

# Budget Workshop

## May 5, 2026

Proposed Fiscal Year 2026-2027 Budget



# Mission Statement [\(NEW\)](#)

To provide **effective and fiscally responsible** municipal services that enhance the quality of life, ensure **reliable and safe drinking water**, promote **community engagement** through parks and recreation, and uphold **environmental stewardship**. The Town of Discovery Bay is committed to **organizational sustainability** and to working in partnership with residents and stakeholders to foster a thriving and connected community.



# Workshop Agenda

- FY 2026-2027 Budget Considerations
- Revenues
- Operating Expenses
- Fund Budgets
- Capital Budget and Funding Source
- Next Steps



# Vision and Goals [\(NEW\)](#)

- Long-term planning for future sustainability
- Infrastructure Reliability and Safety
- Customer Satisfaction and Community Engagement
- Effective Governance & Fiscal Responsibility
- Workforce Development and Organizational Planning



# Budget Considerations

Challenge	Response
Public awareness on District Funding /Programs	Increased communications of District activities through presentations and social media
Operational costs outpacing cost of living increases	Identified projects to reduce operational costs
Address capital investment and asset renewal	Evaluated and prioritize capital project timing
Limited revenue increases necessary to support program and capital investment	Address funding requirements for identified projects Defer projects until funding source is identified
Address Staff Retention	Completed Classification & Compensation Study Updated Personnel Policy

## Utilize tools for data-driven decisions

- Communications Plan, GIS, WeatherTrak, Tyler Financial Software



# Budget Summary

Description	County Zones	Water	Wastewater	Zone 8	Zone 9
Revenues	\$219,500	\$6,753,000	\$7,550,000	\$1,412,000	\$209,300
Expenses	\$217,500	\$6,625,350	\$6,511,000	\$1,426,750	\$202,000
Net Revenues (Expenses)	\$2,000	\$127,650	\$1,039,000	\$(14,750)	\$7,300
Capital Projects	(CCC to determine projects to be funded for Zone 35,57,61)	\$11,221,400	\$8,557,150	(Expenses includes capital outlay of \$221,000)	\$0
Accounting Treatment	County projects are not paid or owned by District	New facilities or asset renewals for Water and Wastewater are shown as CIP when designing and constructing and depreciable assets when completed		For Zone 8 and Zone 9, capital investment is considered as an annual expenditure and is reflected as Capital Outlay in the operations budget	

# Revenues

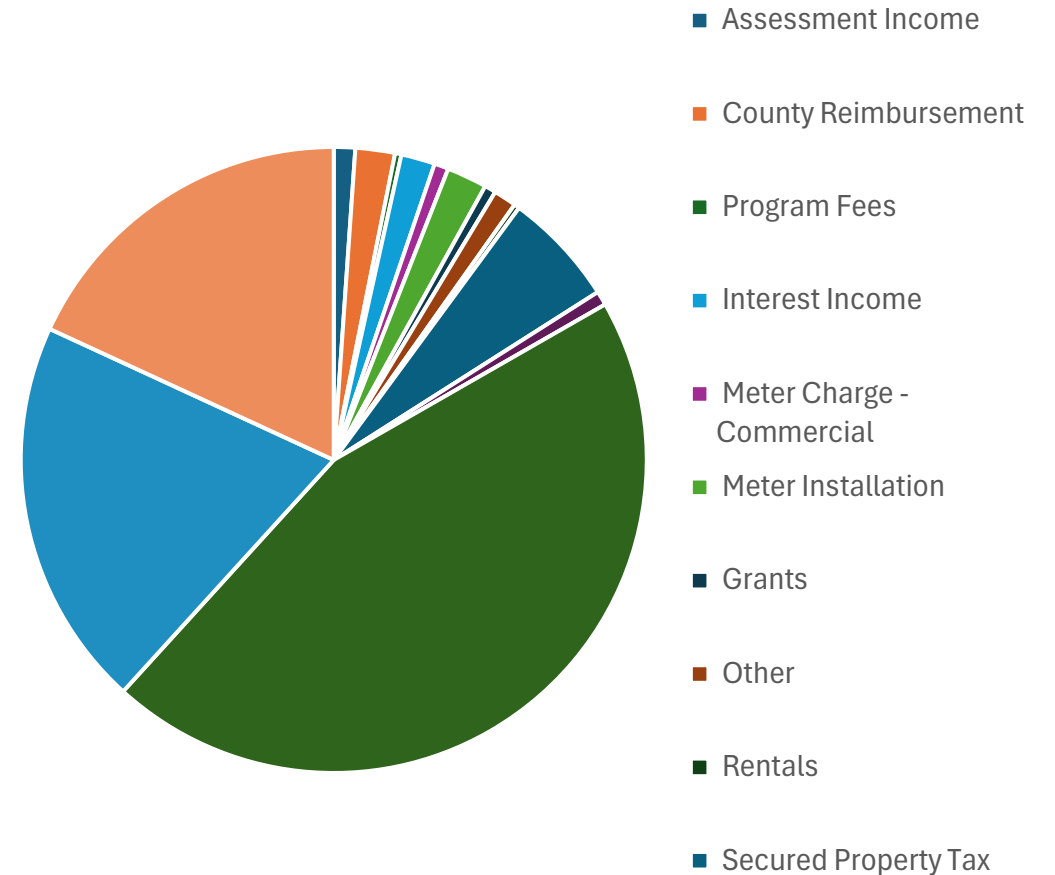
Type	Applicable Fund	Source
Annual Charge	Water (20), Wastewater (21)	2025 Rate Study
Metered Usage / Other Water Charges	Water (20), Wastewater (21)	2025 Rate Study
Interest Income	All (Allocated)	Estimated based on assumed yield
Ad Valorem	Zone 8 (40)	California Department of Finance
Assessment Fee	Zone 9 (41)	Annual Engineer's Report

