KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
COMMUNITY POWERED • CUSTOMER FOCUSED

AGENDA

REGULAR BOARD MEETING

Friday, November 6, 2026 – 2:00 PM

District Board Room, Community Services Building
33540 Loop Road, Kirkwood, CA 95646

BOARD MEMBERS

Doug Mitarotonda, President

Robert Epstein, Vice President — Peter Dornbrook, Secretary
John Schroeder, Treasurer — Chris Tucher, Assistant Secretary

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HOW TO PARTICIPATE / OBSERVE THE MEETING:

Public access is available at the physical location of the meeting. You may participate in person or via the Zoom Webinar.

Telephone: Call Zoom at (669) 900-6833 and enter the Meeting ID# 858 5243 7061

Computer: Navigate to https://us02web.zoom.us/j/85852437061 using a computer with internet access that meets Zoom's system requirements. Raise your hand to talk by clicking Participants/Raise Hand.

Mobile: Login through the Zoom mobile app and enter Meeting ID# 858 5243 7061

HOW TO SUBMIT PUBLIC COMMENTS:

Prior to the meeting, please mail comments to P.O. Box 247, Kirkwood, CA 95646, fax your comments to (209) 258-8727 Attn: General Manager or email at GM@kmpud.com, write "Public Comments" in the subject line. Include the agenda item number and title, as well as your comments. During the meeting, the Board President will announce the opportunity to make public comments. Please utilize the "raise your hand" function via the Zoom application or your telephone if participating in this manner.

ACCESSIBILITY INFORMATION:

Board meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact the Clerk of the Board, at least 48-hours before the meeting at (209) 258-4444 or info@kmpud.com. Advanced notification will enable the District to swiftly resolve such requests and ensure accessibility.

Distribution Date: November 2, 2026

AGENDA

1. **CALL TO ORDER** *President Mitarotonda*

2. **ROLL CALL** *Secretary Dornbrook*

3. **ANNOUNCEMENTS** *General Manager Benson*

4. **CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR** (For purposes of the Brown Act, all Action and Consent items listed give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.)

5. **COMMENTS FROM THE AUDIENCE** (This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. A brief discussion is to provide information to the public, provide direction to staff, or schedule the matter for a future meeting is permitted, but no action can be taken on matters not listed on the agenda, per the Brown Act.)

6. **WRITTEN COMMENTS FROM THE PUBLIC** (This is an opportunity for Directors and Staff to share written comments received from the public. A brief discussion is to provide information to the public, provide direction to staff, or schedule the matter for a future meeting is permitted, but no action can be taken on matters not listed on the agenda, per the Brown Act.)

7. **ADOPTION OF THE CONSENT CALENDAR** (Any item can be removed to be discussed and considered separately upon request. Comments and questions from members of the public, staff or Board can be made when the comment does not necessitate separate action.)
    a) Approve Board Meeting Minutes from October 2, 2026 **Page 4**
    b) Approve Current Consent for Claims **Page 9**
    c) Review Receivables/Past Due Report **Page 28**

8. **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION**

9. **ITEMS FOR BOARD ACTION**
    a) **Resolution 26-09 CalPERS Final Resolution Safety Classification.** Discussion and possible action. **Page 29** *AM Gomez*
    b) **Amador Fire Protection District Mutual Aid Agreement.** Discussion and possible action. **Page 50** *GM Benson*
    c) **2026 Salary Survey.** Discussion and possible action. **Page 55** *GM Benson*
    d) **Remote Teleconference Meetings During Declared State of Emergency.** Discussion and possible action. **Page 76** *GM Benson*

10. **ADMINISTRATION REPORT** (Discussion may take place; no action may be taken.)
    a) Overview & Budget Variances **Page 77**
    b) Financials **Page 78**
    c) Preliminaries **Page 94**
    d) Cash Flow
    e) KVFD 501(c)(3) Financials **Page 95**

11. **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
    a) Performance Reporting **Page 97**
    b) Kirkwood Volunteer Fire Department Update
    c) Equipment / Facility Noise Update

12. **GENERAL MANAGER'S REPORT** (Discussion may take place; no action may be taken.)
    a) Major Projects Update & Timeline **Page 101**

13. **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
    a) Finance - *Director Schroeder*
    b) EOP - *Director Dornbrook*
    c) Communications - *Director Tucher*
    d) Personnel - *President Mitarotonda*
    e) IT & Cybersecurity - *Director Epstein*
    f) LAFCO - *President Mitarotonda*

14. **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
    a) KVFD Next Steps – *President Mitarotonda, Director Epstein*

15. **GENERAL BOARD DISCUSSION** (Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.)

16. **CLOSED SESSION**
    a) Closed session regarding Fire Chief Recruitment
       i. Government Code § 54957

17. **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, December 4, 2026, at 2:00 PM.

The Kirkwood Meadows Public Utility District Board of Directors regularly meets the first Friday of each month. A complete Agenda packet is available for review at the meeting and at the District office during the hours of 8:00 a.m. and 4:30 p.m. Monday through Friday. This meeting is recorded and broadcast over Volcano Community Channel 19 and on the internet at www.kmpud.com. Items on the Agenda are numbered for identification purposes only and will not necessarily be considered in the order in which they appear. Designated times are for particular items only. Public Hearings will not be called to order prior to the time specified but may occur slightly later than the specified time.

Public participation is encouraged. Public comments on items appearing on the Agenda will be taken at the same time the Agenda items are heard; comments should be brief and directed to the specifics of the item being considered. Please provide the Clerk of the Board with a copy of all written materials presented at the meeting. Comments on items not on the Agenda can be heard during "Comments from the Audience"; however, action cannot be taken on items not on the Agenda.

Backup materials relating to an open session item on this Agenda, which are not included with the Board packet, will be made available for public inspection at the same time they are distributed or made available to the Board, and can be viewed at the District office, at the Board meeting and upon request to the Clerk of the Board.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District at (209) 258-4444, or by email at info@kmpud.com. Requests must be made as early as possible, and at least two business days before the meeting.

The Kirkwood Meadows Public Utility District is an Equal Opportunity Provider and Employer

BOARD OF DIRECTORS
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
33540 Loop Road, P.O. Box 247, Kirkwood, CA 95646
Telephone (209) 258-4444

REGULAR MEETING OF THE BOARD OF DIRECTORS
Friday, October 2, 2026 – 2:00PM

BOARD MEETING MINUTES

	BOARD MEMBERS	
Robert Epstein, Vice President	Doug Mitarotonda, President	John Schroeder, Treasurer
Peter Dornbrook, Secretary		Chris Tucher, Assistant Secretary

1. CALL TO ORDER *President Mitarotonda*

Determining a quorum present, President Mitarotonda called the meeting to order at 2:00 PM.

2. ROLL CALL *Secretary Dornbrook*

Board of Directors Present:	President Mitarotonda, Director Epstein, Director Dornbrook, and Director Tucher
Board of Directors Present Via Zoom:	Director Schroeder
Absent:	None
Staff Present:	General Manager Brandi Benson, Administrative Manager Amanda Gomez, Clerk of the Board Tomas Leitenbauer, Electric/Propane Manager Jon Campbell
Others Present (In Person or via Zoom):	Supervisor Terry Woodrow, Sam Booth, Chief Paul Washam, Ricky Newberry, Mathew Nethaway, Michael Miller, Trevor Petach, Caroline Scott, Jack Longinotti, Larry Parker, Bruce Lawler

3. ANNOUNCEMENTS *General Manager Ansel*

General Manager Benson welcomed everyone to the October 2nd, 2026, Board of Directors meeting and noted if you are on Zoom, please use the raise your hand function if you would like to speak. If you are here in the audience, please stand at the podium to speak.

4. CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR *President Mitarotonda*

None.

5. COMMENTS FROM THE AUDIENCE

None.

6. WRITTEN COMMENTS FROM THE PUBLIC

It was noted that there was one written comment but was received after the packet distribution. The comment will be discussed in agenda item 9b.

7. ADOPTION OF CONSENT CALENDAR

a. **Approve September 4, 2026, Regular Board Meeting Minutes**
Approve September 4, 2026, Regular Board Meeting Minutes
b. **Current Consent for Claims**
Approve Current Consent for Claims
c. **Receivables / Shut Offs Report**
Review Receivables / Shut Offs Report

Director Epstein motioned to approve the Consent Calendar. Director Dornbrook seconded the motion, and the roll call vote was carried out as follows:

AYES: President Mitarotonda, Directors Dornbrook, Epstein, Tucher and Schroeder

NOES: None

ABSENT: None

ABSTAINING: None

8. CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION / ACTION:

None.

9. ITEMS FOR BOARD DISCUSSION

a. **Property Tax Allocation** *Administrative Manager Gomez*

Presented by Administrative Manager Gomez. Saff recommended FY 2026 property tax allocations. It was noted that the District received $1,058,194 in property taxes for FY26. Discussion ensued.

Director Epstein motioned approving the FY26 Property Tax Allocation. Director Tucher seconded the motion, and the roll vote was carried out as follows:

AYES: President Mitarotonda, Directors Dornbrook, Epstein, Tucher and Schroeder.

NOES: None

ABSENT: None

ABSTAINING: None

b. **Request for Proposals – Equipment/Facility Nosie** *General Manager Benson*

Presented by General Manager Benson. It was noted that in the August BOD meeting, there were customer complaints about the WWTP fan noise and staff carried out internal investigation and mitigation measures. It was found that sound levels were well below half of the county noise ordinance, and staff installed sound baffles to attempt to reduce the noise further. Staff recommended that the District complete a request for proposals for a qualified contractor to assess equipment and facility sound levels and recommend options for reducing noise. The Board requested that staff further engage with the engineer for the WWTP Repair and Rehabilitation Project before releasing the RFP. Discussion ensued.

Public Comment received from Bruce Lawler.

Director Epstein motioned approving the release of a request for proposals for equipment/facility noise. Director Schroeder seconded the motion, and the roll vote was carried out as follows:

AYES: President Mitarotonda, Directors Dornbrook, Epstein, and Schroeder.

NOES: Tucher

ABSENT: None

ABSTAINING: None

c. **Resolution 26-07 CalPERS Resolution of Intention** *Administrative Manager Gomez*

Presented by Administrative Manager Gomez. The District has been entering an ongoing discussion on adding a safety classification to the existing CalPERS plan to support the District in hiring a paid Fire Chief. Gomez presented the timeline required by CalPERS and was noted that the final resolution will be presented at the November 6th Board Meeting. Discussion ensued.

Director Epstein motioned approving Resolution 26-07 amending the District's current contract with CalPERS. Director Schroeder seconded the motion, and the roll call vote was carried out as follows:

AYES: President Mitarotonda, Directors Dornbrook, Epstein, Tucher and Schroeder.

NOES: None

ABSENT: None

ABSTAINING: None

d. **Resolution 26-08 Wildfire Mitigation Plan** *Electric/Propane Project Manager Campbell*

Presented by Electric/Propane Project Manager Campbell. The Wildfire Mitigation Plan is required for electric infrastructure under SB 1054, overseen by the Wildfire Safety Advisory Board. The updated plan included changes such as adding a section on vegetation management successes and changing the frequency of plan updates to bi-annual. Discussion ensued.

Director Dornbrook motioned approving Resolution 26-08 Wildfire Mitigation Plan. Director Tucher seconded the motion, and the roll call vote was carried out as follows:

AYES: President Mitarotonda, Directors Dornbrook, Epstein, Tucher and Schroeder.

NOES: None

ABSENT: None

ABSTAINING: None

10. ADMINISTRATION REPORT *Administrative Manager Gomez*

a. **Overview & Budget Variance**
Presented by Administrative Manager Gomez
b. **Financials**
Presented by Administrative Manager Gomez
c. **Preliminaries**
Presented by Administrative Manager Gomez.
d. **Cash Flow**
It was noted that there wasn't a cash flow report for the October meeting and will be presented in the November meeting.
e. **KVFD 501(c)(3) Financials**
Presented by Administrative Manager Gomez

11. GENERAL MANAGER'S REPORT

Eastern Alpine Fire Chief and interim KVFD Fire Chief Washam presented an update on KVFD operations. It was noted that this is the first Board report of this style as the District is under contract with Alpine County for temporary fire chief services. It was noted by Chief Washam that operations have been running smoothly and that there have been good response times with a busy month. It was also noted that volunteers have been going through wildland certification processes. Discussion ensued.

a. **Performance Reporting** *General Manager Benson*

Presented by General Manager Benson. Discussion ensued.

b. **Major Projects Update & Timeline**

Presented by General Manager Benson. It was noted that there were some changes to the format of the report to better align with the major projects adopted in the FY2027 Capital Budget. It was also noted that the District is due for the bi-annual customer survey and has been added to the timeline. Discussion ensued.

12. STANDING COMMITTEE REPORT

a. **Finance Committee.**
Nothing to add.
b. **EOP Committee.**
Nothing to add.
c. **Communications Committee**
Did not meet.
d. **Personnel Committee.**
Presented by President Mitarotonda. It was noted that the new meeting date will be the first Friday of the month.
e. **IT & Cybersecurity Committee.**
Presented by Director Epstein. It was noted that the committee will now meet every 3 months.
f. **LAFCO.**
Did not meet.

13. TEMPORARY ADVISORY COMMITTEE REPORT

a. **KVFD Next Steps**
Nothing to add.

14. GENERAL DISCUSSION

President Mitarotonda added that Governor Newsom declared a State of Emergency for the upcoming El Nino and that the Board could follow the similar steps for COVID for flexibility of Board Meetings. Discussion ensued.

15. ADJOURNMENT

There being no further business, the meeting was adjourned at 4:15pm.

(The next Regular Board Meeting is Friday, November 6, 2026, at 2:00pm)

Tomas Leitenbauer, Clerk of the Board Kirkwood Meadows Public Utility District	Peter Dornbrook, Board Secretary Kirkwood Meadows Public Utility District

