
ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Kurt Gooding, Janet S. Grant, Evan Salke, Christine York
General Manager: Joe Mueller

PUBLIC NOTICE

Budget & Finance Committee Alpine Springs County Water District

Date: Thursday May 7th, 2026
Location: District Office, Board Room
270 Alpine Meadows Road
Time: 9:00 a.m.
Members: Albert Clement, District President, Chair
Evan Salke, District Director
Joe Mueller, General Manager, Treasurer
Advisors: Mike Dobrowski, CPA, District Accountant

AGENDA

NOTE: IF YOU NEED A DISABILITY-RELATED MODIFICATION OR ACCOMMODATION, INCLUDING AUXILIARY AIDS OR SERVICES, TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE DISTRICT OFFICE AT THE TELEPHONE NUMBER AND ADDRESS LISTED BELOW PRIOR TO THE MEETING.

NOTE: THE BOARD OF DIRECTORS MAY TAKE FORMAL ACTION ON ANY OF THE AGENDA ITEMS SHOWN BELOW. AGENDA ITEMS MAY OR MAY NOT BE TAKEN IN THE SEQUENCE LISTED BELOW.

Meetings are held in person in the ASCWD boardroom at 270 Alpine Meadows Rd. and are open to the general public. Public comment is accepted by the board only in the following ways, in person at 270 Alpine Meadows Rd., Alpine Meadows, CA, in writing submitted to the Board Secretary by email to info@alpinesprings.org, or by mail before Monday May 4th, 2026 at 9:00 a.m.

A ZOOM broadcast is provided when available through the following link. No public participation or comment is provided through ZOOM.

ZOOM: At the specified time, 9:00 a.m., connect to the ZOOM Mtg. ID: 836 5421 9599; Passcode: 184777. Please mute yourself unless you are speaking. Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/83654219599?pwd=XaPSj3yjLVjlwK6kcZzDNUILpt51xm.1>

ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Kurt Gooding, Janet S. Grant, Evan Salke, Christine York
General Manager: Joe Mueller

1. **CALL TO ORDER**

2. **PUBLIC COMMENT**

It is the policy of the Alpine Springs County Water District to give the public the opportunity to address any item of interest, related to the Committee's activities, at this time. No action can be taken on items addressed under Public Comment that are not on the agenda. Individual public participation will be limited to five minutes in duration. If a member of the public wishes to address the Committee on an agenda item after consideration by the Committee, but prior to a vote, the individual should raise his/her hand to be recognized by the Chair of the Committee.

3. **ITEMS FOR COMMITTEE DISCUSSION & RECOMMENDED ACTION**

3.A) **APRIL 2026 MONTHLY FINANCIAL REPORTS**
Review and discuss the April financial reports.

3.B) **TREASURER'S REPORT**
Review and discuss Treasurer's report regarding cash reserves and return on investments.

3.C) **DRAFT FISCAL YEAR 2026/2027 OPERATIONS AND CAPITAL BUDGET**
Review and discuss the FY2026/2027 Operations and Capital Improvement Budgets.

3.D) **REVIEW THE DISTRICTS ANNUAL BUDGETED CERBT CONTRIBUTION**
Discuss for recommendation the budgeted annual funding of \$30,000

3.E) **WATER RATE ADJUSTMENT REQUEST**
Consideration of a request by the Bear Creek Association for a water rate tier lock for water used for pond replenishment.

3.F) **UNBUDGETED EXPENSE**
None to report.

4. **MEMBERS' COMMENTS**

In accordance with Government Code Section 54954.2(a), Committee members may make brief announcements or brief reports on their own activities. They may ask questions for clarification, make a referral to staff or take action to have staff place a matter of business on a future agenda.

5. **CORRESPONDENCE**

6. **ADJOURNMENT**

Agenda items may or may not be taken in the order sequence presented above.

Next regularly scheduled Budget & Finance Committee meeting – June 11th, 2026, at 9:00 am

I certify that on or before Monday, May 4th, 2026, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Joe Mueller, General Manager
Alpine Springs County Water District

Subject: *April 2026 Month End Review*
For: *Alpine Springs County Water District*
To: *The Board of Directors*
Prepared by: *Michael J. Dobrowski, CPA 05/06/26*

On a year-to-date basis our net income was \$316,153 less than the prior fiscal year. This is primarily due to the billing rate increases and timing of property tax receipts. Net income was \$508,645 favorable to budget on a year-to-date basis. As of the end of the month, the cash and investment accounts totaled \$3,167,245.

Our cash and investments position has increased by \$460,800 from 04/30/25 and decreased by \$191,048 from the prior month.

Reports Included: Profit and Loss Previous Year Comparison (Condensed)
Profit and Loss Budget Performance
Balance Sheet Previous Year and Month Comparison
Cash Flow Year to Date
Check Register for Current Month
Subsequent Payments Listing
Adjusting Journal Entries
Quarterly P&L by Fund Reports (Sept, Dec, Mar, June)

Procedures Performed: Made monthly depreciation entry.
Reconciled Bank Accounts to last available statement.
Payroll entries completed.
Prepaid account adjusted to actual.
Leave accrual adjusted on statements.
County A/R adjustment.
Accrued items to budget.

Outstanding Information: Placer County & Wells Fargo Prior Month statements.

Current restricted or committed funds

Fire Mitigation fees	\$ 195,448
Line Replacement Budget (LRB)	\$ 585,060
FY 2025/2026 CIP Budget	<u>\$2,031,970</u>
Total	<u>\$2,812,478</u>

Cash available for operations – \$ 354,767

(Remaining balance \$3,167,245-\$2,812,478)

In Transit Timing Differences or Other Notable Items

No material items to discuss.

Work in Progress Accounts	Current Year	Total
Chlorination System Evaluation	17,216	17,216
Sewer Line Replacement	47,087	47,087
Tank Replacement Project	408,332	408,332
Pipeline Rehabilitation	147,079	147,079
Booster Pump Site	23,669	23,669
Alpine Estates Well #1 Rehab	<u>17,961</u>	<u>83,944</u>
Total	\$661,344	\$ 727,327

Accounts Payable			
NTFPD Contract		\$	0
	Total	\$	0

Sick and General Leave			
Sick leave Hours	475.50 Hrs.		
General leave Hours and Dollars	328.91 Hrs.	\$	32,521.92

Prepays			
California Rural Water (5168.00) @ \$65.17 2 months		\$	130.29
Garbage Contract (5404.02) 2 Mo. @ \$20,224.35		\$	40,448.70
Placer Co. Env. Health Permit (5394.05) @ \$84.17 2 months		\$	168.31
SDRMA Insurance (5120.00) 2 months @ \$3,751.48		\$	7,502.89
SDRMA (5120.00) Worker's Comp 2 months @ \$1,256.32		\$	2,512.59
CSDA (5168) 0 mo @ \$719.75 (Jan-Dec)		\$	0.00
CSDA (5168) 8 mo @ \$719.75 (Jan-Dec26)		\$	5,758.00
Core Utilities (5167) 3 mo @ \$70.84 (Aug-Jul)		<u>\$</u>	<u>212.44</u>
Total		\$	56,733.22

Stale-Dated Checks

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>
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Last disbursement issued from prior financial reports.

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
04/02/26	34404	\$2,932.20	Hunt Propane

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$64,339.04
Health Ins. (Retired)	28,619.86
Pension (Employee 7.75%)	32,183.62 (Employer 7.96% Effective 07/01/25)
Payroll Taxes	11,969.85
Health plan co-ins.	<u>5,041.75</u>
Total	\$142,154.12

Cash Requirements for payroll.