\*More information can be found on pages 32-38 of budget document

# Revenues

Fiscal Year 2027 Revenues

Description	2026 Revenues	2027 Revenues	% of Total
Assessment Income	173,100	178,300	1%
County Reimbursement	362,500	329,500	2%
Program Fees	75,000	53,000	0%
Interest Income	570,000	283,000	2%
Meter Charge - Commercial	107,000	119,000	1%
Meter Installation	336,000	336,000	2%
Grants	-	95,000	1%
Other	75,500	190,000	1%
Rentals	40,000	45,000	0%
Secured Property Tax	906,400	952,000	6%
Sewer Charge - Commercial	110,000	118,000	1%
Wastewater Account Charge	6,760,000	7,270,000	45%
Water Charges	3,035,000	3,250,000	20%
Water Account Charge	2,600,300	2,925,000	18%
<b>Total Town Revenues</b>	<b>\$ 15,150,800</b>	<b>\$ 16,143,800</b>	<b>100%</b>



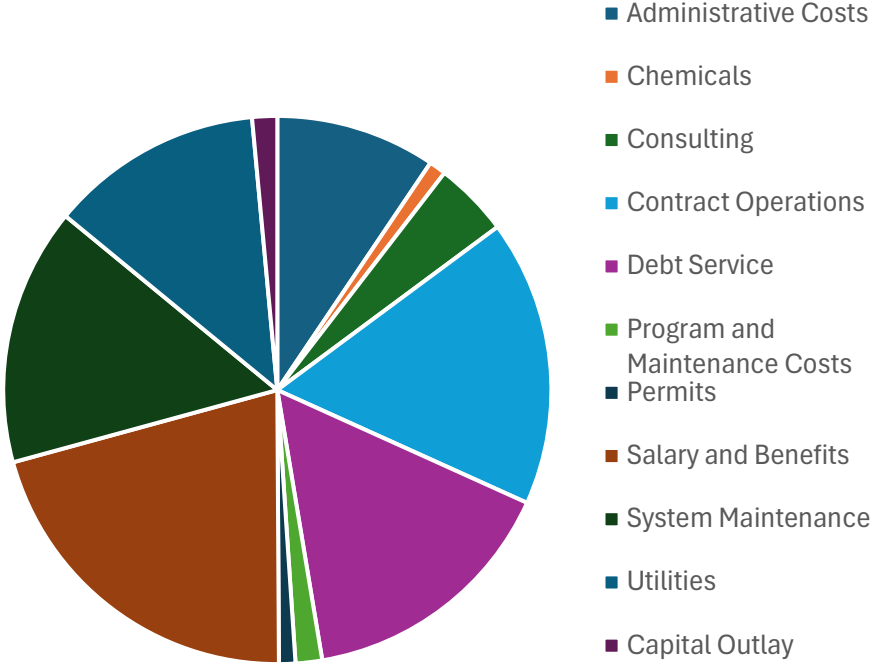
**Revenue source relates to specific fund**

