

Amended 04/28/2026



**ANNUAL BUDGET
FISCAL YEAR 2026-2027**



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**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

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**ANNUAL BUDGET
FISCAL YEAR 2026-2027**

BASIC ASSUMPTIONS

WATER SUPPLY

1. The water usage assumed for proration/allocation of water costs for New Hogan and New Melones is reflected on Schedule A, Page 33.
2. Proration of New Hogan water is based on estimates at the beginning of each fiscal year, but final allocation of costs is based on actual water used. Proration of New Melones water is based on the settlement agreement which sets the allocation at 90% M&I and 10% Ag. Since AG uses the system half of the year, the board approved allocation is set at 95% M&I and 5% AG.
3. Municipal water production figures are estimated at 14,100 AF for groundwater and 55,000 AF for surface water (same as previous year). Groundwater pumping costs are maintained at \$116.00/AF as in the previous year's assumption.
4. Proration of the base monthly payment is broken into two components (see Schedule D) based on the May 1, 2012 Agreement among the urban contractors. The agreement has a different allocation percentages for the 10MG Clearwell Project funded by the State Revolving Fund Loan Program compared to the allocation percentages based on the Second Amended Contract.

SALARIES & WAGES

5. Salaries and wages are based on normal advancements for FY 2026-2027 covering the cost-of-living-allowance increase on employees' wages for certain positions based on the MOU between the District and employees dated October 29, 2024.
6. Employee benefits are calculated based on expected increases derived from ACWA/JPIA and CalPERS estimates. These items include health insurance, retirement benefits and provision for other post-employment benefits for employees to comply with GASB 75.

OTHERS

7. Estimated depreciation (a non-cash item) of ~\$1,000,000 is excluded from the Base Monthly Payment calculations, in compliance with the Second Amended Contract.
8. A prior fiscal year adjustment is included in the Base Monthly Payment computation. This adjustment represents the variance between actual and budgeted figures from the previous fiscal year prior to this year's computations. The inclusion of this item complies with Sec. 7 of the 2001 Settlement Agreement.
9. Allocations of administrative and general expenses of the District are directly made based on Sec. 4 and Exhibit "A" of the Settlement Agreement. For FY 2022-2023, the District contracted Raftelis, Inc. to conduct an administrative cost allocation study.

ADMINISTRATION

DIVISION

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

70 - ADMINISTRATION FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
REVENUES					
10-4301-0	Interest Income	146,963	70,000	70,000	
10-8031-0	Reimbursement of Admin. Expenses - M&I	4,122,011	5,380,402	6,348,480	94
10-8031-0	Reimbursement of Admin. Expenses - AG	793,137	858,600	1,072,541	67
10-4201-0	Grant Reimbursements - Calaveras Watershed Resiliency	382,746	0	0	
10-4502-0	Reimbursement from CCWD	422,503	377,524	377,524	
10-4503-0	Reimbursement of NH Interest - CCWD	2,191	24,572	24,572	
10-4521-0	Property Taxes	707,206	640,000	578,660	
10-8021-0	Transfer to Other Division - (Property Taxes)	(707,206)	(640,000)	(578,660)	67
10-8021-0	Transfer from/to Other Divisions	(1,662,580)	(24,572)	(24,572)	
10-8041-0	Transfer to Water Development Fd & Water Supply Fd	1,547,029	(377,524)	(377,524)	81 & 71
TOTAL REVENUES		5,757,824	6,309,002	7,491,022	
EXPENSES					
SALARIES AND BENEFITS					
Total Salaries		1,078,557	1,164,162	1,155,608	
Total Benefits		589,558	616,230	573,973	
BOARD EXPENSES					
10-5061-0	Director Fees	70,555	90,000	74,000	
10-5062-0	Directors Benefits	128,886	120,000	135,000	
TOTAL BOARD EXPENSES		199,441	210,000	209,000	
TOTAL SALARIES AND BENEFITS		1,668,114	1,990,392	1,938,581	
BOARD EXPENSES					
10-5063-0	Election Expenses	0	0	300,000	
TOTAL BOARD EXPENSES		0	0	300,000	
TRAINING AND EDUCATION					
10-5101-0	Safety Equipment/Programs	97,147	68,700	80,000	
10-5102-0	Physical Examinations	8,278	6,000	10,000	
10-5103-0	Seminars/Conferences/Education	63,401	81,965	91,865	
10-5104-0	Travel, Food & Lodging	58,662	75,100	88,100	
10-5105-0	Association Dues and Fees	108,667	131,200	150,170	
10-5106-0	Books and Publications	1,719	8,100	2,100	
TOTAL TRAINING AND EDUCATION		337,873	371,065	422,235	
OFFICE SUPPORT					
10-5124-0	Office Equipment	33,841	52,200	52,200	
10-5125-0	Office Supplies	26,880	35,000	35,000	
10-5126-0	Postage and Courier	18,225	20,000	20,000	
10-5127-0	Office Expenses	38,774	34,000	41,000	
10-5128-0	Property and Liability Insurance	305,488	270,000	315,000	
10-5181-0	Vehicle Usage - Admn	50,074	20,000	50,000	
TOTAL OFFICE SUPPORT		473,282	431,200	513,200	

70 - ADMINISTRATION FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	PUBLIC RELATIONS				
10-5131-0	Water Conservation Education	218,328	217,000	228,000	
10-5132-0	Water Conservation Ad Campaign	11,008	30,000	30,000	
10-5133-0	Advertising and Public Relations	28,878	37,000	37,000	
	TOTAL PUBLIC RELATIONS	258,214	284,000	295,000	
	TECHNOLOGY				
10-5140-0	Technology Planning and Support	138,068	145,230	150,230	1
10-5141-0	Telecommunications	63,822	75,520	75,520	2
10-5142-0	Hardware Upgrades	41,150	45,000	45,000	3
10-5143-0	Software Licenses	74,187	156,745	128,545	
10-5144-0	Network Upgrades	2,980	10,000	40,000	4
10-5145-0	Application Development	42,965	300,000	243,000	5
10-5146-0	SCADA System (WTP)	471,709	360,000	150,000	6
10-5147-0	SCADA System (WS)	54,630	25,000	35,000	7
10-5148-0	Server Upgrades	0	4,000	4,000	8
	TOTAL TECHNOLOGY EXPENSES	889,512	1,121,495	871,295	
	ENGINEERING				
10-5110-0	Reports and Studies	91,121	420,000	420,000	9
10-5114-0	Permits and Fees	314,767	296,850	320,000	
10-5115-0	Professional Services - Grants	8,497	0	8,710	
10-5116-0	Professional Services - Planning	379,936	135,000	385,000	10
	TOTAL ENGINEERING	794,320	851,850	1,133,710	
	GENERAL MANAGER'S OFFICE				
10-5150-0	Legal Expenses - General	105,580	120,000	120,000	
10-5155-0	Lobbying	150,000	162,000	162,000	
10-5151-0	Audit and Accounting	42,750	50,000	50,000	
10-5152-0	Fiscal Agent Fees -ADP	12,603	22,000	20,000	
10-5154-0	Professional Services - GMO	125,393	150,000	160,000	11
	TOTAL GENERAL MANAGER'S OFFICE	436,327	504,000	512,000	
	EFFORTS TO SECURE NEW MELONES WATER				
10-5165-0	Legal Expenses - New Melones	34,914	50,000	45,000	
10-5166-0	Professional Services - New Melones	0	50,000	40,000	
	TOTAL EFFORTS TO SECURE NM WATER	34,914	100,000	85,000	
	EFFORTS TO PROTECT CALAVERAS RIVER				
10-5171-0	Legal Expenses - Calaveras	733	25,000	20,000	
10-5174-0	Calaveras River HCP	816,700	470,000	500,000	
10-5175-0	Professional Services - NH	43,194	50,000	50,000	
	TOTAL EFFORTS TO PROTECT CAL. RIVER	860,627	545,000	570,000	
	WATER SUPPLY ENHANCEMENT PROJECT				
10-5176-0	Legal Expenses - WSEP	6,828	20,000	75,000	
10-5178-0	Professional Services - WSEP	0	20,000	520,000	
	TOTAL WATER SUPPLY ENHANCEMENT PROJECT	6,828	40,000	595,000	

