STOCKTON
EAST WATER
DISTRICT
PROVIDING SERVICE SINCE 1948
www.sewd.net

DIRECTORS

Richard Atkins
Division 1

Andrew Watkins
Division 2

Ryan Hansen
Division 3

Melvin Panizza
Division 4

Paul Sanguinetti
Division 5

Paul Nakaue
Vice President
Division 6

Thomas McGurk
President
Division 7

STAFF

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6767 East Main Street
Stockton, CA 95215

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Stockton, CA 95205

# SPECIAL MEETING NOTICE

The Administration Committee
of the Stockton East Water District
Board of Directors will meet at
**8:00 a.m., Wednesday, November 18, 2026**
at the District Office, 6767 East Main Street, Stockton, CA

**Assistance for the Disabled**: If you are disabled in any way and need accommodation to participate in the meeting, please call Administrative Staff at (209) 948-0333 for assistance so the necessary arrangements can be made.

## AGENDA

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| 1. | Roll Call - Chairperson Sanguinetti, Director Nakaue, Director Watkins, Director Panizza (Alternate) | |
| 2. | Public Comment | |
| 3. | Stockton East Water District – Draft Budget Fiscal Year 2027-2028 | 01 |
| 4. | Adjournment | |

## Certification of Posting

I hereby certify that on November 17, 2026, I posted a copy of the foregoing agenda in the outside display case at the District Office, 6767 East Main Street, Stockton, California, said time being at least 24 hours in advance of the meeting of the Stockton East Water District Special Administration Committee Meeting (Government Code Section 54954.2). Executed at Stockton, California on November 17, 2026.

Priya Ram, Director of Finance & Administration
Stockton East Water District

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# Draft Budget



# ANNUAL BUDGET
# FISCAL YEAR 2027-2028

STOCKTON EAST WATER DISTRICT
PROVIDING SERVICE SINCE 1948

**Stockton East Water District**
**P.O. Box 5157**
**Stockton, CA 95205**
**6767 East Main Street**
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**(209) 948-0333 Phone**
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# Stockton East Water District
# Annual Budget Fiscal Year 2027-2028

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**ANNUAL BUDGET**
**FISCAL YEAR 2027-2028**

## 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).

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.

5. The groundwater pumping cost was adjusted using the Consumer Price Index (CPI), as the cost had not been updated since 2006. The adjustment was calculated using the same CPI methodology applied to the District's annual water rate calculations to ensure consistency. Going forward, the groundwater pumping cost will be adjusted annually using the same CPI methodology.

### SALARIES & WAGES

6.Salaries and wages are based on normal advancements for FY 2027-2028 covering the cost-of-living-allowance increase on employees' wages for certain positions based on the MOU between the District and employees dated April 1, 2026.

7.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

8.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.

9.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.

10.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 2027-2028

| | 70 - ADMINISTRATION FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| 10-4301-0 | Interest Income | 320,886 | 70,000 | 300,000 | |
| 10-8031-0 | Reimbursement of Admin. Expenses - M&I | 4,027,855 | 6,348,480 | 9,618,147 | *94* |
| 10-8031-0 | Reimbursement of Admin. Expenses - AG | 673,097 | 1,072,541 | 1,805,285 | *67* |
| 10-4201-0 | Grant Reimbursements - Calaveras Watershed Resiliency | 0 | 0 | 0 | |
| 10-4502-0 | Reimbursement from CCWD | 456,670 | 377,524 | 377,524 | |
| 10-4503-0 | Reimbursement of NH Interest - CCWD | 2,191 | 24,572 | 24,572 | |
| 10-4521-0 | Property Taxes | 735,654 | 578,660 | 578,660 | |
| 10-8021-0 | Transfer to Other Division - (Property Taxes) | (735,654) | -578,660 | (578,660) | *67* |
| 10-8021-0 | Transfer from/to Other Divisions | (1,470,293) | -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** | **5,561,260** | **7,491,022** | **11,723,431** | |
| | | | | | |
| | **EXPENSES** | | | | |
| | | | | | |
| | **SALARIES AND BENEFITS** | | | | |
| | **Total Salaries** | **1,201,555** | **1,229,608** | **1,456,049** | |
| | **TAXES AND BENEFITS** | | | | |
| | **Total Benefits** | **575,550** | **708,973** | **644,522** | |
| | | | | | |
| | **BOARD EXPENSES** | | | | |
| 10-5061-0 | Director Fees | 87,606 | 74,000 | 92,000 | |
| 10-5062-0 | Directors Benefits | 159,447 | 135,000 | 167,000 | |
| | **TOTAL BOARD EXPENSES** | **247,053** | **209,000** | **259,000** | |
| | **TOTAL SALARIES AND BENEFITS** | **1,777,104** | **2,147,581** | **2,359,571** | |
| | | | | | |
| | **BOARD EXPENSES** | | | | |
| 10-5063-0 | Election Expenses | 0 | 300,000 | 0 | |
| | **TOTAL BOARD EXPENSES** | **0** | **300,000** | **0** | |
| | | | | | |
| | **TRAINING AND EDUCATION** | | | | |
| 10-5101-0 | Safety Equipment/Programs | 75,224 | 80,000 | 82,747 | |
| 10-5102-0 | Physical Examinations | 4,374 | 10,000 | 10,000 | |
| 10-5103-0 | Seminars/Conferences/Education | 54,620 | 91,865 | 113,900 | |
| 10-5104-0 | Travel, Food & Lodging | 94,304 | 88,100 | 119,300 | |
| 10-5105-0 | Association Dues and Fees | 158,345 | 150,170 | 191,670 | |
| 10-5106-0 | Books and Publications | 397 | 2,100 | 2,600 | |
| | **TOTAL TRAINING AND EDUCATION** | **387,265** | **422,235** | **520,217** | |
| | | | | | |
| | **OFFICE SUPPORT** | | | | |
| 10-5124-0 | Office Equipment | 30,773 | 52,200 | 52,200 | |
| 10-5125-0 | Office Supplies | 29,722 | 35,000 | 35,000 | |
| 10-5126-0 | Postage and Courier | 22,218 | 20,000 | 25,000 | |
| 10-5127-0 | Office Expenses | 42,043 | 41,000 | 48,160 | |
| 10-5128-0 | Property and Liability Insurance | 348,353 | 315,000 | 383,000 | |
| 10-5181-0 | Vehicle Usage - Admn | 62,279 | 50,000 | 65,000 | |
| | **TOTAL OFFICE SUPPORT** | **535,388** | **513,200** | **608,360** | |