# Expenses



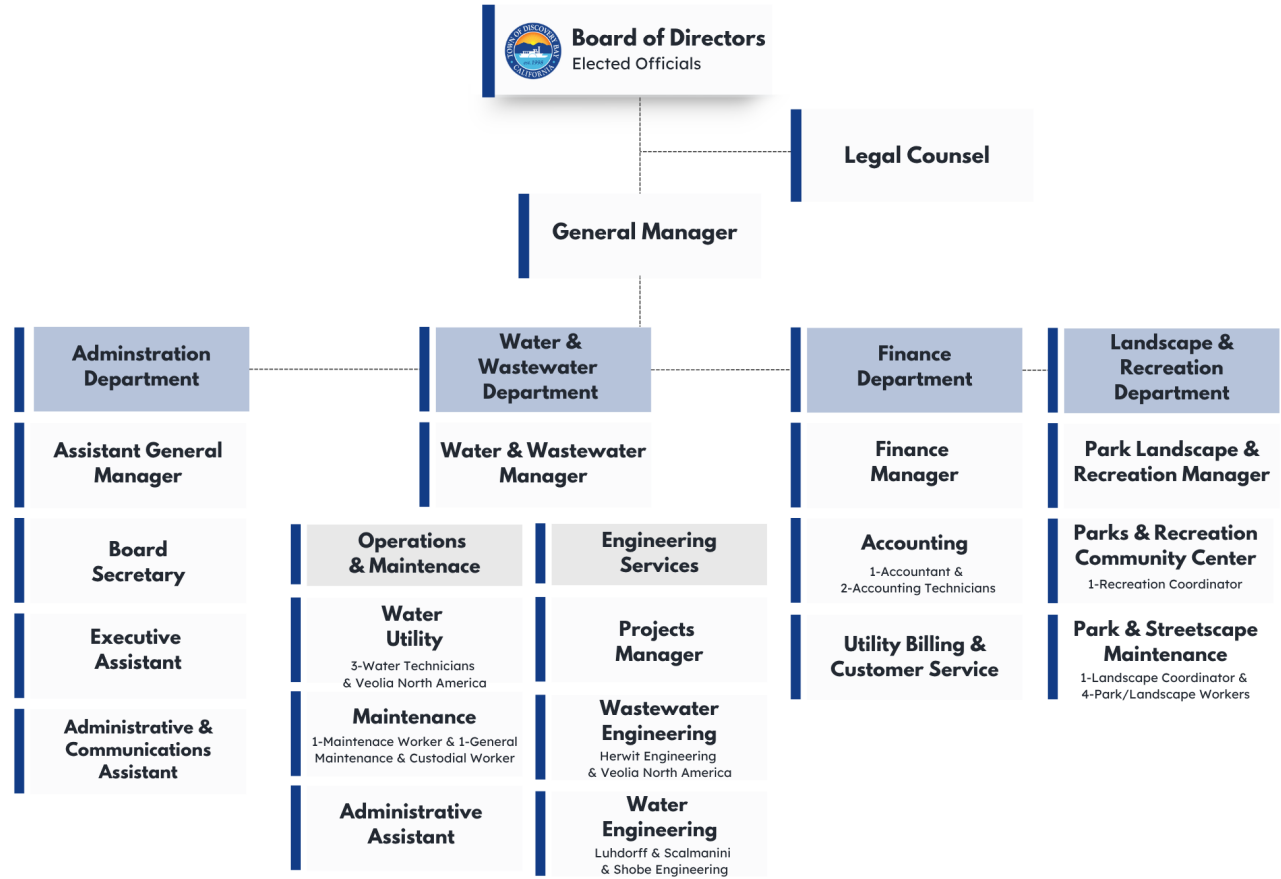
Fiscal Year 2027 Expenses

Description	2026 Expenses	2027 Expenses	% of Total
Administrative Costs	1,281,900	1,414,800	9%
Chemicals	145,000	150,000	1%
Consulting	704,000	660,800	4%
Contract Operations	2,285,000	2,532,100	17%
Debt Service	2,335,000	2,340,100	16%
Program and Maintenance Costs	299,200	234,400	2%
Permits	200,000	145,000	1%
Salary and Benefits	3,044,700	3,123,150	21%
System Maintenance	2,032,000	2,276,800	15%
Utilities	2,071,600	1,884,450	13%
Capital Outlay (Zone 8) *	495,000	221,000	1%
<b>Total</b>	<b>14,893,400</b>	<b>\$ 14,982,600</b>	<b>100%</b>



\* District has also identified \$19.8 in capital projects for the water and sewer fund

# Staffing



# Staffing

## BUDGET POSITION CHANGES

- Hire General Maintenance and Custodial worker to support year-round efforts for District in place of existing contracted services

	Special Zones	Water	Wastewater	Zone 8 Landscape	Zone 8 Community Center	Zone 9	Total
Indirect Labor	0.11	5.06	5.06	0.39	0.40	0.25	11.26
Direct Labor	1.33	4.26	2.34	2.82	1.51	0.47	12.74
<b>Total Headcount</b>	<b>1.45</b>	<b>9.32</b>	<b>7.40</b>	<b>3.21</b>	<b>1.91</b>	<b>0.72</b>	<b>24.00</b>

- ❖ Compensation reflects 2025 Class and Comp Study
- ❖ Incorporates updates from changes to Personnel Manual (Policy 005)

### Salary and Benefit Budget by Fund

Special Administration	6%
Water	39%
Wastewater	31%
Zone 8 / Community Center	21%
Zone 9	<u>3%</u>
<b>Total Payroll Budget</b>	<b>100%</b>

# Fund Budget – Fund 10

- Special District Administration Services Revenue / Operations & Maintenance

Description	Fiscal Year 2026-2027
Revenues - Interest Income	2,000
Revenues - County Reimbursement	217,500
Expense - Landscape - Staff	(176,500)
Expense - Landscape Services	(41,000)
Net	2,000

\*District provides service to three County Zones which are fully reimbursed by Contra Costa County. District may be requested to complete special projects which are funded from a separate County budget.



# Fund Budget – Fund 20: Water

Fiscal Year Trend - Fund 20 Revenues								
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	Projected	<b>Budget</b>	<b>Budget</b>
Water Account Charge	1,549,250	1,574,060	1,604,898	1,632,676	1,717,193	2,601,924	2,600,300	2,925,000
Meter Installation	333,823	336,196	335,409	334,650	335,977	336,000	336,000	336,000
Interest Income	-	-	85,944	426,183	451,914	150,000	257,000	80,000
Water Charges	2,960,014	2,809,584	2,814,276	2,495,806	3,130,191	3,040,000	3,035,000	3,250,000
Meter Charge - Commercial	87,416	88,288	89,455	89,286	90,854	62,000	107,000	119,000
Other	124,564	120,251	233,130	377,402	685,727	104,928	48,000	43,000
<b>Total Revenues</b>	<b>\$ 5,055,067</b>	<b>\$ 4,928,379</b>	<b>\$ 5,163,112</b>	<b>\$ 5,356,004</b>	<b>\$ 6,411,856</b>	<b>\$ 6,294,852</b>	<b>\$ 6,383,300</b>	<b>\$ 6,753,000</b>

- Incorporates rates and charges from 2025 Cost of Service study
- Reduction in anticipated interest earnings with use of reserves to pay for capital projects
- More information can be found on Page 53-58 of budget document