70 - ADMINISTRATION FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	EFFORTS TO DEVELOP GROUNDWATER				
10-5177-0	Legal Expenses - SGMA	4,865	20,000	20,000	
10-5179-0	Professional Services - SGMA	0	20,000	15,000	
	TOTAL EFFORTS TO DEVELOP GROUNDWATER	4,865	40,000	35,000	
	BAY-DELTA WATER CONTROL PLAN				
10-5190-0	Legal Expenses - BDWCP	59,767	70,000	100,000	
10-5192-0	Professional Services - BDWCP	0	20,000	20,000	
	TOTAL BAY-DELTA WATER CONTROL PLAN	59,767	90,000	120,000	
	WATER TREATMENT PLANT				
10-5162-0	Legal Fees - Section 15	4,310	150,000	100,000	
	TOTAL SECTION 15 FEES	4,310	150,000	100,000	
	UNBUDGETED EXPENSES				
20-6999-0	Depreciation Expense	55,506	0	0	
	TOTAL UNBUDGETED EXPENSES	55,506	0	0	
	TOTAL EXPENSES	5,884,461	6,309,002	7,491,022	
	NET REVENUES OVER EXPENSES	(126,637)	0	0	

70 - ADMINISTRATION FUND	FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
1 Technology Planning and Support:				
Verve Contract (includes cloud back-up)			\$145,230	
Cybersecurity Assessment			\$5,000	
			<u>\$150,230</u>	
2 Telecommunications - Includes Fiber Optic internet, replacement of phone system, cellular & miscellaneous communication expenses:				
Verizon			\$27,600	
AirSpring Main Internet Path and Voice			\$22,800	
Second Internet Path			\$5,000	
Website			\$20,120	
			<u>\$75,520</u>	
3 Hardware Upgrades:				
PC Replacements			\$45,000	
			<u>\$45,000</u>	
4 Network Upgrades				
Wireless Access Points (13-15)			\$30,000	
Miscellaneous			\$10,000	
			<u>\$40,000</u>	
5 Application Development:				
Cloud Transition Development			\$30,000	
CMMS - Final Phase			\$100,000	
Safety & Management System			\$13,000	
Financial Software upgrade - Final Phase			\$100,000	
			<u>\$243,000</u>	
6 SCADA System (WTP):				
Historian Reporting			\$100,000	
SCADA Application Development/Support			\$50,000	
			<u>\$150,000</u>	
7 SCADA System (WS):				
Water Supply System Integration			\$20,000	
Escalon Bellota Trashrack SCADA Materials			\$15,000	
			<u>\$35,000</u>	
8 Server Upgrades:				
Server Maintenance			\$4,000	
			<u>\$4,000</u>	
9 Reports and Studies:				
Urban Water Management Plan			\$70,000	
West Linden Water Banking Study			\$250,000	
Recharge Basin Study			\$100,000	
			<u>\$420,000</u>	
10 Professional Services Planning:				
Water Sanitary Survey			\$250,000	
GROWMAS Study for Water Year 2024-2025			\$60,000	
Routine Engineering Services			\$75,000	
			<u>\$385,000</u>	
11 Other Professional Services Include:				
Routine Services			\$160,000	
			<u>\$160,000</u>	

AGRICULTURAL

DIVISION

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

67 - AGRICULTURAL FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
REVENUES					
WATER ASSESSMENTS REVENUE					
10-4101-0	Revenue - Penalty Assessments	19,274	12,000	12,000	
10-4103-0	Revenue - Groundwater Assessments	821,775	830,700	852,800	1
10-4104-0	Revenue - Surface Water Charge	1,068,521	631,000	653,000	2
10-4105-0	Revenue - Domestic Water Assessments	324,812	324,000	330,000	3
10-4106-0	Revenue - Meter Rentals Charge	12,738	13,000	13,000	
10-4107-0	Out of District Deposit	0	0	0	
	TOTAL WATER ASSESSMENTS	2,247,120	1,810,700	1,860,800	
OTHER REVENUES					
10-4301-0	Interest Income	111,557	140,000	100,000	4
10-4201-0	Grant Reimbursements	0	0	0	
10-8021-0	Transfer In From Other Funds-(Property Taxes)	707,206	640,000	578,660	5
10-8021-0	Transfer In (Out) From Other Funds	0	2,000	2,000	
NA	Transfer in from Reserves	0	2,950,524	3,723,324	
	TOTAL OTHER REVENUES	818,763	3,732,524	4,403,984	
	TOTAL REVENUES	3,065,884	5,543,224	6,264,784	
EXPENSES					
ADMINISTRATIVE AND WATER SUPPLY COSTS					
10-5211-0	New Melones Contract Water - USBR	370,634	373,985	130,725	Sch A
10-5211-0	New Melones Contract Water - USBR WIIN Act	0	0	0	
TBD	Rock Creek Water Purchase			769,275	
10-8001-0	Goodwin Dam Property Self Insurance	3,750	3,750	3,750	Sch A
10-8041-0	Water Cost Allocation O&M NM	724,037	732,152	176,388	Sch A
10-8041-0	Water Cost Allocation O&M NH	899,624	3,543,736	4,081,105	Sch A
10-8031-0	Administrative Division - Expense Allocation	793,137	858,600	1,072,541	Sch B
10-5423-0	New Melones Debt Service	0	0	0	6
10-5199-0	Dry Year Assessment Reserve	26,011	15,000	15,000	
10-6901-0	Allocated Pension Expense	38,644	16,000	16,000	
	TOTAL ADMINISTRATIVE AND WATER SUPPLY COSTS	2,855,836	5,543,224	6,264,784	
OTHER EXPENSES					
10-5043-0	OPEB (Non Cash Expense)	(14,793)	0	0	
	TOTAL OTHER EXPENSES	(14,793)	0	0	
UNBUDGETED EXPENSE					
	Depreciation Expense	94,864	0	0	
	TOTAL EXPENSES	2,935,907	5,543,224	6,264,784	
	NET REVENUES OVER EXPENSES	129,977	0	0	