Consent for Claims
October 31, 2026

USDA / Rural Development	$711,877
Baker Tilly US, LLP	$63,000
OPERATING COSTS	$410,130
TOTAL	**$1,185,007**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
49ER001	**49ER WATER**									
26445	10/02/2026	2027-03	QB-5638	27-116	AP010163	WELL 3R,4,5, SAMPLES	0.00	75.00	12291	0.00
					49ER001	**49ER WATER**		**$75.00**		**$0.00**
AGUA001	**ELIZABETH AGUAYO**									
26466	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	20.00	8803674	0.00
					AGUA001	**ELIZABETH AGUAYO**		**$20.00**		**$0.00**
AGUI001	**INES AGUILAR**									
26526	10/15/2026	2027-04		27-131	AP010207	FY27 WELLNESS BENEFIT REIMBURSEMENT	0.00	680.09	12323	0.00
26399	10/02/2026	2027-04			AP010162	OCT PHONE STIPEND	0.00	35.00	8803656	0.00
26400	10/02/2026	2027-04			AP010162	OCT GAS STIPEND	0.00	60.00	8803656	0.00
					AGUI001	**INES AGUILAR**		**$775.09**		**$0.00**
AIRG001	**AIRGAS USA, LLC**									
26509	10/15/2026	2027-03	5527988614		AP010206	CYLINDER RENTAL	0.00	550.25	12324	0.00
					AIRG001	**AIRGAS USA, LLC**		**$550.25**		**$0.00**
ANSE001	**RICK ANSEL**									
26468	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	80.00	8803673	0.00
26587	10/27/2026	2027-04	001		AP010245	ANSEL CONSULTING	0.00	1,250.00	12361	0.00
					ANSE001	**RICK ANSEL**		**$1,330.00**		**$0.00**
ASSO001	**ASSOCIATION OF CALIFORNIA WATER AGENCIES**									
26595	10/27/2026	2027-04		27-156	AP010245	27 ANNUAL DUES	0.00	11,120.00	12362	0.00
					ASSO001	**ASSOCIATION OF CALIFORNIA WATER AGENCIES**		**$11,120.00**		**$0.00**
AT&T001	**AT&T**									
26449	10/02/2026	2027-03			AP010163	LONG DISTANCE	0.00	133.83	12292	0.00
					AT&T001	**AT&T**		**$133.83**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
BAKE002	**BAKER TILLY US, LLP**									
26390	10/01/2026	2027-02	BTUS-1002360		AP010160	FY26 AUDIT	0.00	21,000.00	12293	0.00
26584	10/27/2026	2027-04	BTUS-1002821		AP010245	FY26 AUDIT	0.00	42,000.00	12363	0.00
						BAKE002 BAKER TILLY US, LLP		**$63,000.00**		**$0.00**
BART001	**BKS LAW FIRM PC**									
26554	10/23/2026	2027-03			AP010227	SEPT LEGAL FEES	0.00	243.75	12346	0.00
						BART001 BKS LAW FIRM PC		**$243.75**		**$0.00**
BENN002	**JACOB BENNION**									
26401	10/02/2026	2027-04			AP010162	OCT CELL PHONE STIPEND	0.00	35.00	8803657	0.00
26402	10/02/2026	2027-04			AP010162	OCT GAS STIPEND	0.00	60.00	8803657	0.00
						BENN002 JACOB BENNION		**$95.00**		**$0.00**
BENS002	**ED BENSON**									
26403	10/02/2026	2027-04			AP010162	OCT CELL PHONE STIPEND	0.00	35.00	8803658	0.00
26404	10/02/2026	2027-04			AP010162	OCT UTILITY CREDIT	0.00	20.00	8803658	0.00
						BENS002 ED BENSON		**$55.00**		**$0.00**
BEST001	**BEST BEST & KRIEGER LLP**									
26493	10/08/2026	2027-03	1074867		AP010186	LEGAL FEES	0.00	3,711.00	12311	0.00
26494	10/08/2026	2027-03	1074868		AP010186	LEGAL FEES	0.00	811.50	12311	0.00
						BEST001 BEST BEST & KRIEGER LLP		**$4,522.50**		**$0.00**
BIAG001	**MARIO BIAGI**									
26405	10/02/2026	2027-04			AP010162	OCT CELL PHONE STIPEND	0.00	35.00	8803659	0.00
26406	10/02/2026	2027-04			AP010162	OCT UTILITY CREDIT	0.00	20.00	8803659	0.00
						BIAG001 MARIO BIAGI		**$55.00**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
BIRG001	**BARON BIRGE**									
26407	10/02/2026	2027-04			AP010162	OCT CELL PHONE STIPEND	0.00	35.00	8803660	0.00
26408	10/02/2026	2027-04			AP010162	OCT UTILITY CREDIT	0.00	20.00	8803660	0.00
						BIRG001 BARON BIRGE		**$55.00**		**$0.00**
BMOF001	**BMO FINANCIAL GROUP**									
26388	09/24/2026	2027-03			AP010157	SM34#111 SEPT LOAN PAYMENT - CORR.	0.00	972.49	8803655	0.00
26608	10/29/2026	2027-04	000002246911		AP010255	SM 3/4 #111 PAYMENT	0.00	972.49	8803711	0.00
						BMOF001 BMO FINANCIAL GROUP		**$1,944.98**		**$0.00**
BRAN001	**BRAND-GAUS, LLC**									
26435	10/02/2026	2027-03	3899	27-095	AP010163	OZONE GENERATOR	0.00	2,524.00	12294	0.00
26593	10/27/2026	2027-04	3926	27-168	AP010245	DILUTION BLOCK & FILTER	0.00	2,044.00	12364	0.00
						BRAN001 BRAND-GAUS, LLC		**$4,568.00**		**$0.00**
BURG001	**PYE-BARKER FIRE AND SAFETY**									
26395	10/01/2026	2027-04	9114490		AP010161	ALARM MONITORING #205289	0.00	280.77	12295	0.00
26396	10/01/2026	2027-04	9114324		AP010161	ALARM MONITORING #203966	0.00	291.84	12295	0.00
						BURG001 PYE-BARKER FIRE AND SAFETY		**$572.61**		**$0.00**
BURL001	**BURLINGTON SAFETY LABORATORY, INC.**									
26391	10/01/2026	2027-02	51028	27-009	AP010160	EL SAFETY SUPPLIES	0.00	497.92	12296	0.00
						BURL001 BURLINGTON SAFETY LABORATORY, INC.		**$497.92**		**$0.00**
CALP002	**CALPERS**									
26575	10/23/2026	2027-04			AP010232	CALPERS UNFUNDED	0.00	12,018.50	8803704	0.00
						CALP002 CALPERS		**$12,018.50**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
CALP457	**CALPERS SUPPLEMENTAL INCOME PLANS**									
26548	10/21/2026	2027-03			AP010213	PPE 09.26.26 457 CONTRIBUTIONS	0.00	625.00	8803688	0.00
26574	10/23/2026	2027-04			AP010232	457 CONTRIBUTIONS	0.00	625.00	8803703	0.00
26604	10/28/2026	2027-05			AP010247	457 CONTRIBUTIONS	0.00	675.00	8803709	0.00
					CALP457	**CALPERS SUPPLEMENTAL INCOME PLANS**		**$1,925.00**		**$0.00**
CAMP006	**JON CAMPBELL**									
26409	10/02/2026	2027-04			AP010162	OCT CELL PHONE STIPEND	0.00	35.00	8803661	0.00
26410	10/02/2026	2027-04			AP010162	OCT UTILITY CREDIT	0.00	20.00	8803661	0.00
					CAMP006	**JON CAMPBELL**		**$55.00**		**$0.00**
CANO001	**CANON FINANCIAL SERVICES, INC.**									
26582	10/27/2026	2027-04	44096666		AP010245	OCT COPY MACHINE LEASE	0.00	441.14	12365	0.00
					CANO001	**CANON FINANCIAL SERVICES, INC.**		**$441.14**		**$0.00**
CAST001	**CA STATE DISBURSEMENT UNIT**									
26549	10/21/2026	2027-03			AP010213	PPE 09.26.26 GARNISHMENTS	0.00	234.46	8803687	0.00
26576	10/23/2026	2027-04			AP010232	GARNISHMENTS	0.00	234.46	8803705	0.00
26605	10/28/2026	2027-05			AP010247	GARNISHMENTS	0.00	234.46	8803708	0.00
					CAST001	**CA STATE DISBURSEMENT UNIT**		**$703.38**		**$0.00**
CAST003	**CASTUS CORPORATION**									
26551	10/23/2026	2027-03	3739	37-132	AP010227	ANNUAL SUPPORT	0.00	1,800.00	12348	0.00
					CAST003	**CASTUS CORPORATION**		**$1,800.00**		**$0.00**
CEDJ001	**CED- JACKSON**									
26450	10/02/2026	2027-03	3385-1027591	27-067	AP010163	SWEETBRAIR WIRE	0.00	2,169.59	12297	0.00
					CEDJ001	**CED- JACKSON**		**$2,169.59**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
CHUR001	**LELAND BLAIR CHURCHYARD**									
26411	10/02/2026	2027-04			AP010162	OCT CELL PHONE STIPEND	0.00	35.00	8803662	0.00
26412	10/02/2026	2027-04			AP010162	OCT GAS STIPEND	0.00	60.00	8803662	0.00
						CHUR001 LELAND BLAIR CHURCHYARD		**$95.00**		**$0.00**
COLE001	**JESSICA COLE**									
26469	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	1,645.00	8803676	0.00
						COLE001 JESSICA COLE		**$1,645.00**		**$0.00**
CROS001	**CROSS CANYON ENGINEERING, LLC**									
26527	10/15/2026	2027-04	5924		AP010207	KMPUD1007 PGE T1 LINE REPLACEMENT- ELECT	0.00	1,107.25	12325	0.00
26528	10/15/2026	2027-04	5925		AP010207	KMPUD1006 WWTP SYSTEM ENGINEERING SERV	0.00	112.50	12325	0.00
						CROS001 CROSS CANYON ENGINEERING, LLC		**$1,219.75**		**$0.00**
CSDA001	**CALIFORNIA SPECIAL DISTRICTS ASSOCIATION**									
26586	10/27/2026	2027-04	MEMBER ID:1 27-169		AP010245	CSDA ANNUAL DUES 2027	0.00	10,427.00	12366	0.00
						CSDA001 CALIFORNIA SPECIAL DISTRICTS ASSOCIATION		**$10,427.00**		**$0.00**
DOIR001	**DEPARTMENT OF INDUSTRIAL RELATIONS**									
26484	10/08/2026	2027-03	E2326182SA		AP010186	ELEVATOR INSPECTION FEES	0.00	225.00	12326	0.00
						DOIR001 DEPARTMENT OF INDUSTRIAL RELATIONS		**$225.00**		**$0.00**
DUMO001	**EMILY DUMOND**									
26472	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	20.00	8803679	0.00
26413	10/02/2026	2027-04			AP010162	OCT CELL PHONE STIPEND	0.00	35.00	8803663	0.00
26414	10/02/2026	2027-04			AP010162	OCT GAS STIPEND	0.00	60.00	8803663	0.00
						DUMO001 EMILY DUMOND		**$115.00**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
DURA001	**DURALABEL**									
26433	10/02/2026	2027-03	2840349	27-106	AP010163	FLOOR TAPE	0.00	365.37	12298	0.00
					DURA001	**DURALABEL**		**$365.37**		**$0.00**
DYMA001	**DYMAX INC**									
26583	10/27/2026	2027-04	0065509	27-147	AP010245	SR HARDWARE	0.00	365.31	12367	0.00
					DYMA001	**DYMAX INC**		**$365.31**		**$0.00**
EDD001	**EDD**									
26578	10/23/2026	2027-03			AP010242	DE88 Q3 2026	0.00	806.00	8803706	0.00
26570	10/23/2026	2027-03			AP010231	DE88 MONTHLY SEPT 26	0.00	6,737.14	8803697	0.00
					EDD001	**EDD**		**$7,543.14**		**$0.00**
EHSI001	**EASY FLEET GPS, INC**									
26498	10/08/2026	2027-04	3223		AP010187	SEASONAL SUSPEND GPS SERVICE	0.00	80.00	12312	0.00
26499	10/08/2026	2027-04		27-111	AP010187	GPS TRACKING UNIT	0.00	64.65	12312	0.00
					EHSI001	**EASY FLEET GPS, INC**		**$144.65**		**$0.00**
FEDE001	**FEDERAL EXPRESS**									
26579	10/27/2026	2027-03	9-468-05791	27-109	AP010244	HACH RETURN SHIPPING	0.00	26.05	12368	0.00
					FEDE001	**FEDERAL EXPRESS**		**$26.05**		**$0.00**
FICH001	**BRANDI BENSON**									
26415	10/02/2026	2027-04			AP010162	OCT CELL PHONE STIPEND	0.00	35.00	8803664	0.00
26416	10/02/2026	2027-04			AP010162	OCT UTILITY CREDIT	0.00	500.00	8803664	0.00
					FICH001	**BRANDI BENSON**		**$535.00**		**$0.00**
FORR001	**JOSEPH D FORREST**									
26428	10/02/2026	2027-04			AP010162	OCT PHONE STIPEND	0.00	35.00	8803665	0.00
26429	10/02/2026	2027-04			AP010162	OCT UTILITY CREDIT	0.00	20.00	8803665	0.00
					FORR001	**JOSEPH D FORREST**		**$55.00**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
FROL001	**COREY FROLANDER**									
26496	10/08/2026	2027-03			AP010186	FROLANDER DEPOSIT REFUND	0.00	4,673.74	12313	0.00
						FROL001 COREY FROLANDER		**$4,673.74**		**$0.00**
FSBA001	**FIVE STAR BANK**									
26503	10/14/2026	2027-02			AP010204	AUGUST CC FEES	0.00	708.53	8803693	0.00
26522	10/15/2026	2027-03			AP010206	SEPT CC FEES	0.00	674.87	8803694	0.00
26547	10/21/2026	2027-03			AP010213	SR EQUIPEMENT LOAN	0.00	6,240.94	8803695	0.00
26537	10/15/2026	2027-04			AP010207	OCT MS 108 LOAN PAYMENT	0.00	2,752.53	8800012	0.00
						FSBA001 FIVE STAR BANK		**$10,376.87**		**$0.00**
GILA001	**WYATT M GILLASPIE**									
26426	10/02/2026	2027-04			AP010162	OCT PHONE STIPEND	0.00	35.00	8803666	0.00
26427	10/02/2026	2027-04			AP010162	OCT GAS STIPEND	0.00	60.00	8803666	0.00
						GILA001 WYATT M GILLASPIE		**$95.00**		**$0.00**
GOME001	**GEORGE GOMEZ**									
26464	10/05/2026	2027-02			AP010183	KVFD AUG CORRECTIONS	0.00	375.00	8803677	0.00
26470	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	2,245.00	8803677	0.00
						GOME001 GEORGE GOMEZ		**$2,620.00**		**$0.00**
GOME002	**BETHANY AMANDA GOMEZ**									
26417	10/02/2026	2027-04			AP010162	OCT CELLPHONE STIPEND	0.00	35.00	8803667	0.00
26418	10/02/2026	2027-04			AP010162	OCT UTILITY CREDIT	0.00	20.00	8803667	0.00
						GOME002 BETHANY AMANDA GOMEZ		**$55.00**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
GRAI001	**GRAINGER**									
26440	10/02/2026	2027-03	9080192074	27-097	AP010163	TROWEL	0.00	67.18	12299	0.00
26441	10/02/2026	2027-03	9079904323		AP010163	MASONS LINE	0.00	17.74	12299	0.00
26442	10/02/2026	2027-03	9080192066		AP010163	HAND FLOAT	0.00	65.27	12299	0.00
26600	10/27/2026	2027-03	9062620977	27-073	AP010244	TROWEL & MORTAR	0.00	310.00	12369	0.00
26601	10/27/2026	2027-03	9062108361	27-073	AP010244	WW MATERIALS I + I	0.00	234.08	12369	0.00
26530	10/15/2026	2027-04	9101232487	27-120	AP010207	SNOW REMOVAL VEHICLE PARTS	0.00	890.57	12328	0.00
26564	10/23/2026	2027-04	9109791781	27-133	AP010228	HV SIGNS	0.00	259.01	12349	0.00
					GRAI001	**GRAINGER**		**$1,843.85**		**$0.00**
GREA001	**GBUAPCD**									
26497	10/08/2026	2027-04	INV03618		AP010187	#1128-00-06 ANNUAL GENERATOR FEE	0.00	1,296.00	12314	0.00
					GREA001	**GBUAPCD**		**$1,296.00**		**$0.00**
GUST001	**IAN GUSTASON**									
26463	10/05/2026	2027-02			AP010183	KVFD AUG CORRECTIONS	0.00	300.00	8803678	0.00
26471	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	3,790.00	8803678	0.00
					GUST001	**IAN GUSTASON**		**$4,090.00**		**$0.00**
HEIS001	**BILL HEISENBUTTAL CONSTRUCTION**									
26389	10/01/2026	2027-02	1097	27-124	AP010160	SHEETROCK	0.00	5,200.00	12300	0.00
					HEIS001	**BILL HEISENBUTTAL CONSTRUCTION**		**$5,200.00**		**$0.00**
HOAO001	**KIRKWOOD C/O HOA ORGANIZERS**									
26286	09/02/2026	2027-03			AP010077	MS108 KCA DUES SEPTEMBER	0.00	124.87	12288	0.00
26359	09/23/2026	2027-04			AP010143	#027937702 MS108 KCA DUES OCTOBER	0.00	124.87	12288	0.00
					HOAO001	**KIRKWOOD C/O HOA ORGANIZERS**		**$249.74**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
HOME001	**HOME DEPOT CREDIT SERVICES DEPT - 5887**									
26361	09/24/2026	2027-02	5520384	27-074	AP010144	DOOR LOCKS	0.00	132.74	12301	0.00
26273	09/02/2026	2027-02	2901532	27-012	AP010076	OSHA GREEN PAINT CREDIT RETURN	0.00	(232.41)	12301	0.00
26370	09/24/2026	2027-03	2902530	27-092	AP010145	FLEX SEAL	0.00	64.47	12301	0.00
26371	09/24/2026	2027-03	2116560	27-092	AP010145	12 OZ INSULATING SPRAY	0.00	25.62	12301	0.00
26436	10/02/2026	2027-03	2902514	27-090	AP010163	LATEX	0.00	81.71	12301	0.00
26488	10/08/2026	2027-03	4010703	27-125	AP010186	KVFD WEATHER PROOFING SUPPLIES	0.00	122.18	12315	0.00
26520	10/15/2026	2027-03	8146432	27-098	AP010206	6" STEEL NAILS 50 LBS	0.00	102.33	12329	0.00
26557	10/23/2026	2027-03	7514616		AP010227	BUILDING MATERIALS	0.00	50.89	12350	0.00
26590	10/27/2026	2027-04	8526897	27-146	AP010245	EH AIR FILTERS	0.00	117.40	12370	0.00
26591	10/27/2026	2027-04	8677530	27-146	AP010245	EH MAINTENANCE	0.00	502.37	12370	0.00
					HOME001	**HOME DEPOT CREDIT SERVICES DEPT - 5887**		**$967.30**		**$0.00**
HSBS001	**HIGH SIERRA BUSINESS SYSTEMS**									
26491	10/08/2026	2027-03	156537		AP010186	B/W/COLOR COPIES SEPT	0.00	211.24	12316	0.00
					HSBS001	**HIGH SIERRA BUSINESS SYSTEMS**		**$211.24**		**$0.00**
HUNT001	**HUNT & SONS, LLC**									
26559	10/23/2026	2027-04	405279		AP010228	DIESEL DELIVERY 10.20.26	0.00	23,504.86	12351	0.00