# Fund Budget – Fund 20: Water

Fiscal Year Trend - Fund 20 Expenses								
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
	Actual	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Salary and Benefits	571,236	592,219	642,690	690,159	792,636	994,200	1,223,600	1,195,700
Consulting	383,652	302,078	252,641	234,476	267,391	399,500	484,500	488,800
Contract Operations	857,187	1,110,394	817,720	860,804	878,628	923,000	915,000	1,048,300
Utilities	525,090	524,284	644,125	624,667	866,521	695,000	900,000	755,000
Chemicals	5,938	36,586	59,125	106,146	61,789	180,000	145,000	150,000
System Maintenance	724,387	982,866	1,166,155	1,029,081	1,838,127	1,565,800	1,372,000	1,788,800
Administrative Costs	308,356	380,716	485,839	497,801	849,796	521,150	518,000	585,250
Debt Service	143,608	255,843	540,562	538,351	538,364	534,500	534,500	538,500
Permits	39,645	53,982	57,636	43,148	57,243	65,000	60,000	75,000
<b>Total Expenses</b>	<b>\$ 3,559,099</b>	<b>\$ 4,238,968</b>	<b>\$ 4,666,493</b>	<b>\$ 4,624,633</b>	<b>\$ 6,150,496</b>	<b>\$ 5,878,150</b>	<b>\$ 6,152,600</b>	<b>\$ 6,625,350</b>
<b>Net Revenues (Expenses)</b>	<b>\$ 1,495,968</b>	<b>\$ 689,411</b>	<b>\$ 496,619</b>	<b>\$ 731,371</b>	<b>\$ 261,360</b>	<b>\$ 416,702</b>	<b>\$ 230,700</b>	<b>\$ 127,650</b>
<b>Debt Coverage</b>	<b>11.42</b>	<b>3.69</b>	<b>1.92</b>	<b>2.36</b>	<b>1.49</b>	<b>1.78</b>	<b>1.43</b>	<b>1.24</b>

- Anticipated higher costs for distribution line repairs
- Increase Contract Operations with Well 8 anticipated to be online
- More information can be found on Page 53-58 of budget document



# Fund Budget – Fund 21: Wastewater

Fiscal Year Trend - Fund 21 Revenues								
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>	<b>Budget</b>	<b>Budget</b>
Wastewater Account Charge	5,991,417	6,087,297	6,182,320	6,278,074	6,228,622	6,920,580	6,760,000	7,270,000
Sewer Charge - Commercial	110,517	114,535	116,124	163,999	157,000	212,000	110,000	118,000
Interest Income	-	-	78,415	395,523	247,500	150,000	245,000	150,000
Other	108,186	84,229	176,108	411,473	34,400	195,396	12,000	12,000
<b>Total Revenues</b>	<b>\$ 6,210,120</b>	<b>\$ 6,286,061</b>	<b>\$ 6,552,967</b>	<b>\$ 7,249,069</b>	<b>\$ 6,667,522</b>	<b>\$ 7,477,976</b>	<b>\$ 7,127,000</b>	<b>\$ 7,550,000</b>

- Incorporates rates and charges from 2025 Cost of Service study
- Reduction in interest income with use of reserves for capital projects
- More information can be found on Page 59-64 of budget document



# Fund Budget – Fund 21: Wastewater

Fiscal Year Trend - Fund 21 Expenses								
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>	<b>Budget</b>	<b>Budget</b>
Salary and Benefits	604,364	738,791	824,992	803,134	1,061,377	779,800	884,300	957,550
Consulting	211,027	158,910	94,755	107,509	288,300	137,500	219,500	172,000
Contract Operations	1,269,832	1,622,575	1,765,322	1,691,145	1,451,000	1,382,000	1,370,000	1,483,800
Utilities	505,558	563,929	713,172	711,157	712,538	780,000	940,400	875,000
System Maintenance	62,689	177,475	320,210	375,656	92,000	437,400	660,000	488,000
Administrative Costs	320,035	388,984	399,457	476,897	571,414	533,000	600,100	663,050
Debt Service	1,206,089	1,092,674	1,786,335	1,797,077	1,799,100	1,800,500	1,800,500	1,801,600
Permits	55,524	51,424	77,712	22,794	55,000	140,000	140,000	70,000
<b>Total Expenses</b>	<b>\$ 4,235,118</b>	<b>\$ 4,794,762</b>	<b>\$ 5,981,955</b>	<b>\$ 5,985,368</b>	<b>\$ 6,030,729</b>	<b>\$ 5,990,200</b>	<b>\$ 6,614,800</b>	<b>\$ 6,511,000</b>
<b>Net Revenues</b>	<b>\$ 1,975,002</b>	<b>\$ 1,491,299</b>	<b>\$ 571,012</b>	<b>\$ 1,263,701</b>	<b>\$ 636,794</b>	<b>\$ 1,487,776</b>	<b>\$ 512,200</b>	<b>\$ 1,039,000</b>
<b>Debt Coverage</b>	<b>2.64</b>	<b>2.36</b>	<b>1.32</b>	<b>1.70</b>	<b>1.35</b>	<b>1.83</b>	<b>1.28</b>	<b>1.58</b>

- Increase year over year – increase in contract operations costs to support operations, and higher anticipated property insurance costs
- More information can be found on Page 59-64 of budget document



# Fund Budget – Fund 40: Zone 8 & Community Center

Fiscal Year Trend - Fund 40 Revenues								
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
	Actual	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Secured Property Tax	729,578	763,243	828,881	856,834	851,451	905,354	906,400	952,000
Community Center Program Fees	1,825	30,218	79,332	76,180	75,000	53,500	75,000	53,000
County Reimbursement	61,997	66,129	45,809	63,971	67,000	96,500	72,000	90,000
Rentals	34,257	39,028	43,767	44,210	40,000	40,000	40,000	45,000
Interest	26,848	-	17,490	71,889	75,000	42,000	51,000	42,000
Other/Grants	45,029	83,728	46,362	297,393	28,000	323,260	510,500	230,000
<b>Total Revenues</b>	<b>\$ 899,534</b>	<b>\$ 982,346</b>	<b>\$ 1,061,641</b>	<b>\$ 1,410,476</b>	<b>\$ 1,136,451</b>	<b>\$ 1,460,614</b>	<b>\$ 1,654,900</b>	<b>\$ 1,412,000</b>