| | 70 - ADMINISTRATION FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | **PUBLIC RELATIONS** | | | | |
| 10-5131-0 | Water Conservation Education | 207,000 | 228,000 | 238,000 | |
| 10-5132-0 | Water Conservation Ad Campaign | 27,846 | 30,000 | 30,000 | |
| 10-5133-0 | Advertising and Public Relations | 60,637 | 37,000 | 62,000 | |
| | **TOTAL PUBLIC RELATIONS** | **295,482** | **295,000** | **330,000** | |
| | | | | | |
| | **TECHNOLOGY** | | | | |
| 10-5140-0 | Technology Planning and Support | 140,985 | 150,230 | 175,100 | *1* |
| 10-5141-0 | Telecommunications | 56,095 | 75,520 | 75,520 | *2* |
| 10-5142-0 | Hardware Upgrades | 29,570 | 45,000 | 45,000 | *3* |
| 10-5143-0 | Software Licenses | 69,038 | 139,545 | 215,663 | |
| 10-5144-0 | Network Upgrades | 0 | 40,000 | 400,000 | *4* |
| 10-5145-0 | Application Development | 187,526 | 243,000 | 100,000 | *5* |
| 10-5146-0 | SCADA System (WTP) | 356,426 | 150,000 | 95,000 | *6* |
| 10-5147-0 | SCADA System (WS) | 24,717 | 35,000 | 5,000 | *7* |
| 10-5148-0 | Server Upgrades | 0 | 4,000 | 4,000 | *8* |
| | **TOTAL TECHNOLOGY EXPENSES** | **864,357** | **871,295** | **1,115,283** | |
| | | | | | |
| | **ENGINEERING** | | | | |
| 10-5110-0 | Reports and Studies | 44,921 | 420,000 | 600,000 | *9* |
| 10-5114-0 | Permits and Fees | 311,374 | 320,000 | 320,000 | |
| 10-5115-0 | Professional Services - Grants | 0 | 8,710 | 0 | |
| 10-5116-0 | Professional Services - Planning | 102,172 | 385,000 | 215,000 | *10* |
| | **TOTAL ENGINEERING** | **458,466** | **1,133,710** | **1,135,000** | |
| | | | | | |
| | **GENERAL MANAGER'S OFFICE** | | | | |
| 10-5150-0 | Legal Expenses - General | 119,995 | 120,000 | 130,000 | |
| 10-5155-0 | Lobbying | 186,107 | 162,000 | 200,000 | |
| 10-5151-0 | Audit and Accounting | 47,700 | 50,000 | 50,000 | |
| 10-5152-0 | Fiscal Agent Fees -ADP | 10,426 | 20,000 | 15,000 | |
| 10-5154-0 | Professional Services - GMO | 135,399 | 160,000 | 165,000 | *11* |
| | **TOTAL GENERAL MANAGER'S OFFICE** | **499,628** | **512,000** | **560,000** | |
| | | | | | |
| | **EFFORTS TO SECURE NEW MELONES WATER** | | | | |
| 10-5165-0 | Legal Expenses - New Melones | 26,995 | 45,000 | 40,000 | |
| 10-5166-0 | Professional Services - New Melones | 23,960 | 40,000 | 3,035,000 | |
| | **TOTAL EFFORTS TO SECURE NM WATER** | **50,955** | **85,000** | **3,075,000** | |
| | | | | | |
| | **EFFORTS TO PROTECT CALAVERAS RIVER** | | | | |
| 10-5171-0 | Legal Expenses - Calaveras | 4,905 | 20,000 | 15,000 | |
| 10-5174-0 | Calaveras River HCP | 386,672 | 500,000 | 500,000 | |
| 10-5175-0 | Professional Services - NH | 10,888 | 50,000 | 20,000 | |
| | **TOTAL EFFORTS TO PROTECT CAL. RIVER** | **402,465** | **570,000** | **535,000** | |
| | | | | | |
| | **WATER SUPPLY ENHANCEMENT PROJECT** | | | | |
| 10-5176-0 | Legal Expenses - WSEP | 1,132 | 75,000 | 15,000 | |
| 10-5178-0 | Professional Services - WSEP | 680 | 520,000 | 1,200,000 | |
| | **TOTAL WATER SUPPLY ENHANCEMENT PROJECT** | **1,812** | **595,000** | **1,215,000** | |

| | 70 - ADMINISTRATION FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | **EFFORTS TO DEVELOP GROUNDWATER** | | | | |
| 10-5177-0 | Legal Expenses - SGMA | 16,992 | 20,000 | 35,000 | |
| 10-5179-0 | Professional Services - SGMA | 0 | 15,000 | 15,000 | |
| | **TOTAL EFFORTS TO DEVELOP GROUNDWATER** | **16,992** | **35,000** | **50,000** | |
| | | | | | |
| | **BAY-DELTA WATER CONTROL PLAN** | | | | |
| 10-5190-0 | Legal Expenses - BDWCP | 71,125 | 100,000 | 100,000 | |
| 10-5192-0 | Professional Services - BDWCP | 0 | 20,000 | 20,000 | |
| | **TOTAL BAY-DELTA WATER CONTROL PLAN** | **71,125** | **120,000** | **120,000** | |
| | | | | | |
| | **WATER TREATMENT PLANT** | | | | |
| 10-5162-0 | Legal Fees - Section 15 | 7,963 | 100,000 | 100,000 | |
| | **TOTAL SECTION 15 FEES** | **7,963** | **100,000** | **100,000** | |
| | | | | | |
| | **UNBUDGETED EXPENSES** | | | | |
| 20-6999-0 | Depreciation Expense | 192,258 | 0 | 0 | |
| | **TOTAL UNBUDGETED EXPENSES** | **192,258** | **0** | **0** | |
| | | | | | |
| | **TOTAL EXPENSES** | **5,561,260** | **7,491,022** | **11,723,431** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **0** | **0** | **0** | |
| | | | | | |

1 **Technology Planning and Support:**

| | |
|---|---|
| Verve Contract (includes cloud back-up) | $155,100 |
| Cybersecurity Assessment Phase II | $20,000 |
| | **$175,100** |

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 |
| | **$75,520** |

3 **Hardware Upgrades:**

| | |
|---|---|
| PC Replacements | $45,000 |
| | **$45,000** |

4 **Network Upgrades**

| | |
|---|---|
| SCADA Servers | $175,000 |
| SCADA Server Integration | $175,000 |
| Network Switches | $40,000 |
| Miscellaneous | $10,000 |
| | **$400,000** |

5 **Application Development:**

| | |
|---|---|
| IOT Sensors CMMS - WTP | $75,000 |
| Human Resources Management System | $25,000 |
| | **$100,000** |

| | 70 - ADMINISTRATION FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| 6 | **SCADA System (WTP):** | | | | |
| | Observation Wells Integration | | | $50,000 | |
| | SCADA Application Development/Support - WTP | | | $45,000 | |
| | | | | **$95,000** | |
| 7 | **SCADA System (WS):** | | | | |
| | SCADA Application Development/Support- WS | | | $5,000 | |
| | | | | **$5,000** | |
| 8 | **Server Upgrades:** | | | | |
| | Server Components | | | $4,000 | |
| | | | | **$4,000** | |
| 9 | **Reports and Studies:** | | | | |
| | Pipeline Configuration Study | | | $250,000 | |
| | Groundwater Water Banking Study | | | $250,000 | |
| | Recharge Basin Study | | | $100,000 | |
| | | | | **$600,000** | |
| 10 | **Professional Services Planning:** | | | | |
| | Right of Way / Surveying Services | | | $100,000 | |
| | GROWMAS Study for Water Year 2027-2028 | | | $40,000 | |
| | Routine Engineering Services | | | $75,000 | |
| | | | | **$215,000** | |
| 11 | **Other Professional Services Include:** | | | | |
| | Routine Services | | | $165,000 | |
| | | | | **$165,000** | |
| 12 | **Professional Services New Melones Water Inlcude:** | | | | |
| | Farmington Dam Report 203 | | | $3,000,000 | |
| | Routine Services | | | $35,000 | |
| | | | | **$3,035,000** | |

