FISCAL YEAR 2026/2027 BUDGET

DONNER SUMMIT PUBLIC UTILITY DISTRICT

APPROVED
June 16, 2026

Cathy Preis
President

Joni Kaufman
Vice President

Dawn Parkhurst
Secretary

Craig Combs
Director

Phil Gamick
Director

June 16, 2026

President Preis, Board of Directors, and Customers,

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

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

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

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

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

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

Sincerely,

Steven Palmer, CSDM, PE
General Manager

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I. DSPUD Overview

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

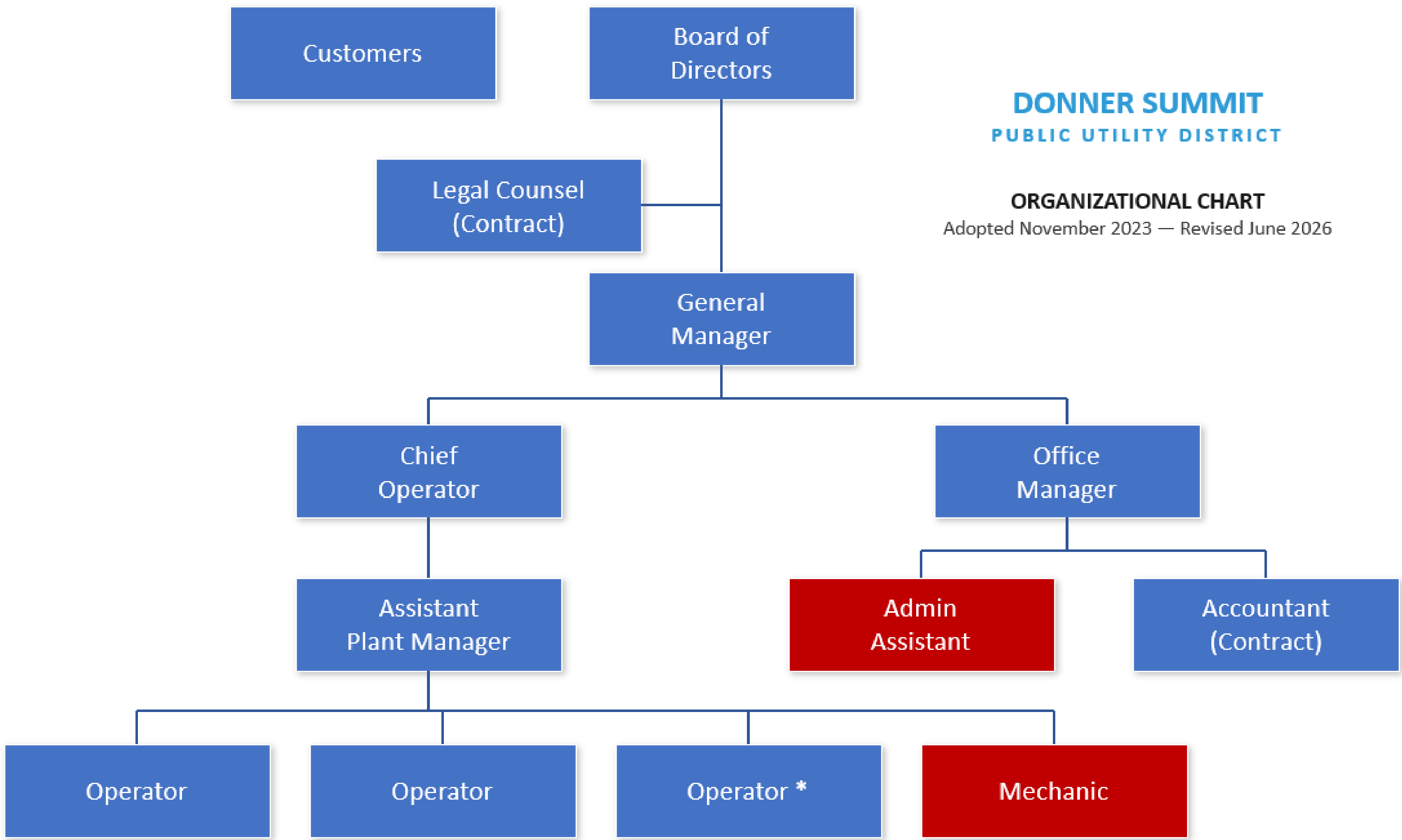
The District service area encompasses approximately 13 square miles near Donner Summit along the Interstate 80 corridor, and lies in both Placer and Nevada Counties.