- Reduction in anticipated interest earnings due to lower anticipated yields
- Estimated increase on Ad Valorem (Secured Property Tax)
- Reduction in Program Fees due to anticipated delayed start of certain activities
- Grant funding of \$95,000 and Community Center Fee of \$126,000 to be used towards projects
- More information can be found on Page 65-69 of budget document



# Fund Budget – Fund 40: Zone 8 & Community Center

Fiscal Year Trend - Fund 40 Expenses								
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
	Actual	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Salary and Benefits	313,300	329,514	457,534	355,126	486,104	623,800	673,800	704,600
Administrative Costs	73,547	103,526	131,230	159,374	130,087	130,225	148,301	138,350
Maintenance	144,780	166,329	144,033	268,442	163,116	139,800	157,500	133,300
Utilities	162,146	182,661	195,334	192,387	235,553	208,900	199,599	229,500
Capital Outlay	269,897	376,718	230,913	628,893	908,098	229,850	495,000	221,000
Total Expenditures	\$ 963,670	\$ 1,158,748	\$ 1,159,044	\$ 1,604,222	\$ 1,922,958	\$ 1,332,575	\$ 1,674,200	\$ 1,426,750
Net Revenues (Expenses)	\$ (64,136)	\$ (176,402)	\$ (97,403)	\$ (193,745)	\$ (786,507)	\$ 128,038	\$ (19,300)	\$ (14,750)

- Capital outlay limited to Community Center projects - Received County funding and Community Center Fee to pay for projects
- More information can be found on Page 65-69 of budget document



# Fund Budget – Fund 41: Zone 9

Fiscal Year Trend - Fund 41 Revenues								
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2027
	Actual	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Assessment Income	145,113	150,634	158,161	164,791	170,999	173,171	173,100	178,300
Interest	-	-	2,539	11,430	14,768	7,000	11,000	9,000
Other	15,499	20,688	11,452	15,993	15,966	22,000	18,000	22,000
<b>Total Revenues</b>	<b>\$ 160,612</b>	<b>\$ 171,322</b>	<b>\$ 172,152</b>	<b>\$ 192,214</b>	<b>\$ 201,733</b>	<b>\$ 202,171</b>	<b>\$ 202,100</b>	<b>\$ 209,300</b>

- Anticipated Cost of Living Increase – Engineer’s Report to determine annual assessment rate
- More information can be found on Page 70-72 of budget document



# Fund Budget – Fund 41: Zone 9

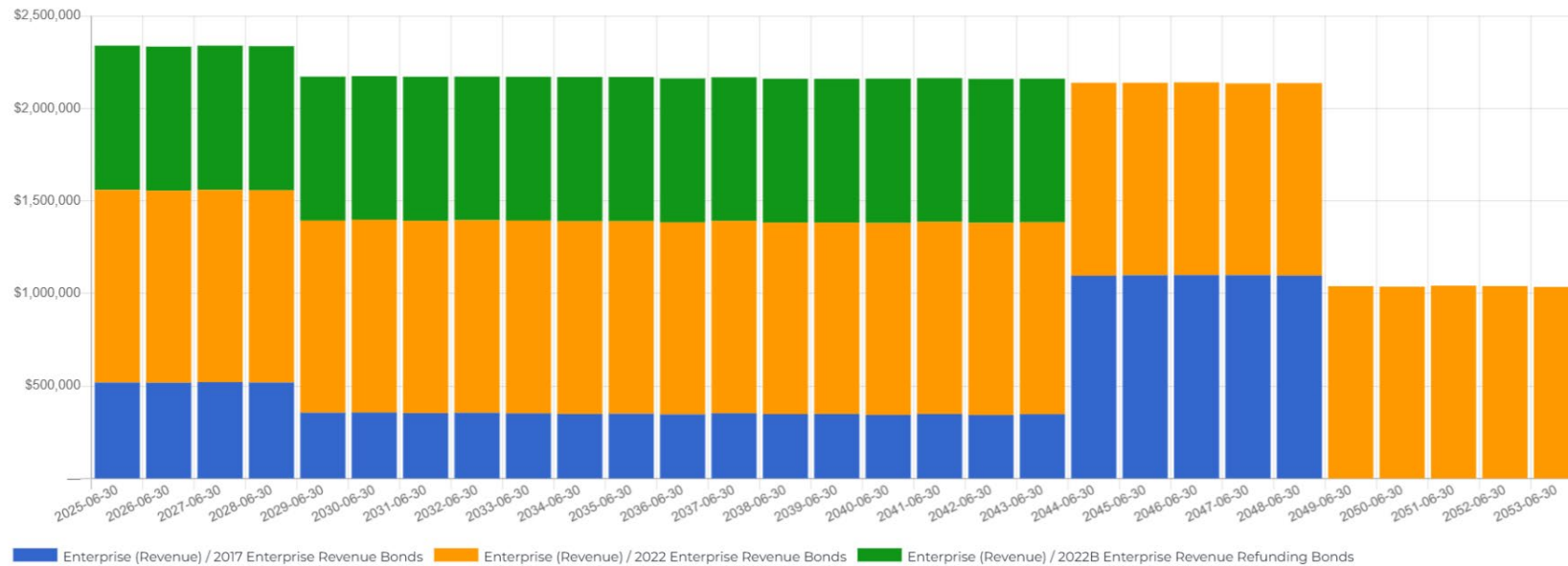
Fiscal Year Trend - Fund 41 Expenses								
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
	Actual	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Salary and Benefits	42,553	28,027	37,777	33,430	52,184	80,600	63,000	88,800
Administrative Costs	23,708	25,507	25,242	17,009	18,929	25,240	27,300	28,150
Maintenance	29,739	28,434	56,091	58,124	22,319	62,500	61,000	60,100
Utilities	20,787	24,902	22,246	19,957	19,131	27,100	24,200	24,950
Capital Outlay	162,931	-	-	16,932	271,419	-	-	-
Total Expenditures	\$ 279,718	\$ 106,870	\$ 141,356	\$ 145,452	\$ 383,982	\$ 195,440	\$ 175,500	\$ 202,000
Net Revenues (Expenses)	\$ (119,106)	\$ 64,452	\$ 30,796	\$ 46,762	\$ (182,249)	\$ 6,731	\$ 26,600	\$ 7,300

