



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

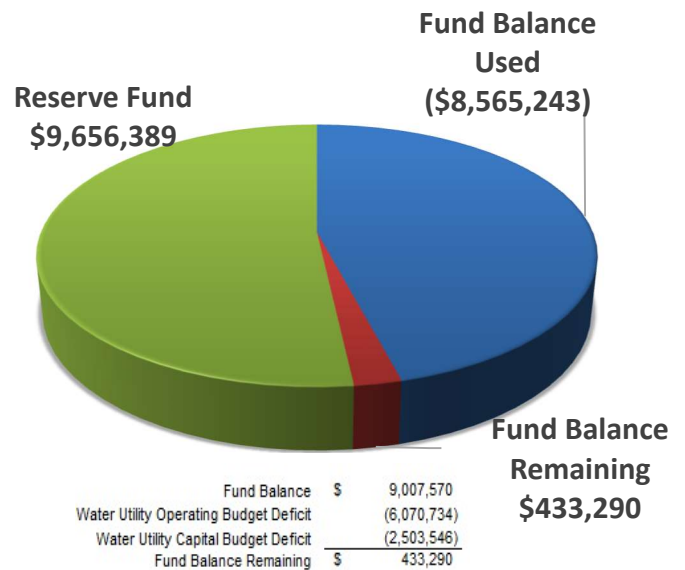
## Highlights (continued from April 28<sup>th</sup>)

**Vacancies** – Added 1 vacancy. Total Salaries + Fringe Benefits for vacant positions included in the FY2027 budget are approximately \$2.4M.

|                   | Vacant Positions | Positions In Recruitment | Offer in Progress | Positions \$ Funded |
|-------------------|------------------|--------------------------|-------------------|---------------------|
| Engineering Admin | 1                | -                        | -                 | -                   |
| Engineering WRP   | 1                | -                        | -                 | -                   |
| Engineering PM    | 1                | -                        | -                 | -                   |
| Admin             | 3                | -                        | -                 | -                   |
| Admin IT          | -                | -                        | 1                 | -                   |
| Admin RC          | 1                | -                        | -                 | -                   |
| Ops Source        | 1                | 2                        | -                 | -                   |
| Ops PnP           | 2                | -                        | -                 | 1                   |
| Ops TnD           | 2                | 2                        | -                 | -                   |
| Ops Purification  | -                | -                        | -                 | 1                   |
| <b>Total</b>      | <b>12</b>        | <b>4</b>                 | <b>1</b>          | <b>2</b>            |

## Page 20. Fund Balance

|   | Water Utility General Fund | WURF (30% of Previous Years' Last Audited Operating Revenue) |
|---|----------------------------|--|
| <b>FY 2026 Cash and Investment Balance</b>  | <b>\$ 14,053,531</b>       | <b>\$ 9,656,389</b>  |
| Projected Revenues (3/1/2026-6/30/2026):  | 10,656,000                 | -  |
| Projected Investment Maturities FY 2027 and beyond:                                 | 18,640,000                 | -  |
| Grant (State Appropriations) Funding FY 2026 and prior:                             | -                          | -  |
| Projected Debt Proceeds FY 2026:  | -                          | -  |
| Projected Debt Proceeds FY 2027:  | -                          | -  |
| Transfer In/Out from other Funding Source:  | 10,411,281                 | -  |
| <b>Cash and Investment Balances (Current and Non-Current)</b>                       | <b>\$ 53,760,812</b>       | <b>\$ 9,656,389</b>  |
| Add: Expenses reimbursed from ProFI in FY 2026                                      | -                          | -  |
| Add: Expenses reimbursed from LCRR in FY2026:                                       | 67,751                     | -  |
| Transfer In/Out from other Funding Source:  | 4,241,888                  | -  |
| Less: Operating Expenses (estimated thru 6/30/2026)                                 | (10,000,116)               | -  |
| Less: Outstanding Contracts, PO encumbrances (as of 3/31/2026)                      | (36,077,576)               | -  |
| <b>Less: Encumbrances (estimated thru 6/30/2026)</b>                                | <b>(2,985,189)</b>         | <b>-</b>   |
| Less: Projected appropriations in FY 2027   | -                          | -  |
| <b>Estimated Available Balance For Future Budgeting 7/1/2026 (as of 3/31/2026):</b> | <b>\$ 9,007,570</b>        | <b>\$ 9,656,389</b>  |



Anticipated encumbrances increased \$1.4M, reducing Fund Balance available for budgeting.