<u>Pay Date</u>	<u>Amount</u>
04/02/26	\$21,492.57
04/16/26	\$21,087.54
04/30/26	\$21,113.98

**Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July 2025 through April 2026**

	<u>Jul '25 - Apr 26</u>	<u>Jul '24 - Apr 25</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Water Revenue	1,205,620	1,038,195	167,425	16%
Connection Fees	8,660	27,166	(18,506)	(68)%
Sewer Revenue	475,634	432,919	42,715	10%
Garbage Revenue	398,517	375,364	23,153	6%
Park Revenue	8,945	9,875	(930)	(9)%
Fire Mitigation Fees	14,031	973	13,058	1,342%
Property Tax Revenue	596,723	976,218	(379,495)	(39)%
Other Revenue	54,167	27,971	26,196	94%
Total Income	<u>2,762,297</u>	<u>2,888,682</u>	<u>(126,384)</u>	<u>(4)%</u>
Gross Profit	2,762,297	2,888,682	(126,384)	(4)%
Expense				
Salaries and Wages - Admin	284,237	241,289	42,947	18%
Salaries and Wages - O&M	194,490	167,698	26,792	16%
Benefits - Office	60,829	32,663	28,167	86%
Benefits - O&M	76,283	62,037	14,246	23%
Health Plan Co-Insurance	5,042	3,656	1,386	38%
Directors' Fees	8,700	9,675	(975)	(10)%
Insurance - Administration	47,845	52,859	(5,014)	(10)%
Park Expenditures	795	14,883	(14,087)	(95)%
Parts/Tools/Misc. Equip	27,725	18,384	9,341	51%
Postage and Delivery	1,646	2,445	(798)	(33)%
Newsletter and Printing	405	1,532	(1,127)	(74)%
Office Expense	11,757	11,291	467	4%
Dues and Subscriptions	15,717	10,105	5,612	56%
Bank and Collection Fees	2,390	2,417	(27)	(1)%
Analytical Testing	29,090	9,688	19,402	200%
Accounting Fees	69,568	60,967	8,601	14%
Audit	32,000	24,544	7,456	30%
Legal Fees	3,586	1,693	1,893	112%
Consultants-Misc.	5,530	11,758	(6,228)	(53)%

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July 2025 through April 2026

	<u>Jul '25 - Apr 26</u>	<u>Jul '24 - Apr 25</u>	<u>\$ Change</u>	<u>% Change</u>
NTFD Contract	523,722	513,348	10,374	2%
Fire Fuel Management Fee	0	14,276	(14,276)	(100)%
Building Maintenance	11,795	13,587	(1,793)	(13)%
Equipment Maintenance - Admin	6,866	7,537	(671)	(9)%
Vehicle Maintenance and Rep.	989	2,876	(1,887)	(66)%
Maintenance Water and Sewer	96,782	41,223	55,558	135%
Gas and Electric - Admin	47,462	64,265	(16,803)	(26)%
SCADA System	15,802	2,210	13,591	615%
Education Staff/Board	1,761	1,356	405	30%
Uniforms	1,705	1,344	361	27%
ASCWD Fuel	3,803	5,291	(1,488)	(28)%
Telephone - Administration	3,438	3,157	280	9%
Government Mandates	30,145	23,513	6,633	28%
Garbage Contract	206,910	203,959	2,951	2%
Depreciation Expense	257,496	229,590	27,906	12%
Miscellaneous - O&M	0	12,732	(12,732)	(100)%
Total Expense	<u>2,086,310</u>	<u>1,879,847</u>	<u>206,464</u>	<u>11%</u>
Net Ordinary Income	675,987	1,008,835	(332,848)	(33)%
Other Income/Expense				
Other Income				
Interest Revenue	115,142	98,289	16,853	17%
Total Other Income	115,142	98,289	16,853	17%
Other Expense				
Interest Expense	16	74	(58)	(79)%
Fire Mitigation Fees	216	0	216	100%
Total Other Expense	<u>232</u>	<u>74</u>	<u>158</u>	<u>214%</u>
Net Other Income	114,910	98,215	16,695	17%
Net Income	<u><u>790,897</u></u>	<u><u>1,107,050</u></u>	<u><u>(316,153)</u></u>	<u><u>(29)%</u></u>

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
 As of April 30, 2026

	Apr 30, 26	Mar 31, 26	\$ Change	Apr 30, 25	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	258	258	0	359	(101)
Plumas Bank Checking	152,199	1,762	150,437	247,522	(95,323)
Placer County - Interest App.	182,818	182,818	0	176,465	6,353
California CLASS	2,634,691	2,976,176	(341,485)	2,089,067	545,624
LAIF Accounts	197,280	197,280	0	193,033	4,247
Total Checking/Savings	3,167,245	3,358,293	(191,048)	2,706,445	460,800
Accounts Receivable					
Accounts Receivable	8,251	10,468	(2,217)	25,389	(17,138)
Total Accounts Receivable	8,251	10,468	(2,217)	25,389	(17,138)
Other Current Assets					
Placer - Agency Taxes 390-770	437	437	0	424,858	(424,421)
Interfund Receivable - Enterp	0	0	0	0	(0)
Prepaid Expenses	56,733	22,232	34,501	54,969	1,765
County Collection Accounts	14,765	14,765	0	0	14,765
Deferred Pension Outflows	75,189	75,189	0	87,559	(12,370)
Deferred OPEB Outflows	115,359	115,359	0	139,361	(24,002)
Total Other Current Assets	262,483	227,982	34,501	706,747	(444,264)
Total Current Assets	3,437,978	3,596,743	(158,764)	3,438,581	(603)
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	265,031	265,031	0	343,336	(78,305)
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	49,048	49,048	0	39,564	9,484
Land Improvements	218,678	218,678	0	218,678	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,728,970	6,728,970	0	6,657,802	71,168
SCADA System	174,385	174,385	0	172,423	1,962
Sewer System	1,046,201	1,046,201	0	1,046,201	0
Building Improvements	420,137	420,137	0	357,090	63,047
Office Equipment	81,010	81,010	0	82,271	(1,261)
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	293,229	293,229	0	293,229	0
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0
Work In Progress	727,327	698,510	28,818	171,669	555,658
Accumulated Depreciation	(6,331,860)	(6,306,110)	(25,750)	(6,072,810)	(259,050)

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
 As of April 30, 2026

	Apr 30, 26	Mar 31, 26	\$ Change	Apr 30, 25	\$ Change
Total Fixed Assets	5,383,722	5,380,654	3,068	5,021,019	362,703
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	17,436	0
Total Other Assets	17,436	17,436	0	17,436	0
TOTAL ASSETS	<u>8,839,136</u>	<u>8,994,832</u>	<u>(155,696)</u>	<u>8,477,036</u>	<u>362,100</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	0	0	0	0
Total Accounts Payable	0	0	0	0	0
Other Current Liabilities					
Retention Payable	35,000	35,000	0	0	35,000
OPEB Liability	415,220	415,220	0	433,316	(18,096)
Accrued Payroll & Payroll Tax	1,601	0	1,601	1,247	354
Accrued Vacation Payable	32,522	31,121	1,401	33,647	(1,125)
Deferred Pension Inflows	154	154	0	720	(566)
Deferred OPEB Inflows	17,441	17,441	0	35,968	(18,527)
Net Pension Liabilities	45,380	45,380	0	46,624	(1,244)
HRA Plan Payable	89	89	0	13,478	(13,389)
Total Other Current Liabilities	547,406	544,404	3,002	564,999	(17,593)
Total Current Liabilities	547,406	544,404	3,002	564,999	(17,593)
Long Term Liabilities					
Caterpillar Financial Serv	8	8	0	36,108	(36,100)
Total Long Term Liabilities	8	8	0	36,108	(36,100)
Total Liabilities	547,414	544,413	3,002	601,107	(53,693)
Equity					
Retained Earnings	1,272,787	1,272,787	0	540,843	731,944
Retained Earnings - Garbage	585,275	585,275	0	514,997	70,278
Retained Earnings - Park	(128,660)	(128,660)	0	(170,689)	42,029
Retained Earnings - Sewer	2,013,087	2,013,087	0	1,783,891	229,196
Retained Earnings - Water	(1,675,109)	(1,675,109)	0	(1,338,317)	(336,792)
Fund balance Undesignated	434,764	434,764	0	439,473	(4,709)
Investment in plant & equip	4,998,680	4,998,680	0	4,998,680	0
Net Income	790,897	949,595	(158,698)	1,107,050	(316,153)
Total Equity	8,291,721	8,450,419	(158,698)	7,875,928	415,793
TOTAL LIABILITIES & EQUITY	<u>8,839,136</u>	<u>8,994,832</u>	<u>(155,696)</u>	<u>8,477,036</u>	<u>362,100</u>

Alpine Springs County Water District
Profit & Loss Budget Performance 2025/2026
April 2026