# AGRICULTURAL

DIVISION

## Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 67 - AGRICULTURAL FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| | **WATER ASSESSMENTS REVENUE** | | | | |
| 10-4101-0 | Revenue - Penalty Assessments | 11,063 | 12,000 | 12,000 | |
| 10-4103-0 | Revenue - Groundwater Assessments | 839,195 | 852,800 | 1,040,000 | *1* |
| 10-4104-0 | Revenue - Surface Water Charge NH | 534,191 | 653,000 | 666,176 | *2* |
| 10-4104-0 | Revenue - Surface Water Charge NM | | | 79,072 | *2* |
| 10-4105-0 | Revenue - Domestic Water Assessments | 330,516 | 330,000 | 336,000 | *3* |
| 10-4106-0 | Revenue - Meter Rentals Charge | 12,738 | 13,000 | 13,000 | |
| 10-4107-0 | Out of District - SSJID/OID | 392,539 | 0 | 125,000 | |
| | **TOTAL WATER ASSESSMENTS** | **2,120,244** | **1,860,800** | **2,271,248** | |
| | | | | | |
| | **OTHER REVENUES** | | | | |
| 10-4301-0 | Interest Income | 66,337 | 100,000 | 65,000 | *4* |
| 10-4201-0 | Grant Reimbursements | 0 | 0 | 0 | |
| 10-8021-0 | Transfer In From Other Funds-(Property Taxes) | 735,654 | 578,660 | 578,660 | *5* |
| 10-8021-0 | Transfer In (Out) From Other Funds | 0 | 2,000 | 2,000 | |
| NA | Transfer in from Reserves | 0 | 3,723,324 | 3,456,258 | |
| | **TOTAL OTHER REVENUES** | **801,991** | **4,403,984** | **4,101,918** | |
| | | | | | |
| | **TOTAL REVENUES** | **2,922,235** | **6,264,784** | **6,373,166** | |
| | | | | | |
| | **EXPENSES** | | | | |
| | **ADMINISTRATIVE AND WATER SUPPLY COSTS** | | | | |
| 10-5211-0 | New Melones Contract Water - USBR | 305,368 | 130,725 | 327,680 | *Sch A* |
| 10-5211-0 | New Melones Contract Water - USBR WIIN Act | 0 | 0 | 0 | |
| 10-5211-0 | OID/SSJID Water Purchase | | | 125,000 | |
| 10-5211-0 | Rock Creek Water Purchase | 325,430 | 769,275 | 0 | |
| 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 | 95,693 | 176,388 | 634,427 | *Sch A* |
| 10-8041-0 | Water Cost Allocation O&M NH | 698,234 | 4,081,105 | 3,417,024 | *Sch A* |
| 10-8031-0 | Administrative Division - Expense Allocation | 673,097 | 1,072,541 | 1,805,285 | *Sch B* |
| 10-5423-0 | New Melones Debt Service | 0 | 0 | 0 | *6* |
| 10-5199-0 | Dry Year Assessment Reserve | 25,882 | 15,000 | 25,000 | |
| 10-6901-0 | Allocated Pension Expense | 38,644 | 16,000 | 35,000 | |
| | **TOTAL ADMINISTRATIVE AND WATER SUPPLY COSTS** | **2,166,097** | **6,264,784** | **6,373,166** | |
| | | | | | |
| | **OTHER EXPENSES** | | | | |
| 10-5043-0 | OPEB (Non Cash Expense) | (15,361) | 0 | 0 | |
| | **TOTAL OTHER EXPENSES** | **(15,361)** | **0** | **0** | |
| | | | | | |
| | **UNBUDGETED EXPENSE** | | | | |
| | Depreciation Expense | 94,864 | 0 | 0 | |
| | | | | | |
| | **TOTAL EXPENSES** | **2,245,600** | **6,264,784** | **6,373,166** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **676,635** | **0** | **0** | |
| | | | | | |

1 *Estimated ground water sales (130,000 af @$8)*

2 *Estimated surface water sales NH (22,549 af @$25/af plus 1,000af @$200/af for out of district)*

3 *Estimated surface water sales NM (2,824 af @$28)*

3 *Estimated domestic unit charges (6,000 domestic units @ $56/unit)*

4 *Interest income on funds maintained*

5 *Projected property tax revenue is $578,660 for FY 2027-2028*

## Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 58 - AG DRY YEAR RESERVE FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| 10-4301-0 | Interest Income | 9,899 | 3,500 | 9,000 | |
| 10-4201-0 | Grant Reimbursement | 22,608 | | | |
| 10-8021-0 | Revenue-Dry Yr Reserve Fd Contributions | 25,882 | 14,000 | 25,000 | |
| 10-8021-0 | Transfer In (Out) Fr Other Funds | 0 | 0 | 0 | |
| | **TOTAL REVENUES** | **58,389** | **17,500** | **34,000** | |
| | | | | | |
| | **RESERVES** | | | | |
| NA | Retained Reserves | 58,389 | 17,500 | 34,000 | |
| | **TOTAL RESERVES** | **58,389** | **17,500** | **34,000** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **(0)** | **0** | **0** | |
| | | | | | |

## Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 75 - DIRECT ASSESSMENT FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| 10-4301-0 | Interest Income | 508 | 0 | 500 | |
| 10-8021-0 | Transfer In (Out) From Other Funds | 0 | 0 | 0 | |
| | **TOTAL REVENUES** | **508** | **0** | **500** | |
| | | | | | |
| | **EXPENSES** | | | | |
| 10-5152-0 | Trustee/Fiscal Agent Fees | 508 | 0 | 500 | |
| | **TOTAL EXPENSES** | **508** | **0** | **500** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **0** | **0** | **0** | |
| | | | | | |

# MUNICIPAL

DIVISION

# Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 94 - M&I FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Source Note |
|---|---|---|---|---|---|
| | **REVENUES** | | | | |
| | **WATER ASSESSMENTS REVENUE** | | | | |
| 10-4120-0 | Income - City of Stockton | 15,530,088 | 18,643,436 | 20,444,369 | *BMP* |
| 10-4121-0 | Income - California Water Service Co. | 12,005,399 | 14,361,923 | 14,801,409 | *BMP* |
| 10-4122-0 | Income - Lincoln Village | 694,221 | 831,819 | 783,936 | *BMP* |
| 10-4123-0 | Income - Colonial Heights | 183,829 | 220,282 | 127,205 | *BMP* |
| 10-4131-0 | Income - GW Rate Equalizations | 3,646,861 | 6,659,571 | 7,382,196 | *Sch C* |
| | **TOTAL WATER ASSESSMENTS** | **32,060,397** | **40,717,031** | **43,539,116** | |
| | **OTHER REVENUES** | | | | |
| 10-4301-0 | Interest Income - M & I | 239,729 | 250,000 | 245,000 | |
| 10-4141-0 | Wheeling Revenue | 603,200 | 600,000 | 600,000 | |
| 10-4201-0 | Grant Reimbursements - ASR Well | 416,338 | 0 | 0 | |
| 10-4701-0 | Miscellaneous Income-M&I Fund | 1,095 | 0 | 0 | |
| | **TOTAL OTHER REVENUES** | **1,260,362** | **850,000** | **845,000** | |
| | **REVENUES** | **33,320,760** | **41,567,031** | **44,384,116** | |
| | **PLUS/(MINUS) BMP PRIOR YEAR ADJ** | | **1,090,238** | **2,189,028** | |
| | **NET TOTAL REVENUES** | **33,320,760** | **42,657,269** | **46,573,144** | |
| | **EXPENSES** | | | | |
| | **SALARIES & BENEFITS** | | | | |
| | **TOTAL SALARIES** | **3,761,714** | **3,916,785** | **4,426,109** | |
| | **TOTAL BENEFITS** | **2,116,301** | **2,232,233** | **2,372,229** | |
| | **TOTAL SALARIES AND BENEFITS** | **5,878,015** | **6,149,018** | **6,798,338** | |
| | **ADMINISTRATIVE AND WATER SUPPLY COSTS** | | | | |
| 10-5211-0 | New Melones Contract Water-USBR | 1,807,434 | 2,459,700 | 862,200 | |
| 10-5211-0 | New Melones Transfer Water-OID/SSJID | 0 | 3,540,300 | 6,000,000 | |
| 10-5211-0 | Woodbridge | 14,053 | 0 | 0 | |
| TBD | Water Transfer Rock Creek | 0 | 100,000 | 0 | |
| 10-5211-0 | Goodwin Dam Property Self Insurance | 69,800 | 69,800 | 69,800 | |
| 10-8041-0 | Water Cost Allocation O&M NM | 1,549,984 | 3,280,900 | 2,500,400 | |
| 10-8041-0 | Water Cost Allocation O&M NH | 489,267 | 755,200 | 1,035,300 | |
| 10-8031-0 | Admin Division - Expense Allocation | 4,027,855 | 7,300,775 | 9,618,200 | |
| 10-6901-0 | Allocated Pension Expense | 506,838 | 500,000 | 550,000 | |
| | **TOTAL ADMINISTRATIVE AND WATER SUPPLY COSTS** | **8,465,232** | **18,006,675** | **20,635,900** | |
| | **OPERATIONS** | | | | |
| 10-5301-0 | Chemicals | 1,869,190 | 2,200,000 | 2,200,000 | |
| 10-5302-0 | Electricity | 2,336,659 | 2,450,000 | 2,450,000 | |
| 10-5303-0 | Natural Gas | 13,144 | 16,200 | 16,200 | |
| 10-5304-0 | Utilities - Others (Bellota Headworks) | 6,542 | 15,000 | 15,000 | |
| 10-5306-0 | Filter Media | 469,967 | 600,000 | 600,000 | |
| 10-5307-0 | Laboratory Equipment and Supplies | 12,936 | 20,000 | 20,000 | |
| 10-5308-0 | Analytical Services | 71,026 | 70,000 | 120,000 | |
| 10-5329-0 | Solids Disposal | 27,280 | 50,000 | 50,000 | |
| 10-5181-0 | Vehicle Usage M&I | 80,962 | 102,410 | 85,010 | |
| | **TOTAL OPERATIONS** | **4,887,707** | **5,523,610** | **5,556,210** | |