1 Estimated ground water sales (130,000 af @\$ 6.56)

2 Estimated surface water sales (22,000 af @\$24/af plus 1,000af @\$200/af for out of district)

3 Estimated domestic unit charges (6,000 domestic units @ \$55/unit)

4 Interest income on funds maintained

5 Projected property tax revenue is \$578,660 for FY 2026-2027

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

58 - AG DRY YEAR RESERVE FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	REVENUES				
10-4301-0	Interest Income	10,720	3,500	3,500	
10-4201-0	Grant Reimbursement	22,608			
10-8021-0	Revenue-Dry Yr Reserve Fd Contributions	18,425	14,000	14,000	
10-8021-0	Transfer In (Out) Fr Other Funds	0	0	0	
	TOTAL REVENUES	51,753	17,500	17,500	
	RESERVES				
NA	Retained Reserves	19,313	17,500	17,500	
	TOTAL RESERVES	19,313	17,500	17,500	
	NET REVENUES OVER EXPENSES	32,440	0	0	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

75 - DIRECT ASSESSMENT FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	REVENUES				
10-4301-0	Interest Income	508	0	0	
10-8021-0	Transfer In (Out) From Other Funds	0	0	0	
	TOTAL REVENUES	508	0	0	
	EXPENSES				
10-5152-0	Trustee/Fiscal Agent Fees	0	0	0	
	TOTAL EXPENSES	0	0	0	
	NET REVENUES OVER EXPENSES	508	0	0	

MUNICIPAL

DIVISION

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

	94 - M&I FUND	FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Source Note
	REVENUES				
	WATER ASSESSMENTS REVENUE				
10-4120-0	Income - City of Stockton	14,462,099	15,530,088	18,643,436	<i>BMP</i>
10-4121-0	Income - California Water Service Co.	11,007,871	12,005,399	14,361,923	<i>BMP</i>
10-4122-0	Income - Lincoln Village	635,975	694,221	831,819	<i>BMP</i>
10-4123-0	Income - Colonial Heights	168,398	183,829	220,282	<i>BMP</i>
10-4131-0	Income - GW Rate Equalizations	4,243,245	6,418,179	6,659,571	<i>Sch C</i>
	TOTAL WATER ASSESSMENTS	30,517,588	34,831,716	40,717,031	
	OTHER REVENUES				
10-4301-0	Interest Income - M & I	244,858	400,000	250,000	
10-4141-0	Wheeling Revenue	572,544	240,000	600,000	
10-4201-0	Grant Reimbursements - ASR Well	106,991	600,000	0	
10-4701-0	Miscellaneous Income-M&I Fund	10,882	0	0	
	TOTAL OTHER REVENUES	935,276	1,240,000	850,000	
	REVENUES	31,452,864	36,071,716	41,567,031	
	PLUS/(MINUS) BMP PRIOR YEAR ADJ		1,762,103	1,090,237	
	NET TOTAL REVENUES	31,452,864	37,833,819	42,657,267	
	EXPENSES				
	Total Salaries	3,673,846	3,787,115	3,916,785	
	Total Benefits	2,102,612	2,075,912	2,232,233	
	TOTAL SALARIES AND BENEFITS	5,776,457	5,863,027	6,149,018	
	ADMINISTRATIVE AND WATER SUPPLY COSTS				
10-5211-0	New Melones Contract Water-USBR	1,552,554	2,676,650	2,459,700	
10-5211-0	New Melones Transfer Water-OID/SSJID	0	0	3,540,300	
TBD	Water Transfer Rock Creek			100,000	
10-5211-0	Goodwin Dam Property Self Insurance	69,750	69,800	69,800	
10-8041-0	Water Cost Allocation O&M NM	1,800,806	4,318,100	3,280,900	
10-8041-0	Water Cost Allocation O&M NH	133,441	847,700	755,200	
10-8031-0	Admin Division - Expense Allocation	4,122,011	6,187,575	7,300,775	
10-6901-0	Allocated Pension Expense	686,736	500,000	500,000	
	TOTAL ADMINISTRATIVE AND WATER SUPPLY COSTS	8,365,298	14,599,825	18,006,675	
	OPERATIONS				
10-5301-0	Chemicals	1,750,295	1,900,000	2,200,000	
10-5302-0	Electricity	2,214,699	2,400,000	2,450,000	
10-5303-0	Natural Gas	13,091	16,200	16,200	
10-5304-0	Utilities - Others (Bellota Headworks)	7,288	15,000	15,000	
10-5306-0	Filter Media	433,403	600,000	600,000	
10-5307-0	Laboratory Equipment and Supplies	11,864	20,000	20,000	
10-5308-0	Analytical Services	61,899	60,000	70,000	
10-5329-0	Solids Disposal	24,137	75,000	50,000	
10-5181-0	Vehicle Usage M&I	97,533	100,000	102,410	
	TOTAL OPERATIONS	4,614,209	5,186,200	5,523,610	

	94 - M&I FUND	FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Source Note
	MAINTENANCE				
10-5321-0	General Maintenance	444,390	290,000	412,400	1
10-5322-0	Electrical , Instrumentation & Controls	20,291	159,000	165,000	2
10-5323-0	Capital Projects - Treatment Plant	2,860,125	5,780,200	5,455,000	3
10-5324-0	Maintenance & Repair - Plant Grounds	432,897	80,000	80,000	4
10-5325-0	WTP Service Contracts & Improvements	164,334	160,400	150,400	5
10-5326-0	Maintenance & Repair - Buildings	153,725	302,000	907,000	6
10-5327-0	Large Tools And Equipment	35,030	54,900	115,000	7
10-5328-0	Equipment Rental	2,206	25,000	10,000	
10-5341-0	Protective Gear and Clothing	11,095	10,000	36,000	8
10-5342-0	Uniform and Laundry	43,293	17,000	25,460	
10-5343-0	Tools and Equipment	29,840	35,000	31,330	
10-5344-0	Treatment Plant Consumables	22,608	20,000	23,740	
	TOTAL MAINTENANCE	4,219,834	6,933,500	7,411,330	
	DEBT SERVICE				
10-2231-0	Transfer to Loan Repayment - State Revolving Fund	573,044	573,044	573,044	
10-5431-0	2002A Reimbursement - Fund 67	0	0	0	
10-8014-0	2019 Series Debt Service	4,271,761	3,735,160	3,735,160	
TBD	2025 Series Debt Service	0	459,638	2,606,500	
TBD	Additional Projects - Debt Service - See Schedule E	0	1,687,316	291,814	
10-8014-0	Development Fees Received 2002B Debt Service	(3,140,791)	(3,600,000)	(3,600,000)	
	TOTAL DEBT SERVICE	1,704,014	2,855,157	3,606,518	
	TRANSFERS				
10-8021-0	Transfer to Bellota Fish Screen Project Fund 89	848,780	0	0	
10-8021-0	Transfer Water Treatment Plant Reserve	100,000	100,000	100,000	
10-8021-0	Transfer Out GWPS (68)	1,744,127	2,296,109	1,860,116	
10-8021-0	Transfer (In) Out From Other Funds		0	0	
	TOTAL TRANSFERS	2,692,907	2,396,109	1,960,116	
	UNBUDGETED EXPENSES				
	Depreciation	2,606,944	0	0	
	TOTAL EXPENSES	29,979,662	37,833,819	42,657,267	
	NET REVENUES OVER EXPENSES	1,473,202	0	0	