	<u>Apr 26</u>	<u>Budget</u>	<u>Jul '25 - Apr...</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
Ordinary Income/Expense					
Income					
Water Revenue	0	0	1,205,620	1,208,230	1,372,989
Connection Fees	0	3,152	8,660	31,518	37,821
Sewer Revenue	0	0	475,634	381,699	433,749
Garbage Revenue	0	0	398,517	352,099	400,113
Park Revenue	730	0	8,945	17,500	35,000
Fire Mitigation Fees	0	1,000	14,031	10,000	12,000
Property Tax Revenue	0	0	596,723	599,241	998,734
Other Revenue	0	2,082	54,167	20,820	25,000
Total Income	730	6,234	2,762,297	2,621,107	3,315,406
Gross Profit	730	6,234	2,762,297	2,621,107	3,315,406
Expense					
Salaries and Wages - Admin	40,327	29,097	284,237	290,970	349,163
Salaries and Wages - O&M	26,717	21,374	194,490	213,740	256,487
Benefits - Office	9,655	8,811	60,829	88,110	105,723
Benefits - O&M	13,002	5,914	76,283	59,140	70,963
Health Plan Co-Insurance	76	931	5,042	9,310	11,173
Directors' Fees	1,225	990	8,700	9,900	11,850
Insurance - Administration	5,008	5,504	47,845	55,040	66,052
Park Expenditures	127	6,308	795	25,234	37,850
Parts/Tools/Misc. Equip	2,320	2,715	27,725	27,150	32,600
Postage and Delivery	86	339	1,646	3,390	4,060
Cleaning	0	167	0	1,670	2,000
Newsletter and Printing	0	1,726	405	3,451	3,451
Office Expense	772	1,867	11,757	18,670	22,405
Dues and Subscriptions	1,036	1,145	15,717	11,450	13,744
Bank and Collection Fees	49	333	2,390	3,330	4,000
Analytical Testing	265	1,167	29,090	11,670	14,000
Accounting Fees	12,818	6,335	69,568	63,350	76,003
Audit	0	0	32,000	25,650	25,650
Legal Fees	234	1,252	3,586	12,520	15,000
Consultants-Misc.	404	1,341	5,530	13,410	16,095
NTFD Contract	0	66,582	523,722	665,820	798,987
Fire Fuel Management Fee	0	833	0	8,330	10,000

Alpine Springs County Water District
Profit & Loss Budget Performance 2025/2026
 April 2026

	Apr 26	Budget	Jul '25 - Apr...	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	448	2,873	11,795	28,730	34,480
Equipment Maintenance - A...	508	874	6,866	8,740	10,491
Vehicle Maintenance and Re...	681	876	989	8,760	10,500
Maintenance Water and Sew...	0	12,084	96,782	120,840	145,000
Gas and Electric - Admin	4,004	7,381	47,462	73,810	88,570
SCADA System	0	1,668	15,802	16,680	20,000
Travel and Entertainment	0	100	0	1,000	1,200
Education Staff/Board	362	376	1,761	3,760	4,500
Uniforms	261	292	1,705	2,920	3,500
ASCWD Fuel	0	708	3,803	7,080	8,500
Telephone - Administration	338	283	3,438	2,830	3,400
Government Mandates	1,244	2,368	30,145	23,680	28,418
Garbage Contract	20,224	20,127	206,910	201,270	241,524
Depreciation Expense	25,750	25,751	257,496	257,510	308,995
Miscellaneous - O&M	0	159	0	1,590	1,900
Total Expense	167,943	240,651	2,086,310	2,380,505	2,888,234
Net Ordinary Income	-167,213	-234,417	675,987	240,602	427,172
Other Income/Expense					
Other Income					
Interest Revenue	8,515	4,165	115,142	41,650	50,000
Total Other Income	8,515	4,165	115,142	41,650	50,000
Other Expense					
Interest Expense	0	0	16	0	0
Fire Mitigation Fees	0	0	216	0	0
Total Other Expense	0	0	232	0	0
Net Other Income	8,515	4,165	114,910	41,650	50,000
Net Income	-158,698	-230,252	790,897	282,252	477,172

Alpine Springs County Water District
Statement of Cash Flows
July 2025 through April 2026

Jul '25 - Apr 26

OPERATING ACTIVITIES

Net Income	790,897
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	170,728
1240.00 · Interfund Receivable:1240.02 · Due from (to) Interfund - 02	230,733
1240.00 · Interfund Receivable:1240.03 · Due from (to) Interfund - 03	31,989
1240.00 · Interfund Receivable:1240.04 · Due from (to) Interfund - 04	(337,735)
1240.00 · Interfund Receivable:1240.05 · Due from (to) Interfund - 05	341,558
1240.00 · Interfund Receivable:1240.06 · Due from (to) Interfund - 06	(266,545)
1550.00 · Prepaid Expenses	10,321
1600.05 · County Collection Accts	18,046
1041.00 · Placer Co - Taxes 770 - 06 Fund	55,327
1160.05 · Other Accounts Receivable - 05	21,447
1850.00 · Accumulate Depreciation:1850.02 · Accumulated Deprec. -...	10,686
1850.00 · Accumulate Depreciation:1850.03 · Accumulated Deprec. -...	10,686
1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec. -...	32,136
1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec. -...	187,457
2010.00 · Accounts Payable - 06 Fund	(893)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(12,098)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.02 · Accrued Payroll...	(135)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.03 · Accrued Payroll...	(541)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.04 · Accrued Payroll...	(270)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.05 · Accrued Payroll...	(1,758)
2075.00 · Accrued Vacation Pay - 05 Fund	875
2010.02 · Accounts Payable - 02	(625)
2010.03 · Accounts Payable - 03	(1,179)
2010.04 · Accounts Payable - 04	(863)
2010.05 · Accounts Payable - 05	(23,842)
2050.05 · Retention/Alpenglow Payable05	35,000
2090.05 · Deferred Revenue	(21,447)
Net cash provided by Operating Activities	1,279,953

INVESTING ACTIVITIES

1751.05 · SCADA System	(1,962)
1770.00 · Building Improvements	(6,223)
1718.06 · Firehouse Vehicles & Equipment	78,305
1830.05 · Work in Progress:1831.05 · AME Well Design - 05	(4,276)
1830.05 · Work in Progress:1833.05 · Chlorination System Eval - 05	(17,216)
1830.05 · Work in Progress:1834.04 · Sewer Line Replacement - 04	(47,087)
1830.05 · Work in Progress:1835.05 · Tank Replacement Project - 05	(408,332)
1830.05 · Work in Progress:1839.05 · Pipeline Rehabilitation - 05	(147,079)

Report shows the change in accounts, not ending balances (EXCEPT CASH).

10:21 AM
05/06/26

Alpine Springs County Water District
Statement of Cash Flows
July 2025 through April 2026

	<u>Jul '25 - Apr 26</u>
1830.05 · Work in Progress:1841.05 · Booster Pump Site	(23,669)
1830.05 · Work in Progress:1847.05 · Alpine Estates Well #1 Rehab	(13,685)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. - 06	(61,774)
Net cash provided by Investing Activities	(652,997)
FINANCING ACTIVITIES	
2095.05 · Caterpillar Financial Serv - 05	(27,079)
Net cash provided by Financing Activities	(27,079)
Net cash increase for period	599,877
Cash at beginning of period	2,567,368
Cash at end of period	<u>3,167,245</u>

