

PCWD 2026-2027 PROPOSED BUDGET

<u>G/L ACCT</u>		<u>2025-2026</u> <u>BUDGET</u>	<u>FYE 06/30</u> <u>ESTIMATE</u>	<u>2026-2027</u> <u>PROPOSED</u>
1.4320	SEWER EXP--CITY OF FRESNO	\$1,000,000.00	\$833,256.58	\$1,000,000.00
1.4330	SEWER EXP--REP & MAINT	\$40,000.00	\$66,500.00	\$67,000.00
1.4340	SEWER EXP--SUPPLIES	\$1,000.00	\$0.00	\$1,000.00
1.4369	SEWER EXP--EQUIP. PURCHASE			\$4,000.00
1.4370	SEWER EXP--EQUIP. RENTAL	\$500.00	\$0.00	\$500.00
1.4380	SEWER EXP--ENGINEER	\$650.00	\$0.00	\$650.00
1.4420	DISPOSAL--WASTE MGMT	\$200,000.00	\$200,000.00	\$210,000.00
1.5020	WATER EXP--PUMPING	\$455,000.00	\$457,000.00	\$465,000.00
1.5030	WATER EXP--WATER TREATMENT	\$50,000.00	\$40,000.00	\$45,000.00
1.5040	WATER EXP--TESTING	\$23,000.00	\$19,000.00	\$23,000.00
1.5070	WATER EXP--WAGES	\$255,000.00	\$230,000.00	\$245,000.00
1.5080	WATER EXP--REP & MAINT	\$250,000.00	\$200,000.00	\$250,000.00
1.5085	WATER EXP--WATER METERS	\$30,000.00	\$35,000.00	\$25,000.00
1.5090	WATER EXP--SUPPLIES	\$15,000.00	\$6,000.00	\$12,000.00
1.5091	WATER EXP--SMALL TOOLS	\$6,000.00	\$6,000.00	\$6,000.00
1.5094	WATER EXP--EQUIP. PURCHASE			\$70,000.00
1.5095	WATER EXP--EQUIP. RENTAL	\$500.00	\$1,000.00	\$2,000.00
1.5096	WATER EXP--ENGINEER	\$30,000.00	\$40,000.00	\$50,000.00
1.5100	WATER PURCHASE/BASIN MAINT. FEES	\$60,000.00	\$65,000.00	\$70,000.00
1.5610	WAGES	\$250,000.00	\$220,000.00	\$240,000.00
1.5620	DIRECTORS' FEES & EXP.	\$18,750.00	\$18,500.00	\$18,750.00
1.5625	CONTRACT LABOR	\$5,000.00	\$4,500.00	\$6,000.00
1.5630	OFFICE SUPPLIES	\$30,000.00	\$25,000.00	\$27,000.00
1.5635	OTHER SUPPLIES	\$5,000.00	\$5,000.00	\$5,000.00
1.5636	MISC. OTHER	\$25,000.00	\$25,000.00	\$27,000.00
1.5640	EMPLOYEE-RETIREMENT (UAL)	\$200,000.00	\$260,000.00	\$270,000.00
1.5645	GASB 68	\$1,000.00	\$350.00	\$450.00
1.5650	INSURANCE	\$120,000.00	\$115,000.00	\$68,000.00
1.5651	EMPLOYEE-HEALTH INS.	\$183,000.00	\$160,000.00	\$225,000.00

<u>G/L ACCT</u>	<u>2025-2026 BUDGET</u>	<u>FYE 06/30 ESTIMATE</u>	<u>2026-2027 PROPOSED</u>
1.5660 LEGAL/ACCOUNTING	\$60,000.00		\$60,000.00
LEGAL		\$35,000.00	
ACCTG		\$25,000.00	
1.5670 PHONE & UTILITIES	\$22,000.00	\$21,000.00	\$23,000.00
1.5680 MAINTENANCE CONTRACTS	\$10,000.00	\$6,000.00	\$6,000.00
1.5692 DUES & SUBSCRIPTIONS	\$50,000.00	\$43,000.00	\$50,000.00
1.5694 TRAINING/SEMINARS	\$8,000.00	\$1,000.00	\$7,000.00
1.5695 BANK CHARGES	\$1,000.00	\$700.00	\$800.00
1.5698 TAXES & LICENSES	\$500.00	\$0.00	\$500.00
1.5699 AUTO & TRUCK	\$25,000.00	\$30,000.00	\$30,000.00
1.5700 COMPUTER	\$3,500.00	\$2,600.00	\$3,000.00
1.5720 SAFETY EQUIP & TRAINING	\$1,000.00	\$300.00	\$500.00
1.5725 EQUIP REPAIR & RENTAL	\$5,000.00	\$5,000.00	\$5,000.00
1.5735 COMPUTER--FREY & COMPANY	<u>\$11,700.00</u>	<u>\$11,769.84</u>	<u>\$11,850.00</u>
TOTALS	\$3,452,100.00	\$3,213,476.42 (estimated as of 06/30/26)	\$3,631,000.00 (approx. 5.2% increase)

2026-2027 PROJECTED REVENUE (BASED UPON BILLING)

	<u>COMMERCIAL</u>	<u>RESIDENTIAL</u>	<u>SCHOOLS</u>	<u>TOTAL PROJECTED*</u>
WATER	\$495,605.56	\$1,635,199.72	\$15,393.73	
SEWER	\$132,952.60	\$1,019,079.41	\$18,680.09	
DISPOSAL		<u>\$228,572.41</u>		
TOTALS	\$628,558.16	\$2,882,851.54	\$34,073.82	\$3,545,483.52

***NOTE:** Rate Study in progress, which will result in increased water rates & concurrent increase in District projected revenue for this fiscal year.