II. District Organizational Chart

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

DONNER SUMMIT
PUBLIC UTILITY DISTRICT

ORGANIZATIONAL CHART
Adopted November 2023 — Revised June 2026



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

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III. Revenue Sources

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

A. Program Revenue

Water Fees

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

Big Bend Service Fees

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

Big Bend Assessment

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

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

Wastewater Fees

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

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

Recycled Water Sales

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

Non-CFD Revenue for Wastewater Treatment Plant Loan

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

Sierra Lakes Service Agreement

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

Connection Fees

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

B. General Revenue

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

CFD Revenue for Wastewater Treatment Plant Loan

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

Property Tax

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

Other Income

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

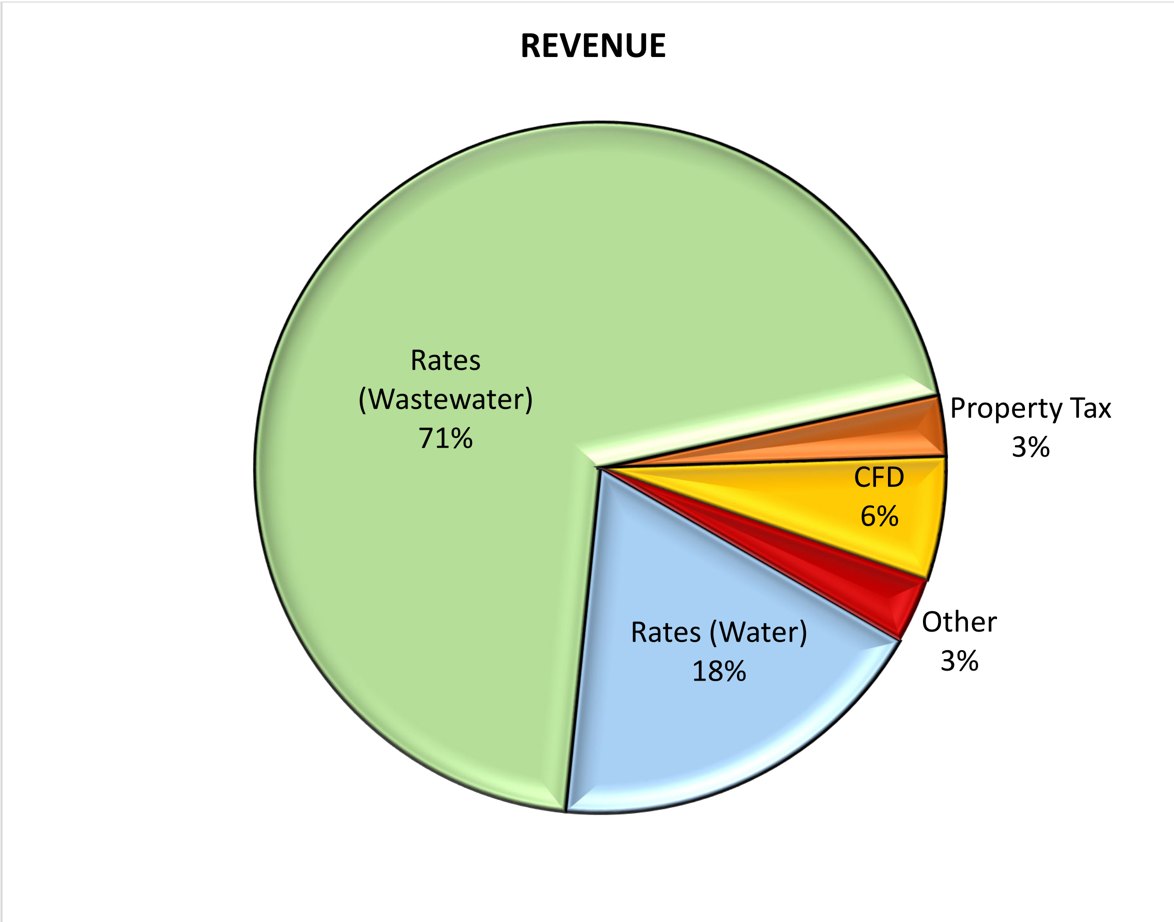
- Interest income is earned on money kept in the District savings account. Interest income is budgeted for $22,000 in the Administration budget for FY2026-27.
- The District has been awarded a grant for $42,000 from Placer County Water Agency to prepare a preliminary design report for a water system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

C. Revenue Summary

Revenue is summarized in the table below.