**Alpine Springs County Water District
Check Register for Current Month**

April 3 - 30, 2026

10:24 AM
05/06/26

Date	Num	Name	Memo	Amount	Balance
04/24/2026	ach042426#2	CalPERS (Active)	Customer ID: 2668620501 Hea...	-6,606.23	-6,606.23
04/24/2026	ach042426#3	CalPERS (Retired)	CalPERS ID: 2668620501 Hea...	-1,332.06	-7,938.29
*** Missing numbers here ***					
04/08/2026	ACH04/08/26	AT&T {319907901}	Acct # 319907901	-235.14	-8,173.43
*** Missing numbers here ***					
04/10/2026	ACH04/10/26	Verizon Wireless 7080	942737080-00001	-164.16	-8,337.59
*** Missing numbers here ***					
04/07/2026	Confirm98	Professional Communications Messaging	Acct.#193072	-42.40	-8,379.99
*** Missing numbers here ***					
04/15/2026	Confirm100	Tahoe Truckee Sierra Disposal 0355	Cust. #000355	-410.38	-8,790.37
*** Missing numbers here ***					
04/24/2026	34405	Anthony D. Christensen	Uniform Reimbursement	-260.95	-9,051.32
04/24/2026	34406	James Orndoff	Reimbursement	-76.38	-9,127.70
04/24/2026	34407	Auerbach Engineering Corp	Project No: 0110.03	-4,276.00	-13,403.70
04/24/2026	34408	Best Best & Krieger LLP	Inv. #1057909 Matter #82141	-234.00	-13,637.70
04/24/2026	34409	Janet Grant	April 2026 Board of Directors ...	-200.00	-13,837.70
04/24/2026	34410	Evan Salke {1}	April 2026 Board of Directors ...	-300.00	-14,137.70
04/24/2026	34411	Albert Clement	April 2026 Board of Directors ...	-275.00	-14,412.70
04/24/2026	34412	Kurt Gooding	April 2026 Board of Directors ...	-200.00	-14,612.70
04/24/2026	34413	Christine York	April 2026 Board of Directors ...	-250.00	-14,862.70
04/24/2026	34414	Carollo Engineers	Inv # FB81158-7 Project 204517	-24,490.50	-39,353.20
04/24/2026	34415	Christine York	2026 Easter Egg Hunt	-59.16	-39,412.36
04/24/2026	34416	L.A. Perks Petroleum Specialist, Inc.	Invoice #897466	-1,160.00	-40,572.36
04/24/2026	34417	Tahoe City Chevron, Inc.	Customer #12177 Inv.# 142431	-100.00	-40,672.36
04/24/2026	34418	Tahoe Truckee Sierra Disposal Co., Inc.	Cust. # 028540 Inv. # 1094940	-60,673.05	-101,345.41
04/24/2026	34419	The Paper Trail	Inv. #6572	-403.50	-101,748.91
04/24/2026	34420	Western Environmental Testing Lab	Inv. #26040151	-265.20	-102,014.11
04/24/2026	34421	Eastern Regional Landfill	Acct #200	-67.60	-102,081.71
04/24/2026	34422	Kelsie Fire Extinguisher Service, LLC	Invoice #1034 & #1025	-448.00	-102,529.71
04/24/2026	34423	Inland Supply Company	Cust.#6008 Inv.#1116800	-2,072.48	-104,602.19
04/24/2026	34424	Michael J. Dobrowski, CPA, LLC	Inv. #26252	-6,409.21	-111,011.40
04/24/2026	34425	Pam Zinn	April 2026 Health Reimburse...	-398.18	-111,409.58
*** Missing numbers here ***					

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Alpine Springs County Water District
Check Register for Current Month

April 3 - 30, 2026

Date	Num	Name	Memo	Amount	Balance
04/13/2026	ach041326	UPS	Acct. #1476JH Inv. # 1476JH146	-61.28	-111,470.86
*** Missing numbers here ***					
04/16/2026	ach041626	Liberty 1402 Beaver Dam		-375.48	-111,846.34
*** Missing numbers here ***					
04/21/2026	ach042126	Xerox Financial Service	Cust. #1016061 Inv. #41835445	-241.33	-112,087.67
*** Missing numbers here ***					
04/24/2026	ach042426	Liberty Utilities	Acct#3000000006092	-2,945.98	-115,033.65
*** Missing numbers here ***					
04/25/2026	ach042526	Columbia Bank	Visa #9350	-1,751.31	-116,784.96
*** Missing numbers here ***					
04/10/2026	200056	Badger Meter	Inv. #80230871	-60.39	-116,845.35
04/10/2026	200057	SDRMA	Member #7084	-163.73	-117,009.08

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05/06/26

Alpine Springs County Water District
Subsequent Payments Listing

May 1 - 6, 2026

Date	Num	Name	Memo	Amount	Balance
05/01/2026	ach050126	Cypress Dental	Group #11368	-363.62	-363.62

Alpine Springs County Water District Adjusting Journal Entries April 2026

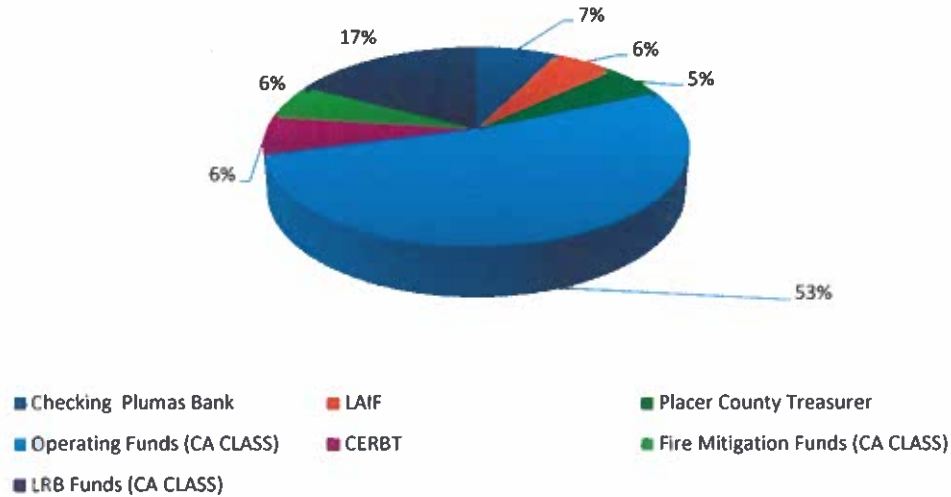
Date	Num	Name	Memo	Account	Debit	Credit
04/02/2026	Payroll		03/27/26 Payroll	Salaries and Wages - A...	13,675.81	
			03/27/26 Payroll	Salaries and Wages - O...	7,526.58	
			-MULTIPLE-	Office Expense	261.73	
			03/27/26 Payroll Buz He...	51031.0 · Health Insuran...	1,033.14	
			03/27/26 Total payroll	Plumas Bank Checking		21,492.57
			03/27/26 Payroll	Accrued Payroll & Payrol...		1,471.32
			03/27/26 Payroll Taxes	51043.0 · Payroll Taxes	466.63	
					22,963.89	22,963.89
04/02/2026	CalPers	CalPERS	03/27/26 Payroll Confirm...	Plumas Bank Checking		2,990.60
		CalPERS	03/27/26 Payroll Pension	51032.0 · Pension Contr...	1,063.97	
		CalPERS	03/27/26 Payroll Pension	51042.0 · Pension Contr...	455.31	
		CalPERS	03/27/26 Payroll Pension	Accrued Payroll & Payrol...	1,471.32	
					2,990.60	2,990.60
04/16/2026	Payroll		04/10/26 Payroll	Salaries and Wages - A...	13,325.81	
			04/10/26 Payroll	Salaries and Wages - O...	8,826.87	
			-MULTIPLE-	Office Expense	102.86	
			04/10/26 Payroll Buz He...	51031.0 · Health Insuran...	0.00	
			04/10/26 Total payroll	Plumas Bank Checking		21,087.54
			04/10/26 Payroll	Accrued Payroll & Payrol...		1,615.39
			04/10/26 Payroll Taxes	51043.0 · Payroll Taxes	447.39	
					22,702.93	22,702.93
04/21/2026	CalPers	CalPERS	04/10/26 Payroll Confirm...	Plumas Bank Checking		3,282.66
		CalPERS	04/10/26 Payroll Pension	51032.0 · Pension Contr...	1,063.97	
		CalPERS	04/10/26 Payroll Pension	51042.0 · Pension Contr...	603.30	
		CalPERS	04/10/26 Payroll Pension	Accrued Payroll & Payrol...	1,615.39	
					3,282.66	3,282.66
04/30/2026	Payroll		04/24/26 Payroll	Salaries and Wages - A...	13,325.81	
			04/24/26 Payroll	Salaries and Wages - O...	8,962.76	
			-MULTIPLE-	Office Expense	102.86	
			04/24/26 Payroll Buz He...	51031.0 · Health Insuran...	0.00	
			04/24/26 Total payroll	Plumas Bank Checking		21,113.98
			04/24/26 Payroll	Accrued Payroll & Payrol...		1,600.62
			04/24/26 Payroll Taxes	51043.0 · Payroll Taxes	323.17	
					22,714.60	22,714.60
04/30/2026	Deprec...		Garbage	5513.02 · Depreciation - ...	1,068.61	
			Park	5513.03 · Depreciation - ...	1,068.61	
			Sewer	5513.04 · Depreciation - ...	3,213.55	
			Water	5513.05 · Depreciation - ...	18,745.69	
			Fire	5513.06 · Depreciation - ...	1,653.13	
			Garbage	1850.02 · Accumulated ...		1,068.61
			Park	1850.03 · Accumulated ...		1,068.61
			Sewer	1850.04 · Accumulated ...		3,213.55
			Water	1850.05 · Accumulated ...		18,745.69
			Fire	1850.06 · Accumulated ...		1,653.13
					25,749.59	25,749.59
04/30/2026	Leave		04/30/26 Accrued Vacati...	Accrued Vacation Payable		1,401.23
			04/30/26 Accrued Vacati...	Salaries and Wages - O...	1,401.23	
					1,401.23	1,401.23
04/30/2026	Prepays		-MULTIPLE-	Insurance - Administration	5,007.80	
			1 Month	Prepaid Expenses		5,947.73
			1 Month Placer Co. Env. ...	5394.05 · Gov Mandates...	84.17	
			-MULTIPLE-	Dues and Subscriptions	784.92	
			1 month Core Utilities	Office Expense	70.84	
			1 month Healthplan Serv...	51041.0 · Health Insuran...	0.00	
			1 month Garbage Contract	Garbage Contract	0.00	
					5,947.73	5,947.73
TOTAL					107,753.23	107,753.23