- More information can be found on Page 70-72 of budget document



# Fund Budget – Fund 50 – JPA (Debt Financing)

Debt Service By Issue for Selected Issues from 06/30/2024 to 06/30/2053



## Annual Debt Service

- Water: \$539K
- Wastewater: \$1.8M

## Constructions Proceeds

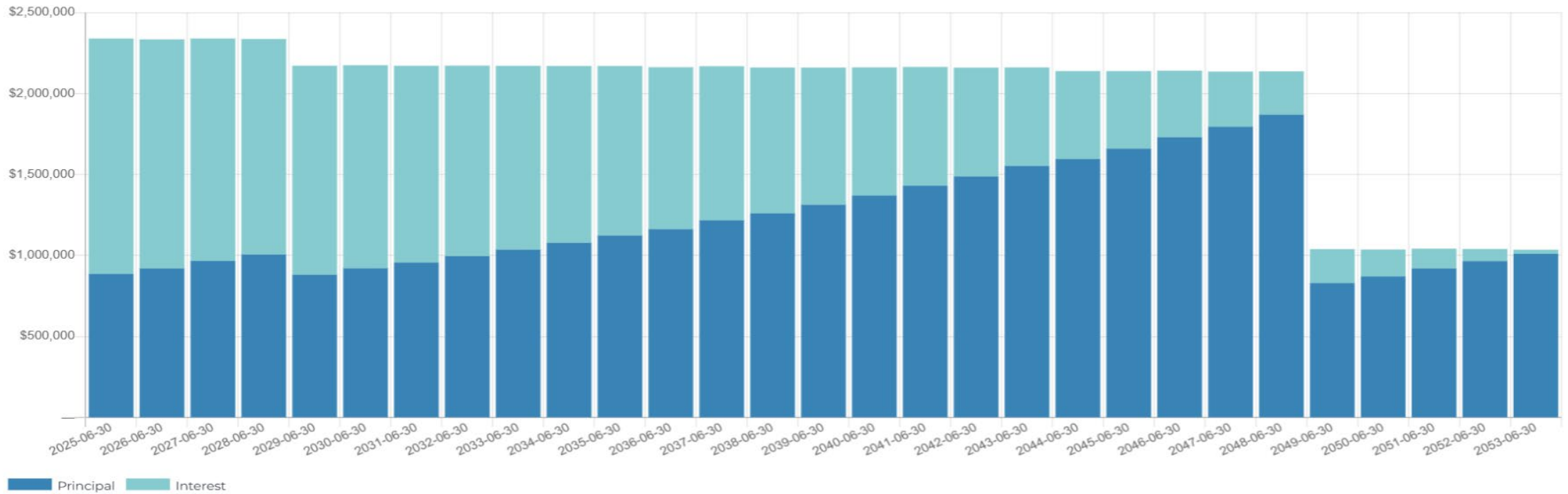
- Anticipated to be fully spent by June 2026

- More information can be found on Page 87-92 of budget document



# Fund Budget – Fund 50 – JPA (Debt Financing)

Total Debt Service Over Time for Selected Issues from 06/30/2024 to 06/30/2053



# Capital Budget - Overview

Capital Projects / Expenditures	FY 26/27	FY 27/28	FY 28/29	FY29/30	FY30/31
Water	11,221,400	4,025,000	4,100,000	8,500,000	4,091,000
Wastewater	8,557,150	775,000	425,000	1,425,000	425,000
Zone 8	221,000	35,000	35,000	113,000	35,000
Zone 9	-	-	10,000	12,000	-
<b>Total Costs</b>	<b>19,999,550</b>	<b>4,835,000</b>	<b>4,570,000</b>	<b>10,050,000</b>	<b>4,551,000</b>
Funding Source	FY 26/27	FY 27/28	FY 28/29	FY29/30	FY30/31
Reserves	10,617,150	1,085,000	470,000	1,550,000	1,051,000
Grants	95,000				
California Energy Commission Loan	2,845,000	-	-	-	-
Future debt	6,442,400	3,750,000	4,100,000	8,500,000	3,500,000
<b>Total Costs</b>	<b>19,999,550</b>	<b>4,835,000</b>	<b>4,570,000</b>	<b>10,050,000</b>	<b>4,551,000</b>

- More information can be found on Page 75-85 of budget document



# Fund 20 Water

- **FY 2026-2027 CIP**
- Newport Filter A and Valve Replacement
- Complete Newport and Sandpoint Underwater Crossing
- Solar Project
- Administration Building
- Mainline pipeline