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

## Highlights (continued)

**Administration Division**, starting on Page 29. Overall increase of \$44K from FY2026.

| ADMINISTRATION DIVISION                                 |   |                     |                                    |                         |                     |             |
|---|---|---------------------|------------------------------------|-------------------------|---------------------|-------------|
|   |   | FY 2026 Budget      | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change    |
| <b>Labor &amp; Related Fringe Expenses</b>              |   |                     |                                    |                         |                     |             |
| 510-010   | Salaries and Wages (including Leaves & CTO) | \$ 1,472,877        | \$ 884,949                         | \$ 1,596,002            | \$ 123,125          | 8%          |
| 510-020   | Temporary Assignment                        | 2,000               | -                                  | -                       | (2,000)             | -100%       |
| 510-030   | Overtime                                    | 80,000              | 45,772                             | 10,000                  | (70,000)            | -88%        |
| 520-040   | Vacation Payout                             | 100,000             | 80,389                             | 100,000                 | -                   | 0%          |
| 530-010   | FICA  | 118,948             | 62,885                             | 122,859                 | 3,911               | 3%          |
| 530-020   | Retirement Contributions                    | 373,170             | 216,020                            | 385,440                 | 12,270              | 3%          |
| 530-030   | Life & Health Insurance                     | 140,760             | 110,651                            | 165,176                 | 24,416              | 17%         |
| 530-060   | Other Post Employment Benefits (OPEB)       | 134,596             | 169,531                            | 130,235                 | (4,361)             | -3%         |
| <b>Total Labor &amp; Related Fringe Expenses</b>        |   | <b>\$ 2,422,351</b> | <b>\$ 1,570,197</b>                | <b>\$ 2,509,712</b>     | <b>\$ 87,361</b>    | <b>4%</b>   |
| <b>Professional Services &amp; Other Expenses</b>       |   |                     |                                    |                         |                     |             |
| 540-010   | Professional Services                       | \$ 449,500          | \$ 266,083                         | \$ 449,000              | \$ (500)            | 0%          |
| 542-010   | Public Relations - General                  | 93,600              | 64,327                             | 85,300                  | (8,300.00)          | -9%         |
| 542-020   | Procurement Advertising                     | 2,500               | -                                  | 1,000                   | (1,500.00)          | -60%        |
| 544-000   | Freight and Postage                         | 5,000               | 2,496                              | 3,000                   | (2,000.00)          | -40%        |
| 545-000   | Rentals and Leases                          | 54,605              | 22,374                             | 53,605                  | (1,000.00)          | -2%         |
| 546-000   | Insurance                                   | 400,000             | 210,627                            | 400,000                 | -                   | 0%          |
| <b>Total Professional Services &amp; Other Expenses</b> |   | <b>\$ 1,005,205</b> | <b>\$ 565,907</b>                  | <b>\$ 991,905</b>       | <b>\$ (13,300)</b>  | <b>-1%</b>  |
| <b>Utilities &amp; Fuel</b>                             |   |                     |                                    |                         |                     |             |
| 551-000   | Utility Services                            | \$ 22,560           | \$ 15,494                          | \$ 25,626               | \$ 3,066            | 14%         |
| <b>Total Utilities &amp; Materials</b>                  |   | <b>\$ 22,560</b>    | <b>\$ 15,494</b>                   | <b>\$ 25,626</b>        | <b>\$ 3,066</b>     | <b>14%</b>  |
| <b>Office &amp; Operating Supplies</b>                  |   |                     |                                    |                         |                     |             |
| 563-000   | Operating Supplies                          | \$ 18,000           | \$ 21,364                          | \$ 20,000               | \$ 2,000            | 11%         |
| 570-000   | Books, Subscriptions, & Dues                | 27,880              | 15,309                             | 28,010                  | 130                 | 0%          |
| 570-000   | Books, Subscriptions, & Dues- Board         | 600                 | 366                                | 600                     | -                   | 0%          |
| <b>Total Office &amp; Operating Supplies</b>            |   | <b>\$ 46,480</b>    | <b>\$ 37,039</b>                   | <b>\$ 48,610</b>        | <b>\$ 2,130</b>     | <b>5%</b>   |
| <b>Training, Travel, and Meeting Expense</b>            |   |                     |                                    |                         |                     |             |
| 571-010   | Training and Development                    | \$ 6,500            | \$ 889                             | \$ 3,500                | \$ (3,000)          | -46%        |
| 572-010   | Travel and Per Diem                         | 71,000              | 34,338                             | 45,500                  | (25,500)            | -36%        |
| 572-020   | Travel and Per Diem - Board                 | 21,000              | 4,735                              | 24,500                  | 3,500               | 17%         |
| 573-010   | Meeting Expense                             | 47,200              | 7,374                              | 36,500                  | (10,700)            | -23%        |
| 573-020   | Meeting Expense - Board                     | 7,500               | 1,288                              | 8,300                   | 800                 | 11%         |
| <b>Total Training, Travel, and Meeting Expense</b>      |   | <b>\$ 153,200</b>   | <b>\$ 48,624</b>                   | <b>\$ 118,300</b>       | <b>\$ (34,900)</b>  | <b>-23%</b> |
| <b>Total Administration Operating Expenses</b>          |   | <b>\$ 3,649,796</b> | <b>\$ 2,237,261</b>                | <b>\$ 3,694,153</b>     | <b>\$ 44,357</b>    | <b>1%</b>   |



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

## Highlights (continued)

**Administration - IT**, starting on Page 46. Overall increase of \$391K from FY2026.

| ADMINISTRATION DIVISION - INFORMATION TECHNOLOGY (IT) |   |                     |                                    |                         |                     |             |
|---|---|---------------------|------------------------------------|-------------------------|---------------------|-------------|
|   |   | FY 2026 Budget      | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change    |
| <b>Labor &amp; Related Fringe Expenses</b>            |   |                     |                                    |                         |                     |             |
| 510-010   | Salaries and Wages (including Leaves & CTO)             | \$ 362,658          | \$ 181,026                         | \$ 389,659              | \$ 27,001           | 7%          |
| 510-020   | Temporary Assignment                                    | 500                 | -                                  | -                       | (500)               | -100%       |
| 510-030   | Overtime  | 20,000              | -                                  | 5,000                   | (15,000)            | -75%        |
| 530-010   | FICA  | 29,312              | 13,936                             | 30,191                  | 879                 | 3%          |
| 530-020   | Retirement Contributions                                | 91,958              | 43,840                             | 94,718                  | 2,760               | 3%          |
| 530-030   | Life & Health Insurance                                 | 40,217              | 18,689                             | 47,193                  | 6,976               | 17%         |
| 530-060   | Other Post Employment Benefits (OPEB)                   | 38,456              | 34,415                             | 37,210                  | (1,246)             | -3%         |
|   | <b>Total Labor &amp; Related Fringe Expenses</b>        | <b>\$ 583,101</b>   | <b>\$ 291,906</b>                  | <b>\$ 603,971</b>       | <b>\$ 20,870</b>    | <b>4%</b>   |
| <b>Professional Services &amp; Other Expenses</b>     |   |                     |                                    |                         |                     |             |
| 540-010   | Professional Services                                   | \$ 610,000          | \$ 22,955                          | \$ 800,000              | \$ 190,000          | 31%         |
| 543-000   | Communication Services                                  | 109,332             | 78,303                             | 115,000                 | 5,668               | 5%          |
| 543-000   | Communication Services - Power & Pump                   | 13,900              | -                                  | 5,900                   | (8,000)             | -58%        |
| 545-000   | Rentals and Leases                                      | 20,360              | 18,098                             | 27,500                  | 7,140               | 35%         |
| 550-000   | Subscription Based IT Arrangements (SBITAs)             | 742,180             | 397,900                            | 767,900                 | 25,720              | 3%          |
|   | <b>Total Professional Services &amp; Other Expenses</b> | <b>\$ 1,495,772</b> | <b>\$ 517,256</b>                  | <b>\$ 1,716,300</b>     | <b>\$ 220,528</b>   | <b>15%</b>  |
| <b>Repair &amp; Maintenance Expenses</b>              |   |                     |                                    |                         |                     |             |
| 561-000   | Repair & Maintenance-Non-Water System                   | \$ 306,700          | \$ 324,292                         | \$ 539,500              | \$ 232,800          | 76%         |
|   | <b>Total Repair &amp; Maintenance expenses</b>          | <b>\$ 306,700</b>   | <b>\$ 324,292</b>                  | <b>\$ 539,500</b>       | <b>\$ 232,800</b>   | <b>76%</b>  |
| <b>Office &amp; Operating Supplies</b>                |   |                     |                                    |                         |                     |             |
| 563-000   | Operating Supplies                                      | \$ 185,000          | \$ 28,765                          | \$ 102,000              | \$ (83,000)         | -45%        |
|   | <b>Total Office &amp; Operating Supplies</b>            | <b>\$ 185,000</b>   | <b>\$ 28,765</b>                   | <b>\$ 102,000</b>       | <b>\$ (83,000)</b>  | <b>-45%</b> |
|   | <b>Total Administration - IT Operating Expenses</b>     | <b>\$ 2,570,573</b> | <b>\$ 1,162,219</b>                | <b>\$ 2,961,771</b>     | <b>\$ 391,198</b>   | <b>15%</b>  |