26538	10/15/2026	2027-04	389529		AP010207	UNLEADED DELIVERY 10.8.26	0.00	1,283.43	12330	0.00
26588	10/27/2026	2027-04	406150		AP010245	DIESEL DELIVERY 10.22.26	0.00	23,305.74	12371	0.00
26589	10/27/2026	2027-04	406141		AP010245	DIESEL DELIVERY 10.22.26	0.00	2,344.51	12371	0.00
					HUNT001	**HUNT & SONS, LLC**		**$50,438.54**		**$0.00**
HUNT002	**HUNT PROPANE**									
26489	10/08/2026	2027-03	165708		AP010186	PROPANE DELIVERY	0.00	14,705.23	12317	0.00
26540	10/15/2026	2027-04	167192		AP010207	PROPANE DELIVERY 10.6.26	0.00	16,351.53	12331	0.00
					HUNT002	**HUNT PROPANE**		**$31,056.76**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
INTE001	**INTERSTATE SALES**									
26562	10/23/2026	2027-04	20974	27-104	AP010228	6' MARKER POSTS	0.00	3,262.91	12352	0.00
					INTE001	**INTERSTATE SALES**		**$3,262.91**		**$0.00**
IRS001	**INTERNAL REVENUE SERVICE**									
26521	10/15/2026	2027-03			AP010206	PPE 09.26.26 PR TAX	0.00	14,235.43	8803690	0.00
26572	10/23/2026	2027-04			AP010232	PR TAX	0.00	13,962.17	8803700	0.00
26573	10/23/2026	2027-04			AP010232	PR TAX 941 Q3 26 CORRECTIONS	0.00	5,197.00	8803702	0.00
26603	10/28/2026	2027-05			AP010247	PR TAX	0.00	14,479.45	8803707	0.00
					IRS001	**INTERNAL REVENUE SERVICE**		**$47,874.05**		**$0.00**
JACK002	**COREY S JACKSON**									
26508	10/15/2026	2027-03			AP010206	IT SUPPORT	0.00	747.50	12332	0.00
					JACK002	**COREY S JACKSON**		**$747.50**		**$0.00**
JBBS001	**JB BOSTICK**									
26529	10/15/2026	2027-04	261468-107	27-134	AP010207	REMOVAL & REPAIR ASPHALT	0.00	7,000.00	12333	0.00
					JBBS001	**JB BOSTICK**		**$7,000.00**		**$0.00**
JBSA001	**JB'S AWARDS & ENGRAVING**									
26596	10/27/2026	2027-04	11226	27-167	AP010245	KMPUD CUSTOM APPAREL	0.00	2,269.65	12372	0.00
					JBSA001	**JB'S AWARDS & ENGRAVING**		**$2,269.65**		**$0.00**
KENT001	**IAN KENT**									
26473	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	320.00	8803680	0.00
					KENT001	**IAN KENT**		**$320.00**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
LEIT001	**TOMAS LEITENBAUER**									
26474	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	150.00	8803681	0.00
26419	10/02/2026	2027-04			AP010162	OCT CELL PHONE STIPEND	0.00	35.00	8803668	0.00
26420	10/02/2026	2027-04			AP010162	OCT UTILITY CREDIT	0.00	20.00	8803668	0.00
						LEIT001 TOMAS LEITENBAUER		**$205.00**		**$0.00**
LIFE002	**LIFE-ASSIST, INC.**									
26592	10/27/2026	2027-04	2230635	27-152	AP010245	KVFD MEDICAL SUPPLIES	0.00	1,541.24	12373	0.00
						LIFE002 LIFE-ASSIST, INC.		**$1,541.24**		**$0.00**
LIND001	**LINDE GAS & EQUIPMENT INC.**									
26481	10/08/2026	2027-02	57982493	27-127	AP010185	CYLINDER RENTAL KVFD	0.00	30.55	12318	0.00
						LIND001 LINDE GAS & EQUIPMENT INC.		**$30.55**		**$0.00**
MCGO001	**TERRANCE MCGOVERN**									
26465	10/05/2026	2027-02			AP010183	KVFD AUG CORRECTIONS	0.00	100.00	8803682	0.00
26475	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	620.00	8803682	0.00
						MCGO001 TERRANCE MCGOVERN		**$720.00**		**$0.00**
MEAD003	**MEADOW STONE LODGE HOA ACCOUNTING SERVICES**									
26393	10/01/2026	2027-04			AP010161	MS 108 OCT ASSESS	0.00	155.07	12302	0.00
						MEAD003 MEADOW STONE LODGE HOA ACCOUNTING SERV		**$155.07**		**$0.00**
METE001	**ANDREW METEER**									
26421	10/02/2026	2027-04			AP010162	OCT PHONE STIPEND	0.00	35.00	8803669	0.00
26422	10/02/2026	2027-04			AP010162	OCT GAS STIPEND	0.00	60.00	8803669	0.00
						METE001 ANDREW METEER		**$95.00**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
MITA001	**DOUGLAS MITAROTONDA**									
26476	10/05/2026	2027-03			AP010184	KVFD SEP26	0.00	410.00	8803683	0.00
					MITA001	**DOUGLAS MITAROTONDA**		**$410.00**		**$0.00**
NORT004	**JASON NORTON**									
26423	10/02/2026	2027-04			AP010162	OCT PHONE STIPEND	0.00	35.00	8803670	0.00
					NORT004	**JASON NORTON**		**$35.00**		**$0.00**
NV5001	**NV5, INC.**									
26552	10/23/2026	2027-03	547849		AP010227	WWTP QUARTERLY MONITORING	0.00	840.00	12353	0.00
					NV5001	**NV5, INC.**		**$840.00**		**$0.00**
PART001	**THE PARTS HOUSE**									
26434	10/02/2026	2027-03	257735	27-101	AP010163	TRACKLESS PARTS	0.00	954.83	12303	0.00
26598	10/27/2026	2027-04	261262	27-150	AP010245	AIR COMPRESSOR PARTS	0.00	77.80	12374	0.00
					PART001	**THE PARTS HOUSE**		**$1,032.63**		**$0.00**
PAUL001	**JOE PAUL**									
26424	10/02/2026	2027-04			AP010162	OCT PHONE STIPEND	0.00	35.00	8803671	0.00
26425	10/02/2026	2027-04			AP010162	OCT UTILITY CREDIT	0.00	20.00	8803671	0.00
					PAUL001	**JOE PAUL**		**$55.00**		**$0.00**
PCS001	**PROFESSIONAL COMPUTER SYSTEMS LLC**									
26495	10/08/2026	2027-03	15024		AP010186	PROFESSIONAL SERVICES HRS	0.00	2,345.00	12319	0.00
26536	10/15/2026	2027-04	15073		AP010207	DUO TWO FACTOR AUTHENTICATION	0.00	3.50	12334	0.00
26539	10/15/2026	2027-04	14980		AP010207	ASP HOSTING FEES	0.00	560.00	12334	0.00
					PCS001	**PROFESSIONAL COMPUTER SYSTEMS LLC**		**$2,908.50**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
PERS001	**PUBLIC EMPLOYEES RETIREMENT SYSTEM**									
26523	10/15/2026	2027-03			AP010206	PPE 09.26.26	0.00	5,753.19	8803689	0.00
26524	10/15/2026	2027-03			AP010206	PPE 09.26.26 #1765	0.00	3,180.88	8803689	0.00
26611	10/29/2026	2027-04			AP010257	PPE 10.24.26 #26403	0.00	5,930.31	8803712	0.00
26612	10/29/2026	2027-04			AP010257	PPE 10.24.26 #1765	0.00	3,180.89	8803712	0.00
26571	10/23/2026	2027-04			AP010232	PPE 10/10/26	0.00	8,947.49	8803698	0.00
					PERS001	**PUBLIC EMPLOYEES RETIREMENT SYSTEM**		**$26,992.76**		**$0.00**
PRAX002	**PRAX PRECISION CLEANING**									
26490	10/08/2026	2027-03	4400		AP010186	WEEKLY CLEANING	0.00	250.00	12320	0.00
26437	10/02/2026	2027-03			AP010163	WEEKLY CLEANING	0.00	250.00	12304	0.00
26531	10/15/2026	2027-04			AP010207	WEEKLY CLEANING	0.00	250.00	12335	0.00
26563	10/23/2026	2027-04			AP010228	WEEKLY CLEANING	0.00	250.00	12354	0.00
					PRAX002	**PRAX PRECISION CLEANING**		**$1,000.00**		**$0.00**
QUAD001	**QUADIANT LEASING USA, INC. DEPT 3682**									
26532	10/15/2026	2027-04	P2572430		AP010207	ASSESSED TAX	0.00	130.90	12336	0.00
					QUAD001	**QUADIANT LEASING USA, INC. DEPT 3682**		**$130.90**		**$0.00**
REPU002	**REPUBLIC SERVICES #594**									
26511	10/15/2026	2027-03	0594-00025764[illegible]		AP010206	SEPT WASTE REMOVAL	0.00	17,914.94	12337	0.00
					REPU002	**REPUBLIC SERVICES #594**		**$17,914.94**		**$0.00**
RYLA001	**RYLAND STRATEGIC BUSINESS CONSULTING**									
26553	10/23/2026	2027-03	171		AP010227	CONSULTING FEES	0.00	9,783.75	12355	0.00
					RYLA001	**RYLAND STRATEGIC BUSINESS CONSULTING**		**$9,783.75**		**$0.00**
SCHN001	**JEFFERY SCHNEIDER**									
26477	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	55.00	8803684	0.00
					SCHN001	**JEFFERY SCHNEIDER**		**$55.00**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
SCHR001	**CRAIG SCHROEDER**									
26467	10/05/2026	2027-03			AP010184	KFVD SEP 26	0.00	530.00	8803675	0.00
					SCHR001	**CRAIG SCHROEDER**		**$530.00**		**$0.00**
SCHR002	**JOHN SCHROEDER**									
26525	10/15/2026	2027-04		27-129	AP010207	FY27 WELLNESS BENEFIT REIMBURSEMENT	0.00	554.00	12338	0.00
					SCHR002	**JOHN SCHROEDER**		**$554.00**		**$0.00**
SENS001	**SENSUS USA INC.**									
26544	10/19/2026	2027-03	ZA26010682	27-003	AP010210	STRATUS IQ METER	0.00	836.59	12344	0.00
					SENS001	**SENSUS USA INC.**		**$836.59**		**$0.00**
SHEL001	**SHELL ENERGY NORTH AMERICA (US), L.P.**									
26510	10/15/2026	2027-03	SEPT 2026 INIT		AP010206	SEPT 2026 INITIAL T+9B	0.00	40,003.25	8803691	0.00
26542	10/15/2026	2027-04	OCT 2025 T+11		AP010207	OCT 2025 T+11M IMBALANCE FEES	0.00	(84.90)	8803691	0.00
26543	10/15/2026	2027-04	JUNE 2026 T+7		AP010207	JUNE 2026 T+70B IMBALANCE FEES	0.00	604.47	8803691	0.00
					SHEL001	**SHELL ENERGY NORTH AMERICA (US), L.P.**		**$40,522.82**		**$0.00**
SM34001	**SUN MEADOWS 3/4 OWNERS ASSOCIATION**									
26568	10/23/2026	2027-04	ACCT:0018632		AP010228	SM 3/4 #111 ASSOCIATION FEES OCT	0.00	633.64	12356	0.00
26569	10/23/2026	2027-05	ACCT:0018632		AP010229	SM 3/4 #111 ASSOCIATION FEES NOV	0.00	633.64	12356	0.00
					SM34001	**SUN MEADOWS 3/4 OWNERS ASSOCIATION**		**$1,267.28**		**$0.00**
SNOQ001	**SNOQUIP**									
26566	10/23/2026	2027-04	55866	27-140	AP010228	SNOW REMOVAL PARTS	0.00	1,520.75	12357	0.00
					SNOQ001	**SNOQUIP**		**$1,520.75**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
STRM001	**SIERRA TAHOE READY MIX, INC**									
26386	09/29/2026	2027-01	98349	27-118	AP010155	STAND BY TIME	0.00	52.50	12290	0.00
26385	09/29/2026	2027-03	98349	27-118	AP010152	WWTP CONCRETE DELIVERY	0.00	1,078.27	12290	0.00
					STRM001	**SIERRA TAHOE READY MIX, INC**		**$1,130.77**		**$0.00**
SUMM001	**SUMMIT PLUMBING COMPANY**									
26541	10/15/2026	2027-04	833034	27-136	AP010207	GREASE TRAP PUMPING 10.5.26	0.00	1,166.75	12339	0.00
					SUMM001	**SUMMIT PLUMBING COMPANY**		**$1,166.75**		**$0.00**
SWRC001	**STATE WATER RESOURCES CONTROL BOARD**									
26597	10/27/2026	2027-04		27-165	AP010245	T. LEINTENBAUER DI CERT FEE	0.00	62.00	12375	0.00
					SWRC001	**STATE WATER RESOURCES CONTROL BOARD**		**$62.00**		**$0.00**
THAT001	**LB1106 THATCHER COMPANY OF NV, INC.**									
26567	10/23/2026	2027-04	2026400104913	27-117	AP010228		0.00	13,512.21	12358	0.00
					THAT001	**LB1106 THATCHER COMPANY OF NV, INC.**		**$13,512.21**		**$0.00**
TRUK001	**TRUCKEE OVERHEAD DOOR, INC.**									
26458	10/02/2026	2027-03		27-123	AP010163	50% DEPOSIT	0.00	8,355.41	12305	0.00
26546	10/19/2026	2027-04	55224		AP010211	PO #26-342 FINAL PAYMENT	0.00	976.00	12345	0.00
					TRUK001	**TRUCKEE OVERHEAD DOOR, INC.**		**$9,331.41**		**$0.00**
USAB001	**USA BLUEBOOK**									
26454	10/02/2026	2027-03	INV01147346	27-072	AP010163	W/WW SUPPLIES	0.00	710.47	12306	0.00
26455	10/02/2026	2027-03	INV01147393		AP010163	W/WW GLOVES	0.00	178.25	12306	0.00
26456	10/02/2026	2027-03	INV01172066	27-110	AP010163	W/WW SUPPLIES	0.00	391.83	12306	0.00
26457	10/02/2026	2027-03	INV01172279		AP010163	W/WW SUPPLIES	0.00	168.20	12306	0.00
26560	10/23/2026	2027-04	INV01190148	27-143	AP010228	FLOAT SWITCHES 30'L/15'L	0.00	219.89	12359	0.00
					USAB001	**USA BLUEBOOK**		**$1,668.64**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
USDA002	**USDA / RURAL DEVELOPMENT**									
26550	10/21/2026	2027-03			AP010213	RUS INTEREST/PRINCIPALS	0.00	711,877.52	8803686	0.00
						USDA002 USDA / RURAL DEVELOPMENT		**$711,877.52**		**$0.00**
VASQ001	**JOSEPH VASQUEZ**									
26478	10/05/2026	2027-03			AP010184	KVFD SEP 26	0.00	10.00	8803685	0.00
						VASQ001 JOSEPH VASQUEZ		**$10.00**		**$0.00**
VELO001	**VELOCITY TRUCK CENTERS**									
26585	10/27/2026	2027-04	XA261190063:0	27-139	AP010245	REPAIR PARTS	0.00	902.47	12376	0.00
						VELO001 VELOCITY TRUCK CENTERS		**$902.47**		**$0.00**
VERI001	**VERIZON WIRELESS**									
26513	10/15/2026	2027-03	614775677		AP010206	SEPT WW VPN	0.00	73.12	12340	0.00
						VERI001 VERIZON WIRELESS		**$73.12**		**$0.00**
VOLC001	**VOLCANO COMMUNICATION GROUP**									
26462	10/05/2026	2027-04			AP010181	CSB 209.258.4444	0.00	2,157.06	12307	0.00
26397	10/01/2026	2027-04			AP010161	KVFD 2092584444	0.00	103.38	12307	0.00
26398	10/01/2026	2027-04			AP010161	CSB 2092584444	0.00	0.00	12307	0.00
						VOLC001 VOLCANO COMMUNICATION GROUP		**$2,260.44**		**$0.00**
WAPA001	**WESTERN AREA POWER ADMINISTRATION**									
26512	10/15/2026	2027-03	NNPB00229026		AP010206	BASE RESOURCE ALLOCATION	0.00	2,929.03	8803696	0.00
26392	10/01/2026	2027-04	NNPB00290926		AP010161	OCT RESTORATION FUND	0.00	667.51	8803672	0.00
						WAPA001 WESTERN AREA POWER ADMINISTRATION		**$3,596.54**		**$0.00**
WEDC001	**WEDCO INC.**									
26443	10/02/2026	2027-03	S100272333.001	27-103	AP010163	500FT PVC 2"	0.00	1,103.17	12308	0.00
						WEDC001 WEDCO INC.		**$1,103.17**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
WETL001	**WESTERN ENVIRONMENTAL TESTING LABORATORY**									
26504	10/15/2026	2027-02	26080656		AP010205	26080656 W 8.18.26	0.00	577.20	12342	0.00
26505	10/15/2026	2027-02	26080658		AP010205	26080658 WW 8.18.26	0.00	243.90	12342	0.00
26506	10/15/2026	2027-02	26080848		AP010205	26080848 8.25.26	0.00	350.10	12342	0.00
26486	10/08/2026	2027-03	26090606		AP010186	26090606 W 9.15.26	0.00	1,378.00	12321	0.00
26487	10/08/2026	2027-03	26090843		AP010186	26090843 WW 9.22.26	0.00	303.90	12321	0.00
26514	10/15/2026	2027-03	26090936		AP010206	26090936 WW 9.24.26	0.00	11,284.60	12342	0.00
26516	10/15/2026	2027-03	26090844		AP010206	26090844 W 9.22.26	0.00	446.30	12342	0.00
26517	10/15/2026	2027-03	26090606		AP010206	26090606 W QUARTERLY WELL	0.00	1,378.00	12342	0.00
26518	10/15/2026	2027-03	26080849		AP010206	26080849 W 8.25.26	0.00	749.90	12342	0.00
26519	10/15/2026	2027-03	26090843		AP010206	26090843 WW 9.22.26	0.00	303.90	12342	0.00
26555	10/23/2026	2027-03	26090307		AP010227	WW 26090307 9.8.26	0.00	303.90	12360	0.00
26556	10/23/2026	2027-03	260901099		AP010227	WW 26091099 9.29.26	0.00	243.90	12360	0.00
26444	10/02/2026	2027-03	26090603		AP010163	26090603 W 9.15.26	0.00	150.30	12309	0.00
26461	10/05/2026	2027-03	26090083		AP010180	26090083 W 9.1.26	0.00	496.90	12309	0.00
26446	10/02/2026	2027-03	26090607		AP010163	WW 26090607 9.15.26	0.00	243.90	12309	0.00
						WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO		**$18,454.70**		**$0.00**
WIRE001	**WIRED SOLUTIONS**									
26533	10/15/2026	2027-04	304696		AP010207	MS AZURE PLAN	0.00	256.98	12343	0.00
26534	10/15/2026	2027-04	304669		AP010207	IT SUPPORT	0.00	3,000.00	12343	0.00
26535	10/15/2026	2027-04	304681		AP010207	PAX8/MICROSOFT 365	0.00	1,207.45	12343	0.00
						WIRE001 WIRED SOLUTIONS		**$4,464.43**		**$0.00**
ZORO001	**ZORO TOOLS, INC.**									
26492	10/08/2026	2027-03	INV20069385	27-096	AP010186	STEEL NARROW EDGER	0.00	22.30	12322	0.00
26438	10/02/2026	2027-03	INV20005020	27-096	AP010163	EXTENSION CORD	0.00	97.38	12310	0.00
						ZORO001 ZORO TOOLS, INC.		**$119.68**		**$0.00**
						All Vendors Report Total		**$ 1,185,006.59**		