1 **10-5321-0 General Maintenance expenses include:**

HSPS Pump & Motor Rebuild	\$50,000
Critical Spare Parts for Hypochlorite and Other Feeders	\$61,000
Transformer Cleaning	\$50,000
Pump & Motor Efficiency Testing	\$12,000
Routine maintenance	\$239,400
	\$412,400

2 **10-5322-0 Electrical, Instrumentation and Controls expenses includes:**

Meter Calibrations	\$4,000
Rockwell VFD Insert	\$121,000
Routine maintenance	\$40,000
	\$165,000

94 - M&I FUND	FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Source Note
3 10-5323-0 Capital Projects - Treatment Plant expenses includes:				
Control Vault BFV and Actuator Replacements Phase II			\$500,000	
Low Lift Pump Station #3 Upgrade			\$500,000	
HVAC For Low Lift Pump Station Phase I			\$100,000	
Caterpillar Generator & ATS			\$1,400,000	
Surge Protection Improvements Installation			\$600,000	
ABB Switchboard			\$200,000	
LLPS Electrical Design-Build			\$1,235,000	
120/208V Distribution and Feeder Replacements			\$60,000	
Solids Handling - Dewatering Lagoons			\$200,000	
HSPS HVAC Improvement			\$200,000	
Backwash Pump Impeller Replacements			\$200,000	
Replace Basement Chemical Components and Piping Remaining			\$20,000	
ACH Metering Pump			\$40,000	
Utility Water Pumping Station Phase II			\$200,000	
			\$5,455,000	
4 10-5324-0 M&R Plant Grounds includes:				
Irrigation supplies/plants/misc. expenses			\$30,000	
SJC Corrections Work Release Program/Temps			\$50,000	
			\$80,000	
5 10-5325-0 WTP Service Contracts & Improvements includes:				
Hach Service Agmt			\$50,000	
THM Analyzer Service Agmt			\$30,000	
Landscaping			\$40,000	
Security Monitoring			\$20,400	
Distribution & WTP items			\$10,000	
			\$150,400	
6 10-5326-0 M&R Buldings includes:				
Routine maintenance and repair			\$32,000	
Repurpose Chlorine Cylinder Room Inc HVAC and furniture			\$200,000	
Admin Parking Surface Repairs and ADA compliance			\$250,000	
Water Supply Shop Rehabilitation			\$150,000	
Security Improvements Phase II			\$150,000	
Hardened Security Gate & Fencing			\$0	
Asbestos removal - Maintenance Bldng			\$50,000	
Admin Building Ceiling/Carpet			\$75,000	
			\$907,000	
7 10-5341-0 Protective Gear and Clothing includes:				
6" and 12" Trailer Pump Replacement			\$115,000	
			\$115,000	
8 10-5341-0 Protective Gear and Clothing includes:				
Arc Flash PPE			\$20,000	
Air Monitors (Lease)			\$6,000	
Routine PPE			\$10,000	
			\$36,000	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

68 - GROUNDWATER PROD. FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
REVENUES					
WATER ASSESSMENTS REVENUE					
10-4101-0	Revenue - Penalty Assessments	3,324	15,000	15,000	
10-4103-0	Revenue - Groundwater Assessments	33,503	42,000	42,000	1
TOTAL WATER ASSESSMENTS		36,827	57,000	57,000	
OTHER REVENUES					
10-4151-0	Revenue-Rent	45,200	20,000	40,000	
10-4301-0	Interest Income	100,734	130,000	90,000	2
10-4701-0	Misc. Income	0	0	0	
10-8021-0	Transfer In - M&I	1,744,127	2,296,109	1,860,116	94
TOTAL OTHER REVENUES		1,890,061	2,446,109	1,990,116	
TOTAL REVENUES		1,926,888	2,503,110	2,047,116	
ADMINISTRATIVE AND WATER SUPPLY COSTS					
10-5211-0	New Melones Contract Water	96,245	256,275	245,993	Sch A
10-8001-0	Goodwin Dam Property Self Insurance	1,500	1,500	1,500	Sch A
10-8041-0	Water Supply O&M NM	35,467	92,861	70,555	Sch A
10-8041-0	Water Supply O&M NH	826,380	1,801,608	1,555,069	Sch A
10-8021-0	Dry Year Assessment Reserve	3,350	1,000	1,000	
TOTAL ADMINISTRATIVE AND WATER SUPPLY COSTS		962,942	2,153,244	1,874,116	
GROUNDWATER DEVELOPMENT					
10-5302-0	Electricity	38,361	100,000	100,000	
TBD	Clements Pipeline Phase I (OCR to Marciano)	0	0	63,000	
10-5351-0	Recharge and Extraction Projects	0	10,000	10,000	
TOTAL GROUNDWATER DEVELOPMENT		38,361	349,866	173,000	
UNBUDGETED EXPENSES					
	Depreciation	46,462	0	0	
TOTAL EXPENSES		1,047,765	2,503,110	2,047,116	
NET REVENUES OVER EXPENSES		879,123	0	0	

1 Projected 11,667 AF @ \$3.60 .

2 Per Amortization Schedule.

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

59 - M&I DRY YEAR RESERVE FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	REVENUES				
30-4301-0	Interest Income	4,357	1,600	2,000	
30-4501-0	Revenue-Dry Yr Reserve Fd Contributions	1,000	1,000	1,000	
	TOTAL REVENUES	5,357	2,600	3,000	
	EXPENSES				
NA	Retained Reserves	5,357	2,600	3,000	
	TOTAL EXPENSES	5,357	2,600	3,000	
	NET REVENUES OVER EXPENSES	0	0	0	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

89 - FISH SCREEN IMPROVEMENT FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	REVENUES				
10-8021-0	Transfer In	848,780	0	0	94
10-8021-0	Transfer In from Reserves	0	300,000	400,000	
	Interest Income	471,407			
10-8021-0	Budget Amendment	0	0	0	94
	TOTAL REVENUES	1,320,187	300,000	400,000	
	EXPENSES				
10-5180-0	Project Expenses/Budget Amendment	848,780	0	0	
NA	WIFIA/SRF Expenses	0	300,000	400,000	
	TOTAL EXPENSES	848,780	300,000	400,000	
	NET REVENUES OVER EXPENSES	471,407	0	0	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