ALPINE SPRINGS COUNTY WATER DISTRICT APRIL 2026 TREASURERS REPORT FY 25/26

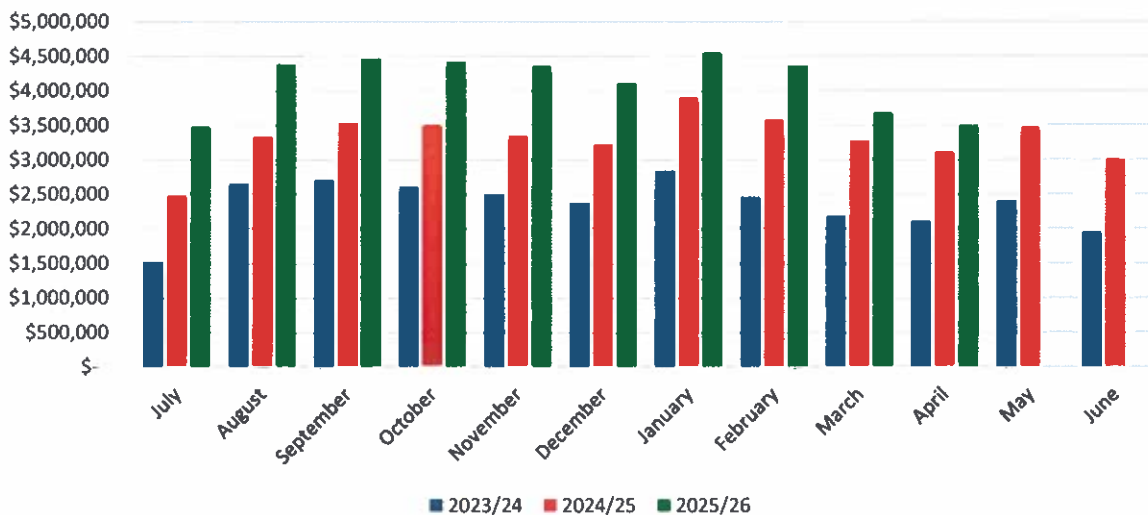
Operating Funds	Account Balance	Report Date	Interest
Checking Plumas Bank	\$ 256,164	5/4/2026	0.00%
LAIF	\$ 201,319	5/4/2026	3.826%
Placer County Treasurer	\$ 182,818	3/31/2026	3.812%
Operating Funds (CA CLASS)	\$ 1,828,520	4/30/2026	3.692%
	\$ 2,468,821		

Restricted Funds	Account Balance	Report Date	Interest
CERBT	\$ 213,043	5/1/2026	3.560%
Fire Mitigation Funds (CA CLASS)	\$ 201,838	4/30/2026	3.692%
LRB Funds (CA CLASS)	\$ 602,565	4/30/2026	3.692%
	\$ 1,017,446		

Cash and Investments as a Percentage of Total



Total Cash and Investments By Month





AGENDA NO: F1

MEETING DATE: 05/08/2026

Staff Report

TO: ASCWD Board of Directors

Date: April 28, 2026

FROM: Joe Mueller, General Manager

SUBJECT: Draft Review Alpine Springs County Water District Operating and Capital Improvement Projects Budget for Fiscal Year July 1, 2026, through June 30, 2027.

DISCUSSION:

Attached for Board Review is the proposed Fiscal Year (FY) 2026-2027 Alpine Springs County Water District Annual Operating Budget, Operations Budget Breakdown, and Capital Improvement Budget. The proposed budget maintains operations at levels similar to prior years while including funding for capital projects, and anticipated repair and replacement.

This data will have been reviewed by the B&F Committee on May 7th 2026, and their comments and recommendations will also be presented to the Board.

All adjustments discussed and agreed upon will be incorporated into the documents and brought back to the Board for possible adoption at the June 12th, 2026, Regular Board of Directors Meeting.

Things of note for the FY26/27 Budgets:

- Under the proposed FY26/27 the Operations Budget projected revenues minus projected expenses net a positive variance of \$228,186.
- Total Proposed CIP Budget for FY26/27 - \$2,961,652 which includes both Master Plan and District identified needs.
- Fully funding of the identified FY26/27 CIP projects along with fully funding depreciation will result in a total of \$2,733,466 needed from a combination of reserves and newly issued debt.
- The Operations Budget is carrying an estimated depreciation expense of \$320,000, which the District CPA will be providing an updated figure before the June meeting.
- FY26/27 CIP is carrying forward \$14,000 for projects not completed in FY25/26, 907 snowplow blade which staff is reconsidering options and the need, and park compliance activities that remain ongoing.
- Budgeted increases have been added throughout the expense line items to account for known and anticipated cost of goods and services reflecting an average increase of 5.5 percent.
- Includes \$25,000, half of the total estimated contract fee to perform the 2028 to 2032 rate study and potential rate hearing, work would begin early 2027.

- Expense line item, Interest Expense Debt Service has been added to reflect anticipated loan debt service.

FISCAL IMPACT:

The proposed FY26/27 Operating Budget Expenses total \$3,526,939 and the Capital Improvement Projects Budget totals \$2,961,652. Budgeted revenues based on the FY26/27 rates are expected to meet operating and depreciation expenses with partial funding of capital needs and full funding with an anticipated use of reserves and newly issued debt.

RECOMMENDATION:

Review and provide comments to staff on the Draft Alpine Springs County Water District Operating FY26/27 Annual Operating and Capital Budget.

ATTACHMENTS:

- 1- Alpine Springs County Water District DRAFT Annual Operating Budget for FY26/27
- 2- Alpine Springs County Water District DRAFT Operations Budget Breakdown for FY26/27
- 3- Alpine Springs County Water District DRAFT Annual Capital Improvement Budget for FY26/27