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance

Database: Insight Production
Report: D:\Program Files\PCS\Insight Accounting\InstalledReports\AP-Vouchers.rpt
Parameters: ({APDoc.DocNbr} in [26612, 26611, 26608, 26605, 26604, 26603, 26601, 26600, 26598, 26597, 26596, 26595, 26593, 26592, 26591, 26590, 26589, 26588, 26587, 26586, 26585, 26584, 26583, 26582, 26579, 26578, 26576, 26575, 26574, 26573, 26572, 26571, 26570, 26569, 26568, 26567, 26566, 26564, 26563, 26562, 26560, 26559, 26557, 26556, 26555, 26554, 26553, 26552, 26551, 26550, 26549, 26548, 26547, 26546, 26544, 26543, 26542, 26541, 26540, 26539, 26538, 26537, 26536, 26535, 26534, 26533, 26532, 26531, 26530, 26529, 26528, 26527, 26526, 26525, 26524, 26523, 26522, 26521, 26520, 26519, 26518, 26517, 26516, 26514, 26513, 26512, 26511, 26510, 26509, 26508, 26506, 26505, 26504, 26503, 26499, 26498, 26497, 26496, 26495, 26494, 26493, 26492, 26491, 26490, 26489, 26488, 26487, 26486, 26484, 26481, 26478, 26477, 26476, 26475, 26474, 26473, 26472, 26471, 26470, 26469, 26468, 26467, 26466, 26465, 26464, 26463, 26462, 26461, 26458, 26457, 26456, 26455, 26454, 26450, 26449, 26446, 26445, 26444, 26443, 26442, 26441, 26440, 26438, 26437, 26436, 26435, 26434, 26433, 26429, 26428, 26427, 26426, 26425, 26424, 26423, 26422, 26421, 26420, 26419, 26418, 26417, 26416, 26415, 26414, 26413, 26412, 26411, 26410, 26409, 26408, 26407, 26406, 26405, 26404, 26403, 26402, 26401, 26400, 26399, 26398, 26397, 26396, 26395, 26393, 26392, 26391, 26390, 26389, 26388, 26386, 26385, 26371, 26370, 26361, 26359, 26286, 26273])

Past Due Balances

There are currently 0 locked off accounts for non-payment

Acct	Current Balance	Past Due 1 to 30	Past Due 31 to 60	Past Due 61 to 90	Past Due Over 90	Total Balance	Last Payment Date
**675	367.54	403.85	0.00	0.00	0.00	771.39	9/1/2026
**684	146.11	160.27	0.00	0.00	0.00	306.38	9/1/2026
**073	406.01	0.00	0.00	0.00	0.00	406.01	10/1/2026
**372	782.12	729.78	0.00	0.00	0.00	1,511.90	8/11/2026
**508	529.79	573.93	391.54	0.00	0.00	1,495.26	8/6/2026
**753	919.61	886.44	305.14	0.00	0.00	2,111.19	11/1/2026
**227	307.01	41.05	0.00	0.00	0.00	348.06	10/27/2026
**069	357.56	366.22	364.28	0.00	0.00	1,088.06	7/30/2026
**469	335.36	367.67	93.62	0.00	0.00	796.65	8/11/2026
**422	567.26	635.26	0.00	0.00	0.00	1,202.52	8/14/2026
**533	475.21	11.81	0.00	0.00	0.00	487.02	10/22/2026
**968	970.88	1,249.51	1,220.65	0.00	0.00	3,441.04	10/22/2026
**092	1,018.29	954.98	933.81	0.00	0.00	2,907.08	9/30/2026
**165	305.38	131.25	0.00	0.00	0.00	436.63	11/1/2026
**521	425.63	334.85	0.00	0.00	0.00	760.48	10/9/2026
TOTAL	**7,913.76**	**6,846.87**	**3309.04**	**0.00**	**0.00**	**18,069.67**	

Secondary AR Past Due Balances

Customer ID	Current Balance	Past Due 1 to 30	Past Due 31 to 60	Past Due 61 to 90	Past Due Over 90	Total Balance	Notes
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	

STAFF REPORT

Adding "Safety Classification" to KMPUD's California Public Employees' Retirement System (CalPERS) Contract

Background:

Since July 17, 1994, the District has contracted with the California Public Employees' Retirement System (CalPERS) to provide retirement benefits for the District's operations and administrative employees, categorized as "miscellaneous" by CalPERS.

With the announced retirement of the current Volunteer Fire Chief, the District determined that it was necessary to update its staffing structure with the Organization Chart that was reviewed and Board approved on August 7, 2026. As a result, the District must establish the authority to hire an employee under the CalPERS "Safety" classification to meet the operational and leadership needs of the Fire Department. Amendments to add the Safety classification have no impact on the District's overall Miscellaneous classification and do not change the contract terms, retirement calculations, or unfunded liability for the Miscellaneous plan.

Establishing access to the safety classification is essential to provide the District with the flexibility to recruit and retain qualified candidates for the Fire Chief position and other fire department positions that may be considered in the future and to ensure retirement coverage consistent with public safety roles.

CalPERS retirement benefits are based on employee classification (Miscellaneous vs. Safety), which determines retirement formulas, eligibility for industrial disability retirement, contribution rates, and related benefits. KMPUD currently provides a PEPRA Miscellaneous formula of 2% at age 62.

Fiscal Considerations of the Safety Retirement classification previously discussed include:

- Higher employer contribution rates to CalPERS under a new Safety Plan compared to the current Miscellaneous employer contribution rate (7.93%) due to the retirement age for Safety plans set by CalPERS (57).
- Potential Unfunded accrued liability (UAL) rates applicable to the District under a new Safety plan designation.

Following Board direction, staff submitted an application to CalPERS requesting a PEPRA Safety Actuarial Valuation Report at a benefit provision of 2% at age 57. This provision is in alignment with KMPUD's Miscellaneous formula and Alpine County's Safety formula. A position may only be classified as Safety following formal review and approval by CalPERS. The District submitted the appropriate forms and supporting documentation, including a detailed job description, demonstrating that the position satisfies statutory safety criteria. CalPERS evaluated the submission and issued the completed Actuarial Valuation Report on August 14, 2026.

Anticipatory Timeline:

CalPERS requires a Board approved Resolution of Intention, followed by a twenty-day statutory waiting period, and finally an Adoption of Final Resolution. The Resolution of Intention is drafted by CalPERS within thirty days of receipt of a Contract Amendment Request Letter, which was signed by the General Manager and delivered to CalPERS via email on August 19, 2026 along with an Anticipated Schedule of Agency Actions.

- September 21, 2026 – Resolution of Intention Delivery Deadline. KMPUD will receive the Resolution of Intention from CalPERS no later than this date.
- October 2, 2026 – Presentation of Resolution of Intention. The Resolution of Intention will be presented to the Board for consideration. If approved, it will be returned to CalPERS on the same day.
- **November 6, 2026 – Presentation of Final Resolution. If the Resolution of Intention is approved at the October Board meeting, the Final Resolution will be presented to the Board for Consideration in November. If approved, it will be returned to CalPERS on the same day.**
- November 7, 2026 – Effective Date of CalPERS Contract. If the Final Resolution is approved by the KMPUD Board, this is the soonest that the Safety Classification of KMPUD's CalPERS contract may go into effect.

A ninety-day limit on the current Actuarial Valuation Report is imposed by CalPERS. Should the contract effective date fall on or after December 30, 2026, the employer contribution rates will have to be recalculated. The above anticipatory timeline provides a buffer period of thirty days for potential delays. Short delays will move the Effective Date of CalPERS Contract to December 5, 2026, which complies with the ninety-day limit. Significant delays of thirty or more days will necessitate a recalculation and amended Schedule of Agency Actions.

Fiscal Considerations:

The 2027 required employer cost rate for the current PEPRA miscellaneous classification is 7.93%, with a member contribution rate of 7.75%. The Safety Actuarial Valuation Report lists the following required contribution rates for the proposed plan:

Fiscal Year	Employer Cost Rate	Member Contribution Rate
2027	11.17%	11%
2028	11.26%	11%

Unfunded Accrued Liability (UAL) is pooled and is based on the plan's accrued liability and fair value of assets. The UAL estimate provided to KMPUD in the Actuarial Valuation for FY 2027 is $0.00. This contribution rate is subject to annual recalculation depending upon the plan's returns. The current estimate is based on an anticipated return rate of 6.8%. CalPERS provided additional insight into the projected employer contributions should the return rate vary from the assumed 6.8%. This is listed in the table below.

Assumed Annual Return for Fiscal Years 2025-2026	Required Employer Contributions	Projected Employer Contributions
	FY 2027	FY 2028
(18.6)% (2 standard deviation loss)	$0.00	$0.00
(5.9)% (1 standard deviation loss)	$0.00	$0.00

Recommendation:

Staff is requesting the Board review and consider approval of the Final Resolution to amend the current contract between the Board of Administration of California Public Employees' Retirement System and the Board of Directors of Kirkwood Meadows Public Utility District to include a safety classification.

Prepared By:

Amanda Gomez

KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
RESOLUTION
AUTHORIZING AN AMENDMENT TO THE CONTRACT

No. _____

WHEREAS, the Board of Administration of the California Public Employees' Retirement System and the Board of Directors of the Kirkwood Meadows Public Utility District entered into a contract effective on July 17, 1994, providing for the participation of said public agency in the California Public Employees' Retirement System; and

WHEREAS, it is now desirable to take advantage of certain benefits provided under said Retirement System and not included in said contract;

NOW, THEREFORE, BE IT RESOLVED, that said governing body authorized, and it does hereby authorize, an amendment to said contract, a copy of said amendment attached hereto and by such reference made a part hereof as though herein set out in full; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the presiding officer of said governing body is hereby authorized, empowered and directed to execute said amendment for and on behalf of said public agency.

Adopted this _____ day of _____, _____.

_____
Presiding Officer

Attest:

_____
Clerk/Secretary

AMENDMENT TO CONTRACT
BETWEEN THE
BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
AND THE
BOARD OF DIRECTORS
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

The Board of Administration, Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective July 17, 1994, and witnessed July 14, 1994, and as amended effective May 16, 2005, and February 16, 2008, which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

A. Paragraphs 1 through 11 are hereby stricken from said contract as executed effective February 16, 2008, and hereby replaced by the following paragraphs numbered 1 through 15 inclusive:

1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. Normal retirement age" shall mean age 55 for classic local miscellaneous members and age 62 for new local miscellaneous members.

2. Public Agency shall participate in the Public Employees' Retirement System from and after July 17, 1994, making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:

    a. Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.

    b. Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.

    c. Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.

4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:

    a. Local Fire Fighters (herein referred to as local safety members);

    b. Employees other than local safety members (herein referred to as local miscellaneous members).

5. Any exclusion(s) shall remain in effect until such time as the Public Employees' Retirement System determines that continuing said exclusion(s) would risk a finding of non-compliance with any federal tax laws or regulations. If such a determination is contemplated, the Public Employees' Retirement System will meet with the Public Agency to discuss the matter and coordinate any required changes or amendments to the contract.

6. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

   a. POLICE EMPLOYEES; AND

   b. MEMBERS OF THE GOVERNING BODY.

7. The percentage of final compensation to be provided for classic local miscellaneous members in employment before and not on or after May 16, 2005, for each year of credited prior service is 25% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 21353 of said Retirement Law (2% at age 60 Modified).

8. The percentage of final compensation to be provided for classic local miscellaneous members in employment on or after May 16, 2005, for each year of credited prior service is 25% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 21354.4 of said Retirement Law (2.5% at age 55 Modified).

9. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Supplemental to Federal Social Security).

10. The percentage of final compensation to be provided for each year of credited prior and current service as a local fire member shall be determined in accordance with Section 7522.25(b) of said Retirement Law (2% at age 57 Supplemental to Federal Social Security).