92 - M&I DEBT SERVICE FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	REVENUES				
10-4301-0	Interest Income	78,277	75,000	70,000	
10-8021-0	Transfer In - M&I Fund (Debt Service Shortfall)	0	0	0	
	TOTAL REVENUES	78,277	75,000	70,000	
	EXPENSES				
NA	Retained Reserves	16,922	75,000	70,000	
	TOTAL EXPENSES	16,922	75,000	70,000	
	NET REVENUES OVER EXPENSES	61,355	0	0	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

95 - SURPLUS FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	REVENUES				
30-4301-0	Interest Income	1,376	25,000	1,000	
	TOTAL REVENUES	1,376	25,000	1,000	
	EXPENSES				
NA	Retained Reserves	1,376	25,000	1,000	
	TOTAL EXPENSES	1,376	25,000	1,000	
	NET REVENUES OVER EXPENSES	0	0	0	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

96 - WATER TREATMENT FACILITIES RESERVE FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	REVENUES				
30-4301-0	Interest Income	32,080	5,000	20,000	
30-8021-0	Transfer In (Out) From Other Funds	100,000	100,000	100,000	
	TOTAL REVENUES	132,080	105,000	120,000	
	EXPENSES				
NA	Retained Reserves	101,856	105,000	120,000	
	TOTAL EXPENSES	101,856	105,000	120,000	
	NET REVENUES OVER EXPENSES	30,224	0	0	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

97 - WATER FUND ¹		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	REVENUES				
10-4301-0	Interest Income	0	0	0	
	TOTAL REVENUES	0	0	0	
	EXPENSES				
		0	0	0	
	TOTAL EXPENSES	0	0	0	
	NET REVENUES OVER EXPENSES	0	0	0	

¹ The Water Fund is primarily a depository fund for the base monthly payments from the Urban Contractors. At the end of each month, balances in Fund 97 are transferred over to Fund 94 - M&I Fund

OTHER FUNDS

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

01 - GENERAL FUND ¹		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	REVENUES				
10-4301-0	Interest Income	0	0	0	
	TOTAL REVENUES	0	0	0	
	EXPENSES	0	0	0	
		0	0	0	
	TOTAL EXPENSES	0	0	0	

¹ The General Fund is primarily a depository and disbursing fund for payroll transactions.

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

56 - CONSTRUCTION FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
REVENUES					
	Transfers in from Reserves	0	0	0	
20-4301-0	Interest Income	20,990	0	15,000	
20-4303-0	Other Interest/Dividend Income	0			
TOTAL REVENUES		20,990	200,000	15,000	
EXPENSES		0			
20-5203-0	General Maintenance	2,930	0	15,000	
TOTAL EXPENSES		2,930	200,000	15,000	
NET REVENUES OVER EXPENSES		18,060	0	0	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

71 - WATER SUPPLY O&M FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
REVENUES					
10-8041-0	Reimbursement of Water Costs - M&I	1,934,247	5,165,637	4,035,971	
10-8041-0	Reimbursement of Water Costs - AG	1,623,660	4,275,889	4,257,493	
10-8041-0	Reimbursement of Water Costs - GWPS	861,847	1,894,469	1,625,624	
10-8041-0	Reimbursement of Water Costs - CCWD	0	377,524	377,524	
10-4201-0	Grant Reimbursements - Crossings	287,448	941,250	1,841,250	Sch. A
10-4201-0	Grant Reimbursements - Advanced Metering	39,271			
10-4201-0	Grant Reimbursements - UFC Flume	363,500	0	0	
10-4301-0	Interest Income SJC	87,562	0	0	
10-8021-0	Transfer In (Out) From (To) Other Funds	32,975	0	0	
	TOTAL REVENUES	5,230,511	12,654,769	12,137,863	
NEW MELONES SYSTEM					
EXPENSES					
SALARIES & BENEFITS					
	Total Salaries	715,448	803,501	590,234	
	Total Benefits	374,461	642,651	393,558	
	SALARIES & BENEFITS	1,089,909	1,446,152	983,792	
OPERATION AND MAINTENANCE					
10-5212-0	Goodwin Dam - Tri-Dam O&M	99,679	110,000	145,000	
10-5213-0	General Maintenance	665,624	247,500	312,500	1
10-5214-0	Goodwin Tunnel	3,506,964	500,000	600,000	2
10-5215-0	Upper Farmington Canal	187,608	130,000	130,000	3
10-5216-0	Shirley/Hoods/Rock Creeks	0	12,500	12,500	4
10-5217-0	Lower Farmington Canal	219,521	390,000	360,000	5
10-5225-0	Peters Pipeline Maintenance	290,051	2,126,896	768,972	6
10-5218-0	Vehicle Usage NM	216,468	180,000	215,000	
	TOTAL O & M EXPENSES	5,185,916	3,696,896	2,543,972	
	TOTAL NEW MELONES EXPENSES	6,275,825	5,143,048	3,527,764	

71 - WATER SUPPLY O&M FUND		FY 2024-2025	FY 2025-2026	FY 2026-2027	Sch.
		Actual	Budget	Budget	Note
NEW HOGAN SYSTEM					
EXPENSES					
SALARIES & BENEFITS					
	Total Salaries	275,946	344,255	661,882	
	Total Benefits	200,380	181,100	371,100	
	SALARIES & BENEFITS	476,326	525,355	1,032,982	
OPERATION AND MAINTENANCE					
10-5201-0	New Hogan Dam - USACE	1,110,366	1,110,366	1,110,366	
10-5202-0	New Hogan Dam - O&M	266,757	167,500	167,500	7
10-5203-0	NH General Maintenance - AG	319,541	2,275,000	2,987,000	8
10-5204-0	Upper Calaveras River to Bellota	17,568	200,000	300,000	9
10-5205-0	New Hogan Distribution	348,508	2,881,500	2,630,250	10
10-5206-0	Bellota Pipeline	219,559	172,000	172,000	11
10-5207-0	Vehicle Usage NH	207,323	180,000	210,000	
	TOTAL O & M EXPENSES	2,489,622	6,986,366	7,577,116	
	TOTAL NEW HOGAN EXPENSES	2,965,948	7,511,721	8,610,098	
	TOTAL EXPENSES	9,241,775	12,654,769	12,137,862	
	NET REVENUES OVER EXPENSES	(4,011,264)	0	0	

1 10-5213-0 New Melones General Maintenance

Trash Rack Generator Provision	\$65,000
General Maintenance - NM	\$247,500
	<u>\$312,500</u>

2 10-5214-0 Goodwin Tunnel

Repair Replace Goodwin Tunnel Gates & Structure Phase I	\$600,000
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3 10-5215-0 Upper Farmington Canal

Grading & Drainage Improvements	\$80,000
Siphon Retrofit	\$50,000
	<u>\$130,000</u>

4 10-5216-0 Shirley-Hoods Creek

Crossings Cleaning	\$2,500
Rock Creek Diversion Installation	\$10,000
	<u>\$12,500</u>

5 10-5217-0 Lower Farmington Canal

Highway 4 Traveling Trash Racks- Finish up Electrical ¹	\$200,000
Raise LFC Bridge #6 Drainage - Siphon Project ¹	\$50,000
Modify LFC Headworks	\$80,000
Grading & Drainage Improvements	\$30,000
	<u>\$360,000</u>