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

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


REVENUE
Rates (Wastewater) 71%
Property Tax 3%
CFD 6%
Other 3%
Rates (Water) 18%

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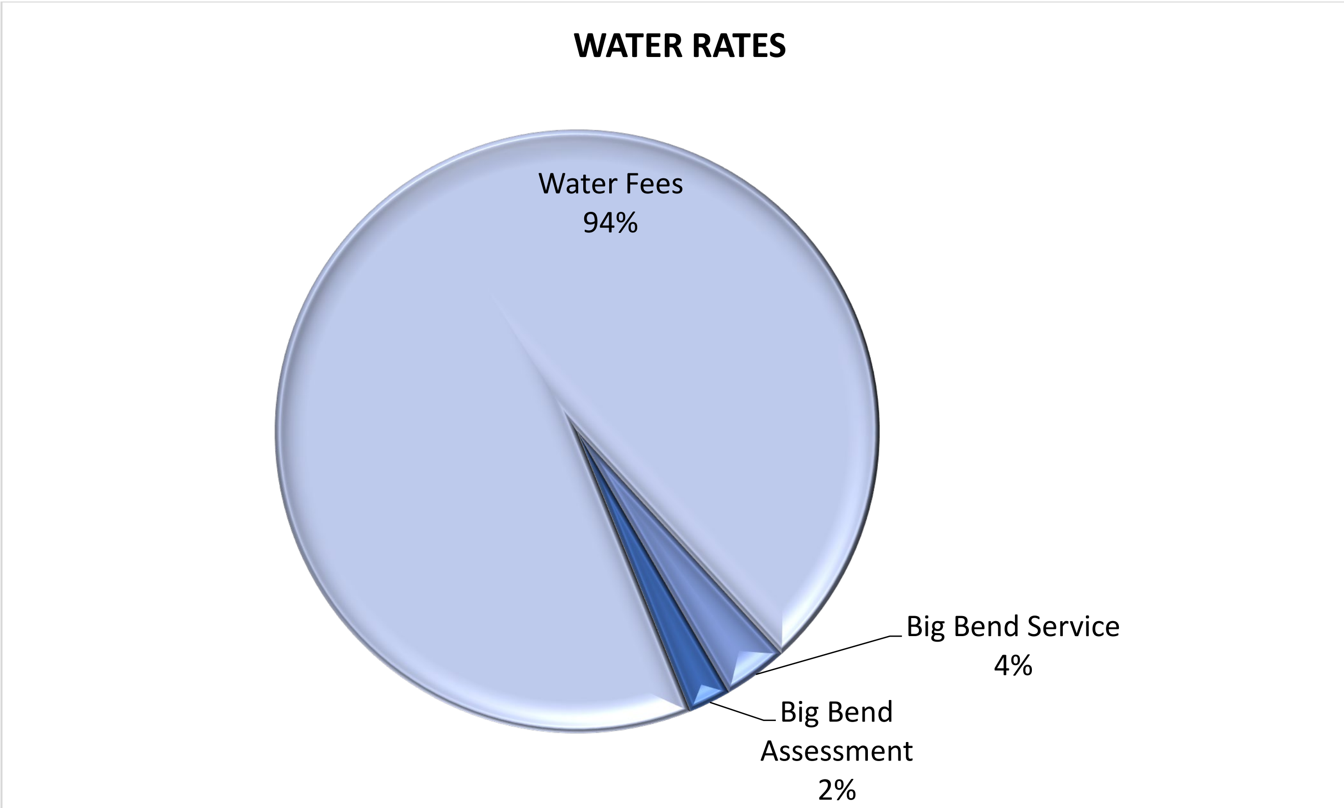
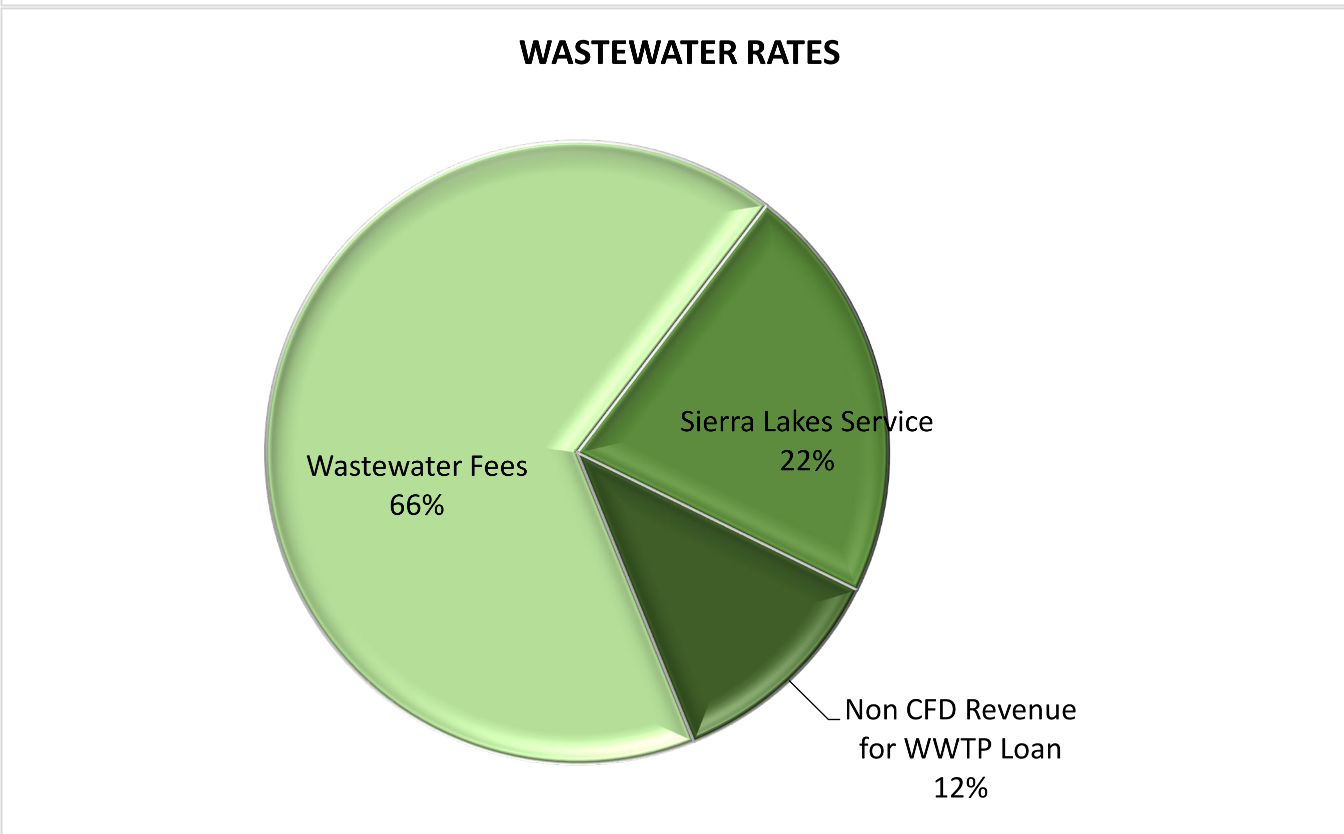