| | 94 - M&I FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Source Note |
|---|---|---|---|---|---|
| | **MAINTENANCE** | | | | |
| 10-5321-0 | General Maintenance | 644,893 | 412,400 | 456,540 | *1* |
| 10-5322-0 | Electrical , Instrumentation & Controls | 99,012 | 165,000 | 52,000 | *2* |
| 10-5323-0 | Capital Projects - Treatment Plant | 4,687,667 | 5,455,000 | 4,570,000 | *3* |
| 10-5324-0 | Maintenance & Repair - Plant Grounds | 83,228 | 80,000 | 80,000 | *4* |
| 10-5325-0 | WTP Service Contracts & Improvements | 245,928 | 150,400 | 164,000 | *5* |
| 10-5326-0 | Maintenance & Repair - Buildings | 41,053 | 907,000 | 912,000 | *6* |
| 10-5327-0 | Large Tools And Equipment | 6,341 | 115,000 | 175,000 | *7* |
| 10-5328-0 | Equipment Rental | 22,627 | 10,000 | 10,000 | |
| 10-5341-0 | Protective Gear and Clothing | 7,553 | 36,000 | 25,000 | *8* |
| 10-5342-0 | Uniform and Laundry | 16,274 | 25,460 | 20,000 | |
| 10-5343-0 | Tools and Equipment | 34,082 | 31,330 | 35,790 | |
| 10-5344-0 | Treatment Plant Consumables | 26,577 | 23,740 | 27,910 | |
| | **TOTAL MAINTENANCE** | **5,915,235** | **7,411,330** | **6,528,240** | |
| | | | | | |
| | **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 | 3,735,160 | 3,735,160 | 3,954,781 | |
| TBD | 2025 Series Debt Service | 459,638 | 2,606,500 | 2,606,500 | |
| TBD | Additional Projects - Debt Service - See Schedule E | 0 | 291,814 | 1,883,987 | |
| 10-8014-0 | Development Fees Received 2002B Debt Service | (2,702,294) | (3,600,000) | (3,600,000) | |
| | **TOTAL DEBT SERVICE** | **2,065,547** | **3,606,518** | **5,418,312** | |
| | | | | | |
| | **TRANSFERS** | | | | |
| 10-8021-0 | Transfer to Bellota Fish Screen Project Fund 89 | 0 | 0 | 0 | |
| 10-8021-0 | Transfer Water Treatment Plant Reserve | 100,000 | 100,000 | 100,000 | |
| 10-8021-0 | Transfer Out GWPS (68) | 1,859,227 | 1,860,116 | 1,536,144 | |
| 10-8021-0 | Transfer (In) Out From Other Funds | | 0 | 0 | |
| | **TOTAL TRANSFERS** | **1,959,227** | **1,960,116** | **1,636,144** | |
| | | | | | |
| | **UNBUDGETED EXPENSES** | | | | |
| | Depreciation | 2,967,057 | 0 | 0 | |
| | **TOTAL EXPENSES** | **32,138,019** | **42,657,268** | **46,573,144** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **1,182,741** | **0** | **0** | |

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

| | |
|---|---|
| Critical Spare Parts for Hypochlorite and other feeders | $80,000 |
| HSPS Pump & Motor Rebuild | $100,000 |
| Pump & Motor Efficiency Testing | $13,200 |
| Routine maintenance | $263,340 |
| | **$456,540** |

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

| | |
|---|---|
| Meter Calibrations | $4,000 |
| Routine maintenance | $48,000 |
| | **$52,000** |

| | 94 - M&I FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Source Note |
|---|---|---|---|---|---|
| 3 | **10-5323-0 Capital Projects - Treatment Plant expenses includes:** | | | | |
| | Low Lift Pump Station #3 Upgrade | | | $400,000 | |
| | Rockwell VFD Insert/ Spares/ refubish | | | $60,000 | |
| | HVAC For Low Lift Pump Station Phase I | | | $100,000 | |
| | Caterpillar Generator & ATS | | | $1,400,000 | |
| | LLPS Electrical Design-Build | | | $1,450,000 | |
| | 120/208V Distribution and Feeder Replacements | | | $60,000 | |
| | Solids Handling - Dewatering Lagoons | | | $300,000 | |
| | Alum Chemical Tank Replacement | | | $250,000 | |
| | Backwash Pump Replacement - 1 | | | $250,000 | |
| | Alum Feeder Replacement | | | $100,000 | |
| | Utility Water Pumping Station Phase II | | | $200,000 | |
| | | | | **$4,570,000** | |
| 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 | | | $34,000 | |
| | Distribution & WTP items | | | $10,000 | |
| | | | | **$164,000** | |
| 6 | **10-5326-0 M&R Buildings includes:** | | | | |
| | Routine maintenance and repair | | | $32,000 | |
| | Roof Replacement for WTP Building | | | $200,000 | |
| | Admin Parking Surface Repairs and ADA compliance | | | $250,000 | |
| | Water Supply Shop Rehabilitation | | | $125,000 | |
| | Security Improvements Phase II | | | $120,000 | |
| | Maintenance Pole Barn | | | $60,000 | |
| | Asbestos removal - Maintenance Bldng | | | $50,000 | |
| | Admin Building Repairs/ Improvements | | | $75,000 | |
| | | | | **$912,000** | |
| 7 | **10-5327-0 Large Tools and Equipment:** | | | | |
| | 12" Trailer Pump Replacement | | | $175,000 | |
| | | | | **$175,000** | |
| 8 | **10-5341-0 Protective Gear and Clothing includes:** | | | | |
| | Arc Flash PPE | | | $8,000 | |
| | Air Monitors (Lease) | | | $7,000 | |
| | Routine PPE | | | $10,000 | |
| | | | | **$25,000** | |

# Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 68 - GROUNDWATER PROD. FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 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 | 40,000 | 40,000 | |
| 10-4301-0 | Interest Income | 100,734 | 90,000 | 90,000 | *2* |
| 10-4701-0 | Misc. Income | 0 | 0 | 0 | |
| 10-8021-0 | Transfer In - M&I | 1,859,227 | 1,860,116 | 1,536,144 | *94* |
| | **TOTAL OTHER REVENUES** | **2,005,161** | **1,990,116** | **1,666,144** | |
| | | | | | |
| | **TOTAL REVENUES** | **2,041,987** | **2,047,116** | **1,723,145** | |
| | | | | | |
| | **ADMINISTRATIVE AND WATER SUPPLY COSTS** | | | | |
| 10-5211-0 | New Melones Contract Water | 96,245 | 245,993 | 258,660 | *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 | 70,555 | 53,771 | *Sch A* |
| 10-8041-0 | Water Supply O&M NH | 826,380 | 1,555,069 | 1,235,214 | *Sch A* |
| 10-8021-0 | Dry Year Assessment Reserve | 3,350 | 1,000 | 1,000 | |
| | **TOTAL ADMINISTRATIVE AND WATER SUPPLY COSTS** | **962,942** | **1,874,116** | **1,550,145** | |
| | | | | | |
| | | | | | |
| | **GROUNDWATER DEVELOPMENT** | | | | |
| 10-5302-0 | Electricity | 38,361 | 100,000 | 100,000 | |
| TBD | Clements Pipeline Phase I (OCR to Marciano) | 0 | 63,000 | 63,000 | |
| 10-5351-0 | Recharge and Extraction Projects | 0 | 10,000 | 10,000 | |
| | **TOTAL GROUNDWATER DEVELOPMENT** | **38,361** | **173,000** | **173,000** | |
| | | | | | |
| | **UNBUDGETED EXPENSES** | | | | |
| | Depreciation | 46,462 | 0 | 0 | |
| | **TOTAL EXPENSES** | **1,047,765** | **2,047,116** | **1,723,145** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **994,223** | **0** | **0** | |
| | | | | | |