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

## Highlights (continued)

**Administration – Regulatory Compliance**, starting on Page 57. Overall increase of \$209K from FY2026.

| ADMINISTRATION DIVISION - REGULATORY COMPLIANCE (RC) |   |                   |                                    |                         |                     |             |
|--|---|-------------------|------------------------------------|-------------------------|---------------------|-------------|
|  |   | FY 2026 Budget    | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change    |
| <b>Labor &amp; Related Fringe Expenses</b>           |   |                   |                                    |                         |                     |             |
| 510-010  | Salaries and Wages (including Leaves & CTO)             | \$ 428,249        | \$ 140,386                         | \$ 440,516              | \$ 12,267           | 3%          |
| 510-020  | Temporary Assignment                                    | 5,000             | -                                  | -                       | (5,000)             | -100%       |
| 510-030  | Overtime  | 15,000            | 7,798                              | 10,000                  | (5,000)             | -33%        |
| 530-010  | FICA  | 34,291            | 11,558                             | 34,464                  | 173                 | 1%          |
| 530-020  | Retirement Contributions                                | 107,580           | 33,770                             | 108,124                 | 544                 | 1%          |
| 530-030  | Life & Health Insurance                                 | 50,271            | 21,983                             | 58,992                  | 8,721               | 17%         |
| 530-060  | Other Post Employment Benefits (OPEB)                   | 48,070            | 26,509                             | 46,513                  | (1,557)             | -3%         |
|  | <b>Total Labor &amp; Related Fringe Expenses</b>        | <b>\$ 688,461</b> | <b>\$ 242,004</b>                  | <b>\$ 698,609</b>       | <b>10,148</b>       | <b>1%</b>   |
| <b>Professional Services &amp; Other Expenses</b>    |   |                   |                                    |                         |                     |             |
| 540-010  | Professional Services                                   | \$ 150,000        | \$ 70,362                          | \$ 344,023              | \$ 194,023          | 129%        |
| 544-000  | Freight and Postage                                     | 3,000             | 961                                | 4,000                   | 1,000               | 33%         |
|  | <b>Total Professional Services &amp; Other Expenses</b> | <b>\$ 153,000</b> | <b>\$ 71,323</b>                   | <b>\$ 348,023</b>       | <b>\$ 195,023</b>   | <b>127%</b> |
| <b>Repair &amp; Maintenance Expenses</b>             |   |                   |                                    |                         |                     |             |
| 561-000  | Repair & Maintenance-Non-Water System                   | \$ 10,000         | \$ 4,149                           | \$ 13,000               | \$ 3,000            | 30%         |
|  | <b>Total Repair &amp; Maintenance expenses</b>          | <b>\$ 10,000</b>  | <b>\$ 4,149</b>                    | <b>\$ 13,000</b>        | <b>3,000</b>        | <b>30%</b>  |
| <b>Office &amp; Operating Supplies</b>               |   |                   |                                    |                         |                     |             |
| 563-000  | Operating Supplies                                      | \$ 25,000         | \$ 9,453                           | \$ 26,000               | \$ 1,000            | 4%          |
|  | <b>Total Office &amp; Operating Supplies</b>            | <b>\$ 25,000</b>  | <b>\$ 9,453</b>                    | <b>\$ 26,000</b>        | <b>\$ 1,000</b>     | <b>4%</b>   |
| <b>Training, Travel, and Meeting Expense</b>         |   |                   |                                    |                         |                     |             |
| 571-010  | Training and Development                                | \$ 5,000          | \$ 350                             | \$ 4,500                | \$ (500)            | -10%        |
|  | <b>Total Training, Travel, and Meeting Expense</b>      | <b>\$ 5,000</b>   | <b>\$ 350</b>                      | <b>\$ 4,500</b>         | <b>\$ (500)</b>     | <b>-10%</b> |
|  | <b>Total Administration - RC Operating Expenses</b>     | <b>\$ 881,461</b> | <b>\$ 327,279</b>                  | <b>\$ 1,090,132</b>     | <b>\$ 208,671</b>   | <b>24%</b>  |



