

Fiscal Year 2026/27

Adopted Budget

June 17, 2026





TABLE OF CONTENTS

Introduction	3
Budget Policies	4
Organizational Chart	6
Sphere of Influence	7
Executive Summary	8
Board Direction and Goals	9
Budget Timeline	10
Personnel Changes	11
Departments Summary	15
Enterprise Funds	16
Water Fund	18
Water Fund Administration	35
Water Fund Maintenance	41
Water Fund Board of Directors	47
Sewer Fund	51
Sewer Fund Administration	66
Sewer Fund Maintenance	72
Sewer Fund Board of Directors	78
Governmental Funds	82
Fire Fund	84
Fire Fund Administration	99
Fire Fund Maintenance	104
Fire Fund Board of Directors	109
Park Fund	113
Park Fund Administration	126
Park Fund Maintenance	131
Park Fund Board of Directors	135
New Capital Requests	139
One Year Plan	140
Capital Projects	141
Expenditures	142
2G Turbine VFD	143
Big Creek Booster VFD #1	144
Big Creek Booster VFD #2	145
FEMA Agreement - Winter Storms - Grant	146
Fluid Secure Fuel Monitoring System	147
Sewer Fund CIP Reserve	149
Water Fund CIP Reserve	150
Appropriations Limit	151
Glossary	154

Introduction

We are pleased to present the final draft FY2026/27 budget to the Board of Directors. This presentation provides a detailed overview of the budget and explains how it is structured to support the Board's goals and management's operational objectives.

This final draft also outlines management's approach to budget development for the upcoming fiscal year, including what is and is not incorporated into the budget, anticipated operational or administrative changes, and proposed capital investments. Following the Board's review and feedback, this document will serve as the final budget narrative accompanying the adopted budget for both the Board and the public. In addition, it provides an important reference point for maintaining financial continuity, organizational stability, and institutional knowledge through future leadership and governance transitions.

Services Provided

In accordance with California Government Code Section 61100, the District is authorized by the Local Agency Formation Commission (LAFCO) to exercise a range of active powers and provide essential public services to the community. These powers establish the District's legal authority to own, operate, maintain, improve, and manage facilities and programs necessary to support public health, safety, and quality of life. The District's authorized services include the following:

Water Services – The District may acquire, construct, operate, maintain, repair, and improve water systems and related infrastructure for the production, treatment, storage, transmission, and distribution of potable water. This includes ensuring reliable water service for residential, commercial, public, and emergency uses, as well as maintaining compliance with applicable state and federal drinking water regulations.

Sewer Services – The District is authorized to provide wastewater collection, conveyance, treatment, disposal, and recycled water services. Responsibilities may include operation and maintenance of sewer lines, lift stations, treatment facilities, and related infrastructure necessary to protect public health and environmental quality in compliance with regulatory standards.

Fire Protection Services – The District may provide fire prevention, suppression, rescue, emergency response, and related public safety services. This authority can include operation of fire stations, acquisition and maintenance of firefighting equipment, emergency preparedness activities, fire inspection and prevention programs, and coordination with mutual aid and regional emergency service providers.

Parks and Recreation Services, Including Community Centers – The District may acquire, develop, operate, maintain, and improve parks, recreational facilities, open space areas, trails, playgrounds, sports facilities, and community centers. These services support recreational opportunities, community events, educational programming, and public gathering spaces intended to enhance the social, cultural, and physical well-being of residents.

These active powers are granted through LAFCO authorization and may be exercised by the District in accordance with applicable laws, regulations, adopted policies, available funding, and identified community needs.

Budget Policies

POLICY TITLE: BUDGET POLICIES POLICY NUMBER: 403

ADOPTED: October 11, 2010

AMENDED: March 10, 2020, RESOLUTION: 08-2020

403.1 District Governmental Fund and Enterprise Fund Budgets

The District shall establish a separate budget for each fiscal year for each of its authorized services.

403.2 Preliminary and Final Budget

Pursuant to Government Code § 61110, the Board of Directors shall adopt a preliminary or final budget on or before July 1 of each fiscal year that shall conform to the accounting and budgeting procedures for special districts contained in Title II of the California Code of Regulations Section 1031.1 et seq. and Section 1121 et seq.

In addition to the budget Public Hearing notice publication requirements contained in California law, the Notice of Hearing of the Board of Directors on the proposed final budget shall be published prominently on the District's website.

Although Government Code § 61110 requires that the District's final budget be adopted on or before September 1 of each fiscal year, the goal of the Board of Directors is to review a preliminary budget at the regular meeting in May and adopt the final budget by the end of the fiscal year (June 30th).

403.3 Budget Documents

The budget shall include a memorandum of transmittal describing the linkage between the recommended budget and accomplishments of the Board's goals and objectives, and highlighting the important aspects of changes in the budgets for each of the Funds for each fiscal year. The budget memorandum shall explain any areas where the recommended or final budget falls short of supporting the Board Goals.

The form of the budget document for both the preliminary budget and the final budget for each fund shall be summarized by activity areas for which budgeted funds are to be allocated. The budget shall include detailed expense information for each Fund maintained by the District and shall include a separate Capital Improvement/Equipment Replacement Schedule.

Administration expense estimations and budgeted amounts are projected for each fiscal year for the purpose of budget/expense transparency, but not as a separate fund requiring the balancing of revenue and expenses. The expense of District administration is to be funded proportionally by each service fund based on benefits received.

403.4 Long-Term Financial Planning

Management shall develop a forecast of anticipated expenditures and revenues in each Fund for a relevant period of time into the future for the purpose of determining the adequacy of enterprise fund rates and charges to cover operating expenses, debt service and capital improvements/replacements. The General Manager shall propose to the Board the engagement of the professionals necessary to optimize the efficiency of long-term expenses and ensure the adequacy of revenue, including the performance of technical studies such as master plans, rate studies, detailed financial analysis and compensation studies. Linkage between the professional studies and annual budgets shall be detailed in the budget memorandum.

403.5 Amendment of Budget

The General Manager is authorized to make expenditures and transfer funds between budget categories within each fund and within the amount of the total approved fund expense budget. At any regular or special meeting of the Board of Directors after the adoption of the final budget, the Board of Directors may take action by Resolution to amend the budget, and to reflect the intra-fund transfers made by the General Manager and to adopt a modified Capital Improvement/Replacement schedule.

403.6 Budgeted Reserve Funds

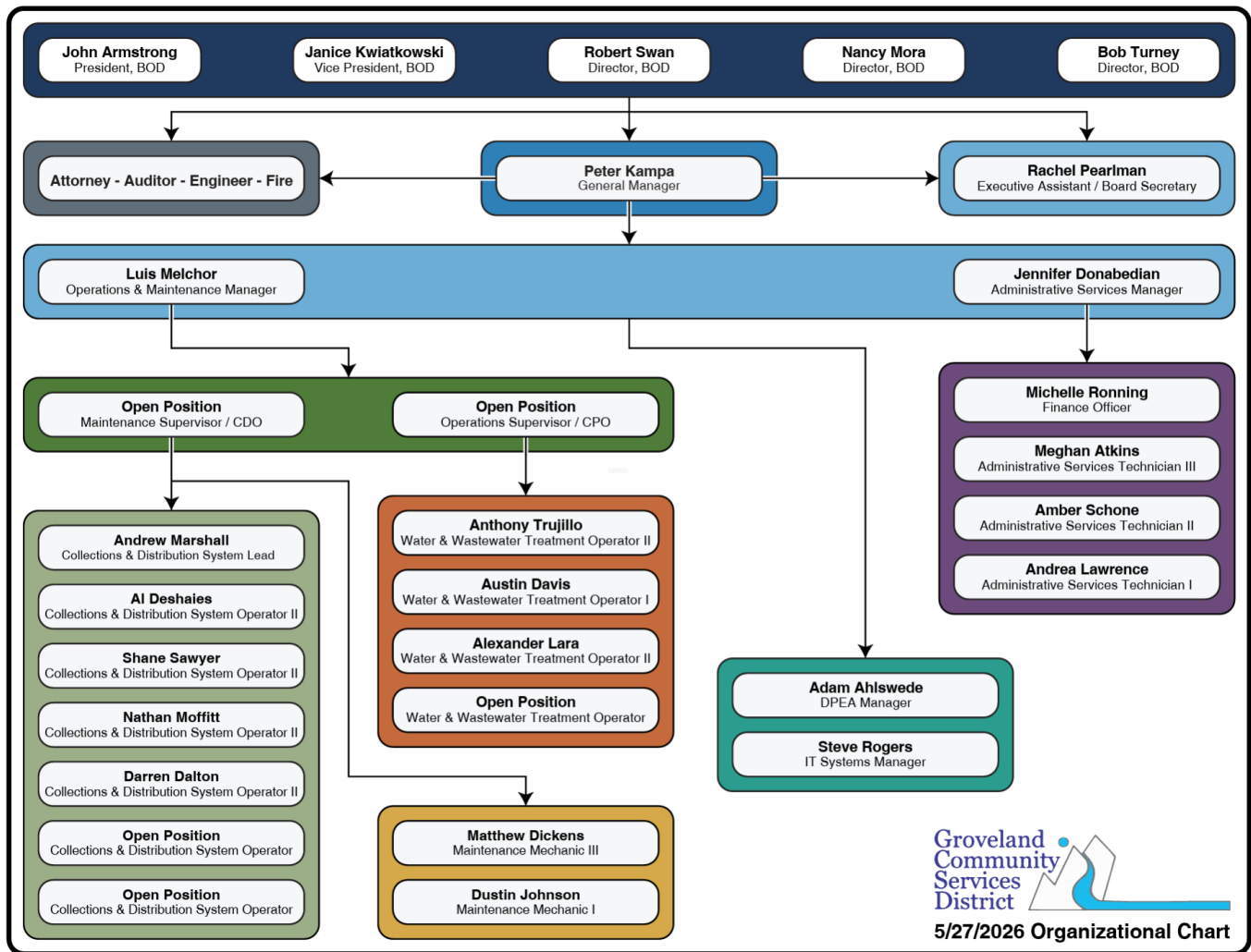
The annual fiscal year budget shall separately identify and include approved reserve deposits and expenditures for

each fund in accordance with current District policy and approved financial plans.

403.9 Quarterly Report of Revenues and Expenses in Comparison to Budget

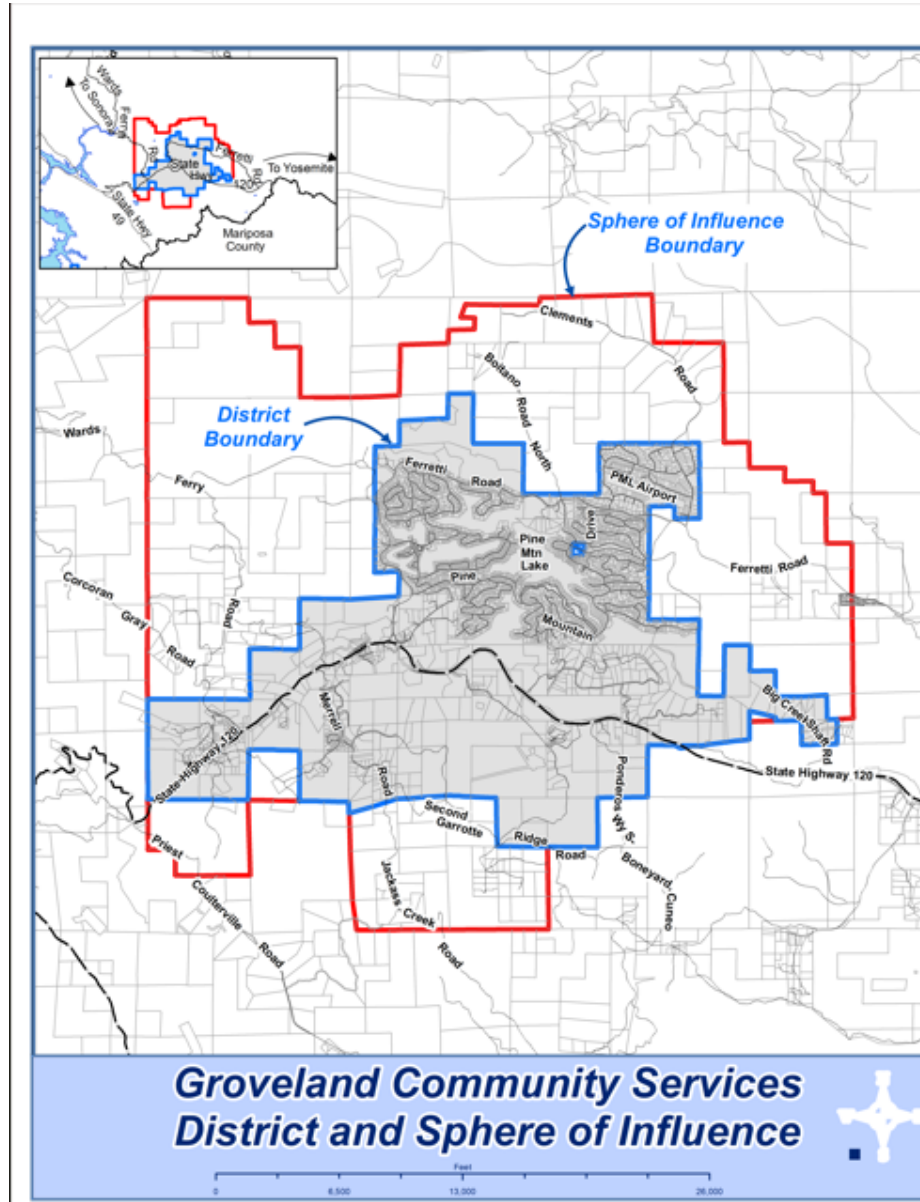
The Board of Directors shall review on a quarterly basis a financial report which details the revenues and expenditures of the District for each Governmental Fund and Enterprise Fund during each quarter of the fiscal year and compares those revenues and expenses to the projected revenues and expenses set forth in the adopted final budget for each fund. Such report shall include an estimate of the percentage of the total allocated budget amount received in revenues or disbursed as expenditures in each fund in each quarter of the fiscal year. Explanations shall be provided in the report for variances from the approved budget.

Organizational Chart



The District's Sphere of Influence

A district's sphere of influence refers to the geographic area beyond its current boundaries where it is likely to expand or provide services in the future. It's a planning tool used primarily in California by Local Agency Formation Commissions (LAFCOs) to guide decisions about boundary changes, annexations, and long-term service planning.



Executive Summary

The FY2026/27 budget presented in the following pages was developed to support the Board's goals while maintaining a balanced and responsible financial plan. It reflects a practical approach to managing resources, with a focus on long-term stability and sustainability.

Several key factors influenced this year's budget. At the end of FY23, the District awarded a contract with NBS Consulting to conduct a comprehensive Water and Sewer Rate Study. The study was completed and formally adopted by the Board of Directors on July 8, 2025. The analysis concluded that phased increases to both water and sewer rates were necessary to generate sufficient revenue to support ongoing operational costs, maintain financial stability, and fund critical capital improvement projects. The FY2026/27 budget reflects the second year of the Board-approved rate increases, which are necessary to support continued operations and ensure ongoing investment in critical infrastructure.

During FY2026, actual salary and benefit expenditures were significantly lower than budgeted due to several employees being on extended leave, unfilled positions, and the retirement of a supervisor position. As a result, FY2025/26 personnel costs do not reflect typical staffing levels. While FY2026/27 may show a substantial increase in salaries and benefits compared to prior-year actuals, the budget primarily reflects a return to normal staffing and compensation levels rather than a significant expansion in personnel costs.

Very few new capital projects are being proposed at this time for either the water or sewer funds. Instead, unfinished projects and their associated unspent funds are being rolled forward into the new fiscal year to allow for project completion. The Water and Sewer funds also include a placeholder for future capital improvement projects identified in the rate study. Specific projects will be presented once they have been fully reviewed and financing options have been further researched and evaluated.

The Fire and Park Funds continue to face financial challenges, as both are primarily funded through property tax revenues, which do not increase at the same pace as operating costs. The Fire Fund has been particularly impacted by rising costs associated with the CAL FIRE Schedule A Agreement and other operational expenses. As a result, both the Fire and Park fund balances are nearing depletion, highlighting the ongoing structural imbalance between revenues and expenditures.

Overall, the budget remains largely consistent with prior years, with modest increases to account for inflation and other known cost drivers. This approach helps maintain current service levels while positioning the District for future operational and infrastructure needs.

Board Direction and Goals

The staffing plans, employee development strategies, projects, major purchases, technology, studies and management actions planned for FY2026/27 are each intended to support the accomplishment of the following adopted Board Goals:

1. Support an Excellent, Efficient and Qualified Staff
2. Adopt/Update Solid Policies and Ordinances
3. Support Facilities and Operations to Stabilize Long-Term Costs by Planning for the Future and Reduce the Rate of Cost Increase
4. Support Excellent Customer Service, Customer Relations and Outreach
5. Ensure the Financial Stability of the District by Planning Long Term Versus Crisis
6. Provide the structure, process and staffing for competent, transparent and accountable governance and administration of all District services

Budget Timeline

The following outlines the timeline for the FY2026/27 budget process.

FY2026/27 Budget Calendar

- **June 3, 2026**
Present Preliminary FY2026/27 Budget to the Board of Directors for review and comment.
- **June 17, 2026**
Present Final FY2026/27 Budget at a Public Hearing to Board of Directors for adoption.
- **February 10, 2027**
Present Mid- Year FY2026/27 Budget Adjustments to the Board of Directors as needed.

Proposed Personnel Changes

The chart below identifies the current Board approved positions along with the proposed changes for FY2026/27.

Board Approved and Proposed Positions

Classification / Position Title	Actual FY26	Proposed FY27	Change
<u>Administration Department</u>			
General Manager	1	1	0.00
Administrative Services Manager	1	1	0.00
Administrative Services Technician I	1	1	0.00
Administrative Services Technician II	1	1	0.00
Administrative Services Technician III	1	1	0.00
Executive Assistant - Board Secretary	1	1	0.00
Finance Officer	1	1	0.00
Information/Instrumentation Systems Manager	1	1	0.00
Records Management Specialist - Temporary	0.5	0.5	0.00
<u>Maintenance Department</u>			
Collection and Distribution System Operator I	2	2	0.00
Collection and Distribution System Operator II	4	4	0.00
Collection and Distribution System Operator III	0	0	0.00
Collections and Distribution Lead	1	1	0.00
Maintenance Mechanic I	1	1	0.00
Maintenance Mechanic II	0	0	0.00
Maintenance Mechanic III	1	1	0.00
Operations & Maintenance Manager	1	1	0.00
Operations & Maintenance Supervisor	1	1	0.00
District Property, Easements, and Assets Manager	1	1	0.00
<u>Operations Department</u>			
Chief Plant Operator	1.5	1	(0.50)
Water/Wastewater Operator I	2	2	0.00
Water/Wastewater Operator II	2	2	0.00
Water/Wastewater Operator III	0	0	0.00
Total	26	25.5	-0.5

Cost of Living Increase

The current MOU states that the District salary schedule will be adjusted July 1 of each year by the CPI-U Western Region March 12- Month Average, but no less than 1%. Per this direction, the budget includes a cost of living adjustment increase of 3.1%.

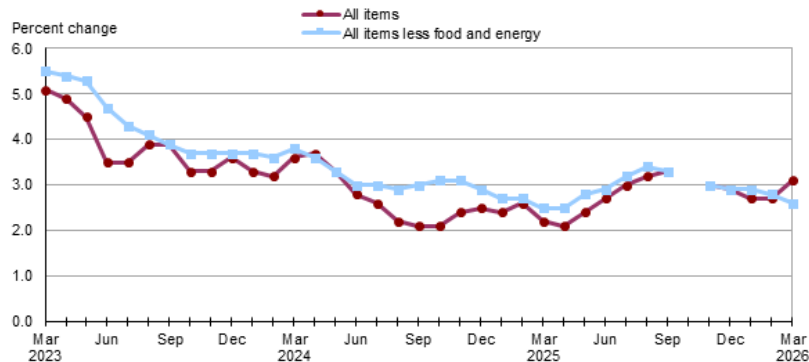
Consumer Price Index, West Region — March 2026

Area prices were up 0.9 percent over the past month, up 3.1 percent from a year ago

The Consumer Price Index for All Urban Consumers (CPI-U) in the West region advanced 0.9 percent in March, the U.S. Bureau of Labor Statistics (BLS) reported today. The all items less food and energy index increased 0.3 percent. The food index rose 0.1 percent, and the energy index increased 12.1 percent. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

The West all items CPI-U rose 3.1 percent for the 12 months ending in March. The index for all items less food and energy advanced 2.6 percent over the year. Food prices advanced 2.6 percent. Energy prices rose 11.7 percent.

Chart 1. Over-the-year percent change in CPI-U, West region, March 2023–March 2026



Note: The October 2025 data values are not available due to the 2025 lapse in appropriations.

Source: U.S. Bureau of Labor Statistics.

Proposed Salary Range Schedule

Groveland Community Services District Proposed Salary Range Schedule FY 2026-27 3.1% COLA Adjustment

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
1	49,858	52,351	54,968	57,717	60,603	4,155	4,363	4,581	4,810	5,050	1,917.61	2,013.50	2,114.17	2,219.88	2,330.87	23.97	25.17	26.43	27.75	29.14
2	51,104	53,660	56,343	59,160	62,118	4,259	4,472	4,695	4,930	5,176	1,965.55	2,063.83	2,167.02	2,275.38	2,389.14	24.57	25.80	27.09	28.44	29.86
3	52,382	55,001	57,751	60,639	63,671	4,365	4,583	4,813	5,053	5,306	2,014.69	2,115.43	2,221.20	2,332.26	2,448.87	25.18	26.44	27.76	29.15	30.61
4	53,692	56,376	59,195	62,155	65,262	4,474	4,698	4,933	5,180	5,439	2,065.06	2,168.31	2,276.73	2,390.57	2,510.09	25.81	27.10	28.46	29.89	31.38
5	55,034	57,786	60,675	63,709	66,894	4,586	4,815	5,056	5,309	5,575	2,116.69	2,222.52	2,333.65	2,450.33	2,572.65	26.46	27.78	29.17	30.63	32.16
6	56,410	59,230	62,192	65,301	68,566	4,701	4,936	5,183	5,442	5,714	2,169.60	2,278.09	2,391.99	2,511.59	2,637.17	27.12	28.48	29.90	31.39	32.96
7	57,820	60,711	63,747	66,934	70,281	4,818	5,059	5,312	5,578	5,857	2,223.84	2,335.04	2,451.79	2,574.38	2,703.10	27.80	29.19	30.65	32.18	33.79
8	59,265	62,229	65,340	68,607	72,038	4,939	5,186	5,445	5,717	6,003	2,279.44	2,393.41	2,513.08	2,638.74	2,770.67	28.49	29.92	31.41	32.98	34.63
9	60,747	63,784	66,974	70,322	73,838	5,062	5,315	5,581	5,853	6,137	2,336.43	2,453.25	2,575.91	2,704.71	2,839.94	29.21	30.67	32.20	33.81	35.50
10	62,266	65,379	68,648	72,080	75,684	5,189	5,448	5,721	6,007	6,294	2,394.84	2,514.58	2,640.31	2,772.32	2,910.94	29.94	31.43	33.00	34.65	36.39
11	63,822	67,014	70,364	73,882	77,577	5,319	5,584	5,864	6,157	6,465	2,454.71	2,577.44	2,706.32	2,841.63	2,983.71	30.68	32.22	33.83	35.52	37.30
12	65,418	68,689	72,123	75,729	79,516	5,451	5,724	6,010	6,311	6,626	2,516.08	2,641.88	2,773.97	2,912.67	3,058.31	31.46	33.02	34.67	36.41	38.23
13	67,053	70,406	73,926	77,623	81,504	5,588	5,867	6,161	6,469	6,792	2,578.98	2,707.93	2,843.32	2,985.49	3,134.76	32.24	33.85	35.54	37.32	39.18
14	68,730	72,166	75,775	79,563	83,541	5,727	6,014	6,315	6,630	6,962	2,643.45	2,775.63	2,914.41	3,060.13	3,213.13	33.04	34.70	36.43	38.25	40.16
15	70,448	73,970	77,669	81,552	85,630	5,871	6,164	6,472	6,796	7,136	2,709.54	2,845.02	2,987.27	3,136.63	3,293.46	33.87	35.56	37.34	39.21	41.17
16	72,209	75,820	79,611	83,591	87,771	6,017	6,318	6,634	6,966	7,314	2,777.28	2,916.14	3,061.95	3,215.05	3,375.80	34.72	36.45	38.27	40.19	42.20
17	74,014	77,715	81,601	85,681	89,965	6,168	6,476	6,800	7,140	7,487	2,846.71	2,989.04	3,138.50	3,295.42	3,460.19	35.58	37.36	39.23	41.19	43.25
18	75,865	79,658	83,641	87,823	92,214	6,322	6,638	6,970	7,319	7,685	2,917.88	3,063.77	3,216.96	3,377.81	3,546.70	36.47	38.30	40.21	42.22	44.33
19	77,761	81,650	85,732	90,019	94,520	6,480	6,804	7,144	7,502	7,877	2,990.82	3,140.37	3,297.38	3,462.25	3,635.37	37.39	39.25	41.22	43.28	45.44
20	79,705	83,691	87,875	92,269	96,882	6,642	6,974	7,323	7,689	8,074	3,065.59	3,218.87	3,379.82	3,548.81	3,726.25	38.32	40.24	42.25	44.36	46.58
21	81,698	85,783	90,072	94,576	99,305	6,808	7,149	7,506	7,881	8,275	3,142.23	3,299.35	3,464.31	3,637.53	3,819.41	39.28	41.24	43.30	45.47	47.74
22	83,741	87,928	92,324	96,940	101,787	6,978	7,327	7,694	8,078	8,482	3,220.79	3,381.83	3,550.92	3,728.47	3,914.89	40.26	42.27	44.39	46.61	48.94
23	85,834	90,126	94,632	99,364	104,332	7,153	7,510	7,886	8,280	8,694	3,301.31	3,466.38	3,639.69	3,821.68	4,012.76	41.27	43.33	45.50	47.77	50.16
24	87,980	92,379	96,998	101,848	106,940	7,332	7,698	8,083	8,487	8,912	3,383.84	3,553.04	3,730.69	3,917.22	4,113.08	42.30	44.41	46.63	48.97	51.41
25	90,179	94,688	99,423	104,394	109,614	7,515	7,891	8,285	8,699	9,134	3,468.44	3,641.86	3,823.95	4,015.15	4,215.91	43.36	45.52	47.80	50.19	52.64
26	92,434	97,056	101,908	107,004	112,354	7,703	8,088	8,492	8,917	9,363	3,555.15	3,732.91	3,919.55	4,115.53	4,321.31	44.44	46.66	48.99	51.44	54.02
27	94,745	99,482	104,456	109,679	115,163	7,895	8,290	8,705	9,140	9,597	3,644.03	3,826.23	4,017.54	4,218.42	4,428.34	45.55	47.83	50.22	52.73	55.37
28	97,113	101,969	107,067	112,421	118,042	8,093	8,497	8,922	9,368	9,837	3,735.13	3,921.89	4,117.98	4,323.88	4,540.07	46.69	49.02	51.47	54.05	56.75
29	99,541	104,518	109,744	115,231	120,993	8,295	8,710	9,145	9,603	10,083	3,828.51	4,019.93	4,220.93	4,431.98	4,653.58	47.86	50.25	52.76	55.40	58.17
30	102,030	107,131	112,488	118,112	124,018	8,502	8,928	9,374	9,843	10,335	3,924.22	4,120.43	4,326.45	4,542.78	4,769.91	49.05	51.51	54.08	56.78	59.62
31	104,580	109,810	115,300	121,065	127,118	8,715	9,151	9,608	10,089	10,593	4,022.33	4,223.44	4,434.61	4,656.35	4,889.16	50.28	52.79	55.43	58.20	61.11
32	107,195	112,555	118,182	124,092	130,296	8,933	9,380	9,849	10,341	10,855	4,122.88	4,329.03	4,545.48	4,772.75	5,011.39	51.54	54.11	56.82	59.66	62.54
33	109,875	115,369	121,137	127,194	133,554	9,156	9,614	10,095	10,599	11,129	4,225.96	4,437.25	4,659.12	4,892.07	5,136.68	52.82	55.47	58.24	61.15	64.21
34	112,622	118,253	124,165	130,374	136,892	9,385	9,854	10,347	10,864	11,408	4,331.61	4,548.19	4,775.59	5,014.37	5,265.09	54.15	56.85	59.69	62.68	65.81
35	115,437	121,209	127,270	133,633	140,315	9,620	10,101	10,606	11,136	11,693	4,439.80	4,661.89	4,894.98	5,139.73	5,396.72	55.50	58.27	61.19	64.25	67.46
36	118,323	124,239	130,451	136,974	143,823	9,860	10,353	10,871	11,414	11,985	4,540.89	4,778.44	5,017.36	5,268.23	5,531.64	56.89	59.73	62.72	65.85	69.15
37	121,281	127,345	133,713	140,398	147,418	10,107	10,612	11,143	11,700	12,285	4,644.67	4,887.90	5,142.79	5,399.93	5,669.93	58.31	61.22	64.28	67.50	70.87
38	124,313	130,529	137,055	143,908	151,104	10,359	10,877	11,421	11,992	12,592	4,751.28	5,000.35	5,261.86	5,534.93	5,811.68	59.77	62.75	65.89	69.19	72.65
39	127,421	133,792	140,482	147,506	154,881	10,618	11,149	11,707	12,292	12,907	4,860.81	5,115.85	5,403.15	5,697.30	5,996.97	61.28	64.32	67.54	70.92	74.46
40	130,607	137,137	143,994	151,194	158,753	10,884	11,428	11,999	12,599	13,229	5,023.33	5,274.50	5,538.23	5,815.14	6,105.89	62.79	65.93	69.23	72.69	76.32
41	133,872	140,565	147,594	154,973	162,722	11,156	11,714	12,299	12,914	13,560	5,148.92	5,406.36	5,676.68	5,960.52	6,258.54	64.36	67.58	70.96	74.51	78.23

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
40	130,607	137,137	143,994	151,194	158,753	10,884	11,428	11,999	12,599	13,229	5,923.33	6,274.50	6,538.23	6,815.14	7,105.89	62.79	65.93	69.23	72.89	76.32
41	133,872	140,565	147,594	154,973	162,722	11,156	11,714	12,299	12,914	13,560	6,148.92	6,498.36	6,768.68	7,050.52	7,345.54	64.36	67.58	70.96	74.51	78.23
42	137,219	144,080	151,284	158,848	166,790	11,435	12,007	12,607	13,237	13,899	6,377.84	6,724.51	7,000.80	7,289.53	7,591.25	66.97	70.27	73.82	77.53	81.40
43	140,649	147,682	155,086	162,819	170,960	11,721	12,307	12,922	13,568	14,247	6,609.58	6,954.08	7,238.68	7,531.08	7,831.93	69.31	72.69	76.44	80.36	84.45
44	144,165	151,374	158,942	166,889	175,234	12,014	12,614	13,245	13,907	14,603	6,844.82	7,187.06	7,470.80	7,763.78	8,065.65	71.83	75.30	79.16	83.14	87.25
45	147,769	155,158	162,916	171,062	179,615	12,314	12,930	13,576	14,255	14,968	7,083.44	7,424.61	7,707.81	8,000.78	8,303.33	74.39	77.95	81.91	85.99	90.19
46	151,464	159,037	166,989	175,338	184,105	12,622	13,253	13,916	14,612	15,342	7,325.53	7,665.80	7,950.44	8,249.18	8,551.75	77.00	80.65	84.70	88.86	93.14
47	155,250	163,013	171,163	179,722	188,708	12,938	13,584	14,264	14,977	15,726	7,571.17	7,910.44	8,194.80	8,484.08	8,787.93	79.61	83.35	87.50	91.76	96.14
48	159,132	167,088	175,443	184,215	193,425	13,281	13,944	14,620	15,351	16,119	7,815.44	8,153.71	8,438.00	8,727.93	9,033.25	82.19	86.02	90.17	94.53	99.01
49	163,110	171,265	179,829	188,820	198,261	13,592	14,272	14,968	15,735	16,522	8,063.44	8,400.71	8,685.00	8,975.08	9,280.65	84.79	88.71	92.96	97.42	102.09
50	167,188	175,474	184,324	193,541	203,218	13,932	14,629	15,380	16,128	16,935	8,315.44	8,651.71	8,936.00	9,230.93	9,536.25	87.39	91.40	95.75	100.31	105.09
51	171,367	179,838	188,932	198,379	208,298	14,281	14,995	15,744	16,532	17,358	8,563.44	8,900.71	9,185.00	9,479.93	9,785.25	89.99	94.09	98.54	103.29	108.25
52	175,651	184,334	193,658	203,339	213,505	14,638	15,370	16,138	16,945	17,792	8,815.44	9,152.71	9,437.00	9,731.93	10,037.25	92.59	96.78	101.33	106.09	111.05
53	180,043	189,045	198,497	208,422	218,843	15,004	15,754	16,541	17,368	18,237	9,063.44	9,400.71	9,685.00	9,979.93	10,285.25	95.19	99.47	104.22	109.17	114.31
54	184,544	193,771	203,480	213,633	224,314	15,379	16,148	16,955	17,803	18,693	9,315.44	9,652.71	9,937.00	10,231.93	10,537.25	97.79	102.16	107.11	112.25	117.59
55	189,157	198,615	208,546	218,973	229,922	15,783	16,551	17,379	18,248	19,160	9,563.44	9,900.71	10,185.00	10,479.93	10,785.25	100.39	104.85	109.90	115.14	120.58
56	193,886	203,581	213,760	224,448	235,670	16,157	16,965	17,813	18,704	19,639	9,815.44	10,152.71	10,437.00	10,731.93	11,037.25	102.99	107.54	112.69	118.03	123.57
57	198,734	208,706	219,104	230,059	241,582	16,561	17,389	18,259	19,172	20,130	10,063.44	10,400.71	10,685.00	10,979.93	11,285.25	105.59	110.23	115.48	120.92	126.56
58	203,702	213,887	224,581	235,810	247,601	16,975	17,824	18,715	19,651	20,633	10,315.44	10,652.71	10,937.00	11,231.93	11,537.25	108.19	112.91	118.26	123.80	129.54
59	208,794	219,234	230,196	241,708	253,791	17,400	18,270	19,183	20,142	21,149	10,563.44	10,900.71	11,185.00	11,479.93	11,785.25	110.79	115.59	120.94	126.58	132.42
60	214,014	224,715	235,951	247,748	260,136	17,835	18,728	19,663	20,646	21,678	10,815.44	11,152.71	11,437.00	11,731.93	12,037.25	113.39	118.28	123.63	129.27	135.11
61	219,365	230,333	241,849	253,942	266,639	18,280	19,194	20,154	21,162	22,220	11,063.44	11,400.71	11,685.00	11,979.93	12,285.25	115.99	120.97	126.32	132.06	137.90
62	224,849	236,011	247,896	260,291	273,305	18,737	19,674	20,658	21,691	22,775	11,315.44	11,652.71	11,937.00	12,231.93	12,537.25	118.59	123.66	129.01	134.85	140.79
63	230,470	241,993	254,093	266,798	280,138	19,206	20,166	21,174	22,233	23,345	11,563.44	11,900.71	12,185.00	12,479.93	12,785.25	121.19	126.34	131.69	137.53	143.57
64	236,232	248,043	260,445	273,468	287,141	19,686	20,670	21,704	22,789	23,928	11,815.44	12,152.71	12,437.00	12,731.93	13,037.25	123.79	128.94	134.29	140.13	146.17
65	242,137	254,244	266,957	280,304	294,320	20,178	21,187	22,246	23,359	24,529	12,063.44	12,400.71	12,685.00	12,979.93	13,285.25	126.39	131.64	137.00	142.84	148.88
66	248,191	260,600	273,630	287,312	301,678	20,683	21,717	22,803	23,943	25,140	12,315.44	12,652.71	12,937.00	13,231.93	13,537.25	128.99	134.34	139.69	145.53	151.57
67	254,396	267,115	280,471	294,495	309,220	21,200	22,260	23,373	24,541	25,768	12,563.44	12,900.71	13,185.00	13,479.93	13,785.25	131.59	136.94	142.29	148.13	154.17
68	260,756	273,793	287,483	301,857	316,950	21,730	22,816	23,957	25,155	26,413	12,815.44	13,152.71	13,437.00	13,731.93	14,037.25	134.19	139.54	144.89	150.73	156.77
69	267,274	280,638	294,670	309,404	324,874	22,273	23,387	24,566	25,784	27,073	13,063.44	13,400.71	13,685.00	13,979.93	14,285.25	136.79	142.14	147.49	153.33	159.37
70	273,956	287,654	302,037	317,139	332,996	22,830	23,971	25,170	26,428	27,750	13,315.44	13,652.71	13,937.00	14,231.93	14,537.25	139.39	144.74	150.09	155.93	161.97
71	280,805	294,846	309,588	325,067	341,321	23,400	24,570	25,799	27,089	28,443	13,563.44	13,900.71	14,185.00	14,479.93	14,785.25	141.99	147.34	152.69	158.53	164.57
72	287,825	302,217	317,327	333,194	349,854	23,985	25,186	26,444	27,766	29,154	13,815.44	14,152.71	14,437.00	14,731.93	15,037.25	144.59	149.94	155.29	161.13	167.17
73	295,021	309,772	325,441	341,524	358,000	24,585	25,814	27,105	28,460	29,883	14,063.44	14,400.71	14,685.00	14,979.93	15,285.25	147.19	152.54	157.89	163.73	169.77
74	302,397	317,516	333,392	350,062	367,565	25,200	26,460	27,783	29,172	30,630	14,315.44	14,652.71	14,937.00	15,231.93	15,537.25	149.79	155.14	160.49	166.33	172.37
75	309,956	325,454	341,727	358,813	376,754	25,830	27,121	28,477	29,901	31,396	14,563.44	14,900.71	15,185.00	15,479.93	15,785.25	152.39	157.74	163.09	168.93	174.97
76	317,705	333,591	350,270	367,784	386,173	26,475	27,799	29,189	30,649	32,181	14,815.44	15,152.71	15,437.00	15,731.93	16,037.25	154.99	160.34	165.69	171.53	177.57
77	325,648	341,930	359,027	376,978	395,827	27,137	28,494	29,919	31,415	32,968	15,063.44	15,400.71	15,685.00	15,979.93	16,285.25	157.59	162.94	168.29	174.13	180.17
78	333,789	350,479	368,003	386,403	405,723	27,816	29,207	30,687	32,200	33,761	15,315.44	15,652.71	15,937.00	16,231.93	16,537.25	160.19	165.54	170.89	176.73	182.77
79	342,134	359,241	377,203	396,063	415,866	28,511	29,937	31,434	33,005	34,655	15,563.44	15,900.71	16,185.00	16,479.93	16,785.25	162.79	168.14	173.49	179.33	185.37
80	350,687	368,222	386,633	405,964	426,263	29,224	30,685	32,219	33,830	35,522	15,815.44	16,152.71	16,437.00	16,731.93	17,037.25	165.39	170.74	176.09	181.93	187.97
81	359,454	377,427	396,299	416,113	436,919	29,955	31,452	33,025	34,678	36,410	16,063.44	16,400.71	16,685.00	16,979.93	17,285.25	167.99	173.34	178.69	184.53	190.57
82	368,441	386,883	406,208	426,516	447,842	30,703	32,239	33,851	35,543	37,320	16,315.44	16,652.71	16,937.00	17,231.93	17,537.25	170.59	175.94	181.29	187.13	193.17
83	377,652	396,534	416,361	437,179	459,038	31,471	33,045	34,697	36,432	38,253	16,563.44	16,900.71	17,185.00	17,479.93	17,785.25	173.19	178.54	183.89	189.73	195.77
84	387,093	406,448	426,770	448,109	470,514	32,258	33,871	35,564	37,342	39,210	16,815.44	17,152.71	17,437.00	17,731.93	18,037.25	175.79	181.14	186.49	192.33	198.37
85	396,770	416,609	437,439	459,311	482,277	33,064	34,717	36,453	38,276	40,190	17,063.44	17,400.71	17,685.00	17,979.93	18,285.25	178.39	183.74	189.09	194.93	200.97
86	406,690	427,024	448,375	470,794	494,334	33,891	35,585	37,365	39,233	41,194	17,315.44	17,652.71	17,937.00	18,231.93	18,537.25	180.99	186.34	191.69	197.53	203.57
87	416,857	437,700	459,585	482,564	506,692	34,738	36,475	38,299	40,214	42,224	17,563.44	17,900.71	18,185.00	18,479.93	18,785.25	183.59	188.94</			

**Groveland Community Services District
Salary Schedule Range Placement**

Class Title	Salary Range	Maximum Monthly Salary
Administrative Services Technician I	3	\$5,306
Administrative Services Technician II	7	\$5,857
Administrative Services Technician III	13	\$6,792
Chief Plant Operator	28	\$9,837
Collection and Distribution System Operator I	7	\$5,857
Collection and Distribution System Operator II	11	\$6,465
Collection and Distribution System Operator III	15	\$7,136
Collections and Distribution Lead	19	\$7,877
District Property, Easements, and Assets Manager	27	\$9,597
Executive Assistant - Board Secretary	28	\$9,837
Finance Officer	40	\$13,229
Maintenance Mechanic I	14	\$6,962
Maintenance Mechanic II	18	\$7,685
Maintenance Mechanic III	22	\$8,482
Records Management Specialist - Temporary	3	\$5,306
Administrative Services Manager	48	\$16,119
Operations & Maintenance Manager	45	\$14,968
Information/Instrumentation Systems Manager	36	\$11,985
Operations & Maintenance Supervisor	28	\$9,837
Water/Wastewater Operator I	11	\$6,465
Water/Wastewater Operator II	15	\$7,136
Water/Wastewater Operator III	19	\$7,877
General Manager	Contract	\$222,560/Annually
Board Members	N/A	\$127.50 per Meeting

Departments Summary

All GCSD administrative and overhead expenses are budgeted annually within a dedicated category to promote transparency and support ongoing evaluation. Administrative expenses include salaries and benefits for administrative staff, office and insurance costs, board expenses, and other general costs necessary to manage and operate the District, regardless of the specific services provided.

Consistent with standard District cost-allocation practices, administrative expenses are distributed among the service funds based on the proportionate level of administrative support and benefit each fund receives. The current allocation percentages are 58% to the Water Fund, 36% to the Sewer Fund, 5% to the Fire Fund, and 1% to the Park Fund.

The following pages provide detailed revenues and expenditures by department for each fund.

Enterprise Funds

As a self-supporting operation, the District utilizes enterprise funds to manage its water and sewer services. Enterprise funds are used to account for government activities that operate similarly to private businesses, where fees and service charges are the primary source of revenue. This approach ensures that the full cost of providing water and sewer services, including operations, maintenance, and capital improvements, is covered by user fees. By treating these services as standalone financial entities, the District promotes transparency, accountability, and long-term sustainability, in alignment with governmental accounting standards.

The Local Agency Formation Commission (LAFCO) Resolution that established GCSD assigns the District the responsibility to providing water and sewer services. These services must be delivered in a manner that protects public health and safety and complies with all applicable State and Federal permits, regulations, and laws. The District is legally obligated to provide our community with safe drinking water. Failure to comply with Safe Drinking Water laws and requirements can result in significant fines, penalties, and costly unplanned improvements. Arguments citing insufficient funding, high unemployment, or low household income as reasons for non-compliance will not absolve the District from enforcement actions or the requirement to adhere to legal standards.

As stewards of our community's health, our staff and management are committed to ensuring that customer water quality is not compromised, regardless of budget constraints.

Services Criteria

The following are some basic assumptions and criteria used in our budget development, which are driven by the Board adopted/amended Management Objectives. Detailed in the following section are specific management directives issued to staff to guide their overall approach to budget development, and setting certain minimum and maximum goals:

- Customer Service levels will be maintained or improved
- Preventative maintenance of the sewer system will continue in compliance with the adopted SSMP and at industry standards; completed with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- Sewer Collection system odors from lift stations are to be reduced through increased, thorough removal of accumulated solids
- Preventative maintenance of the water system will increase with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- System repair and maintenance capital improvements will continue at FY26 pace
- Water and wastewater quality will be maintained at all times
- Efforts and expenditures will continue to be invested in optimizing water and wastewater treatment processes
- Public outreach regarding operations and improvements will continue to increase
- SCADA technology will be optimized, and digital asset management (GPS) maintained
- Compliance is mandatory with state permits and other regulatory and legal requirements
- Employee and public safety is of the utmost importance
- Equipment is to be safe, reliable and operable for the intended purpose

Enterprise Funds Summary Overview

The following revenue and expense items represent the major differences between the proposed FY2026/27 budget and the prior year's budget that have been incorporated into the Water and Sewer Funds.

Revenue

- The FY2026/27 budget reflects the second year of the Board-adopted rate increases. The budget includes a 26% increase in water rates, projected to generate an additional \$906,493 in fixed and variable charge revenue. Similarly, the budget includes a 15% increase in sewer rates, which is expected to generate approximately \$398,852 in additional revenue.
- The employee housing purchased in FY2024/25 is currently being utilized by staff, and the associated rental income, based on Housing and Urban Development rates, is included in the budget.

Expenses

Administrative Expenses

- The allocation of administrative expenses for staffing, office operations, and Board of Directors activities is distributed among the district's services based on customer count and estimated administrative staff effort. The current proposed budget assigns 56% to the Water Fund and 38% to the Sewer Fund.
- Public Relations expenses will decrease as social media services transition from a contracted service to being managed in-house.
- The District is transitioning credit card processing vendors to reduce expenses by passing merchant fees on to the end user, with full implementation expected by October 2026. This change is anticipated to result in significant savings for the District.

Salaries and Benefits

- In FY26, the Board approved the addition of four new staff positions, including one certified operator, two maintenance positions, and one Administrative Services Technician. These positions were identified through staffing evaluations to address operational challenges, reduce on-call demands, improve preventative maintenance efforts, and support customer service and administrative functions. The Administrative Services Technician position has since been filled. However, the three operations and maintenance positions remain vacant due to ongoing recruitment challenges. As a result, the current budget includes funding for those positions for half of the fiscal year.
- Employee health insurance premiums are projected to increase by 11% starting January 2027.

Unfunded CalPERS Liability

- The unfunded liability increased by 9.75% from \$311,272 in FY26 to \$341,648, a difference of \$30,376.