WATER RATES
Water Fees
94%
Big Bend Service
4%
Big Bend
Assessment
2%


WASTEWATER RATES
Sierra Lakes Service
22%
Wastewater Fees
66%
Non CFD Revenue
for WWTP Loan
12%

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IV. Expenses

A. Operating

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

Water

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

Sewer

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

Wastewater Treatment Plant

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

Administration

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

B. Operating Expense Highlights

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

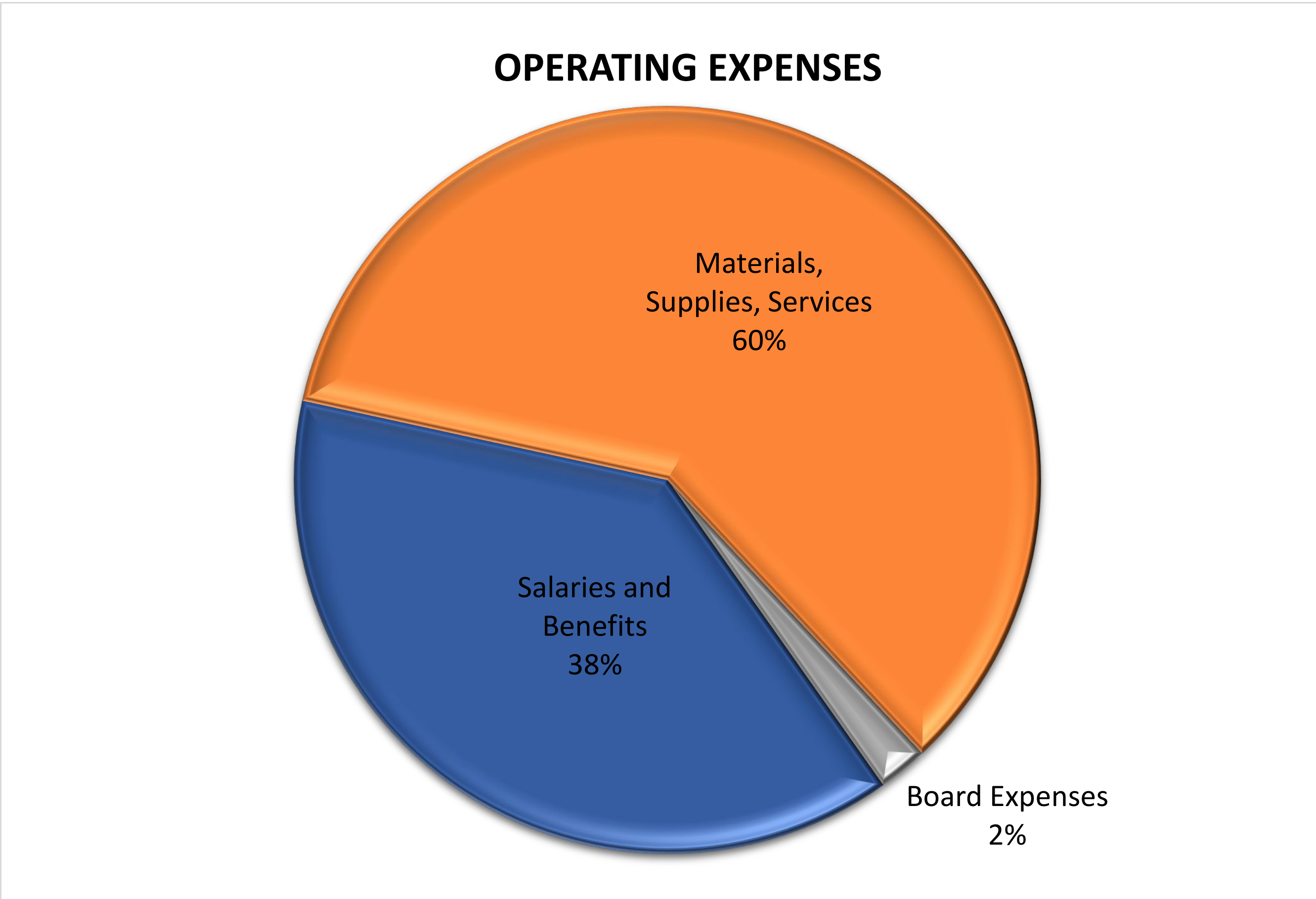
- Generator repair ($100,000)
- Lake Angela algae removal buoy ($8,700)
- Big Bend Rate/fee study update ($30,000).
- Video inspect and clean approximately 1/3 of the sewer system ($35,000).
- Tank inspections ($15,000).
- Regulatory penalties for zinc discharges ($30,000).