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

## Highlights (continued)

**Fiscal – Billing**, starting on Page 65. Overall decrease of \$59K from FY2026.

| FISCAL DIVISION -BILLING                          |   |                     |                                    |                         |                     |              |
|---|---|---------------------|------------------------------------|-------------------------|---------------------|--------------|
|   |   | FY 2026 Budget      | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change     |
| <b>Labor &amp; Related Fringe Expenses</b>        |   |                     |                                    |                         |                     |              |
| 510-010   | Salaries and Wages (including Leaves & CTO)               | \$ 559,377          | \$ 411,975                         | \$ 581,427              | \$ 22,050           | 4%           |
| 510-020   | Temporary Assignment                                      | 5,000               | 1,850                              | 2,500                   | (2,500)             | -50%         |
| 510-030   | Overtime  | 75,000              | 8,546                              | 15,000                  | (60,000)            | -80%         |
| 530-010   | FICA  | 48,912              | 32,255                             | 45,818                  | (3,094)             | -6%          |
| 530-020   | Retirement Contributions                                  | 153,450             | 99,934                             | 143,742                 | (9,708)             | -6%          |
| 530-030   | Life & Health Insurance                                   | 100,543             | 103,229                            | 117,982                 | 17,439              | 17%          |
| 530-060   | Other Post Employment Benefits (OPEB)                     | 96,140              | 78,449                             | 93,025                  | (3,115)             | -3%          |
|   | <b>Total Labor &amp; Related Fringe Expenses</b>          | <b>\$ 1,038,422</b> | <b>\$ 736,238</b>                  | <b>\$ 999,494</b>       | <b>\$ (38,928)</b>  | <b>-4%</b>   |
| <b>Professional Services &amp; Other Expenses</b> |   |                     |                                    |                         |                     |              |
| 540-010   | Professional Services                                     | \$ 5,000            | \$ -                               | \$ -                    | \$ (5,000)          | -100%        |
| 541-010   | Other Services  | 34,400              | 26,582                             | 31,600                  | (2,800)             | -8%          |
| 541-020   | Other Services -Billing Costs                             | 240,330             | 173,310                            | 235,566                 | (4,764)             | -2%          |
|   | <b>Total Professional Services &amp; Other Expenses</b>   | <b>\$ 279,730</b>   | <b>\$ 199,892</b>                  | <b>\$ 267,166</b>       | <b>\$ (12,564)</b>  | <b>-4%</b>   |
| <b>Office &amp; Operating Supplies</b>            |   |                     |                                    |                         |                     |              |
| 563-000   | Operating Supplies  | \$ 3,000            | \$ 2,896                           | \$ 3,000                | \$ -                | 0%           |
|   | <b>Total Office &amp; Operating Supplies</b>              | <b>\$ 3,000</b>     | <b>\$ 2,896</b>                    | <b>\$ 3,000</b>         | <b>\$ -</b>         | <b>0%</b>    |
| <b>Training, Travel, and Meeting Expense</b>      |   |                     |                                    |                         |                     |              |
| 571-010   | Training and Development                                  | \$ 4,000            | \$ 1,000                           | \$ -                    | \$ (4,000)          | -100%        |
| 572-010   | Travel and Per Diem                                       | 3,000               | 3,784                              | -                       | (3,000)             | -100%        |
| 573-010   | Meeting Expense   | 1,000               | -                                  | -                       | (1,000)             | -100%        |
|   | <b>Total Training, Travel, and Meeting Expense</b>        | <b>\$ 8,000</b>     | <b>\$ 4,784</b>                    | <b>\$ -</b>             | <b>\$ (8,000)</b>   | <b>-100%</b> |
|   | <b>Total Fiscal Division - Billing Operating Expenses</b> | <b>\$ 1,329,152</b> | <b>\$ 943,810</b>                  | <b>\$ 1,269,660</b>     | <b>\$ (59,492)</b>  | <b>-4%</b>   |



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

## Highlights (continued)

**Fiscal – Accounting**, starting on Page 74. Overall decrease of \$83K from FY2026.

| FISCAL DIVISION -ACCOUNTING                       |  |                     |                                    |                         |                     |              |
|---|--|---------------------|------------------------------------|-------------------------|---------------------|--------------|
|   |  | FY 2026 Budget      | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change     |
| <b>Labor &amp; Related Fringe Expenses</b>        |  |                     |                                    |                         |                     |              |
| 510-010   | Salaries and Wages (including Leaves & CTO)                  | \$ 637,900          | \$ 487,665                         | \$ 662,207              | \$ 24,307           | 4%           |
| 510-020   | Temporary Assignment   | 5,000               | 542                                | 2,500                   | (2,500)             | -50%         |
| 510-030   | Overtime   | 80,000              | 14,370                             | 20,000                  | (60,000)            | -75%         |
| 530-010   | FICA   | 55,302              | 36,296                             | 52,380                  | (2,922)             | -5%          |
| 530-020   | Retirement Contributions                                     | 173,496             | 120,542                            | 164,330                 | (9,166)             | -5%          |
| 530-030   | Life & Health Insurance                                      | 70,380              | 75,432                             | 82,588                  | 12,208              | 17%          |
| 530-060   | Other Post Employment Benefits (OPEB)                        | 67,298              | 94,626                             | 65,117                  | (2,181)             | -3%          |
|   | <b>Total Labor &amp; Related Fringe Expenses</b>             | <b>\$ 1,089,376</b> | <b>\$ 829,473</b>                  | <b>\$ 1,049,122</b>     | <b>\$ (40,254)</b>  | <b>-4%</b>   |
| <b>Professional Services &amp; Other Expenses</b> |  |                     |                                    |                         |                     |              |
| 540-010   | Professional Services  | \$ 52,500           | \$ -                               | \$ 29,500               | \$ (23,000)         | -44%         |
| 540-020   | Professional Services - Accounting and Auditing              | 120,100             | 94,346                             | 117,200                 | (2,900)             | -2%          |
| 541-010   | Other Services   | 28,000              | 16,318                             | 25,000                  | (3,000)             | -11%         |
| 550-000   | Subscription Based IT Arrangements (SBITAs)                  | -                   | 26,697                             | -                       | -                   | 0%           |
|   | <b>Total Professional Services &amp; Other Expenses</b>      | <b>\$ 200,600</b>   | <b>\$ 137,361</b>                  | <b>\$ 171,700</b>       | <b>\$ (28,900)</b>  | <b>0%</b>    |
| <b>Office &amp; Operating Supplies</b>            |  |                     |                                    |                         |                     |              |
| 563-000   | Operating Supplies   | 4,000               | 455                                | 4,000                   | -                   | 0%           |
| 570-000   | Books, Subscriptions, & Dues                                 | 1,005               | -                                  | 1,005                   | -                   | 0%           |
|   | <b>Total Office &amp; Operating Supplies</b>                 | <b>\$ 5,005</b>     | <b>\$ 455</b>                      | <b>\$ 5,005</b>         | <b>\$ -</b>         | <b>0%</b>    |
| <b>Training, Travel, and Meeting Expense</b>      |  |                     |                                    |                         |                     |              |
| 571-010   | Training and Development                                     | \$ 1,000            | \$ -                               | \$ -                    | \$ (1,000)          | -100%        |
| 572-010   | Travel and Per Diem  | 10,000              | -                                  | -                       | (10,000)            | -100%        |
| 573-010   | Meeting Expense  | 3,000               | 935                                | -                       | (3,000)             | -100%        |
|   | <b>Total Training, Travel, and Meeting Expense</b>           | <b>\$ 14,000</b>    | <b>\$ 935</b>                      | <b>\$ -</b>             | <b>\$ (14,000)</b>  | <b>-100%</b> |
|   | <b>Total Fiscal Division - Accounting Operating Expenses</b> | <b>\$ 1,308,981</b> | <b>\$ 968,224</b>                  | <b>\$ 1,225,827</b>     | <b>\$ (83,154)</b>  | <b>-6%</b>   |