Water Fund

In accordance with permits issued by the State Department of Public Health, the District provides potable water treatment and distribution services to approximately 3,279 connections from Big Oak Flat through Groveland and Pine Mountain Lake. The District also provides fire hydrants and stored water for firefighting purposes. The cost of delivering water services is funded 100% by water system user charges and fees. Some infrastructure improvements are funded by state and federal grants, and the district expends much effort to maximize available grants. Grants are very competitive and can take one to five years to complete the application and receive a funding contract. All water system infrastructure grants pay on a reimbursement basis; in other words, we must have the cash to pay the contractor, then request reimbursement from the state, which can take two to six months for payment. In funding all our services, grants are NOT available to pay the cost of staff, chemicals, power, fuel or any other normal operating costs; or to waive or reduce fees or charges for low-income, seniors, etc.



Summary

The District is projecting \$5,399,233 of revenue and budgeted expenditures are projected to be \$5,453,247 in FY2026/27. Due to expenditures exceeding revenues, \$54,014 will be drawn from the fund balance to balance the budget.

Revenue

- There is a slight decrease in Miscellaneous Revenues due to variable revenue sources such as participation fees, meter tests, and transfer fees. The budgeted amount is based on prior years' trends.
- The second rate increase of 26% is included and is expected to bring in additional rate revenue of \$904,493.
- Non-Operating Revenue has decreased significantly from prior years due to the completion of several grant-funded projects in FY26, with related reimbursements already received. The FY2026/27 budget includes smaller remaining grant revenues associated with the FEMA Winter Storms project, the Variable Frequency Drive (VFD) project, and earned interest income.

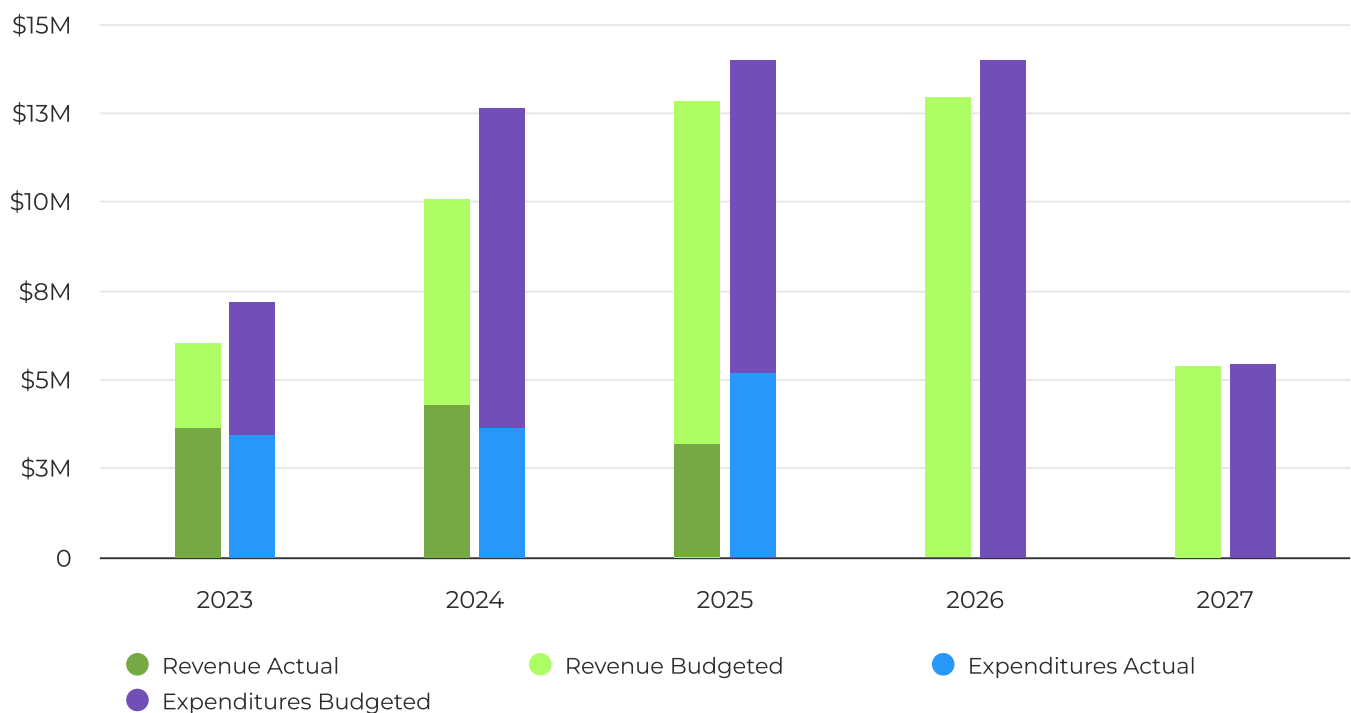
Expenses

- Expenditures include operating expenses for administration, maintenance and the Board of Directors and include items such as permits, fuel, repairs/maintenance, and legal fees, etc.
- Bond and loan interest has decreased due to a portion of the bond loan being paid in full during the prior fiscal year.
- Capital expenditures total \$904,987. This amount includes two grant-funded projects that are still in progress, with funds carried over from the prior budget; the purchase of one additional item as outlined in the Capital Improvement Plan; and a placeholder of \$576,541 for capital projects identified in the recent water study, which is still being finalized, as noted in the executive summary.
- The Cost of Water reflects a slight increase as the Hetch Hetchy Tunnel Improvement Project has been completed, and water will now be purchased directly from SFPUC for the few winter months, rather than

utilizing the alternate water system used in previous years.

- Expenses are expected to increase to cover higher fuel costs, licenses & permits, lab testing & supplies, tank cleanings and pump repairs.
- Lease expenses are expected to decrease, mainly due to the completion of moving the alternate water system from the Pine Mountain Lake Association maintenance yard to district property, saving \$5,000 annually. The District also exchanged the office copier machine, lowering the annual lease agreement.
- The OPEB/ Pension costs have increased 9.75% from the prior year.
- Utilities recognize the increase in water and sewer rates, in addition to expected electricity increases.
- Salaries and benefits are projected to increase as staffing levels return to normal operating conditions following prior vacancies and extended leaves. The increase also reflects anticipated adjustments in health insurance premiums and other benefit costs. Overall, the growth in personnel costs primarily represents a return to typical staffing levels rather than expansion.
- Debt service includes payments on the Series B Bond, as well as municipal loans associated with vehicle purchases and the employee housing loan.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	\$2,693,902	\$2,693,902	\$2,325,017
Revenues			
Misc. Revenues	\$100,094	\$113,053	\$106,725
Fixed Revenues	\$1,916,280	\$1,927,279	\$2,426,561
Variable Revenues	\$1,526,514	\$1,566,195	\$1,973,406
Debt Service	\$629,124	\$597,925	\$604,560
Non Operating Revenue	\$8,946,263	\$8,929,969	\$287,981
Total Revenues	\$13,118,275	\$13,134,420	\$5,399,233
Expenditures			

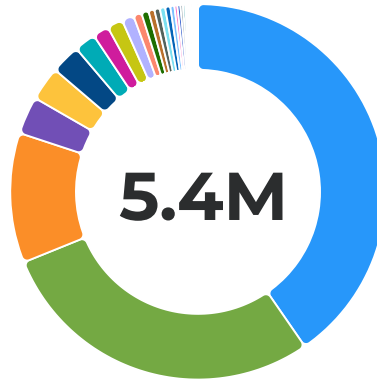
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted
Bond / Loan Interest	\$72,275	\$87,237	\$20,878
Capital Outlay	\$8,973,182	\$9,139,070	\$904,987
Cost of Water	\$214,234	\$177,678	\$186,000
Expenses	\$1,327,085	\$1,190,736	\$1,332,259
Leases	\$8,411	\$8,024	\$2,784
OPEB / Pension	\$174,313	\$174,313	\$191,323
Utilities	\$249,248	\$191,000	\$200,000
PR Wages	\$1,503,030	\$1,309,305	\$1,643,979
PR Benefits	\$628,094	\$576,261	\$624,803
Debt Service Payments	\$648,959	\$649,680	\$346,234
Total Expenditures	\$13,798,831	\$13,503,305	\$5,453,247
Total Revenues Less Expenditures	-\$680,556	-\$368,884	-\$54,014
Ending Fund Balance	\$2,013,346	\$2,325,017	\$2,271,003

Revenues by Fund

Revenues by Fund

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Water	\$13,118,275	\$13,134,420	\$5,399,233	-58.89%
Total Revenues	\$13,118,275	\$13,134,420	\$5,399,233	-58.89%

FY27 Revenues by Account



WC Fixed Meter 3/4" - Res	\$2,179,800	40.37%
WC Variable Meter 3/4 Res	\$1,538,749	28.50%
City National Water-Series B	\$604,560	11.20%
WC Variable Meter 3"	\$175,066	3.24%
FEMA Storm Dmg #4699	\$158,416	2.93%
WC Variable Meter 3/4 Comm	\$137,152	2.54%
TPPA Grant Revenue	\$100,000	1.85%
WC Fixed Meter 3/4" Comm	\$74,718	1.38%
WC Fixed Meter 1"	\$73,303	1.36%
WC Variable Meter 1"	\$55,360	1.03%
Late Penalty Charges	\$38,950	0.72%
WC Variable Meter 4"	\$33,634	0.62%
WC Variable Meter 2"	\$26,964	0.50%
Interest Earned CA Class	\$26,420	0.49%
WC Fixed Meter 3"	\$24,425	0.45%
WC Fixed Meter 2"	\$23,897	0.44%
WC Fixed Meter 4"	\$18,935	0.35%
Other Water Sales and Charges	\$14,000	0.26%
WC Fixed Meter 1.5"	\$13,975	0.26%
Employee Housing Rental Income	\$12,029	0.22%
Participation Fee	\$10,000	0.19%
Transfer Fee	\$8,379	0.16%
WC Surcharge Fixed 4"	\$8,150	0.15%
Misc. Admin Fees	\$7,215	0.13%
Fire Service Chg	\$6,960	0.13%
WC Variable Meter 1.5"	\$6,481	0.12%
UB 1% Penalty-Late Fees	\$5,115	0.09%
Water Disconnect/Restrict Fee	\$4,330	0.08%
Backflow Test	\$2,681	0.05%
Meters	\$2,426	0.04%
Interest Earned Mechanics Bank	\$1,925	0.04%
WC Surcharge Fixed 1"	\$1,439	0.03%
WC Surcharge Fixed 1.5"	\$959	0.02%
Interest Earned LAIF	\$720	0.01%
Sale of Assets	\$500	0.01%
Meter Test	\$500	0.01%
Unlock Meter Fee	\$500	0.01%
Returned Check Charge	\$400	0.01%
Water Service Application Fee	\$100	0.00%

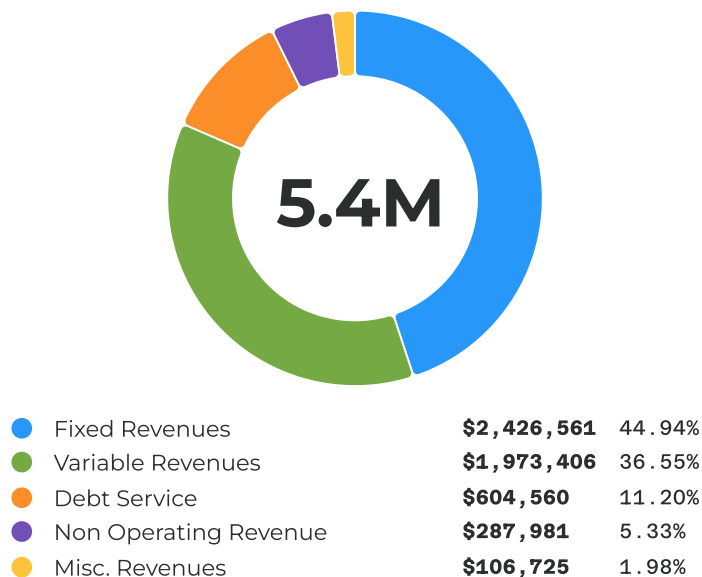
Revenues by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Participation Fee	\$10,000	\$10,000	\$10,000	-
WC Fixed Meter 3/4" - Res	\$1,729,103	\$1,730,000	\$2,179,800	26.00%
WC Variable Meter 3/4 Res	\$1,221,229	\$1,221,229	\$1,538,749	26.00%
WC Variable Meter 3/4 Comm	\$84,930	\$108,851	\$137,152	26.00%
WC Fixed Meter 3/4" Comm	\$54,120	\$59,300	\$74,718	26.00%
WC Variable Meter 1"	\$46,455	\$43,936	\$55,360	26.00%
WC Fixed Meter 1"	\$58,177	\$58,177	\$73,303	26.00%
WC Variable Meter 1.5"	\$7,800	\$5,144	\$6,481	25.99%
WC Fixed Meter 1.5"	\$15,844	\$11,091	\$13,975	26.00%
WC Variable Meter 2"	\$17,250	\$21,400	\$26,964	26.00%
WC Fixed Meter 2"	\$17,317	\$18,966	\$23,897	26.00%
WC Variable Meter 3"	\$115,000	\$138,941	\$175,066	26.00%
WC Fixed Meter 3"	\$14,537	\$19,385	\$24,425	26.00%
WC Variable Meter 4"	\$33,850	\$26,694	\$33,634	26.00%
WC Fixed Meter 4"	\$11,250	\$15,028	\$18,935	26.00%
WC Surcharge Fixed 1"	\$1,142	\$1,142	\$1,439	26.01%
WC Surcharge Fixed 1.5"	\$761	\$761	\$959	26.02%
WC Surcharge Fixed 4"	\$6,469	\$6,469	\$8,150	25.99%
Fire Service Chg	\$7,560	\$6,960	\$6,960	-
Other Water Sales and Charges	\$14,000	\$25,000	\$14,000	-44.00%
Water Bond Charges	-	\$2	-	-100.00%
City National Water - Series A	\$605,085	\$311,593	-	-100.00%
City National Water- Series B	\$24,039	\$286,332	\$604,560	111.14%
Water Disconnect/Restrict Fee	\$3,650	\$4,200	\$4,330	3.10%
Unlock Meter Fee	\$300	\$500	\$500	-
Meters	\$1,500	\$2,353	\$2,426	3.10%
Meter Test	\$1,000	\$500	\$500	-
Backflow Repair	\$220	\$100	\$100	-
Backflow Test	\$4,500	\$2,600	\$2,681	3.12%
Water Service Application Fee	\$240	\$100	\$100	-
Water Main Extension Admin Fee	-	\$100	-	-100.00%
Transfer Fee	\$9,586	\$8,127	\$8,379	3.10%
Returned Check Charge	\$250	\$385	\$400	3.90%
Misc. Admin Fees	\$6,200	\$7,000	\$7,215	3.07%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Late Penalty Charges	\$37,000	\$38,950	\$38,950	-
IRWMP Water Fill Stn Grant Rev	\$63,964	\$63,964	-	-100.00%
2022 Groveland Drought (DWR)	\$5,549,463	\$5,549,463	-	-100.00%
CDBG-Groveland/BOF Rehab	\$3,116,023	\$3,116,023	-	-100.00%
Non Operating Income	\$500	\$100	-	-100.00%
Expense Refunds	\$88,250	\$88,250	-	-100.00%
Dev. Deposit Expense Refund	-	\$388	-	-100.00%
UB 1% Penalty-Late Fees	\$4,750	\$4,870	\$5,115	5.03%
Interest Earned LAIF	\$654	\$720	\$720	-
Interest Earned Mechanics Bank	\$2,500	\$1,834	\$1,925	4.96%
Interest Earned CA Class	\$45,000	\$25,160	\$26,420	5.01%
Sale of Assets	\$1,000	-	\$500	-
Employee Housing Rental Income	\$6,898	\$8,266	\$12,029	45.52%
FEMA Storm Dmg #4699	\$76,500	\$81,659	\$158,416	94.00%
TPPA Grant Revenue	\$2,409	\$2,409	\$100,000	4,051.41%
Total Revenues	\$13,118,275	\$13,134,420	\$5,399,233	-58.89%

Revenues by Revenue Type

FY27 Revenues by Revenue Type

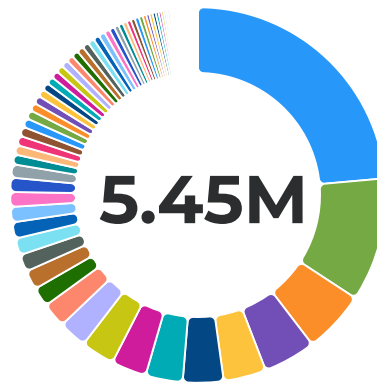


Revenues by Revenue Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Misc. Revenues	\$100,094	\$113,053	\$106,725	-5.60%
Fixed Revenues	\$1,916,280	\$1,927,279	\$2,426,561	25.91%
Variable Revenues	\$1,526,514	\$1,566,195	\$1,973,406	26.00%
Debt Service	\$629,124	\$597,925	\$604,560	1.11%
Non Operating Revenue	\$8,946,263	\$8,929,969	\$287,981	-96.78%
Total Revenues	\$13,118,275	\$13,134,420	\$5,399,233	-58.89%

Expenditures by Account

FY27 Expenditures by Account



Regular Time	\$1,286,025	23.58%
Capital Outlay	\$580,741	10.65%
City National Series A Series B	\$293,100	5.37%
General Liability	\$246,872	4.53%
Utilities	\$200,000	3.67%
Pension Unfunded Liability	\$191,323	3.51%
SFPUC Water	\$174,000	3.19%
Health/Vision/Health Insurance	\$164,918	3.02%
FEMA Agreement (No. 4699)	\$158,416	2.90%
CalPERS Retirement	\$133,265	2.44%
Health/Vision/Dental Ins.	\$116,994	2.15%
Fuel	\$90,805	1.67%
Repair/Maint-Trans/Distributio	\$90,000	1.65%
FICA	\$81,254	1.49%
On Call	\$79,015	1.45%
Subscriptions/Memberships/Inte	\$75,673	1.39%
Holiday Pay	\$72,104	1.32%
Repair/Maint - Pump	\$70,000	1.28%
Retired Members Medical	\$66,825	1.23%
250hp Yaskawa Matrix VFD	\$62,055	1.14%
Computer Hardware/Equip	\$45,792	0.84%
PRV Maintenance	\$45,000	0.83%
Repair/Maint-Asphalt Patching	\$45,000	0.83%
Municipal Vehicle Loan Payment	\$43,793	0.80%
Chemicals	\$43,049	0.79%
Janitorial Service/Supplies	\$40,259	0.74%
Lab Testing-Water	\$38,745	0.71%
Subscriptions/Memberships	\$37,500	0.69%
Vacation Leave	\$36,459	0.67%
Workers Compensation	\$35,224	0.65%
Repair/Maint-Equipment	\$35,000	0.64%
Repair & Maint- General	\$35,000	0.64%
Water Meters	\$35,000	0.64%
Training, Conferences & Travel	\$33,676	0.62%
Sick Leave	\$32,299	0.59%
Office Expense	\$32,002	0.59%
Safety Equip/Supplies	\$32,000	0.59%
Overtime	\$31,707	0.58%

Fire Reduction/Fire Safety	\$30,000	0.55%
175hp Yaskawa Matrix VFD	\$29,388	0.54%
VFD Project	\$29,388	0.54%
District Licenses/Permits	\$26,000	0.48%
Lab Supplies and Equipment	\$25,000	0.46%
Administrative Leave	\$22,401	0.41%
Council Services	\$21,000	0.39%
System Map Update/Digitize	\$20,000	0.37%
Repair/Maint-Treatment	\$20,000	0.37%
Repair & Maint-Vehicles	\$20,000	0.37%
Programming	\$20,000	0.37%
Medicare	\$19,672	0.36%
Engineering-Regulatory	\$16,000	0.29%
Miscellaneous Pay	\$15,284	0.28%
Engineering	\$15,000	0.28%
Comp Time	\$14,977	0.27%
Temporary Pay	\$13,906	0.26%
Tunnel Shutdown/Related Costs	\$12,000	0.22%
Telephone	\$11,755	0.22%
Tools/Equipment	\$10,000	0.18%
CC Merchant Fees	\$9,744	0.18%
Municipal Finance Employee Housing Loan	\$9,341	0.17%
Board of Director Compensation	\$8,995	0.16%
Lump Sum Vacation Pay	\$8,800	0.16%
Municipal Employee Housing Loan	\$8,680	0.16%
2021 City National Refi-Inter.	\$8,670	0.16%
CPA Services/Audit Fees	\$8,400	0.15%
Water Tank Cleaning	\$8,000	0.15%
Uniform/Special Shoes	\$6,527	0.12%
Uniform/Clothing	\$6,200	0.11%
SUI	\$6,091	0.11%
Office Supplies	\$6,000	0.11%
Flex Time	\$5,790	0.11%
Public Relations/Communication	\$5,480	0.10%
LAFCO Fees	\$5,325	0.10%
Safety Program Assessment	\$5,000	0.09%
Personal Holiday	\$4,920	0.09%
Misc Expense	\$4,300	0.08%
Employee Medical Testing	\$4,150	0.08%
Lump Sum Sick Leave	\$4,000	0.07%
Municipal 2023 Veh Loan-Int	\$3,528	0.06%
Employee Housing Expense	\$2,625	0.05%
Copystar6550 GE Capital Lease	\$2,040	0.04%
Actuarial Review (GASB-OPEB)	\$2,040	0.04%
Employee Certification	\$2,000	0.04%
Bank Fees	\$1,267	0.02%
FP Mail Mach Lease	\$744	0.01%
Jury Duty	\$570	0.01%
FICA Expense	\$560	0.01%
Tax Lien Expense	\$500	0.01%
Bereavement Pay	\$200	0.00%

Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$1,156,031	\$964,350	\$1,286,025	33.36%
Miscellaneous Pay	\$8,062	\$8,057	\$15,284	89.70%
Jury Duty	\$670	-	\$570	-
Comp Time	\$18,308	\$14,312	\$14,977	4.65%
Bereavement Pay	-	\$200	\$200	-
Administrative Leave	\$15,941	\$21,535	\$22,401	4.02%
Flex Time	\$4,275	\$5,563	\$5,790	4.08%
On Call	\$87,368	\$70,594	\$79,015	11.93%
Overtime	\$34,319	\$48,177	\$31,707	-34.19%
Vacation Leave	\$43,134	\$34,704	\$36,459	5.06%
Lump Sum Vacation Pay	-	\$8,500	\$8,800	3.53%
Sick Leave	\$33,981	\$30,758	\$32,299	5.01%
Lump Sum Sick Leave	\$1,500	\$5,345	\$4,000	-25.16%
Holiday Pay	\$68,670	\$68,670	\$72,104	5.00%
Personal Holiday	\$6,166	\$4,686	\$4,920	4.99%
CalPERS Retirement	\$137,999	\$125,510	\$133,265	6.18%
FICA	\$76,148	\$77,422	\$81,254	4.95%
Medicare	\$18,465	\$18,393	\$19,672	6.95%
SUI	\$3,892	\$5,508	\$6,091	10.59%
Workers Compensation	\$43,018	\$39,943	\$35,224	-11.81%
Health/Vision/Dental Ins.	\$122,598	\$105,400	\$116,994	11.00%
Retired Members Medical	\$65,130	\$55,006	\$66,825	21.49%
Pension Unfunded Liability	\$174,313	\$174,313	\$191,323	9.76%
Bank Fees	\$11,941	\$1,230	\$1,267	3.01%
CC Merchant Fees	\$45,225	\$45,225	\$9,744	-78.45%
Tax Lien Expense	\$630	\$500	\$500	-
Office Supplies	\$5,771	\$6,118	\$6,000	-1.93%
LAFCO Fees	\$5,323	\$5,321	\$5,325	0.07%
Computer Hardware/Equip	\$40,356	\$43,602	\$45,792	5.02%
Subscriptions/Memberships/Inte	\$74,026	\$69,378	\$75,673	9.07%
Office Expense	\$18,795	\$27,278	\$32,002	17.32%
Janitorial Service/Supplies	\$39,085	\$38,132	\$40,259	5.58%
Training, Conferences & Travel	\$25,076	\$24,550	\$33,676	37.18%
Telephone	\$11,261	\$11,195	\$11,755	5.00%
Misc Expense	\$3,100	\$1,500	\$4,300	186.67%
Employee Certification	\$1,500	\$1,650	\$2,000	21.21%

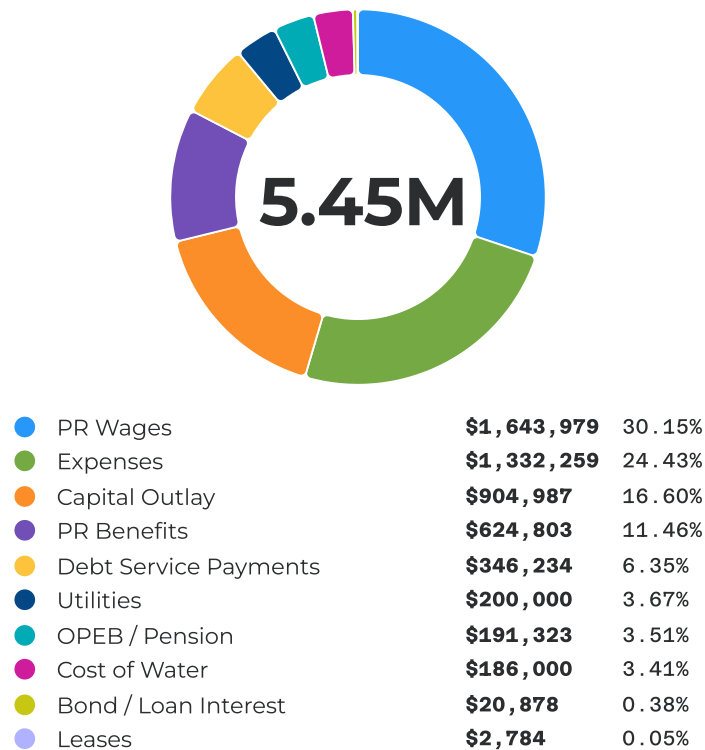
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Employee Medical Testing	\$5,397	\$3,900	\$4,150	6.42%
General Liability	\$187,831	\$186,232	\$246,872	32.56%
Actuarial Review (CASB-OPEB)	\$1,722	\$2,720	\$2,040	-25.00%
Impact Mitigation Fee Study	\$1,782	\$750	-	-100.00%
Council Services	\$49,770	\$20,000	\$21,000	5.00%
Laserfiche Integration	-	\$1,825	-	-100.00%
CPA Services/Audit Fees	\$27,328	\$27,328	\$8,400	-69.26%
Employee Housing Expense	\$2,500	\$2,500	\$2,625	5.00%
FICA Expense	\$506	\$504	\$560	11.11%
Board of Director Compensation	\$8,165	\$6,856	\$8,995	31.20%
Uniform/Special Shoes	\$7,200	\$6,525	\$6,527	0.03%
Health/Vision/Health Insurance	\$160,338	\$148,575	\$164,918	11.00%
Programming	\$20,000	\$19,549	\$20,000	2.31%
District Licenses/Permits	\$26,000	\$22,000	\$26,000	18.18%
Fuel	\$71,500	\$70,235	\$90,805	29.29%
Uniform/Clothing	\$5,000	\$6,670	\$6,200	-7.05%
Chemicals	\$41,795	\$40,049	\$43,049	7.49%
Tools/Equipment	\$10,000	\$2,500	\$10,000	300.00%
Water Meters	\$35,000	\$22,189	\$35,000	57.74%
Lab Testing-Water	\$35,000	\$35,616	\$38,745	8.79%
Repair & Maint- General	\$35,000	\$30,652	\$35,000	14.19%
Repair & Maint-Vehicles	\$23,000	\$17,812	\$20,000	12.28%
Repair/Maint - Pump	\$70,000	\$45,844	\$70,000	52.69%
Repair/Maint- Trans/Distributio	\$95,000	\$97,856	\$90,000	-8.03%
Repair/Maint-Treatment	\$25,000	\$16,295	\$20,000	22.74%
Repair/Maint-Asphalt Patching	\$40,000	\$40,248	\$45,000	11.81%
Repair/Maint-Equipment	\$30,000	\$45,217	\$35,000	-22.60%
Water Tank Cleaning	\$8,000	\$4,400	\$8,000	81.82%
Fire Reduction/Fire Safety	\$30,000	-	\$30,000	-
Safety Equip/Supplies	\$14,008	\$16,558	\$32,000	93.26%
Utilities	\$249,248	\$191,000	\$200,000	4.71%
SFPUC Water	\$154,234	\$157,109	\$174,000	10.75%
Tunnel Shutdown/Related Costs	\$60,000	\$20,569	\$12,000	-41.66%
Engineering	\$23,100	\$13,112	\$15,000	14.40%
Engineering-Regulatory	\$15,000	\$26,222	\$16,000	-38.98%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
System Map Update/Digitize	\$25,000	\$13,788	\$20,000	45.05%
Safety Program Assessment	\$10,020	-	\$5,000	-
PML Lease Agreement	\$5,000	\$5,000	-	-100.00%
Copystar6550 GE Capital Lease	\$2,594	\$2,303	\$2,040	-11.42%
FP Mail Mach Lease	\$817	\$721	\$744	3.19%
2021 City National Refi- Inter.	\$21,564	\$21,564	\$8,670	-59.79%
Municipal 2023 Veh Loan-Int	\$5,192	\$5,281	\$3,528	-33.19%
Downtown Grovland/BOF Constr.	\$3,116,023	\$3,116,023	-	-100.00%
General Water Dist.Improvement	\$40,000	-	-	-
Treatment Plant Pipe/Paint	\$27,500	-	-	-
Pump Control/Surge Valves	\$150	\$149	-	-100.00%
2022 Drought Resilience Proj.	\$25,000	\$24,000	-	-100.00%
2022 DRP -Well Design	\$622,000	\$1,044,383	-	-100.00%
2022 DRP -Water Tank & Dist.	\$289,529	\$676,736	-	-100.00%
2022 DRP - AWS-ATP Improvement	\$4,402,500	\$4,061,552	-	-100.00%
Water Fill Station - IRWMP	\$175	\$174	-	-100.00%
FEMA Agreement (No. 4699)	\$76,500	-	\$158,416	-
Internet Exchange & Upgrade	-	\$8,400	-	-100.00%
Airport Water Line Relocation	\$915	-	-	-
Public Relations/Communicati on	\$21,889	\$23,000	\$5,480	-76.17%
Lab Supplies and Equipment	\$18,000	\$27,212	\$25,000	-8.13%
Capital Outlay	-	-	\$580,741	-
Municipal Vehicle Loan Payment	\$42,129	\$42,851	\$43,793	2.20%
City National Series A Series B	\$597,925	\$597,925	\$293,100	-50.98%
Temporary Pay	\$9,240	\$10,473	\$13,906	32.78%
Municipal Finance Employee Housing Loan	\$8,905	\$8,905	\$9,341	4.90%
Booster Pump Repair	-	\$20,538	-	-100.00%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Employee Fingerprinting	\$138	\$100	\$100	-
175hp Yaskawa Matrix VFD	-	\$15,723	\$29,388	86.91%
250hp Yaskawa Matrix VFD	-	\$34,880	\$62,055	77.91%
Document Scanning	\$3,716	-	-	-
Hydrant Repair - Tannahill	-	\$24,900	-	-100.00%
Municipal Employee Housing Loan	\$13,800	\$13,800	\$8,680	-37.10%
VFD Project	\$277,000	\$15,723	\$29,388	86.91%
PRV Maintenance	\$49,410	\$49,409	\$45,000	-8.92%
New Service Truck	\$46,480	\$46,480	-	-100.00%
Subscriptions/Memberships	\$37,500	\$32,677	\$37,500	14.76%
Mechanic's Bank LOC Interest	\$31,719	\$46,592	-	-100.00%
Total Expenditures	\$13,798,831	\$13,503,305	\$5,453,247	-59.62%

Expenditures by Expense Type

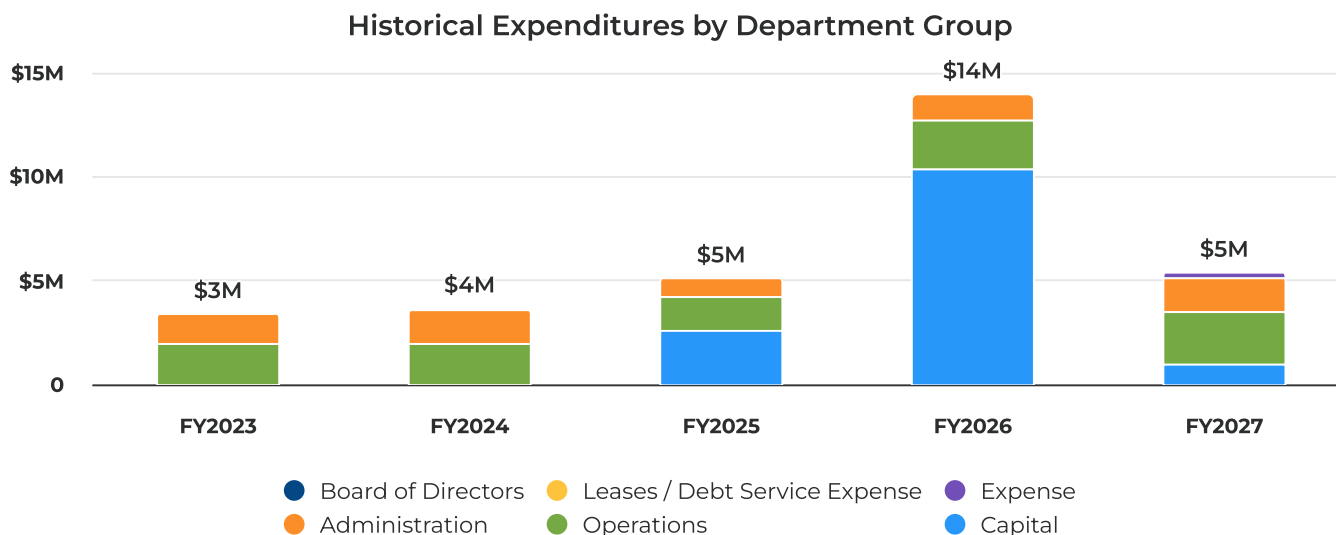
FY27 Expenditures by Expense Type



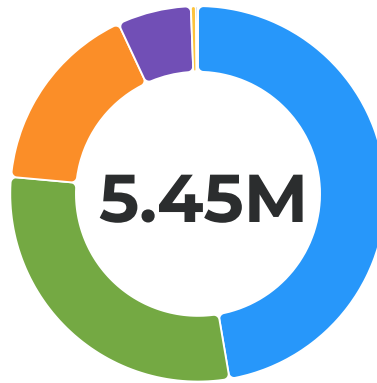
Expenditures by Expense Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Bond / Loan Interest	\$72,275	\$87,237	\$20,878	-76.07%
Capital Outlay	\$8,973,182	\$9,139,070	\$904,987	-90.10%
Cost of Water	\$214,234	\$177,678	\$186,000	4.68%
Expenses	\$1,327,085	\$1,190,736	\$1,332,259	11.89%
Leases	\$8,411	\$8,024	\$2,784	-65.30%
OPEB / Pension	\$174,313	\$174,313	\$191,323	9.76%
Utilities	\$249,248	\$191,000	\$200,000	4.71%
PR Wages	\$1,503,030	\$1,309,305	\$1,643,979	25.56%
PR Benefits	\$628,094	\$576,261	\$624,803	8.42%
Debt Service Payments	\$648,959	\$649,680	\$346,234	-46.71%
Total Expenditures	\$13,798,831	\$13,503,305	\$5,453,247	-59.62%

Expenditures by Department Group



FY27 Expenditures by Department Group

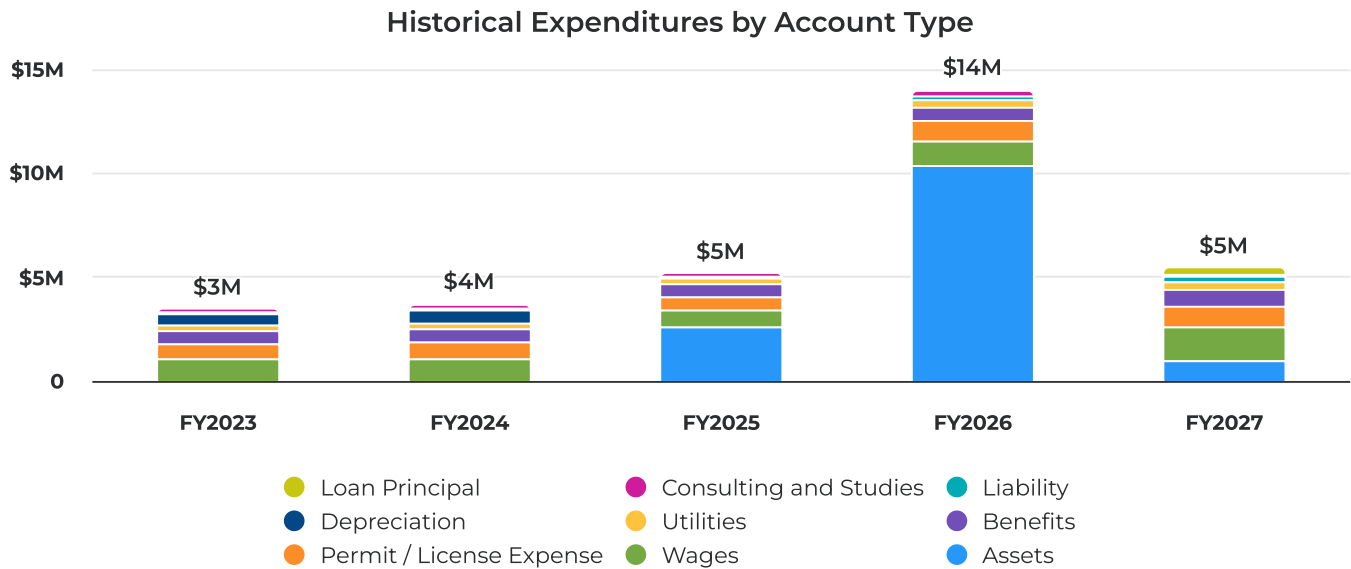


Operations	\$2,580,333	47.32%
Administration	\$1,588,151	29.12%
Capital	\$904,987	16.60%
Expense	\$346,234	6.35%
Leases / Debt Service Expense	\$23,662	0.43%
Board of Directors	\$9,880	0.18%

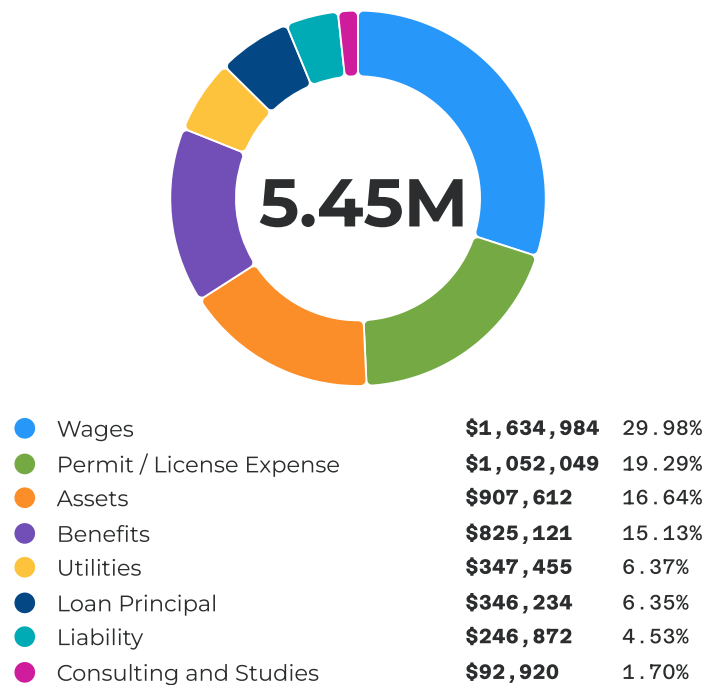
Expenditures by Department Group

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expense	\$648,959	\$649,680	\$346,234	-46.71%
Administration	\$1,519,492	\$1,379,195	\$1,588,151	15.15%
Board of Directors	\$8,909	\$7,699	\$9,880	28.32%
Operations	\$2,567,603	\$2,232,399	\$2,580,333	15.59%
Leases / Debt Service Expense	\$80,686	\$95,261	\$23,662	-75.16%
Capital	\$8,973,182	\$9,139,070	\$904,987	-90.10%
Total Expenditures	\$13,798,831	\$13,503,305	\$5,453,247	-59.62%

Expenditures by Account Type



FY27 Expenditures by Account Type



Expenditures by Account Type

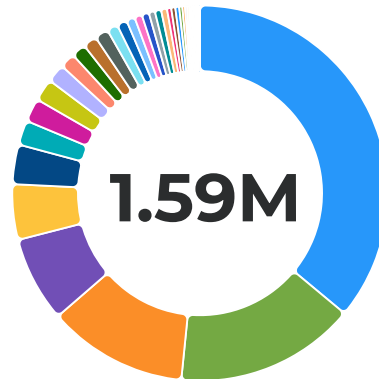
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Loan Principal	\$648,959	\$649,680	\$346,234	-46.71%
Wages	\$1,494,865	\$1,302,449	\$1,634,984	25.53%
Benefits	\$810,571	\$757,430	\$825,121	8.94%
Utilities	\$418,775	\$421,517	\$347,455	-17.57%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Permit / License Expense	\$1,082,820	\$915,682	\$1,052,049	14.89%
Liability	\$187,831	\$186,232	\$246,872	32.56%
Consulting and Studies	\$179,327	\$128,745	\$92,920	-27.83%
Assets	\$8,975,682	\$9,141,570	\$907,612	-90.07%
Total Expenditures	\$13,798,831	\$13,503,305	\$5,453,247	-59.62%

Water Fund Administration

Expenditures by Account

FY27 Expenditures by Account



Regular Time	\$572,433	36.04%
General Liability	\$246,872	15.54%
Pension Unfunded Liability	\$191,323	12.05%
Health/Vision/Dental Ins.	\$116,994	7.37%
Subscriptions/Memberships/Inte	\$75,673	4.76%
CalPERS Retirement	\$54,216	3.41%
FICA	\$33,618	2.12%
Office Expense	\$32,002	2.02%
Holiday Pay	\$30,698	1.93%
Computer Hardware/Equip	\$25,500	1.61%
Council Services	\$21,000	1.32%
Janitorial Service/Supplies	\$19,710	1.24%
Vacation Leave	\$18,861	1.19%
Training, Conferences & Travel	\$18,676	1.18%
Administrative Leave	\$14,879	0.94%
Temporary Pay	\$13,906	0.88%
Telephone	\$11,755	0.74%
Sick Leave	\$10,361	0.65%
CC Merchant Fees	\$9,744	0.61%
Medicare	\$8,502	0.54%
CPA Services/Audit Fees	\$8,400	0.53%
Miscellaneous Pay	\$8,124	0.51%
Office Supplies	\$6,000	0.38%
Public Relations/Communication	\$5,480	0.35%
LAFCO Fees	\$5,325	0.34%
Misc Expense	\$4,300	0.27%
SUI	\$3,400	0.21%
Personal Holiday	\$2,820	0.18%
Flex Time	\$2,784	0.18%
Employee Housing Expense	\$2,625	0.17%
Lump Sum Vacation Pay	\$2,500	0.16%
Overtime	\$2,388	0.15%
Actuarial Review (GASB-OPEB)	\$2,040	0.13%
Workers Compensation	\$1,955	0.12%

Bank Fees	\$1,267	0.08%
Comp Time	\$1,000	0.06%
Tax Lien Expense	\$500	0.03%
Bereavement Pay	\$200	0.01%
Employee Medical Testing	\$150	0.01%
Employee Fingerprinting	\$100	0.01%
Jury Duty	\$70	0.00%

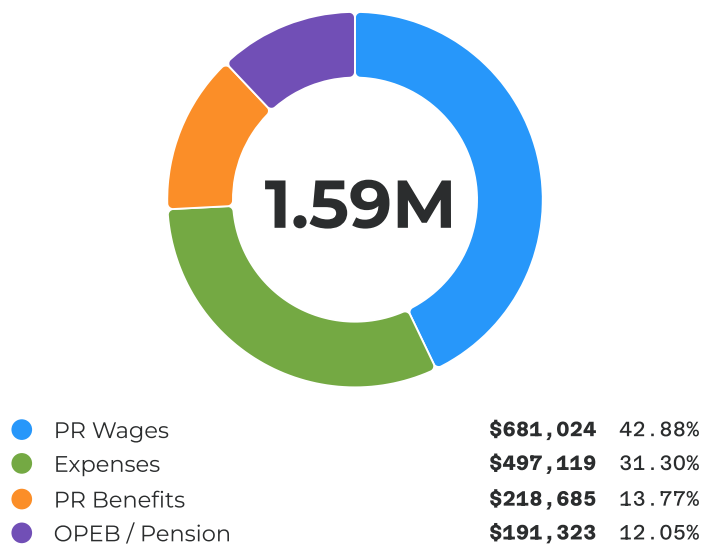
Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$498,522	\$422,610	\$572,433	35.45%
Miscellaneous Pay	\$3,113	\$2,223	\$8,124	265.45%
Jury Duty	\$70	-	\$70	-
Comp Time	\$4,000	\$1,000	\$1,000	-
Bereavement Pay	-	\$200	\$200	-
Administrative Leave	\$14,371	\$14,371	\$14,879	3.54%
Flex Time	\$2,700	\$2,700	\$2,784	3.11%
Overtime	\$4,445	\$2,066	\$2,388	15.56%
Vacation Leave	\$16,467	\$17,963	\$18,861	5.00%
Lump Sum Vacation Pay	-	\$2,500	\$2,500	-
Sick Leave	\$14,167	\$9,868	\$10,361	5.00%
Holiday Pay	\$29,236	\$29,236	\$30,698	5.00%
Personal Holiday	\$2,686	\$2,686	\$2,820	4.99%
CalPERS Retirement	\$51,650	\$47,610	\$54,216	13.88%
FICA	\$31,034	\$31,915	\$33,618	5.33%
Medicare	\$7,796	\$7,763	\$8,502	9.52%
SUI	\$1,286	\$3,238	\$3,400	4.99%
Workers Compensation	\$2,394	\$2,222	\$1,955	-12.02%
Health/Vision/Dental Ins.	\$122,598	\$105,400	\$116,994	11.00%
Pension Unfunded Liability	\$174,313	\$174,313	\$191,323	9.76%
Bank Fees	\$11,941	\$1,230	\$1,267	3.01%
CC Merchant Fees	\$45,225	\$45,225	\$9,744	-78.45%
Tax Lien Expense	\$630	\$500	\$500	-
Office Supplies	\$5,771	\$6,118	\$6,000	-1.93%
LAFCO Fees	\$5,323	\$5,321	\$5,325	0.07%
Computer Hardware/Equip	\$24,276	\$24,276	\$25,500	5.04%
Subscriptions/Members hips/Inte	\$74,026	\$69,378	\$75,673	9.07%
Office Expense	\$18,795	\$27,278	\$32,002	17.32%
Janitorial Service/Supplies	\$19,135	\$19,135	\$19,710	3.00%
Training, Conferences & Travel	\$13,076	\$13,076	\$18,676	42.83%
Telephone	\$11,261	\$11,195	\$11,755	5.00%
Misc Expense	\$3,100	\$1,500	\$4,300	186.67%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Employee Medical Testing	\$168	\$150	\$150	-
General Liability	\$187,831	\$186,232	\$246,872	32.56%
Actuarial Review (GASB-OPEB)	\$1,722	\$2,720	\$2,040	-25.00%
Impact Mitigation Fee Study	\$1,782	\$750	-	-100.00%
Council Services	\$49,770	\$20,000	\$21,000	5.00%
Laserfiche Integration	-	\$1,825	-	-100.00%
CPA Services/Audit Fees	\$27,328	\$27,328	\$8,400	-69.26%
Employee Housing Expense	\$2,500	\$2,500	\$2,625	5.00%
Public Relations/Communication	\$21,889	\$23,000	\$5,480	-76.17%
Temporary Pay	\$9,240	\$10,473	\$13,906	32.78%
Employee Fingerprinting	\$138	\$100	\$100	-
Document Scanning	\$3,716	-	-	-
Total Expenditures	\$1,519,492	\$1,379,195	\$1,588,151	15.15%