1 *Projected 11,667 AF @ $3.60 .*

2 *Per Amortization Schedule.*

## Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 59 - M&I DRY YEAR RESERVE FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| | | | | | |
| 30-4301-0 | Interest Income | 4,357 | 2,000 | 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 | 3,000 | 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 2027-2028

| | 89 - FISH SCREEN IMPROVEMENT FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| | | | | | |
| 10-8021-0 | Transfer In | 848,780 | 0 | 0 | *94* |
| | Grants | 11,054,363 | | | |
| 10-8021-0 | Transfer In from Reserves | 11,393,222 | 400,000 | 400,000 | |
| | Interest Income | 245,259 | | | |
| 10-8021-0 | Budget Amendment | 0 | 0 | 0 | *94* |
| | **TOTAL REVENUES** | **23,541,624** | **400,000** | **400,000** | |
| | | | | | |
| | **EXPENSES** | | | | |
| 10-5180-0 | Project Expenses/Budget Amendment | | 0 | 0 | |
| NA | WIFIA/SRF Expenses | 23,541,624 | 400,000 | 400,000 | |
| | **TOTAL EXPENSES** | **23,541,624** | **400,000** | **400,000** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **(0)** | **0** | **0** | |
| | | | | | |

## Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 92 - M&I DEBT SERVICE FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| 10-4301-0 | Interest Income | 78,277 | 70,000 | 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 | 78,277 | 70,000 | 70,000 | |
| | **TOTAL EXPENSES** | **78,277** | **75,000** | **70,000** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **(0)** | **0** | **0** | |
| | | | | | |

# Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 95 - SURPLUS FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| | | | | | |
| 30-4301-0 | Interest Income | 1,376 | 1,000 | 1,000 | |
| | **TOTAL REVENUES** | **1,376** | **1,000** | **1,000** | |
| | | | | | |
| | **EXPENSES** | | | | |
| | | | | | |
| NA | Retained Reserves | 1,376 | 1,000 | 1,000 | |
| | **TOTAL EXPENSES** | **1,376** | **1,000** | **1,000** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **0** | **0** | **0** | |
| | | | | | |

# Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 96 - WATER TREATMENT FACILITIES RESERVE FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| | | | | | |
| 30-4301-0 | Interest Income | 32,080 | 20,000 | 20,000 | |
| 30-8021-0 | Transfer In (Out) From Other Funds | 100,000 | 100,000 | 100,000 | |
| | **TOTAL REVENUES** | **132,080** | **120,000** | **120,000** | |
| | | | | | |
| | **EXPENSES** | | | | |
| NA | Retained Reserves | 132,080 | 120,000 | 120,000 | |
| | **TOTAL EXPENSES** | **132,080** | **120,000** | **120,000** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **(0)** | **0** | **0** | |
| | | | | | |

# Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 97 - WATER FUND 1 | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 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 2027-2028

| | 01 - GENERAL FUND 1 | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 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 2027-2028

| | 56 - CONSTRUCTION FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| | Transfers in from Reserves | 0 | 0 | 0 | |
| 20-4301-0 | Interest Income | 20,990 | 15,000 | 20,000 | |
| 10-8014-0 | Transfer from Fund 94 | | | 3,954,781 | |
| 20-4303-0 | Other Interest/Dividend Income | 0 | | | |
| | **TOTAL REVENUES** | **20,990** | **200,000** | **3,974,781** | |
| | | | | | |
| | **EXPENSES** | 0 | | | |
| 20-5203-0 | General Maintenance | 20,990 | 15,000 | 20,000 | |
| 20-5401-0 | 2019 Series Debt Payment | 0 | 0 | 3,954,781 | |
| | **TOTAL EXPENSES** | **20,990** | **200,000** | **3,974,781** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **(0)** | **0** | **0** | |
| | | | | | |

# Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 71 - WATER SUPPLY O&M FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| 10-8041-0 | Reimbursement of Water Costs - M&I | 2,039,252 | 4,035,971 | 3,535,556 | |
| 10-8041-0 | Reimbursement of Water Costs - AG | 793,926 | 4,257,493 | 4,051,452 | |
| 10-8041-0 | Reimbursement of Water Costs - GWPS | 861,847 | 1,625,624 | 1,288,985 | |
| 10-8041-0 | Reimbursement of Water Costs - CCWD | 0 | 377,524 | 403,864 | |
| 10-4201-0 | Grant Reimbursements - Crossings | 133,262 | 1,841,250 | 1,841,250 | *Sch. A* |
| 10-4201-0 | Grant Reimbursements - Advanced Metering | 0 | | | |
| 10-4201-0 | Grant Reimbursements - UFC Flume | 1,962,034 | 0 | 0 | |
| 10-4301-0 | Interest Income SJC | 16,546 | 0 | 0 | |
| 10-8021-0 | Transfer In (Out) From (To) Other Funds | | 0 | 0 | |
| | **TOTAL REVENUES** | **5,806,867** | **12,137,863** | **11,121,106** | |
| | | | | | |
| | **NEW MELONES SYSTEM** | | | | |
| | **EXPENSES** | | | | |
| | **SALARIES & BENEFITS** | | | | |
| | **TOTAL SALARIES** | **854,102** | **590,234** | **789,894** | |
| | **TOTAL BENEFITS** | **374,461** | **393,558** | **396,453** | |
| | **SALARIES & BENEFITS** | **1,228,563** | **983,792** | **1,186,347** | |
| | | | | | |
| | **OPERATION AND MAINTENANCE** | | | | |
| 10-5212-0 | Goodwin Dam - Tri-Dam O&M | 109,862 | 145,000 | 145,000 | |
| 10-5213-0 | General Maintenance | 221,117 | 312,500 | 312,500 | *1* |
| 10-5214-0 | Goodwin Tunnel | 0 | 600,000 | 0 | *2* |
| 10-5215-0 | Upper Farmington Canal | 55,897 | 130,000 | 80,000 | *3* |
| 10-5216-0 | Shirley/Hoods/Rock Creeks | 0 | 12,500 | 12,500 | *4* |
| 10-5217-0 | Lower Farmington Canal | 34,866 | 360,000 | 160,000 | *5* |
| 10-5225-0 | Peters Pipeline Maintenance | 226,499 | 768,972 | 1,077,202 | *6* |
| 10-5218-0 | Vehicle Usage NM | 179,358 | 215,000 | 215,000 | |
| | **TOTAL O & M EXPENSES** | **827,598** | **2,543,972** | **2,002,202** | |
| | | | | | |
| | **TOTAL NEW MELONES EXPENSES** | **2,056,161** | **3,527,764** | **3,188,549** | |
| | | | | | |

| | 71 - WATER SUPPLY O&M FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | **NEW HOGAN SYSTEM** | | | | |
| | **EXPENSES** | | | | |
| | **SALARIES & BENEFITS** | | | | |
| | **Total Salaries** | **498,225** | **661,882** | **683,221** | |
| | **Total Benefits** | **559,254** | **371,100** | **492,000** | |
| | **SALARIES & BENEFITS** | **1,057,479** | **1,032,982** | **1,175,221** | |
| | | | | | |
| | **OPERATION AND MAINTENANCE** | | | | |
| 10-5201-0 | New Hogan Dam - USACE | 1,187,836 | 1,110,366 | 1,187,836 | |
| 10-5202-0 | New Hogan Dam - O&M | 168,144 | 167,500 | 467,500 | *7* |
| 10-5203-0 | NH General Maintenance - AG | 354,004 | 2,987,000 | 2,550,000 | *8* |
| 10-5204-0 | Upper Calaveras River to Bellota | 100,467 | 300,000 | 1,000,000 | *9* |
| 10-5205-0 | New Hogan Distribution | 671,992 | 2,630,250 | 800,000 | *10* |
| 10-5206-0 | Bellota Pipeline | 46,373 | 172,000 | 572,000 | *11* |
| 10-5207-0 | Vehicle Usage NH | 164,411 | 210,000 | 180,000 | |
| | **TOTAL O & M EXPENSES** | **2,693,226** | **7,577,116** | **6,757,336** | |
| | | | | | |
| | **TOTAL NEW HOGAN EXPENSES** | **3,750,704** | **8,610,098** | **7,932,557** | |
| | | | | | |
| | **TOTAL EXPENSES** | **5,806,867** | **12,137,862** | **11,121,106** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **0** | **0** | **0** | |
| | | | | | |