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

## Highlights (continued)

Engineering - Admin, starting on Page 85. Overall increase of \$148K from FY2026.

| ENGINEERING DIVISION - ADMINISTRATION             |  |                     |                                    |                         |                     |              |
|---|--|---------------------|------------------------------------|-------------------------|---------------------|--------------|
|   |  | FY 2026 Budget      | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change     |
| <b>Labor &amp; Related Fringe Expenses</b>        |  |                     |                                    |                         |                     |              |
| 510-010   | Salaries and Wages (including Leaves & CTO)                  | \$ 322,881          | \$ 244,210                         | \$ 505,115              | \$ 182,234          | 56%          |
| 510-020   | Temporary Assignment   | -                   | 6,078                              | 2,500                   | 2,500               | 0%           |
| 510-030   | Overtime   | 50,000              | 6,535                              | 15,000                  | (35,000)            | -70%         |
| 530-010   | FICA   | 28,525              | 18,638                             | 39,980                  | 11,455              | 40%          |
| 530-020   | Retirement Contributions                                     | 89,491              | 58,592                             | 125,428                 | 35,937              | 40%          |
| 530-030   | Life & Health Insurance                                      | 40,217              | 30,533                             | 70,790                  | 30,573              | 76%          |
| 530-060   | Other Post Employment Benefits (OPEB)                        | 38,456              | 45,995                             | 55,815                  | 17,359              | 45%          |
|   | <b>Total Labor &amp; Related Fringe Expenses</b>             | <b>\$ 569,570</b>   | <b>\$ 410,581</b>                  | <b>\$ 814,628</b>       | <b>\$ 245,058</b>   | <b>43%</b>   |
| <b>Professional Services &amp; Other Expenses</b> |  |                     |                                    |                         |                     |              |
| 540-010   | Professional Services  | \$ 2,680,000        | \$ 1,058,277                       | \$ 2,880,000            | \$ 200,000          | 7%           |
| 544-000   | Freight and Postage  | -                   | -                                  | -                       | -                   | 0%           |
|   | <b>Total Professional Services &amp; Other Expenses</b>      | <b>\$ 2,680,000</b> | <b>\$ 1,058,277</b>                | <b>\$ 2,880,000</b>     | <b>\$ 200,000</b>   | <b>7%</b>    |
| <b>Repair &amp; Maintenance Expenses</b>          |  |                     |                                    |                         |                     |              |
| 560-000   | Repair & Maintenance-Water System                            | \$ 205,000          | \$ -                               | \$ -                    | \$ (205,000)        | -100%        |
|   | <b>Total Repair &amp; Maintenance expenses</b>               | <b>\$ 205,000</b>   | <b>\$ -</b>                        | <b>\$ -</b>             | <b>\$ (205,000)</b> | <b>-100%</b> |
| <b>Office &amp; Operating Supplies</b>            |  |                     |                                    |                         |                     |              |
| 563-000   | Operating Supplies   | \$ 10,000           | \$ 13,628                          | \$ 10,000               | \$ -                | 0%           |
| 570-000   | Books, Subscriptions, & Dues                                 | 2,000               | -                                  | 2,000                   | -                   | 0%           |
|   | <b>Total Office &amp; Operating Supplies</b>                 | <b>\$ 12,000</b>    | <b>\$ 13,628</b>                   | <b>\$ 12,000</b>        | <b>\$ -</b>         | <b>0%</b>    |
| <b>Training, Travel, and Meeting Expense</b>      |  |                     |                                    |                         |                     |              |
| 571-010   | Training and Development                                     | \$ 10,000           | \$ -                               | \$ 4,500                | \$ (5,500)          | -55%         |
| 572-010   | Travel and Per Diem  | 79,500              | 37,086                             | 9,500                   | (70,000)            | -88%         |
| 573-010   | Meeting Expense  | 19,950              | 13,173                             | 3,000                   | (16,950)            | -85%         |
|   | <b>Total Training, Travel, and Meeting Expense</b>           | <b>\$ 109,450</b>   | <b>\$ 50,259</b>                   | <b>\$ 17,000</b>        | <b>\$ (92,450)</b>  | <b>-84%</b>  |
|   | <b>Total Engineering - Administration Operating Expenses</b> | <b>\$ 3,576,020</b> | <b>\$ 1,532,745</b>                | <b>\$ 3,723,628</b>     | <b>\$ 147,608</b>   | <b>4%</b>    |