Project Name	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
<b>CIP for Water Supply Capacity (Source, Treatment and Storage)</b>						
Well Replacement	-	250,000	250,000	2,000,000	-	2,500,000
<b>TOTAL</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>2,000,000</b>	<b>-</b>	<b>2,500,000</b>
<b>Replacements and Rehabilitation for Existing Water Supply Facilities</b>						
Filter Replacement (Newport Filter A)	390,000	-	-	-	-	390,000
Stabilization Soils- Willow Lake Water Treatment Plant	-	-	-	-	176,000	176,000
Well 2 Upgrade Electrical Panel	-	275,000	-	-	-	275,000
Install Filter 2	-	-	350,000	3,000,000	-	3,350,000
Newport WTP Valve Replacment	112,000	-	-	-	-	112,000
Well 6 Upgrade from SSRV to VFD to Improve Operational Flexibility	400,000	-	-	-	-	400,000
<b>TOTAL</b>	<b>902,000</b>	<b>275,000</b>	<b>350,000</b>	<b>3,000,000</b>	<b>176,000</b>	<b>4,703,000</b>
<b>Water Distribution System/Pipeline Replacements</b>						
Mainline Pipeline	500,000	3,500,000	3,500,000	3,500,000	3,500,000	14,500,000
Newport & Sandpoint Underwater Crossing	3,599,400	-	-	-	-	3,599,400
<b>TOTAL</b>	<b>4,099,400</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>18,099,400</b>
<b>Capital Improvements - Water Distribution System</b>						
Willow Lake WTP SCADA Improvements	-	-	-	-	415,000	415,000
Cathodic Protection System Improvements	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415,000</b>	<b>415,000</b>
<b>Other Projects</b>						
Solar System at WTP	2,845,000	-	-	-	-	2,845,000
Town Administration Building	3,375,000	-	-	-	-	3,375,000
<b>TOTAL</b>	<b>6,220,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,220,000</b>
<b>Annual Total</b>	<b>11,221,400</b>	<b>4,025,000</b>	<b>4,100,000</b>	<b>8,500,000</b>	<b>4,091,000</b>	<b>31,937,400</b>

# Fund 20 - Water

Fund 20 - Water	Annual Target	Balance 06/30/2026 (estimated)	Net Revenues	External funding or Debt proceeds	Uses	Balance 06/30/2027
<b>Revolving Funds</b>						
Water Infrastructure Replacement Fund	200,000	337,625	127,650		(86,073)	379,202
Booster Pump Replacement Fund	20,000	276,700				276,700
Generators Replacement Fund	10,000	140,000				140,000
Facility Replacement Fund	10,000	128,073			(36,725)	91,348
Vehicle Replacement Fund	10,000	79,092				79,092
Total Revolving Funds	250,000	961,490	127,650		(122,798)	966,342
<b>Reserves</b>						
Emergency Reserves	30% of Revenues	2,025,900				2,025,900
Capital and Connecton Fee		779,202			(779,202)	0
Water Distribution Line Replacement		1,032,000		9,287,400	(10,319,400)	0
Capital Reserve		-				0
Undesignated		-				0
Total Reserves		3,837,102	-	9,287,400	(11,098,602)	2,025,900
<b>Total Water Funds</b>	<b>\$ 250,000</b>	<b>\$ 4,798,592</b>	<b>\$ 127,650</b>	<b>\$ 9,287,400</b>	<b>(11,221,400)</b>	<b>\$ 2,992,242</b>

## Fund Balance

- Anticipated Net Revenues lower than annual target
- New Debt will be needed to pay for anticipated projects

# Fund 21

## Wastewater

- **FY 2026-2027 CIP**
- Administration Building
- Completion of Wastewater Facilities Project – Belt Press, Vac Truck Station, Solar Dryers, Garage
- Asset Renewal of Facility Equipment

Project Name	FY 26/27	FY 27/28	FY 28/29	FY29/30	FY30/31	Total
<b>Annual Wastewater Lift Station Improvements</b>						
Lift Station Control Panel Upgrades	250,000	250,000	250,000	250,000	250,000	1,250,000
<b>TOTAL</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,250,000</b>
<b>Capital Improvements - Wastewater System</b>						
Wastewater Facility Improvements	4,757,150	-	-	-	-	4,757,150
Lift Station Replacement	-	-	-	1,000,000	-	1,000,000
	<b>4,757,150</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>5,757,150</b>
<b>Other Projects</b>						
Town Administration Building	3,375,000	-	-	-	-	3,375,000
<b>TOTAL</b>	<b>3,375,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,375,000</b>
<b>Equipment</b>						
Facility Equipment	175,000	175,000	175,000	175,000	175,000	875,000
Stationary Liftstation Generators (Newport & Lakeshore)	0	350,000	-	-	-	350,000
<b>Total</b>	<b>175,000</b>	<b>525,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>1,225,000</b>
<b>Annual Total</b>	<b>8,557,150</b>	<b>775,000</b>	<b>425,000</b>	<b>1,425,000</b>	<b>425,000</b>	<b>11,607,150</b>