*1* **10-5213-0 New Melones General Maintenance**

| | |
|---|---|
| Trash Rack Improvement | $65,000 |
| General Maintenance - NM | $247,500 |
| | **$312,500** |

*2* **10-5214-0 Goodwin Tunnel**

| | |
|---|---|
| Repair Replace Goodwin Tunnel Gates & Stucture Phase I | **$0** |

*3* **10-5215-0 Upper Farmington Canal**

| | |
|---|---|
| Grading & Drainage Improvements | $80,000 |
| | **$80,000** |

*4* **10-5216-0 Shirley-Hoods Creek**

| | |
|---|---|
| Crossings Cleaning | $2,500 |
| Rock Creek Diversion Installation | $10,000 |
| | **$12,500** |

*5* **10-5217-0 Lower Farmington Canal**

| | |
|---|---|
| Critical Spare Parts - WS | $50,000 |
| LFC Headworks Concrete Wall Extension | $80,000 |
| Grading & Drainage Improvements | $30,000 |
| | **$160,000** |

*6* **10-5225-0 Peters Pipeline**

| | |
|---|---|
| Peters Pipeline Control Vault Improvements 1 | $500,000 |
| Additional Projects Debt Service - See Schedule E | $577,202 |
| | **$1,077,202** |

| | 71 - WATER SUPPLY O&M FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| 7 | **10-5202-0 New Hogan General Maintenance** | | | | |
| | Golden Mussel Mitigation - NH | | | $100,000 | |
| | Monitoring Well - GSA Monitoring | | | $200,000 | |
| | General Maintenance - NH | | | $167,500 | |
| | | | | **$467,500** | |
| *8* | **10-5203-0 New Hogan Maintenance - Ag** | | | | |
| | Meter Replacements1 | | | $50,000 | |
| | Potter Creek Pump Station Upgrade Phase II | | | $100,000 | |
| | Clements Pipeline Phase I Regulating Reservoir Pump Station | | | $2,000,000 | |
| | North Potter Creek Dam - Permitting | | | $50,000 | |
| | NH Water Supply Dam Rehab | | | $150,000 | |
| | Rugani Railroad Bridge | | | $200,000 | |
| | | | | **$2,550,000** | |
| 9 | **10-5204-0 Upper Calaveras River to Bellota** | | | | |
| | McGurk Low Water Crossing 1,2 | | | $1,000,000 | |
| | | | | **$1,000,000** | |
| 10 | **10-5205-0 New Hogan Distribution** | | | | |
| | Mormon Slough Railroad Bridge Fish Passage - Permitting | | | $50,000 | |
| | Mormon Slough Dam Meters (10) | | | $200,000 | |
| | Fujinaka Low Water Crossing | | | $500,000 | |
| | Hogan Low-Water Crossing | | | $50,000 | |
| | | | | **$800,000** | |
| 11 | **10-5206-0 Bellota Pipeline and Intake** | | | | |
| | Bellota Intake Maintenance | | | $12,000 | |
| | Potassium Permaganate Feeder Station | | | $300,000 | |
| | Bellota Pipeline Fine Road BFV Automation | | | $100,000 | |
| | Manhole Installations | | | $110,000 | |
| | Air Release Valve Replacement1 | | | $50,000 | |
| | | | | **$572,000** | |

1 - SEWD to Construct

2- Grant Reimbursed

## Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 72 - OTHER POST EMPLOYMENT BENEFITS FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| | **OTHER REVENUES** | | | | |
| 10-4301-0 | Interest Income | 236,915 | 100,000 | 230,000 | |
| 10-4701-0 | Miscellaneous Income | 0 | | | |
| 10-2125-0 | OPEB CONTRA Account | 352,930 | 360,000 | 360,000 | |
| | **TOTAL OTHER REVENUES** | **589,845** | **460,000** | **590,000** | |
| | | | | | |
| | **TOTAL REVENUES** | **589,845** | **460,000** | **590,000** | |
| | | | | | |
| | **EXPENSES** | | | | |
| NA | Retained Reserves | 589,845 | 460,000 | 590,000 | |
| | **TOTAL EXPENSES** | **589,845** | **460,000** | **590,000** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **(0)** | **0** | **0** | |
| | | | | | |

## Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 79 - GOODWIN DAM PROPERTY SELF INSURANCE FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| 10-4301-0 | Interest Income | 161,930 | 100,000 | 160,000 | |
| 10-8001-0 | Transfer In - Goodwin Dam Prop Insurance | 75,000 | 75,000 | 75,000 | |
| | **TOTAL REVENUES** | **236,930** | **175,000** | **235,000** | |
| | | | | | |
| | **EXPENSES** | | | | |
| NA | Retained Reserves | 236,930 | 175,000 | 235,000 | |
| | **TOTAL EXPENSES** | **236,930** | **175,000** | **235,000** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **0** | **0** | **0** | |
| | | | | | |

# Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 81 - WATER DEVELOPMENT FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| 10-4301-0 | Interest Income | 271,489 | 50,000 | 270,000 | |
| 10-8021-0 | Transfer In | 257,837 | 0 | 0 | *70* |
| | **TOTAL REVENUES** | **529,326** | **50,000** | **270,000** | |
| | | | | | |
| | **EXPENSES** | | | | |
| 10-5189-0 | Misc Expenses | 0 | 0 | 0 | |
| NA | Retained Reserves | 22,487 | 50,000 | 270,000 | |
| | **TOTAL EXPENSES** | **22,487** | **50,000** | **270,000** | |
| | | | | | |
| | **UNBUDGETED EXPENSES** | | | | |
| 10-6901-0 | Accrued Pension Expense - GASB68 | 506,838 | **0** | **0** | |
| | **TOTAL UNBUDGETED EXPENSES** | **506,838** | **0** | **0** | |
| | | | | | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **0** | **0** | **0** | |
| | | | | | |

1 *Excludes GASB 68 pension expense*

## Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 83 - FARMINGTON PROJECT LOCAL COST SHARE FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| 30-4301-0 | Interest Income | 905 | 350 | 900 | |
| 10-8021-0 | Transfer In | 0 | 0 | 0 | |
| | **TOTAL REVENUES** | **905** | **350** | **900** | |
| | | | | | |
| | **EXPENSES** | | | | |
| NA | Retained Reserves | 905 | 350 | 900 | |
| | **TOTAL EXPENSES** | **905** | **350** | **900** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **0** | **0** | **0** | |
| | | | | | |