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

## Highlights (continued)

**Engineering – Project Management.** Overall decrease of \$106K from FY2026.

| ENGINEERING DIVISION - PROJECT MANAGEMENT (PM)          |   |                     |                                    |                         |                     |            |
|---|---|---------------------|------------------------------------|-------------------------|---------------------|------------|
|   |   | FY 2026 Budget      | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change   |
| <b>Labor &amp; Related Fringe Expenses</b>              |   |                     |                                    |                         |                     |            |
| 510-010   | Salaries and Wages (including Leaves & CTO) | \$ 679,568          | \$ 395,951                         | \$ 643,044              | \$ (36,524)         | -5%        |
| 510-020   | Temporary Assignment                        | -                   | 1,698                              | 2,500                   | 2,500               | 0%         |
| 510-030   | Overtime                                    | 60,000              | 19,924                             | 20,000                  | (40,000)            | -67%       |
| 530-010   | FICA  | 56,577              | 32,673                             | 50,914                  | (5,663)             | -10%       |
| 530-020   | Retirement Contributions                    | 177,496             | 95,763                             | 159,731                 | (17,765)            | -10%       |
| 530-030   | Life & Health Insurance                     | 90,489              | 97,540                             | 94,387                  | 3,898               | 4%         |
| 530-060   | Other Post Employment Benefits (OPEB)       | 86,526              | 75,174                             | 74,420                  | (12,106)            | -14%       |
| <b>Total Labor &amp; Related Fringe Expenses</b>        |   | <b>\$ 1,150,656</b> | <b>\$ 718,723</b>                  | <b>\$ 1,044,996</b>     | <b>\$ (105,660)</b> | <b>-9%</b> |
| <b>Professional Services &amp; Other Expenses</b>       |   |                     |                                    |                         |                     |            |
| 540-010   | Professional Services                       | \$ -                | \$ 132,938                         | \$ -                    | -                   | 0%         |
| <b>Total Professional Services &amp; Other Expenses</b> |   | <b>\$ -</b>         | <b>\$ 132,938</b>                  | <b>\$ -</b>             | <b>\$ -</b>         | <b>0%</b>  |
| <b>Total Engineering - PM Operating Expenses</b>        |   | <b>\$ 1,150,656</b> | <b>\$ 851,661</b>                  | <b>\$ 1,044,996</b>     | <b>\$ (105,660)</b> | <b>-9%</b> |

**Engineering – Water Resource & Planning.** Overall increase of \$201K from FY2026.

| ENGINEERING DIVISION - WATER RESOURCE & PLANNING (WRP) |   |                   |                                    |                         |                     |            |
|--|---|-------------------|------------------------------------|-------------------------|---------------------|------------|
|  |   | FY 2026 Budget    | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change   |
| <b>Labor &amp; Related Fringe Expenses</b>             |   |                   |                                    |                         |                     |            |
| 510-010  | Salaries and Wages (including Leaves & CTO) | \$ 367,689        | \$ 277,543                         | \$ 552,195              | \$ 184,506          | 50%        |
| 510-020  | Temporary Assignment                        | 15,000            | 2,752                              | 2,500                   | (12,500)            | 0%         |
| 510-030  | Overtime                                    | 60,000            | 19,905                             | 20,000                  | (40,000)            | -67%       |
| 530-010  | FICA  | 33,866            | 20,325                             | 43,964                  | 10,098              | 30%        |
| 530-020  | Retirement Contributions                    | 106,245           | 70,576                             | 137,927                 | 31,682              | 30%        |
| 530-030  | Life & Health Insurance                     | 40,217            | 35,954                             | 58,992                  | 18,775              | 47%        |
| 530-060  | Other Post Employment Benefits (OPEB)       | 38,456            | 55,403                             | 46,513                  | 8,057               | 21%        |
| <b>Total Labor &amp; Related Fringe Expenses</b>       |   | <b>\$ 661,473</b> | <b>\$ 482,458</b>                  | <b>\$ 862,091</b>       | <b>\$ 200,618</b>   | <b>30%</b> |
| <b>Total Engineering - WRP Operating Expenses</b>      |   | <b>\$ 661,473</b> | <b>\$ 482,458</b>                  | <b>\$ 862,091</b>       | <b>\$ 200,618</b>   | <b>30%</b> |



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

## Highlights (continued)

**Operations - Source**, starting on Page 99. Overall increase of \$646K from FY2026.

| OPERATIONS DIVISION - SOURCE                        |   |                     |                                    |                         |                     |             |
|---|---|---------------------|------------------------------------|-------------------------|---------------------|-------------|
|   |   | FY 2026 Budget      | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change    |
| <b>Labor &amp; Related Fringe Expenses</b>          |   |                     |                                    |                         |                     |             |
| 510-010   | Salaries and Wages (including Leaves & CTO) | \$ 503,621          | \$ 438,109                         | \$ 936,696              | \$ 433,075          | 86%         |
| 510-020   | Temporary Assignment                        | 2,000               | 2,350                              | 2,000                   | -                   | 0%          |
| 510-030   | Overtime                                    | 10,000              | 18,170                             | 10,000                  | -                   | 0%          |
| 510-040   | Standby                                     | 7,000               | 2,900                              | -                       | (7,000)             | -100%       |
| 530-010   | FICA  | 39,981              | 35,262                             | 72,575                  | 32,594              | 82%         |
| 530-020   | Retirement Contributions                    | 125,429             | 105,888                            | 227,687                 | 102,258             | 82%         |
| 530-030   | Life & Health Insurance                     | 70,380              | 106,135                            | 141,580                 | 71,200              | 101%        |
| 530-060   | Other Post Employment Benefits (OPEB)       | 67,298              | 83,122                             | 111,630                 | 44,332              | 66%         |
| <b>Total Labor &amp; Related Fringe Expenses</b>    |   | <b>\$ 825,709</b>   | <b>\$ 791,936</b>                  | <b>\$ 1,502,168</b>     | <b>\$ 676,459</b>   | <b>82%</b>  |
| <b>Bulk Water Purchase</b>                          |   |                     |                                    |                         |                     |             |
| 565-000   | Bulk Water Purchase                         | \$ 1,934,935        | \$ 1,231,507                       | \$ 1,934,935            | \$ -                | 0%          |
| <b>Total Bulk Water Purchase</b>                    |   | <b>\$ 1,934,935</b> | <b>\$ 1,231,507</b>                | <b>\$ 1,934,935</b>     | <b>\$ -</b>         | <b>100%</b> |
| <b>Office &amp; Operating Supplies</b>              |   |                     |                                    |                         |                     |             |
| 563-000   | Operating Supplies                          | \$ 80,000           | \$ 41,947                          | \$ 50,000               | \$ (30,000)         | -38%        |
| <b>Total Office &amp; Operating Supplies</b>        |   | <b>\$ 80,000</b>    | <b>\$ 41,947</b>                   | <b>\$ 50,000</b>        | <b>\$ (30,000)</b>  | <b>-38%</b> |
| <b>Total Operations - Source Operating Expenses</b> |   | <b>\$ 2,840,644</b> | <b>\$ 2,065,390</b>                | <b>\$ 3,487,103</b>     | <b>\$ 646,459</b>   | <b>23%</b>  |