Expenditures by Expense Type

FY27 Expenditures by Expense Type



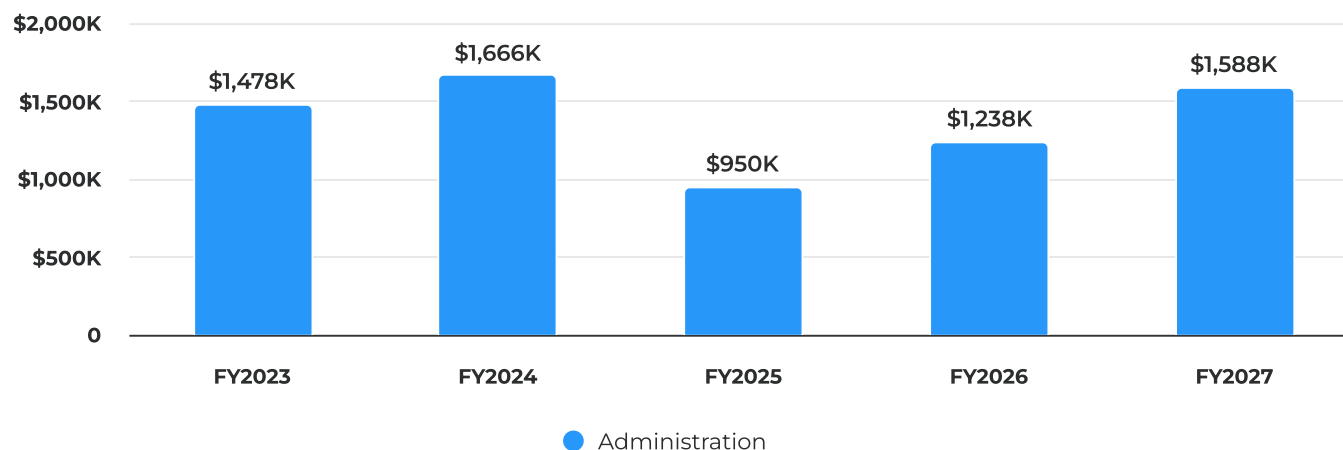
Expenditures by Expense Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expenses	\$529,403	\$488,838	\$497,119	1.69%
OPEB / Pension	\$174,313	\$174,313	\$191,323	9.76%

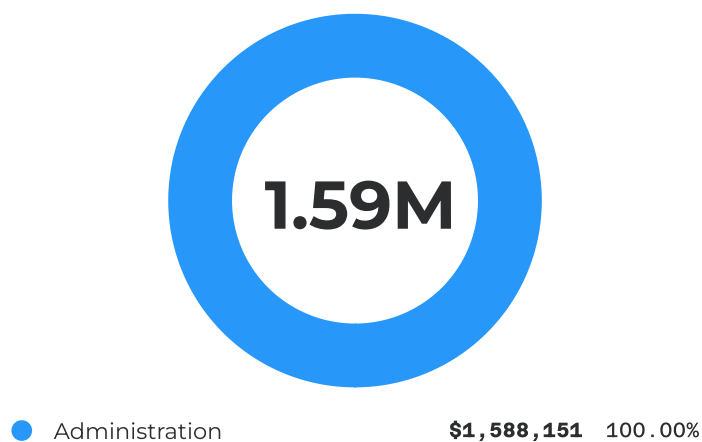
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
PR Wages	\$599,017	\$517,896	\$681,024	31.50%
PR Benefits	\$216,758	\$198,148	\$218,685	10.36%
Total Expenditures	\$1,519,492	\$1,379,195	\$1,588,151	15.15%

Expenditures by Department Group

Historical Expenditures by Department Group



FY27 Expenditures by Department Group

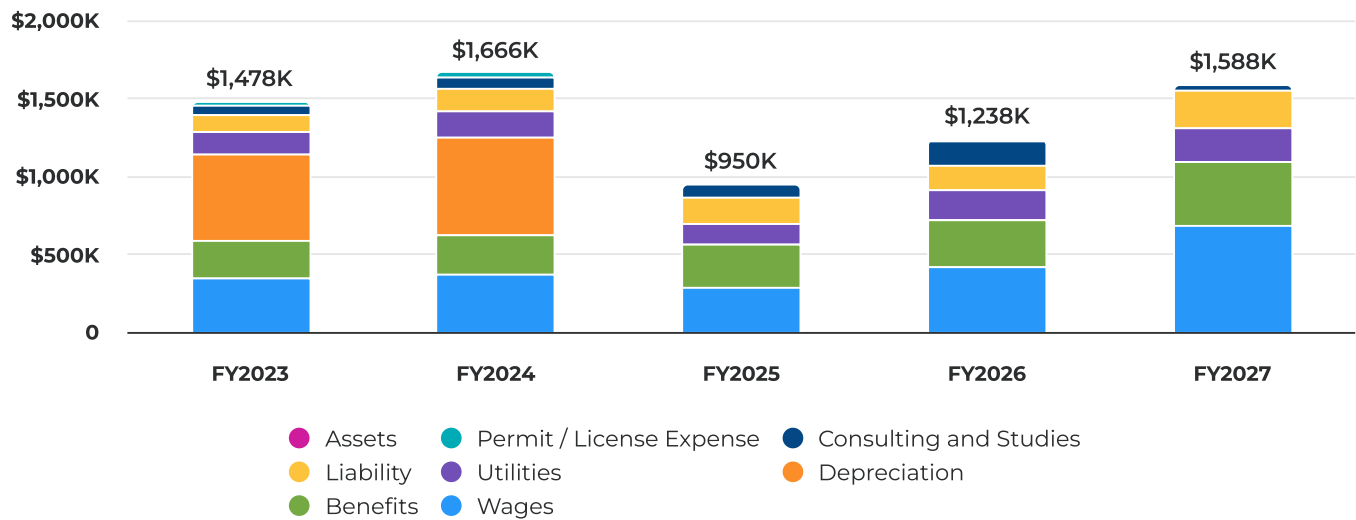


Expenditures by Department Group

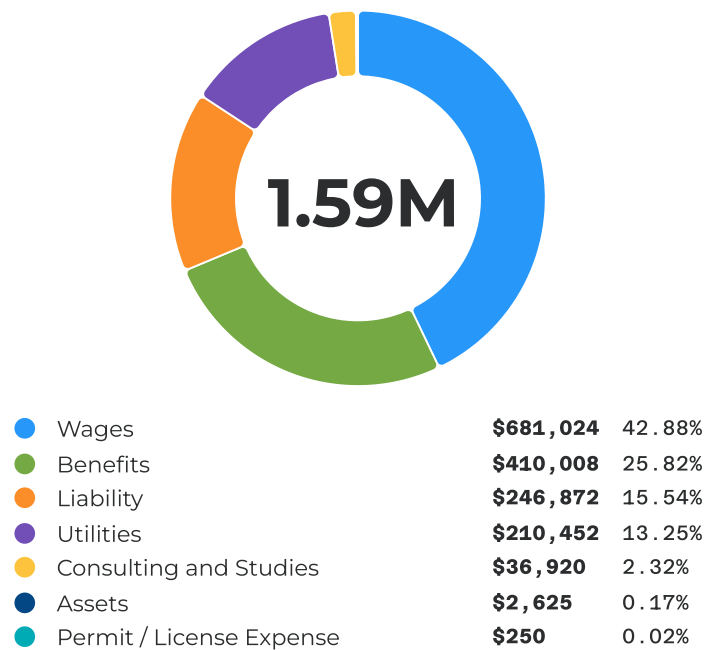
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Administration	\$1,519,492	\$1,379,195	\$1,588,151	15.15%
Total Expenditures	\$1,519,492	\$1,379,195	\$1,588,151	15.15%

Expenditures by Account Type

Historical Expenditures by Account Type



FY27 Expenditures by Account Type



Expenditures by Account Type

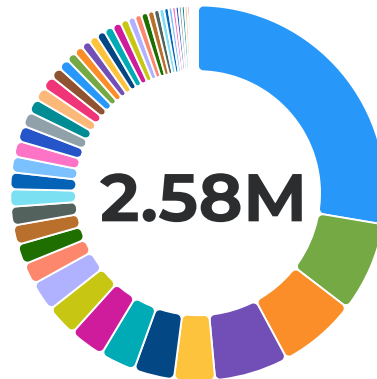
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Wages	\$599,017	\$517,896	\$681,024	31.50%
Benefits	\$391,071	\$372,461	\$410,008	10.08%
Utilities	\$232,559	\$224,233	\$210,452	-6.15%
Permit / License Expense	\$306	\$250	\$250	-
Liability	\$187,831	\$186,232	\$246,872	32.56%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Consulting and Studies	\$106,207	\$75,623	\$36,920	-51.18%
Assets	\$2,500	\$2,500	\$2,625	5.00%
Total Expenditures	\$1,519,492	\$1,379,195	\$1,588,151	15.15%

Water Fund Maintenance

Expenditures by Account

FY27 Expenditures by Account



Regular Time	\$713,592	27.66%
Utilities	\$200,000	7.75%
SFPUC Water	\$174,000	6.74%
Health/Vision/Health Insurance	\$164,918	6.39%
Fuel	\$90,805	3.52%
Repair/Maint-Trans/Distributio	\$90,000	3.49%
CalPERS Retirement	\$79,049	3.06%
On Call	\$79,015	3.06%
Repair/Maint - Pump	\$70,000	2.71%
Retired Members Medical	\$66,825	2.59%
FICA	\$47,636	1.85%
Repair/Maint-Asphalt Patching	\$45,000	1.74%
Chemicals	\$43,049	1.67%
Holiday Pay	\$41,406	1.60%
Lab Testing-Water	\$38,745	1.50%
Subscriptions/Memberships	\$37,500	1.45%
Repair/Maint-Equipment	\$35,000	1.36%
Repair & Maint- General	\$35,000	1.36%
Water Meters	\$35,000	1.36%
Workers Compensation	\$33,074	1.28%
Safety Equip/Supplies	\$32,000	1.24%
Fire Reduction/Fire Safety	\$30,000	1.16%
Overtime	\$29,319	1.14%
District Licenses/Permits	\$26,000	1.01%
Lab Supplies and Equipment	\$25,000	0.97%
Sick Leave	\$21,938	0.85%
Janitorial Service/Supplies	\$20,549	0.80%
Computer Hardware/Equip	\$20,292	0.79%
System Map Update/Digitize	\$20,000	0.78%
Repair/Maint-Treatment	\$20,000	0.78%
Repair & Maint-Vehicles	\$20,000	0.78%
Programming	\$20,000	0.78%
Vacation Leave	\$17,598	0.68%
Engineering-Regulatory	\$16,000	0.62%

Engineering	\$15,000	0.58%
Training, Conferences & Travel	\$15,000	0.58%
Comp Time	\$13,977	0.54%
Tunnel Shutdown/Related Costs	\$12,000	0.47%
Medicare	\$11,040	0.43%
Tools/Equipment	\$10,000	0.39%
Water Tank Cleaning	\$8,000	0.31%
Administrative Leave	\$7,522	0.29%
Miscellaneous Pay	\$7,160	0.28%
Uniform/Special Shoes	\$6,527	0.25%
Lump Sum Vacation Pay	\$6,300	0.24%
Uniform/Clothing	\$6,200	0.24%
Safety Program Assessment	\$5,000	0.19%
Employee Medical Testing	\$4,000	0.16%
Lump Sum Sick Leave	\$4,000	0.16%
Flex Time	\$3,006	0.12%
SUI	\$2,691	0.10%
Personal Holiday	\$2,100	0.08%
Employee Certification	\$2,000	0.08%
Jury Duty	\$500	0.02%

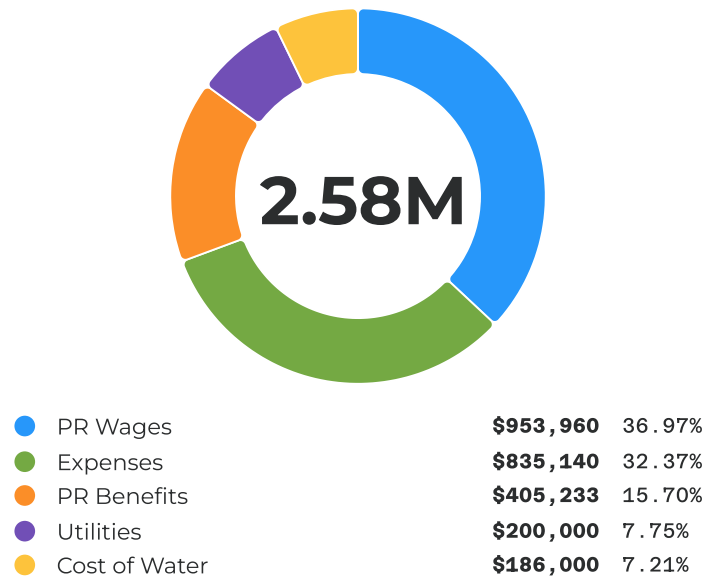
Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$657,509	\$541,741	\$713,592	31.72%
Miscellaneous Pay	\$4,949	\$5,834	\$7,160	22.74%
Jury Duty	\$600	-	\$500	-
Comp Time	\$14,308	\$13,312	\$13,977	5.00%
Administrative Leave	\$1,570	\$7,164	\$7,522	5.00%
Flex Time	\$1,575	\$2,863	\$3,006	4.99%
On Call	\$87,368	\$70,594	\$79,015	11.93%
Overtime	\$29,874	\$46,110	\$29,319	-36.42%
Vacation Leave	\$26,667	\$16,741	\$17,598	5.12%
Lump Sum Vacation Pay	-	\$6,000	\$6,300	5.00%
Sick Leave	\$19,814	\$20,890	\$21,938	5.02%
Lump Sum Sick Leave	\$1,500	\$5,345	\$4,000	-25.16%
Holiday Pay	\$39,434	\$39,434	\$41,406	5.00%
Personal Holiday	\$3,480	\$2,000	\$2,100	5.00%
CalPERS Retirement	\$86,349	\$77,900	\$79,049	1.47%
FICA	\$45,113	\$45,507	\$47,636	4.68%
Medicare	\$10,551	\$10,512	\$11,040	5.02%
SUI	\$2,606	\$2,269	\$2,691	18.58%
Workers Compensation	\$40,504	\$37,500	\$33,074	-11.80%
Retired Members Medical	\$65,130	\$55,006	\$66,825	21.49%
Computer Hardware/Equip	\$16,080	\$19,326	\$20,292	5.00%
Janitorial Service/Supplies	\$19,950	\$18,997	\$20,549	8.17%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Training, Conferences & Travel	\$12,000	\$11,474	\$15,000	30.73%
Employee Certification	\$1,500	\$1,650	\$2,000	21.21%
Employee Medical Testing	\$5,229	\$3,750	\$4,000	6.67%
Uniform/Special Shoes	\$7,200	\$6,525	\$6,527	0.03%
Health/Vision/Health Insurance	\$160,338	\$148,575	\$164,918	11.00%
Programming	\$20,000	\$19,549	\$20,000	2.31%
District Licenses/Permits	\$26,000	\$22,000	\$26,000	18.18%
Fuel	\$71,500	\$70,235	\$90,805	29.29%
Uniform/Clothing	\$5,000	\$6,670	\$6,200	-7.05%
Chemicals	\$41,795	\$40,049	\$43,049	7.49%
Tools/Equipment	\$10,000	\$2,500	\$10,000	300.00%
Water Meters	\$35,000	\$22,189	\$35,000	57.74%
Lab Testing-Water	\$35,000	\$35,616	\$38,745	8.79%
Repair & Maint- General	\$35,000	\$30,652	\$35,000	14.19%
Repair & Maint-Vehicles	\$23,000	\$17,812	\$20,000	12.28%
Repair/Maint - Pump	\$70,000	\$45,844	\$70,000	52.69%
Repair/Maint- Trans/Distributio	\$95,000	\$97,856	\$90,000	-8.03%
Repair/Maint- Treatment	\$25,000	\$16,295	\$20,000	22.74%
Repair/Maint-Asphalt Patching	\$40,000	\$40,248	\$45,000	11.81%
Repair/Maint- Equipment	\$30,000	\$45,217	\$35,000	-22.60%
Water Tank Cleaning	\$8,000	\$4,400	\$8,000	81.82%
Fire Reduction/Fire Safety	\$30,000	-	\$30,000	-
Safety Equip/Supplies	\$14,008	\$16,558	\$32,000	93.26%
Utilities	\$249,248	\$191,000	\$200,000	4.71%
SFPUC Water	\$154,234	\$157,109	\$174,000	10.75%
Tunnel Shutdown/Related Costs	\$60,000	\$20,569	\$12,000	-41.66%
Engineering	\$23,100	\$13,112	\$15,000	14.40%
Engineering-Regulatory	\$15,000	\$26,222	\$16,000	-38.98%
System Map Update/Digitize	\$25,000	\$13,788	\$20,000	45.05%
Safety Program Assessment	\$10,020	-	\$5,000	-
Lab Supplies and Equipment	\$18,000	\$27,212	\$25,000	-8.13%
Subscriptions/Memberships	\$37,500	\$32,677	\$37,500	14.76%
Total Expenditures	\$2,567,603	\$2,232,399	\$2,580,333	15.59%

Expenditures by Expense Type

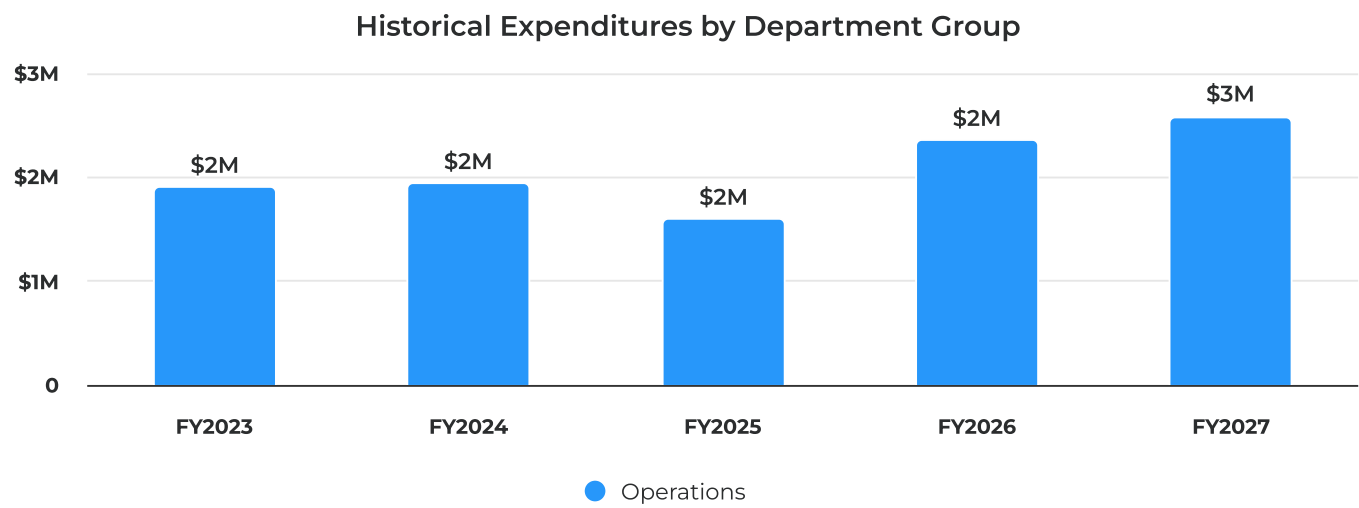
FY27 Expenditures by Expense Type



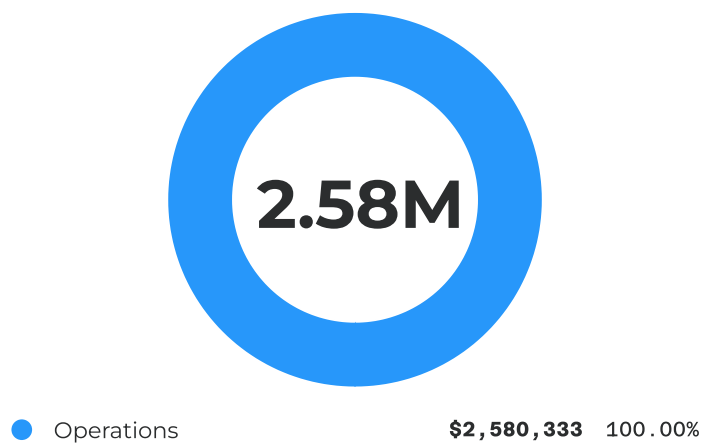
Expenditures by Expense Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Cost of Water	\$214,234	\$177,678	\$186,000	4.68%
Expenses	\$797,682	\$701,898	\$835,140	18.98%
Utilities	\$249,248	\$191,000	\$200,000	4.71%
PR Wages	\$895,848	\$784,553	\$953,960	21.59%
PR Benefits	\$410,591	\$377,269	\$405,233	7.41%
Total Expenditures	\$2,567,603	\$2,232,399	\$2,580,333	15.59%

Expenditures by Department Group



FY27 Expenditures by Department Group

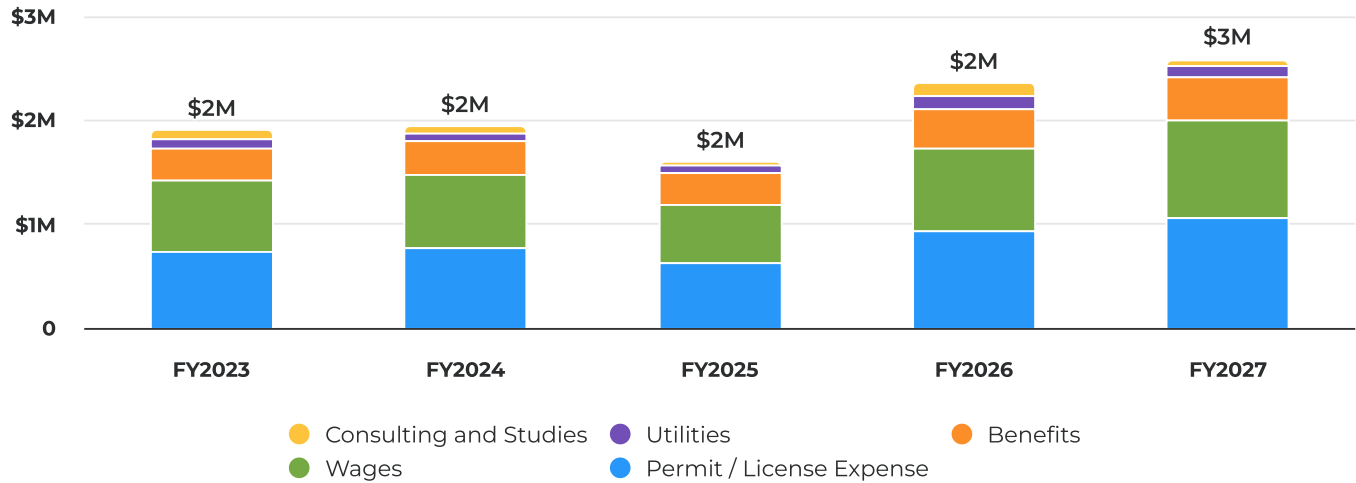


Expenditures by Department Group

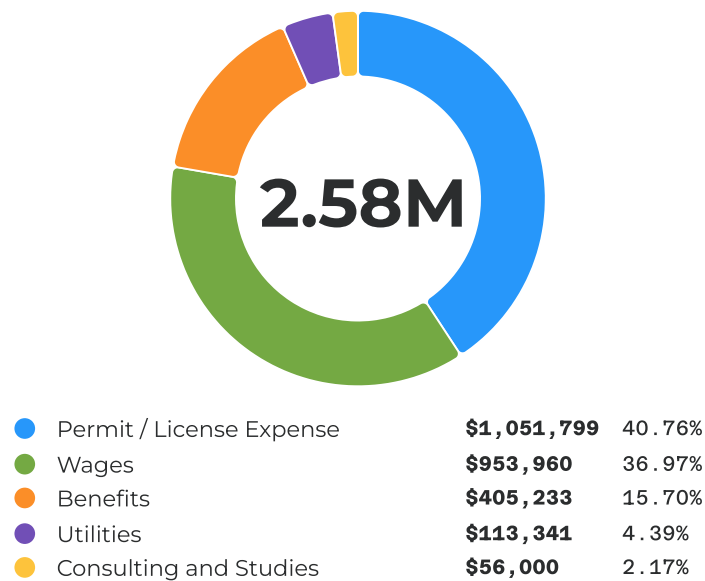
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Operations	\$2,567,603	\$2,232,399	\$2,580,333	15.59%
Total Expenditures	\$2,567,603	\$2,232,399	\$2,580,333	15.59%

Expenditures by Account Type

Historical Expenditures by Account Type



FY27 Expenditures by Account Type



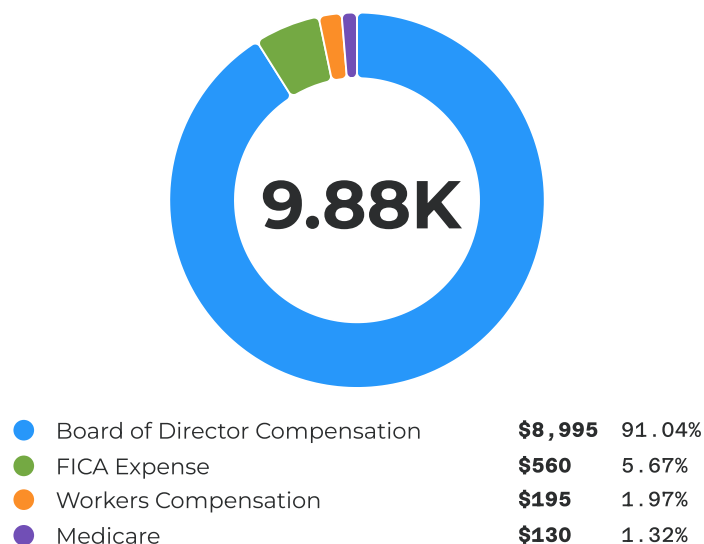
Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Wages	\$895,848	\$784,553	\$953,960	21.59%
Benefits	\$410,591	\$377,269	\$405,233	7.41%
Utilities	\$105,530	\$102,023	\$113,341	11.09%
Permit / License Expense	\$1,082,514	\$915,432	\$1,051,799	14.90%
Consulting and Studies	\$73,120	\$53,122	\$56,000	5.42%
Total Expenditures	\$2,567,603	\$2,232,399	\$2,580,333	15.59%

Water Fund Board of Directors

Expenditures by Account

FY27 Expenditures by Account

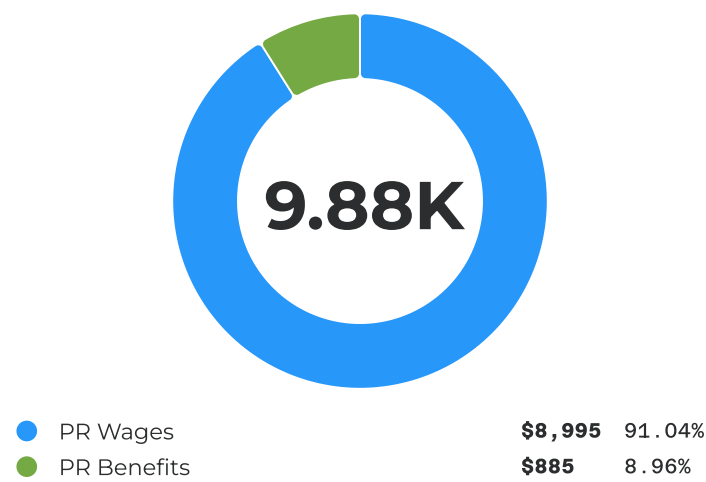


Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Medicare	\$118	\$118	\$130	9.79%
Workers Compensation	\$120	\$221	\$195	-11.76%
FICA Expense	\$506	\$504	\$560	11.11%
Board of Director Compensation	\$8,165	\$6,856	\$8,995	31.20%
Total Expenditures	\$8,909	\$7,699	\$9,880	28.32%

Expenditures by Expense Type

FY27 Expenditures by Expense Type

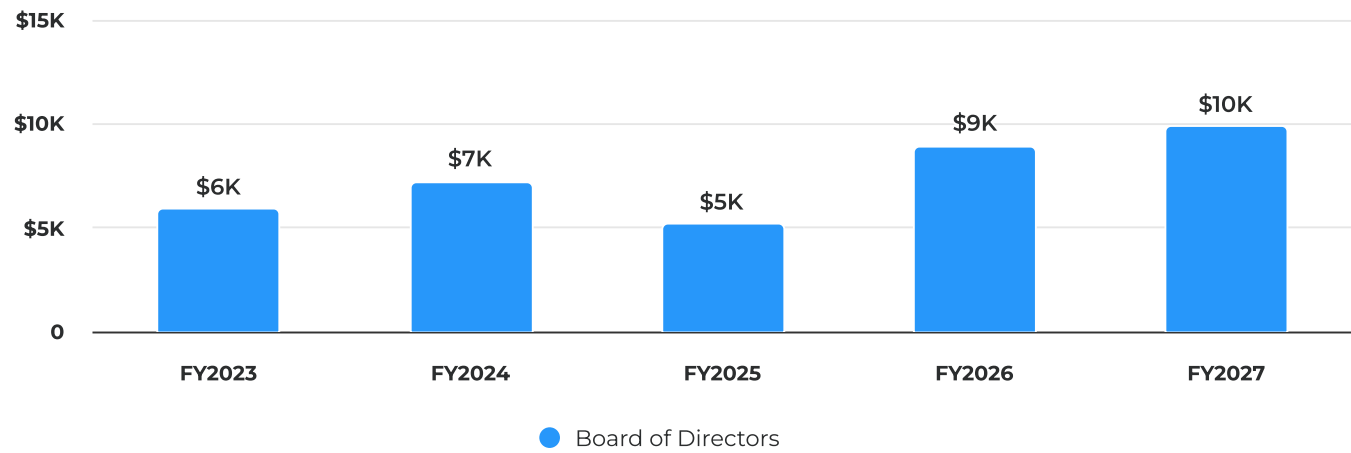


Expenditures by Expense Type

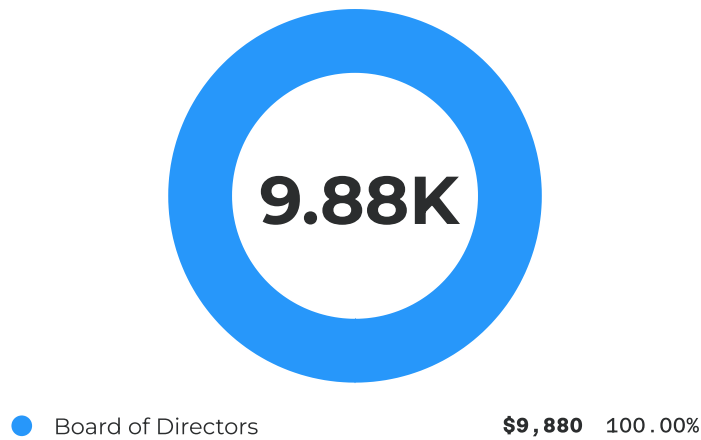
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
PR Wages	\$8,165	\$6,856	\$8,995	31.20%
PR Benefits	\$745	\$843	\$885	4.93%
Total Expenditures	\$8,909	\$7,699	\$9,880	28.32%

Expenditures by Department Group

Historical Expenditures by Department Group



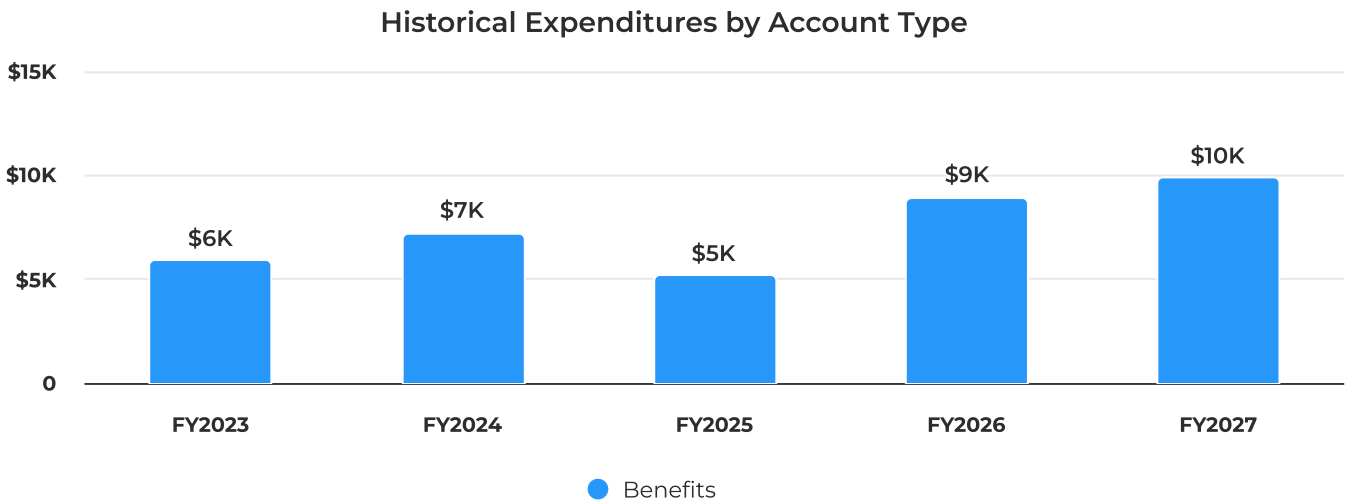
FY27 Expenditures by Department Group



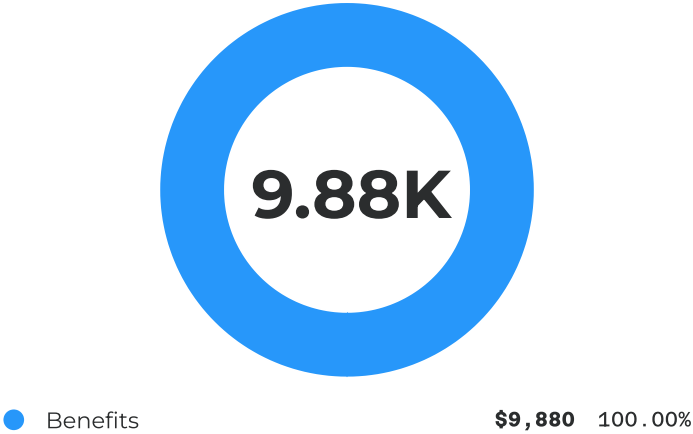
Expenditures by Department Group

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Board of Directors	\$8,909	\$7,699	\$9,880	28.32%
Total Expenditures	\$8,909	\$7,699	\$9,880	28.32%

Expenditures by Account Type



FY27 Expenditures by Account Type



Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Benefits	\$8,909	\$7,699	\$9,880	28.32%
Total Expenditures	\$8,909	\$7,699	\$9,880	28.32%

Sewer Fund

In accordance with permits issued by the State Regional Water Quality Control Board, the District provides wastewater collection, treatment and recycling services to approximately 1,781 connections from Big Oak Flat through Groveland and Pine Mountain Lake. The cost of delivering wastewater services is funded 100% by system user charges and fees. Some infrastructure improvements are funded by state and federal grants, and the district expends much effort to maximize available grants. Grants are very competitive and can take one to five years to complete the application and receive a funding contract. All water system infrastructure grants pay on a reimbursement basis; in other words, we must have the cash to pay the contractor, then request reimbursement from the state, which can take two to six months for payment. In funding all our services, grants are NOT available to pay the cost of staff, chemicals, power, fuel or any other normal operating cost; or to waive or reduce fees or charges for low-income, seniors, etc.



Summary

The District is projecting \$4,051,759 in revenue and budgeted expenditures are projected to be \$4,019,803 in FY2026/27. For the first time in many years, revenues have fully covered annual expenditures, which reflects the impact of the recent rate increase, positioning the District to move forward with financial stability.

Revenue

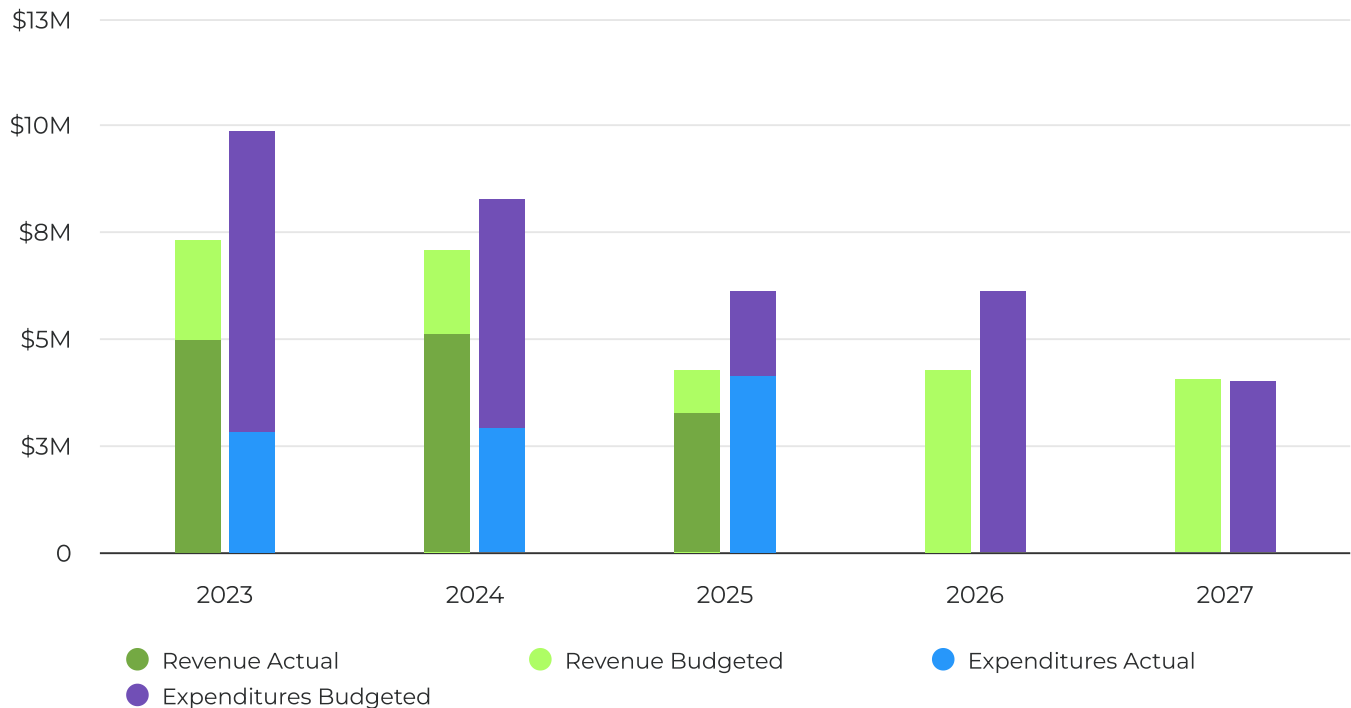
- There is a slight increase in Miscellaneous Revenues due to the variable nature of revenue sources such as sewer connections and late penalty charges. The budgeted amount is based on prior years' trends.
- The second rate increase of 15% is included and is expected to bring in additional fixed rate revenue of \$398,852.
- Debt service shows a slight overall increase. The existing debt service fee is decreasing due to the payoff of a portion of the Sewer Bond, while a new debt service charge will begin in the fiscal year.
- Variable rate revenue will decrease due to the change in rate structure no longer charging based on usage, rather charging a fixed rate.

- Non-Operating Revenue includes grant reimbursement for the FEMA Winter Storms Project and anticipated interest income.