11. Public Agency elected and elects to be subject to the following optional provisions:

    a. Section 20042 (One-Year Final Compensation) for classic members only.

    b. Section 20938 (Limit Prior Service to Members Employed on Contract Date) for local miscellaneous members only.

    c. Section 21031 (Public Service Credit for Limited Prior Service) for local miscellaneous members only.

12. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.

13. Public Agency shall also contribute to said Retirement System as follows:

    a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.

    b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.

14. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.

15. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the day of ____,_____,_____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
MELODY BENAVIDES, CHIEF
PENSION CONTRACTS & PREFUNDING
PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS
KIRKWOOD MEADOWS PUBLIC
UTILITY DISTRICT

BY _____
PRESIDING OFFICER

_____
Witness Date

Attest:

_____
Clerk

CalPERS ID# 6786394498

California Public Employees' Retirement System
Financial Office | Pension Contracts & Prefunding Programs Division
P.O. Box 942715, Sacramento, CA 94229-2715

www.calpers.ca.gov
888 CalPERS (or **888**-225-7377)
TTY: (877) 249-744



CERTIFICATION
OF
FINAL ACTION OF GOVERNING BODY

I hereby certify that the _____ of the
(governing body)

_____
(public agency)

considered and adopted on _____, _____, by an affirmative vote of a
(date)

majority of the members of said Governing Body, **Ordinance / Resolution** No. _____ approving the attached contractual agreement between the Governing Body of said Agency and the Board of Administration of the California Public Employees' Retirement System, a certified copy of said **Ordinance / Resolution** in the form furnished by said Board of Administration being attached hereto.

Adoption of the retirement benefit increase/change was not placed on the consent calendar.

_____
Clerk/Secretary

_____
Title

Date _____

California Public Employees' Retirement System
Financial Office | Pension Contracts & Prefunding Programs Division
P.O. Box 942715, Sacramento, CA 94229-2715

www.calpers.ca.gov
888 CalPERS (or **888**-225-7377)
TTY: (877) 249-7442



ACKNOWLEDGEMENT IN COMPLIANCE WITH GOVERNMENT CODE SECTION 7507(d)

I am the Chief Executive Officer of _____,
(name of public agency)

(Public Agency). As required by Government Code section 7507(d), in connection with a change in retirement benefits or other post employment benefits proposed to be adopted, Public Agency secured the services of a CalPERS Actuary who prepared a statement of the actuarial impact upon future annual costs, including normal cost and any additional accrued liability.

Public Agency at a public meeting on _____ adopted the
(date)

change in retirement benefits or other post employment benefits for which the actuary prepared the statement of actuarial impact.

I have read said statement of actuarial impact concerning the benefit adopted by Public Agency and hereby acknowledge that I understand the current and future cost of the benefit as determined by the actuary.

Adoption of the retirement benefit increase was not placed on the consent calendar.

_____
Printed Name

_____
Signature

_____
Date

CalPERS

California
Public Employees' Retirement System

AMENDMENT TO CONTRACT

Between the Board of Administration California Public Employees' Retirement System and the Board of Directors Kirkwood Meadows Public Utility District

The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective July 17, 1994, and witnessed July 14, 1994, and as amended effective May 16, 2005 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

A. Paragraphs 1 through 11 are hereby stricken from said contract as executed effective May 16, 2005, and hereby replaced by the following paragraphs numbered 1 through 11 inclusive:

1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for local miscellaneous members.

2. Public Agency shall participate in the Public Employees' Retirement System from and after July 17, 1994 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

3. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:

   a. Employees other than local safety members (herein referred to as local miscellaneous members).

4. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

   a. MEMBERS OF THE GOVERNING BODY; AND

   b. SAFETY EMPLOYEES.

5. The percentage of final compensation to be provided for local miscellaneous members in employment before and not on or after May 16, 2005 for each year of credited prior service is 25% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 21353 of said Retirement Law (2% at age 60 Modified).

6. The percentage of final compensation to be provided for local miscellaneous members in employment on or after May 16, 2005 for each year of credited prior service is 25% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 21354.4 of said Retirement Law (2.5% at age 55 Modified).

7. Public Agency elected and elects to be subject to the following optional provisions:

   a. Section 20938 (Limit Prior Service to Members Employed on Contract Date).

   b. Section 21031 (Public Service Credit for Limited Prior Service).

   c. Section 20042 (One-Year Final Compensation).

8. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.

9. Public Agency shall also contribute to said Retirement System as follows:

   a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.

b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.

10. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.

11. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the 16th day of February, 2008.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
LORI MCGARTLAND, CHIEF
EMPLOYER SERVICES DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS
KIRKWOOD MEADOWS PUBLIC
UTILITY DISTRICT

BY Peter A Doenrock
PRESIDING OFFICER

Leo Smith
Witness Date

Attest:

Michael Klingler
Clerk

CalPERS

California
Public Employees' Retirement System

AMENDMENT TO CONTRACT

Between the Board of Administration California Public Employees' Retirement System and the Board of Directors Kirkwood Meadows Public Utility District

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2. Public Agency shall participate in the Public Employees' Retirement System from and after July 17, 1994 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

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b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.

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11. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the 16th day of February, 2008.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
LORI MCGARTLAND, CHIEF
EMPLOYER SERVICES DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS
KIRKWOOD MEADOWS PUBLIC
UTILITY DISTRICT

BY Peter A. Dankrook
PRESIDING OFFICER

Leo Smith
Witness Date

Attest:

Michael Shay
Clerk

KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

RESOLUTION
AUTHORIZING AN AMENDMENT TO THE CONTRACT

No. 08-04

WHEREAS, the Board of Administration of the California Public Employees' Retirement System and the Board of Directors of the Kirkwood Meadows Public Utility District entered into a contract effective on July 17, 1994 providing for the participation of said public agency in the California Public Employees' Retirement System; and

WHEREAS, it is now desirable to take advantage of certain benefits provided under said Retirement System and not included in said contract;

NOW, THEREFORE, BE IT RESOLVED, that said governing body authorized, and it does hereby authorize, an amendment to said contract, a copy of said amendment attached hereto and by such reference made a part hereof as though herein set out in full; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the presiding officer of said governing body is hereby authorized, empowered and directed to execute said amendment for and on behalf of said public agency.

Adopted this 14th day of February, 2008.

Patty A. Doerbrook
Presiding Officer

Attest:

Leo Smith
Clerk/Secretary

(Amendment)
PERS-CON-13 (Rev. 1/98)

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Actuarial and Employer Services Branch
Public Agency Contract Services
P.O. Box 942709
Sacramento, CA 94229-2709
(888) CalPERS (225-7377)

CERTIFICATION
OF
FINAL ACTION OF GOVERNING BODY

I hereby certify that the Board of Directors of the
(governing body)
Kirkwood Meadows Public Utility District
(public agency)
adopted on February 14, 2008, by an affirmative vote of a majority
(date)
of the members of said Governing Body, Resolution
(Ordinance or Resolution)
No. 08-04 approving the attached contractual agreement between the Governing Body of said Agency and the Board of Administration of the California Public Employees' Retirement System, a certified copy of said Resolution
(Ordinance or Resolution)
in the form furnished by said Board of Administration being attached hereto.

Leo Smith
Clerk/Secretary

Secretary
Title

Date Feb 14, 2008

PERS-CON-5 (Rev. 1/96)

Employer Services Division
P.O. Box 942709
Sacramento, CA 94229-2709
Telecommunications Device for the Deaf - (916) 795-3240
888 CalPERS (or **888**-225-7377) FAX (916) 795-3005

January 23, 2008

Employer Code #1641

Reply to Section 105

Mr. Tom Henie
General Manager
Kirkwood Meadows Public Utility District
P.O. Box 247
Kirkwood, CA 95646

Dear Mr. Henie:

We have received the Resolution of Intention to amend your CalPERS contract to provide Section 20042 (One-Year Final Compensation) for local msicellaneous members.

Enclosed are the following documents necessary to complete the proposed amendment:

1. Amendment to Contract.

2. Resolution (Form CON-13). This Resolution must be adopted by affirmative vote of a majority of the members of the governing body no earlier than twenty days after the adoption of the Resolution of Intention. Failure to comply may result in the delay of the anticipated effective date of the amendment.

3. Certification of Final Action of Governing Body (Form CON-5).

Your agency adopted the Resolution of Intention on January 10, 2008, therefore, the earliest date the final Resolution may be adopted is January 30, 2008, pursuant to Government Code Section 20471. THERE ARE NO EXCEPTIONS TO THIS LAW.

* The effective date of this amendment cannot be earlier than the first day of a payroll period following the adoption of the final Resolution. Please insert the effective date on the last page of the Amendment to Contract. *

The following documents must be returned to this office. ORIGINAL SIGNATURES ARE REQUIRED ON ALL DOCUMENTS.

1. Amendment to Contract, two original executed sets.

2. Resolution (CON-13), original or certified copy.

3. Certification of Final Action of Governing Body (CON-5), original.

COOPERATIVE AGREEMENT
(PURSUANT TO SECTION 116180, HEALTH AND SAFETY CODE)

Date 1/11/08

This Agreement between the California Department of Public Health and

Kirkwood Meadows Public Utility District, P.O. Box 247, Kirkwood, CA 95646
(name and address of local vector control agency)

is effective on January 1, 2008 or on the subsequent date shown above, and expires December 31, 2008. It is subject to renewal by mutual consent thereafter.

Part I. Pesticides

This part may be canceled for cause by either party by giving 30 days advance notice in writing, setting forth the reasons for the termination.

The vector control agency named herein agrees:

1. To calibrate all application equipment using acceptable techniques before using, and to maintain calibration records for review by the County Agricultural Commissioner.

2. To maintain for at least two years for review by the County Agricultural Commissioner a record of each pesticide application showing the target vector, the specific location treated, the size of the source, the formulations and amount of pesticide used, the method and equipment used, the type of habitat treated, the date of the application, and the name of the applicator(s).

3. To submit to the County Agricultural Commissioner each month a Pesticide Use Report, on Department of Pesticide Regulation form PR-ENF-060. The report shall include the manufacturer and product name, the EPA registration number from the label, the amount of each pesticide used, the number of applications of each pesticide, and the total number of applications, per county, per month.

4. To report to the County Agricultural Commissioner and the California Department of Public Health, in a manner specified, any conspicuous or suspected adverse effects upon humans, domestic animals and other non-target organisms, or property from pesticide applications.

5. To require appropriate certification of its employees by the California Department of Public Health in order to verify their competence in using pesticides to control pest and vector organisms, and to maintain continuing education unit information for those employees participating in continuing education.

6. To be inspected by the County Agricultural Commissioner on a regular basis to ensure that local agency activities are in compliance with state laws and regulations relating to pesticide use.

For California Department of Public Health

Chief, Vector-Borne Disease Section

For Local Agency

Signature — Title: General Manager

Tom Herie

Part II. Environmental Modification

This part may be canceled for cause by either party by giving 30 days advance notice in writing, setting forth the reason for the termination.

The vector control agency named herein agrees:

To comply with requirements, as specified, of any general permit issued to the California Department of Public Health as the lead agency, pertaining to physical environmental modification to achieve pest and vector prevention.

For California Department of Public Health

Chief, Vector-Borne Disease Section

For Local Agency

Signature — Title: General Manager

Tom Herie

STAFF REPORT

Agreement for Automatic Fire Protection Aid

Background:

In 1991, Amador Fire Protection District and Kirkwood Meadows Public Utility District (KMPUD) entered into an agreement for mutual aid. This agreement was revised and renewed periodically, with the latest revision executed in 2018 and remaining in effect until July 1, 2026.

The agreement details automatic aid provided by Kirkwood Volunteer Fire Department (KVFD) in the area from Kirkwood to the west along Highway 88 to Tragedy Springs Road. Automatic aid is provided when KVFD fire personnel are available. Since 2023, there have been an average of 27 automatic aid responses per year.

Automatic aid has continued since July 1, 2026 under the month-to-month provision in Section 5 of the 2018 agreement. The proposed revision to the automatic aid agreement covers the period until July 1, 2028.

Financial Impact:

The restated agreement provides a $100 payment to KMPUD for each automatic aid response, and a $2,200 payment to compensate for a portion of the KVFD workman's compensation insurance. The estimated annual financial impact is $4,900 per year for the three year contract term.

Committee Review:

None.

Requested Action:

Staff recommends that the 2026 Agreement for Automatic Fire Protection Aid be approved.

Prepared By:

Brandi Benson

BEFORE THE BOARD OF DIRECTORS OF THE
AMADOR FIRE PROTECTION DISTRICT
COUNTY OF AMADOR, STATE OF CALIFORNIA

IN THE MATTER OF:

RESOLUTION APPROVING AMENDED AND
RESTATED AGREEMENT FOR
AUTOMATIC AID FIRE SERVICE AID WITH THE
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

RESOLUTION NO. AFPD 26-13

WHEREAS, the Kirkwood Meadows Public Utility District maintains and operates a volunteer fire protection organization in the area generally known as Kirkwood; and

WHEREAS, Amador Fire Protection District maintains and operates a fire protection organization in the area known as Amador Fire Protection District; and

WHEREAS, the parties hereto desire to continue the purpose of this agreement pursuant to the provisions of the Health and Safety Code 13050.

THEREFORE BE IT RESOLVED by the Board of Directors of the Amador Fire Protection District, County of Amador, State of California, that said Board does hereby approve the amended agreement with the Kirkwood Meadows Public Utility District relative to automatic fire services aid on the terms and conditions contained therein; and

THEREFORE BE IT FURTHER RESOLVED that the Chair be and hereby is authorized to sign and execute said agreement on behalf of the Amador Fire Protection District.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Amador Fire Protection District at a regular meeting thereof, held on the 15th day of September 2026 by the following vote:

AYES: Jeff Brown, Logan Carnell, Dan Epperson and Patrick Crew

NOES: None

ABSENT: Brian Oneto

Chair, Board of Directors

ATTEST: _____

NICOLE COOK, Clerk of the
Amador Fire Protection District,
Amador County, California

AGREEMENT FOR AUTOMATIC FIRE PROTECTION

AMADOR FIRE PROTECTION DISTRICT
AND
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

This First Amendment ("Amendment") to the Automatic Fire Protection Agreement, made on the 19th day of June, 2018, by and between Amador Fire Protection District and the Kirkwood Meadows Public Utility District.

WITNESSETH

WHEREAS, under the terms of the Agreement,

1. The Kirkwood Meadows Public Utility District maintains and operates a fire protection organization in the area generally known as Kirkwood, California.

2. The Amador Fire Protection District maintains and operates a fire protection organization within the Amador Fire Protection District.

3. The parties hereto desire to effect the purpose of this agreement pursuant to the provisions of the Health and Safety Code 13050.

NOW THEREFORE, the parties hereto mutually agree as follows:

1. Kirkwood Meadows Public Utility District agrees to furnish automatic response when fire personnel are available to the area shown as Kirkwood Response on the attached map (Exhibit A), for the purpose of providing fire protection and emergency medical aid services.

2. Amador Fire Protection District agrees to pay one hundred dollars ($100.00) to Kirkwood Meadows Public Utility District for each automatic aid response to Amador Fire Protection District. Amador Fire Protection District will also pay to Kirkwood Meadows Public Utility District $2,200 annually to compensate for insurance coverage.

3. Except as may be provided by separate agreement between the parties hereto, the assurance of automatic aid set forth herein shall constitute the sole consideration for the performance hereof and neither party shall be obligated to reimburse the other for any use of material, damage to equipment, or liability incurred which may occur in the course of rendering the services herein provided for.

4. Parties mutually agree to extend the agreement; this Amendment shall remain in full force and effect until 07/01/2028 unless sooner terminated by either of the parties giving to the other 60 days' written notice of such termination.

5. With the written agreement of both parties this contract may be extended after the termination date on a month to month basis on the same terms and conditions as contained herein.

6. This Amendment hereby incorporates by reference all terms and conditions set forth in the Agreement, unless specifically modified by this Amendment. All terms and conditions set forth in the Agreement which are not specifically modified by this Amendment shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed on the day and year first hereinabove written.