**Operations – Purification**. Overall increase of \$96K from FY2026.

| OPERATIONS DIVISION - PURIFICATION                        |   |                   |                                    |                         |                     |            |
|---|---|-------------------|------------------------------------|-------------------------|---------------------|------------|
|   |   | FY 2026 Budget    | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change   |
| <b>Labor &amp; Related Fringe Expenses</b>                |   |                   |                                    |                         |                     |            |
| 510-010   | Salaries and Wages (including Leaves & CTO) | \$ 288,334        | \$ 202,166                         | \$ 332,178              | \$ 43,844           | 15%        |
| 510-020   | Temporary Assignment                        | 2,000             | 1,595                              | 2,000                   | -                   | 0%         |
| 510-030   | Overtime                                    | 30,000            | 26,257                             | 30,000                  | -                   | 0%         |
| 530-040   | Standby                                     | 10,000            | 11,186                             | 15,000                  | 5,000               | 50%        |
| 530-010   | FICA  | 25,271            | 18,856                             | 29,007                  | 3,736               | 15%        |
| 530-020   | Retirement Contributions                    | 79,280            | 48,652                             | 91,003                  | 11,723              | 15%        |
| 530-030   | Life & Health Insurance                     | 40,217            | 29,390                             | 58,992                  | 18,775              | 47%        |
| 530-060   | Other Post Employment Benefits (OPEB)       | 38,456            | 38,192                             | 46,513                  | 8,057               | 21%        |
| <b>Total Labor &amp; Related Fringe Expenses</b>          |   | <b>\$ 513,558</b> | <b>\$ 376,294</b>                  | <b>\$ 604,693</b>       | <b>\$ 91,135</b>    | <b>18%</b> |
| <b>Office &amp; Operating Supplies</b>                    |   |                   |                                    |                         |                     |            |
| 563-000   | Operating Supplies                          | \$ 189,928        | \$ 115,780                         | \$ 195,000              | \$ 5,072            | 3%         |
| <b>Total Office &amp; Operating Supplies</b>              |   | <b>\$ 189,928</b> | <b>\$ 115,780</b>                  | <b>\$ 195,000</b>       | <b>\$ 5,072</b>     | <b>3%</b>  |
| <b>Total Operations - Purification Operating Expenses</b> |   | <b>\$ 703,486</b> | <b>\$ 492,074</b>                  | <b>\$ 799,693</b>       | <b>\$ 96,207</b>    | <b>14%</b> |



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

## Highlights (continued)

**Operations – Power & Pump.** Overall increase of \$554K from FY2026.

| OPERATIONS DIVISION - POWER & PUMP (P & P) |   |                     |                                    |                         |                     |            |
|--|---|---------------------|------------------------------------|-------------------------|---------------------|------------|
|  |   | FY 2026 Budget      | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change   |
| <b>Labor &amp; Related Fringe Expenses</b> |   |                     |                                    |                         |                     |            |
| 510-010                                    | Salaries and Wages (including Leaves & CTO)           | \$ 237,683          | \$ 169,077                         | \$ 446,304              | \$ 208,621          | 88%        |
| 510-020                                    | Temporary Assignment                                  | 3,000               | 954                                | 2,000                   | (1,000)             | -33%       |
| 510-030                                    | Overtime  | 20,000              | 16,437                             | 20,000                  | -                   | 0%         |
| 530-040                                    | Standby   | 10,000              | 25,864                             | 35,000                  | 25,000              | 250%       |
| 530-010                                    | FICA  | 20,707              | 16,715                             | 38,503                  | 17,796              | 86%        |
| 530-020                                    | Retirement Contributions                              | 64,964              | 45,927                             | 120,793                 | 55,829              | 86%        |
| 530-030                                    | Life & Health Insurance                               | 30,163              | 20,542                             | 58,992                  | 28,829              | 96%        |
| 530-060                                    | Other Post Employment Benefits (OPEB)                 | 28,843              | 36,053                             | 46,513                  | 17,670              | 61%        |
|  | <b>Total Labor &amp; Related Fringe Expenses</b>      | <b>\$ 415,360</b>   | <b>\$ 331,569</b>                  | <b>\$ 768,105</b>       | <b>\$ 352,745</b>   | <b>85%</b> |
| <b>Utilities &amp; Fuel</b>                |   |                     |                                    |                         |                     |            |
| 551-000                                    | Utilities   | \$ 3,532,071        | \$ 2,060,401                       | \$ 3,708,600            | \$ 176,529          | 5%         |
|  | <b>Total Utilities Expense</b>                        | <b>\$ 3,532,071</b> | <b>\$ 2,060,401</b>                | <b>\$ 3,708,600</b>     | <b>\$ 176,529</b>   | <b>5%</b>  |
| <b>Repair &amp; Maintenance Expenses</b>   |   |                     |                                    |                         |                     |            |
| 560-000                                    | Repair & Maintenance-Water System                     | \$ 250,000          | \$ 8,549                           | \$ 300,000              | \$ 50,000           | 0%         |
|  | <b>Total Repair &amp; Maintenance expenses</b>        | <b>\$ 250,000</b>   | <b>\$ 8,549</b>                    | <b>\$ 300,000</b>       | <b>\$ 50,000</b>    | <b>0%</b>  |
| <b>Office &amp; Operating Supplies</b>     |   |                     |                                    |                         |                     |            |
| 563-000                                    | Operating Supplies                                    | \$ 75,000           | \$ 26,638                          | \$ 50,000               | \$ (25,000)         | 0%         |
| 563-010                                    | Inventory Stock                                       | 40,000              | 48,427                             | 40,000                  | -                   | 0%         |
|  | <b>Total Office &amp; Operating Supplies</b>          | <b>\$ 115,000</b>   | <b>\$ 75,065</b>                   | <b>\$ 90,000</b>        | <b>\$ (25,000)</b>  | <b>0%</b>  |
|  | <b>Total Operations -P &amp; P Operating Expenses</b> | <b>\$ 4,312,431</b> | <b>\$ 2,475,584</b>                | <b>\$ 4,866,705</b>     | <b>\$ 554,274</b>   | <b>0%</b>  |