DRAFT Alpine Springs County Water District FY 2026/27 Budget DRAFT

Alpine Springs County Water District FY 2026/27 Budget		Budget	Approved Budget	Percent Change	Actual	Actual	Actual
		2026/27	2025/26		2024/25	2023/24	2022/23
Revenue							
4010	Water Revenue	\$1,609,935	\$1,372,989	17.3	\$1,239,851	\$1,040,343	\$799,189
4050	Connection Fees	\$25,214	\$37,821	-33.3	\$27,166	\$39,773	\$27,166
4100	Sewer Revenue	\$518,276	\$433,749	19.5	\$432,919	\$388,499	\$329,675
4150	Garbage Revenue	\$426,809	\$400,113	6.7	\$375,364	\$358,499	\$267,381
4175	Park Revenue	\$32,000	\$35,000	-8.6	\$35,240	\$45,840	\$33,169
4200	Fire Mitigation Fees	\$12,000	\$12,000	0.0	\$1,039	\$27,371	\$17,166
4300	Fire Fuel Management Fees	\$0	\$0	0.0	\$0	\$0	\$25,604
4510	Property Tax Revenue	\$1,055,891	\$998,734	5.7	\$1,031,981	\$993,725	\$933,541
4999	Other Revenue	\$25,000	\$25,000	0.0	\$27,447	\$41,658	\$20,286
4850	Interest Revenue	\$50,000	\$50,000	0.0	\$117,283	\$76,238	\$25,995
Total Revenue		\$3,755,125	\$3,365,406	11.6	\$3,288,290	\$3,011,946	\$2,479,172
Expense							
5020	Salaries and Wages - Admin	\$358,140	\$349,163	2.6	\$304,573	\$257,812	\$223,942
5032	Salaries and Wages - O&M	\$270,510	\$256,487	5.5	\$213,120	\$250,138	\$211,087
5103	Benefits - Admin	\$114,430	\$105,723	8.2	\$50,596	\$33,269	\$27,650
5104	Benefits - O&M	\$101,137	\$70,963	42.5	\$58,864	\$100,655	\$64,034
5106	HRA	\$12,291	\$11,173	10.0	\$4,122	\$11,211	\$9,626
5110	Directors' Fees	\$11,850	\$11,850	0.0	\$11,775	\$11,300	\$11,275
5120	Insurance - Administration	\$67,709	\$66,053	2.5	\$63,596	\$57,467	\$42,611
5145	Park Expenditures	\$30,075	\$37,850	-20.5	\$20,358	\$13,701	\$8,888
5151	Parts/Tools/Misc. Equip	\$31,900	\$32,600	-2.1	\$20,803	\$19,685	\$18,842
5162	Postage and Delivery	\$4,300	\$4,060	5.9	\$4,174	\$3,164	\$5,033
5165	Cleaning	\$0	\$2,000	-100.0	\$0	\$2,963	\$3,195
5166	Newsletter and Printing	\$3,450	\$3,450	0.0	\$3,575	\$3,442	\$1,092
5167	Office Expense	\$20,535	\$22,405	-8.3	\$15,735	\$13,078	\$15,324
5168	Dues and Subscriptions	\$16,570	\$13,744	20.6	\$11,650	\$6,282	\$12,032
5169	Bank and Collection Fees	\$3,600	\$4,000	-10.0	\$2,443	\$3,935	\$2,709
5170	Analytical Testing	\$18,000	\$14,000	28.6	\$10,811	\$10,953	\$3,262
5180	Accounting Fees	\$78,284	\$76,003	3.0	\$73,448	\$70,791	\$67,589
5181	Audit	\$32,500	\$25,650	26.7	\$24,544	\$22,145	\$20,500
5190	Legal Fees	\$15,000	\$15,000	0.0	\$4,111	\$6,717	\$8,307
5195	Consultants-Management	\$0	\$0	0.0	\$0	\$0	\$0
5196	Consultants-Misc.	\$39,535	\$16,095	145.6	\$16,334	\$8,872	\$4,989
5220	NTFD Contract	\$844,713	\$798,987	5.7	\$827,464	\$794,889	\$704,841
5221	Fire Fuels Management Fee	\$10,000	\$10,000	0.0	\$14,276	\$0	\$3,969
5225	OPEB Trust - Annual Funding	\$30,000	\$30,000	0.0	\$30,000	\$30,000	\$30,000
5231	Building Maintenance	\$34,180	\$34,480	-0.9	\$14,859	\$10,869	\$7,177
5232	Equipment Maintenance - Admin	\$11,304	\$10,491	7.7	\$8,682	\$8,690	\$8,899
5239	Vehicle Maintenance and Rep.	\$9,750	\$10,500	-7.1	\$3,397	\$9,067	\$11,024
5240	Maintenance Water and Sewer	\$140,000	\$145,000	-3.4	\$70,754	\$120,747	\$58,883
5311	Gas and Electric - Utilities	\$85,770	\$88,570	-3.2	\$75,779	\$73,604	\$53,996
5312	SCADA System	\$20,000	\$20,000	0.0	\$4,573	\$18,007	\$16,242
5320	Travel	\$1,200	\$1,200	0.0	\$0	\$1,873	\$412
5323	Education Staff/Board	\$4,500	\$4,500	0.0	\$1,536	\$1,036	\$522
5324	Uniforms	\$3,500	\$3,500	0.0	\$3,341	\$2,710	\$1,667
5342	ASCWD Fuel	\$9,800	\$8,500	15.3	\$5,503	\$8,227	\$5,929
5371	Telephone - Administration	\$3,200	\$3,400	-5.9	\$3,936	\$3,796	\$3,257
5394	Government Mandates	\$30,255	\$28,418	6.5	\$25,662	\$19,199	\$22,355
5396	Interest Expense Debt Service	\$481,132	\$0	>100	\$0	\$0	\$0
5404	Garbage Services	\$255,520	\$241,524	5.8	\$242,301	\$213,785	\$158,051
5513	Depreciation Expense	\$320,000	\$308,995	3.6	\$309,449	\$308,995	\$275,507
5602	Miscellaneous - O&M	\$2,300	\$1,900	21.1	\$12,735	\$1,282	\$1,810
Total Expense		\$3,526,939	\$2,888,234	22.1	\$ 2,570,620	\$ 2,535,638	\$ 2,126,338
Net Operating Surplus		\$228,186	\$477,171		\$717,470	\$476,308	\$350,834

Alpine Springs County Water District FY 26/27 Draft Budget					Details	
Expense	Description	DRAFT FY26/27	Approved Budget FY25/26	Percent Change		
5020	Salaries & Wages					
5032	Salaries Admin	\$358,140	\$349,163	2.6		
	Salaries O&M	\$213,290	\$199,267	7.0		
	Overtime	\$24,820	\$24,820	0.0		
	Standby/On-Call	\$32,400	\$32,400	0.0		
	TOTAL	\$628,649	\$608,650	3.8		Estimated April COLA increase of 3.0% based last two posted COLA % of 2.9% in Dec 2025 and 3.2% in Feb 2026 Lower tenured staff obtaining annual step increases combined with 3.0% COLA estimate
5103	Benefits					
	Benefits Admin	\$70,058	\$62,775	11.6		
5104	Benefits Retiree	\$44,372	\$42,948	3.3		
	Benefits - O&M	\$101,137	\$70,963	42.5		Estimated increase in CalPERS retiree Health benefits Operations staff passed the required waiting period for benefits eligibility
	TOTAL	\$215,567	\$176,685	22.0		
5106	HRA					
	Admin	\$3,073	\$2,793	10.0		
	O&M	\$9,218	\$8,380	10.0		
	TOTAL	\$12,291	\$11,173	10.0		Increase in insurance premiums Increase in insurance premiums
5110	Directors' Fees					
	Directors' Pay	\$11,850	\$11,850	0.0		
	TOTAL	\$11,850	\$11,850	0.0		
5120	Insurance					
	Insurance - SDRMA (Property & Liability)	\$53,003	\$49,683	6.7		
	Insurance - SDRMA (Workman's Compensation)	\$14,708	\$16,370	-10.2		Reflects estimated 2026/2027 SDRMA rates from April 15, 2026 SDRMA Estimated Contribution letter Reflects estimated 2026/2027 SDRMA rates from April 15, 2026 SDRMA Estimated Contribution letter
	TOTAL	\$67,709	\$66,053	2.5		
5145	Park Expenditures					
	Bathroom maintenance and repairs	\$500	\$500	0.0		
	BBO propane, maintenance and repair	\$1,300	\$1,300	0.0		
	Chemicals (Chlorine, Fertilizer)	\$2,000	\$3,600	-44.4		Reflects cost reduction due to the switching to bulk deliveries
	Miscellaneous Supplies	\$3,700	\$3,700	0.0		
	Events, Flower Walk, Easter egg hunt	\$400	\$400	0.0		
	Tennis Court Repairs	\$3,000	\$3,000	0.0		
	Fence repair	\$8,000	\$10,000	-20.0		
	Crack seal, seal, stripe parking lot	\$0	\$4,000	-100.0		
	Pathway, sprinklers, and lawn maintenance	\$6,300	\$6,300	0.0		
	Beach sand / Pathway sand	\$3,700	\$3,700	0.0		
	Park cards and card reader system repairs	\$200	\$1,200	-83.3		Less damage due to light snow year Performed in spring of 2025
	Boogie	\$975	\$150	550.0		Replacement reader and associated equipment in 2025 Bulk order of oyster shells
	TOTAL	\$30,073	\$37,850	-20.5		
5151	Parts/Tools/Misc. Equip					
	Tools	\$2,500	\$1,500	66.7		
	Chemicals Misc., Chlorine	\$7,000	\$8,700	-19.5		Increased identified need by staff performing more inhouse work Reflects cost reduction due to the switching to bulk deliveries
	Distribution System Parts and Supplies Misc.	\$10,000	\$10,000	0.0		
	Collection System Parts and Supplies Misc.	\$5,000	\$5,000	0.0		
	Gas Detector calibrations	\$400	\$400	0.0		
	Generator maintenance	\$1,800	\$1,800	0.0		
	Unscheduled Rental	\$1,200	\$1,200	0.0		
	Hydrant Repair Service and Parts	\$4,000	\$4,000	0.0		
	TOTAL	\$31,900	\$32,600	-2.1		
5162	Postage & Delivery (Shipping)					
	Postage for bill mailings	\$2,200	\$2,000	10.0		
	CCR and Newsletter Postage	\$900	\$960	4.7		
	UPS/Fed Ex	\$1,200	\$1,200	0.0		
	TOTAL	\$4,300	\$4,960	-5.9		
5165	Cleaning					
	Semi-Monthly service, carpets, windows	\$0	\$2,000	-100.0		Service eliminated performed in house with District staff
	TOTAL	\$0	\$2,000	-100.0		
5166	Newsletter & Printing					
	Semi-Annual newsletter, CCR, and postcard, printing	\$3,450	\$3,450	0.0		
	TOTAL	\$3,450	\$3,450	0.0		
5167	Office Expense					
	Paper Supplies - Copier	\$300	\$400	-25.0		Reflects actual cost
	General, Misc office equipment	\$4,000	\$6,000	-33.3		Reflects actual cost
	Office Internet	\$2,500	\$2,820	-11.3		Reflects actual cost
	Software	\$1,100	\$1,100	0.0		
	Isolated Payroll	\$2,650	\$2,650	0.0		