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

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

- Cost of living adjustment for staff wages of 2.5%

Operating Expenses are summarized in the following chart.



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

C. Capital Expenses

<u>Capital Purchases</u>
The Budget includes the following notable capital equipment purchases:

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

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

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

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

D. Long Term Debt Service

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

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

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

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

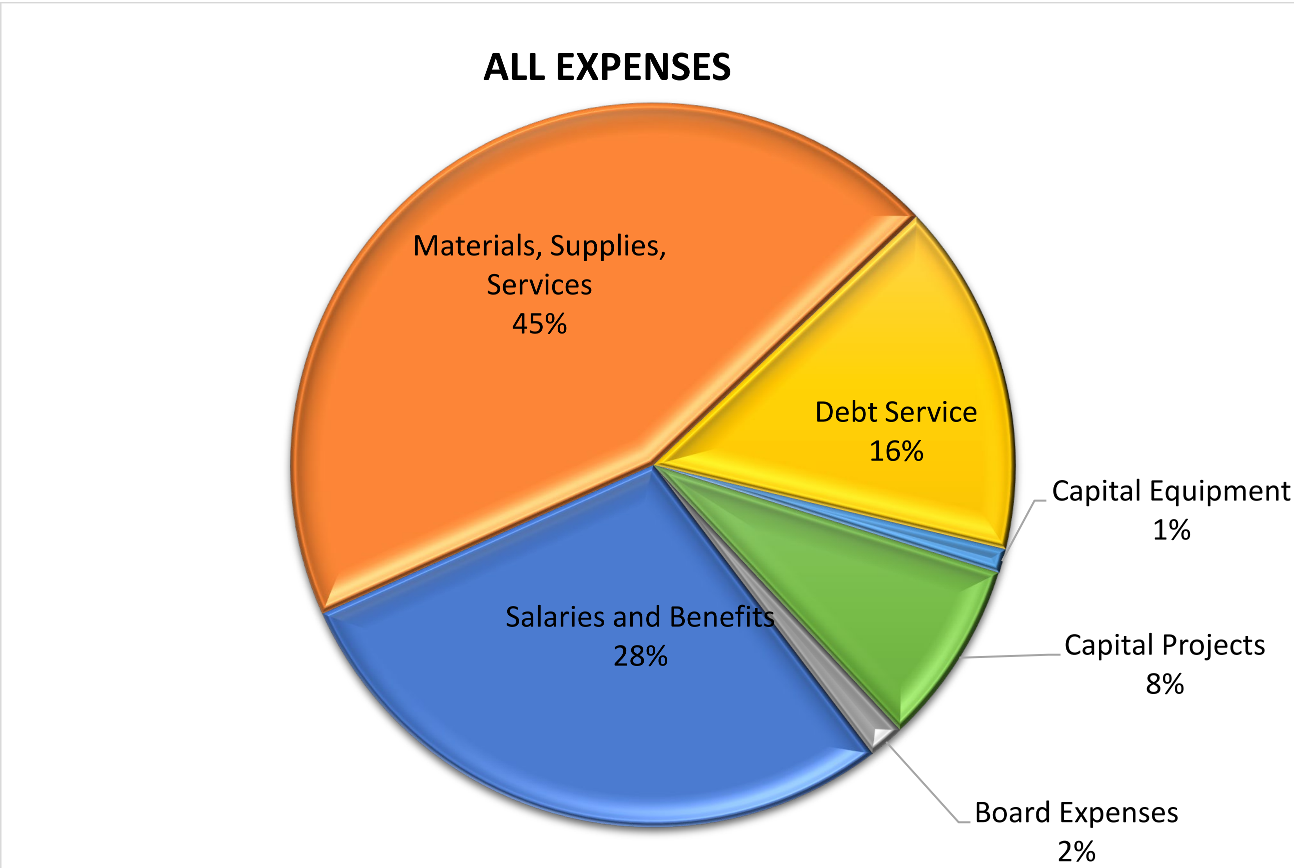
In addition to the loans for the wastewater treatment plant, the District also leases land to irrigate with treated water during times of the year when river discharge is not allowed. This lease payment is increased each year for inflation and for FY2026/27 is estimated to be $23,773.