6 10-5225-0 Peters Pipeline

Peters Pipeline Control Vault Improvements ¹	\$0
Additional Projects Debt Service - See Schedule E	\$768,972
	<u>\$768,972</u>

71 - WATER SUPPLY O&M FUND	FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
7 10-5202-0 New Hogan General Maintenance General Maintenance - NH			\$167,500	
8 10-5203-0 New Hogan Maintenance - Ag				
Meter Replacements ¹			\$50,000	
Potter Creek Pump Station Upgrade Phase II			\$650,000	
Clements Pipeline Phase I (OCR to Marciano)			\$2,037,000	
North Potter Creek Dam			\$150,000	
Clements Dam with Stoplogs - Design			\$100,000	
			<u>\$2,987,000</u>	
9 10-5204-0 Upper Calaveras River to Bellota				
McGurk Low Water Crossing ^{1,2}			\$300,000	
			<u>\$300,000</u>	
10 10-5205-0 New Hogan Distribution				
Mormon Slough Railroad Bridge Fish Passage			\$362,000	
OCR/SDC Confluence Fish Barrier Design			\$400,000	
Mormon Slough Dam Meters			\$15,000	
Fujinaka Low Water Crossing ^{1,2}			\$500,000	
George Watkins Low-Water Crossing ²			\$1,000,000	
Fine Road Dam Rehab (MS)			\$260,000	
Fujinaka Dam Rehab (MS)			\$52,000	
Hogan Low-Water Crossing - USACE Permitting ²			\$41,250	
			<u>\$2,630,250</u>	
11 10-5206-0 Bellota Pipeline and Intake				
Bellota Intake Maintenance			\$12,000	
Manhole Installations			\$110,000	
Air Release Valve Replacement ¹			\$50,000	
			<u>\$172,000</u>	
1 - SEWD to Construct				
2- Grant Reimbursed				

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

72 - OTHER POST EMPLOYMENT BENEFITS FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
	REVENUES				
	OTHER REVENUES				
10-4301-0	Interest Income	236,915	30,000	100,000	
10-4701-0	Miscellaneous Income	0			
10-2125-0	OPEB CONTRA Account	352,930	335,235	360,000	
	TOTAL OTHER REVENUES	589,845	365,235	460,000	
	TOTAL REVENUES	589,845	365,235	460,000	
	EXPENSES				
NA	Retained Reserves	369,860	365,235	460,000	
	TOTAL EXPENSES	369,860	365,235	460,000	
	NET REVENUES OVER EXPENSES	219,985	0	0	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

79 - GOODWIN DAM PROPERTY SELF INSURANCE FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
REVENUES					
10-4301-0	Interest Income	161,930	100,000	100,000	
10-8001-0	Transfer In - Goodwin Dam Prop Insurance	75,000	75,000	75,000	
TOTAL REVENUES		236,930	175,000	175,000	
EXPENSES					
NA	Retained Reserves	87,836	175,000	175,000	
TOTAL EXPENSES		87,836	175,000	175,000	
NET REVENUES OVER EXPENSES		149,094	0	0	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

81 - WATER DEVELOPMENT FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
REVENUES					
10-4301-0	Interest Income	271,489	25,000	50,000	
10-8021-0	Transfer In	0	0	0	70
TOTAL REVENUES		271,489	25,000	50,000	
EXPENSES					
10-5189-0	Misc Expenses	0	0	0	
NA	Retained Reserves	22,487	25,000	50,000	
TOTAL EXPENSES		22,487	25,000	50,000	
UNBUDGETED EXPENSES					
10-6901-0	Accrued Pension Expense - GASB68	462,150	0	0	
TOTAL UNBUDGETED EXPENSES		462,150	0	0	
NET REVENUES OVER EXPENSES		249,001	0	0	

1 Excludes GASB 68 pension expense

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

83 - FARMINGTON PROJECT LOCAL COST SHARE FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
REVENUES					
30-4301-0	Interest Income	905	350	350	
10-8021-0	Transfer In	0	0	0	
TOTAL REVENUES		905	350	350	
EXPENSES					
NA	Retained Reserves	75	350	350	
TOTAL EXPENSES		75	350	350	
NET REVENUES OVER EXPENSES		830	0	0	

**Stockton East Water District
Annual Budget Fiscal Year 2026-2027**

91 - VEHICLE FUND		FY 2024-2025 Actual	FY 2025-2026 Budget	FY 2026-2027 Budget	Sch. Note
REVENUES					
10-4301-0	Interest Income	10,353	10,000	10,000	
10-5181-0	Vehicle Use Reimbursement - Admin	15,142	20,000	50,000	
10-5181-0	Vehicle Use Reimbursement - M&I	47,363	42,000	20,000	
10-5218-0	Vehicle Use Reimbursement - NM	77,363	180,000	215,000	
10-5207-0	Vehicle Use Reimbursement - NH	70,533	180,000	210,000	
10-4701-0	Miscellaneous Revenue	30,000	0	0	
NA	Transfer from Reserves	883,028	297,000		
TOTAL REVENUES		1,133,782	729,000	505,000	
EXPENSES					
OPERATION AND MAINTENANCE					
10-5182-0	Total Maintenance Expenses	216,037	170,000	250,000	1
10-5343-0	Small Tools & Equipment	9,953	5,000	10,000	2
TOTAL O&M EXPENSES		225,990	175,000	260,000	
OTHER EXPENSES					
10-8021-0	Vehicle Replacements	700,618	554,000	30,000	3
NA	Retained Reserves	0	0	215,000	
TOTAL OTHER EXPENSES		700,618	554,000	245,000	
UNBUDGETED EXPENSES					
	Depreciation Expense	207,175	0	0	
TOTAL EXPENSES		1,133,782	729,000	505,000	
NET REVENUES OVER EXPENSES		(0)	0	0	