AMADOR FIRE PROTECTION DISTRICT

By: _____

Printed Name: Patrick Crew

Title: Board Chair

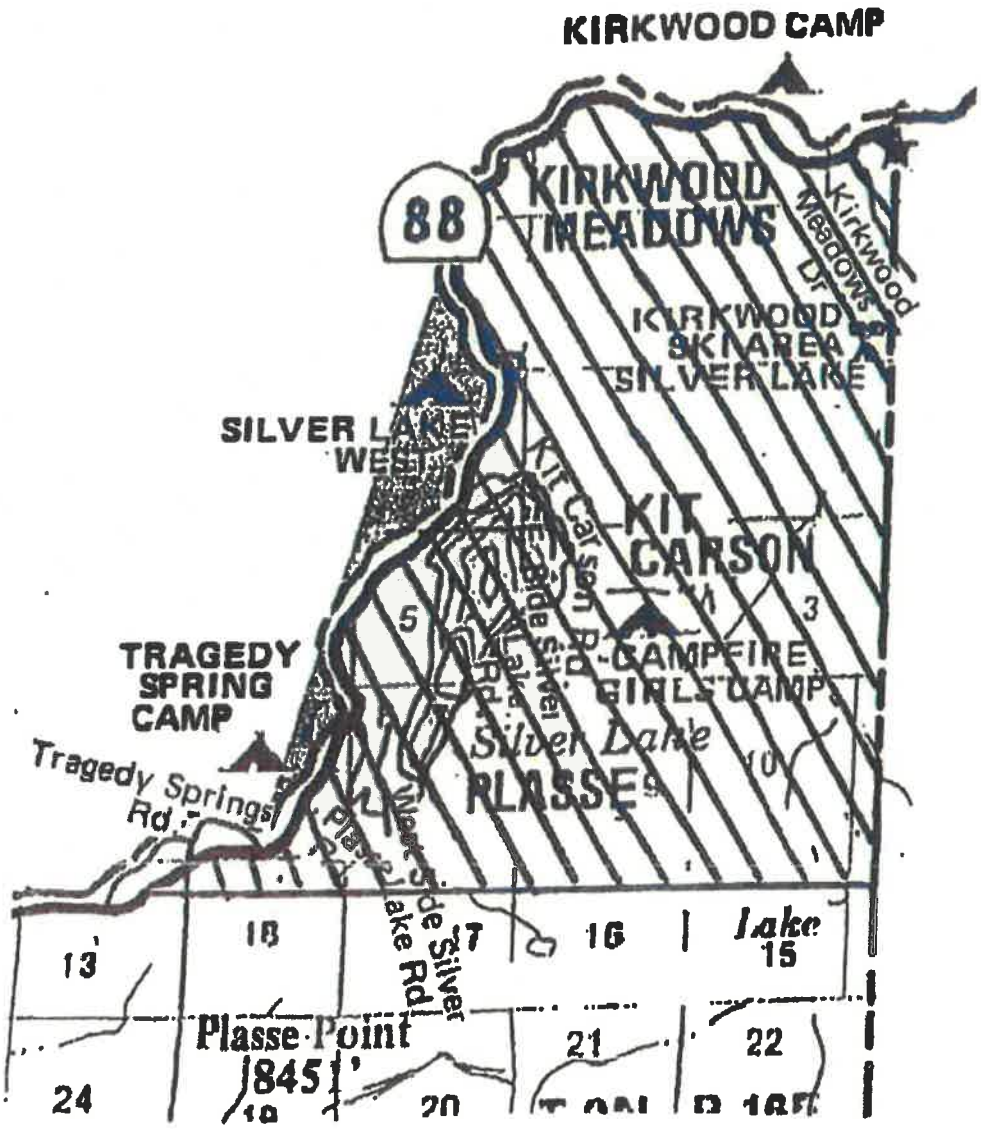
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

By: _____

Printed Name: _____

Title: _____

EXHIBIT A


KIRKWOOD CAMP
88
KIRKWOOD MEADOWS
Kirkwood Meadows Dr
KIRKWOOD SKI AREA
SILVER LAKE
SILVER LAKE WEST
KIT CARSON
Kit Carson Rd
CAMPFIRE GIRLS CAMP
TRAGEDY SPRING CAMP
Tragedy Springs Rd
Silver Lake
PLASSE
Plasse Dr
Lake Rd
Plasse Point
845'
13
18
17
16
15
21
22
24
20
5
3
10

STAFF REPORT

FY2027 Salary Survey

Background:

In 2019 KMPUD performed its first salary survey in order to better align KMPUD year-round, full-time staff salaries with comparable entities.

With the help of a temporary advisory committee on Organizational & Salary Structure, staff compiled a list of comparable entities, other public agencies providing some, or all, of the services that KMPUD provides. Each comparable entity was rated on four factors: number of employees, number of customers, elevation, and distance to the nearest city with a population greater than 100,000. These four factors were used to develop a "Comparable Factor" for each entity. For each KMPUD position, the salary range of similar positions at comparable entities was recorded and multiplied by the Comparable Factor for that entity. In this way, an average salary range for all KMPUD positions was developed. To account for outliers, the high and low salaries from each position were removed.

At the December 2021 Personnel Committee meeting, the Committee reviewed the 2019 salary survey metrics and concurred with the salary range methodology. Additionally, the Committee concurred with a staff recommendation to expand the comparable entities to additional special districts, similar to KMPUD. Staff completed the 2022 salary survey using the expanded comparables list of 29 entities. This survey was repeated in 2024 using the same methodology.

The bi-annual salary survey process has improved alignment between KMPUD year-round, full-time staff salaries and salary ranges at similar entities, giving KMPUD better ability to attract and retain staff.

FY2027 Salary Survey:

The FY2027 Salary Survey was completed using the same comparables and the same calculation methodology used in 2022 and 2024. As with earlier surveys, the FY2027 Salary Survey does not include general manager, seasonal laborer or seasonal snow removal positions.

In addition to updating the ranges for current staff, the positions of Fire Chief and Regulatory Compliance Specialist were added to this survey, and the position of Assistant General Manager was removed. These changes reflect the updated organizational chart adopted by the Board in August 2026.

Financial Impact:

The FY2027 Salary Survey yields a range of total salaries from: $1,364,300 to $1,687,600. This reflects an increase from the 2024 Salary Survey range of: $1,284,200 to $1,601,100.
All current salaries were reviewed, and it was determined that all are within the proposed salary ranges, therefore there is no impact to the adopted FY2027 Operating Budget.

Committee Review:

The FY2027 Salary Survey was reviewed by the Personnel Committee at the October 2, 2026 meeting, and committee recommendations have been included in the final survey.

Requested Action:

Staff recommends that the FY2027 Salary Survey be adopted, effective November 1, 2026. Further, staff recommends that the next salary survey be performed in 2028, prior to the adoption of the FY2029 Operating Budget.

Prepared By:

Brandi Benson

FY2027 Salary Survey
Summary

	FY2023		FY2024		FY2025		FY2026		FY2027 Proposed Range		Difference vs. 2024 Survey	
Title	Low Range	High Range	Low Range	High Range	Low Range	High Range	Low Range	High Range	Low Range	High Range	Low Range	High Range
Administrative Manager	$ 85,120	$ 104,771	$ 88,950	$ 109,485	$ 109,778	$ 136,980	$ 112,303	$ 140,130	$ 114,920	$ 142,630	$ 5,142	$ 5,650
Regulatory Compliance Specialist 1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ 62,215	$ 94,256	N/A	N/A
Operations Manager	$ 108,509	$ 132,325	$ 113,392	$ 138,280	$ 115,914	$ 141,912	$ 117,421	$ 143,757	$ 120,046	$ 149,128	$ 4,132	$ 7,216
Fire Chief	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ 90,569	$ 102,161	N/A	N/A
Fiscal & Technical Specialist	$ 60,876	$ 73,478	$ 63,615	$ 76,785	$ 69,383	$ 85,978	$ 70,285	$ 87,095	$ 72,863	$ 94,187	$ 3,480	$ 8,209
Accounting Specialist 2	$ 51,264	$ 64,080	$ 53,571	$ 66,964	$ 59,163	$ 74,275	$ 60,524	$ 75,983	$ 60,965	$ 75,868	$ 1,802	$ 1,593
Accounting Specialist 1	$ 49,081	$ 60,944	$ 51,289	$ 63,686	$ 49,161	$ 61,305	$ 50,194	$ 61,882	$ 53,699	$ 66,710	$ 4,538	$ 5,405
Electric/Propane Project Manager	$ 87,256	$ 114,383	$ 91,182	$ 119,530	$ 91,501	$ 132,792	$ 97,265	$ 141,158	$ 98,564	$ 120,988	$ 7,063	$ (11,804)
Electric/Propane 3	$ 62,800	$ 80,300	$ 70,089	$ 89,620	$ 68,930	$ 91,805	$ 73,272	$ 97,589	$ 83,874	$ 96,381	$ 14,944	$ 4,576
Electric/Propane 2	$ 60,235	$ 76,896	$ 62,946	$ 80,356	$ 63,708	$ 82,205	$ 67,721	$ 82,996	$ 71,343	$ 86,241	$ 7,635	$ 4,037
Electric/Propane 1	$ 49,448	$ 61,730	$ 51,674	$ 64,508	$ 55,701	$ 69,291	$ 56,950	$ 73,656	$ 58,501	$ 73,590	$ 2,800	$ 4,299
Water Wastewater Project Manager	$ 81,700	$ 107,100	$ 92,033	$ 115,737	$ 92,033	$ 115,737	$ 94,150	$ 118,398	$ 98,288	$ 118,989	$ 6,255	$ 3,252
W/WW Operator 3	$ 71,556	$ 88,858	$ 74,776	$ 92,856	$ 73,582	$ 92,278	$ 75,275	$ 94,400	$ 76,658	$ 94,890	$ 3,076	$ 2,612
W/WW Operator 2	$ 57,245	$ 71,022	$ 59,821	$ 74,218	$ 63,473	$ 79,340	$ 64,933	$ 81,165	$ 65,546	$ 80,043	$ 2,073	$ 703
W/WW Operator 1	$ 48,808	$ 60,769	$ 51,004	$ 63,504	$ 57,592	$ 71,927	$ 58,917	$ 73,605	$ 56,979	$ 71,950	$ (614)	$ 23
Construction/SR Supervisor (10-Month)	$ 60,702	$ 73,456	$ 61,044	$ 75,254	$ 66,952	$ 80,342	$ 70,400	$ 88,936	$ 71,433	$ 89,633	$ 4,481	$ 9,291
Construction/SR Foreman/Mechanic (10-Month)	$ 47,704	$ 58,562	$ 49,851	$ 61,197	$ 49,728	$ 61,490	$ 50,374	$ 62,290	$ 50,877	$ 61,966	$ 1,150	$ 476

FY2027 Salary Survey
Comparables

Municipality	# Employees	Note 1	Population / Customers	Note 2	Elevation	Note 3	Nearest City Pop >100,000 (miles)	Note 4	2026
Kirkwood	19	1.00	645	1.00	7690	1.00	82	1.00	1.00
City of Big Bear Lake	116	0.85	5512	0.80	6752	1.00	64	0.90	0.88
City of Mt. Shasta	51	0.95	3385	0.90	3586	0.80	62	0.90	0.91
City of Needles	105	0.85	5353	0.80	4844	0.90	111	1.00	0.91
City of Shasta Lake	69	0.90	2010	0.90	810	0.70	10	0.70	0.80
City of Susanville	103	0.85	12729	0.70	4186	0.90	86	1.00	0.89
County of Alpine	121	0.85	1110	1.00	5531	0.90	69	0.90	0.91
County of Amador	541	0.80	37001	0.60	1217	0.70	46	0.80	0.75
County of Mono	393	0.80	13909	0.70	6463	1.00	115	1.00	0.88
Amador Water Agency	55	0.95	10000	0.70	1748	0.70	51	0.80	0.82
Bear Valley CSD	66	0.90	5152	0.80	7100	1.00	96	1.00	0.93
Big Bear Area Regional WW	22	1.00	18319	0.70	7690	1.00	82	1.00	0.94
Calaveras County Water District	79	0.90	12700	0.70	1017	0.70	43	0.80	0.80
El Dorado Irrigation District	259	0.80	110000	0.60	1867	0.70	45	0.80	0.75
Georgetown Divide PUD	32	0.95	3689	0.90	2654	0.80	52	0.80	0.87
Imperial Irrigation District	1506	0.80	182830	0.60	18	0.70	0	0.70	0.71
Lassen Municipal Utiliy District	40	0.95	10500	0.70	4186	0.90	86	1.00	0.92
Mammoth Community Water District	51	0.95	8200	0.80	7880	1.00	170	1.00	0.95
Nevada Irrigation District	273	0.80	27577	0.60	2411	0.80	57	0.80	0.76
Northstar CSD	55	0.95	900	1.00	5817	0.90	32	0.70	0.86
North Tahoe PUD	67	0.90	5223	0.80	6234	1.00	44	0.80	0.85
Rancho Murieta CSD	50	0.95	5744	0.80	1155	0.70	27	0.70	0.80
Resort Improvement District No. 1	40	0.95	693	1.00	1024	0.70	172	1.00	0.96
Sierra Lakes County Water District	10	1.00	815	1.00	6768	1.00	45	0.80	0.92
South Tahoe PUD	144	0.85	13600	0.70	6237	1.00	62	0.90	0.86
Tahoe City PUD	122	0.85	15259	0.70	6250	1.00	46	0.80	0.82
Trinity Public Utilities District	36	0.95	7500	0.80	2051	0.80	44	0.80	0.85
Truckee-Donner PUD	77	0.90	12000	0.70	5817	0.90	32	0.70	0.78
Tuolumne Utilities District	96	0.90	4600	0.90	1926	0.70	51	0.80	0.84
Union Public Utility District	13	1.00	3200	0.90	2178	0.80	60	0.80	0.88
*County Distances Measured from County Seat									
Note 1: <30=100%; 31<Em<60=95%; 61<Em<100=90%; 101<Em<200=85%; >201=80%									
Note 2: <2000=100%; 2001<P<5000=90%; 5001<P<10000=80%; 10001<P<25000=70%; >25001=60%									
Note 3: >6000=100%; 6000>El>4000=90%; 3999>El>2000=80%; <1999=70%									
Note 4: >80=100%; 79>D>70=95%; 69>D>60=90%; 59>D>40=80%; <40=70%									