# FY2027 DRAFT OPERATING AND CAPITAL BUDGET

## Highlights (continued)

**Operations – Transmission & Distribution.** Overall decrease of \$261K from FY2026.

| OPERATIONS DIVISION - TRANSMISSION & DISTRIBUTION (T & D) |   |                     |                                    |                         |                     |             |
|---|---|---------------------|------------------------------------|-------------------------|---------------------|-------------|
|   |   | FY 2026 Budget      | FY 2026 YTD Actual as of 3/31/2026 | FY 2027 Proposed Budget | Increase (Decrease) | % Change    |
| <b>Labor &amp; Related Fringe Expenses</b>                |   |                     |                                    |                         |                     |             |
| 510-010   | Salaries and Wages (including Leaves & CTO) | \$ 2,871,991        | \$ 1,733,834                       | \$ 2,785,524            | \$ (86,467)         | -3%         |
| 510-020   | Temporary Assignment                        | 25,000              | 33,907                             | 25,000                  | -                   | 0%          |
| 510-030   | Overtime                                    | 350,000             | 296,984                            | 350,000                 | -                   | 0%          |
| 530-040   | Standby                                     | 200,000             | 140,650                            | 190,000                 | (10,000)            | -5%         |
| 530-010   | FICA  | 263,695             | 168,481                            | 256,315                 | (7,380)             | -3%         |
| 530-020   | Retirement Contributions                    | 827,278             | 450,257                            | 804,126                 | (23,152)            | -3%         |
| 530-030   | Life & Health Insurance                     | 432,335             | 373,488                            | 448,336                 | 16,001              | 4%          |
| 530-060   | Other Post Employment Benefits (OPEB)       | 413,405             | 353,500                            | 353,496                 | (59,909)            | -14%        |
| <b>Total Labor &amp; Related Fringe Expenses</b>          |   | <b>\$ 5,383,704</b> | <b>\$ 3,551,101</b>                | <b>\$ 5,212,797</b>     | <b>\$ (170,907)</b> | <b>-3%</b>  |
| <b>Professional Services &amp; Other Expenses</b>         |   |                     |                                    |                         |                     |             |
| 541-010   | Other Services                              | \$ 3,000            | \$ 2,014                           | \$ 4,090                | \$ 1,090            | 36%         |
| 545-000   | Rentals and Leases                          | 30,000              | 715                                | 20,000                  | (10,000)            | -33%        |
| <b>Total Professional Services &amp; Other Expenses</b>   |   | <b>\$ 33,000</b>    | <b>\$ 2,729</b>                    | <b>\$ 24,090</b>        | <b>\$ (8,910)</b>   | <b>-27%</b> |
| <b>Repair &amp; Maintenance Expenses</b>                  |   |                     |                                    |                         |                     |             |
| 560-000   | Repair & Maintenance-Water System           | \$ 140,000          | \$ 47,304                          | \$ 130,000              | \$ (10,000)         | 0%          |
| 561-000   | Repair & Maintenance-Non-Water System       | 233,400             | 197,949                            | 233,400                 | -                   | 0%          |
| <b>Total Repair &amp; Maintenance expenses</b>            |   | <b>\$ 373,400</b>   | <b>\$ 245,253</b>                  | <b>\$ 363,400</b>       | <b>\$ (10,000)</b>  | <b>0%</b>   |
| <b>Utilities &amp; Fuel</b>                               |   |                     |                                    |                         |                     |             |
| 564-000   | Fuel  | \$ 160,000          | \$ 97,087                          | \$ 228,200              | \$ 68,200           | 0%          |
| <b>Total Utilities Expense</b>                            |   | <b>\$ 160,000</b>   | <b>\$ 97,087</b>                   | <b>\$ 228,200</b>       | <b>\$ 68,200</b>    | <b>0%</b>   |
| <b>Office &amp; Operating Supplies</b>                    |   |                     |                                    |                         |                     |             |
| 563-000   | Operating Supplies                          | \$ 368,800          | \$ 253,076                         | \$ 349,800              | \$ (19,000)         | 0%          |
| 563-010   | Inventory Stock                             | 1,097,000           | 960,139                            | 1,007,000               | (90,000)            | 0%          |
| <b>Total Office &amp; Operating Supplies</b>              |   | <b>\$ 1,465,800</b> | <b>\$ 1,213,215</b>                | <b>\$ 1,356,800</b>     | <b>\$ (109,000)</b> | <b>0%</b>   |
| <b>Training, Travel, and Meeting Expense</b>              |   |                     |                                    |                         |                     |             |
| 571-010   | Training and Development                    | \$ 45,000           | \$ 22,196                          | \$ 45,000               | \$ -                | 0%          |
| 572-010   | Travel and Per Diem                         | 45,000              | 29,858                             | 15,000                  | (30,000)            | 0%          |
| <b>Total Training, Travel, and Meeting Expense</b>        |   | <b>\$ 90,000</b>    | <b>\$ 52,054</b>                   | <b>\$ 60,000</b>        | <b>\$ (30,000)</b>  | <b>0%</b>   |
| <b>Total Operations -T &amp; D Operating Expenses</b>     |   | <b>\$ 7,505,904</b> | <b>\$ 5,161,439</b>                | <b>\$ 7,245,287</b>     | <b>\$ (260,617)</b> | <b>0%</b>   |