1 Maintenance Expenses

Fleet Maintenance

\$250,000

\$250,000

2 Small Tools & Equipment:

Fleet Tools

\$10,000

\$10,000

3 Replacement vehicles:

Kubota Side by Side + Tool Setup

\$30,000

\$0

\$30,000

**STOCKTON EAST WATER DISTRICT
PRORATION OF WATER COSTS - NEW HOGAN & NEW MELONES SYSTEMS
FISCAL YEAR 2026-2027**

ITEM	MUNICIPAL DIVISION								
	FUND 71 WATER SUPPLY	FUND 67 AG DIV.	%	FUND 94 TREATMENT PLANT	%	FUND 68 GWPS	%	CCWD	%
NEW MELONES CONVEYANCE SYSTEM - Direct Expenses									
USBR (Ag = 4,500 AF @assumed \$29.054/AF)	130,725	130,725	100	-		-			
OID/SSJID for Out of District (1,000AF@\$125/AF)	125,000	125,000	100						
(GWPS = 4,500 AF @assumed \$54.66/AF)	245,993	-				245,993	100		
USBR (M&I water usage=45,000 af @ \$54.66/AF)	2,459,700			2,459,700	100				
Water Purchase Rock Creek	1,000,000	644,275	90	100,000	10				
OID/SSJID M&I Water (@\$300/AF)	6,000,000			6,000,000					
NM - CONTRACT WATER COSTS	9,961,418	900,000		8,559,700		245,993			-
GOODWIN DAM PROP. SELF INSURANCE	75,000	3,750	5	69,750	93	1,500	2		-
NEW HOGAN CONVEYANCE SYSTEM - Allocated Expenses									
New Hogan - Salaries and Benefits	1,032,982	351,214	34	185,937	18	495,832	48		-
USBR-New Hogan O&M USACE	1,110,366	244,281	22	133,244	12	355,317	32	377,524	34
New Hogan O&M	167,500	56,950	34	30,150	18	80,400	48		
NH General Maintenance - AG	2,987,000	2,987,000	100	-	0	-	0		
Calaveras to Bellota	300,000	102,000	34	54,000	18	144,000	48		-
Hogan Distribution	2,630,250	894,285	34	473,445	18	1,262,520	48		-
Grant Reimbursements Watkins/Fujinaka/McGurk	(1,841,250)	(626,025)	34	(331,425)	18	(883,800)	48		-
Bellota Pipeline	172,000	-	0	172,000	100	-	0		-
Vehicle Operation - NH	210,000	71,400	34	37,800	18	100,800	48		-
TOTAL NEW HOGAN O&M COSTS	6,768,848	4,081,105		755,151		1,555,069			377,524
NEW MELONES CONVEYANCE SYSTEM - Allocated Expenses									
Salaries and Benefits	983,792	49,190	5	914,927	93	19,676	2		-
Vehicle Operation	215,000	10,750	5	199,950	93	4,300	2		-
General Maintenance	312,500	15,625	5	290,625	93	6,250	2		-
NM - O & M	1,511,292	75,565	5	1,405,502	93	30,226	2		-
Upper Farmington Canal	130,000	6,500	5	120,900	93	2,600	2		-
Shirley/Hoods/Rock Creeks	12,500	625	5	11,625	93	250	2		-
Lower Farmington Canal	360,000	18,000	5	334,800	93	7,200	2		-
Goodwin Tunnel	600,000	30,000	5	558,000	93	12,000	2		-
Goodwin Dam - O&M	145,000	7,250	5	134,850	93	2,900	2		-
Peters Pipeline Control Vault	-	-	100						
Peters Pipeline	768,972	38,449	5	715,144	93	15,379	2		-
TOTAL NEW MELONES - O & M	3,527,764	176,388		3,280,821		70,555			-
TOTAL ALLOCATED WATER COSTS	10,296,612	4,257,493		4,035,971		1,625,624			377,524
TOTAL WATER COSTS	20,333,030	5,161,243		12,665,421		1,873,116			377,524

ESTIMATED NEW HOGAN water usage:

	Contract Water	SEWD Only
AG	28,000 AF 22%	34%
M&I	15,000 AF 12%	18%
GWPS	40,000 AF 32%	48%
CCWD (A)	4,000 AF 34%	-
TOTAL	87,000 AF 100%	100%

(A) 30,000 AF - Allocation per Agreement w/ CCWD

TOTAL ESTIMATED NEW HOGAN WATER:

Total Water Usage	87,000 AF
System Loss(10%)	8,700 AF
TOTAL	95,700 AF

ESTIMATED NEW MELONES WATER:

AG	4,500 AF 5%
M&I	40,000 AF 45%
GWPS	4,500 AF 5%
CS/WCD	40,000 AF 45%
TOTAL	89,000 AF 100%

NEW MELONES CONVEYANCE FACILITY

NMCF Split based on Settlement Agreement= AG - 10%/ M&I - 90%

AG - (50% utilization x 10%) = 5%

M&I (50% utilization x 10%) = 5% + 88% = 93%

GWPS = 2%

SCHEDULE B

STOCKTON EAST WATER DISTRICT PRORATION OF EXPENSES - ADMINISTRATION DIVISION FISCAL YEAR 2026-2027

ITEM	BUDGET 2026-2027	AG DIVISION	%	M&I DIVISION	%
DIRECTORS	209,000	48,070	23	160,930	77
SALARIES AND BENEFITS	1,729,581	224,846	13	1,504,736	87
SALARIES AND BENEFITS	0	0	32	0	68
SALARIES AND BENEFITS ¹	1,938,581	272,916	14	1,665,666	86
BOARD EXPENSES	300,000	21,000	7	279,000	93
TRAINING AND EDUCATION	422,235	38,001	9	384,234	91
OFFICE SUPPORT	513,200	41,056	8	472,144	92
PUBLIC RELATIONS	295,000	7,030		287,970	
Water Conservation	258,000	0	0	258,000	100
Advertising and Public Relations	37,000	7,030	19	29,970	81
TECHNOLOGY EXPENSES	871,295	52,028		819,267	
Technology - Admin	686,295	41,178	6	645,117	94
Technology - Water Supply	35,000	10,850	31	24,150	69
Technology - WTP	150,000	0	0	150,000	100
ENGINEERING	1,133,710	159,068		974,642	
Planning Water Resources	883,710	159,068	18	724,642	82
Planning Water Treatment	250,000	0	0	250,000	100
PROFESSIONAL SERVICES	2,017,000	491,560		1,525,440	
General Manager's Office	512,000	92,160	18	419,840	82
Efforts to Secure New Melones Water	85,000	13,600	16	71,400	84
Efforts to Protect Calaveras River	570,000	188,100	33	381,900	67
Water Enhancement Project	595,000	160,650	27	434,350	73
Efforts to Develop Groundwater	35,000	9,450	27	25,550	73
Section 15 Fees	100,000	0	0	100,000	100
Bay-Delta Water Control Plan	120,000	27,600	23	92,400	77
TOTALS	7,491,022	1,082,658		6,408,363	
Less: Projected Interest Income - Adm Fund	70,000	10,117		59,883	
NET TOTALS	7,421,022	1,072,541		6,348,480	

Notes:

(1) Allocations are primarily based on revised agreed-upon percentage allocations (Exhibit A) of the Settlement Agreement with the Urban Contractors. For employees salaries and benefits, general allocation is 88% - M&I and 12% - AG, while directors fees and benefits is 60% - M&I and 40% - Ag.