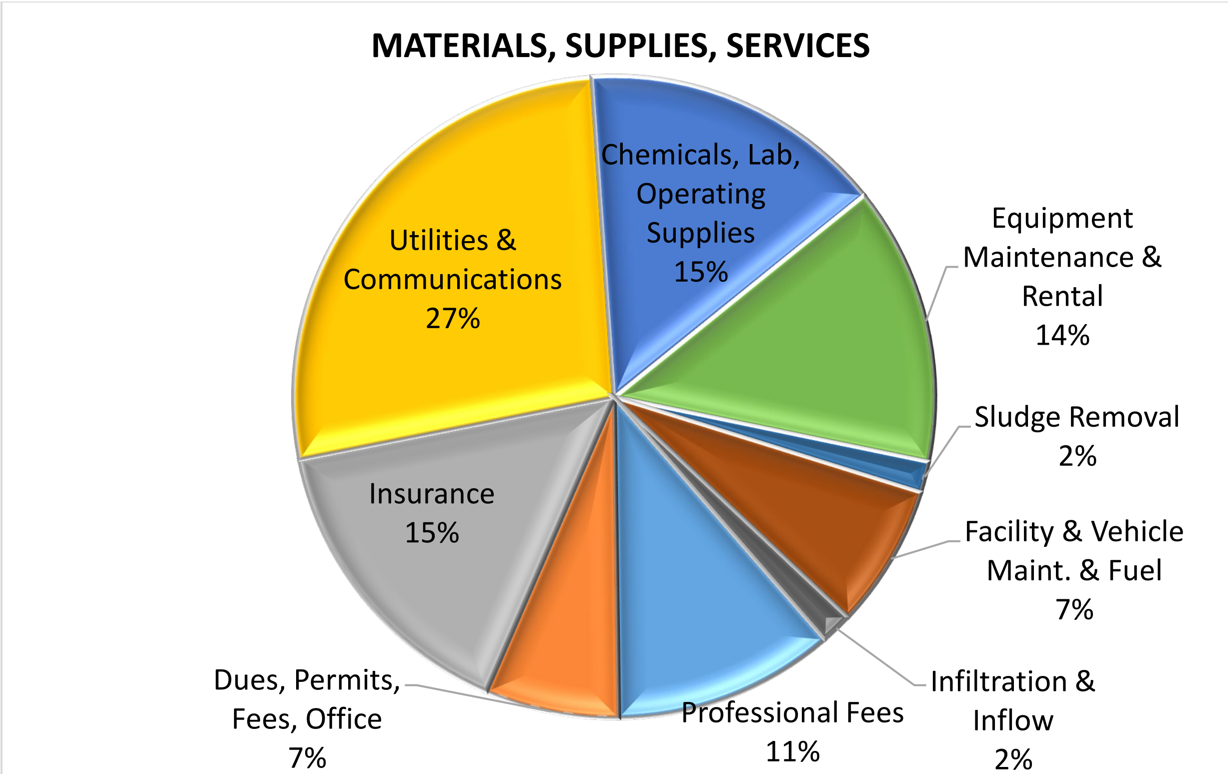
Other
The District also has two uncollateralized loans at 0% interest from Pacific Gas & Electric for energy-efficient lighting improvements. One loan has a monthly payment of $697,

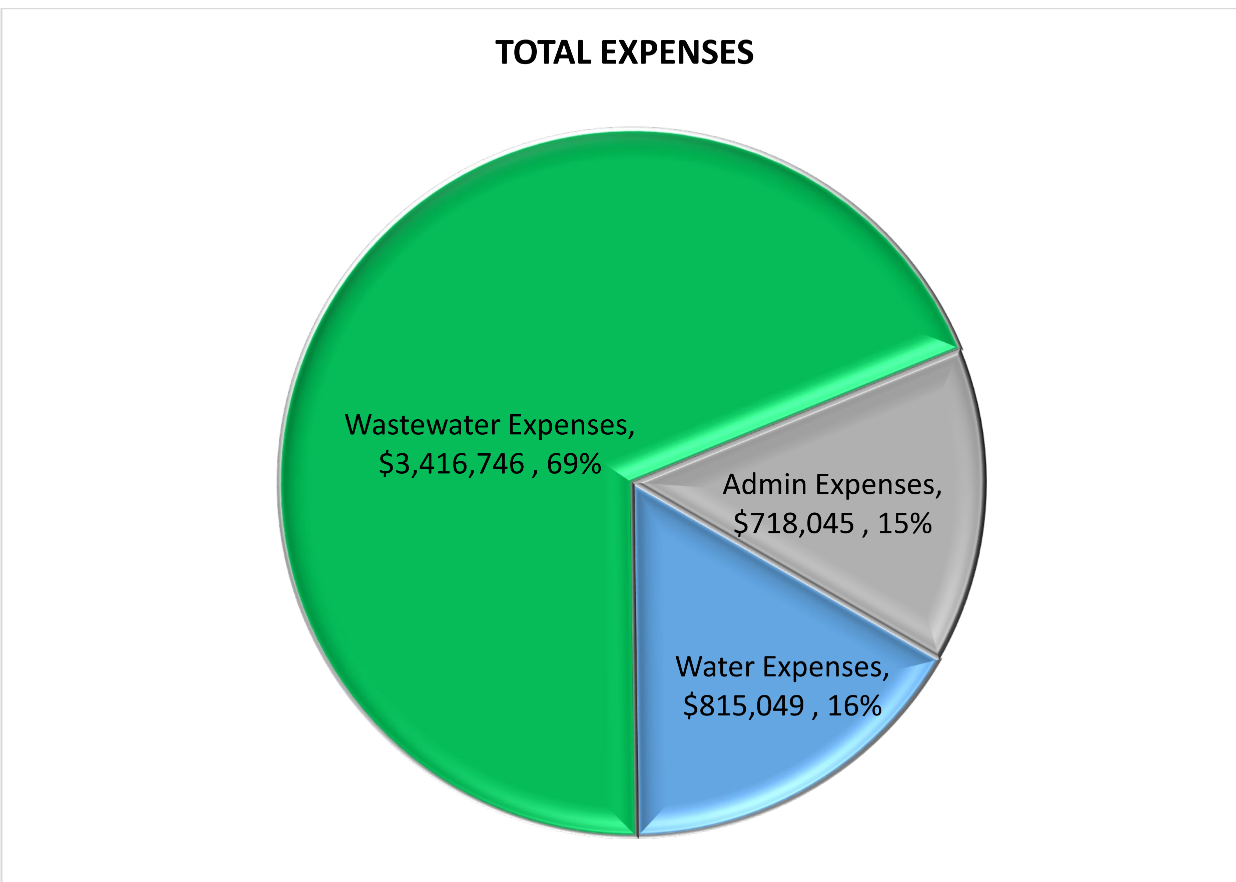
with a balance of $27,896 on June 30, 2025, and final payment due in October 2028. The other loan has a monthly payment of $61, with a balance of $3,599 on June 30, 2025, and final payment due in May 2030.