Administrative Manager		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		$ 66,800	$ 67,500	$ 73,100	$ 85,120	$ 88,950	$ 109,778	$ 112,303	$ 114,920	
KMPUD Salary High		$ 79,800	$ 80,700	$ 87,400	$ 104,771	$ 109,485	$ 136,980	$ 140,130	$ 142,630	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear	Administrative Services Manager	2026	$ 138,091	$ 138,091	$ 120,830	$ 167,856	$ 167,856	$ 146,874	$ 11,052	$ 9,894
City of Mt. Shasta	Director of Finance	2026	$ 101,546	$ 101,546	$ 91,899	$ 112,091	$ 112,091	$ 101,442	$ (17,879)	$ (35,537)
City of Needles	Senior Accountant	2024	$ 137,660	$ 140,826	$ 127,448	$ 153,226	$ 156,750	$ 141,859	$ 17,670	$ 4,879
City of Shasta Lake	Finance & General Services Manager	2024	$ 128,748	$ 131,709	$ 105,367	$ 128,748	$ 131,709	$ 105,367	$ (4,411)	$ (31,612)
City of Susanville	Finance Manager	2024	$ 98,592	$ 100,860	$ 89,261	$ 145,659	$ 149,009	$ 131,873	$ (20,517)	$ (5,106)
County of Alpine	Director of Finance	2024	$ 130,332	$ 133,330	$ 120,663	$ 143,856	$ 147,165	$ 133,184	$ 10,885	$ (3,796)
County of Amador	Budget Director	2025	$ 139,152	$ 139,152	$ 104,364	$ 139,152	$ 139,152	$ 104,364	$ (5,414)	$ (32,616)
County of Mono	Director of Finance	2024	$ 143,477	$ 146,777	$ 129,164	$ 174,397	$ 178,408	$ 156,999	$ 19,386	$ 20,020
Amador Water Agency	Financial Services Manager	2026	$ 154,570	$ 154,570	$ 125,975	$ 193,212	$ 193,212	$ 157,468	$ 16,196	$ 20,488
Bear Valley CSD	General Services Supervisor	2024	$ 107,412	$ 109,882	$ 102,191	$ 146,051	$ 149,410	$ 138,951	$ (7,587)	$ 1,972
Big Bear Area Regional WW	Finance Manager	2024	$ 144,914	$ 148,247	$ 139,352	$ 195,624	$ 200,123	$ 188,116	$ 29,574	$ 51,136
Calaveras County Water District	Director of Administrative Services	2024	$ 130,344	$ 133,342	$ 106,674	$ 174,936	$ 178,960	$ 143,168	$ (3,105)	$ 6,188
El Dorado Irrigation District	Finance and Accounting Manager	2024	$ 134,550	$ 137,645	$ 103,233	$ 163,546	$ 167,308	$ 125,481	$ (6,545)	$ (11,499)
Georgetown Divide PUD	Office Finance Manager	2024	$ 99,237	$ 101,519	$ 87,814	$ 121,430	$ 124,223	$ 107,453	$ (21,964)	$ (29,526)
Imperial Irrigation District	Budget Finance Performance Officer	2024	$ 140,417	$ 143,647	$ 101,989	$ 179,551	$ 183,681	$ 130,413	$ (7,789)	$ (6,566)
Lassen Municipal Utility District	Accounting & Finance Manager	2025	$ 113,178	$ 113,178	$ 103,558	$ 158,450	$ 158,450	$ 144,982	$ (6,220)	$ 8,002
Mammoth Community Water District	Finance Department Manager	2024	$ 142,526	$ 145,804	$ 137,785	$ 209,927	$ 214,755	$ 202,944	$ 28,007	$ 65,964
Nevada Irrigation District	Director of Finance	2024	$ 173,243	$ 177,228	$ 134,693	$ 233,917	$ 239,297	$ 181,866	$ 24,915	$ 44,886
Northstar CSD	CFO	2024	$ 172,583	$ 176,553	$ 150,953	$ 248,056	$ 253,762	$ 216,966	$ 41,174	$ 79,987
North Tahoe PUD	Director of Finance & Admin	2026	$ 187,970	$ 187,970	$ 159,774	$ 239,866	$ 239,866	$ 203,886	$ 49,996	$ 66,906
Rancho Murieta CSD	Director of Finance	2024	$ 122,052	$ 124,859	$ 99,263	$ 169,512	$ 173,411	$ 137,862	$ (10,515)	$ 882
Resort Improvement District No. 1	Administrative Superintendent	2024	$ 117,436	$ 120,137	$ 114,731	$ 109,699	$ 112,222	$ 107,172	$ 4,953	$ (29,807)
South Tahoe PUD	Accounting Manager	2025	$ 135,136	$ 135,136	$ 115,541	$ 172,472	$ 172,472	$ 147,464	$ 5,763	$ 10,484
Tahoe City PUD	Accounting Manager	2024	$ 117,501	$ 120,204	$ 97,966	$ 152,752	$ 156,265	$ 127,356	$ (11,812)	$ (9,624)
Trinity Public Utilities District	Administrative Services Manager	2024	$ 165,218	$ 169,018	$ 142,820	$ 169,960	$ 173,869	$ 146,919	$ 33,042	$ 9,940
Truckee-Donner PUD	Customer Service Manager	2024	$ 124,366	$ 127,226	$ 99,237	$ 151,166	$ 154,643	$ 120,621	$ (10,541)	$ (16,358)
Tuolumne Utilities District	Administrative Services Director	2026	$ 130,354	$ 130,354	$ 109,497	$ 158,454	$ 158,454	$ 133,102	$ (281)	$ (3,878)
Average Salary					$ 115,631			$ 143,857	$ 5,853	$ 6,878
Average Hourly Rate					$ 55.59			$ 69.16		
Average Salary (Outliers Removed)					$ 114,920			$ 142,630	$ 5,142	$ 5,650
Average Hourly Rate					$ 55.25			$ 68.57		

Regulatory Compliance Specialist I/II		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ 62,215	
KMPUD Salary High		N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ 94,256	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear	Administrative Technician I/II/III	2026	$ 59,842	$ 59,842	$ 52,362	$ 182,250	$ 182,250	$ 159,469	N/A	N/A
City of Shasta Lake	Engineering Technician II	2026	$ 76,548	$ 76,548	$ 61,238	$ 85,801	$ 85,801	$ 68,641	N/A	N/A
Amador Water Agency	Regulatory Compliance Specialist I/II	2024	$ 80,542	$ 82,394	$ 61,796	$ 110,823	$ 113,372	$ 85,029	N/A	N/A
County of Amador	Compliance Officer / Executive Assistant	2024	$ 71,365	$ 73,006	$ 53,524	$ 102,918	$ 105,285	$ 77,189	N/A	N/A
Calaveras County Water District	Engineering Tech II/Senior	2026	$ 82,860	$ 82,860	$ 66,288	$ 112,896	$ 100,728	$ 90,317	N/A	N/A
El Dorado Irrigation District	Env Compliance Inspector I/II/Analyst	2026	$ 73,195	$ 73,195	$ 54,896	$ 133,853	$ 133,853	$ 100,390	N/A	N/A
Tuolumne Utilities District	Regulatory Compliance Specialist I/II	2026	$ 73,590	$ 73,590	$ 61,816	$ 123,934	$ 98,363	$ 82,625	N/A	N/A
Lassen Municipal Utility District	Project Coordinator	2024	$ 71,332	$ 72,973	$ 66,770	$ 99,850	$ 102,147	$ 93,464	N/A	N/A
Mammoth Community Water District	Administrative Analyst/Permits	2024	$ 77,792	$ 79,581	$ 75,204	$ 94,078	$ 96,242	$ 90,948	N/A	N/A
Nevada Irrigation District	Administrative Analyst I/II/GIS Analyst II	2024	$ 67,787	$ 69,346	$ 51,518	$ 118,747	$ 121,478	$ 90,248	N/A	N/A
South Tahoe PUD	Inspection Supervisor/Grant Coordinator	2024	$ 99,095	$ 101,374	$ 86,675	$ 145,766	$ 149,119	$ 127,496	N/A	N/A
Tahoe City PUD	Executive Assistant	2024	$ 92,145	$ 94,264	$ 76,825	$ 119,788	$ 122,543	$ 99,873	N/A	N/A
Truckee-Donner PUD	Records Technician/Administrative Technician	2024	$ 68,286	$ 69,857	$ 54,488	$ 124,366	$ 127,226	$ 99,237	N/A	N/A
Average Salary					$ 63,339			$ 97,302	N/A	N/A
Average Hourly Rate					$ 30.45			$ 46.78		
Average Salary (Outliers Removed)					$ 62,215			$ 94,256	N/A	N/A
Average Hourly Rate					$ 29.91			$ 45.32		

Operations Manager		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		$ 80,900	$ 81,800	$ 88,600	$ 108,509	$ 113,392	$ 115,914	$ 117,421	$ 120,046	
KMPUD Salary High		$ 97,600	$ 98,700	$ 106,900	$ 132,325	$ 138,280	$ 141,912	$ 143,757	$ 149,128	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear	Public Works Manager	2026	$ 129,875	$ 129,875	$ 113,641	$ 157,851	$ 157,851	$ 138,120	$ (2,273)	$ (3,792)
City of Mt. Shasta	Public Works Supervisor	2026	$ 75,046	$ 75,046	$ 67,917	$ 82,804	$ 82,804	$ 74,938	$ (47,997)	$ (66,974)
City of Shasta Lake	Public Works Superintendent - Wastewater	2026	$ 123,588	$ 123,588	$ 98,870	$ 123,588	$ 123,588	$ 98,870	$ (17,044)	$ (43,042)
City of Susanville	Public Works Director	2024	$ 93,898	$ 96,058	$ 85,011	$ 145,667	$ 149,017	$ 131,880	$ (30,903)	$ (10,032)
County of Alpine	Community Development Deputy Director	2024	$ 97,752	$ 100,000	$ 90,500	$ 107,904	$ 110,386	$ 99,899	$ (25,414)	$ (42,013)
County of Amador	Facilities & Projects Director	2026	$ 129,189	$ 129,189	$ 96,892	$ 129,189	$ 129,189	$ 96,892	$ (19,022)	$ (45,020)
County of Mono	Public Works Director	2024	$ 143,477	$ 146,777	$ 129,164	$ 174,397	$ 178,408	$ 156,999	$ 13,250	$ 15,087
Bear Valley CSD	Public Works Director	2026	$ 144,372	$ 144,372	$ 134,266	$ 184,259	$ 184,259	$ 171,361	$ 18,352	$ 29,449
Big Bear Area Regional WW	Plant Manager	2024	$ 141,502	$ 144,757	$ 136,072	$ 191,027	$ 195,421	$ 183,696	$ 20,158	$ 41,784
Calaveras County Water District	Senior Supervisor, Construction/Inspection	2026	$ 97,824	$ 97,824	$ 78,259	$ 118,920	$ 118,920	$ 95,136	$ (37,655)	$ (46,776)
El Dorado Irrigation District	Environmental Compliance Analyst	2026	$ 110,121	$ 110,121	$ 82,591	$ 133,853	$ 133,853	$ 100,390	$ (33,323)	$ (41,522)
Georgetown Divide PUD	Operations Manager	2026	$ 116,730	$ 116,730	$ 100,971	$ 141,378	$ 141,378	$ 122,292	$ (14,943)	$ (19,620)
Lassen Municipal Utility District	Electric Operations Manager	2026	$ 142,572	$ 142,572	$ 130,453	$ 199,602	$ 199,602	$ 182,636	$ 14,539	$ 40,724
Mammoth Community Water District	Operations Superintendent	2024	$ 144,539	$ 147,863	$ 139,731	$ 191,547	$ 195,953	$ 185,175	$ 23,817	$ 43,263
Nevada Irrigation District	Director of Water Operations or Power Systems	2026	$ 178,443	$ 178,443	$ 135,617	$ 240,926	$ 240,926	$ 183,104	$ 19,703	$ 41,192
Northstar CSD	Utility Operations Manager	2024	$ 147,924	$ 151,326	$ 129,384	$ 184,024	$ 188,257	$ 160,959	$ 13,470	$ 19,047
North Tahoe PUD	Utility Operations Manager	2024	$ 142,272	$ 145,544	$ 123,713	$ 181,522	$ 185,697	$ 157,842	$ 7,799	$ 15,930
Rancho Murieta CSD	Director of Operations	2024	$ 122,052	$ 124,859	$ 99,263	$ 169,512	$ 173,411	$ 137,862	$ (16,651)	$ (4,050)
Sierra Lakes County Water District	Utility Operations Manager	2024	$ 144,067	$ 147,381	$ 135,590	$ 158,186	$ 161,824	$ 148,878	$ 19,676	$ 6,966
South Tahoe PUD	Manager of Field Operations	2026	$ 150,242	$ 150,242	$ 128,457	$ 191,751	$ 191,751	$ 163,947	$ 12,543	$ 22,035
Tahoe City PUD	Director of Utilities	2024	$ 168,117	$ 171,984	$ 140,167	$ 218,552	$ 223,579	$ 182,217	$ 24,253	$ 40,305
Trinity Public Utilities District	Assistant Electric Superintendent	2024	$ 165,218	$ 169,018	$ 142,820	$ 193,635	$ 198,089	$ 167,385	$ 26,906	$ 25,473
Truckee-Donner PUD	Electric Operations Manager	2026	$ 174,989	$ 174,989	$ 136,491	$ 212,707	$ 212,707	$ 165,911	$ 20,577	$ 23,999
Truckee-Donner PUD	Water Operations Manager	2026	$ 140,538	$ 140,538	$ 109,620	$ 170,835	$ 170,835	$ 133,251	$ (6,294)	$ (8,661)
Tuolumne Utilities District	Operations Director	2026	$ 136,968	$ 136,968	$ 115,053	$ 166,462	$ 166,462	$ 139,828	$ (861)	$ (2,084)
Union Public Utility District	Operations Manager	2024	$ 101,408	$ 103,740	$ 91,292	$ 121,207	$ 123,995	$ 109,115	$ (24,622)	$ (32,797)
Average Salary					$ 114,300			$ 141,869	$ (1,614)	$ (43)
Average Hourly Rate					$ 54.95			$ 68.21		
Average Salary (Outliers Removed)					$ 120,046			$ 149,128	$ 4,132	$ 7,216
Average Hourly Rate					$ 57.71			$ 71.70		

Fire Chief		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ 90,569	
KMPUD Salary High		N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ 102,161	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear	Fire Chief	2026	$ 104,187	$ 104,187	$ 91,164	$ 115,003	$ 115,003	$ 100,628	N/A	N/A
County of Alpine	Battalion Chief - Bear Valley	2026	$ 82,572	$ 82,572	$ 74,728	$ 119,652	$ 119,652	$ 108,285	N/A	N/A
County of Alpine	EMS/Fire Administrator	2026	$ 104,736	$ 104,736	$ 94,786	$ 115,608	$ 115,608	$ 104,625	N/A	N/A
County of Amador	Battalion Chief	2025	$ 95,823	$ 95,823	$ 71,867	$ 116,473	$ 116,473	$ 87,355	N/A	N/A
County of Amador	Fire Chief	2025	$ 113,347	$ 113,347	$ 85,010	$ 137,774	$ 137,774	$ 103,331	N/A	N/A
Northstar CSD	Fire Chief	2024	$ 172,598	$ 176,568	$ 147,571	$ 246,440	$ 252,108	$ 184,830	N/A	N/A
Resort Improvement District No. 1	Fire Chief	2024	$ 109,686	$ 112,209	$ 107,159	$ 109,686	$ 98,363	$ 93,937	N/A	N/A
Average Salary					$ 96,041			$ 111,856	N/A	N/A
Average Hourly Rate					$ 46.17			$ 53.78		
Average Salary (Outliers Removed)					$ 90,569			$ 102,161	N/A	N/A
Average Hourly Rate					$ 43.54			$ 49.12		

Fiscal & Technical Specialist		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		$ 50,500	$ 51,100	$ 55,300	$ 60,876	$ 63,615	$ 69,383	$ 70,285	$ 72,863	
KMPUD Salary High		$ 62,500	$ 63,200	$ 68,400	$ 73,478	$ 76,785	$ 85,978	$ 87,095	$ 94,187	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear	Administrative Analyst	2026	$ 91,208	$ 91,208	$ 79,807	$ 110,864	$ 110,864	$ 97,006	$ 10,424	$ 11,028
City of Shasta Lake	Engineering Technician II	2026	$ 76,548	$ 76,548	$ 61,238	$ 85,801	$ 85,801	$ 68,641	$ (8,145)	$ (17,337)
County of Amador	Information Systems Analysist	2026	$ 82,472	$ 82,472	$ 61,854	$ 100,235	$ 100,235	$ 75,176	$ (7,529)	$ (10,801)
County of Mono	Information Technology Specialist	2024	$ 85,766	$ 87,739	$ 75,474	$ 104,850	$ 107,262	$ 92,268	$ 6,091	$ 6,290
Calaveras County Water District	Engineering Tech II/Senior	2026	$ 82,860	$ 82,860	$ 66,288	$ 116,580	$ 100,728	$ 93,264	$ (3,095)	$ 7,286
El Dorado Irrigation District	Information Technology Analyst I/II	2026	$ 94,824	$ 94,824	$ 71,118	$ 127,363	$ 127,363	$ 95,522	$ 1,735	$ 9,544
Imperial Irrigation District	Information Specialist II	2024	$ 97,104	$ 99,337	$ 70,530	$ 123,934	$ 126,784	$ 90,017	$ 1,147	$ 4,039
Lassen Municipal Utility District	IT Technician	2024	$ 77,027	$ 78,799	$ 72,101	$ 107,839	$ 110,319	$ 100,942	$ 2,718	$ 14,965
Mammoth Community Water District	Information Systems Specialist	2024	$ 100,027	$ 102,328	$ 96,700	$ 121,035	$ 123,819	$ 117,009	$ 27,317	$ 31,031
Nevada Irrigation District	Information Technology Analyst I/II	2026	$ 100,360	$ 100,360	$ 76,274	$ 136,593	$ 136,593	$ 103,811	$ 6,891	$ 17,833
South Tahoe PUD	IT Specialist II	2026	$ 90,771	$ 90,771	$ 77,609	$ 115,849	$ 115,849	$ 99,051	$ 8,226	$ 13,073
Tahoe City PUD	IT Technician II	2024	$ 87,177	$ 89,182	$ 72,683	$ 113,330	$ 115,937	$ 94,488	$ 3,300	$ 8,511
Truckee-Donner PUD	IT	2024	$ 97,443	$ 99,684	$ 77,754	$ 118,441	$ 121,165	$ 94,509	$ 8,371	$ 8,531
Average Salary					$ 73,802			$ 93,977	$ 4,419	$ 8,000
Average Hourly Rate					$ 35.48			$ 45.18		
Average Salary (Outliers Removed)					$ 72,863			$ 94,187	$ 3,480	$ 8,209
Average Hourly Rate					$ 35.03			$ 45.28		