Expenses

- Expenditures include operating expenses for administration, maintenance and the Board of Directors and include items such as permits, fuel, repairs/maintenance, and legal fees, etc.
- Bond and Loan Interest expenditures have decreased due to the District making the final payment on the Series A bond.
- Capital expenditures total \$437,807. This amount includes the FEMA Winter Storms grant-funded project that is still in progress; the purchase of one additional item as outlined in the Capital Improvement Plan; and a placeholder of \$276,541 for capital projects identified in the recent sewer study, which is still being finalized, as noted in the executive summary.
- Expenses are expected to increase, with the larger increases in biosolids disposal, collection systems & camera inspection, engineering, pump repairs and maintenance, as well as overall anticipated vendor cost increases.
- Lease expenses have a slight decrease from prior year due to the new office copier lease.
- OPEB / Pension costs have increased for all funds by 9.75%.
- Utilities recognize the increase in water and sewer rates, in addition to expected electricity increases.
- Salaries and benefits are projected to increase as staffing levels return to normal operating conditions following prior vacancies and extended leaves. The increase also reflects anticipated adjustments in health insurance premiums and other benefit costs. Overall, the growth in personnel costs primarily represents a return to typical staffing levels rather than expansion.
- There is a slight decrease in Debt Service expenses this year due to the final payment being made for the Series A bond. In a typical year, the District makes two annual bond payments; however, because this is the final payoff year, only one payment will be made. This line item also includes the initial payment on the CA CWSRF loan for the Downtown Groveland/Big Oak Flat Sewer Collection System Improvements Project, and the municipal payments for the vehicle and employee housing loans.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	\$1,777,983	\$1,777,983	\$2,015,383
Revenues			
Misc. Revenues	\$42,404	\$44,232	\$47,751
Fixed Revenues	\$2,891,342	\$2,839,461	\$3,238,313
Variable Revenues	\$227,350	\$219,830	\$186,880
Debt Service	\$330,000	\$331,000	\$414,160
Non Operating Revenue	\$676,001	\$639,831	\$164,656
Total Revenues	\$4,167,097	\$4,074,354	\$4,051,759
Expenditures			
Bond / Loan Interest	\$96,537	\$81,834	\$79,339
Capital Outlay	\$880,646	\$801,139	\$437,807
Expenses	\$905,284	\$644,384	\$923,703
Leases	\$2,315	\$2,060	\$1,956
OPEB / Pension	\$118,284	\$118,284	\$129,827
Utilities	\$245,999	\$258,873	\$284,760
PR Wages	\$1,143,231	\$964,896	\$1,245,949
PR Benefits	\$469,280	\$422,928	\$467,059
Debt Service Payments	\$556,847	\$542,556	\$449,403
Total Expenditures	\$4,418,422	\$3,836,954	\$4,019,803
Total Revenues Less Expenditures	-\$251,325	\$237,400	\$31,956

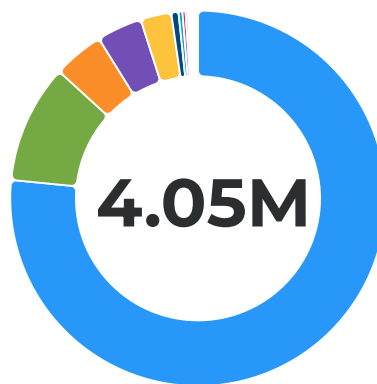
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted
Ending Fund Balance	\$1,526,658	\$2,015,383	\$2,047,339

Revenues by Fund

Revenues by Fund

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Wastewater	\$4,167,097	\$4,074,354	\$4,051,759	-0.55%
Total Revenues	\$4,167,097	\$4,074,354	\$4,051,759	-0.55%

FY27 Revenues by Account



S01 Res Fixed	\$3,102,200	76.56%
Capital 1 Sewer Debt Revenue	\$414,160	10.22%
S02C Coml Vol Usage	\$177,000	4.37%
FEMA Storm Damage Grant 4699	\$158,416	3.91%
S02 Coml Fixed	\$107,480	2.65%
Late Penalty Charges	\$25,038	0.62%
Sewer Connections	\$14,000	0.35%
S04 Coml 2 Conn Fixed	\$10,642	0.26%
Employee Housing Rental Income	\$8,163	0.20%
S04C Coml 2 Conn Vol Usage	\$7,150	0.18%
S04S Coml 2 Conn w/Stdby	\$6,591	0.16%
S12/S Stdby & Stdby/Split L	\$4,853	0.12%
S06 Coml 4 Conn Fixed	\$4,257	0.11%
S04SC Coml w/Stdby Vol Usage	\$2,730	0.07%
Expense Refunds	\$2,500	0.06%
S02S Coml w/Stdby	\$2,290	0.06%
UB 1% Penalty Late Fees	\$2,240	0.06%
Non Operating Income	\$1,500	0.04%
Sewer Inspections	\$250	0.01%
Misc. Admin Fees	\$250	0.01%
Sewer Service Application Fee	\$50	0.00%

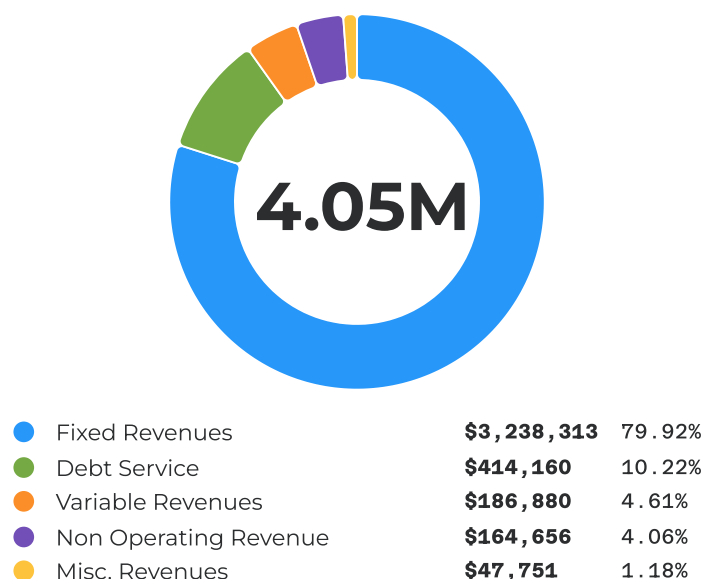
Revenues by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Misc. Admin Fees	-	\$378	\$250	-33.86%
Late Penalty Charges	\$22,000	\$23,845	\$25,038	5.00%
Non Operating Income	\$5,000	\$1,125	\$1,500	33.33%
Expense Refunds	\$2,500	\$2,182	\$2,500	14.57%
Interest Earned LAIF	\$712	-	-	-
Interest Earned Mechanics Bank	\$13,000	-	-	-
S01C Volume Usage	\$33,150	\$33,155	-	-100.00%
S01 Res Fixed	\$2,747,751	\$2,697,565	\$3,102,200	15.00%
S01FC Fixed Consump Fee 3100ga	\$6,939	\$5,783	-	-100.00%
S02C Coml Vol Usage	\$177,000	\$177,000	\$177,000	-
S02 Coml Fixed	\$107,480	\$107,480	\$107,480	-
S02S Coml w/Stdby	\$2,290	\$2,290	\$2,290	-
S04C Coml 2 Conn Vol Usage	\$7,000	\$7,000	\$7,150	2.14%
S04SC Coml w/Stdby Vol Usage	\$2,200	\$2,675	\$2,730	2.06%
S04 Coml 2 Conn Fixed	\$10,642	\$10,642	\$10,642	-
S04S Coml 2 Conn w/Stdby	\$6,591	\$6,591	\$6,591	-
S06C Coml 4 Conn Vol Usage	\$8,000	-	-	-
S06 Coml 4 Conn Fixed	\$4,257	\$4,257	\$4,257	-
S12/S Stdby & Stdby/Split L	\$5,392	\$4,853	\$4,853	-
Sewer Service Application Fee	\$50	\$50	\$50	-
Sewer Inspections	\$250	\$250	\$250	-
Sewer Connections	\$16,000	\$14,000	\$14,000	-
Capital 1 Sewer Debt Revenue	\$330,000	\$331,000	\$414,160	25.12%
Sewer Main Extension Applicati	-	\$100	-	-100.00%
Groveland/BPF Sewer Const	\$551,598	\$551,598	-	-100.00%
Interest Income-CA Class	\$25,000	-	-	-
Sale of Assets	\$5,000	-	-	-
Employee Housing Rental Income	\$4,104	\$5,609	\$8,163	45.53%
FEMA Storm Damage Grant 4699	-	\$81,659	\$158,416	94.00%
UB 1% Penalty Late Fees	\$2,010	\$2,133	\$2,240	5.02%
FEMA Storm Dmg #4699	\$70,047	-	-	-
TPPA Grant Revenue	\$1,134	\$1,134	-	-100.00%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Total Revenues	\$4,167,097	\$4,074,354	\$4,051,759	-0.55%

Revenues by Revenue Type

FY27 Revenues by Revenue Type

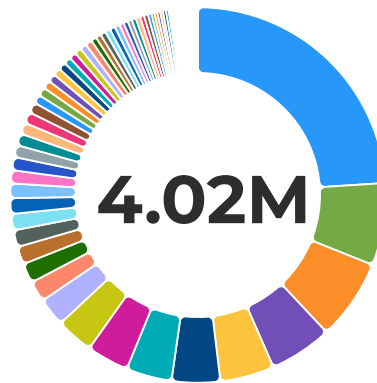


Revenues by Revenue Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Misc. Revenues	\$42,404	\$44,232	\$47,751	7.96%
Fixed Revenues	\$2,891,342	\$2,839,461	\$3,238,313	14.05%
Variable Revenues	\$227,350	\$219,830	\$186,880	-14.99%
Debt Service	\$330,000	\$331,000	\$414,160	25.12%
Non Operating Revenue	\$676,001	\$639,831	\$164,656	-74.27%
Total Revenues	\$4,167,097	\$4,074,354	\$4,051,759	-0.55%

Expenditures by Account

FY27 Expenditures by Account



Regular Time	\$963,827	23.98%
Utilities	\$284,760	7.08%
Capital Outlay	\$279,391	6.95%
Health/Vision/Health Insurance	\$217,537	5.41%
Municipal Vehicle Loan Payment	\$187,691	4.67%
General Liability	\$167,520	4.17%
FEMA Agreement (No. 4699)	\$158,416	3.94%
2019 Capl Sewer Bond	\$145,559	3.62%
Pension Unfunded Liability	\$129,827	3.23%
CalPERS Retirement	\$98,713	2.46%
On Call	\$72,369	1.80%
Capital 1 Sewer Impr Loan Principle	\$68,152	1.70%
FICA	\$61,550	1.53%
Holiday Pay	\$58,563	1.46%
District Permits & Licenses	\$56,157	1.40%
Legal Council	\$54,496	1.36%
Collections System Camera Insp	\$50,000	1.24%
Subscriptions/Memberships/Inte	\$45,823	1.14%
Chemicals-Odor Control	\$45,000	1.12%
CA SWRCB Project Loan Principle	\$41,662	1.04%
Repair/Maint-Equipment	\$41,411	1.03%
Fuel	\$39,262	0.98%
Retired Members Medical	\$38,855	0.97%
Capital 1 Sewer Imp -P&I-RCLS	\$37,686	0.94%
Repair & Maint - Pump	\$30,000	0.75%
Workers Compensation	\$29,907	0.74%
Vacation Leave	\$28,513	0.71%
Repair/Maint Collections	\$28,350	0.71%
Overtime	\$26,546	0.66%
Repair/Maint-Treatment	\$26,500	0.66%
Repair & Maint.- Asphalt Patch	\$25,000	0.62%
Training, Conferences & Travel	\$24,673	0.61%
Safety Equip/Supplies	\$23,458	0.58%
Janitorial Service/Supplies	\$23,213	0.58%
Subscriptions/Memberships	\$22,500	0.56%
Office Expense	\$19,153	0.48%
Repair & Maint- General	\$18,870	0.47%
CA SWRCB Project Loan Interest	\$18,576	0.46%

Lab Testing-Sewer	\$18,121	0.45%
Sick Leave	\$17,982	0.45%
Computer Hardware/Equip	\$17,612	0.44%
Medicare	\$15,284	0.38%
Municipal Vehicle Loan-Int	\$15,120	0.38%
Fire Reduction/Fire Safety/CC	\$15,000	0.37%
Repair & Maint.-Vehicles	\$15,000	0.37%
Programming	\$15,000	0.37%
Comp Time	\$14,175	0.35%
Administrative Leave	\$14,037	0.35%
Miscellaneous Pay	\$12,078	0.30%
Biosolids Disposal	\$10,500	0.26%
GIS/System Map Update/Digitize	\$10,000	0.25%
General Engineering	\$10,000	0.25%
Lab Supplies and Equipment	\$10,000	0.25%
Engineering-Regulatory	\$10,000	0.25%
Temporary Pay	\$9,436	0.23%
Uniforms/Special Shoes	\$6,519	0.16%
Municipal Employee Housing Loan	\$6,339	0.16%
Board of Director Compensation	\$6,105	0.15%
Municipal Housing Loan Int	\$5,890	0.15%
CPA Services/Audit Fees	\$5,700	0.14%
CC Merchant Fees	\$5,376	0.13%
Safety Program Assessment	\$5,000	0.12%
Tools/Equipment	\$5,000	0.12%
Flex Time	\$4,856	0.12%
SUI	\$4,833	0.12%
Lump Sum Vacation Pay	\$4,650	0.12%
Personal Holiday	\$4,169	0.10%
Telephone	\$3,990	0.10%
Office Supplies	\$3,990	0.10%
Public Relations/Communication	\$3,715	0.09%
LAFCO Fees	\$3,611	0.09%
Employee Certification	\$3,000	0.07%
Employee Medical Testing	\$2,600	0.06%
Uniform/Clothing	\$2,500	0.06%
Misc Expense	\$2,400	0.06%
Employee Housing Expense	\$2,100	0.05%
2019 Capl Sewer Bond -P&I Rcls	\$2,067	0.05%
Lump Sum Sick Leave	\$1,500	0.04%
Copystar6550 GE Capital Lease	\$1,440	0.04%
Actuarial Review (GASB-OPEB)	\$960	0.02%
Bank Fees	\$890	0.02%
FP Mail Machine Lease	\$516	0.01%
Jury Duty	\$500	0.01%
FICA Expense	\$380	0.01%
Tax Lien Expense	\$252	0.01%
Bereavement Pay	\$124	0.00%

Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Regular Time	\$860,644	\$697,725	\$963,827	11.99%
Miscellaneous Pay	\$4,401	\$5,010	\$12,078	174.43%
Jury Duty	\$500	-	\$500	-
Comp Time	\$16,980	\$13,500	\$14,175	-16.52%
Bereavement Pay	-	\$118	\$124	-
Administrative Leave	\$9,592	\$13,370	\$14,037	46.33%
Flex Time	\$3,925	\$4,625	\$4,856	23.72%
On Call	\$79,835	\$70,592	\$72,369	-9.35%
Overtime	\$31,783	\$31,997	\$26,546	-16.48%
Vacation Leave	\$36,383	\$25,387	\$28,513	-21.63%
Lump Sum Vacation Pay	\$3,500	\$7,203	\$4,650	32.86%
Sick Leave	\$23,959	\$17,064	\$17,982	-24.95%
Lump Sum Sick Leave	\$1,000	\$4,684	\$1,500	50.00%
Holiday Pay	\$47,377	\$52,916	\$58,563	23.61%
Personal Holiday	\$4,504	\$3,708	\$4,169	-7.44%
CalPERS Retirement	\$106,673	\$86,524	\$98,713	-7.46%
FICA	\$59,611	\$57,547	\$61,550	3.25%
Medicare	\$14,427	\$14,151	\$15,284	5.94%
SUI	\$4,009	\$4,557	\$4,833	20.57%
Workers Compensation	\$36,542	\$33,907	\$29,907	-18.16%
Retired Members Medical	\$30,125	\$28,985	\$38,855	28.98%
Pension Unfunded Liability	\$118,284	\$118,284	\$129,827	9.76%
Bank Fees	\$863	\$863	\$890	3.13%
CC Merchant Fees	\$21,320	\$24,000	\$5,376	-74.78%
Tax Lien Expense	\$252	\$252	\$252	-
Office Supplies	\$3,516	\$3,800	\$3,990	13.48%
LAFCO Fees	\$3,611	\$3,611	\$3,611	-
Computer Hardware/Equip	\$23,893	\$16,322	\$17,612	-26.29%
Subscriptions/Members hips/Inte	\$45,768	\$45,057	\$45,823	0.12%
Office Expense	\$12,711	\$16,070	\$19,153	50.68%
Janitorial Service/Supplies	\$21,328	\$22,007	\$23,213	8.84%
Training, Conferences & Travel	\$20,873	\$16,676	\$24,673	18.21%
Telephone	\$6,160	\$3,800	\$3,990	-35.23%
Misc Expense	\$2,205	\$500	\$2,400	8.84%
Employee Certification	\$3,000	\$2,760	\$3,000	-
Employee Medical Testing	\$2,714	\$1,719	\$2,600	-4.20%
General Liability	\$128,242	\$126,340	\$167,520	30.63%

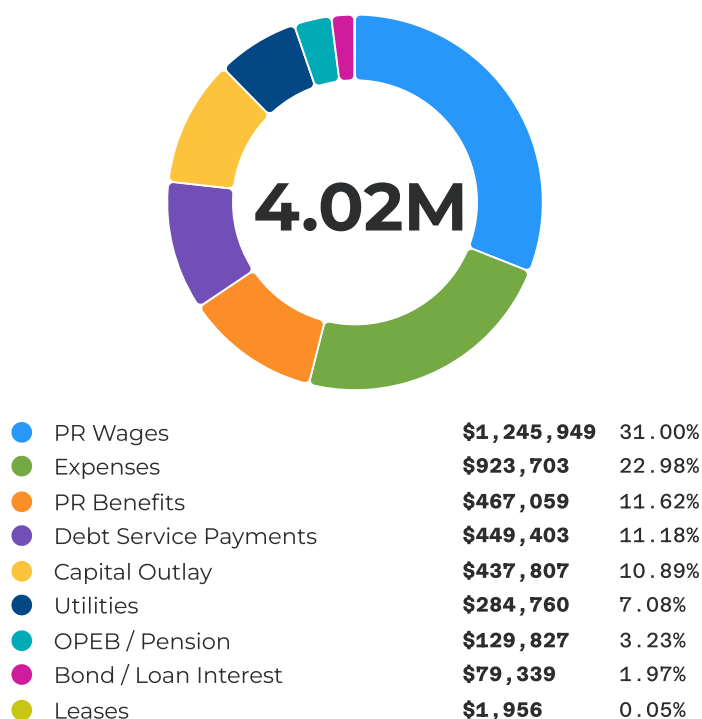
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Actuarial Review (GASB-OPEB)	\$1,169	\$1,280	\$960	-17.88%
Impact Mitigation Fee Study	\$1,141	\$331	-	-100.00%
CPA Services/Audit Fees	\$18,544	\$18,544	\$5,700	-69.26%
Employee Housing Expense	\$2,000	\$2,000	\$2,100	5.00%
FICA Expense	\$344	\$259	\$380	10.62%
Board of Director Compensation	\$5,540	\$4,201	\$6,105	10.19%
Health/Vision/Health Insurance	\$217,549	\$196,997	\$217,537	-0.01%
Programming	\$15,000	\$11,154	\$15,000	-
Fuel	\$34,141	\$33,436	\$39,262	15.00%
Uniform/Clothing	\$2,500	\$3,136	\$2,500	-
Tools/Equipment	\$5,000	\$1,500	\$5,000	-
Repair & Maint- General	\$18,870	\$15,020	\$18,870	-
Repair/Maint-Treatment	\$24,750	\$11,491	\$26,500	7.07%
Repair/Maint- Equipment	\$41,411	\$11,000	\$41,411	-
Safety Equip/Supplies	\$5,700	\$8,993	\$23,458	311.54%
Utilities	\$245,999	\$258,873	\$284,760	15.76%
Engineering-Regulatory	\$10,000	\$3,465	\$10,000	-
Safety Program Assessment	\$5,000	-	\$5,000	-
FEMA Agreement (No. 4699)	\$36,000	\$36,000	\$158,416	340.04%
Internet Exchange & Upgrade	-	\$5,700	-	-
Public Relations/Communicati on	\$14,854	\$14,854	\$3,715	-74.99%
Legal Council	\$39,496	\$39,496	\$54,496	37.98%
Sewer Rate Study	\$31,000	-	-	-100.00%
Uniforms/Special Shoes	\$7,038	\$6,526	\$6,519	-7.37%
District Permits & Licenses	\$52,483	\$53,483	\$56,157	7.00%
Chemicals-Odor Control	\$35,060	\$35,510	\$45,000	28.35%
Lab Supplies and Equipment	\$10,000	\$2,031	\$10,000	-
Repair & Maint.-Vehicles	\$15,000	\$9,853	\$15,000	-
Repair & Maint - Pump	\$30,000	\$9,770	\$30,000	-
Repair/Maint Collections	\$27,000	\$27,000	\$28,350	5.00%
Repair & Maint.- Asphalt Patch	\$25,000	-	\$25,000	-
Collections System Camera Insp	\$50,000	-	\$50,000	-
Biosolids Disposal	\$10,500	\$3,216	\$10,500	-

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Copystar6550 GE Capital Lease	\$1,760	\$1,565	\$1,440	-18.18%
FP Mail Machine Lease	\$555	\$495	\$516	-7.03%
2019 Capl Sewer Bond - P&I Rcls	\$10,322	\$10,322	\$2,067	-79.98%
Capital I Sewer Imp - P&I-RCLS	\$39,913	\$39,913	\$37,686	-5.58%
Downtown Grov/BOF Sewer Rehab	\$679,854	\$679,854	-	-100.00%
Headworks, LS2, Rec Irrigation	-	-\$59,538	-	-
Hetch Hetchy RR Park Land Aqu.	-	\$2,252	-	-
Capital Outlay	-	-	\$279,391	-
Municipal Vehicle Loan Payment	\$180,559	\$180,424	\$187,691	3.95%
Temporary Pay	\$6,270	\$6,270	\$9,436	50.49%
Employee Fingerprinting	\$94	-	-	-100.00%
Document Scanning	\$2,522	\$1,239	-	-100.00%
Municipal Employee Housing Loan	\$6,042	\$6,043	\$6,339	4.90%
New Service Truck	\$31,540	\$31,540	-	-100.00%
Capital I Sewer Impr Loan Principle	\$65,925	\$66,925	\$68,152	3.38%
2019 Capl Sewer Bond	\$289,165	\$289,164	\$145,559	-49.66%
CA SWRCB Project Loan Principle	\$15,155	-	\$41,662	174.91%
Municiple Employee Home Loan	\$9,364	-	-	-100.00%
Subscriptions/Members hips	\$22,500	\$15,690	\$22,500	-
Collections System I&I Study	\$25,000	-	-	-100.00%
Lab Testing-Sewer	\$17,593	\$15,589	\$18,121	3.00%
WWTP OSG Installation	\$85,000	\$82,080	-	-100.00%
Fire Reduction/Fire Safety/CC	\$15,000	-	\$15,000	-
General Engineering	\$10,500	\$5,039	\$10,000	-4.76%
GIS/System Map Update/Digitize	\$15,000	\$6,488	\$10,000	-33.33%
Municipal Vehicle Loan-Int	\$29,095	\$22,236	\$15,120	-48.03%
CA SWRCB Project Loan Interest	-	-	\$18,576	-
CA SWRCB Project C-06-8109-210	\$7,843	-	-	-100.00%
Municipal Housing Loan Int	-	\$9,364	\$5,890	-

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Power Monitoring Project	\$23,252	\$23,251	-	-100.00%
Total Expenditures	\$4,418,422	\$3,836,954	\$4,019,803	-9.02%

Expenditures by Expense Type

FY27 Expenditures by Expense Type

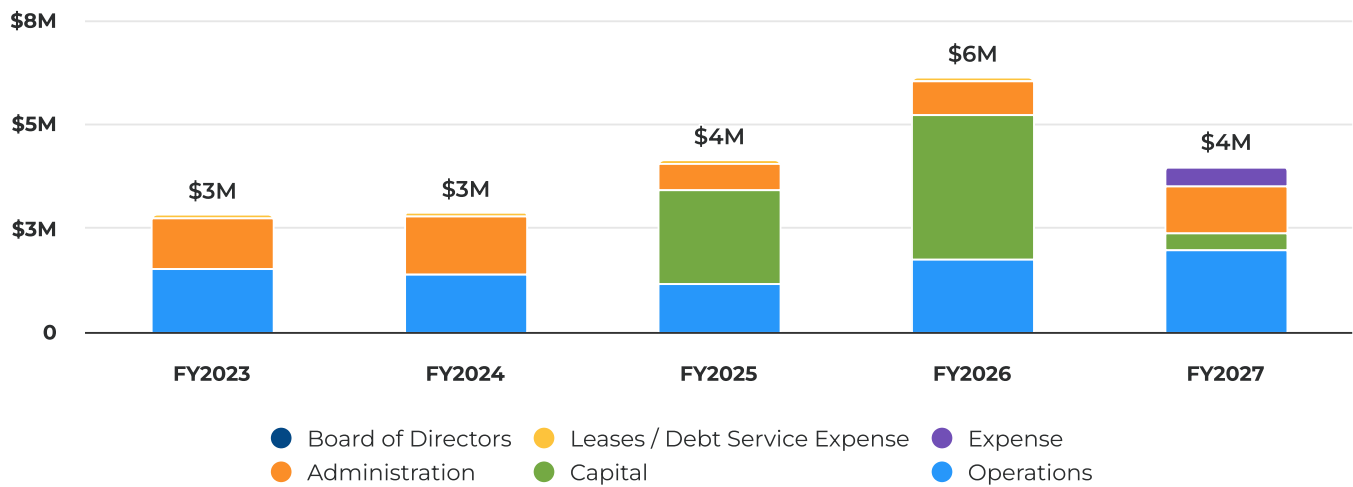


Expenditures by Expense Type

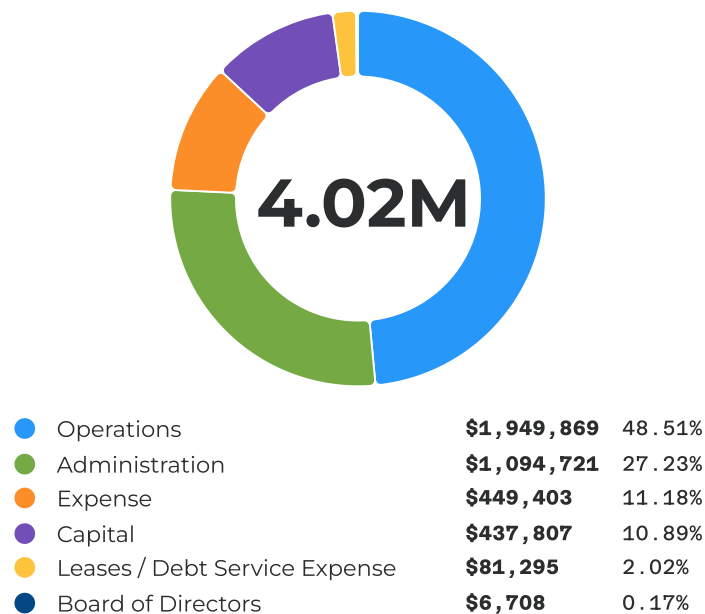
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Bond / Loan Interest	\$96,537	\$81,834	\$79,339	-17.82%
Capital Outlay	\$880,646	\$801,139	\$437,807	-50.29%
Expenses	\$905,284	\$644,384	\$923,703	2.03%
Leases	\$2,315	\$2,060	\$1,956	-15.51%
OPEB / Pension	\$118,284	\$118,284	\$129,827	9.76%
Utilities	\$245,999	\$258,873	\$284,760	15.76%
PR Wages	\$1,143,231	\$964,896	\$1,245,949	8.98%
PR Benefits	\$469,280	\$422,928	\$467,059	-0.47%
Debt Service Payments	\$556,847	\$542,556	\$449,403	-19.29%
Total Expenditures	\$4,418,422	\$3,836,954	\$4,019,803	-9.02%

Expenditures by Department Group

Historical Expenditures by Department Group



FY27 Expenditures by Department Group

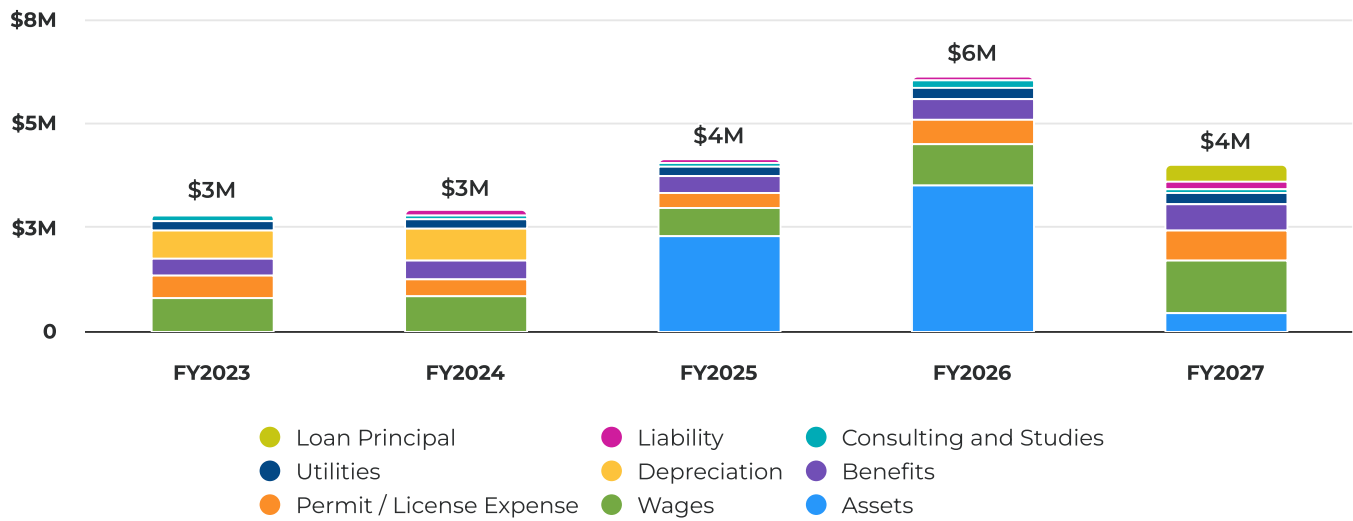


Expenditures by Department Group

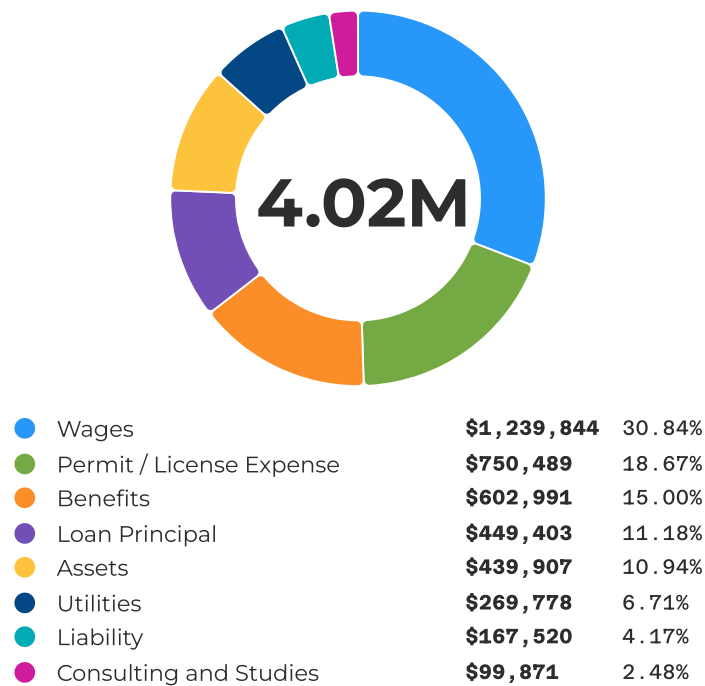
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expense	\$556,847	\$542,556	\$449,403	-17.17%
Administration	\$1,004,589	\$931,714	\$1,094,721	17.50%
Board of Directors	\$6,046	\$4,670	\$6,708	43.65%
Operations	\$1,871,442	\$1,472,982	\$1,949,869	32.38%
Leases / Debt Service Expense	\$98,852	\$83,894	\$81,295	-3.10%
Capital	\$880,646	\$801,139	\$437,807	-45.35%
Total Expenditures	\$4,418,422	\$3,836,954	\$4,019,803	4.77%

Expenditures by Account Type

Historical Expenditures by Account Type



FY27 Expenditures by Account Type



Expenditures by Account Type

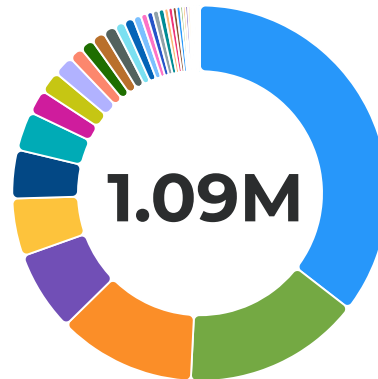
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Loan Principal	\$564,690	\$542,556	\$449,403	-17.17%
Wages	\$1,137,691	\$960,695	\$1,239,844	29.06%
Benefits	\$593,104	\$545,413	\$602,991	10.56%
Utilities	\$291,009	\$263,696	\$269,778	2.31%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Permit / License Expense	\$671,815	\$504,379	\$750,489	48.79%
Liability	\$128,242	\$126,340	\$167,520	32.59%
Consulting and Studies	\$149,226	\$90,736	\$99,871	10.07%
Assets	\$882,646	\$803,139	\$439,907	-45.23%
Total Expenditures	\$4,418,422	\$3,836,954	\$4,019,803	4.77%

Sewer Fund Administration

Expenditures by Account

FY27 Expenditures by Account



Regular Time	\$388,436	35.48%
General Liability	\$167,520	15.30%
Pension Unfunded Liability	\$129,827	11.86%
Health/Vision/Health Insurance	\$75,731	6.92%
Legal Council	\$54,496	4.98%
Subscriptions/Memberships/Inte	\$45,823	4.19%
CalPERS Retirement	\$36,789	3.36%
FICA	\$22,811	2.08%
Holiday Pay	\$20,740	1.89%
Office Expense	\$19,153	1.75%
Janitorial Service/Supplies	\$13,213	1.21%
Vacation Leave	\$12,963	1.18%
Training, Conferences & Travel	\$12,673	1.16%
Administrative Leave	\$12,033	1.10%
Computer Hardware/Equip	\$9,450	0.86%
Temporary Pay	\$9,436	0.86%
Sick Leave	\$7,532	0.69%
Medicare	\$5,770	0.53%
CPA Services/Audit Fees	\$5,700	0.52%
Miscellaneous Pay	\$5,513	0.50%
CC Merchant Fees	\$5,376	0.49%
Telephone	\$3,990	0.36%
Office Supplies	\$3,990	0.36%
Public Relations/Communication	\$3,715	0.34%
LAFCO Fees	\$3,611	0.33%
Flex Time	\$2,441	0.22%
Misc Expense	\$2,400	0.22%
Overtime	\$2,310	0.21%
Employee Housing Expense	\$2,100	0.19%
Personal Holiday	\$1,680	0.15%
SUI	\$1,667	0.15%
Lump Sum Vacation Pay	\$1,650	0.15%
Workers Compensation	\$1,331	0.12%
Actuarial Review (GASB-OPEB)	\$960	0.09%

● Bank Fees	\$890	0.08%
● Comp Time	\$525	0.05%
● Tax Lien Expense	\$252	0.02%
● Bereavement Pay	\$124	0.01%
● Employee Medical Testing	\$100	0.01%

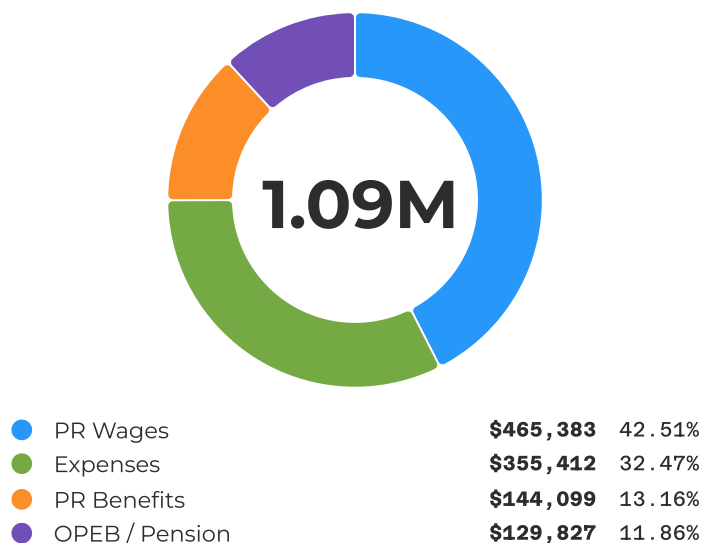
Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$338,282	\$285,376	\$388,436	36.11%
Miscellaneous Pay	\$891	\$1,509	\$5,513	265.35%
Comp Time	\$1,980	\$500	\$525	5.00%
Bereavement Pay	-	\$118	\$124	5.08%
Administrative Leave	\$8,380	\$11,460	\$12,033	5.00%
Flex Time	\$2,325	\$2,325	\$2,441	4.99%
Overtime	\$3,019	\$2,201	\$2,310	4.98%
Vacation Leave	\$10,989	\$12,346	\$12,963	5.00%
Lump Sum Vacation Pay	-	\$1,572	\$1,650	4.96%
Sick Leave	\$10,578	\$7,174	\$7,532	4.99%
Holiday Pay	\$15,679	\$19,752	\$20,740	5.00%
Personal Holiday	\$1,875	\$1,600	\$1,680	5.00%
CalPERS Retirement	\$36,134	\$31,204	\$36,789	17.90%
FICA	\$17,187	\$20,553	\$22,811	10.99%
Medicare	\$4,124	\$5,409	\$5,770	6.67%
SUI	\$1,042	\$1,590	\$1,667	4.82%
Workers Compensation	\$1,625	\$1,508	\$1,331	-11.74%
Pension Unfunded Liability	\$118,284	\$118,284	\$129,827	9.76%
Bank Fees	\$863	\$863	\$890	3.13%
CC Merchant Fees	\$21,320	\$24,000	\$5,376	-77.60%
Tax Lien Expense	\$252	\$252	\$252	-
Office Supplies	\$3,516	\$3,800	\$3,990	5.00%
LAFCO Fees	\$3,611	\$3,611	\$3,611	0.01%
Computer Hardware/Equip	\$16,473	\$9,000	\$9,450	5.00%
Subscriptions/Members hips/Inte	\$45,768	\$45,057	\$45,823	1.70%
Office Expense	\$12,711	\$16,070	\$19,153	19.18%
Janitorial Service/Supplies	\$12,828	\$12,828	\$13,213	3.00%
Training, Conferences & Travel	\$8,873	\$8,873	\$12,673	42.83%
Telephone	\$6,160	\$3,800	\$3,990	5.00%
Misc Expense	\$2,205	\$500	\$2,400	380.00%
Employee Medical Testing	\$114	-	\$100	-
General Liability	\$128,242	\$126,340	\$167,520	32.59%
Actuarial Review (GASB-OPEB)	\$1,169	\$1,280	\$960	-25.00%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Impact Mitigation Fee Study	\$1,141	\$331	-	-100.00%
CPA Services/Audit Fees	\$18,544	\$18,544	\$5,700	-69.26%
Employee Housing Expense	\$2,000	\$2,000	\$2,100	5.00%
Health/Vision/Health Insurance	\$83,170	\$68,225	\$75,731	11.00%
Public Relations/Communication	\$14,854	\$14,854	\$3,715	-74.99%
Legal Council	\$39,496	\$39,496	\$54,496	37.98%
Temporary Pay	\$6,270	\$6,270	\$9,436	50.49%
Employee Fingerprinting	\$94	-	-	-
Document Scanning	\$2,522	\$1,239	-	-100.00%
Total Expenditures	\$1,004,589	\$931,714	\$1,094,721	17.50%

Expenditures by Expense Type

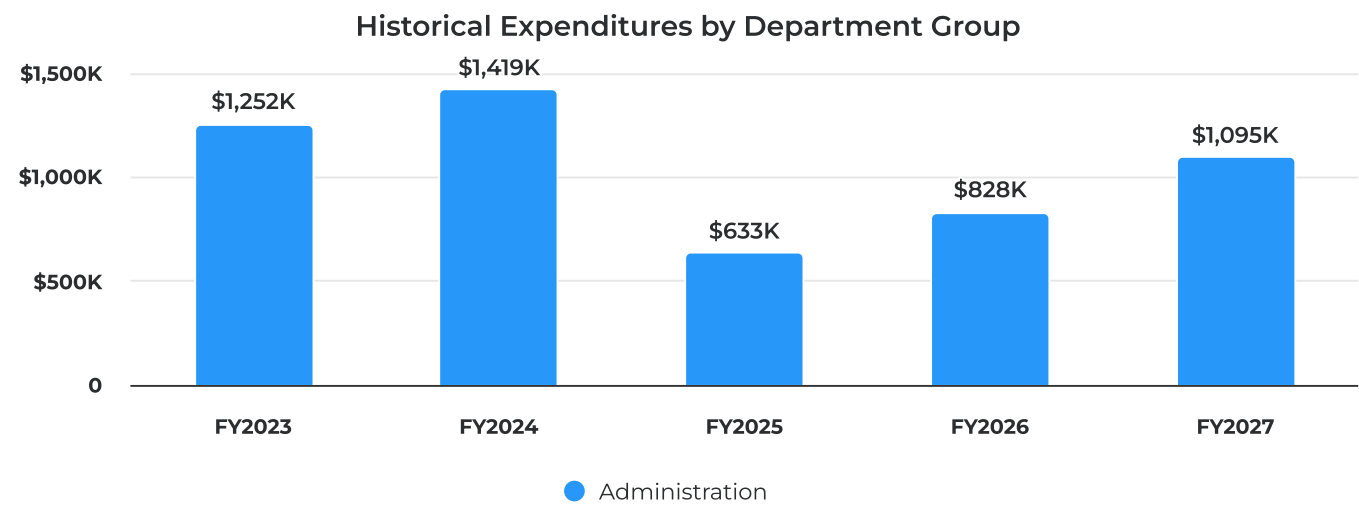
FY27 Expenditures by Expense Type



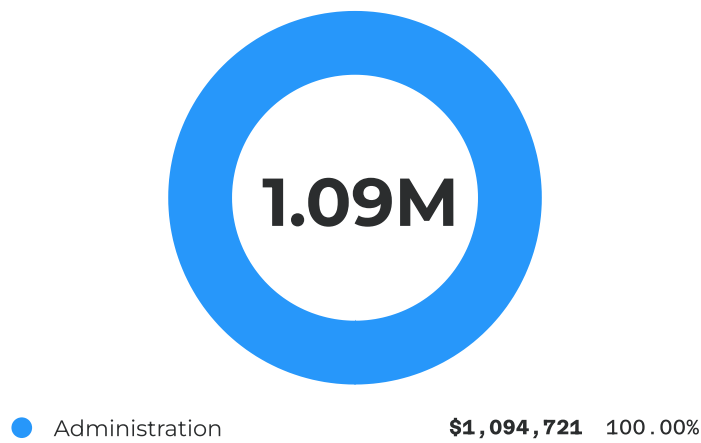
Expenditures by Expense Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expenses	\$342,756	\$332,738	\$355,412	6.81%
OPEB / Pension	\$118,284	\$118,284	\$129,827	9.76%
PR Wages	\$400,269	\$352,202	\$465,383	32.14%
PR Benefits	\$143,281	\$128,489	\$144,099	12.15%
Total Expenditures	\$1,004,589	\$931,714	\$1,094,721	17.50%

Expenditures by Department Group



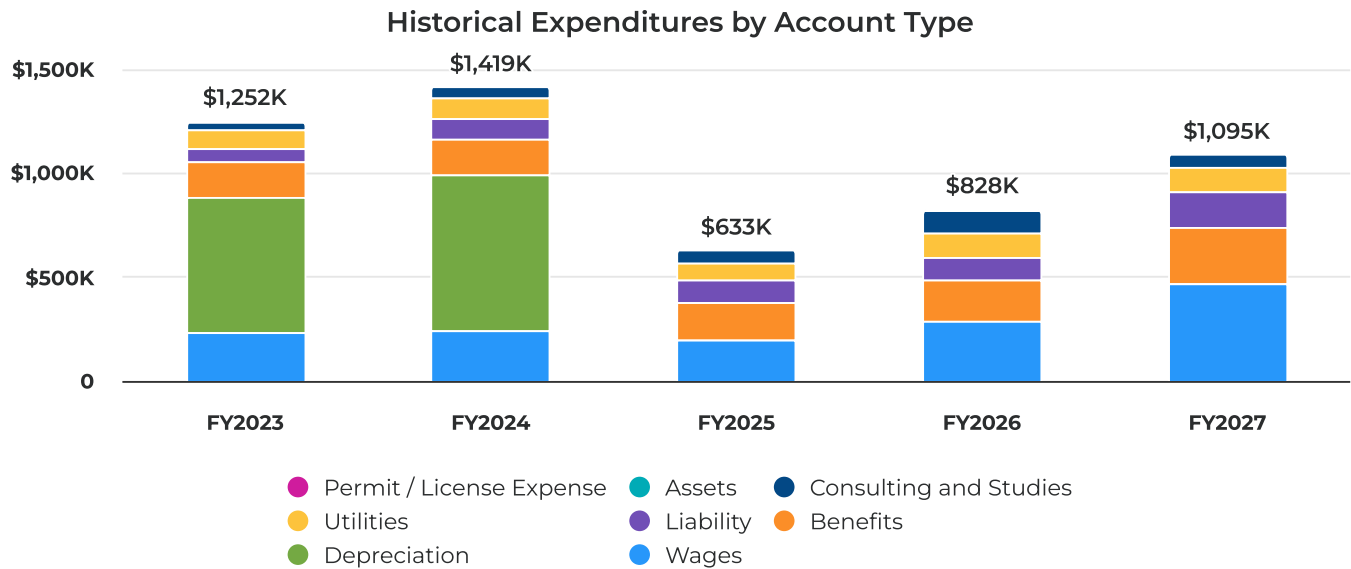
FY27 Expenditures by Department Group



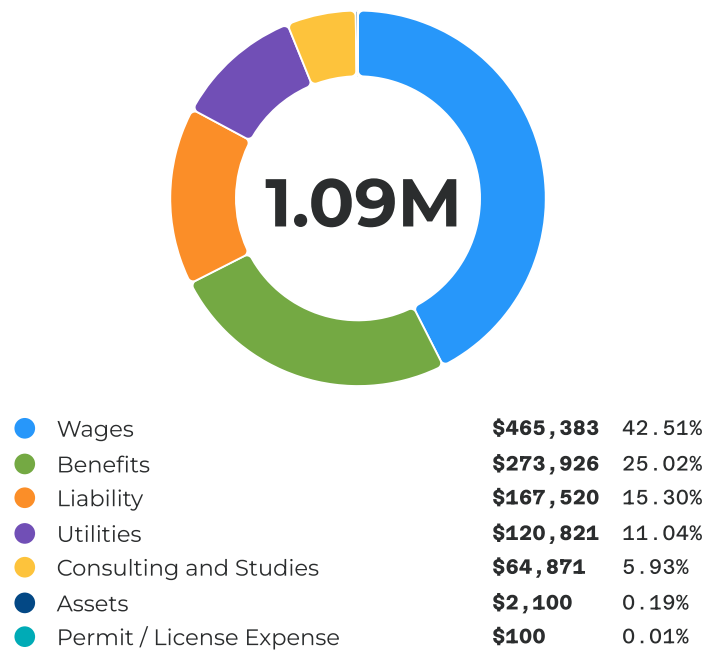
Expenditures by Department Group

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Administration	\$1,004,589	\$931,714	\$1,094,721	17.50%
Total Expenditures	\$1,004,589	\$931,714	\$1,094,721	17.50%

Expenditures by Account Type



FY27 Expenditures by Account Type



Expenditures by Account Type

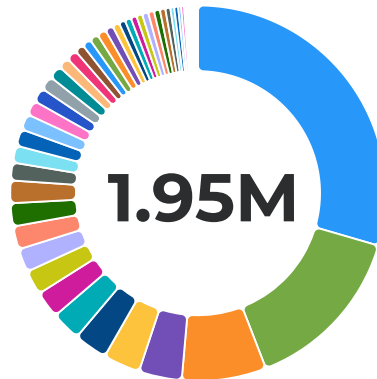
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Wages	\$400,269	\$352,202	\$465,383	32.14%
Benefits	\$261,565	\$246,773	\$273,926	11.00%
Utilities	\$134,580	\$128,654	\$120,821	-6.09%
Permit / License Expense	\$208	-	\$100	-
Liability	\$128,242	\$126,340	\$167,520	32.59%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Consulting and Studies	\$77,726	\$75,744	\$64,871	-14.35%
Assets	\$2,000	\$2,000	\$2,100	5.00%
Total Expenditures	\$1,004,589	\$931,714	\$1,094,721	17.50%

Sewer Fund Maintenance

Expenditures by Account

FY27 Expenditures by Account



Regular Time	\$575,391	29.51%
Utilities	\$284,760	14.60%
Health/Vision/Health Insurance	\$141,806	7.27%
On Call	\$72,369	3.71%
CalPERS Retirement	\$61,924	3.18%
District Permits & Licenses	\$56,157	2.88%
Collections System Camera Insp	\$50,000	2.56%
Chemicals-Odor Control	\$45,000	2.31%
Repair/Maint-Equipment	\$41,411	2.12%
Fuel	\$39,262	2.01%
Retired Members Medical	\$38,855	1.99%
FICA	\$38,739	1.99%
Holiday Pay	\$37,823	1.94%
Repair & Maint - Pump	\$30,000	1.54%
Workers Compensation	\$28,443	1.46%
Repair/Maint Collections	\$28,350	1.45%
Repair/Maint-Treatment	\$26,500	1.36%
Repair & Maint.- Asphalt Patch	\$25,000	1.28%
Overtime	\$24,236	1.24%
Safety Equip/Supplies	\$23,458	1.20%
Subscriptions/Memberships	\$22,500	1.15%
Repair & Maint- General	\$18,870	0.97%
Lab Testing-Sewer	\$18,121	0.93%
Vacation Leave	\$15,550	0.80%
Fire Reduction/Fire Safety/CC	\$15,000	0.77%
Repair & Maint.-Vehicles	\$15,000	0.77%
Programming	\$15,000	0.77%
Comp Time	\$13,650	0.70%
Training, Conferences & Travel	\$12,000	0.62%
Biosolids Disposal	\$10,500	0.54%
Sick Leave	\$10,450	0.54%
GIS/System Map Update/Digitize	\$10,000	0.51%
General Engineering	\$10,000	0.51%
Lab Supplies and Equipment	\$10,000	0.51%

Engineering-Regulatory	\$10,000	0.51%
Janitorial Service/Supplies	\$10,000	0.51%
Medicare	\$9,424	0.48%
Computer Hardware/Equip	\$8,162	0.42%
Miscellaneous Pay	\$6,565	0.34%
Uniforms/Special Shoes	\$6,519	0.33%
Safety Program Assessment	\$5,000	0.26%
Tools/Equipment	\$5,000	0.26%
SUI	\$3,166	0.16%
Employee Certification	\$3,000	0.15%
Lump Sum Vacation Pay	\$3,000	0.15%
Uniform/Clothing	\$2,500	0.13%
Employee Medical Testing	\$2,500	0.13%
Personal Holiday	\$2,489	0.13%
Flex Time	\$2,415	0.12%
Administrative Leave	\$2,004	0.10%
Lump Sum Sick Leave	\$1,500	0.08%
Jury Duty	\$500	0.03%