E. Expense Summary

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




MATERIALS, SUPPLIES, SERVICES
Chemicals, Lab, Operating Supplies 15%
Equipment Maintenance & Rental 14%
Sludge Removal 2%
Facility & Vehicle Maint. & Fuel 7%
Infiltration & Inflow 2%
Professional Fees 11%
Dues, Permits, Fees, Office 7%
Insurance 15%
Utilities & Communications 27%


TOTAL EXPENSES
Wastewater Expenses, $3,416,746 , 69%
Admin Expenses, $718,045 , 15%
Water Expenses, $815,049 , 16%

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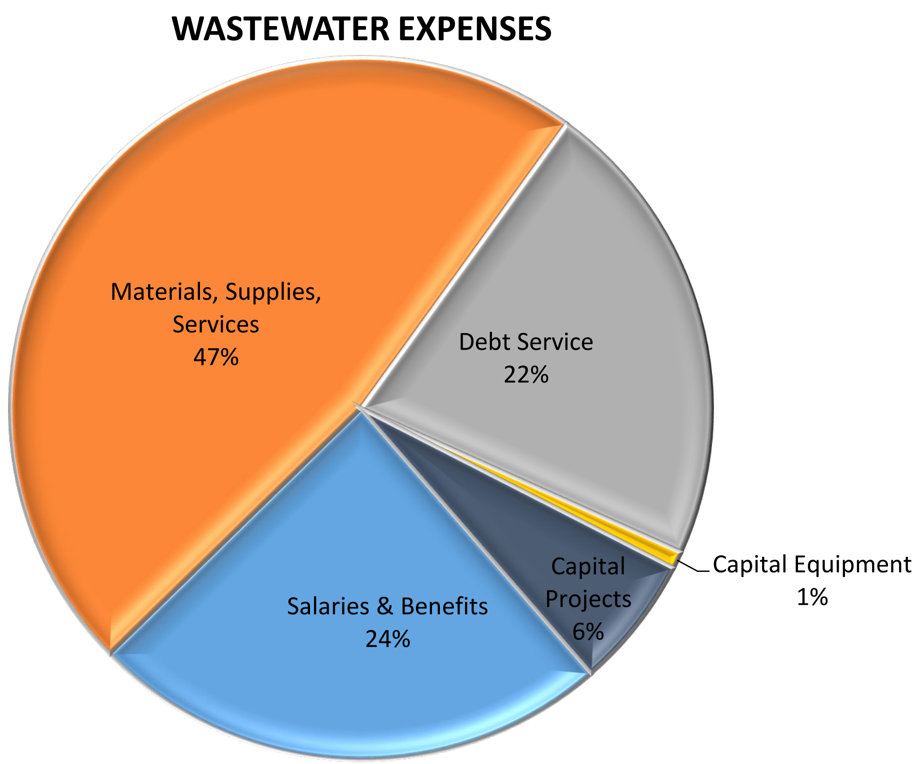
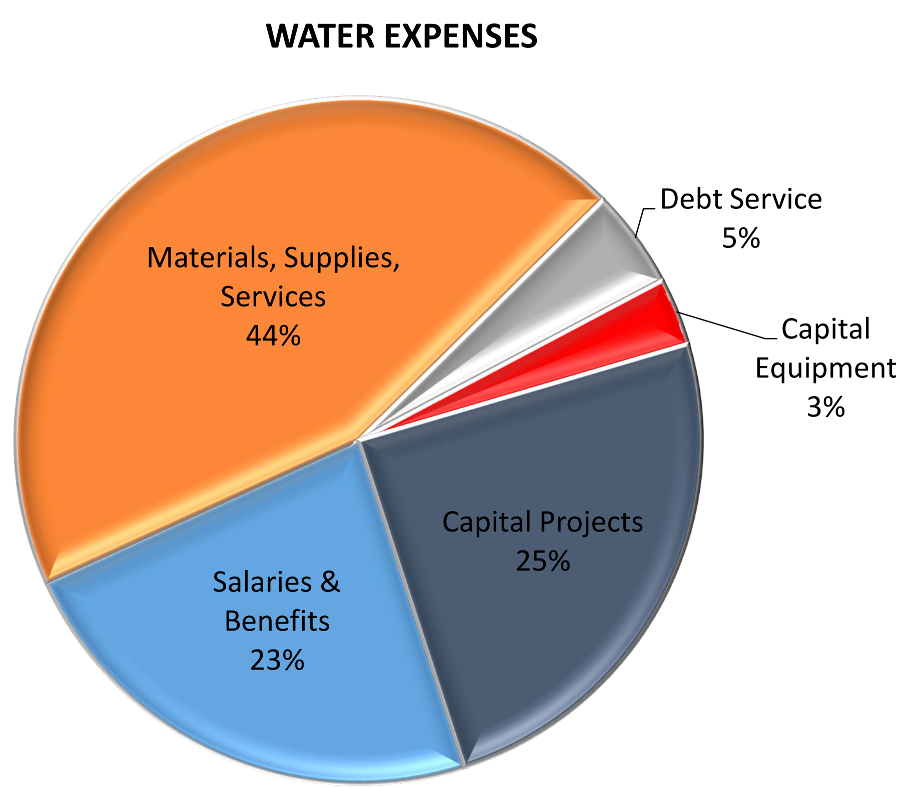