# Fund 21 - Wastewater

Fund 21 - Wastewater	Annual Target	Balance 06/30/2026 (estimated)	Net Revenues	External funding/loans	Uses	Balance 06/30/2027
<b>Revolving Funds</b>						
Wastewater Infrastructure Replacement Fund	200,000	1,267,920	200,000		(1,467,920)	0
Collection Pumps & Motors Replacement Fund	30,000	155,764	30,000		(175,000)	10,764
Generators Replacement Fund	15,000	195,000	15,000		-	210,000
Facility Replacement Fund	15,000	81,488	15,000		(96,488)	0
Vehicle Replacement Fund	15,000	115,226	15,000		-	130,226
Manhole Replacement Fund	100,000	200,000	100,000		-	300,000
Total Revolving Funds	\$ 375,000	\$ 2,015,398	\$ 375,000	\$ -	\$ (1,739,408)	\$ 650,990
<b>Reserves</b>						
Emergency Reserves	30% of Revenues	2,265,000				2,265,000
Capital and Connecton Fee		1,590,103			(335,108)	1,254,996
Capital Reserves		4,693,729			(4,693,729)	0
Undesignated		1,124,906	664,000		(1,788,906)	(0)
Total Reserves		\$ 9,673,738	\$ 664,000	\$ -	\$ (6,817,743)	\$ 3,519,995
<b>Total Wastewater Funds</b>	<b>\$ 375,000</b>	<b>\$ 11,689,136</b>	<b>\$ 1,039,000</b>	<b>\$ -</b>	<b>\$ (8,557,150)</b>	<b>\$ 4,170,986</b>

## Fund Balance

Anticipated Net Revenues meets annual target and balance placed in capital reserves

Drawdown of cash balances to pay for anticipated capital projects

# Fund 40 – Zone 8

- Contra County Grant Funding - \$95,000 towards Community Center Projects
- Resurface tennis courts (last completed in 2014) using Community Center Fee
- Deferral of Landscape projects

Project Name	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
<b>Landscaping - Streetscape and Parks</b>					
Front Entrance /Wall	-	-	-	-	-
Willow Lake	-	-	-	-	-
Newport Drive	-	-	-	-	-
<b>Total Landscaping</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Community Center</b>					
Building Improvements	95,000	25,000	25,000	25,000	25,000
Pool Equipment	-	10,000	10,000	10,000	10,000
Tennis courts	126,000	-	-	-	-
Pickleball courts	-	-	-	30,000	-
<b>Total Community Center</b>	<b>\$ 221,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 65,000</b>	<b>\$ 35,000</b>
<b>Vehicles</b>					
Tractor	-	-	-	48,000	-
<b>Total Vehicles</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,000</b>	<b>\$ -</b>
<b>Total Zone 8</b>	<b>\$ 221,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 113,000</b>	<b>\$ 35,000</b>

# Fund 40 – Zone 8

- Anticipated Net Revenues are not sufficient to cover annual revolving fund target
- Contra County Grant Funding - \$95,000 towards Community Center Projects
- Resurface tennis courts (last completed in 2014) using Community Center Fee

	Annual Target	Balance 06/30/2026 (estimated)	Net Revenues	Uses	Balance 06/30/2027
<b>Revolving Funds</b>					
Community Center	45,000	25,830			25,830
Streetscapes/Parks	40,000	-			-
Vehicle Replacement	10,000	50,000			50,000
<b>Total Revolving</b>	<b>\$ 95,000</b>	<b>\$ 75,830</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,830</b>
<b>Reserves</b>					
Undesignated	-		(14,750)		(14,750)
Designated Fund		582,869	-	(95,000)	487,869
Park Enhancement Fee	-	45,125	-		45,125
Community Center Fee	-	162,793	-	(126,000)	36,793
Emergency Reserves	50% of Annual Operating Revenue	595,500	-	-	595,500
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ 1,386,287</b>	<b>\$ (14,750)</b>	<b>\$ (221,000)</b>	<b>\$ 1,150,537</b>
<b>Total Zone 8</b>	<b>\$ 95,000</b>	<b>\$ 1,462,117</b>	<b>\$ (14,750)</b>	<b>\$ (221,000)</b>	<b>\$ 1,226,367</b>

# Fund 41 – Zone 9

Anticipated Net Revenues are not sufficient to cover annual revolving fund target

Deferral of Poe Road Landscape Project until sufficient funds available

	Annual Target	Balance 06/30/2026 (estimated)	Net Revenues	Uses	Balance 06/30/2027
<b>Revolving Funds</b>					
Park Structures	25,000	25,000	7,300		32,300
Streetscapes/Parks	15,000	20,000		-	20,000
Vehicle/Equipment Replacement	5,000	35,000		-	35,000
<b>Total Revolving</b>	<b>\$ 45,000</b>	<b>\$ 80,000</b>	<b>\$ 7,300</b>	<b>\$ -</b>	<b>\$ 87,300</b>
<b>Reserves</b>					
Undesignated	-	-	-		-
Capital Reserves	-	23,802	-		23,802
Emergency Reserves	50% of Annual Operating Revenue	104,650	-	-	104,650
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ 128,452</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,452</b>
<b>Total Zone 9</b>	<b>\$ 45,000</b>	<b>\$ 208,452</b>	<b>\$ 7,300</b>	<b>\$ -</b>	<b>\$ 215,752</b>

Project Name	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
<b>Landscaping - Streetscape and Parks</b>					
Ravenswood Park - Solar Lighting			10,000		
Poe Road (Future Year)					-
<b>Total Landscaping</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Vehicles / Equipment</b>					
Tractor	-	-		12,000	
<b>Total Vehicles</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>
<b>Total Zone 9</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>

# Next Steps

- Incorporate Board input into Fiscal Year 2026-2027 Budget
- June 3: Present final draft at Finance Committee
- June 17: Budget Hearing

Board Adoption of FY 2026-2027 Budget