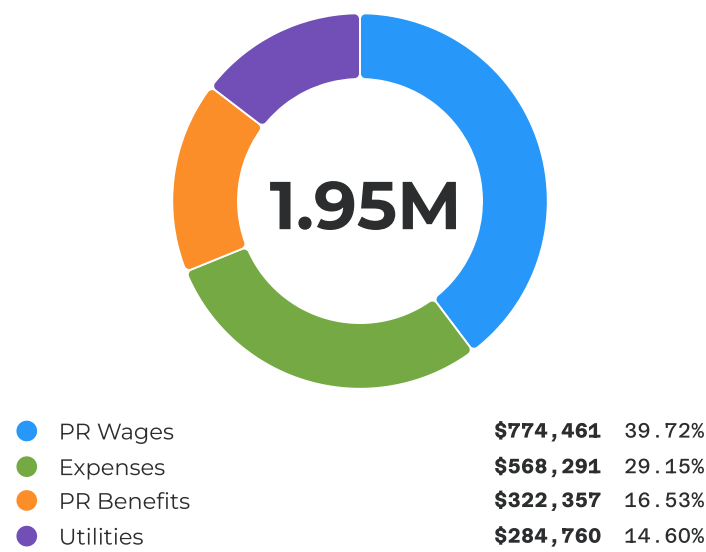
Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$522,361	\$412,349	\$575,391	39.54%
Miscellaneous Pay	\$3,510	\$3,501	\$6,565	87.50%
Jury Duty	\$500	-	\$500	-
Comp Time	\$15,000	\$13,000	\$13,650	5.00%
Administrative Leave	\$1,213	\$1,910	\$2,004	4.93%
Flex Time	\$1,600	\$2,300	\$2,415	5.00%
On Call	\$79,835	\$70,592	\$72,369	2.52%
Overtime	\$28,764	\$29,796	\$24,236	-18.66%
Vacation Leave	\$25,394	\$13,042	\$15,550	19.23%
Lump Sum Vacation Pay	\$3,500	\$5,631	\$3,000	-46.72%
Sick Leave	\$13,380	\$9,890	\$10,450	5.66%
Lump Sum Sick Leave	\$1,000	\$4,684	\$1,500	-67.98%
Holiday Pay	\$31,698	\$33,164	\$37,823	14.05%
Personal Holiday	\$2,629	\$2,108	\$2,489	18.07%
CalPERS Retirement	\$70,539	\$55,320	\$61,924	11.94%
FICA	\$42,425	\$36,994	\$38,739	4.72%
Medicare	\$10,223	\$8,682	\$9,424	8.54%
SUI	\$2,967	\$2,967	\$3,166	6.70%
Workers Compensation	\$34,835	\$32,249	\$28,443	-11.80%
Retired Members Medical	\$30,125	\$28,985	\$38,855	34.05%
Computer Hardware/Equip	\$7,420	\$7,322	\$8,162	11.47%
Janitorial Service/Supplies	\$8,500	\$9,179	\$10,000	8.94%
Training, Conferences & Travel	\$12,000	\$7,803	\$12,000	53.79%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Employee Certification	\$3,000	\$2,760	\$3,000	8.70%
Employee Medical Testing	\$2,600	\$1,719	\$2,500	45.43%
Health/Vision/Health Insurance	\$134,379	\$128,772	\$141,806	10.12%
Programming	\$15,000	\$11,154	\$15,000	34.48%
Fuel	\$34,141	\$33,436	\$39,262	17.42%
Uniform/Clothing	\$2,500	\$3,136	\$2,500	-20.28%
Tools/Equipment	\$5,000	\$1,500	\$5,000	233.33%
Repair & Maint- General	\$18,870	\$15,020	\$18,870	25.63%
Repair/Maint- Treatment	\$24,750	\$11,491	\$26,500	130.62%
Repair/Maint- Equipment	\$41,411	\$11,000	\$41,411	276.46%
Safety Equip/Supplies	\$5,700	\$8,993	\$23,458	160.86%
Utilities	\$245,999	\$258,873	\$284,760	10.00%
Engineering- Regulatory	\$10,000	\$3,465	\$10,000	188.63%
Safety Program Assessment	\$5,000	-	\$5,000	-
Sewer Rate Study	\$31,000	-	-	-
Uniforms/Special Shoes	\$7,038	\$6,526	\$6,519	-0.11%
District Permits & Licenses	\$52,483	\$53,483	\$56,157	5.00%
Chemicals-Odor Control	\$35,060	\$35,510	\$45,000	26.72%
Lab Supplies and Equipment	\$10,000	\$2,031	\$10,000	392.37%
Repair & Maint.-Vehicles	\$15,000	\$9,853	\$15,000	52.24%
Repair & Maint - Pump	\$30,000	\$9,770	\$30,000	207.06%
Repair/Maint Collections	\$27,000	\$27,000	\$28,350	5.00%
Repair & Maint.- Asphalt Patch	\$25,000	-	\$25,000	-
Collections System Camera Insp	\$50,000	-	\$50,000	-
Biosolids Disposal	\$10,500	\$3,216	\$10,500	226.52%
Subscriptions/Members hips	\$22,500	\$15,690	\$22,500	43.40%
Lab Testing-Sewer	\$17,593	\$15,589	\$18,121	16.24%
Fire Reduction/Fire Safety/CC	\$15,000	-	\$15,000	-
General Engineering	\$10,500	\$5,039	\$10,000	98.45%
GIS/System Map Update/Digitize	\$15,000	\$6,488	\$10,000	54.12%
Total Expenditures	\$1,871,442	\$1,472,982	\$1,949,869	32.38%

Expenditures by Expense Type

FY27 Expenditures by Expense Type

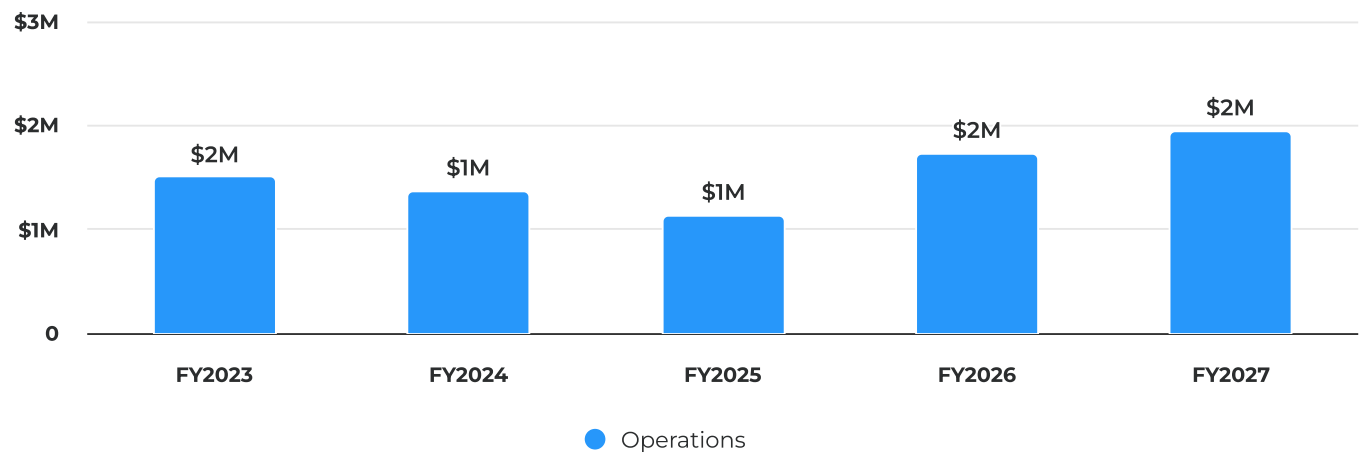


Expenditures by Expense Type

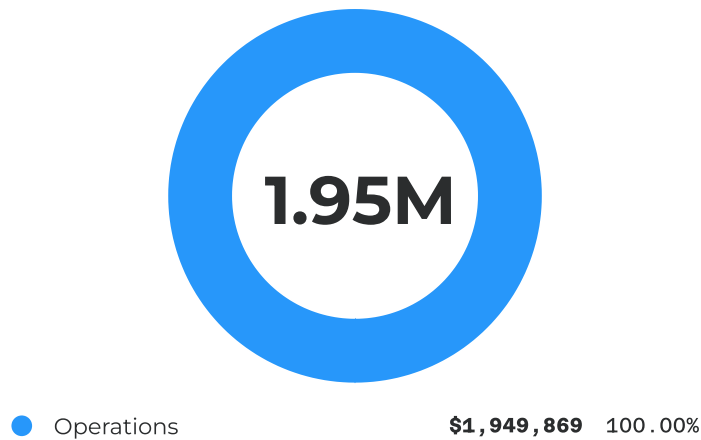
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expenses	\$562,528	\$311,646	\$568,291	82.35%
Utilities	\$245,999	\$258,873	\$284,760	10.00%
PR Wages	\$737,422	\$608,493	\$774,461	27.28%
PR Benefits	\$325,492	\$293,969	\$322,357	9.66%
Total Expenditures	\$1,871,442	\$1,472,982	\$1,949,869	32.38%

Expenditures by Department Group

Historical Expenditures by Department Group



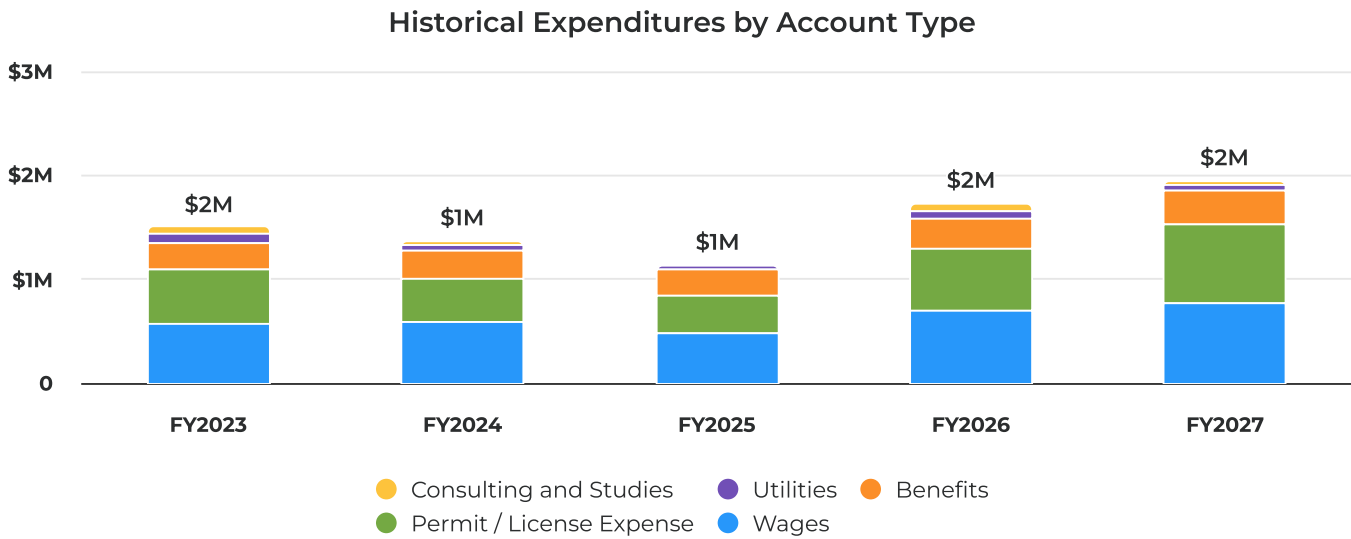
FY27 Expenditures by Department Group



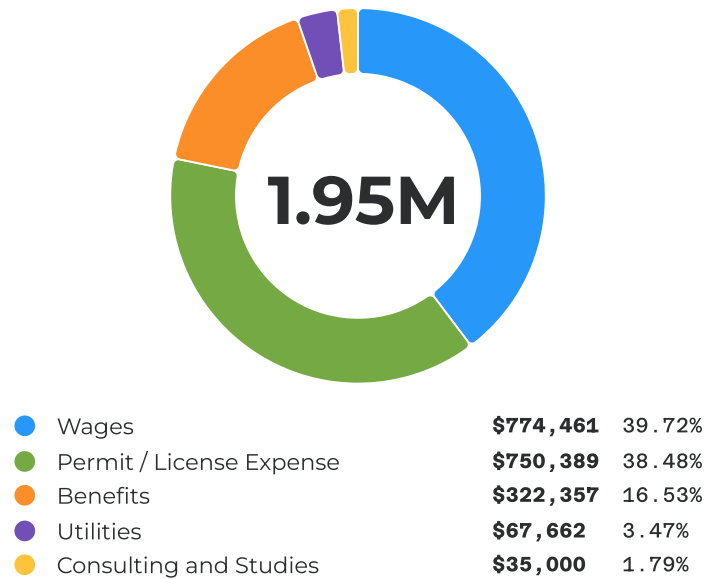
Expenditures by Department Group

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Operations	\$1,871,442	\$1,472,982	\$1,949,869	32.38%
Total Expenditures	\$1,871,442	\$1,472,982	\$1,949,869	32.38%

Expenditures by Account Type



FY27 Expenditures by Account Type



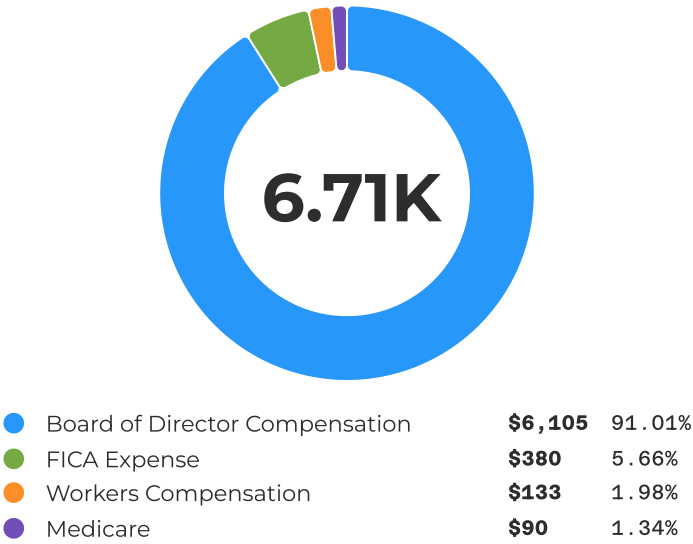
Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Wages	\$737,422	\$608,493	\$774,461	27.28%
Benefits	\$325,492	\$293,969	\$322,357	9.66%
Utilities	\$65,420	\$51,148	\$67,662	32.29%
Permit / License Expense	\$671,607	\$504,379	\$750,389	48.77%
Consulting and Studies	\$71,500	\$14,992	\$35,000	133.46%
Total Expenditures	\$1,871,442	\$1,472,982	\$1,949,869	32.38%

Sewer Fund Board of Directors

Expenditures by Account

FY27 Expenditures by Account

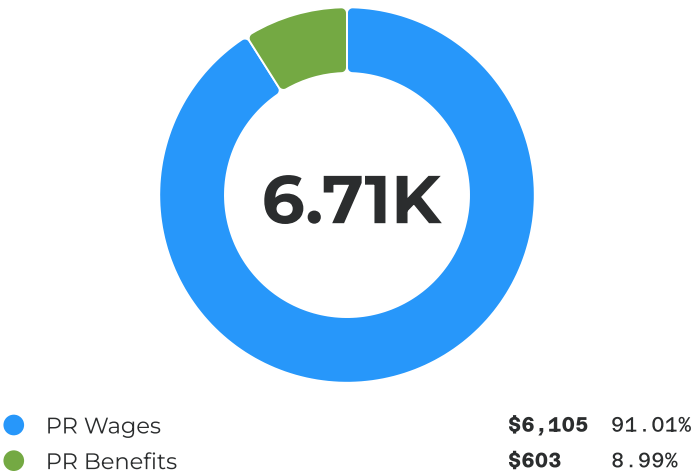


Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Medicare	\$80	\$60	\$90	50.01%
Workers Compensation	\$82	\$150	\$133	-11.33%
FICA Expense	\$344	\$259	\$380	46.74%
Board of Director Compensation	\$5,540	\$4,201	\$6,105	45.33%
Total Expenditures	\$6,046	\$4,670	\$6,708	43.65%

Expenditures by Expense Type

FY27 Expenditures by Expense Type

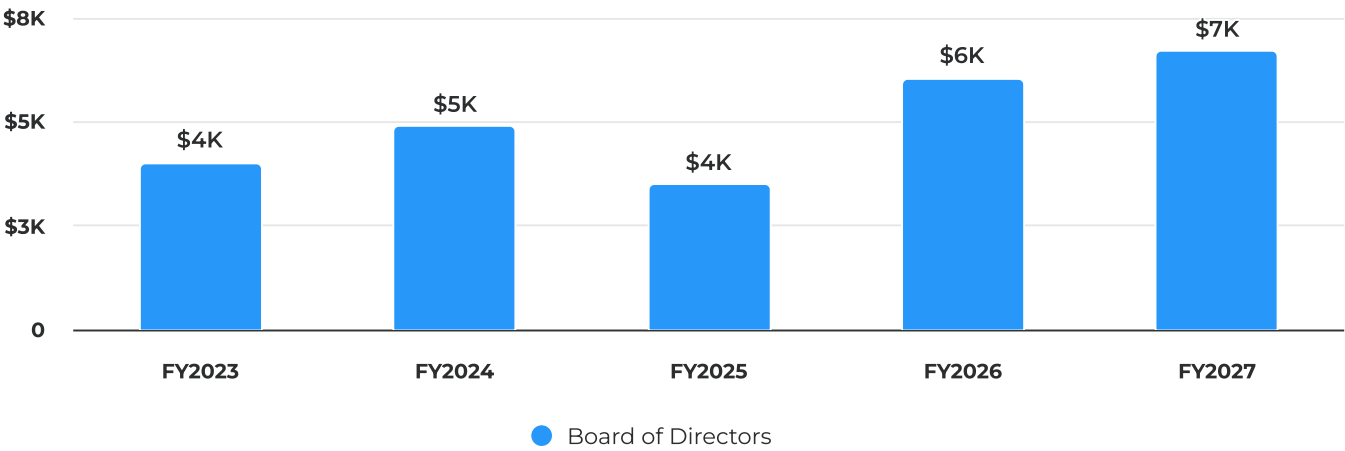


Expenditures by Expense Type

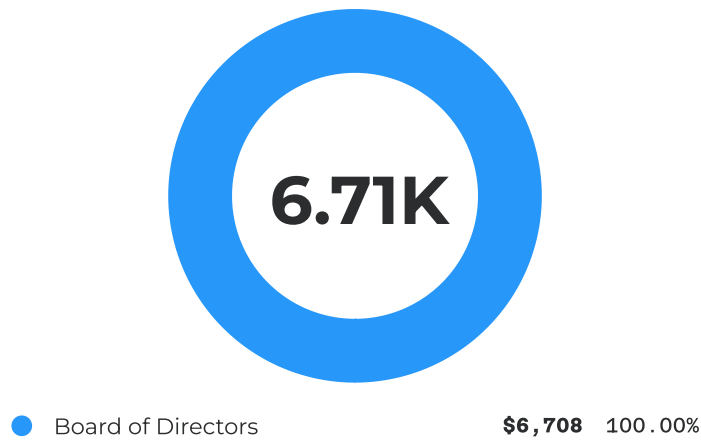
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
PR Wages	\$5,540	\$4,201	\$6,105	45.33%
PR Benefits	\$506	\$469	\$603	28.58%
Total Expenditures	\$6,046	\$4,670	\$6,708	43.65%

Expenditures by Department Group

Historical Expenditures by Department Group



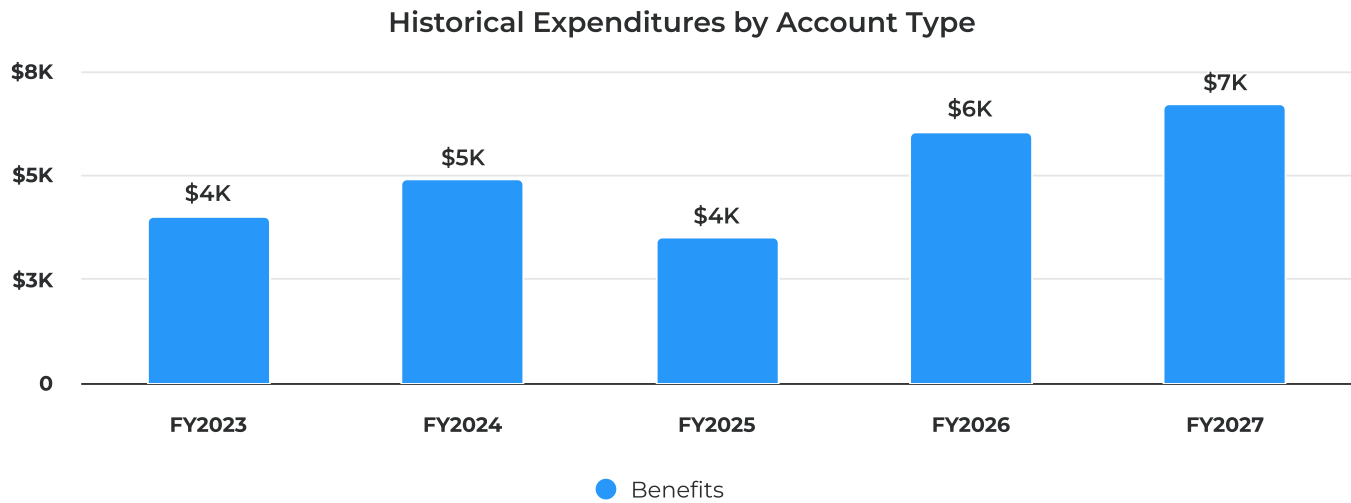
FY27 Expenditures by Department Group



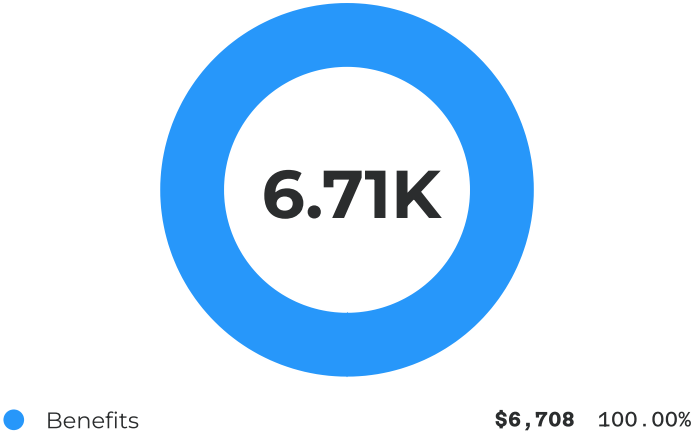
Expenditures by Department Group

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Board of Directors	\$6,046	\$4,670	\$6,708	43.65%
Total Expenditures	\$6,046	\$4,670	\$6,708	43.65%

Expenditures by Account Type



FY27 Expenditures by Account Type



Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Benefits	\$6,046	\$4,670	\$6,708	43.65%
Total Expenditures	\$6,046	\$4,670	\$6,708	43.65%

Governmental Funds

The District's Fire Department and Park Services, including Mary Laveroni Park, the dog park, baseball field, skate park, and the recently completed disc golf course are funded as governmental services, primarily through ad valorem property taxes. Of the total property tax revenue received, 92% is allocated to the Fire Department and 8% to Park Services. Additional funding is generated through rental income, user fees, grants, and donations.



Service Criteria

The following are some basic assumptions and criteria used in our budget development, which are driven by the Board adopted/amended Management Objectives. Detailed in the following section are specific management directives issued to staff to guide their overall approach to budget development, and setting certain minimum and maximum goals:

Fire Services:

- Continue the CAL FIRE Schedule "A" Contract and to provide the highest level of services possible.
- Maintain equipment and facilities in a safe, reliable manner and replace critical equipment that has failed or reached its useful life.
- Develop an understanding of the benefits to the county and region of providing mutual aid emergency response services
- Understand that fire revenue does not cover the cost of operating the fire department, and that reduced staffing or equipment reliability puts the public and our firefighters at risk.

Park Services:

- Public safety, public health and park conditions are top priorities.
- Improving pedestrian accessibility between the communities of Pine Mountain Lake, Groveland, and Big Oak Flat.
- Supporting the community's quality of life by maintaining attractive, safe, and welcoming public spaces for residents and visitors.
- Managing maintenance costs efficiently through preventative maintenance, equipment upkeep, and prioritization of critical repairs.
- Maintaining clean and accessible parks, including restroom sanitation, litter removal, landscaping, and ADA accessibility.

Governmental Funds Summary Overview

The following revenue and expense items represent the major differences between the proposed FY2026/27 budget and the prior year's budget that have been incorporated into the Fire and Park Funds.

Revenue

- The Tuolumne County Auditor-Controller is projecting property taxes to increase by 2%.
- The employee housing purchased in FY25 is currently being utilized by staff, and the associated rental income is included in the budget.

Expenses

Administrative Expenses

- The allocation of administrative expenses for staffing, office operations, and Board of Directors activities is distributed among the district's services based on customer count and estimated administrative staff effort. The current proposed budget assigns 5% to the Fire Fund and 1% to the Park Fund.

Salaries and Benefits

- Employee health insurance premiums are projected to increase by 11% starting January 2027.

Fire Fund

The Groveland Community Services District (GCSD) Fire Department provides critical fire suppression and protection, emergency medical services, rescue operations, and hazardous materials response within the District boundaries and surrounding areas under automatic and mutual aid agreements. The Department is the only full-time, year-round staffed structure fire and life safety service provider in the greater Groveland area.

The Fire Department is primarily funded through ad-valorem property tax revenue allocated to GCSD (not through a dedicated special tax or assessment). Currently, the District allocates approximately 92% of its total property tax revenue to fund fire department operations. Additional funding is sought through competitive grants, and limited rental income is received for state use of District fire vehicles.

Fire suppression services are delivered through a Schedule A Cooperative Fire Protection Agreement with CAL FIRE, under which two full-time CAL FIRE firefighters are stationed at GCSD Fire Station 78, 24/7/365. While CAL FIRE provides staffing, all apparatus and equipment are owned and maintained by GCSD, with District administrative and maintenance personnel responsible for station operations, equipment, finances, planning, communications, and contract management.

Service Evaluation and Planning

In 2020, GCSD updated its Fire Department Master Plan to assess current operations and guide future service needs. The plan confirmed that the Department is currently staffed to meet only the minimum level of safe response to the types of emergency calls commonly received. Based on this analysis, the District adopted specific response time standards to guide planning and funding decisions:

- First-Due Unit Response: Within 14 minutes, 90% of the time
- Effective Response Force (ERF) for Major Emergencies: Within 19.5 minutes, 90% of the time
- Hazardous Materials Initial Response: Within 14 minutes, 90% of the time
- Technical Rescue Response: First-due within 14 minutes; full response within 19.5 minutes

These targets are necessary to maintain service levels, especially as population growth, tourism, and wildland-urban interface development continue to increase demand.

Growth, Mutual Aid Burden, and Partnership Efforts

Historically, GCSD has responded to incidents well outside its boundaries due to the lack of a staffed County fire station in the area. Recognizing this imbalance, the 2020 Master Plan recommended that GCSD pursue a cost-sharing agreement with Tuolumne County to address the increasing strain on District resources.

In response, the County approached GCSD in 2022 with a proposal to co-locate a County-staffed fire engine at Station 78. This partnership was formalized in the License and Cost Reimbursement Agreement, initiated in August 2023 and renewed through June 2027. The agreement provides a second full-time staffed engine - enhancing emergency coverage both inside and outside GCSD boundaries.

Additionally, during fire season, the CAL FIRE station on Merrell Road is staffed by a third full-time engine crew. This seasonal three-engine configuration allows the region to approach the recommended nine-person Effective Response Force cited in the Master Plan.

Operational Realities and Fiscal Constraints

Despite successful partnerships, GCSD's fire operations remain significantly underfunded. The cost of the CAL FIRE staffing contract alone exceeds the total property tax revenue received, not accounting for other essential operating costs such as fuel, insurance, utilities, and equipment maintenance.

Currently, GCSD is contracting for the minimum level of service permitted under CAL FIRE safety standards. Without additional funding, projections indicate the District will be unable to sustain CAL FIRE staffing beyond June 30, 2027.

Further compounding this issue is the age and vulnerability of critical equipment:

- The frontline fire engine is 17 years old;
- The backup engine is 26 years old;
- A new, NFPA-compliant engine costs approximately \$1.3 million and has a two-year or longer procurement lead time.

If either engine fails, the District lacks sufficient cash flow to finance replacement or major repairs, potentially placing the entire fire department at risk of operational failure.

Planning for the Future

The District has recognized and publicly discussed these challenges for several years, including at more than a dozen Board meetings. District management and fire personnel have aggressively pursued grant funding and evaluated all available staffing and financing options. GCSD has also twice partnered with Tuolumne County in support of countywide public safety sales tax measures, though neither measure was approved.

To address the District's structural funding gap and meet the staffing requirements of both the CAL FIRE Schedule A cooperative agreement and NFPA 1710 minimum staffing standards, the District is proposing a new Fire Protection and Emergency Response Services Assessment. The CAL FIRE agreement requires a transition to 3/0 staffing consistent with CAL FIRE's updated 66-hour workweek staffing model, adopted November 1, 2024. Without a dedicated funding source, the District will be unable to implement this transition, and current fund balances are projected to be exhausted by FY 2026–27.

The Engineer's Report, prepared by SCI Consulting Group pursuant to California Government Code Section 50078 et seq., Health and Safety Code Section 13914, and Article XIIID of the California Constitution (Proposition 218), establishes the legal and technical basis for the proposed assessment.

The assessment would fund two primary service improvements:

- Transition from 2/0 staffing to 3/0 staffing (captain, engineer, and firefighter) to improve emergency response capability and align with OSHA two-in/two-out requirements and NFPA 1710 staffing guidance; and
- Establishment of a dedicated apparatus maintenance and replacement program to ensure reliable operation of firefighting equipment, as the District's newest engine entered service in 2009 and no dedicated fleet replacement funding source currently exists.

The proposed assessment would generate approximately \$1,586,393 annually, including equipment and apparatus maintenance and replacement costs, reserves for the 3/0 staffing transition, and the County's collection allowance of \$15,600 (\$3.75 per parcel), if approved.

Assessment rates are based on property type, fire hazard zone designation, and emergency response travel time, with a base rate of \$475.64 per single-family equivalent parcel. The maximum authorized assessment may increase annually by up to 5%; however, no automatic increase is guaranteed or required. The actual assessment levied each year would be determined by the Board of Directors based on the District's financial needs and the updated Engineer's Report, and may be lower than the maximum authorized amount.

If approved by the Board, ballots and notices will be mailed to all property owners within the Assessment District, with a minimum 45-day voting period. A public hearing is currently scheduled for July 8, 2026, at which time ballots will be tabulated. If weighted ballots submitted in favor exceed those submitted in opposition, the Board may approve the assessment for collection on the FY 2026/27 property tax roll.

Conclusion and Recommendations

The GCSD Fire Department provides an exceptional level of service relative to its available funding. However, continued population growth, increasing call volumes, and aging apparatus and facilities present a significant and immediate challenge to the long-term sustainability of fire and emergency services.

Recommendations include:

- Continue collaborative planning efforts with Tuolumne County to sustain and expand co-location partnerships;
- Increase community outreach and engagement to evaluate support for future revenue measures should the current measure fail;
- Pursue all available grant opportunities for apparatus, equipment, and facility replacement;
- Maintain transparency with residents and stakeholders regarding operational risks and fiscal realities; and
- Upon securing additional revenue, immediately begin phased capital replacement and infrastructure improvements, including apparatus and facility upgrades.

GCSD remains committed to protecting lives, property, and the reliability of fire and emergency services for the Groveland community. However, without additional revenue, the current level of service will not be sustainable beyond FY2026/27. Strategic investment and community support are urgently needed to preserve and strengthen this essential public safety function.



Summary

The District is projecting \$1,611,518 in revenue and budgeted expenditures are projected to be \$2,225,410 in FY2026/27.

Fire Fund revenues are currently insufficient to cover operating expenses, requiring the use of fund balance of \$613,892 to close the gap and balance the budget. This trend is expected to continue as costs rise, and without a new, sustainable revenue source, the fund balance will be depleted in the next fiscal year.

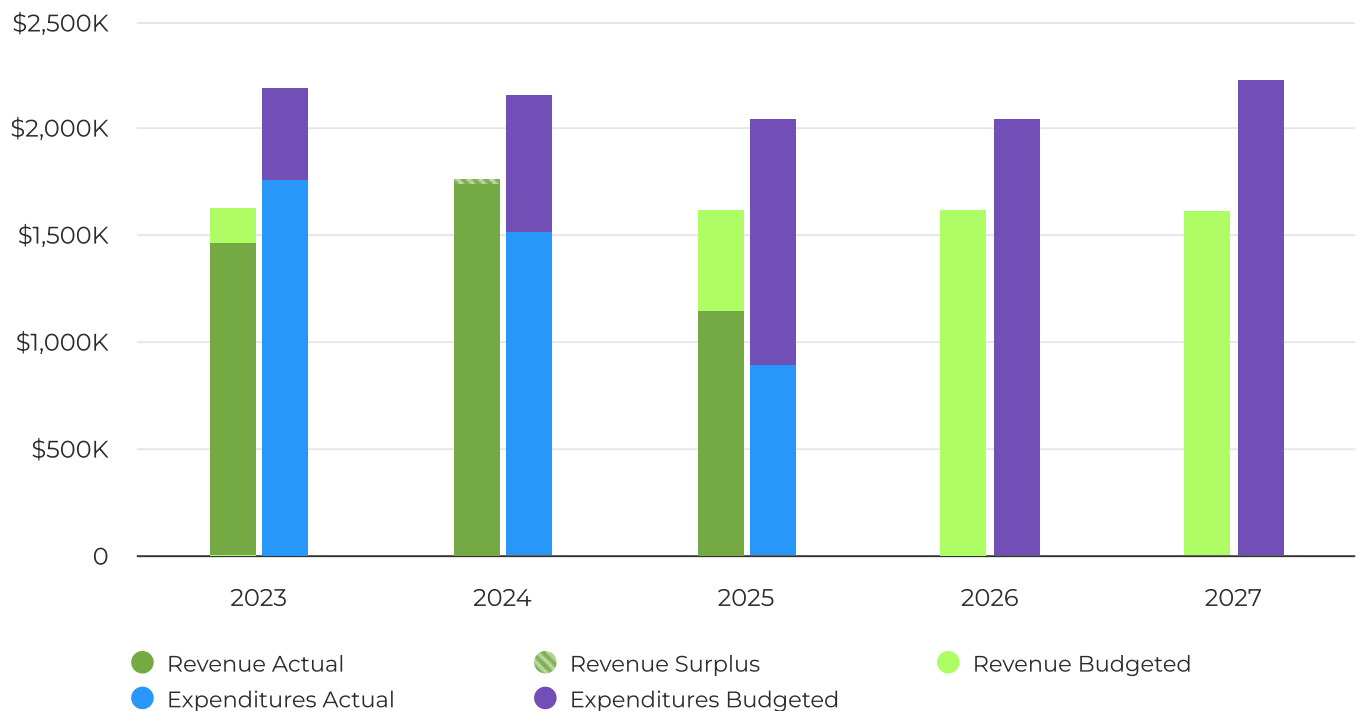
Revenue

- There is a slight increase in Miscellaneous Revenue due to an updated Firehouse Cost Share agreement with Tuolumne County. The new agreement includes collecting a quarterly rent in addition to 50% of the utility costs.
- Non-Operating Revenues are inherently variable, with interest income representing the most stable component. Interest income is projected to decrease due to lower interest rates and reduced fund balances. The prior year's budget also included grant reimbursement revenue, however, no grant reimbursements are anticipated at the time of this budget's preparation.
- General Property Taxes are budgeted with an anticipated 2% increase.

Expenses

- The CAL FIRE Schedule "A" agreement has a 5% contract increase.
- Capital has decreased from the prior year as there are no planned projects during the fiscal year, and only the Fire Fund's portion of the capital outlay is included.
- There is a decrease in expenditures as the prior year's budget included the Fire Tax Measure costs, which has minimal carry forward expenses to the current budget. This line item includes repair & maintenance, apparatus, fuel, legal fees, and supplies.
- Lease expenses have a slight decrease from prior year due to the new office copier lease.
- OPEB/Pension costs include administrative cost allocations across all funds, which increased by 9.75%. Safety costs also increased by 6.44%, rising from \$105,626 in FY26 to \$112,431.
- Utilities recognize the increase in water and sewer rates, in addition to expected electricity increases.
- Salaries and benefits are projected to increase as staffing levels return to normal operating conditions following prior vacancies and extended leaves. The increase also reflects anticipated adjustments in health insurance premiums and other benefit costs. Overall, the growth in personnel costs primarily represents a return to typical staffing levels rather than expansion.
- Debt Service Payments and Bond / Loan Interest include the fund's portion of the municipal vehicle loan and employee housing loan.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

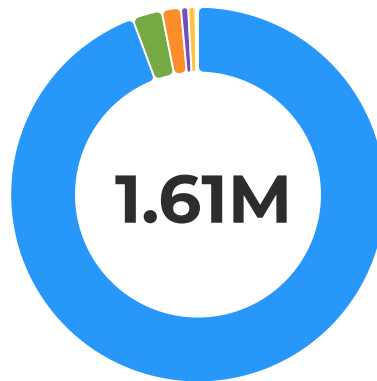
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	\$1,057,220	\$1,057,220	\$844,586
Revenues			
Misc. Revenues	\$56,540	\$56,537	\$71,258
Non Operating Revenue	\$74,987	\$79,487	\$20,144
General Property Taxes	\$1,490,310	\$1,490,310	\$1,520,116
Total Revenues	\$1,621,837	\$1,626,334	\$1,611,518
Expenditures			
Schedule "A" Plan	\$1,615,147	\$1,242,068	\$1,695,905
Bond / Loan Interest	\$1,705	\$1,454	\$975
Capital Outlay	\$86,393	\$82,796	\$375
Expenses	\$323,404	\$261,859	\$209,784
Leases	\$304	\$271	\$288
OPEB / Pension	\$121,190	\$117,505	\$129,513
Utilities	\$30,188	\$22,517	\$30,000
PR Wages	\$112,493	\$67,870	\$104,478
PR Benefits	\$52,315	\$40,028	\$50,773
Debt Service Payments	\$3,186	\$2,599	\$3,319
Total Expenditures	\$2,346,324	\$1,838,968	\$2,225,410
Total Revenues Less Expenditures	-\$724,487	-\$212,634	-\$613,892
Ending Fund Balance	\$332,733	\$844,586	\$230,694

Revenues by Fund

Revenues by Fund

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Fire	\$1,621,837	\$1,626,334	\$1,611,518	-0.91%
Total Revenues	\$1,621,837	\$1,626,334	\$1,611,518	-0.91%

FY27 Revenues by Account



General Property Taxes	\$1,520,116	94.33%
StrikeTeam-EngineEquip Revenue	\$41,384	2.57%
Exp Refunds-Out of District	\$26,600	1.65%
Interest Income - CA Class	\$10,000	0.62%
Interest Earned Mechanics Bank	\$10,000	0.62%
CERT Revenue	\$2,000	0.12%
Employee Housing Rental Income	\$1,074	0.07%
Expense Refunds	\$200	0.01%
Interest Earned LAIF	\$144	0.01%

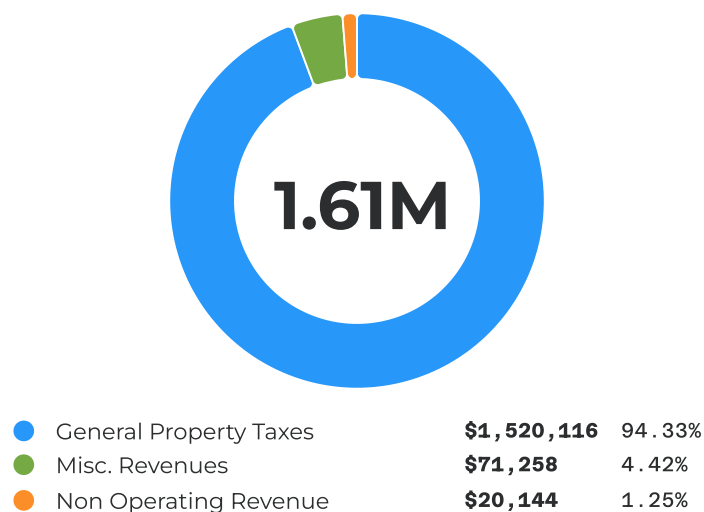
Revenues by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
State Grant Revenue	\$56,843	\$56,843	-	-100.00%
Expense Refunds	\$300	\$271	\$200	-26.20%
Interest Earned LAIF	\$144	\$144	\$144	-
Interest Earned Mechanics Bank	\$10,000	\$16,000	\$10,000	-37.50%
Misc. Revenues	\$600	\$600	-	-100.00%
CERT Revenue	\$2,000	-	\$2,000	-
StrikeTeam-EngineEquip Revenue	\$40,000	\$38,913	\$41,384	6.35%
Exp Refunds-Out of District	\$13,100	\$16,000	\$26,600	66.25%
General Property Taxes	\$1,490,310	\$1,490,310	\$1,520,116	2.00%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Interest Income - CA Class	\$8,000	\$6,500	\$10,000	53.85%
Employee Housing Rental Income	\$540	\$753	\$1,074	42.63%
Total Revenues	\$1,621,837	\$1,626,334	\$1,611,518	-0.91%

Revenues by Revenue Type

FY27 Revenues by Revenue Type

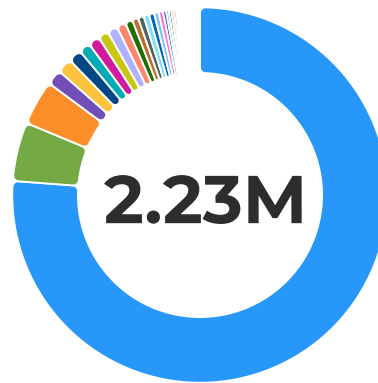


Revenues by Revenue Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Misc. Revenues	\$56,540	\$56,537	\$71,258	26.04%
Non Operating Revenue	\$74,987	\$79,487	\$20,144	-74.66%
General Property Taxes	\$1,490,310	\$1,490,310	\$1,520,116	2.00%
Total Revenues	\$1,621,837	\$1,626,334	\$1,611,518	-0.91%

Expenditures by Account

FY27 Expenditures by Account



Schedule "A" Plan	\$1,695,905	76.21%
Unfunded Pension Liability	\$112,431	5.05%
Regular Time	\$86,355	3.88%
Utilities	\$30,000	1.35%
Health/Vision/Dental Ins.	\$29,060	1.31%
Fuel	\$25,411	1.14%
General Liability	\$22,043	0.99%
Repair/Maint-Station General	\$22,000	0.99%
Fire Tax Measure Election Cost	\$20,000	0.90%
Repair/Maint. - Apparatus	\$20,000	0.90%
Pension Unfunded Liability	\$17,082	0.77%
Legal Services	\$14,122	0.63%
CalPERS Retirement	\$11,995	0.54%
Telephone	\$10,868	0.49%
Protective Clothing/Wildland	\$10,500	0.47%
CERT Expense	\$10,000	0.45%
Subscriptions/Memberships/Inte	\$8,990	0.40%
SCBA Equipment	\$8,000	0.36%
Medical Supplies/EMS Equip.	\$5,900	0.27%
Small Tools/Safety Equipment	\$5,000	0.22%
Radio Communications	\$5,000	0.22%
Office/Cleaning Supplies	\$5,000	0.22%
FICA	\$4,165	0.19%
Workers Compensation	\$3,676	0.17%
Holiday Pay	\$3,537	0.16%
Vacation Leave	\$3,156	0.14%
Repair/Maint.-Equipment	\$3,000	0.13%
Municipal Vehicle Loan Payment	\$2,485	0.11%
Computer Hardware/Equip	\$2,380	0.11%
Janitorial Service/Supplies	\$2,369	0.11%
Sick Leave	\$2,155	0.10%
Office Expense	\$2,147	0.10%
Training, Conferences, Travel	\$1,668	0.07%
Miscellaneous Pay	\$1,639	0.07%
Municipal Employee Housing Loan	\$1,609	0.07%
Administrative Leave	\$1,565	0.07%
Holiday	\$1,476	0.07%

Medicare	\$1,324	0.06%
Temporary Pay	\$1,242	0.06%
Overtime	\$881	0.04%
Board of Director Compensation	\$805	0.04%
CERT Supplies & Incidentals	\$800	0.04%
CPA Services/Annual Audit	\$750	0.03%
Office Supplies	\$725	0.03%
Fire Prevention Supplies/Event	\$710	0.03%
Public Relations/Communication	\$685	0.03%
Misc. Expense	\$550	0.02%
Employee Housing Expense	\$517	0.02%
Personal Holiday	\$488	0.02%
LAFCO Fees	\$476	0.02%
SUI	\$475	0.02%
Capital Outlay	\$375	0.02%
Flex Time	\$351	0.02%
Admin Leave	\$316	0.01%
Lump Sum Vacation Pay	\$315	0.01%
Copystar 5500 Copier	\$204	0.01%
Municipal Vehicle Loan-Int	\$200	0.01%
Comp Time	\$163	0.01%
Bank Fees	\$118	0.01%
FP Mail Machine	\$84	0.00%
Permits/Licenses	\$55	0.00%
Board FICA	\$50	0.00%
Board Workers Comp	\$18	0.00%
Bereavement Pay	\$18	0.00%
Jury Duty	\$16	0.00%
Board Medicare	\$10	0.00%