WASTEWATER EXPENSES
Materials, Supplies, Services 47%
Debt Service 22%
Capital Equipment 1%
Capital Projects 6%
Salaries & Benefits 24%


WATER EXPENSES
Materials, Supplies, Services 44%
Debt Service 5%
Capital Equipment 3%
Capital Projects 25%
Salaries & Benefits 23%

V. Reserves

A. Restricted Reserves

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

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

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

B. Operating Fund (Unrestricted)

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

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

		REVENUE	EXPENSES
Water Revenue	$	998,00	
Big Bend Revenue		52,318	
Sewer Revenue		555,120	
Wastewater Treatment Plant Revenue		3,333,423	
Administrative Revenue		22,000	
Property Tax Revenue		143,620	
	$	5,104,481	
Water			$ 732,588
Big Bend			82,461
Sewer			352,642
Wastewater Treatment Plant			3,064,104
Administration			718,045
			$ 4,949,839
		RESERVE CONTRIBUTION	154,642
		TRANSFER FROM RESTRICTED RESERVE	0
		UNRESTRICTED RESERVE CONTRIBUTION	154,642

Beginning Fund Balance (July 1, 2026)	$226,984
Unrestricted Reserve Contribution	$154,642
Ending Fund Balance (June 30, 2027)	$381,626

C. Capital Reserves (Unrestricted)

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

VI. Detailed Budget

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

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FY2026/2027 BUDGET
Fund Summary

Description	Beginning Balance	Revenues	Expenses	Ending Balance
OPERATING FUND				
Revenue				
Water Revenue		$ 998,000		
Big Bend		$ 52,318		
Sewer Revenue		555,120		
Wastewater Treatment Plant Revenue		3,333,423		
Administrative Revenue		22,000		
Property Tax Revenue		143,620		
Total revenue		$ 5,104,481		
Expenses				
Water			$ 732,588	
Big Bend			$ 82,461	
Sewer			352,642	
Wastewater Treatment Plant			3,064,104	
Administration			718,045	
Total expenses			$ 4,949,839	
WATER OPERATING FUND	$ (172,273)	$ 1,197,898	$ 944,297	$ 81,328
WASTEWATER OPERATING FUND	$ 1,151,357	$ 3,906,583	$ 4,005,543	$ 1,052,397
OPERATING FUND	**$ 226,984**	**$ 5,104,481**	**$ 4,949,839**	**$ 381,626**
TRANSFER TO/FROM RESERVES				
Transfer from overfunded reserves				
TOTAL TRANSFERS				**$ -**
			TOTAL OPERATING FUND	**$ 381,626**
RESERVE FUNDS				
WWTP (SRF) Construction Loan Reserve	$ 719,191	$ -	$ -	$ 719,191
WTP Construction Loan Reserve	18,187	-		$ 18,187
Big Bend Water Loan Reserve 1 ($19,970 in 2030)	10,436	-		$ 10,436
Big Bend Water Loan Reserve 2 ($5,814 in 20230)	4,286	-		$ 4,286
TOTAL RESERVE FUNDS	**$ 752,100**	**$ -**	**$ -**	**$ 752,100**

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DONNER SUMMIT PUBLIC UTILITY DISTRICT

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

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

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DONNER SUMMIT PUBLIC UTILITY DISTRICT

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

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

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DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

WATER SUMMARY

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

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DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

WATER SUMMARY

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

 APPROVED

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

BIG BEND SUMMARY

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

APPROVED

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

BIG BEND SUMMARY

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

APPROVED

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

SEWER SUMMARY

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

 APPROVED

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

SEWER SUMMARY

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

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

WASTEWATER TREATMENT PLANT SUMMARY

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

 APPROVED

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

WASTEWATER TREATMENT PLANT SUMMARY

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

 APPROVED

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

ADMINISTRATION SUMMARY

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

 APPROVED

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2026/2027 BUDGET
June 16, 2026

ADMINISTRATION SUMMARY

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

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

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

APPROVED

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

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

APPROVED

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

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

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

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

APPROVED