	\$ 92.86	NA	Monthly Base Rate	Prop 218/Covered in Rate Study.	Prop 218 Approved Rates
Rates	1 1/2" Meter	\$ 170.38	Fixed dollar fee	\$ 185.71	NA	Monthly Base Rate	Prop 218/Covered in Rate Study.	Prop 218 Approved Rates
Rates	2" Meter	\$ 272.61	Fixed dollar fee	\$ 297.14	NA	Monthly Base Rate	Prop 218/Covered in Rate Study.	Prop 218 Approved Rates
Rates	6" Meter	\$ 450.82	Fixed dollar fee	\$ 491.40	NA	Monthly Base Rate	Prop 218/Covered in Rate Study.	Prop 218 Approved Rates
Rates	1 cubic foot of water	\$ 0.04	Per Cubic Foot	\$ 0.05	NA	Monthly Usage	Prop 218/Covered in Rate Study.	Prop 218 Approved Rates
Drought Pricing	Emergency drought usage surcharge	Additional \$0.02 per cubic foot	Per Cubic Foot	NA	NA	Only applies after required drought/emergency conditions and customer notice.	Prop 218/Covered in Rate Study.	RR3020.100
Water Service / Multiple Units	Additional charge for each house under separate roof using same service connection	\$7.00 per unit per month	Per unit	NA	NA	Applies where two or more houses under one ownership/same lot or adjoining land are supplied through one service connection.	Include in next Rate Study/Prop 218	RR3040.100
Rates	Rate per EDU	\$ 56.72	Fixed dollar fee	\$ 68.07	NA	Monthly Base Rate Per EDU	Prop 218/Covered in Rate Study.	Prop 218 Approved Rates