Alpine Springs County Water District FY 26/27 Draft Budget				Details	
Expense	Description	DRAFT FY26/27	Approved Budget FY25/26	Percent Change	
	Notary Services (\$45 per recording) IT Services to optimize office computers and email system Core Support Safety Lunch / annual dinner TOTAL	\$135 \$6,000 \$850 \$2,800 \$98,335	\$135 \$6,000 \$600 \$2,500 \$22,405	0.0 0.0 41.7 12.0 -8.3	Reflects actual cost Reflects actual cost
5168	Dues & Subscriptions AWWA (billed 3-1 to 2-28) Website Hosting & Management CRWA membership CSDA membership Staff CWEA membership State staff required water certifications Staff CWEA certifications TOTAL	\$550 \$4,200 \$980 \$9,000 \$1,100 \$478 \$480 \$280 \$170 \$13,744	\$516 \$2,300 \$980 \$9,000 \$1,100 \$478 \$300 \$170 \$170 \$13,744	6.6 82.6 0.0 0.0 0.0 130.1 60.0 52.9 20.6	Reflects cost increase (actual cost) New vendor providing additional website functionality Reflects cost increase (actual cost) Reflects actual cost, staff holding higher certifications Reflects actual cost, staff holding higher certifications
5169	Bank Service Charges/Tax Collection Fees Late Fees/Interest Credit Card fees - merchant services TOTAL	\$100 \$3,500 \$3,600	\$500 \$3,500 \$4,000	-90.0 0.0 -10.0	Reduction due to higher level of admin oversight Actual usage (recovered under other revenue)
5170	Analytical Testing Testing required this budget cycle TOTAL	\$18,000 \$18,000	\$14,000 \$14,000	28.6 28.6	Calculated on state required testing this cycle
5180	Accounting Fees Mike Dobrowski TOTAL	\$78,284 \$78,284	\$76,003 \$76,003	3.0 3.0	Per contract 3.0% COLA
5181	Audit Audit Fees Appropriations Limit TOTAL	\$30,500 \$2,000 \$1,150 \$32,650	\$24,500 \$1,150 \$1,150 \$26,800	24.5 73.9 28.7	New firm providing services reflects cost increase (actual cost) New firm providing services reflects cost increase (actual cost)
5190	Legal Fees Legal Fees TOTAL	\$15,000 \$15,000	\$15,000 \$15,000	0.0 0.0	
5198	Consultants - Miscellaneous Consultant to review rates On Call Engineering services Temporary help (60 hrs @ \$26/hr.) Board Secretary TOTAL	\$25,000 \$10,000 \$0 \$4,535 \$39,535	\$0 \$10,000 \$1,560 \$4,535 \$16,095	>100 0.0 -100.0 0.0 145.6	Half of total cost, fee split between FY2026/27 and FY2027/28 No anticipated need this year
5220	NTPFD Contract NTPFD Contract 1st Payment (55%) (80%) NTPFD Contract 2nd Payment (40%) (80%) NTPFD Contract 3rd Payment (5%) (80%) TOTAL (80% of Property Taxes)	\$484,592 \$337,865 \$42,236 \$864,713	\$439,443 \$319,595 \$39,949 \$798,987	5.7 5.7 5.7 5.7	Projected increase in property tax revenues Projected increase in property tax revenues Projected increase in property tax revenues
5221	Fire Fuel Management Fire Fuel Management Total Fire Fuel Management	\$10,000 \$10,000	\$10,000 \$10,000	0.0 0.0	Fire fuels management around water and sewer infrastructure
5225	OPEB Trust - Annual Funding OPEB Funding TOTAL	\$30,000 \$30,000	\$30,000 \$30,000	0.0 0.0	
5231	Building Maintenance Repairs/Supplies Paving and crack sealing Yard Maintenance, base material, cleanup and disposal Outside Snow Removal Fire Extinguishers Backflow Testing Outside contractor repairs Pest Control TOTAL	\$3,500 \$20,000 \$3,400 \$5,000 \$600 \$700 \$500 \$480 \$34,180	\$3,500 \$20,000 \$3,400 \$5,000 \$600 \$700 \$500 \$480 \$34,180	0.0 0.0 0.0 0.0 0.0 0.0 25.0 0.0 -0.3	Reflects outside labor cost increase
5232	Equipment Maintenance - Administration Copier (Sierra Office Solutions) includes color copiers & ink Intermedia AT&T SCADA Phone System Professional Communications Messaging - Answering Service 3 Cell Phones TOTAL	\$4,296 \$1,260 \$585 \$2,400	\$4,296 \$1,260 \$585 \$2,200	0.0 28.4 0.0 9.1	Reflects cost increase (actual cost) Reflects cost increase (actual cost)

Alpine Springs County Water District FY 26/27 Draft Budget					Details	
Expense	Description	DRAFT FY26/27	Approved Budget FY25/26	Percent Change		
	Badger Meter Service Agreement (billed every 6 months)	\$2,405	\$2,150	11.9		Reflects cost increase (actual cost)
	TOTAL	\$11,304	\$10,491	7.7		
5239	Vehicle Maintenance					
	District Trucks	\$4,350	\$4,600	-5.4		Replacing a 1971 vintage truck with new
	District heavy equipment	\$5,000	\$5,500	-9.1		Reduced usage of older equipment due to air board requirements
	District light equipment	\$400	\$400	0.0		
	TOTAL	\$9,750	\$10,500	-7.1		
5240	Maintenance - Water & Sewer Dept					
	Sewer Annual Cleaning	\$20,000	\$20,000	0.0		
	Sewer Clean & TV Project	\$18,800	\$18,800	4.4		
	Sewer Line Repairs	\$20,000	\$19,000	5.3		
	Manhole repairs	\$15,000	\$24,500	-38.8		Reflects current needs
	Sewer Service Repairs/Replacements	\$10,000	\$5,200	92.3		Reflects current needs
	Road paving repairs	\$7,000	\$5,000	40.0		Reflects cost increase (actual cost)
	Water Leak Repairs	\$30,000	\$28,000	7.1		
	Water Tank service and repair	\$2,000	\$1,000	100.0		Reflects current needs
	Springs 1,2,3, and 4 service and repair	\$6,000	\$11,000	-45.5		Reflects anticipated work
	Well # R1-R2-AME service and repair	\$5,500	\$5,100	7.8		Reflects cost increase (actual cost)
	Cla-Val inspection, repairs and rebuild service	\$5,500	\$4,000	37.5		Reflects cost increase (actual cost)
	Remove snow water tanks	\$0	\$4,000	-100.0		Service performed inhouse by District staff
	Reproduce water & sewer plans	\$200	\$200	0.0		
	TOTAL	\$140,000	\$145,000	-3.4		
5311	Gas & Electric - Utilities					
	Electrical (incl. Snowmaking Power, ASCWD Office & O&M)	\$48,000	\$51,000	-6.9		Reflects actual cost
	Propane (inc. O&M)	\$17,000	\$17,000	0.0		
	Sewer (TTSA) Office and Park	\$3,770	\$3,770	0.0		
	Garbage Service Office	\$5,000	\$4,800	4.2		Rate increase
	Garbage (Memorial Day Cleanup Dumpsters)	\$12,000	\$12,000	0.0		Additional request for green waste dumpsters Fire Safe = \$2000. Two Community Days = \$10,000
	TOTAL	\$85,770	\$88,570	-3.2		
5312	Telemetry System (SCADA)					
	Annual RTU and HMI Field Maintenance	\$5,850	\$5,850	0.0		
	Annual Support computer and software	\$5,000	\$5,000	0.0		
	Scada, radio and transducer Repairs & improvements	\$8,150	\$8,150	0.0		
	Net streaming remote access to SCADA computer	\$1,000	\$1,000	0.0		
	TOTAL	\$20,000	\$20,000	0.0		
5320	Travel					
	Travel - All Staff	\$1,200	\$1,200	0.0		
	TOTAL	\$1,200	\$1,200	0.0		
5323	Education Staff/Boards					
	Education - All Staff	\$3,500	\$3,500	0.0		
	Staff Safety Training	\$1,000	\$1,000	0.0		
	TOTAL	\$4,500	\$4,500	0.0		
5324	Uniforms					
	Uniforms - O&M	\$3,000	\$3,000	0.0		
	Office Shirts	\$500	\$500	0.0		
	TOTAL	\$3,500	\$3,500	0.0		
5342	ASCWD - Fuel					
	Unleaded	\$5,800	\$4,500	28.9		Reflects current cost
	Diesel	\$2,500	\$2,500	0.0		
	Special Fluids	\$1,500	\$1,500	0.0		
	TOTAL	\$9,800	\$8,500	15.3		
5371	Telephone - Administration					
	Phone - AT&T incl. O&M)	\$3,000	\$3,200	-6.3		Reflects current cost
	ZOOM	\$200	\$200	0.0		
	TOTAL	\$3,200	\$3,400	-5.9		
5394	Government Mandates					
	USFS Permit Fee	\$3,500	\$3,500	0.0		
	State Water Resources Control Board	\$13,000	\$10,985	18.3		Reflects cost increase (actual cost)
	Fuel Tank Test	\$1,600	\$1,200	33.3		Reflects cost increase (actual cost)
	Placer County Air Qual Permit / Generator Permit	\$1,215	\$1,215	0.0		
	Placer County Haz. Mat. Permit	\$1,400	\$1,400	0.0		
	Under Ground Service Alert	\$500	\$300	66.7		Reflects cost increase (actual cost)
	PCLAFCCO	\$3,700	\$3,428	7.9		Reflects cost increase (actual cost)