Expenditures by Account

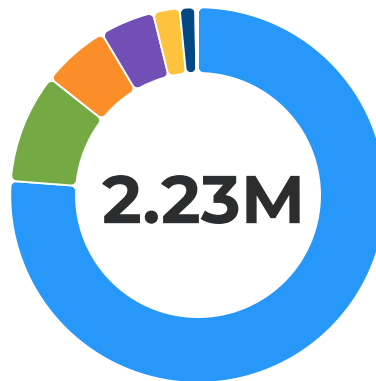
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$94,521	\$54,261	\$86,355	59.15%
Miscellaneous Pay	\$405	\$487	\$1,639	236.48%
Jury Duty	\$15	-	\$16	-
Comp Time	\$550	\$155	\$163	5.16%
Bereavement Pay	-	\$16	\$18	12.50%
Administrative Leave	\$1,171	\$1,509	\$1,565	3.74%
Flex Time	\$300	\$340	\$351	3.24%
Overtime	\$2,480	\$649	\$881	35.77%
Vacation Leave	\$1,731	\$2,289	\$3,156	37.87%
Lump Sum Vacation Pay	-	\$300	\$315	5.00%
Sick Leave	\$5,223	\$1,481	\$2,155	45.54%
Holiday Pay	\$2,423	\$3,369	\$3,537	4.99%
Personal Holiday	\$465	\$425	\$488	14.82%
CalPERS Retirement	\$11,289	\$6,561	\$11,995	82.83%
FICA	\$5,761	\$4,004	\$4,165	4.03%
Medicare	\$1,394	\$972	\$1,324	36.18%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
SUI	\$212	\$354	\$475	34.15%
Workers Compensation	\$4,265	\$3,949	\$3,676	-6.91%
Health/Vision/Dental Ins.	\$29,327	\$24,111	\$29,060	20.53%
Pension Unfunded Liability	\$15,564	\$15,564	\$17,082	9.76%
Bank Fees	\$114	\$114	\$118	3.51%
Office Supplies	\$542	\$700	\$725	3.57%
LAFCO Fees	\$476	\$475	\$476	0.19%
Computer Hardware/Equip	\$2,100	\$2,300	\$2,380	3.48%
Subscriptions/Members hips/Inte	\$14,819	\$8,381	\$8,990	7.27%
Office Expense	\$1,785	\$1,785	\$2,147	20.28%
Janitorial Service/Supplies	\$2,290	\$2,290	\$2,369	3.45%
Telephone	\$6,950	\$10,500	\$10,868	3.50%
General Liability	\$17,663	\$16,624	\$22,043	32.60%
Actuarial Review (GASB-OPEB)	\$154	-	-	-
Impact Mitigation Fee Study	\$150	\$150	-	-100.00%
Employee Housing Expense	\$400	\$400	\$517	29.25%
Board of Director Compensation	\$729	\$564	\$805	42.79%
Fuel	\$20,100	\$23,100	\$25,411	10.00%
Utilities	\$30,188	\$22,517	\$30,000	33.23%
Internet Exchange & Upgrade	-	\$750	-	-100.00%
Public Relations/Communicati on	\$2,107	\$2,107	\$685	-67.49%
Hetch Hetchy RR Park Land Aqu.	-	\$2,252	-	-100.00%
Training, Conferences, Travel	\$1,168	\$1,168	\$1,668	42.81%
Misc. Expense	\$324	\$300	\$550	83.33%
Legal Services	\$13,650	\$2,500	\$14,122	464.88%
CPA Services/Annual Audit	\$2,440	\$2,440	\$750	-69.26%
Board FICA	\$45	\$45	\$50	11.55%
Board Medicare	\$11	\$13	\$10	-21.95%
Board Workers Comp	\$11	\$20	\$18	-10.00%
Admin Leave	\$227	\$300	\$316	5.24%
Holiday	\$1,427	\$901	\$1,476	63.90%
Unfunded Pension Liability	\$105,626	\$101,941	\$112,431	10.29%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Office/Cleaning Supplies	\$8,000	\$1,391	\$5,000	259.45%
Radio Communications	\$5,000	\$2,774	\$5,000	80.23%
Permits/Licenses	\$25	\$25	\$55	120.00%
Protective Clothing/Wildland	\$10,000	\$10,000	\$10,500	5.00%
Medical Supplies/EMS Equip.	\$7,670	\$3,405	\$5,900	73.27%
Fire Prevention Supplies/Event	\$675	\$675	\$710	5.19%
Small Tools/Safety Equipment	\$5,000	\$3,757	\$5,000	33.09%
Repair/Maint-Station General	\$22,000	\$19,828	\$22,000	10.95%
Repair/Maint. - Apparatus	\$20,000	\$10,661	\$20,000	87.60%
Repair/Maint.- Equipment	\$3,000	\$1,217	\$3,000	146.61%
SCBA Equipment	\$8,250	\$5,008	\$8,000	59.75%
CERT Expense	\$10,000	\$14,000	\$10,000	-28.57%
SRMC Grant Expense	\$1,920	-	-	-
CERT Supplies & Incidentals	\$800	\$122	\$800	555.74%
Schedule "A" Plan	\$1,615,147	\$1,242,068	\$1,695,905	36.54%
Copystar 5500 Copier	\$232	\$206	\$204	-0.97%
FP Mail Machine	\$72	\$65	\$84	29.23%
Capital Outlay	-	-	\$375	-
Fire Tax Measure Election Cost	\$133,500	\$113,500	\$20,000	-82.38%
Municipal Vehicle Loan Payment	\$2,391	\$1,804	\$2,485	37.73%
Temporary Pay	\$825	\$825	\$1,242	50.59%
Document Scanning	\$332	\$163	-	-100.00%
Municipal Employee Housing Loan	\$2,027	\$2,027	\$1,609	-20.62%
New Service Truck	\$4,150	\$4,150	-	-100.00%
Municipal Vehicle Loan- Int	\$473	\$222	\$200	-9.97%
Fire House West Wall Paint Rpr	\$15,000	\$8,400	-	-100.00%
American Standard Heating Unit	\$10,400	\$10,400	-	-100.00%
NG PCU40 Cutter	\$19,042	\$19,042	-	-100.00%
NG PSP40CL Spreader	\$20,043	\$20,043	-	-100.00%
NG PTR40 Telescopic Ram W Ext	\$17,758	\$17,759	-	-100.00%
Total Expenditures	\$2,346,324	\$1,838,968	\$2,225,410	21.01%

Expenditures by Expense Type

FY27 Expenditures by Expense Type



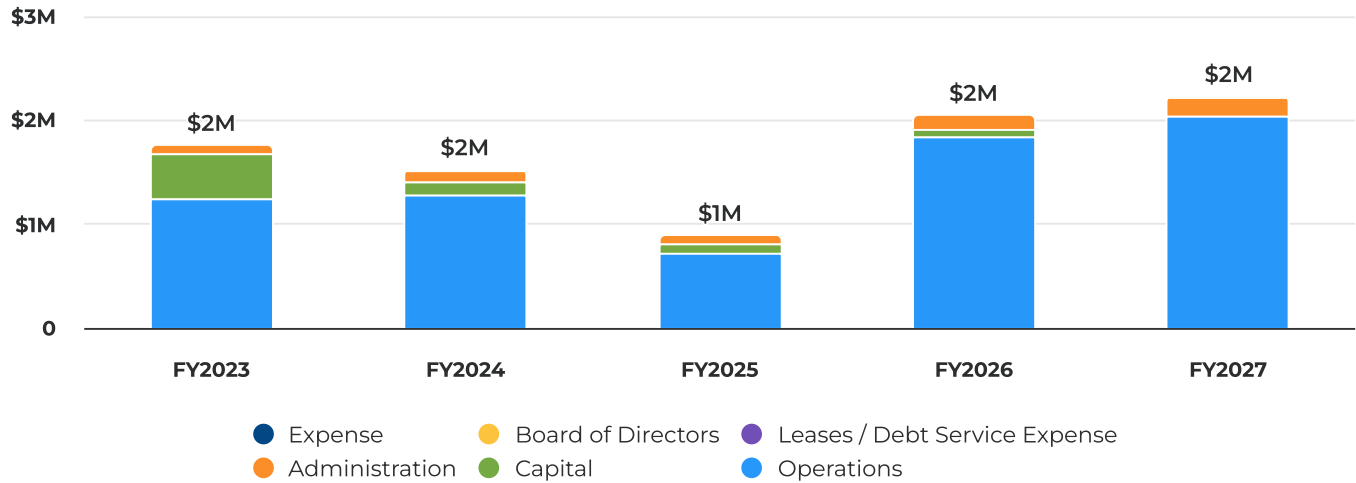
Schedule "A" Plan	\$1,695,905	76.21%
Expenses	\$209,784	9.43%
OPEB / Pension	\$129,513	5.82%
PR Wages	\$104,478	4.69%
PR Benefits	\$50,773	2.28%
Utilities	\$30,000	1.35%
Debt Service Payments	\$3,319	0.15%
Bond / Loan Interest	\$975	0.04%
Capital Outlay	\$375	0.02%
Leases	\$288	0.01%

Expenditures by Expense Type

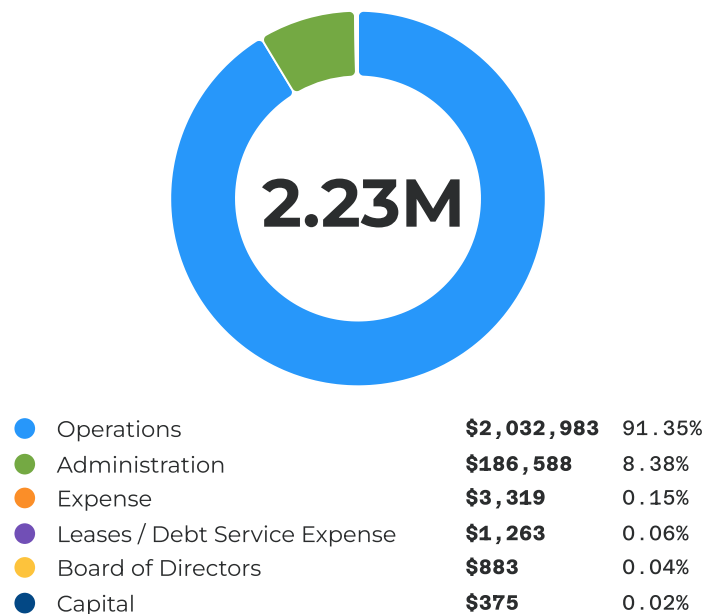
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Schedule "A" Plan	\$1,615,147	\$1,242,068	\$1,695,905	36.54%
Bond / Loan Interest	\$1,705	\$1,454	\$975	-32.95%
Capital Outlay	\$86,393	\$82,796	\$375	-99.55%
Expenses	\$323,404	\$261,859	\$209,784	-19.89%
Leases	\$304	\$271	\$288	6.27%
OPEB / Pension	\$121,190	\$117,505	\$129,513	10.22%
Utilities	\$30,188	\$22,517	\$30,000	33.23%
PR Wages	\$112,493	\$67,870	\$104,478	53.94%
PR Benefits	\$52,315	\$40,028	\$50,773	26.84%
Debt Service Payments	\$3,186	\$2,599	\$3,319	27.69%
Total Expenditures	\$2,346,324	\$1,838,968	\$2,225,410	21.01%

Expenditures by Department Group

Historical Expenditures by Department Group



FY27 Expenditures by Department Group

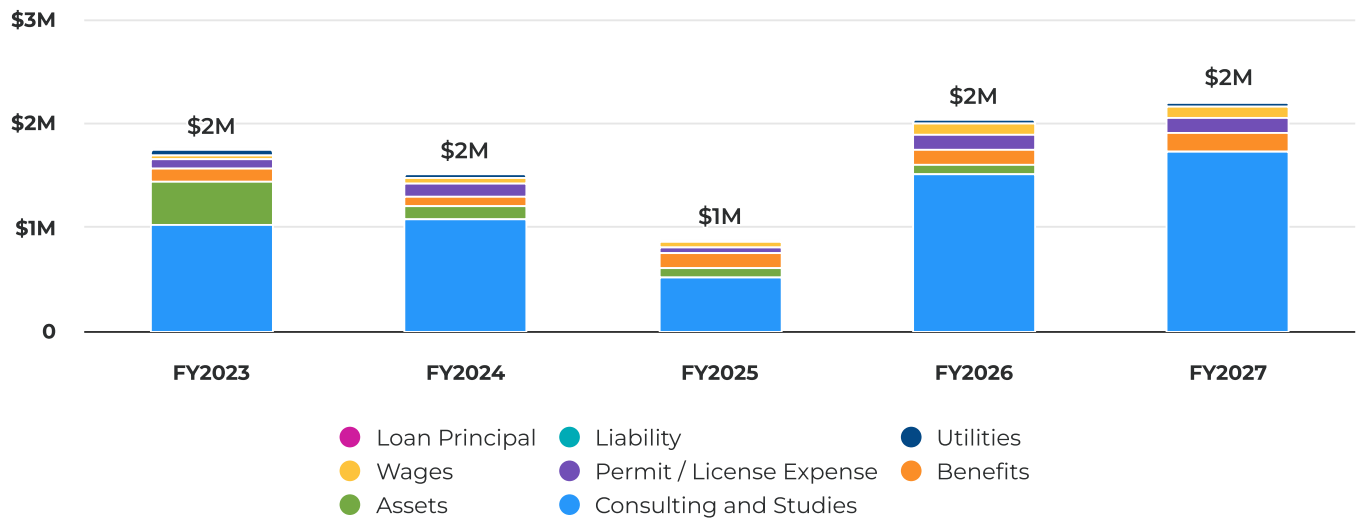


Expenditures by Department Group

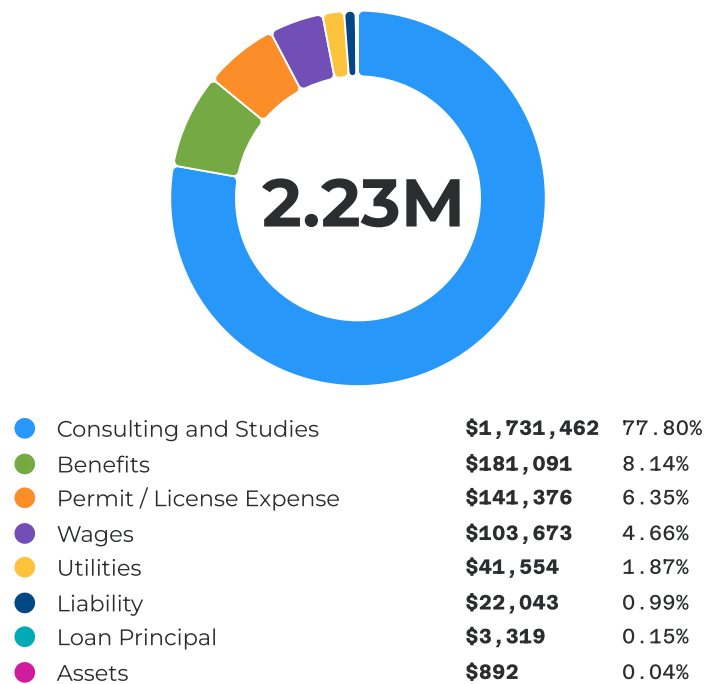
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expense	\$3,186	\$2,599	\$3,319	27.69%
Administration	\$290,835	\$248,545	\$186,588	-24.93%
Board of Directors	\$796	\$641	\$883	37.67%
Operations	\$1,963,105	\$1,502,661	\$2,032,983	35.29%
Leases / Debt Service Expense	\$2,009	\$1,725	\$1,263	-26.79%
Capital	\$86,393	\$82,796	\$375	-99.55%
Total Expenditures	\$2,346,324	\$1,838,968	\$2,225,410	21.01%

Expenditures by Account Type

Historical Expenditures by Account Type



FY27 Expenditures by Account Type



Expenditures by Account Type

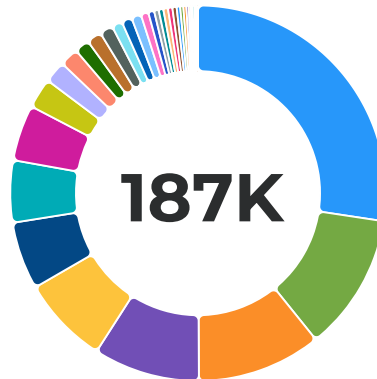
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Loan Principal	\$3,186	\$2,599	\$3,319	27.69%
Wages	\$111,764	\$67,306	\$103,673	54.03%
Benefits	\$174,234	\$158,097	\$181,091	14.54%
Utilities	\$45,577	\$33,904	\$41,554	22.56%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Permit / License Expense	\$139,628	\$114,313	\$141,376	23.67%
Liability	\$17,663	\$16,624	\$22,043	32.60%
Consulting and Studies	\$1,767,480	\$1,362,928	\$1,731,462	27.04%
Assets	\$86,793	\$83,196	\$892	-98.93%
Total Expenditures	\$2,346,324	\$1,838,968	\$2,225,410	21.01%

Fire Fund Administration

Expenditures by Account

FY27 Expenditures by Account



Regular Time	\$51,111	27.39%
General Liability	\$22,043	11.81%
Fire Tax Measure Election Cost	\$20,000	10.72%
Pension Unfunded Liability	\$17,082	9.16%
Legal Services	\$14,122	7.57%
Telephone	\$10,868	5.82%
Health/Vision/Dental Ins.	\$9,978	5.35%
Subscriptions/Memberships/Inte	\$8,990	4.82%
CalPERS Retirement	\$4,841	2.59%
Holiday Pay	\$3,537	1.90%
FICA	\$3,001	1.61%
Computer Hardware/Equip	\$2,380	1.28%
Janitorial Service/Supplies	\$2,369	1.27%
Office Expense	\$2,147	1.15%
Vacation Leave	\$1,686	0.90%
Training, Conferences, Travel	\$1,668	0.89%
Administrative Leave	\$1,565	0.84%
Temporary Pay	\$1,242	0.67%
Sick Leave	\$926	0.50%
Medicare	\$758	0.41%
CPA Services/Annual Audit	\$750	0.40%
Office Supplies	\$725	0.39%
Miscellaneous Pay	\$725	0.39%
Public Relations/Communication	\$685	0.37%
Misc. Expense	\$550	0.29%
Employee Housing Expense	\$517	0.28%
LAFCO Fees	\$476	0.26%
Personal Holiday	\$368	0.20%
SUI	\$325	0.17%
Lump Sum Vacation Pay	\$315	0.17%
Flex Time	\$309	0.17%
Workers Compensation	\$176	0.09%
Overtime	\$142	0.08%
Bank Fees	\$118	0.06%

● Comp Time	\$58	0.03%
● Bereavement Pay	\$18	0.01%
● Jury Duty	\$16	0.01%

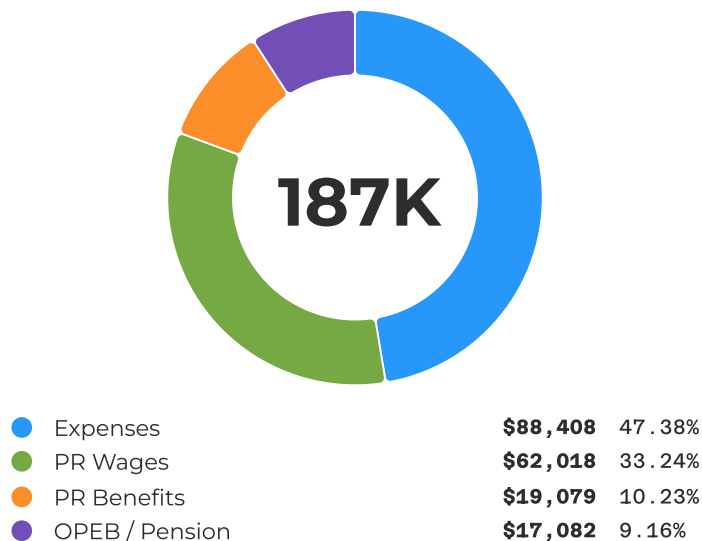
Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$45,172	\$39,961	\$51,111	27.90%
Miscellaneous Pay	\$117	\$199	\$725	264.14%
Jury Duty	\$15	-	\$16	-
Comp Time	\$250	\$55	\$58	5.45%
Bereavement Pay	-	\$16	\$18	12.50%
Administrative Leave	\$1,171	\$1,509	\$1,565	3.74%
Flex Time	\$300	\$300	\$309	3.00%
Overtime	\$289	\$290	\$142	-50.97%
Vacation Leave	\$1,032	\$1,600	\$1,686	5.35%
Lump Sum Vacation Pay	-	\$300	\$315	5.00%
Sick Leave	\$2,936	\$882	\$926	4.99%
Holiday Pay	\$2,423	\$3,369	\$3,537	4.99%
Personal Holiday	\$350	\$350	\$368	5.14%
CalPERS Retirement	\$4,754	\$4,306	\$4,841	12.43%
FICA	\$2,771	\$2,942	\$3,001	2.02%
Medicare	\$696	\$697	\$758	8.75%
SUI	\$145	\$307	\$325	5.86%
Workers Compensation	\$214	\$199	\$176	-11.56%
Health/Vision/Dental Ins.	\$10,847	\$8,977	\$9,978	11.15%
Pension Unfunded Liability	\$15,564	\$15,564	\$17,082	9.76%
Bank Fees	\$114	\$114	\$118	3.51%
Office Supplies	\$542	\$700	\$725	3.57%
LAFCO Fees	\$476	\$475	\$476	0.19%
Computer Hardware/Equip	\$2,100	\$2,300	\$2,380	3.48%
Subscriptions/Members hips/Inte	\$14,819	\$8,381	\$8,990	7.27%
Office Expense	\$1,785	\$1,785	\$2,147	20.28%
Janitorial Service/Supplies	\$2,290	\$2,290	\$2,369	3.45%
Telephone	\$6,950	\$10,500	\$10,868	3.50%
General Liability	\$17,663	\$16,624	\$22,043	32.60%
Actuarial Review (CASB-OPEB)	\$154	-	-	-
Impact Mitigation Fee Study	\$150	\$150	-	-100.00%
Employee Housing Expense	\$400	\$400	\$517	29.25%
Public Relations/Communicati	\$2,107	\$2,107	\$685	-67.49%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
on				
Training, Conferences, Travel	\$1,168	\$1,168	\$1,668	42.81%
Misc. Expense	\$324	\$300	\$550	83.33%
Legal Services	\$13,650	\$2,500	\$14,122	464.88%
CPA Services/Annual Audit	\$2,440	\$2,440	\$750	-69.26%
Fire Tax Measure Election Cost	\$133,500	\$113,500	\$20,000	-82.38%
Temporary Pay	\$825	\$825	\$1,242	50.59%
Document Scanning	\$332	\$163	-	-100.00%
Total Expenditures	\$290,835	\$248,545	\$186,588	-24.93%

Expenditures by Expense Type

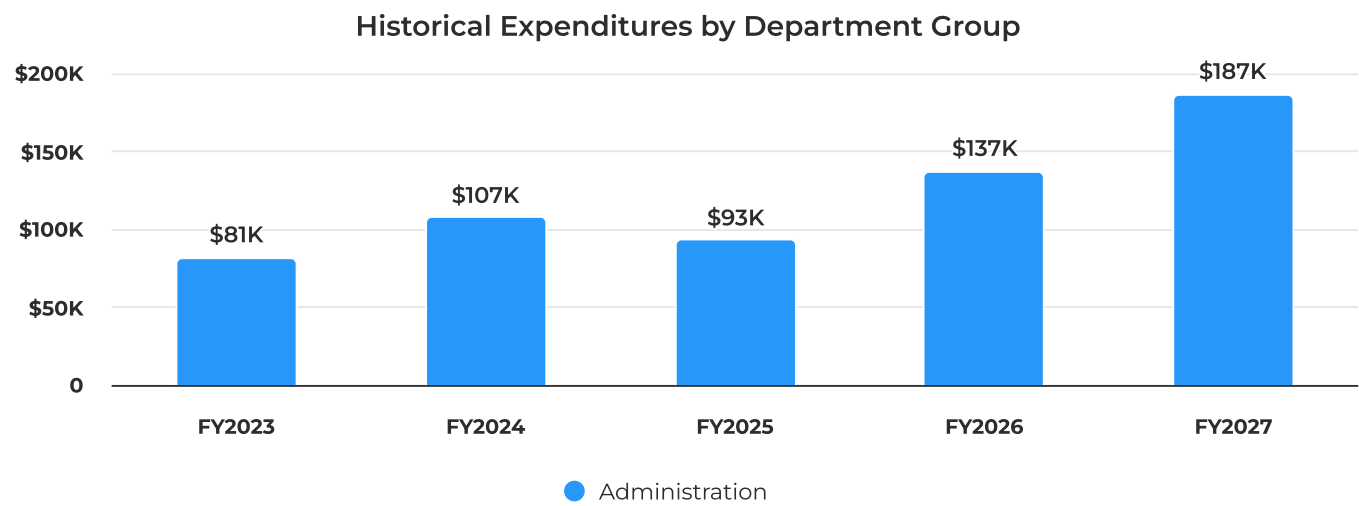
FY27 Expenditures by Expense Type



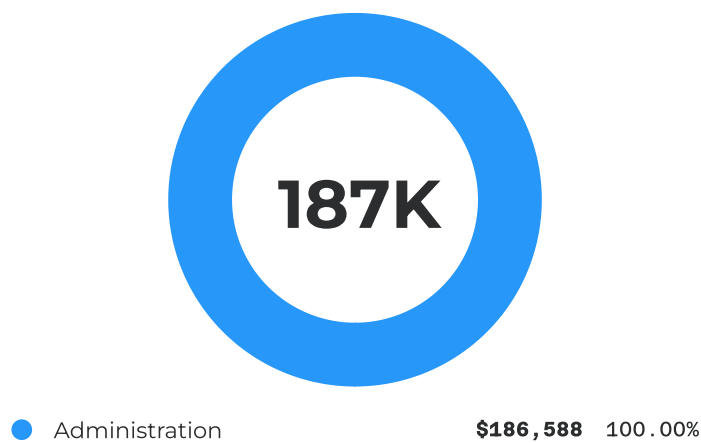
Expenditures by Expense Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expenses	\$200,964	\$165,897	\$88,408	-46.71%
OPEB / Pension	\$15,564	\$15,564	\$17,082	9.76%
PR Wages	\$54,881	\$49,656	\$62,018	24.90%
PR Benefits	\$19,427	\$17,427	\$19,079	9.48%
Total Expenditures	\$290,835	\$248,545	\$186,588	-24.93%

Expenditures by Department Group



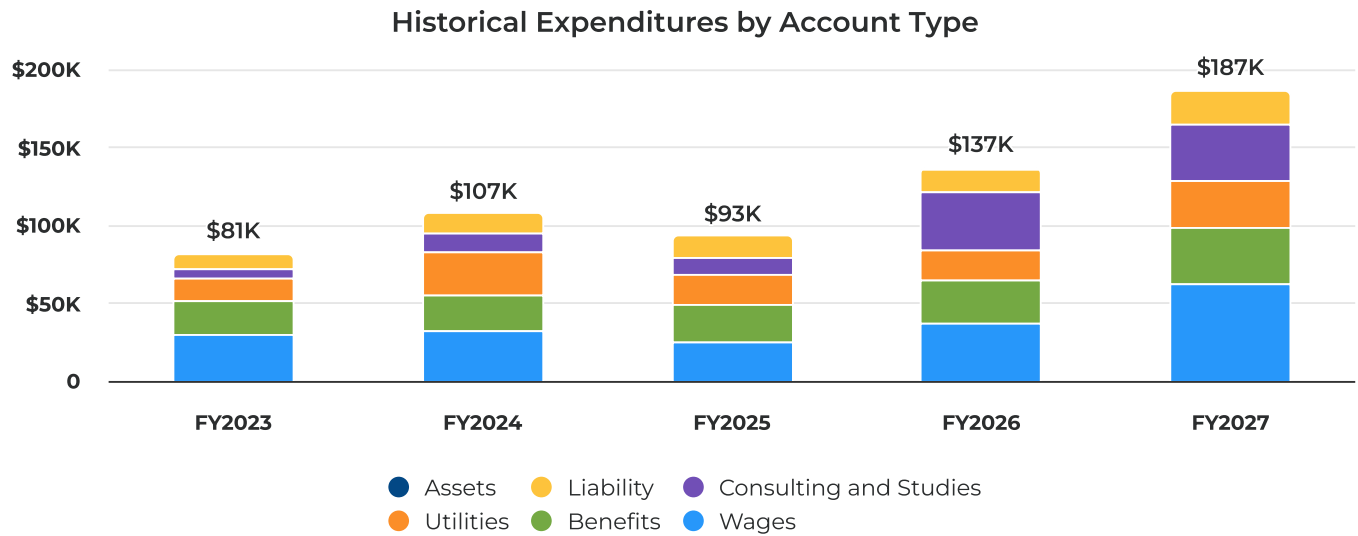
FY27 Expenditures by Department Group



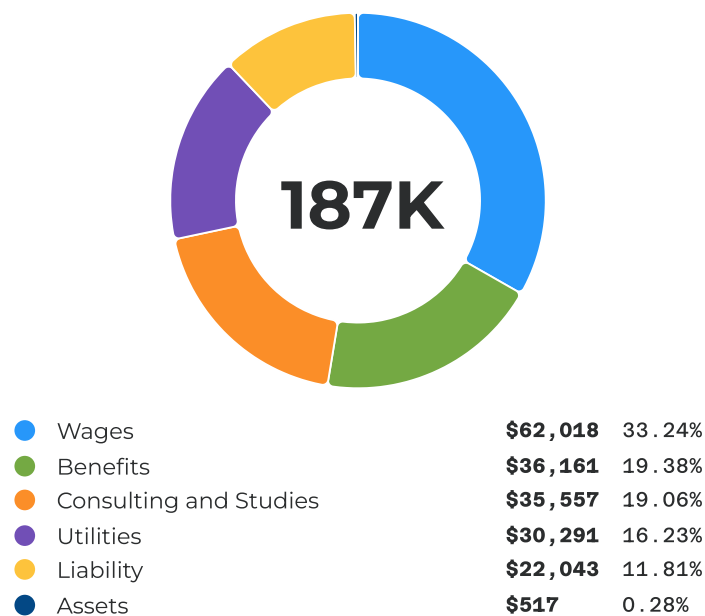
Expenditures by Department Group

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Administration	\$290,835	\$248,545	\$186,588	-24.93%
Total Expenditures	\$290,835	\$248,545	\$186,588	-24.93%

Expenditures by Account Type



FY27 Expenditures by Account Type



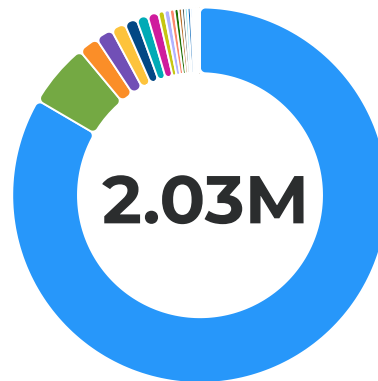
Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Wages	\$54,881	\$49,656	\$62,018	24.90%
Benefits	\$34,991	\$32,991	\$36,161	9.61%
Utilities	\$30,568	\$28,013	\$30,291	8.13%
Liability	\$17,663	\$16,624	\$22,043	32.60%
Consulting and Studies	\$152,333	\$120,860	\$35,557	-70.58%
Assets	\$400	\$400	\$517	29.25%
Total Expenditures	\$290,835	\$248,545	\$186,588	-24.93%

Fire Fund Maintenance

Expenditures by Account

FY27 Expenditures by Account



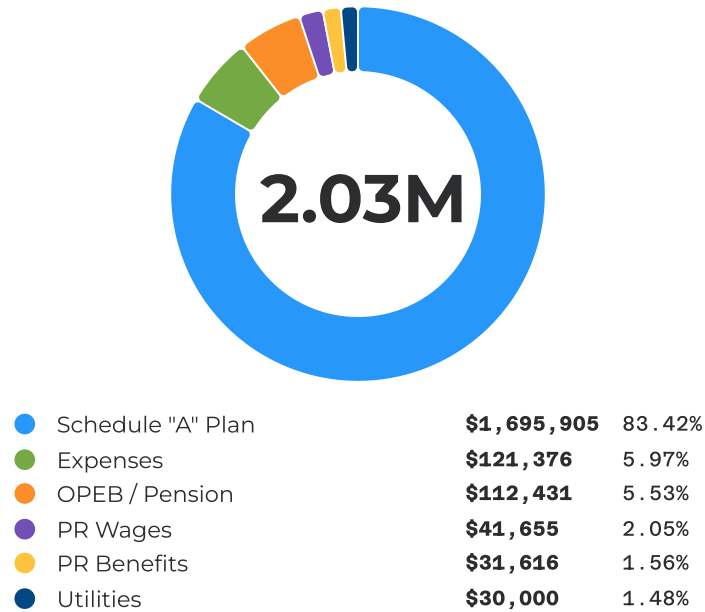
● Schedule "A" Plan	\$1,695,905	83.42%
● Unfunded Pension Liability	\$112,431	5.53%
● Regular Time	\$35,244	1.73%
● Utilities	\$30,000	1.48%
● Fuel	\$25,411	1.25%
● Repair/Maint-Station General	\$22,000	1.08%
● Repair/Maint. - Apparatus	\$20,000	0.98%
● Health/Vision/Dental Ins.	\$19,082	0.94%
● Protective Clothing/Wildland	\$10,500	0.52%
● CERT Expense	\$10,000	0.49%
● SCBA Equipment	\$8,000	0.39%
● CalPERS Retirement	\$7,154	0.35%
● Medical Supplies/EMS Equip.	\$5,900	0.29%
● Small Tools/Safety Equipment	\$5,000	0.25%
● Radio Communications	\$5,000	0.25%
● Office/Cleaning Supplies	\$5,000	0.25%
● Workers Compensation	\$3,500	0.17%
● Repair/Maint.-Equipment	\$3,000	0.15%
● Holiday	\$1,476	0.07%
● Vacation Leave	\$1,470	0.07%
● Sick Leave	\$1,229	0.06%
● FICA	\$1,164	0.06%
● Miscellaneous Pay	\$914	0.04%
● CERT Supplies & Incidentals	\$800	0.04%
● Overtime	\$739	0.04%
● Fire Prevention Supplies/Event	\$710	0.03%
● Medicare	\$566	0.03%
● Admin Leave	\$316	0.02%
● SUI	\$150	0.01%
● Personal Holiday	\$120	0.01%
● Comp Time	\$105	0.01%
● Permits/Licenses	\$55	0.00%
● Flex Time	\$42	0.00%

Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$49,348	\$14,300	\$35,244	146.47%
Miscellaneous Pay	\$288	\$288	\$914	217.36%
Comp Time	\$300	\$100	\$105	5.00%
Flex Time	-	\$40	\$42	5.00%
Overtime	\$2,191	\$359	\$739	105.90%
Vacation Leave	\$699	\$689	\$1,470	113.46%
Sick Leave	\$2,287	\$599	\$1,229	105.27%
Personal Holiday	\$115	\$75	\$120	60.00%
CalPERS Retirement	\$6,534	\$2,255	\$7,154	217.25%
FICA	\$2,990	\$1,062	\$1,164	9.60%
Medicare	\$698	\$275	\$566	105.66%
SUI	\$67	\$47	\$150	218.65%
Workers Compensation	\$4,051	\$3,750	\$3,500	-6.67%
Health/Vision/Dental Ins.	\$18,480	\$15,134	\$19,082	26.09%
Fuel	\$20,100	\$23,100	\$25,411	10.00%
Utilities	\$30,188	\$22,517	\$30,000	33.23%
Admin Leave	\$227	\$300	\$316	5.24%
Holiday	\$1,427	\$901	\$1,476	63.90%
Unfunded Pension Liability	\$105,626	\$101,941	\$112,431	10.29%
Office/Cleaning Supplies	\$8,000	\$1,391	\$5,000	259.45%
Radio Communications	\$5,000	\$2,774	\$5,000	80.23%
Permits/Licenses	\$25	\$25	\$55	120.00%
Protective Clothing/Wildland	\$10,000	\$10,000	\$10,500	5.00%
Medical Supplies/EMS Equip.	\$7,670	\$3,405	\$5,900	73.27%
Fire Prevention Supplies/Event	\$675	\$675	\$710	5.19%
Small Tools/Safety Equipment	\$5,000	\$3,757	\$5,000	33.09%
Repair/Maint-Station General	\$22,000	\$19,828	\$22,000	10.95%
Repair/Maint. - Apparatus	\$20,000	\$10,661	\$20,000	87.60%
Repair/Maint.- Equipment	\$3,000	\$1,217	\$3,000	146.61%
SCBA Equipment	\$8,250	\$5,008	\$8,000	59.75%
CERT Expense	\$10,000	\$14,000	\$10,000	-28.57%
SRMC Grant Expense	\$1,920	-	-	-
CERT Supplies & Incidentals	\$800	\$122	\$800	555.74%
Schedule "A" Plan	\$1,615,147	\$1,242,068	\$1,695,905	36.54%
Total Expenditures	\$1,963,105	\$1,502,661	\$2,032,983	35.29%

Expenditures by Expense Type

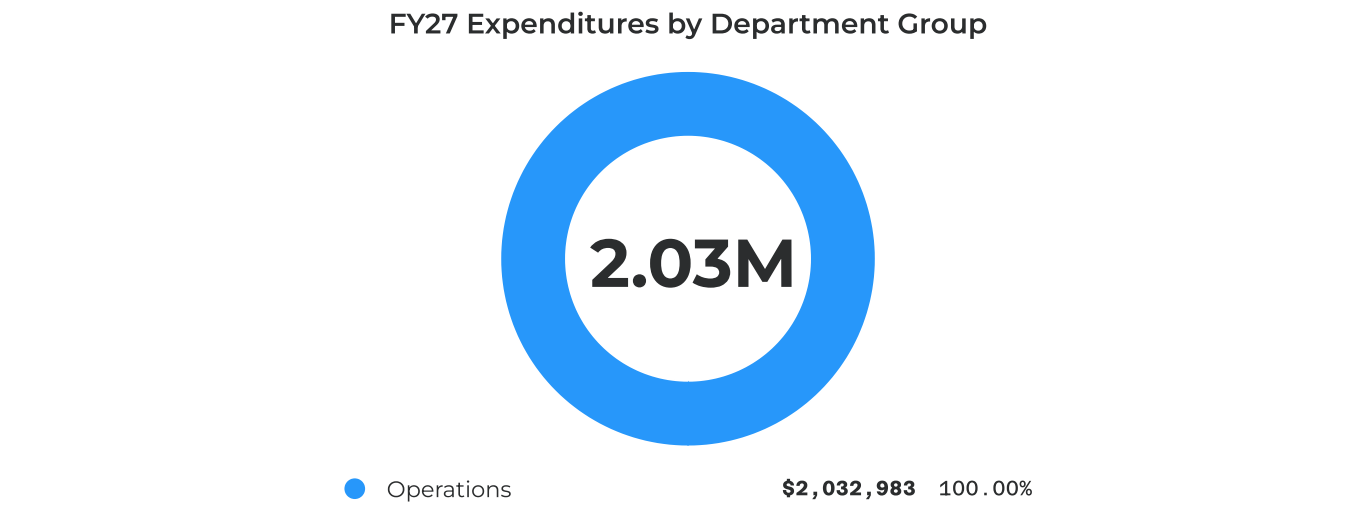
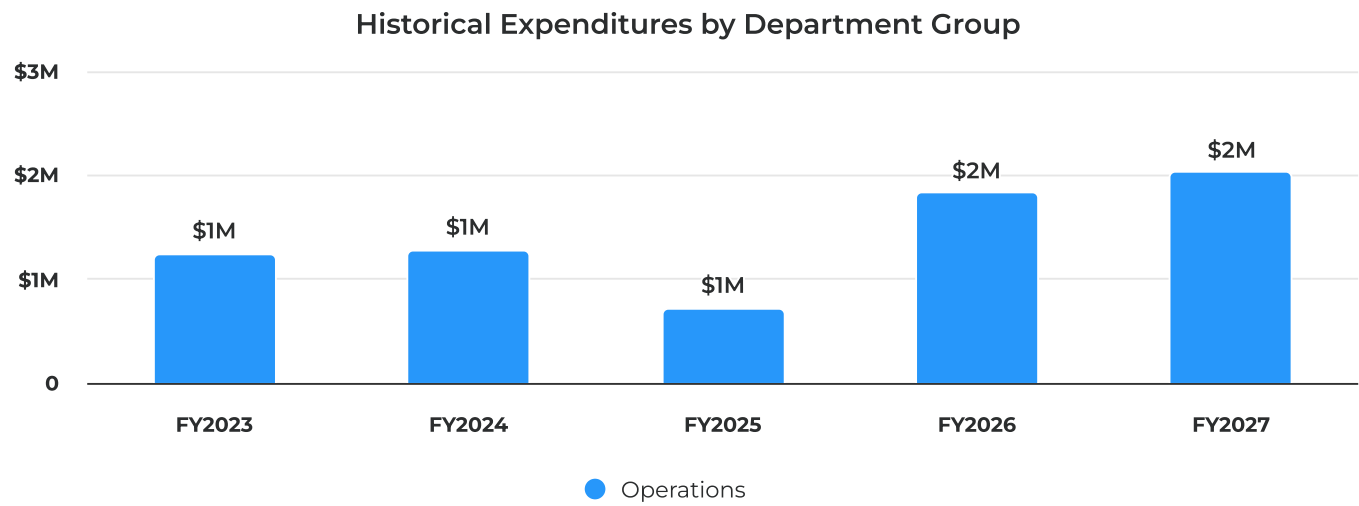
FY27 Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Schedule "A" Plan	\$1,615,147	\$1,242,068	\$1,695,905	36.54%
Expenses	\$122,440	\$95,962	\$121,376	26.48%
OPEB / Pension	\$105,626	\$101,941	\$112,431	10.29%
Utilities	\$30,188	\$22,517	\$30,000	33.23%
PR Wages	\$56,883	\$17,650	\$41,655	136.01%
PR Benefits	\$32,821	\$22,523	\$31,616	40.37%
Total Expenditures	\$1,963,105	\$1,502,661	\$2,032,983	35.29%

Expenditures by Department Group

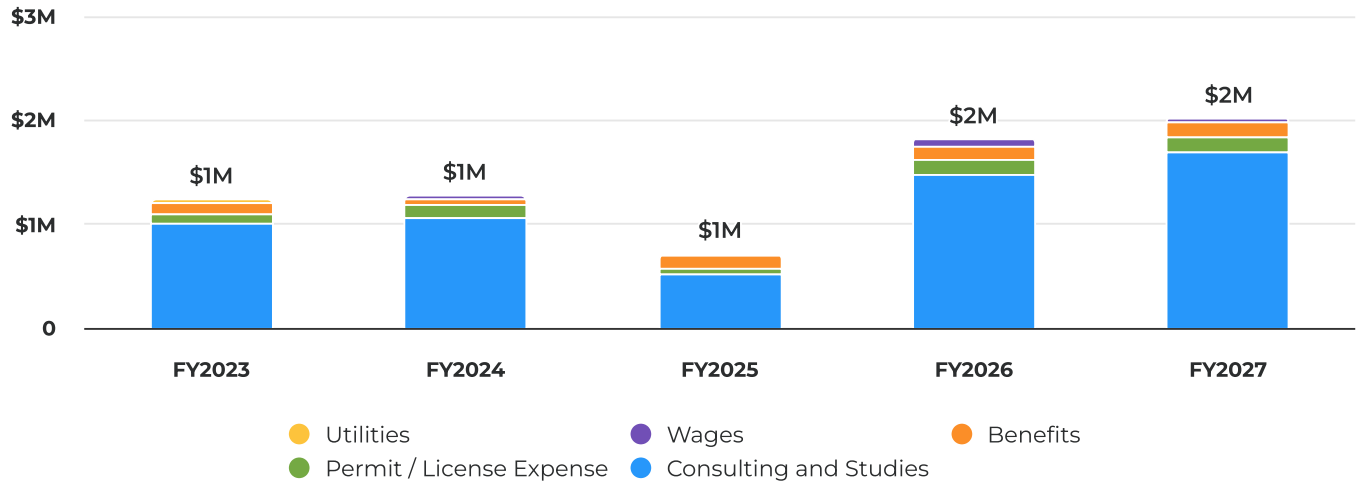


Expenditures by Department Group

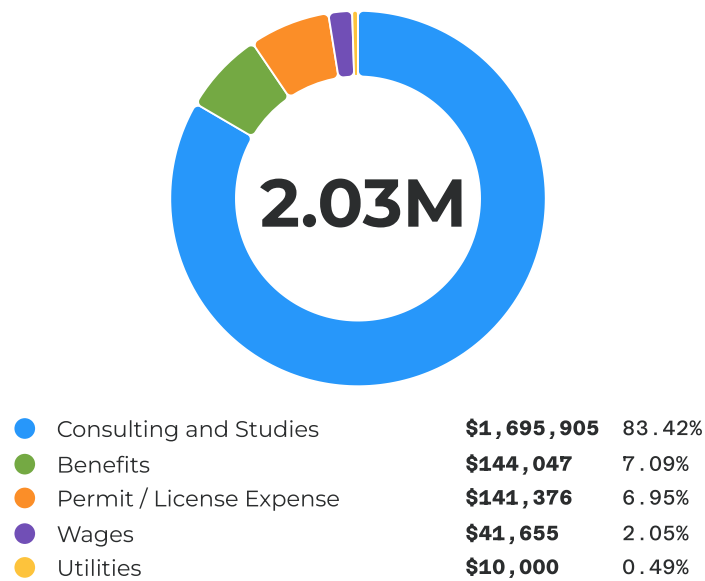
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Operations	\$1,963,105	\$1,502,661	\$2,032,983	35.29%
Total Expenditures	\$1,963,105	\$1,502,661	\$2,032,983	35.29%

Expenditures by Account Type

Historical Expenditures by Account Type



FY27 Expenditures by Account Type



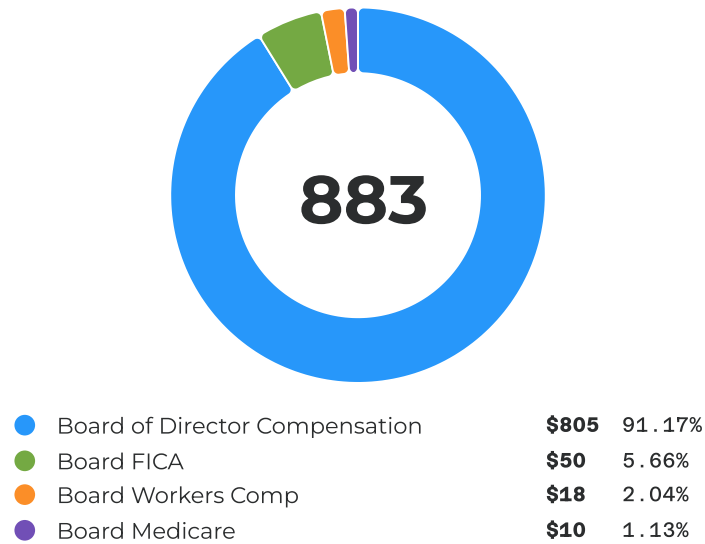
Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Wages	\$56,883	\$17,650	\$41,655	136.01%
Benefits	\$138,447	\$124,464	\$144,047	15.73%
Utilities	\$13,000	\$4,165	\$10,000	140.08%
Permit / License Expense	\$139,628	\$114,313	\$141,376	23.67%
Consulting and Studies	\$1,615,147	\$1,242,068	\$1,695,905	36.54%
Total Expenditures	\$1,963,105	\$1,502,661	\$2,032,983	35.29%