# Stockton East Water District
## Annual Budget Fiscal Year 2027-2028

| | 91 - VEHICLE FUND | FY 2025-2026 Actual | FY 2026-2027 Budget | FY 2027-2028 Budget | Sch. *Note* |
|---|---|---|---|---|---|
| | | | | | |
| | **REVENUES** | | | | |
| 10-4301-0 | Interest Income | 9,560 | 10,000 | 9,500 | |
| 10-5181-0 | Vehicle Use Reimbursement - Admin | 62,279 | 50,000 | 65,000 | |
| 10-5181-0 | Vehicle Use Reimbursement - M&I | 47,363 | 20,000 | 20,000 | |
| 10-5218-0 | Vehicle Use Reimbursement - NM | 179,358 | 215,000 | 215,000 | |
| 10-5207-0 | Vehicle Use Reimbursement - NH | 164,411 | 210,000 | 180,000 | |
| 10-4701-0 | Miscellaneous Revenue | 30,575 | 0 | 0 | |
| NA | Transfer from Reserves | 883,028 | | 61,500 | |
| | **TOTAL REVENUES** | **1,376,574** | **505,000** | **551,000** | |
| | | | | | |
| | **EXPENSES** | | | | |
| | **OPERATION AND MAINTENANCE** | | | | |
| 10-5182-0 | Total Maintenance Expenses | 261,891 | 250,000 | 270,000 | *1* |
| 10-5343-0 | Small Tools & Equipment | 2,396 | 10,000 | 5,000 | *2* |
| | **TOTAL O&M EXPENSES** | **264,287** | **260,000** | **275,000** | |
| | | | | | |
| | **OTHER EXPENSES** | | | | |
| 10-8021-0 | Vehicle Replacements | 528,524 | 30,000 | 276,000 | *3* |
| NA | Retained Reserves | 0 | 215,000 | 0 | |
| | **TOTAL OTHER EXPENSES** | **528,524** | **245,000** | **276,000** | |
| | | | | | |
| | **UNBUDGETED EXPENSES** | | | | |
| | Depreciation Expense | 207,175 | 0 | 0 | |
| | | | | | |
| | **TOTAL EXPENSES** | **999,985** | **505,000** | **551,000** | |
| | | | | | |
| | **NET REVENUES OVER EXPENSES** | **376,589** | **0** | **0** | |
| | | | | | |

*1* Maintenance Expenses

| | |
|---|---|
| Fleet Maintenance | *$270,000* |
| | ***$270,000*** |

*2* Small Tools & Equipment:

| | |
|---|---|
| Trailer To Haul Material and Small Equipment | *$10,000* |
| Small (Fleet) Tools | *$5,000* |
| | ***$5,000*** |

*3* Replacement vehicles:

| | |
|---|---|
| 2026 F550 Crane Service Truck (Unit 56) | *$198,000* |
| 2026 F350 (Unit 65) | *$78,000* |
| | ***$276,000*** |

# SCHEDULE A

## STOCKTON EAST WATER DISTRICT
## PRORATION OF WATER COSTS - NEW HOGAN & NEW MELONES SYSTEMS
## FISCAL YEAR 2027-2028

| ITEM | FUND 71 WATER SUPPLY | FUND 67 AG DIV. | % | MUNICIPAL DIVISION FUND 94 TREATMENT PLANT | % | FUND 68 GWPS | % | CCWD | % |
|---|---|---|---|---|---|---|---|---|---|
| **NEW MELONES CONVEYANCE SYSTEM - Direct Expenses** | | | | | | | | | |
| | | | | - | | | | | |
| USBR (Ag = 4,500 AF @assumed $45.04/AF) | 202,680 | 202,680 | *100* | | | - | | | |
| OID/SSJID for Out of District (1,000AF@$125/AF) | 125,000 | 125,000 | *100* | | | | | | |
| (GWPS = 4,500 AF @assumed $57.48/AF) | 258,660 | - | | | | 258,660 | *100* | | |
| USBR (M&I water usage=15,000 af @ $57.48/AF) | 862,200 | | | 862,200 | *100* | | | | |
| Water Purchase Rock Creek (OOD-AG) | - | - | *100* | | | | | | |
| OID/SSJID M&I Water (20,000 AF@$300/AF) | 6,000,000 | | | 6,000,000 | *100* | | | | |
| **NM - CONTRACT WATER COSTS** | **7,448,540** | **327,680** | | **6,862,200** | | **258,660** | | **-** | |
| **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 | 1,175,221 | 399,575 | *34* | 211,540 | *18* | 564,106 | *48* | - | |
| USBR-New Hogan O&M USACE | 1,187,836 | 261,324 | *22* | 142,540 | *12* | 380,107 | *32* | 403,864 | *34* |
| New Hogan O&M | 467,500 | 158,950 | *34* | 84,150 | *18* | 224,400 | *48* | | |
| NH General Maintenance - AG | 2,550,000 | 2,550,000 | *100* | - | *0* | - | *0* | | |
| Calaveras to Bellota | 1,000,000 | 340,000 | *34* | 180,000 | *18* | 480,000 | *48* | - | |
| Hogan Distribution | 800,000 | 272,000 | *34* | 144,000 | *18* | 384,000 | *48* | - | |
| Grant Reimbursements Watkins/Fujinaka/McGurk | (1,841,250) | (626,025) | *34* | (331,425) | *18* | (883,800) | *48* | - | |
| Bellota Pipeline | 572,000 | - | *0* | 572,000 | *100* | - | *0* | - | |
| Vehicle Operation - NH | 180,000 | 61,200 | *34* | 32,400 | *18* | 86,400 | *48* | - | |
| **TOTAL NEW HOGAN O&M COSTS** | **6,091,307** | **3,417,024** | | **1,035,205** | | **1,235,214** | | **403,864** | |
| **NEW MELONES CONVEYANCE SYSTEM - Allocated Expenses** | | | | | | | | | |
| Salaries and Benefits | 1,186,347 | 59,317 | *5* | 1,103,303 | *93* | 23,727 | *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** | **1,713,847** | **85,692** | ***5*** | **1,593,878** | ***93*** | **34,277** | ***2*** | **-** | |
| Upper Farmington Canal | 80,000 | 4,000 | *5* | 74,400 | *93* | 1,600 | *2* | - | |
| Shirley/Hoods/Rock Creeks | 12,500 | 625 | *5* | 11,625 | *93* | 250 | *2* | - | |
| Lower Farmington Canal | 160,000 | 8,000 | *5* | 148,800 | *93* | 3,200 | *2* | - | |
| Goodwin Tunnel | - | - | *5* | - | *93* | - | *2* | - | |
| Goodwin Dam - O&M | 145,000 | 7,250 | *5* | 134,850 | *93* | 2,900 | *2* | - | |
| Peters Pipeline Control Vault | 500,000 | 500,000 | *100* | | | | | | |
| Peters Pipeline | 577,202 | 28,860 | *5* | 536,798 | *93* | 11,544 | *2* | - | |
| **TOTAL NEW MELONES - O & M** | **3,188,549** | **634,427** | | **2,500,351** | | **53,771** | | **-** | |
| **TOTAL ALLOCATED WATER COSTS** | **9,279,856** | **4,051,452** | | **3,535,556** | | **1,288,985** | | **403,864** | |
| **TOTAL WATER COSTS** | **16,803,396** | **4,382,882** | | **10,467,506** | | **1,549,145** | | **403,864** | |

***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%* |
| *CSJWCD* | *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 2027-2028**