Alpine Springs County Water District FY 26/27 Draft Budget					
Expense	Description	DRAFT	Approved	Percent Change	Details
		FY26/27	Budget FY25/26		
5396	Interest Expense Debt Service				
	Placer County Elections	\$800	\$0	>100	Anticipated November Elections
	Misc. Placer County Fees	\$715	\$715	0.0	
	GASB-68/7475 Report & Schedules	\$3,000	\$4,850	-38.1	Reflects current cost
	Diamond Maps	\$325	\$325	0.0	
	Newspaper Legal Notices	\$500	\$500	0.0	
	TOTAL	\$30,285	\$28,418	6.5	
	Annual debt service payment	\$481,132	\$0	>100	Anticipated issuance of debt
	TOTAL	\$481,132	\$0	>100	
5404	Garbage Services				
	Annual Garbage Contract	\$253,270	\$239,274	5.8	
	Hazard Waste Disposal 3 at \$750 each	\$2,250	\$2,250	0.0	TTSD increase per 2023 contract and as outlined in the March 18, 2026 TTSD Email
	TOTAL	\$255,520	\$241,524	5.8	
5513	Depreciation Expense				
	Depreciation Expense	\$320,000	\$308,995	3.6	Estimate District CPA to calculate
	TOTAL	\$320,000	\$308,995	3.6	
5602	Miscellaneous Safety - O&M				
	Traffic Control Safety	\$200	\$200	0.0	
	Emergency Eye Wash	\$600	\$200	200.0	
	Personnel Protective Safety Gear	\$1,500	\$1,500	0.0	Replacing shop eye wash station with a plumbed system
	TOTAL	\$2,300	\$1,900	21.1	

DRAFT

Project Description	Fiscal Year 2026/27
	2026/27
Chlorination injection stations alternatives analysis	\$75,000
Cat 907M Snow plow blade (Carry forward from prior CIP Budget)	\$10,000
Park ADA Compliance Activities (Path Improvements)	\$4,000
New Service Vehicle	\$60,000
District Identified Project Totals	\$149,000
Ongoing water and sewer service lines replacement and /or rehabilitation 1% annually	\$252,902
Water main upsize along Kloster Court	\$467,250
Alpine Meadows Estates Well Number 1 upgrades - backup generator	\$300,000
Tank 2, 3, 5 replacement engineering services	\$150,000
Tank 2 replacement construction	\$1,642,500
Master Plan Identified Project Totals	\$2,812,652
Totals	\$2,961,652



AGENDA NO: F4

MEETING DATE: 05/08//2026

Staff Report

TO: ASCWD Board of Directors

Date: May 4, 2026

FROM: Joe Mueller, General Manager

SUBJECT: WATER TIER RATE ADJUSTMENT REQUEST

BACKGROUND:

The Bear Creek Association is requesting a water rate tier adjustment for the water used to maintain water levels in their community pond. The Bear Creek Association has a current residential water service account and meter from ASCWD for the explicit purpose of maintaining water levels in the Bear creek pond. While a non-potable water supply such as snowmaking water would be suitable for this use, ASCWD has no ability to supply non-portable water to this area for the infrastructure simply does not exist. In a residential neighborhood such as Bear creek the only available water through ASCWD would be through the potable water service system.

ASCWD 2026 water rates are composed of a base charge based on water meter size, in this case a ¾ meter (\$1904) the smallest offered, and usage charges in three tiers 0-100,000 gal (\$6.24 per 1000 gal), 100,001 200,000 gal (\$7.89 per 1000 gal), and 200,001 + gal (\$13.27 per 1000 gal).

The request references the pond usage as a community benefit recreational facility that supports quality of life in the community. The pond, however, is restricted to the Bear Creek community and not open to all ASCWD rate payers.

In 2024 the ASCWD Board approved ASCWD policy 2.26.0 Water Tier Rate Adjustment During A Water Leak. While not directly related the policy does provide the General Manager with the ability to provide a tier rate adjustment.

The following is directly from Policy 2.26.0 "The Water Tier Rate Adjustment During A Water Leak Policy for Utilities establishes a mechanism and authority for providing billing adjustments to the water usage tier charge rate from the highest tier (tier 3 greater than 200,000 gallons) to the lower tier 2 rate (100,000 to 200,000 gallons) which currently represents approximately a 41% reduction. Water tiers have been established to account for the cost and infrastructure requirements to supply high demand customers throughout the year. A water leak or one time water line breakage is not considered under the tier cost structure, nor was it meant to be punitive in nature due to unforeseen circumstances to the average customer's water usage."

DISCUSSION:

Discuss the Bear Creek Association request for water rate tier adjustment.

FISCAL IMPACT:

If the District had applied a similar tier rate adjustment as currently allowed for high water usage during a water leak the impact would have been a District water revenue reduction of:

- \$3,713.04 in 2022
- \$1,627.33 in 2023
- \$0000.00 in 2024
- \$1,818.54 in 2025

ATTACHMENTS:

1. April 13, 2026, Bear Creek Association Request for Adjustment of Water Rate for Bear Creek Pond.

April 13, 2026

Joe Mueller, General Manager
Alpine Springs County Water District
270 Alpine Meadows Road
Alpine Meadows, CA 966146

Subject: Request for Adjustment of Water Rate for Bear Creek Community Pond

Dear Joe,

We are writing on behalf of Bear Creek Association, representing 110 homes within the Bear Creek community, all of which are valued Alpine Springs Water customers. Our community pond serves as a recreational facility for residents and is integral to the quality of life in Bear Creek. Historically, our Association has paid residential rates and connection fees for the pond's dedicated water connection. However, recent increases in both water rates and annual meter fees, as well as the requirement for us to install our own valve after the water meter, have placed a considerable financial burden on our Association.

Due to anticipated drought conditions and reduced snowpack, the natural creek that typically fills our pond is expected to run dry earlier than usual this year, necessitating more supplemental water from Alpine Springs. This supplemental usage could be substantial, and the cost at current residential rates may significantly impact our ability to maintain the pond as a community resource. As you may know, all the water supplied to the pond eventually runs over a spillway directly back into the creek and area water table.

Given the nature of the pond's usage, which is seasonal and supports community recreation rather than individual household consumption, we respectfully request that Alpine Springs consider adjusting the water rate for this connection. We note that Alpine Springs currently offers a lower commercial rate for snowmaking, which appears more closely aligned with our usage profile than the standard residential rate.

We believe that keeping the lowest tier residential rate for all pond water usage would more accurately reflect the purpose and benefit of the pond to all 110 Bear Creek households and would ensure its continued operation for recreational use. We respectfully ask the District to review our request and consider granting a rate adjustment for the pond's water connection.

Thank you for your consideration. We are available to provide any further information or discuss this request at your convenience.

Sincerely,



Brian Smits

President, Bear Creek Association



Paul Lego

Treasurer, Bear Creek Association