Fire Fund Board of Directors

Expenditures by Account

FY27 Expenditures by Account

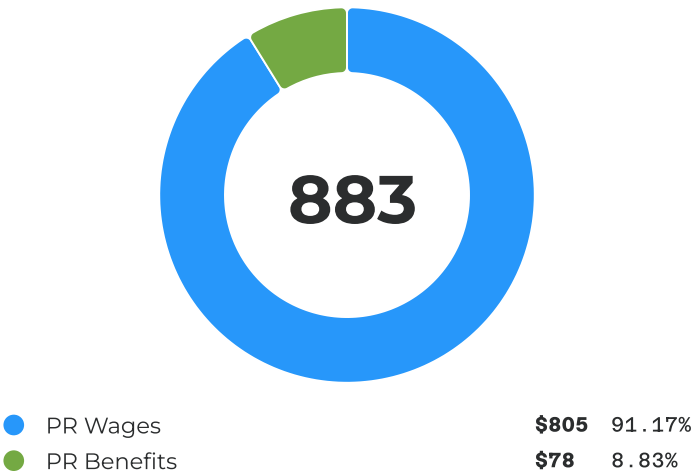


Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Board of Director Compensation	\$729	\$564	\$805	42.79%
Board FICA	\$45	\$45	\$50	11.55%
Board Medicare	\$11	\$13	\$10	-21.95%
Board Workers Comp	\$11	\$20	\$18	-10.00%
Total Expenditures	\$796	\$641	\$883	37.67%

Expenditures by Expense Type

FY27 Expenditures by Expense Type

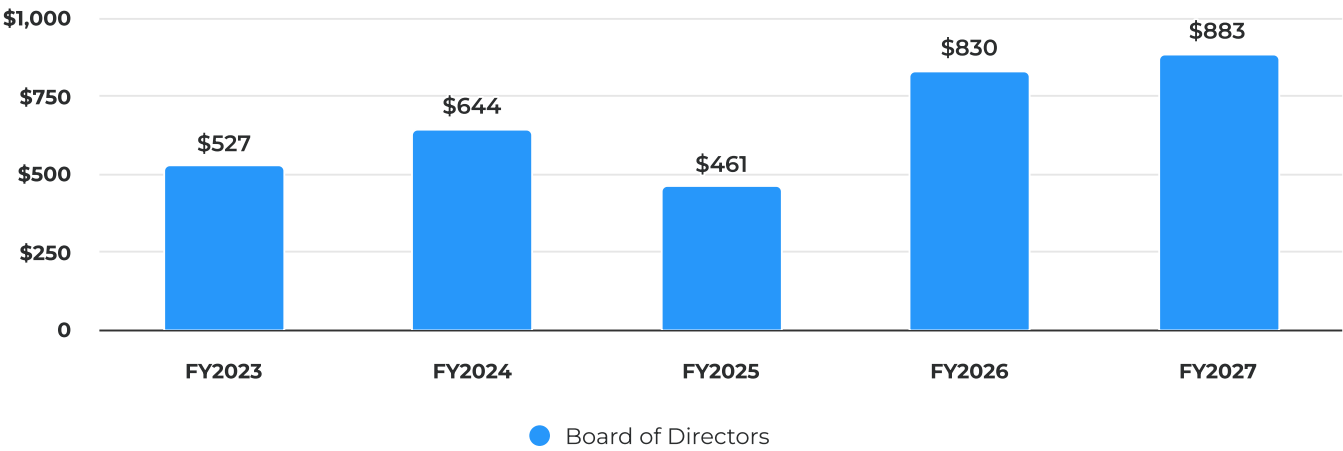


Expenditures by Expense Type

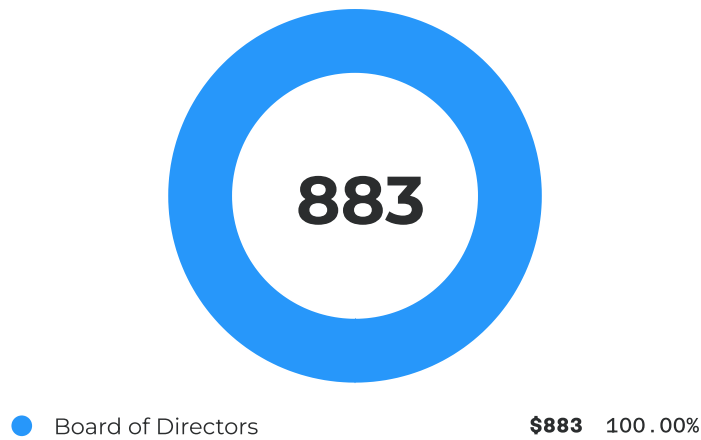
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
PR Wages	\$729	\$564	\$805	42.79%
PR Benefits	\$67	\$78	\$78	0.47%
Total Expenditures	\$796	\$641	\$883	37.67%

Expenditures by Department Group

Historical Expenditures by Department Group



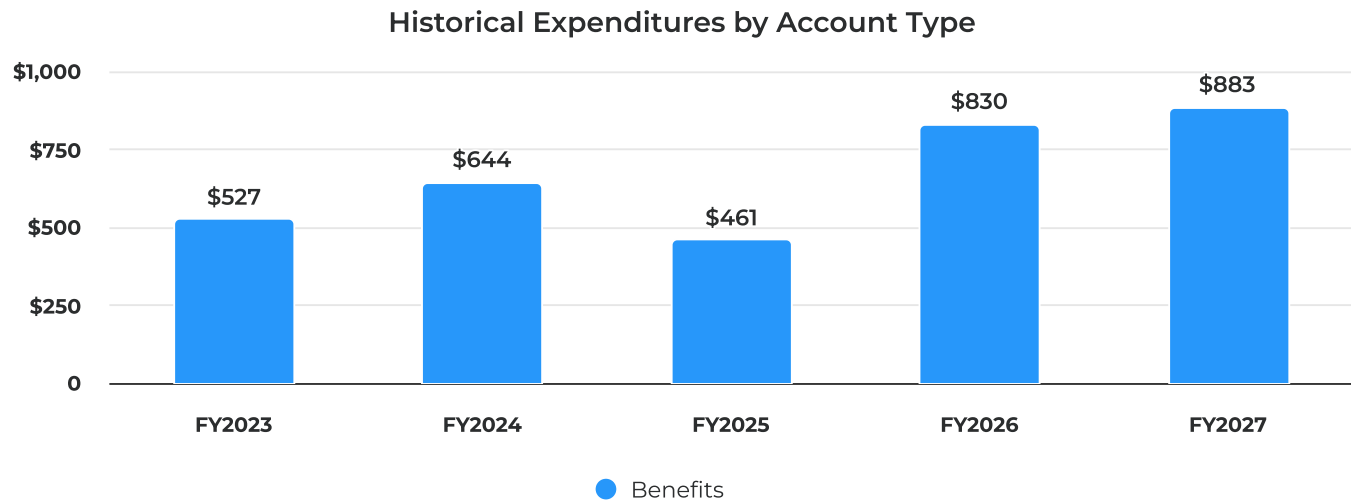
FY27 Expenditures by Department Group



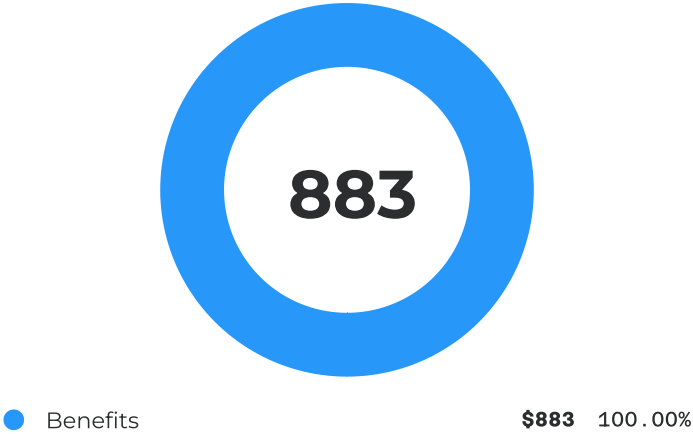
Expenditures by Department Group

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Board of Directors	\$796	\$641	\$883	37.67%
Total Expenditures	\$796	\$641	\$883	37.67%

Expenditures by Account Type



FY27 Expenditures by Account Type



Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Benefits	\$796	\$641	\$883	37.67%
Total Expenditures	\$796	\$641	\$883	37.67%

Park Fund

The District owns and operates Mary Laveroni Park and all of its amenities, as well as the dog park, skate park, and Leon Rose Ballfield, and the recently completed disc golf course. The District also provides limited recreational programs such as Movies in the Park. The park operation is funded by 8% of the ad-valorem property taxes received, lease agreements for cell tower rentals, and a small amount of facility rental fee revenue and donations.

Competitive grants are occasionally available to build new amenities and replace infrastructure, buildings and related equipment. As with the Fire Department, the park services also share maintenance and administrative staffing with all other services. With increasing maintenance costs at the park and very small increases in property tax revenue, amenities such as Leon Rose Ballfield can only be open to the public if operated and maintained by volunteers. The District has a goal of increasing partnerships and revenue-generating amenities at its parks.



Summary

The District is projecting \$560,165 of revenue and budgeted expenditures are projected to be \$610,433 in FY2026/27. Due to expenditures exceeding available revenues, the fund balance will be reduced by \$50,268 to balance the budget.

Park fund revenues continue to lag behind operating expenses, primarily because revenue sources such as property taxes do not increase at a pace sufficient to match rising costs for utilities, labor, and maintenance. In order to balance the budget and maintain essential services, the District will implement targeted cost-containment measures within park operations.

These measures include reducing park lawn watering, which is expected to significantly lower utility costs given that water usage represents a substantial portion of park expenditures. In addition, some reductions in routine maintenance activities, such as less frequent lawn mowing, will be implemented to achieve salary and labor savings while still maintaining a safe and usable level of park upkeep.

While these adjustments will result in a shift in maintenance standards, they are necessary to align ongoing park operations with available revenues and ensure the long-term financial sustainability of the Park Fund.

Revenue

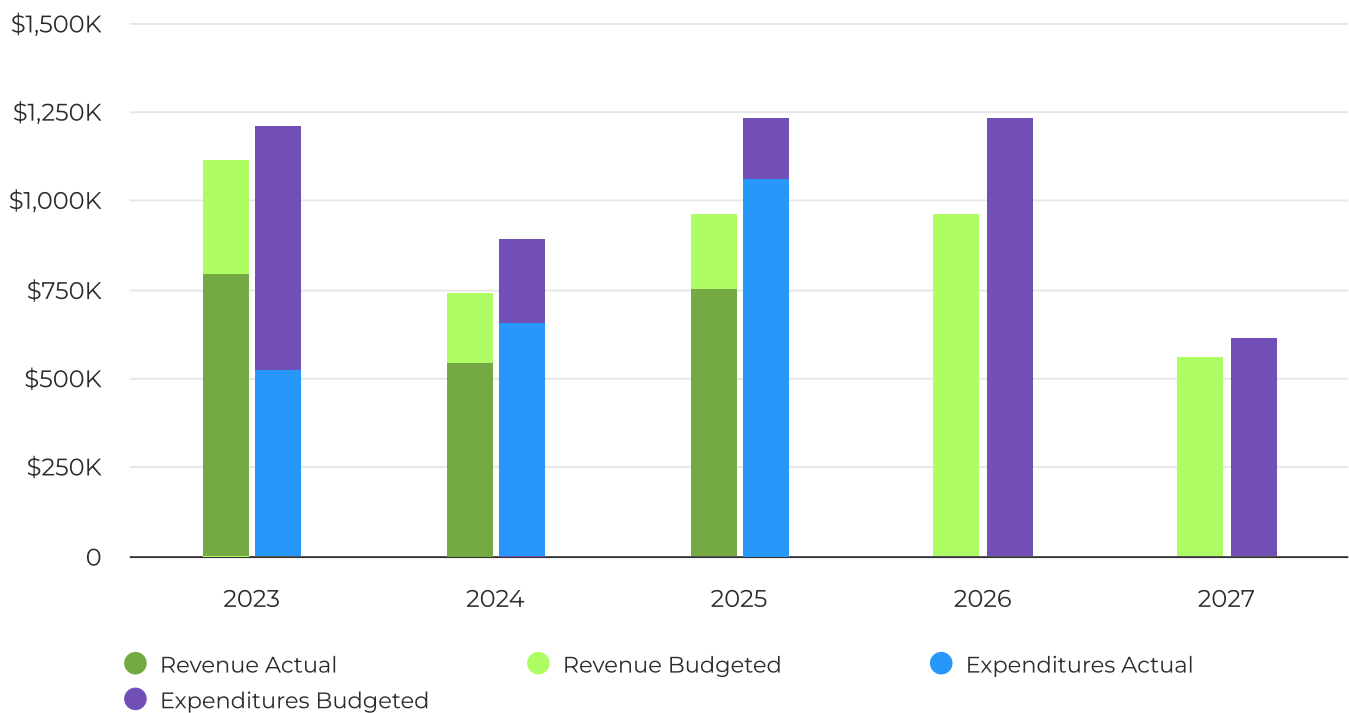
- Miscellaneous Revenues consist of Use Fees, Dog Park Permits, and Movies in the Park concession sales, as well as various expense reimbursements. There is an anticipated decrease due to the reduction in the number of movies being shown during the season, resulting in decreased concession sales.

- Non-operating revenue includes cell tower rental income, \$365,000 Active Transportation Program grant funds for the PSE & ROW phases of the Hetch Hetchy Railroad Trails Project, as well as interest income which is expected to have a slight decrease due to lower interest rates and lower fund balance.
- The Tuolumne County Auditor-Controller has projected that the General Property Tax revenue will increase by 2%.

Expenses

- Bond and Loan Interest shows a slight decrease, while Debt Service payments increase modestly due to the loan structure, with a greater portion of payments applied to principal on the Municipal park loan, vehicle loan, and employee housing loan.
- Capital expenses include the Hetch Hetchy Railroad Trails Project, PSE & ROW Phases, all using Active Transportation Program grant funding, with additional capital expenditures detailed in the Capital Improvement Plan.
- Expenses are projected to be slightly higher than FY26 projected costs, due to increased supplies, the cost of movie licensing, and janitorial services and supplies.
- OPEB / Pension costs have increased for all funds by 9.75%.
- Utilities are projected to decrease due to limited available funding, resulting in reduced watering and irrigation activities. Since water charges comprise the majority of utility costs, the reduction in water use directly contributes to the overall decrease in utility expenditures.
- Salaries and benefits are projected to increase as staffing levels return to normal operating conditions following prior vacancies and extended leaves. The increase also reflects anticipated adjustments in health insurance premiums and other benefit costs. Overall, the growth in personnel costs primarily represents a return to typical staffing levels rather than expansion.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

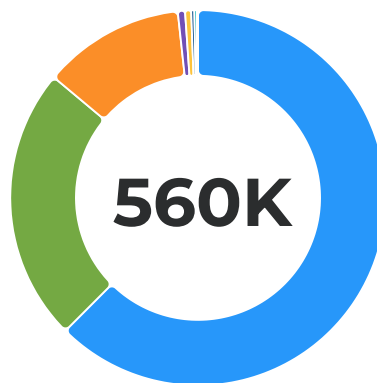
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-\$934	-\$934	\$55,971
Revenues			
Misc. Revenues	\$11,064	\$5,929	\$5,857
Non Operating Revenue	\$546,170	\$254,536	\$422,096
General Property Taxes	\$129,530	\$129,530	\$132,212
Total Revenues	\$686,764	\$389,995	\$560,165
Expenditures			
Bond / Loan Interest	\$12,225	\$12,225	\$10,826
Capital Outlay	\$398,830	\$70,232	\$350,075
Expenses	\$61,039	\$49,634	\$55,065
Leases	\$62	\$42	\$48
OPEB / Pension	\$3,113	\$3,113	\$3,417
Utilities	\$93,120	\$101,590	\$85,432
PR Wages	\$43,164	\$47,448	\$54,853
PR Benefits	\$19,194	\$16,752	\$17,347
Debt Service Payments	\$32,055	\$32,055	\$33,370
Total Expenditures	\$662,802	\$333,091	\$610,433
Total Revenues Less Expenditures	\$23,962	\$56,905	-\$50,268
Ending Fund Balance	\$23,028	\$55,971	\$5,703

Revenues

Revenues by Fund

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Park	\$686,764	\$389,995	\$560,165	43.63%
Total Revenues	\$686,764	\$389,995	\$560,165	43.63%

FY27 Revenues by Account



ATP Grant - HHRR Trail Proj PSE-ROW	\$350,000	62.48%
General Property Taxes	\$132,212	23.60%
Cell Tower Rental	\$68,291	12.19%
Movies in the Park Donations	\$3,500	0.62%
Permit Fees Dog Park	\$2,942	0.53%
Use Fees	\$1,500	0.27%
Movies in the Park Concessions	\$1,200	0.21%
Employee Housing Rental Income	\$215	0.04%
Non Operating Inc- Donations	\$200	0.04%
Interest Earned Mechanics Bank	\$100	0.02%
Interest Earned LAIF	\$5	0.00%

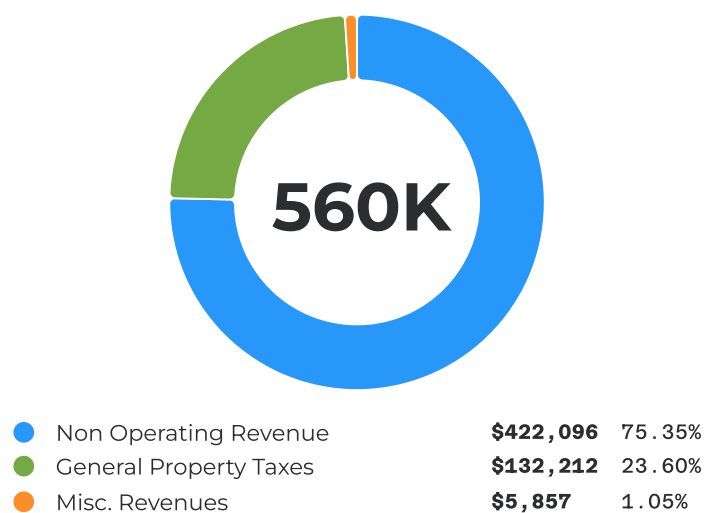
Revenues by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Cell Tower Rental	\$66,680	\$66,952	\$68,291	2.00%
Non Operating Income	\$3,500	\$3,500	-	-100.00%
Expense Refunds	\$600	-	-	-
Interest Earned LAIF	\$5	\$2	\$5	150.00%
Interest Earned Mechanics Bank	\$400	\$140	\$100	-28.57%
General Property Taxes	\$129,530	\$129,530	\$132,212	2.07%
Use Fees	\$5,000	\$1,300	\$1,500	15.38%
Permit Fees Dog Park	\$2,856	\$2,856	\$2,942	3.01%
Non Operating Inc- Donations	\$500	-	\$200	-
Movies in the Park Donations	\$3,085	\$3,535	\$3,500	-0.99%
Movies in the Park Concessions	\$2,500	\$1,625	\$1,200	-26.15%
ATP Grant - HHRR Trail Proj	\$33,000	\$112,407	-	-100.00%
Groveland Asset Rehab-Clean CA	\$74,000	\$68,000	-	-100.00%
Employee Housing Rental Income	\$108	\$148	\$215	45.27%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
ATP Grant - HHRR Trail Proj PSE-ROW	\$365,000	-	\$350,000	-
Total Revenues	\$686,764	\$389,995	\$560,165	43.63%

Revenues by Revenue Type

FY27 Revenues by Revenue Type

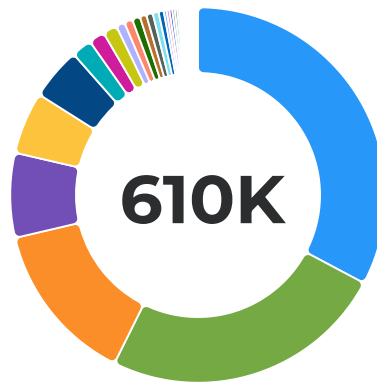


Revenues by Revenue Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Misc. Revenues	\$11,064	\$5,929	\$5,857	-1.21%
Non Operating Revenue	\$546,170	\$254,536	\$422,096	65.83%
General Property Taxes	\$129,530	\$129,530	\$132,212	2.07%
Total Revenues	\$686,764	\$389,995	\$560,165	43.63%

Expenditures by Account

FY27 Expenditures by Account



Hetch Hetchy RR Trail Planning PSE	\$200,000	32.76%
Hetch Hetchy RR Trail Planning ROW	\$150,000	24.57%
Utilities	\$85,432	14.00%
Regular Time	\$44,472	7.29%
Municipal Park Imp Loan Principle	\$32,734	5.36%
Janitorial Services/Supplies	\$27,545	4.51%
Municipal Fin. Lease-Interest	\$10,633	1.74%
Health/Vision/Dental Ins.	\$8,364	1.37%
Repair & Maintenance	\$7,500	1.23%
Movies in the Park Expense	\$4,571	0.75%
General Liability	\$4,409	0.72%
Holiday	\$4,085	0.67%
CalPERS Retirement	\$3,533	0.58%
Pension Unfunded Liability	\$3,417	0.56%
FICA	\$3,095	0.51%
Legal Fees	\$2,760	0.45%
Safety Equip./Traffic Control	\$1,500	0.25%
Vacation Leave	\$1,495	0.24%
Subscriptions/Memberships/Inte	\$1,402	0.23%
Workers Compensation	\$1,359	0.22%
Computer Hardware/Equip	\$1,315	0.22%
Overtime	\$1,137	0.19%
Dog Park	\$840	0.14%
Telephone	\$840	0.14%
Sick Leave	\$753	0.12%
Holiday Pay	\$725	0.12%
Medicare	\$724	0.12%
Comp Time	\$642	0.11%
Office Expense	\$504	0.08%
Municipal Vehicle Loan Payment	\$469	0.08%
Public Relations/Communication	\$450	0.07%
Janitorial Service/Supplies	\$411	0.07%
Administrative Leave	\$393	0.06%
Training, Conferences, Travel	\$334	0.05%
Municipal Employee Housing Loan	\$322	0.05%
SUI	\$258	0.04%
Temporary Pay	\$248	0.04%

Personal Holiday	\$221	0.04%
Misc. Straight Time	\$213	0.03%
Board of Director Compensation	\$160	0.03%
Office Supplies	\$158	0.03%
CPA Services/Annual Audit	\$150	0.02%
Miscellaneous Pay	\$145	0.02%
Misc Expense	\$120	0.02%
Employee Housing Expense	\$105	0.02%
Flex Time	\$101	0.02%
LAFCO Fees	\$96	0.02%
Capital Outlay	\$75	0.01%
Bank Fees	\$50	0.01%
Copystar 5500 Copier	\$48	0.01%
Lump Sum Vacation Pay	\$44	0.01%
Municipal Vehicle Loan-Int	\$38	0.01%
Admin Leave	\$14	0.00%
Board FICA	\$10	0.00%
Permits & Licenses	\$5	0.00%
Bereavement Pay	\$5	0.00%
Board Workers Comp	\$4	0.00%

Expenditures by Account

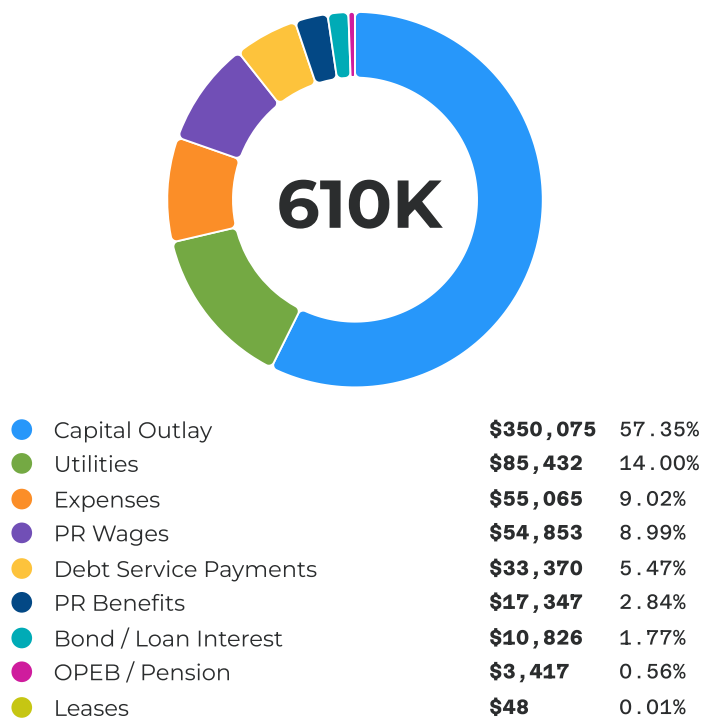
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$33,376	\$38,405	\$44,472	15.80%
Miscellaneous Pay	\$23	\$40	\$145	262.31%
Jury Duty	\$35	-	-	-
Comp Time	\$1,010	\$610	\$642	5.25%
Bereavement Pay	-	\$3	\$5	66.67%
Administrative Leave	\$234	\$375	\$393	4.87%
Flex Time	\$70	\$95	\$101	6.32%
Overtime	\$1,416	\$806	\$1,137	41.02%
Vacation Leave	\$1,630	\$1,342	\$1,495	11.40%
Lump Sum Vacation Pay	-	\$42	\$44	4.76%
Sick Leave	\$1,433	\$725	\$753	3.92%
Holiday Pay	\$606	\$690	\$725	5.07%
Personal Holiday	\$195	\$210	\$221	5.24%
CalPERS Retirement	\$3,898	\$3,775	\$3,533	-6.41%
FICA	\$2,447	\$2,790	\$3,095	10.91%
Medicare	\$588	\$658	\$724	9.99%
SUI	\$212	\$236	\$258	9.14%
Workers Compensation	\$2,103	\$1,540	\$1,359	-11.75%
Health/Vision/Dental Ins.	\$9,931	\$7,741	\$8,364	8.05%
Pension Unfunded Liability	\$3,113	\$3,113	\$3,417	9.77%
Bank Fees	\$150	\$48	\$50	4.17%
Permits & Licenses	\$5	\$5	\$5	-
Office Supplies	\$158	\$125	\$158	26.40%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
LAFCO Fees	\$95	\$95	\$96	1.03%
Computer Hardware/Equip	\$1,434	\$430	\$1,315	205.81%
Subscriptions/Members hips/Inte	\$1,331	\$1,323	\$1,402	5.97%
Office Expense	\$394	\$423	\$504	19.15%
Janitorial Service/Supplies	\$399	\$399	\$411	3.01%
Telephone	\$89	\$800	\$840	5.00%
Misc Expense	\$70	\$70	\$120	71.43%
General Liability	\$3,533	\$3,325	\$4,409	32.60%
Actuarial Review (CASB-OPEB)	\$31	-	-	-
Impact Mitigation Fee Study	\$52	\$9	-	-100.00%
Employee Housing Expense	\$100	\$100	\$105	5.00%
Board of Director Compensation	\$146	\$111	\$160	43.56%
Utilities	\$93,120	\$101,590	\$85,432	-15.90%
Internet Exchange & Upgrade	-	\$150	-	-100.00%
Public Relations/Communicati on	\$650	\$650	\$450	-30.77%
Hetch Hetchy RR Park Land Aqu.	-	\$2,252	-	-100.00%
Training, Conferences, Travel	\$234	\$234	\$334	42.74%
CPA Services/Annual Audit	\$488	\$488	\$150	-69.26%
Board FICA	\$9	\$7	\$10	43.43%
Board Medicare	\$2	-	-	-
Board Workers Comp	\$3	\$4	\$4	-
Admin Leave	\$20	\$12	\$14	16.67%
Holiday	\$2,648	\$3,726	\$4,085	9.65%
Copystar 5500 Copier	\$47	\$42	\$48	14.29%
FP Mail Machine	\$15	-	-	-
Capital Outlay	-	-	\$75	-
Legal Fees	\$2,625	\$7,000	\$2,760	-60.57%
Misc. Straight Time	\$155	\$91	\$213	134.10%
Janitorial Services/Supplies	\$27,545	\$24,691	\$27,545	11.56%
Repair & Maintenance	\$15,000	\$4,253	\$7,500	76.36%
Safety Equip./Traffic Control	\$1,500	-	\$1,500	-
Dog Park	\$1,385	\$800	\$840	5.00%
Movies in the Park Expense	\$3,150	\$4,278	\$4,571	6.85%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Municipal Fin. Lease- Interest	\$11,922	\$11,922	\$10,633	-10.81%
Hetch Hetchy RR Trail Planning	\$48,000	\$67,000	-	-100.00%
Municipal Vehicle Loan Payment	\$451	\$451	\$469	3.95%
Temporary Pay	\$165	\$165	\$248	50.10%
Document Scanning	\$121	\$88	-	-100.00%
Office Model Design	\$500	-	-	-
Municipal Employee Housing Loan	\$406	\$406	\$322	-20.74%
New Service Truck	\$830	\$830	-	-100.00%
Municipal Park Imp Loan Principle	\$31,445	\$31,445	\$32,734	4.10%
Hetch Hetchy RR Trail Planning PSE	\$200,000	-	\$200,000	-
Municipal Vehicle Loan- Int	\$56	\$56	\$38	-32.06%
Hetch Hetchy RR Trail Planning ROW	\$150,000	-	\$150,000	-
Total Expenditures	\$662,802	\$333,091	\$610,433	83.26%

Expenditures by Expense Type

FY27 Expenditures by Expense Type

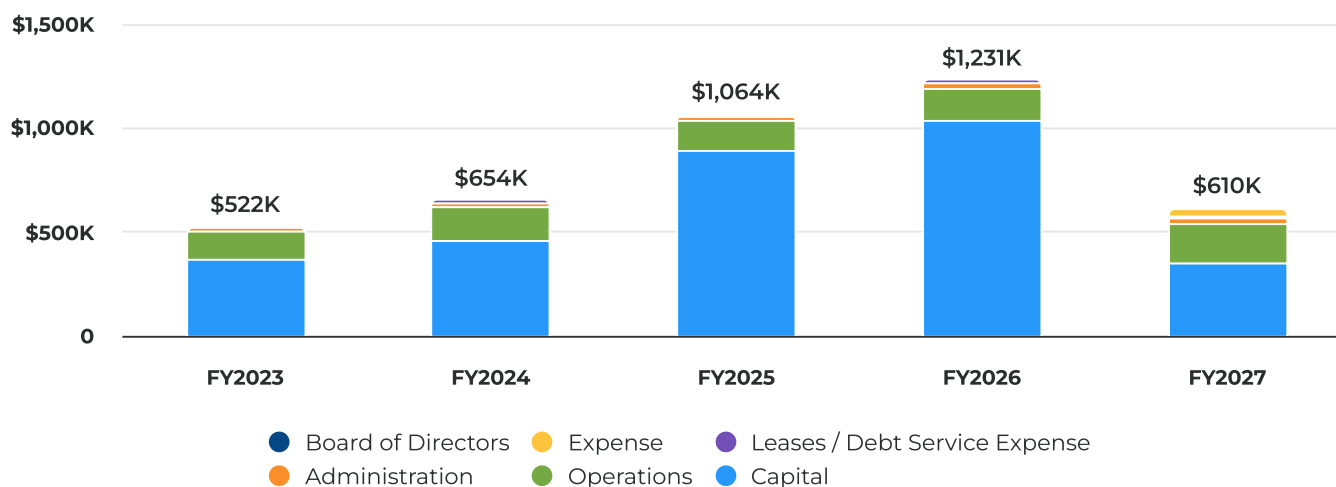


Expenditures by Expense Type

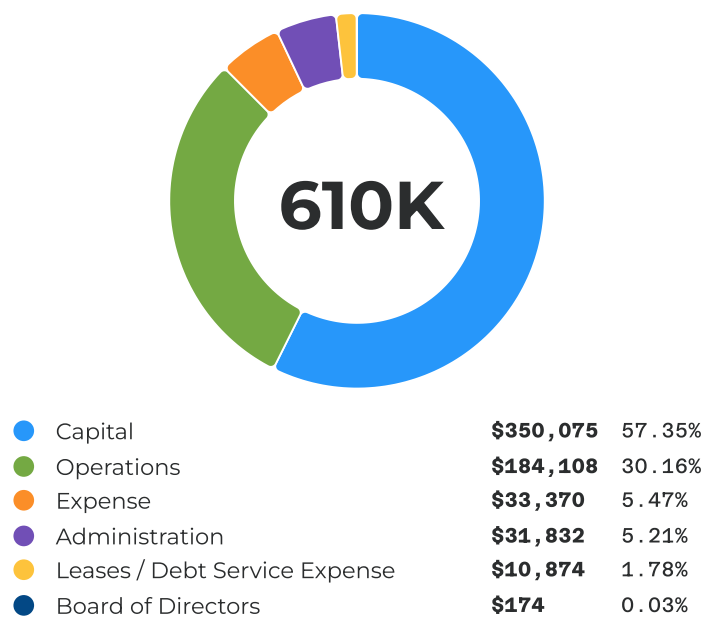
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Bond / Loan Interest	\$12,225	\$12,225	\$10,826	-11.44%
Capital Outlay	\$398,830	\$70,232	\$350,075	398.46%
Expenses	\$61,039	\$49,634	\$55,065	10.94%
Leases	\$62	\$42	\$48	14.29%
OPEB / Pension	\$3,113	\$3,113	\$3,417	9.77%
Utilities	\$93,120	\$101,590	\$85,432	-15.90%
PR Wages	\$43,164	\$47,448	\$54,853	15.61%
PR Benefits	\$19,194	\$16,752	\$17,347	3.55%
Debt Service Payments	\$32,055	\$32,055	\$33,370	4.10%
Total Expenditures	\$662,802	\$333,091	\$610,433	83.26%

Expenditures by Department Group

Historical Expenditures by Department Group



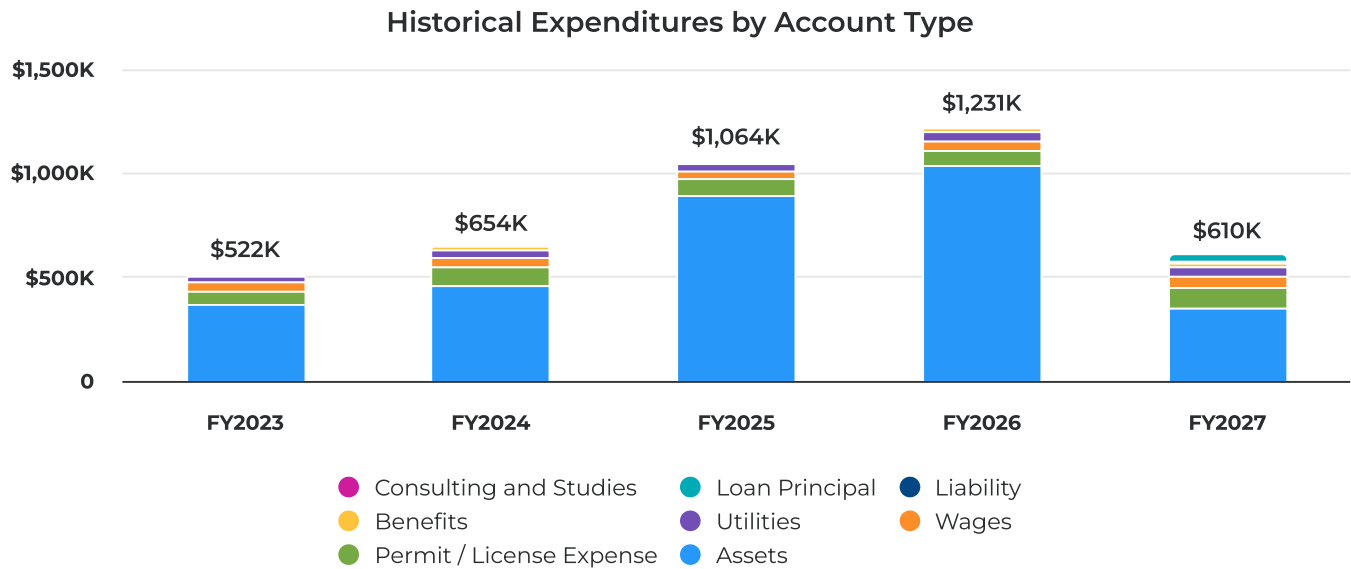
FY27 Expenditures by Department Group



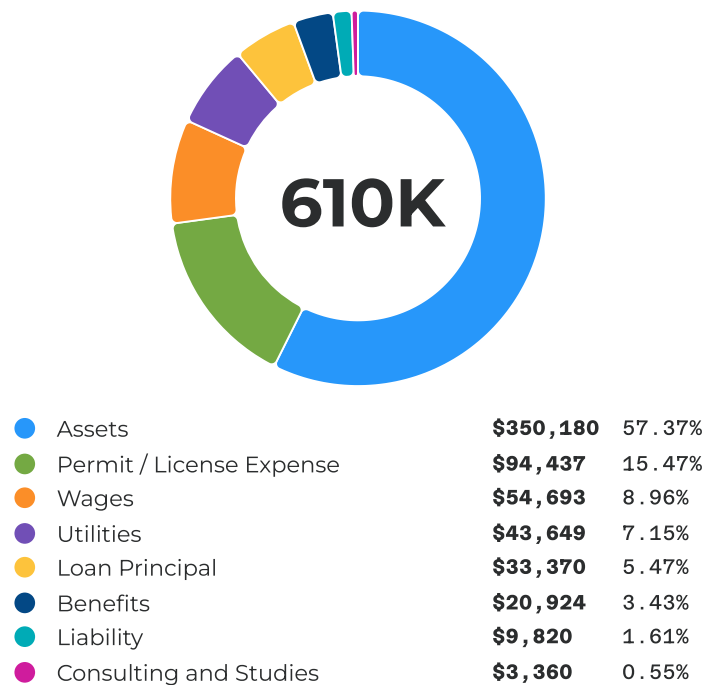
Expenditures by Department Group

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expense	\$32,055	\$32,055	\$33,370	4.10%
Administration	\$29,230	\$32,068	\$31,832	-0.74%
Board of Directors	\$160	\$122	\$174	42.13%
Operations	\$190,240	\$186,346	\$184,108	-1.20%
Leases / Debt Service Expense	\$12,287	\$12,267	\$10,874	-11.35%
Capital	\$398,830	\$70,232	\$350,075	398.46%
Total Expenditures	\$662,802	\$333,091	\$610,433	83.26%

Expenditures by Account Type



FY27 Expenditures by Account Type



Expenditures by Account Type

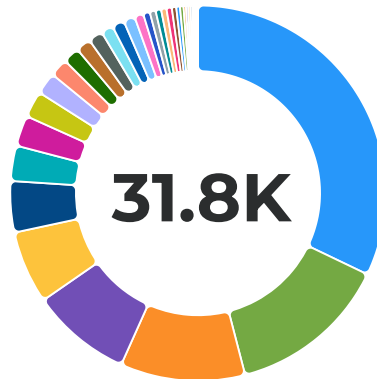
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Loan Principal	\$32,055	\$32,055	\$33,370	4.10%
Wages	\$43,018	\$47,337	\$54,693	15.54%
Benefits	\$22,452	\$19,976	\$20,924	4.74%
Utilities	\$44,186	\$40,905	\$43,649	6.71%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Permit / License Expense	\$109,625	\$105,847	\$94,437	-10.78%
Liability	\$8,068	\$8,403	\$9,820	16.86%
Consulting and Studies	\$4,467	\$8,235	\$3,360	-59.20%
Assets	\$398,930	\$70,332	\$350,180	397.90%
Total Expenditures	\$662,802	\$333,091	\$610,433	83.26%

Park Fund Administration

Expenditures by Account

FY27 Expenditures by Account



Regular Time	\$10,222	32.11%
General Liability	\$4,409	13.85%
Pension Unfunded Liability	\$3,417	10.73%
Legal Fees	\$2,760	8.67%
Health/Vision/Dental Ins.	\$1,996	6.27%
Subscriptions/Memberships/Inte	\$1,402	4.40%
CalPERS Retirement	\$968	3.04%
Telephone	\$840	2.64%
Holiday Pay	\$725	2.28%
FICA	\$600	1.88%
Office Expense	\$504	1.58%
Public Relations/Communication	\$450	1.41%
Janitorial Service/Supplies	\$411	1.29%
Administrative Leave	\$393	1.23%
Vacation Leave	\$337	1.06%
Training, Conferences, Travel	\$334	1.05%
Computer Hardware/Equip	\$315	0.99%
Temporary Pay	\$248	0.78%
Sick Leave	\$184	0.58%
Office Supplies	\$158	0.50%
Medicare	\$152	0.48%
CPA Services/Annual Audit	\$150	0.47%
Miscellaneous Pay	\$145	0.46%
Misc Expense	\$120	0.38%
Employee Housing Expense	\$105	0.33%
LAFCO Fees	\$96	0.30%
Personal Holiday	\$63	0.20%
Overtime	\$63	0.20%
SUI	\$60	0.19%
Flex Time	\$58	0.18%
Bank Fees	\$50	0.16%
Lump Sum Vacation Pay	\$44	0.14%
Workers Compensation	\$36	0.11%
Comp Time	\$12	0.04%

● Bereavement Pay

\$5

0.02%

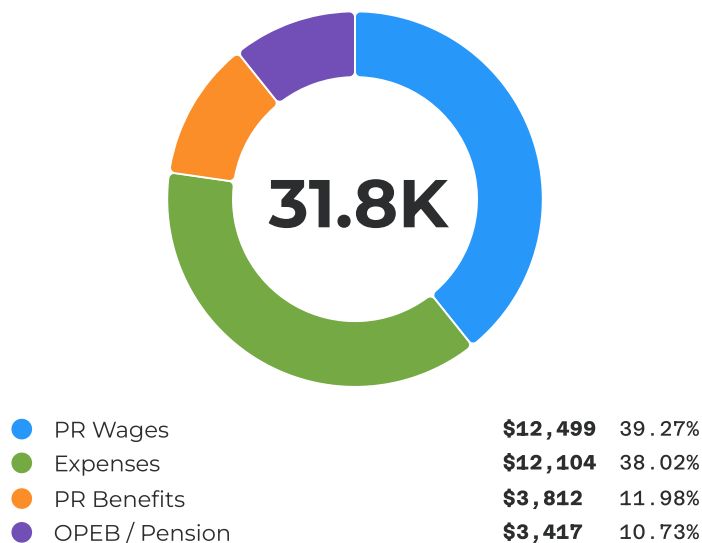
Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$9,035	\$8,064	\$10,222	26.76%
Miscellaneous Pay	\$23	\$40	\$145	262.31%
Jury Duty	\$5	-	-	-
Comp Time	\$10	\$10	\$12	20.00%
Bereavement Pay	-	\$3	\$5	66.67%
Administrative Leave	\$234	\$375	\$393	4.87%
Flex Time	\$50	\$55	\$58	5.45%
Overtime	\$50	\$56	\$63	11.58%
Vacation Leave	\$205	\$321	\$337	4.97%
Lump Sum Vacation Pay	-	\$42	\$44	4.76%
Sick Leave	\$339	\$176	\$184	4.59%
Holiday Pay	\$606	\$690	\$725	5.07%
Personal Holiday	\$45	\$60	\$63	5.00%
CalPERS Retirement	\$951	\$827	\$968	17.03%
FICA	\$554	\$561	\$600	6.90%
Medicare	\$139	\$137	\$152	11.08%
SUI	\$33	\$57	\$60	4.70%
Workers Compensation	\$43	\$40	\$36	-10.00%
Health/Vision/Dental Ins.	\$2,175	\$1,798	\$1,996	11.01%
Pension Unfunded Liability	\$3,113	\$3,113	\$3,417	9.77%
Bank Fees	\$150	\$48	\$50	4.17%
Office Supplies	\$158	\$125	\$158	26.40%
LAFCO Fees	\$95	\$95	\$96	1.03%
Computer Hardware/Equip	\$434	\$300	\$315	5.00%
Subscriptions/Members hips/Inte	\$1,331	\$1,323	\$1,402	5.97%
Office Expense	\$394	\$423	\$504	19.15%
Janitorial Service/Supplies	\$399	\$399	\$411	3.01%
Telephone	\$89	\$800	\$840	5.00%
Misc Expense	\$70	\$70	\$120	71.43%
General Liability	\$3,533	\$3,325	\$4,409	32.60%
Actuarial Review (CASB-OPEB)	\$31	-	-	-
Impact Mitigation Fee Study	\$52	\$9	-	-100.00%
Employee Housing Expense	\$100	\$100	\$105	5.00%
Public Relations/Communicati on	\$650	\$650	\$450	-30.77%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Training, Conferences, Travel	\$234	\$234	\$334	42.74%
CPA Services/Annual Audit	\$488	\$488	\$150	-69.26%
Legal Fees	\$2,625	\$7,000	\$2,760	-60.57%
Temporary Pay	\$165	\$165	\$248	50.10%
Document Scanning	\$121	\$88	-	-100.00%
Office Model Design	\$500	-	-	-
Total Expenditures	\$29,230	\$32,068	\$31,832	-0.74%