| ITEM | BUDGET 2026-2027 | AG DIVISION | % | M&I DIVISION | % |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| DIRECTORS | 259,000 | 59,570 | *23* | 199,430 | *77* |
| SALARIES AND BENEFITS | 2,061,018 | 267,932 | *13* | 1,793,085 | *87* |
| SALARIES AND BENEFITS | 39,553 | 12,657 | *32* | 26,896 | *68* |
| **SALARIES AND BENEFITS 1** | **2,359,571** | **340,159** | ***14*** | **2,019,411** | ***86*** |
| | | | | | |
| **BOARD EXPENSES** | **0** | **0** | ***7*** | **0** | ***93*** |
| | | | | | |
| **TRAINING AND EDUCATION** | **520,217** | **46,820** | ***9*** | **473,397** | ***91*** |
| | | | | | |
| **OFFICE SUPPORT** | **608,360** | **48,669** | ***8*** | **559,691** | ***92*** |
| | | | | | |
| **PUBLIC RELATIONS** | **330,000** | **11,780** | | **318,220** | |
| Water Conservation | 268,000 | 0 | *0* | 268,000 | *100* |
| Advertising and Public Relations | 62,000 | 11,780 | *19* | 50,220 | *81* |
| | | | | | |
| **TECHNOLOGY EXPENSES** | **1,115,283** | **62,467** | | **1,052,816** | |
| Technology - Admin | 1,015,283 | 60,917 | *6* | 954,366 | *94* |
| Technology - Water Supply | 5,000 | 1,550 | *31* | 3,450 | *69* |
| Technology - WTP | 95,000 | 0 | *0* | 95,000 | *100* |
| | | | | | |
| **ENGINEERING** | **1,135,000** | **204,300** | | **930,700** | |
| Planning Water Resources | 1,135,000 | 204,300 | *18* | 930,700 | *82* |
| Planning Water Treatment | 0 | 0 | *0* | 0 | *100* |
| | | | | | |
| **PROFESSIONAL SERVICES** | **5,655,000** | **1,138,500** | | **4,516,500** | |
| General Manager's Office | 560,000 | 100,800 | *18* | 459,200 | *82* |
| Efforts to Secure New Melones Water | 3,075,000 | 492,000 | *16* | 2,583,000 | *84* |
| Efforts to Protect Calaveras River | 535,000 | 176,550 | *33* | 358,450 | *67* |
| Water Enhancement Project | 1,215,000 | 328,050 | *27* | 886,950 | *73* |
| Efforts to Develop Groundwater | 50,000 | 13,500 | *27* | 36,500 | *73* |
| Section 15 Fees | 100,000 | 0 | *0* | 100,000 | *100* |
| Bay-Delta Water Control Plan | 120,000 | 27,600 | *23* | 92,400 | *77* |
| **T O T A L S** | **11,723,431** | **1,852,695** | | **9,870,737** | |
| | | | | | |
| Less: Projected Interest Income - Adm Fund | 300,000 | 47,410 | | 252,590 | |
| | | | | | |
| **N E T T O T A L S** | **11,423,431** | **1,805,285** | | **9,618,147** | |

*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 2027-28

## CALCULATION OF RATE EQUALIZATION GROUND WATER(GW) ASSESSMENT

(A) Assumed Groundwater Pumping Cost:

| | | |
|---|---|---|
| Power cost per acre foot | $ | 114.00 |
| Operation & Maintenance cost | $ | 59.00 |
| Replacement costs | $ | 16.00 |
| Total GW Pumping Cost | $ | 189.00 |

(B) Calculation of Rate Equalization Groundwater Assessment:

| 2026- 2027 (Previous Budget) | Water Production | | $ Cost/AF | Amount |
|---|---|---|---|---|
| Ground water | 14,100 | AF | $ 116.00 | $ 1,635,600.00 |
| Surface water | 55,000 | AF | $ 709.40 | $ 42,657,267.30 |
| Totals | 69,100 | AF | | $ 44,292,867.30 |
| GW Rate Equalization Assessment: | 69,100 | | $ 40,652,380.30 | $ 588.31 |
| Less: GW Pumping Cost | | | | $ (116.00) |
| **2026-2027 GW Rate Equalization Assessment** | | | | **$ 472.31** |

| 2027- 2028 (Current Budget) | | | | |
|---|---|---|---|---|
| Ground water | 14,100 | AF | $ 189.00 | $ 2,664,900.00 |
| Surface water | 55,000 | AF | $ 846.78 | $ 46,573,144.18 |
| Totals | 69,100 | AF | | $ 49,238,044.18 |
| GW Rate Equalization Assessment: | 69,100 | | $ 49,238,044.18 | $ 712.56 |
| Less: GW Pumping Cost | | | | $ (189.00) |
| **2027-28 GW Rate Equalization Assessment** | | | | **$ 523.56** |

| BASE MONTHLY PAYMENT (BMP) \CALCULATION | | | | | Amount |
|---|---|---|---|---|---|
| **Treatment Plant Budget - FY 2027-28** | | | | (a) | **$ 46,573,144.18** |
| Revenue - Groundwater Rate Equalization | 14,100 | AF | $ 523.56 | | $ 7,382,196.00 |
| Other Sources of Revenue - M&I | | | | | $ 845,000.00 |
| **Total Revenues before Base Monthly Payment** | | | | (b ) | **$ 8,227,196.00** |
| **Total Annual Payment (a)-(b)** | | | | (c ) | $ 38,345,948.18 |
| Less: Prior Fiscal Year BMP adjustment (credit) | | | | (d ) | $ (2,189,028.45) |
| **Total - Adjusted Annual Payment - FY 2027-2028** | | | | | **$ 36,156,919.73** |

# STOCKTON EAST WATER DISTRICT
# PRORATION OF BASE MONTHLY PAYMENT
# FOR FISCAL YEAR 2027-2028 (04/01/27- 03/31/28)

| | |
|---|---|
| Total Base Monthly Payment (BMP) FY 2027-2028 | 36,156,919.73 |
| Less: State Revolving Fund (SRF) Loan Repayment - FY 2027-2028 | (573,044.38) |
| Base Monthly Payment FY 2027-2028 (excluding State Revolving Fund loan repayment) | **35,583,875.35** |
| | |
| Base Monthly Payment (BMP) FY 2027-2028 (per month) | **$2,965,322.95** |

| | 2025-2026 Water Produced (AF) | | | | Percentage | 2027-2028 Monthly BMP | Previous 2026-2027 Monthly BMP | Difference |
|---|---|---|---|---|---|---|---|---|
| | DWSP | Surface | Well | Total | | | | |
| **City of Stockton** | 13,677 | 17,334 | 864 | 31,875 | 56.9693% | **$ 1,689,323.58** | 1,539,245.78 | 150,077.80 |
| **Lincoln Village** | 0 | 1,208 | 0 | 1,208 | 2.1596% | **$ 64,038.62** | 68,028.88 | (3,990.26) |
| **Colonial Heights** | 0 | 194 | 0 | 194 | 0.3462% | **$ 10,266.17** | 18,022.58 | (7,756.41) |
| **California Water Service** | 0 | 19,122 | 3,552 | 22,675 | 40.5249% | **$ 1,201,694.58** | 1,165,070.70 | 36,623.88 |
| Totals | 13,677 | 37,859 | 4,416 | 55,952 | 100.0000% | **$ 2,965,322.95** | **$ 2,790,367.94** | 174,955.01 |

**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% | **$14,373.86** |
| Lincoln Village | 2.70% | **$1,289.35** |
| Colonial Heights | 0.70% | **$334.28** |
| California Water Service | 66.50% | **$31,756.21** |
| | 100.00% | **$47,753.70** |

| | BMP FY 2027-2028 | SRF Loan Repayment FY 2027-2028 | Adjusted BMP Calculation FY 2027-2028 |
|---|---|---|---|
| City of Stockton | $1,689,323.58 | $14,373.86 | **$1,703,697.44** |
| Lincoln Village | $64,038.62 | $1,289.35 | **$65,327.97** |
| Colonial Heights | $10,266.17 | $334.28 | **$10,600.45** |
| California Water Service | $1,201,694.58 | $31,756.21 | **$1,233,450.79** |
| | | | |
| **Total** | **$2,965,322.95** | **$47,753.70** | **$3,013,076.65** |

**SCHEDULE E**

# STOCKTON EAST WATER DISTRICT
# AMORTIZED CAPITAL PROJECTS
# FOR FISCAL YEAR 2027-2028 (04/01/27- 03/31/28)

## 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 |
| 94 | Four New Filters, Replace Filter Components, Add Blower Building | $ | 92,400,000 |
| | **Total** | **$** | **199,100,000** |

| Potential Sources of Funding Available | | Avaialble | |
|---|---|---|---|
| 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 | $ | 97,559,000 |
| | **Total** | **$** | **202,189,000** |

| Financed Costs - Current Fiscal Year | | Cash Outflow | | Amortized Costs |
|---|---|---|---|---|
| 71 | Peters Pipeline Rehab - Pipe | $ | 12,500,000 | 577,202 |
| 94 | Bellota Fish Screen Improvement Project | $ | 10,000,000 | 461,761 |
| 94 | Four New Filters, Replace Filter Components, Add Blower Building | $ | 30,800,000 | 1,422,226 |
| | | **$** | **53,300,000** | **2,461,189** |
| ***Amortization Per District Fund*** | | | | |
| | FUND 94 | | | 1,883,987 |
| | FUND 71 | | | 577,202 |
| | | | | **2,461,189** |