**STOCKTON EAST WATER DISTRICT
CALCULATION OF RATE EQUALIZATION GROUND WATER ASSESSMENT &
BASE MONTHLY PAYMENT
FISCAL YEAR 2026-2027**

CALCULATION OF RATE EQUALIZATION GROUND WATER(GW) ASSESSMENT

(A) Assumed Groundwater Pumping Cost:

Power cost per acre foot	\$	70.00
Operation & Maintenance cost	\$	36.00
Replacement costs	\$	10.00
Total GW Pumping Cost	\$	<u>116.00</u>

(B) Calculation of Rate Equalization Groundwater Assessment:

2025- 2026 (Previous Budget)	Water Production	\$ Cost/AF	Amount
Ground water	14,100 AF	\$ 116.00	\$ 1,635,600.00
Surface water	<u>55,000 AF</u>	\$ 687.89	<u>\$ 37,833,950.00</u>
Totals	<u>69,100 AF</u>		<u>\$ 39,469,550.00</u>
GW Rate Equalization Assessment:	69,100	\$ 39,469,418.58	\$ 571.19
Less: GW Pumping Cost			<u>\$ (116.00)</u>
2025-2026 GW Rate Equalization Assessment			<u>\$ 455.19</u>

2026- 2027 (Current Budget)			
Ground water	14,100 AF	\$ 116.00	\$ 1,635,600.00
Surface water	<u>55,000 AF</u>	\$ 775.59	<u>\$ 42,657,267.30</u>
Totals	<u>69,100 AF</u>		<u>\$ 44,292,867.30</u>
GW Rate Equalization Assessment:	69,100	\$ 40,652,380.30	\$ 588.31
Less: GW Pumping Cost			<u>\$ (116.00)</u>
2026-2027 GW Rate Equalization Assessment			<u>\$ 472.31</u>

BASE MONTHLY PAYMENT (BMP) \CALCULATION	Amount
Treatment Plant Budget - FY 2026-27	(a) <u>\$ 42,657,267.30</u>
Revenue - Groundwater Rate Equalization	14,100 AF \$ 472.31 \$ 6,659,571.00
Other Sources of Revenue - M&I	\$ 850,000.00
Total Revenues before Base Monthly Payment	(b) <u>\$ 7,509,571.00</u>
Total Annual Payment (a)-(b)	(c) \$ 35,147,696.30
Less: Prior Fiscal Year BMP adjustment (credit)	(d) <u>\$ (1,090,236.74)</u>
Total - Adjusted Annual Payment - FY 2026-2027	<u>\$ 34,057,459.56</u>

SCHEDULE D

STOCKTON EAST WATER DISTRICT PRORATION OF BASE MONTHLY PAYMENT FOR FISCAL YEAR 2026-2027 (04/01/26- 03/31/27)

Total Base Monthly Payment (BMP) FY 2026-2027	34,057,459.56
Less: State Revolving Fund (SRF) Loan Repayment - FY 2026-2027	<u>(573,044.38)</u>
Base Monthly Payment FY 2026-2027 (excluding State Revolving Fund loan repayment)	<u>33,484,415.18</u>
 Base Monthly Payment (BMP) FY 2026-2027 (per month)	 <u>\$2,790,367.93</u>

	2024-2025 Water Produced (AF)				Percentage	2026-2027	Previous	Difference
	DWSP	Surface	Well	Total		Monthly BMP	2025-2026 Monthly BMP	
City of Stockton	13,446	14,562	2,311	30,319	55.1628%	\$ 1,539,245.78	1,279,800.17	259,445.61
Lincoln Village	0	1,340	0	1,340	2.4380%	\$ 68,028.88	56,562.36	11,466.52
Colonial Heights	0	355	0	355	0.6459%	\$ 18,022.58	14,984.80	3,037.78
California Water Service	0	20,271	2,678	22,949	41.7533%	\$ 1,165,070.70	968,693.69	196,377.01
Totals	<u>13,446</u>	<u>36,528</u>	<u>4,989</u>	<u>54,963</u>	<u>100.0000%</u>	<u>\$ 2,790,367.94</u>	<u>\$ 2,320,041.02</u>	<u>470,326.92</u>

*Proration of the State Revolving Fund Loan is under the provisions of the Agreement dated May 1, 2012 signed by the Urban Contractors with the following breakdown:

Annual State Revolving Fund (SRF) Loan Payment	\$573,044.38
Monthly Repayment	\$47,753.70

	% Share	Monthly SRF
City of Stockton	30.10%	<u>\$14,373.86</u>
Lincoln Village	2.70%	<u>\$1,289.35</u>
Colonial Heights	0.70%	<u>\$334.28</u>
California Water Service	66.50%	<u>\$31,756.21</u>
	<u>100.00%</u>	<u>\$47,753.70</u>

	BMP FY 2026-2027	SRF Loan Repayment FY 2026-2027	Adjusted BMP Calculation FY 2026-2027
City of Stockton	\$1,539,245.78	\$14,373.86	\$1,553,619.64
Lincoln Village	\$68,028.88	\$1,289.35	\$69,318.23
Colonial Heights	\$18,022.58	\$334.28	\$18,356.86
California Water Service	\$1,165,070.70	\$31,756.21	\$1,196,826.91
Total	<u>\$2,790,367.94</u>	<u>\$47,753.70</u>	<u>\$2,838,121.64</u>

\$34,057,459.68
\$34,057,457.00

UPDATED BMP PER 04/28/2026 Board Meeting and Resolution No 25-26-11

Total BMP	\$34,057,459.68
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\$2.68

	April BMP	May-March	Monthly
City of Stockton	1,386,270.02	\$17,388,818.42	\$1,580,801.67
Lincoln Village	61,922.00	\$768,520.42	\$69,865.49
Colonial Heights	16,397.41	\$203,600.56	\$18,509.14
California Water Service	1,070,158.29	\$13,161,772.56	\$1,196,524.78

**STOCKTON EAST WATER DISTRICT
AMORTIZED CAPITAL PROJECTS
FOR FISCAL YEAR 2026-2027 (04/01/26- 03/31/27)**

LIST OF AMORTIZED CAPITAL PROJECTS BY FUND

Budget Fund	Item	Full Cost of Project
71	Peters Pipeline Rehab	\$ 33,600,000
94	Bellota Fish Screen Improvement Project	\$ 73,100,000
	Sedimentation Basins 1 & 2 Replacements with Plate	
94	Settlers - Design	\$ 9,900,000
	Four New Filters, Replace Filter Components, Add	
94	Blower Building	\$ 68,400,000
	Total	\$ 185,000,000

Potential Sources of Funding Available

1	Bellota Fish Screen Improvement Project - Grant	\$ 12,200,000
2	M&I Capital Projects - Reserves	\$ 10,300,000
3	2025 Certificates of Participation	\$ 32,130,000
4	SRF Loan	\$ 50,000,000
5	WIFIA Loan	\$ 90,650,000
	Total	\$ 195,280,000

Financed Costs - Current Fiscal Year		Cash Outflow	Amortized Costs
71	Peters Pipeline Rehab - Pipe	\$ 12,500,000	768,972
94	Bellota Fish Screen Improvement Project	\$ 36,000,000	2,221,624
	Sedimentation Basins 1 & 2 Replacements with Plate		
94	Settlers - Design	\$ 1,000,000	61,517
	Four New Filters, Replace Filter Components, Add		
94	Blower Building - Cash Flow Dependent	\$ 10,000,000	615,173
		\$ 59,500,000	3,667,286
Minus Debt Issued and Accounted for in Funds Already			
94	2025 Series Installment Payments		2,606,500
Remaining Amortization Per District Fund			
	FUND 94		291,814
	FUND 71		768,972
			1,060,786