Expenditures by Expense Type

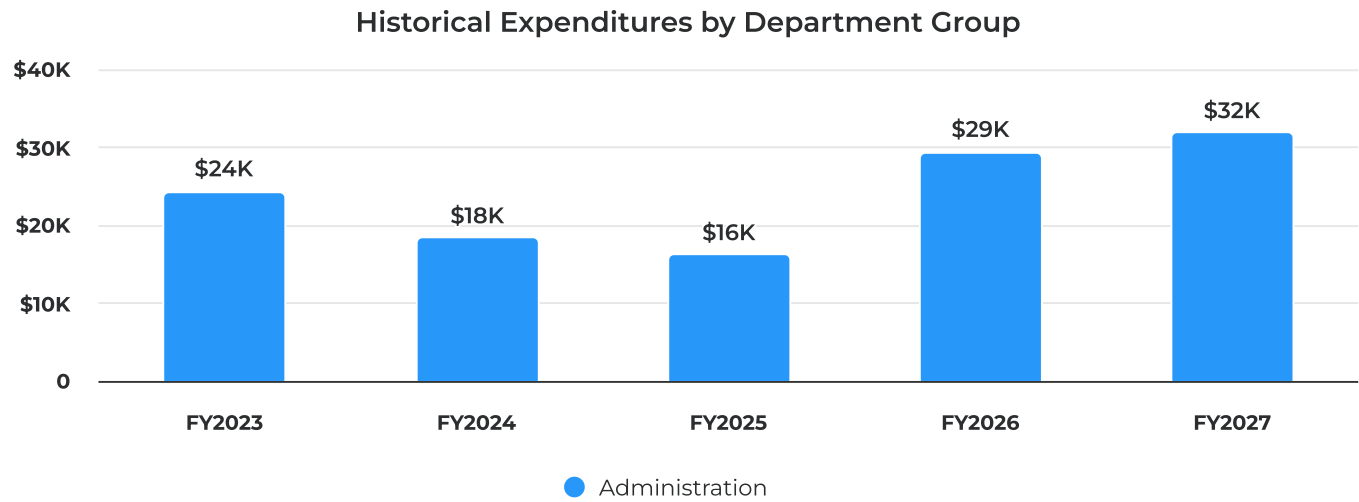
FY27 Expenditures by Expense Type



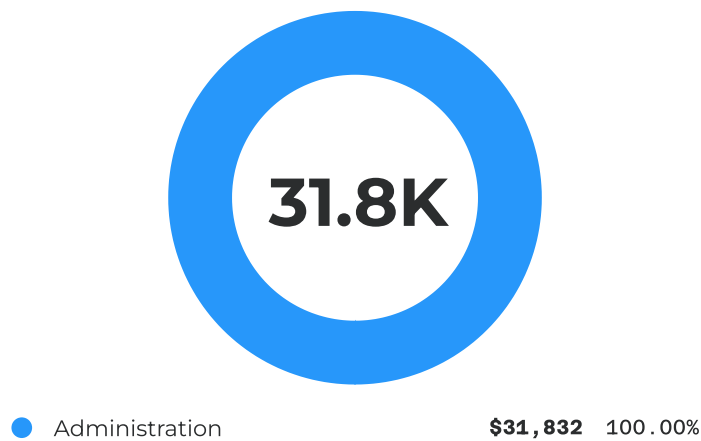
Expenditures by Expense Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expenses	\$11,454	\$15,477	\$12,104	-21.79%
OPEB / Pension	\$3,113	\$3,113	\$3,417	9.77%
PR Wages	\$10,767	\$10,057	\$12,499	24.28%
PR Benefits	\$3,895	\$3,421	\$3,812	11.44%
Total Expenditures	\$29,230	\$32,068	\$31,832	-0.74%

Expenditures by Department Group



FY27 Expenditures by Department Group

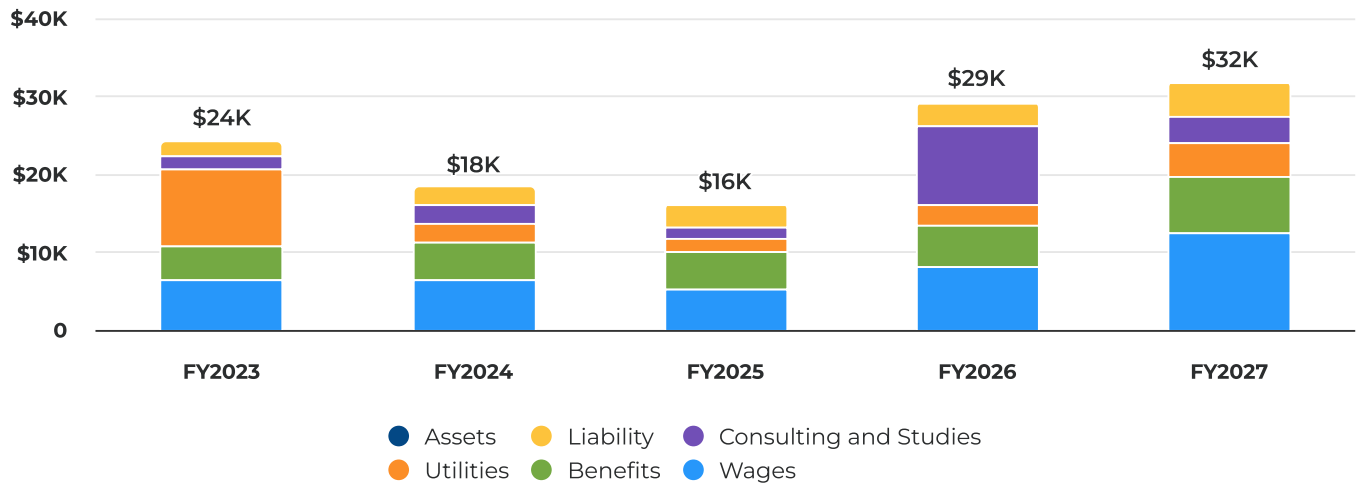


Expenditures by Department Group

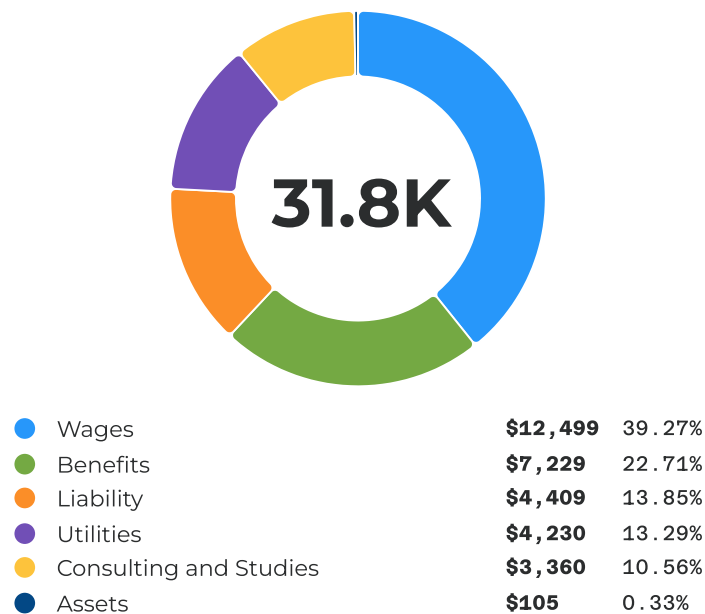
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Administration	\$29,230	\$32,068	\$31,832	-0.74%
Total Expenditures	\$29,230	\$32,068	\$31,832	-0.74%

Expenditures by Account Type

Historical Expenditures by Account Type



FY27 Expenditures by Account Type



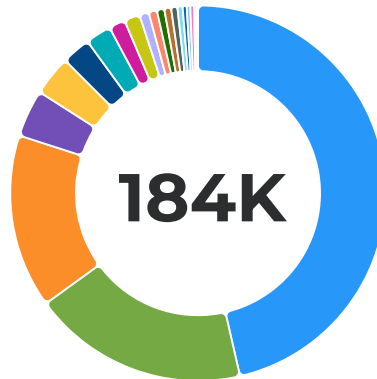
Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Wages	\$10,767	\$10,057	\$12,499	24.28%
Benefits	\$7,008	\$6,534	\$7,229	10.64%
Utilities	\$3,354	\$3,817	\$4,230	10.82%
Liability	\$3,533	\$3,325	\$4,409	32.60%
Consulting and Studies	\$4,467	\$8,235	\$3,360	-59.20%
Assets	\$100	\$100	\$105	5.00%
Total Expenditures	\$29,230	\$32,068	\$31,832	-0.74%

Park Fund Maintenance

Expenditures by Account

FY27 Expenditures by Account



Utilities	\$85,432	46.40%
Regular Time	\$34,250	18.60%
Janitorial Services/Supplies	\$27,545	14.96%
Repair & Maintenance	\$7,500	4.07%
Health/Vision/Dental Ins.	\$6,368	3.46%
Movies in the Park Expense	\$4,571	2.48%
Holiday	\$4,085	2.22%
CalPERS Retirement	\$2,565	1.39%
FICA	\$2,495	1.36%
Safety Equip./Traffic Control	\$1,500	0.81%
Workers Compensation	\$1,323	0.72%
Vacation Leave	\$1,158	0.63%
Overtime	\$1,074	0.58%
Computer Hardware/Equip	\$1,000	0.54%
Dog Park	\$840	0.46%
Comp Time	\$630	0.34%
Medicare	\$572	0.31%
Sick Leave	\$569	0.31%
Misc. Straight Time	\$213	0.12%
SUI	\$198	0.11%
Personal Holiday	\$158	0.09%
Flex Time	\$43	0.02%
Admin Leave	\$14	0.01%
Permits & Licenses	\$5	0.00%

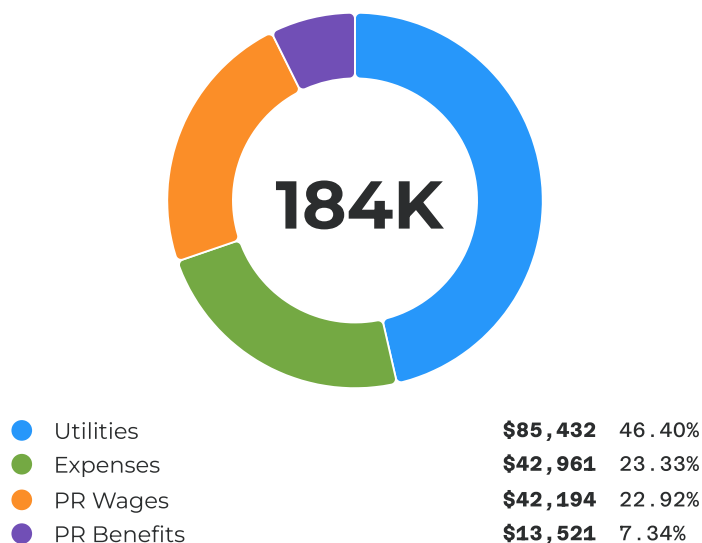
Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	\$24,341	\$30,341	\$34,250	12.88%
Jury Duty	\$30	-	-	-
Comp Time	\$1,000	\$600	\$630	5.00%
Flex Time	\$20	\$40	\$43	7.50%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Overtime	\$1,366	\$750	\$1,074	43.24%
Vacation Leave	\$1,425	\$1,021	\$1,158	13.42%
Sick Leave	\$1,094	\$549	\$569	3.70%
Personal Holiday	\$150	\$150	\$158	5.33%
CalPERS Retirement	\$2,947	\$2,948	\$2,565	-12.98%
FICA	\$1,893	\$2,229	\$2,495	11.92%
Medicare	\$449	\$521	\$572	9.70%
SUI	\$179	\$179	\$198	10.56%
Workers Compensation	\$2,060	\$1,500	\$1,323	-11.80%
Health/Vision/Dental Ins.	\$7,757	\$5,943	\$6,368	7.15%
Permits & Licenses	\$5	\$5	\$5	-
Computer Hardware/Equip	\$1,000	\$130	\$1,000	669.23%
Utilities	\$93,120	\$101,590	\$85,432	-15.90%
Admin Leave	\$20	\$12	\$14	16.67%
Holiday	\$2,648	\$3,726	\$4,085	9.65%
Misc. Straight Time	\$155	\$91	\$213	134.10%
Janitorial Services/Supplies	\$27,545	\$24,691	\$27,545	11.56%
Repair & Maintenance	\$15,000	\$4,253	\$7,500	76.36%
Safety Equip./Traffic Control	\$1,500	-	\$1,500	-
Dog Park	\$1,385	\$800	\$840	5.00%
Movies in the Park Expense	\$3,150	\$4,278	\$4,571	6.85%
Total Expenditures	\$190,240	\$186,346	\$184,108	-1.20%

Expenditures by Expense Type

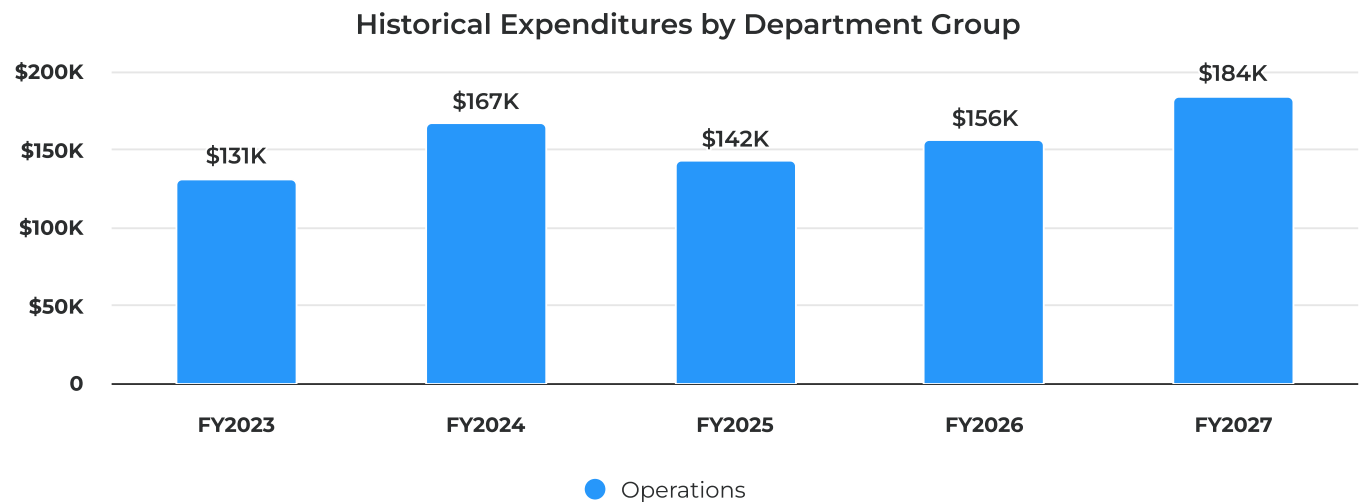
FY27 Expenditures by Expense Type



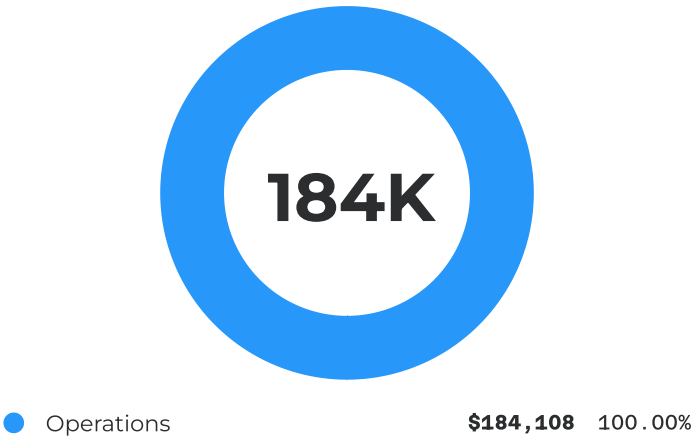
Expenditures by Expense Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expenses	\$49,585	\$34,157	\$42,961	25.77%
Utilities	\$93,120	\$101,590	\$85,432	-15.90%
PR Wages	\$32,251	\$37,279	\$42,194	13.18%
PR Benefits	\$15,285	\$13,320	\$13,521	1.51%
Total Expenditures	\$190,240	\$186,346	\$184,108	-1.20%

Expenditures by Department Group



FY27 Expenditures by Department Group

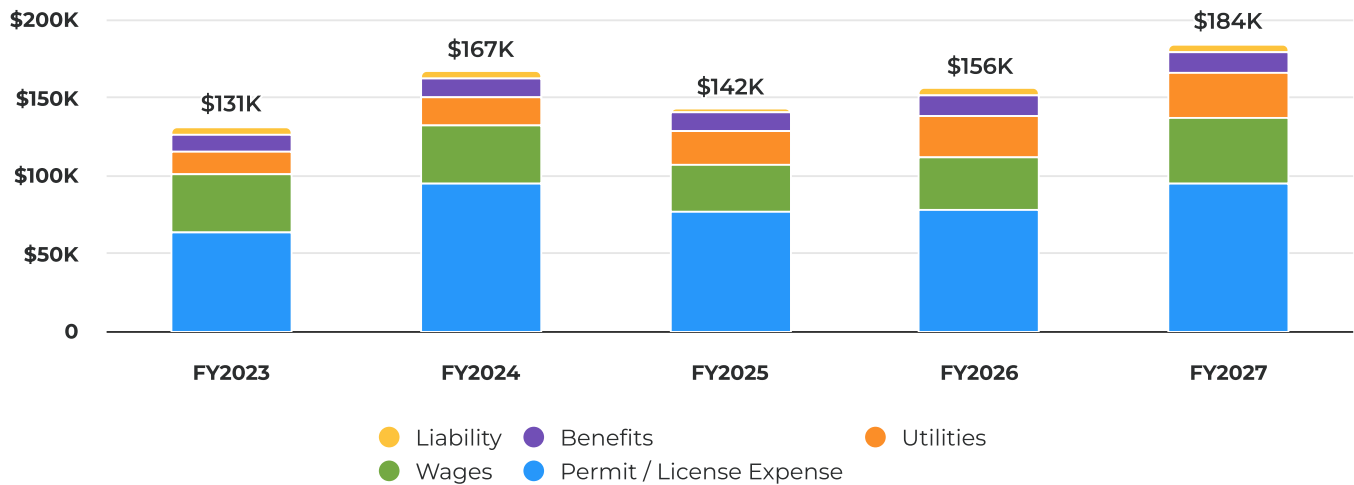


Expenditures by Department Group

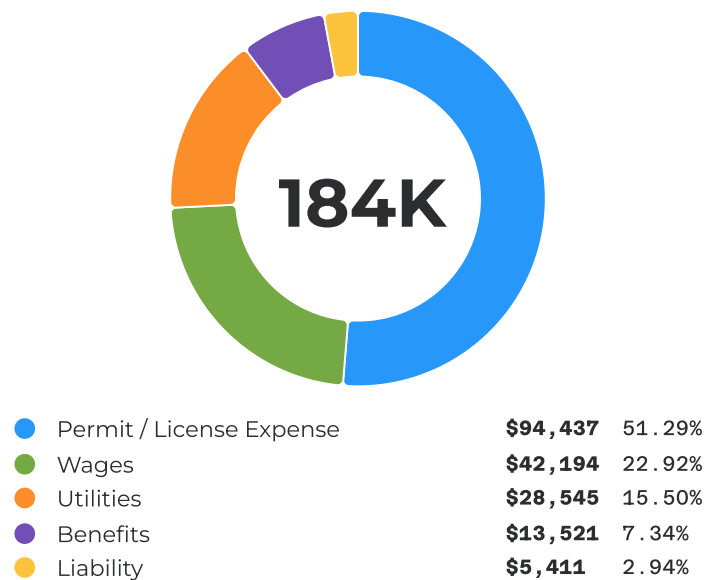
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Operations	\$190,240	\$186,346	\$184,108	-1.20%
Total Expenditures	\$190,240	\$186,346	\$184,108	-1.20%

Expenditures by Account Type

Historical Expenditures by Account Type



FY27 Expenditures by Account Type



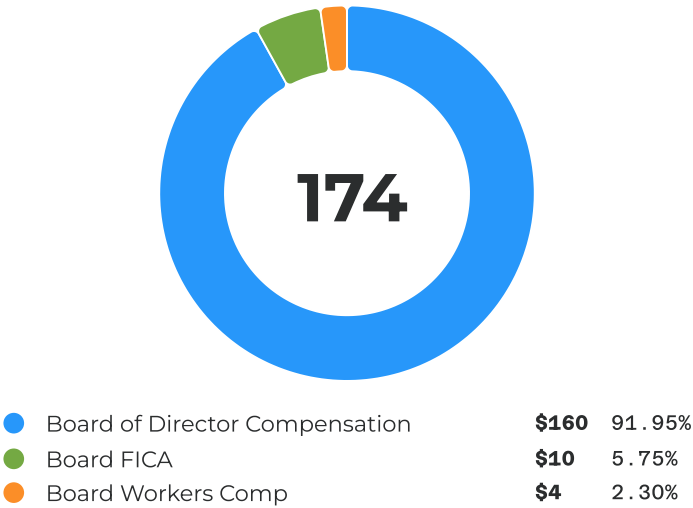
Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Wages	\$32,251	\$37,279	\$42,194	13.18%
Benefits	\$15,285	\$13,320	\$13,521	1.51%
Utilities	\$28,545	\$24,821	\$28,545	15.00%
Permit / License Expense	\$109,625	\$105,847	\$94,437	-10.78%
Liability	\$4,535	\$5,078	\$5,411	6.56%
Total Expenditures	\$190,240	\$186,346	\$184,108	-1.20%

Park Fund Board of Directors

Expenditures by Account

FY27 Expenditures by Account

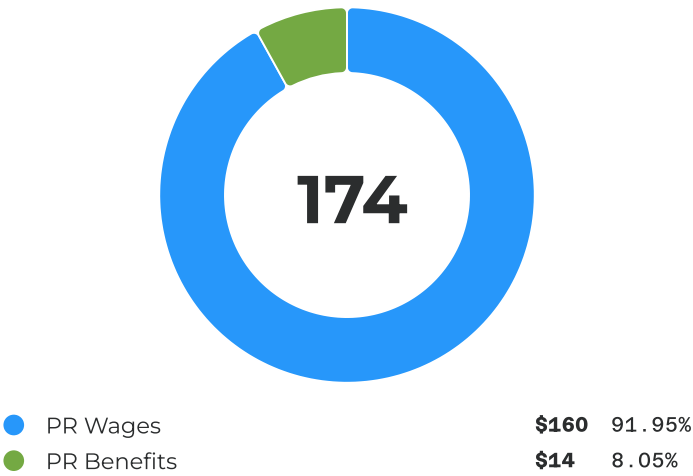


Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Board of Director Compensation	\$146	\$111	\$160	43.56%
Board FICA	\$9	\$7	\$10	43.43%
Board Medicare	\$2	-	-	-
Board Workers Comp	\$3	\$4	\$4	-
Total Expenditures	\$160	\$122	\$174	42.13%

Expenditures by Expense Type

FY27 Expenditures by Expense Type

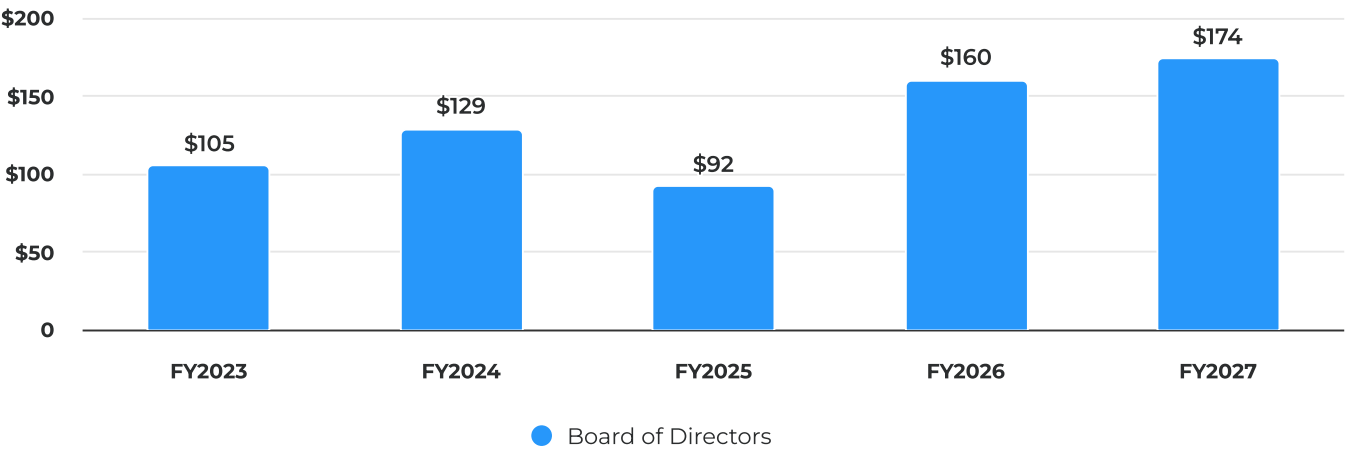


Expenditures by Expense Type

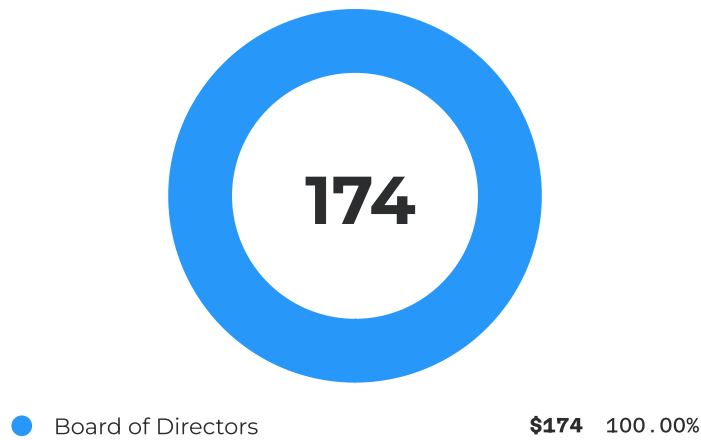
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
PR Wages	\$146	\$111	\$160	43.56%
PR Benefits	\$14	\$11	\$14	27.60%
Total Expenditures	\$160	\$122	\$174	42.13%

Expenditures by Department Group

Historical Expenditures by Department Group



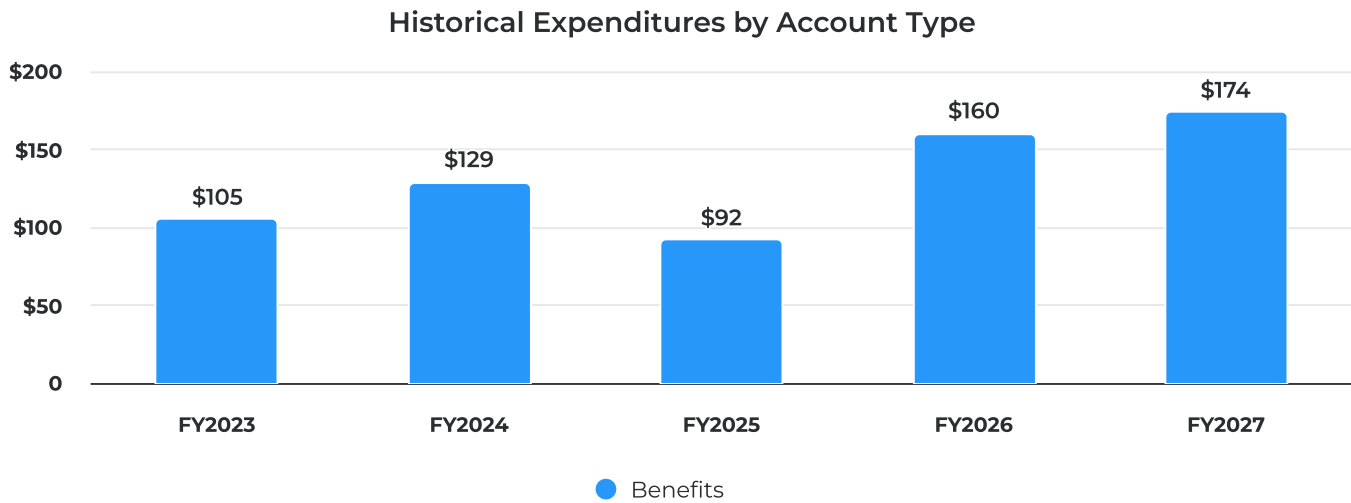
FY27 Expenditures by Department Group



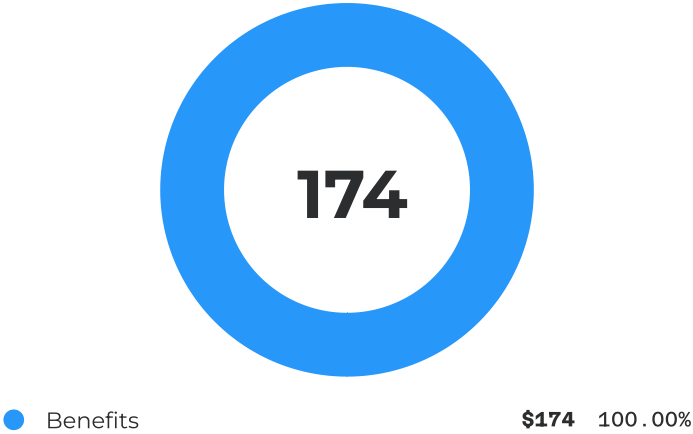
Expenditures by Department Group

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Board of Directors	\$160	\$122	\$174	42.13%
Total Expenditures	\$160	\$122	\$174	42.13%

Expenditures by Account Type



FY27 Expenditures by Account Type



Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Benefits	\$160	\$122	\$174	42.13%
Total Expenditures	\$160	\$122	\$174	42.13%

New Capital Requests

The District's Capital Budgeting Process

Each fiscal year, the District budgets for the replacement of vehicles and equipment based on criteria including age, maintenance history and impending breakdowns, criticality of the item and its need/planned use for the year, safety and reliability. Heavy equipment and diesel trucks are required by the California Air Resources Board to be upgraded to current emission standards, or an equipment replacement program implemented; and the most cost-effective for the District is to replace the vehicles over time as their upgrade would not be cost-effective.

The District also identifies necessary infrastructure replacements and improvements based on maintenance history, life expectancy, changes in state regulations, to extend the life of existing facilities and to improve facilities to increase efficiency, safety, and stabilize or reduce long-term cost. Construction capital improvements are typically designed by the district engineer with construction contracts awarded through a competitive bidding process.

Definitions and Criteria for Capital Projects

Capital outlay projects and equipment refer to significant expenditures made by the District for the acquisition, construction, or improvement of physical assets. These assets have a value exceeding \$5,000 and a useful life of more than three years. This includes items such as machinery, vehicles, computer systems, furniture, and infrastructure improvements. The purpose of such investments is to enhance the District's long-term operational capacity and efficiency, rather than for immediate consumption or short-term use. Because of their substantial cost and extended lifespan, these assets are usually subject to capitalization and depreciation over time in accordance with standard accounting practices.

Capital Improvement Planning

The projects identified within the Capital Improvement Plan, along with potential funding strategies, require further evaluation. Accordingly, Water and Sewer funds are being set aside in accordance with the District's current rate study to ensure resources are available for future capital improvements as project planning progresses.

The identified projects are currently being reviewed to further define project scope, priorities, scheduling, and estimated costs. In addition, the District is exploring financing options and other funding opportunities to support project completion. A comprehensive capital improvement plan will be presented as these evaluations are completed, incorporating projected cash flow needs and available financing resources to support long-term infrastructure planning and financial sustainability.

Procurement Policy

The District's Expense Authorization policy provides the framework and guidelines for District purchases and contracts. This policy covers all District procurement activities (commodity and service purchases and public works contracts) and adheres to Government Code Section 54202, which requires local governmental agencies to adopt policies and procedures including "bidding regulations, governing purchases of supplies and equipment."

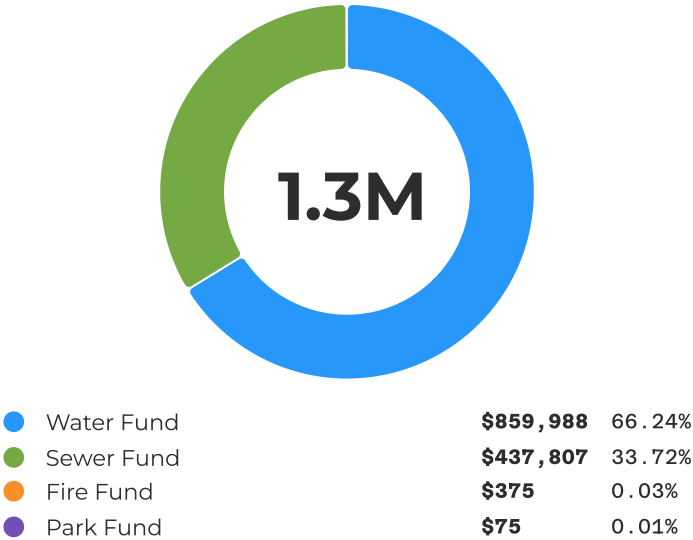
Funding Requests

Outlined below are the proposed new capital expenditure requests for FY2026/27.

FY27 Total Capital Requested
\$1,298,243

FY27 Total Funding Requested
\$1,298,244

FY27 Total Funding Requested by Source



Capital Projects

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
Water Fund CIP Reserve	2027	Expenditures	Other Improvements	\$576,541
FEMA Agreement - Winter Storms - Grant	2027	Expenditures	Water and Sewer	\$316,831
Sewer Fund CIP Reserve	2027	Expenditures	Other Improvements	\$276,541
2G Turbine VFD	2027	Expenditures	Other Equipment	\$62,055
Big Creek Booster VFD #2	2027	Expenditures	Other Equipment	\$29,388
Big Creek Booster VFD #1	2027	Expenditures	Other Equipment	\$29,388
Fluid Secure Fuel Monitoring System	2027	Expenditures	Other Equipment	\$7,500

Expenditures

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Water Fund CIP Reserve	\$576,541	\$0	\$0	\$0	\$0	\$576,541
FEMA Agreement - Winter Storms - Grant	\$316,831	\$0	\$0	\$0	\$0	\$316,831
Sewer Fund CIP Reserve	\$276,541	\$0	\$0	\$0	\$0	\$276,541
2G Turbine VFD	\$62,055	\$0	\$0	\$0	\$0	\$62,055
Big Creek Booster VFD #2	\$29,388	\$0	\$0	\$0	\$0	\$29,388
Big Creek Booster VFD #1	\$29,388	\$0	\$0	\$0	\$0	\$29,388
Fluid Secure Fuel Monitoring System	\$7,500	\$0	\$0	\$0	\$0	\$7,500
Total Summary of Requests	\$1,298,244	\$0	\$0	\$0	\$0	\$1,298,244

2G Turbine VFD

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	Expenditures
Type	Capital Equipment
Project Number	050-800-80-744-00

Description

VFD Project was carried over. Work was not completed in FY25/26. This will replace the existing failed VFD with new.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$62.1K	\$62.1K	\$62.1K

Detailed Breakdown

Category	FY2027 Proposed
Equipment	\$34,725
Installation	\$27,330
Total	\$62,055

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$62.1K	\$62.1K	\$62.1K

Detailed Breakdown

Category	FY2027 Proposed
Water Fund	\$62,055
Total	\$62,055

Big Creek Booster VFD #1

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	Expenditures
Type	Capital Equipment
Project Number	050-800-80-743-00

Description

VFD Project was carried over. Work was not completed in FY25/26. This will replace existing Mag Starters with new VFD.

Details

New Purchase or Replacement: New Purchase

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$29.4K	\$29.4K	\$29.4K

Detailed Breakdown

Category	FY2027 Proposed
Equipment	\$15,723
Installation	\$13,665
Total	\$29,388

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$29.4K	\$29.4K	\$29.4K

Detailed Breakdown

Category	FY2027 Proposed
Water Fund	\$29,388
Total	\$29,388

Big Creek Booster VFD #2

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	Expenditures
Type	Capital Equipment
Project Number	050-800-80-739-00

Description

VFD Project was carried over. Work was not completed in FY25/26. This will replace existing Mag Starters with new VFD.

Details

New Purchase or Replacement: New Purchase

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$29.4K	\$29.4K	\$29.4K

Detailed Breakdown

Category	FY2027 Proposed
Equipment	\$15,723
Installation	\$13,665
Total	\$29,388

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$29.4K	\$29.4K	\$29.4K

Detailed Breakdown

Category	FY2027 Proposed
Water Fund	\$29,388
Total	\$29,388

FEMA Agreement - Winter Storms - Grant

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	Expenditures
Type	Capital Improvement
Project Number	050-060-800-80-713-00

Description

DR-4699 Winter Storm project was carried over from the prior year due to delays associated with the environmental survey, which required additional time to complete. The project scope has since expanded as a result of added CDBG funding. The project is now in final design and is anticipated to proceed to bid in the next phase.

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$317K	\$317K	\$317K

Detailed Breakdown

Category	FY2027 Proposed
Construction/Maintenance	\$185,000
Design	\$131,831
Total	\$316,831

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$317K	\$317K	\$317K

Detailed Breakdown

Category	FY2027 Proposed
Sewer Fund	\$158,416
Water Fund	\$158,416
Total	\$316,831

Fluid Secure Fuel Monitoring System

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	Expenditures
Type	Capital Equipment
Project Number	050-060-070-080

Description

A new fuel management system is needed to replace the current manual log process, which is outdated, time-consuming, and prone to human error. The existing system relies on handwritten entries and manual tracking of fuel usage, making it difficult to accurately monitor consumption, identify discrepancies, control costs, and maintain reliable records for reporting and audits.

Implementing an automated fuel management system will improve accountability, provide real-time tracking of fuel usage by vehicle and equipment, reduce the potential for lost or inaccurate data, and streamline staff time spent on recordkeeping. The upgraded system will also improve operational efficiency, strengthen inventory control, and provide better data for budgeting, maintenance scheduling, and long-term fleet management planning.

Details

New Purchase or Replacement: New Purchase

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$7.5K	\$7.5K	\$7.5K

Detailed Breakdown

Category	FY2027 Proposed
Equipment	\$7,500
Total	\$7,500

Funding Sources

FY2027 Budget

\$7.5K

Total Budget (all years)

\$7.5K

Project Total

\$7.5K

Detailed Breakdown

Category	FY2027 <i>Proposed</i>
Water Fund	\$4,200
Sewer Fund	\$2,850
Fire Fund	\$375
Park Fund	\$75
Total	\$7,500

Sewer Fund CIP Reserve

Overview

Request Owner	Michelle Ronning, Finance Officer
Department	Expenditures
Type	Capital Improvement

Description

These funds are being set aside for capital improvement projects in accordance with the current rate study. The identified projects are currently being evaluated, and additional financing options are being explored to support project completion. A comprehensive plan will be presented based on projected cash flow and available financing resources.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$277K	\$277K	\$277K

Detailed Breakdown

Category	FY2027 <i>Proposed</i>
Other	\$276,541
Total	\$276,541

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$277K	\$277K	\$277K

Detailed Breakdown

Category	FY2027 <i>Proposed</i>
Sewer Fund	\$276,541
Total	\$276,541

Water Fund CIP Reserve

Overview

Request Owner	Michelle Ronning, Finance Officer
Department	Expenditures
Type	Capital Improvement

Description

These funds are being set aside for capital improvement projects in accordance with the current rate study. The identified projects are currently being evaluated, and additional financing options are being explored to support project completion. A comprehensive plan will be presented based on projected cash flow and available financing resources.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$577K	\$577K	\$577K

Detailed Breakdown

Category	FY2027 <i>Proposed</i>
Other	\$576,541
Total	\$576,541

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$577K	\$577K	\$577K

Detailed Breakdown

Category	FY2027 <i>Proposed</i>
Water Fund	\$576,541
Total	\$576,541

Appropriations Limit Data



Gavin Newsom • Governor

1021 O Street, Suite 3110 • Sacramento CA 95814 • www.dof.ca.gov

May 1, 2026

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2026.** Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s/ Erika Li
Attachment

**May 2026
Attachment A**

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: $1.0495 \times 0.9986 = 1.0480$

About the Data

FISCAL YEAR 2026-27

Attachment B

Annual Percent Change in Population Minus Exclusions*

January 1, 2025 to January 1, 2026, and Total Population January 1, 2026

City	County	Percent Change 25-26	Population Minus Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
Seaside	Tuolumne	0.51	5,253	5,280	5,280
Unincorporated	Tuolumne	-0.27	48,712	48,587	48,583
Incorporated	Tuolumne	0.01	5,253	5,280	5,280
County Total	Tuolumne	-0.19	51,865	51,867	54,233

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

About the Data

FISCAL YEAR 2026-27

Attachment C

Annual Percent Change in Population Minus Exclusions*

January 1, 2025 to January 1, 2026, and Total Population January 1, 2026

City	County	Percent Change 25-26	Population Minus Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
Incorporated	Tuolumne	0.51	5,253	5,280	5,280
County Total	Tuolumne	-0.19	51,865	51,867	54,233

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

GROVELAND COMMUNITY SERVICES DISTRICT
APPROPRIATION LIMIT DATA

		PER CAPITA PERSONAL	STATE	TUOLUMNE COUNTY									
			POPULATION	POPULATION									
		INCOME %	CHANGE	CHANGE									
DATA	TO BE	CHANGE	CHANGE	OVER PR									
AS OF	USED FOR	OVER PR	OVER PR	YEAR			TUOLUMNE COUNTY-EXCLUSIONS IIA					WEIGHTED	
JANUARY 1,	FYE	YEAR	YEAR	SONORA	UNINCORPORATED	TOTAL	SONORA	UNINCORPORATED	2001	SONORA	UNINC	AVE	
2001	2001-2002	7.82%	1.8100%	0.37%	0.40%	48,832	4,238	44,594	0.0000%	0.00%	0.00%	0.00%	
2002	2002-2003	-1.27%	1.8300%	1.00%	0.97%	51,566	4,537	47,029	5.4604%	5.60%	5.46%	5.60%	5.59879%
2003	2003-2004	2.31%	1.6900%	1.30%	1.10%	52,239	4,605	47,634	6.8171%	6.98%	6.82%	6.98%	1.30512%
2004	2004-2005	3.28%	1.5200%	0.71%	0.64%	52,741	4,653	48,088	7.8351%	8.00%	7.84%	8.00%	0.96097%
2005	2005-2006	5.26%	1.5000%	-1.55%	-1.32%	51,962	4,573	47,389	6.2677%	6.41%	6.27%	6.41%	-1.47703%
2006	2006-2007	3.96%	1.2100%	2.17%	1.05%	54,038	4,804	49,234	10.4050%	10.66%	10.40%	10.66%	3.99523%
2007	2007-2008	4.42%	1.2000%	1.00%	0.47%	53,093	4,750	48,343	8.4070%	8.73%	8.41%	8.73%	-1.74877%
2008	2008-2009	4.29%	1.3100%	-0.19%	-0.08%	52,568	4,698	47,870	7.3463%	7.65%	7.35%	7.65%	-0.98883%
2009	2009-2010	0.62%	1.1100%	0.00%	0.09%	52,253	4,666	47,587	6.7117%	7.01%	6.71%	7.01%	-0.59922%
2010	2010-2011	-2.54%	1.0300%	0.58%	0.57%	52,306	4,672	47,634	0.07	0.07	0.07	0.0711	0.10143%
2011	2011-2012	2.51%	1.0103%	0.29%	0.43%	51,727	4,913	46,814	0.05	0.06	0.05	0.0593	-1.10695%
2012	2012-2013	3.77%	1.0448%	-2.17%	-1.84%	50,553	4,788	45,765	0.03	0.04	0.03	0.0352	-2.26961%
2013	2013-2014	5.12%	1.0595%	-0.06%	0.18%	51,322	4,847	46,475	0.04	0.05	0.04	0.0510	1.52118%
2014	2014-2015	-0.23%	1.0072%	0.10%	-0.08%	Note: Beginning with 2014-2015 FYE, District began applying the State provided Annual Percent Change in Population for the unincorporated areas of Tulumne County (Department of Finance Letters per FYE, Attachment B)							
2015	2015-2016	3.82%	1.0479%	0.83%	1.05%								
2016	2016-2017	5.37%	1.0632%	-0.27%	-0.28%								
2017	2017-2018	3.69%	1.0457%	-0.55%	-0.45%								
2018	2018-2019	3.67%	1.0448%	0.29%	-0.10%								
2019	2019-2020	3.85%	1.0434%	-0.20%	-0.14%								
2020	2020-2021	3.73%	1.0396%	-0.17%	-0.07%								
2021	2021-2022	5.73%	1.0524%	-1.82%	-0.90%								
2022	2022-2023	7.55%	1.0723%	0.45%	0.84%								
2023	2023-2024	4.44%	1.0407%	0.28%	-0.21%								
2024	2024-2025	3.62%	1.0379%	0.25%	-0.15%								
2025	2025-2026	6.44%	1.0674%	0.28%	-0.74%								
2026	2026-2027	4.95%	1.0480%	0.51%	-0.27%								
APPROPRIATION LIMIT													
2005-2006	\$ 2,366,624	105.260000%				99.98523%						105.244453%	\$ 2,490,740.89
2006-2007	\$ 2,490,741	103.960000%				100.03995%						104.001534%	\$ 2,590,408.74
2007-2008	\$ 2,590,409	104.420000%				99.98251%						104.401739%	\$ 2,704,431.78
2008-2009	\$ 2,704,432	104.420000%				99.99011%						104.409675%	\$ 2,823,688.42
2009-2010	\$ 2,823,688	100.620000%				99.99401%						100.613971%	\$ 2,841,025.04
2010-2011	\$ 2,841,025	97.460000%				100.00101%						97.460989%	\$ 2,768,891.09
2011-2012	\$ 2,768,891	102.510000%				99.98893%						102.498653%	\$ 2,838,076.06
2012-2013	\$ 2,838,076	103.770000%				99.97730%						103.746448%	\$ 2,944,403.11
2013-2014	\$ 2,944,403	105.120000%				100.01521%						105.135991%	\$ 3,095,627.38
2014-2015	\$ 3,095,627	99.770000%				99.92000%						99.690184%	\$ 3,086,036.63
2015-2016	\$ 3,086,037	103.820000%				101.05000%						104.910110%	\$ 3,237,564.42
2016-2017	\$ 3,237,564	105.370000%				99.72000%						105.074964%	\$ 3,401,869.65
2017-2018	\$ 3,401,870	103.690000%				99.55000%						103.223395%	\$ 3,511,525.35
2018-2019	\$ 3,511,525	103.670000%				99.90000%						103.566330%	\$ 3,636,757.93
2019-2020	\$ 3,636,758	103.850000%				99.86000%						103.704610%	\$ 3,771,485.63
2020-2021	\$ 3,771,486	103.730000%				99.93000%						103.657389%	\$ 3,909,423.53
2021-2022	\$ 3,909,424	105.730000%				99.10000%						104.778430%	\$ 4,096,232.59
2022-2023	\$ 4,096,233	107.550000%				100.84000%						108.453420%	\$ 4,442,504.34
2023-2024	\$ 4,442,504	104.440000%				99.79000%						104.220676%	\$ 4,630,008.05
2024-2025	\$ 4,630,008	103.620000%				99.85000%						103.464570%	\$ 4,790,417.92
2025-2026	\$ 4,790,418	106.440000%				99.26000%						105.652344%	\$ 5,061,188.82
2026-2027	\$ 5,061,189	104.950000%				99.73000%						104.666635%	\$ 5,297,376.03

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

- Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.
- Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.
- Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.
- Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.
- Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
- Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.
- Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.
- Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.
- Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.
- Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.
- GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.
- GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.
- GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.
- General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as

directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.