Accounting Specialist 2		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		N/A	N/A	N/A	$ 51,264	$ 53,571	$ 59,163	$ 60,524	$ 60,965	
KMPUD Salary High		N/A	N/A	N/A	$ 64,080	$ 66,964	$ 74,275	$ 75,983	$ 75,868	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear Lake	Administrative Technician - Payroll	2026	$ 77,043	$ 77,043	$ 67,413	$ 93,621	$ 93,621	$ 81,918	$ 8,250	$ 7,643
City of Needles	Senior Account Clerk	2026	$ 54,284	$ 54,284	$ 49,127	$ 69,123	$ 69,123	$ 62,556	$ (10,036)	$ (11,719)
City of Shasta Lake	Accounting Technician - PR/HR	2024	$ 75,924	$ 77,670	$ 62,136	$ 75,924	$ 77,670	$ 62,136	$ 2,973	$ (12,139)
City of Susanville	Account Tech II	2024	$ 56,787	$ 58,093	$ 51,413	$ 88,201	$ 90,229	$ 79,853	$ (7,750)	$ 5,578
County of Alpine	Fiscal Technical Specialist	2026	$ 58,092	$ 58,092	$ 52,573	$ 78,564	$ 78,564	$ 71,100	$ (6,590)	$ (3,175)
County of Amador	Accountant II	2026	$ 71,989	$ 71,989	$ 53,992	$ 87,506	$ 87,506	$ 65,630	$ (5,171)	$ (8,646)
County of Mono	Fiscal Technical Specialist IV	2024	$ 59,361	$ 60,726	$ 53,439	$ 72,154	$ 73,814	$ 64,956	$ (5,724)	$ (9,319)
Amador Water Agency	Account Clerk	2024	$ 70,861	$ 72,491	$ 59,080	$ 88,576	$ 90,613	$ 73,850	$ (83)	$ (425)
Big Bear Area Regional WW	Accountant II	2026	$ 93,954	$ 93,954	$ 87,377	$ 114,192	$ 114,192	$ 106,199	$ 28,214	$ 31,924
Calaveras County Water District	Account Technician II	2024	$ 73,656	$ 75,350	$ 60,280	$ 89,532	$ 91,591	$ 73,273	$ 1,117	$ (1,002)
El Dorado Irrigation District	Finance Technician	2024	$ 65,062	$ 66,558	$ 49,919	$ 79,061	$ 80,879	$ 60,660	$ (9,244)	$ (13,615)
Nevada Irrigation District	Finance Assistant II	2024	$ 54,870	$ 56,132	$ 42,660	$ 70,034	$ 71,645	$ 54,450	$ (16,503)	$ (19,825)
Northstar CSD	Senior Accounting Technician	2024	$ 64,932	$ 66,425	$ 56,794	$ 78,927	$ 80,742	$ 69,035	$ (2,369)	$ (5,240)
Resort Improvement District No. 1	Accounting Administrator II	2024	$ 59,134	$ 60,494	$ 57,772	$ 73,882	$ 75,581	$ 72,180	$ (1,391)	$ (2,095)
South Tahoe PUD	Accounting Technician II/Grant Asst	2026	$ 71,368	$ 71,368	$ 61,020	$ 91,086	$ 91,086	$ 77,879	$ 1,857	$ 3,604
Tahoe City PUD	Accounting Assistant II	2024	$ 67,305	$ 68,853	$ 56,115	$ 87,496	$ 89,509	$ 72,950	$ (3,048)	$ (1,325)
Truckee-Donner PUD	Billing Specialist II	2024	$ 74,901	$ 76,624	$ 59,766	$ 91,146	$ 93,242	$ 72,729	$ 603	$ (1,546)
Tuolumne Utilities District	Accounting Technician 2	2026	$ 75,754	$ 75,754	$ 63,633	$ 92,040	$ 92,040	$ 77,314	$ 4,470	$ 3,039
Average Salary					$ 58,028			$ 72,148	$ (1,135)	$ (2,127)
Average Hourly Rate					$ 27.90			$ 34.69		
Average Salary (Outliers Removed)					$ 60,965			$ 75,868	$ 1,802	$ 1,593
Average Hourly Rate					$ 29.31			$ 36.47		

Accounting Specialist 1		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		$ 40,100	$ 40,500	$ 42,200	$ 49,081	$ 51,289	$ 49,161	$ 50,194	$ 53,699	
KMPUD Salary High		$ 49,800	$ 50,300	$ 52,400	$ 60,944	$ 63,686	$ 61,305	$ 61,882	$ 66,710	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear	Accounting Technician	2026	$ 77,043	$ 77,043	$ 67,413	$ 93,621	$ 93,621	$ 81,918	$ 18,252	$ 20,613
City of Needles	Account Clerk I	2026	$ 51,617	$ 51,617	$ 46,713	$ 54,284	$ 54,284	$ 49,127	$ (2,448)	$ (12,178)
City of Shasta Lake	Accounting Technician - AP	2024	$ 71,016	$ 72,649	$ 58,119	$ 71,016	$ 72,649	$ 58,119	$ 8,958	$ (3,186)
City of Shasta Lake	Accounting Clerk II	2024	$ 57,696	$ 59,023	$ 47,218	$ 57,696	$ 59,023	$ 47,218	$ (1,943)	$ (14,087)
City of Susanville	Account Tech I	2024	$ 45,471	$ 46,517	$ 41,168	$ 70,625	$ 72,249	$ 63,940	$ (7,993)	$ 2,635
County of Amador	Accountant I	2026	$ 65,478	$ 65,478	$ 49,109	$ 79,581	$ 79,581	$ 59,686	$ (53)	$ (1,619)
County of Mono	Fiscal Technical Specialist III	2024	$ 53,778	$ 55,015	$ 48,413	$ 65,368	$ 66,871	$ 58,847	$ (748)	$ (2,458)
Calaveras County Water District	Account Technician I	2026	$ 68,160	$ 68,160	$ 54,528	$ 82,860	$ 82,860	$ 66,288	$ 5,367	$ 4,983
El Dorado Irrigation District	Senior Finance Assistant	2026	$ 66,310	$ 66,310	$ 49,733	$ 80,579	$ 80,579	$ 60,434	$ 572	$ (871)
Lassen Municipal Utility District	Accounting Technician	2024	$ 75,088	$ 76,815	$ 70,286	$ 97,614	$ 99,859	$ 91,371	$ 21,125	$ 30,066
Nevada Irrigation District	Accountant I	2025	$ 75,130	$ 75,130	$ 57,098	$ 95,909	$ 95,909	$ 72,891	$ 7,937	$ 11,586
Northstar CSD	Accounting Technician	2024	$ 60,644	$ 62,039	$ 53,043	$ 73,713	$ 75,408	$ 64,474	$ 3,882	$ 3,169
North Tahoe PUD	Accounting Technician	2024	$ 57,928	$ 59,260	$ 50,371	$ 73,902	$ 75,602	$ 64,262	$ 1,210	$ 2,957
Rancho Murieta CSD	Accounting Technician	2024	$ 60,611	$ 62,005	$ 49,294	$ 77,376	$ 79,156	$ 62,929	$ 133	$ 1,624
South Tahoe PUD	Accounting Technician I	2026	$ 64,877	$ 64,877	$ 55,470	$ 82,801	$ 82,801	$ 70,795	$ 6,309	$ 9,490
Tahoe City PUD	Accounting Technician	2024	$ 75,088	$ 76,815	$ 62,604	$ 97,614	$ 99,859	$ 81,385	$ 13,443	$ 20,080
Truckee-Donner PUD	Billing Specialist I	2024	$ 69,659	$ 71,261	$ 55,584	$ 84,677	$ 86,624	$ 67,567	$ 6,423	$ 6,262
Tuolumne Utilities District	Accounting Technician 2	2024	$ 63,398	$ 64,857	$ 54,480	$ 77,064	$ 78,836	$ 66,223	$ 5,319	$ 4,918
Average Salary					$ 53,925			$ 65,971	$ 4,764	$ 4,666
Average Hourly Rate					$ 25.93			$ 31.72		
Average Salary (Outliers Removed)					$ 53,699			$ 66,710	$ 4,538	$ 5,405
Average Hourly Rate					$ 25.82			$ 32.07		

Electric/Propane Project Manager		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		N/A	N/A	$ 75,000	$ 87,256	$ 91,182	$ 91,501	$ 97,265	$ 98,564	
KMPUD Salary High		N/A	N/A	$ 95,000	$ 114,383	$ 119,530	$ 132,792	$ 141,158	$ 120,988	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
El Dorado Irrigation District	Senior Electrical & Instrumentation Technician	2026	$ 99,715	$ 99,715	$ 74,786	$ 121,202	$ 121,202	$ 90,902	$ (16,714)	$ (41,891)
Mammoth Community Water District	Mechanical Electric Maintenance Supervisor	2024	$ 97,344	$ 99,583	$ 94,106	$ 134,784	$ 137,884	$ 130,300	$ 2,605	$ (2,492)
Nevada Irrigation District	Project Manager	2024	$ 80,309	$ 82,156	$ 62,439	$ 97,552	$ 99,796	$ 75,845	$ (29,062)	$ (56,948)
Resort Improvement District No. 1	Power Generation Supervisor	2024	$ 85,155	$ 87,114	$ 83,193	$ 138,923	$ 142,118	$ 135,723	$ (8,307)	$ 2,930
South Tahoe PUD	Operations Supervisor	2024	$ 97,799	$ 100,048	$ 85,541	$ 124,819	$ 127,690	$ 109,175	$ (5,959)	$ (23,618)
Tahoe City PUD	Utilities Superintendent	2024	$ 139,157	$ 142,358	$ 116,022	$ 180,905	$ 185,065	$ 150,828	$ 24,521	$ 18,036
City of Needles	Line Crew Supervisor	2026	$ 106,820	$ 106,820	$ 96,672	$ 106,820	$ 106,820	$ 96,672	$ 5,171	$ (36,120)
City of Shasta Lake	Electric Leadworker	2024	$ 168,732	$ 172,613	$ 138,090	$ 168,732	$ 172,613	$ 138,090	$ 46,590	$ 5,298
Imperial Irrigation District	Project Manager, Senior	2024	$ 107,060	$ 109,522	$ 77,761	$ 136,975	$ 140,125	$ 99,489	$ (13,740)	$ (33,303)
Lassen Municipal Utility District	Electric Superintendent	2024	$ 104,795	$ 107,205	$ 98,093	$ 146,713	$ 150,087	$ 137,330	$ 6,592	$ 4,537
Trinity Public Utilities District	System Engineer	2024	$ 165,218	$ 169,018	$ 142,820	$ 179,558	$ 183,688	$ 155,216	$ 51,320	$ 22,424
Truckee-Donner PUD	Electric Foreman	2024	$ 152,110	$ 155,609	$ 121,375	$ 152,110	$ 155,609	$ 121,375	$ 29,874	$ (11,418)
Average Salary					$ 99,242			$ 120,079	$ 7,741	$ (12,714)
Average Hourly Rate					$ 47.71			$ 57.73		
Average Salary (Outliers Removed)					$ 98,564			$ 120,988	$ 7,063	$ (11,804)
Average Hourly Rate					$ 47.39			$ 58.17		

Electric/Propane 3		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		$ 58,900	$ 59,500	$ 64,400	$ 62,800	$ 70,089	$ 68,930	$ 73,272	$ 83,874	
KMPUD Salary High		$ 73,100	$ 73,900	$ 80,000	$ 80,300	$ 89,620	$ 91,805	$ 97,589	$ 96,381	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
Amador Water Agency	Electrical Technician	2024	$ 91,917	$ 94,031	$ 76,635	$ 114,897	$ 114,897	$ 93,641	$ 7,706	$ 1,836
Calaveras County Water District	Electrical Technician, Senior	2026	$ 93,180	$ 93,180	$ 74,544	$ 113,280	$ 113,280	$ 90,624	$ 5,614	$ (1,181)
El Dorado Irrigation District	Senior Electrical Technician	2024	$ 93,059	$ 95,199	$ 71,400	$ 113,131	$ 113,131	$ 84,848	$ 2,470	$ (6,957)
Resort Improvement District No. 1	Senior Utility Operator	2024	$ 79,581	$ 81,411	$ 77,748	$ 99,382	$ 99,382	$ 94,910	$ 8,818	$ 3,105
South Tahoe PUD	Electrical Technician II	2026	$ 92,590	$ 92,590	$ 79,164	$ 118,171	$ 118,171	$ 101,036	$ 10,235	$ 9,231
Tahoe City PUD	Senior Operations Technician - Electrician	2024	$ 105,319	$ 107,742	$ 87,809	$ 136,915	$ 136,915	$ 111,586	$ 18,880	$ 19,780
Tuolumne Utilities District	Utility Worker 4	2026	$ 83,574	$ 83,574	$ 70,202	$ 101,587	$ 101,587	$ 85,333	$ 1,272	$ (6,472)
City of Shasta Lake	Electric Troubleman	2024	$ 164,280	$ 168,058	$ 134,447	$ 164,280	$ 164,280	$ 131,424	$ 65,517	$ 39,619
City of Needles	Powerline Technician	2026	$ 93,600	$ 93,600	$ 82,836	$ 94,573	$ 94,573	$ 83,697	$ 13,906	$ (8,108)
Imperial Irrigation District	Journeyman Lineman	2024	$ 135,966	$ 139,093	$ 98,756	$ 135,966	$ 135,966	$ 96,536	$ 29,826	$ 4,731
Lassen Municipal Utility District	Lineman	2024	$ 116,459	$ 119,138	$ 109,011	$ 122,990	$ 122,990	$ 112,536	$ 40,081	$ 20,731
Nevada Irrigation District	Electrical Systems Technician	2025	$ 91,250	$ 91,250	$ 69,350	$ 116,417	$ 116,417	$ 88,477	$ 420	$ (3,328)
Trinity Public Utilities District	Groundman	2024	$ 99,008	$ 101,285	$ 85,586	$ 102,731	$ 102,731	$ 86,808	$ 16,656	$ (4,998)
Truckee-Donner PUD	Electrician/Meter Technician	2024	$ 116,293	$ 118,968	$ 92,795	$ 141,336	$ 141,336	$ 110,242	$ 23,865	$ 18,437
Average Salary					$ 96,112			$ 101,389	$ 27,182	$ 9,583
Average Hourly Rate					$ 46.21			$ 48.74		
Average Salary (Outliers Removed)					$ 83,874			$ 96,381	$ 14,944	$ 4,576
Average Hourly Rate					$ 40.32			$ 46.34		

Electric/Propane 2		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		$ 46,500	$ 47,200	$ 51,400	$ 60,235	$ 62,946	$ 63,708	$ 67,721	$ 71,343	
KMPUD Salary High		$ 58,500	$ 59,400	$ 64,700	$ 76,896	$ 80,356	$ 82,205	$ 82,996	$ 86,241	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear	Utility Technician II	2024	$ 68,245	$ 68,245	$ 59,714	$ 85,030	$ 85,030	$ 74,402	$ (3,993)	$ (7,803)
Calaveras County Water District	Electrical Technician II	2026	$ 84,516	$ 84,516	$ 67,613	$ 102,744	$ 102,744	$ 82,195	$ 3,905	$ (9)
El Dorado Irrigation District	Electrical Technician II	2024	$ 87,651	$ 87,651	$ 65,738	$ 106,538	$ 106,538	$ 79,904	$ 2,031	$ (2,301)
Mammoth County Water District	Power Maintenance Worker II	2024	$ 60,861	$ 60,861	$ 57,514	$ 79,153	$ 79,153	$ 74,800	$ (6,194)	$ (7,405)
Nevada Irrigation District	Electrical Systems Technician II	2024	$ 97,864	$ 97,864	$ 74,377	$ 124,862	$ 124,862	$ 94,895	$ 10,669	$ 12,691
Resort Improvement District No. 1	Apprentice Journeyman	2024	$ 79,830	$ 79,830	$ 76,238	$ 109,512	$ 109,512	$ 104,584	$ 12,530	$ 22,379
City of Needles	Powerline Tech	2026	$ 80,533	$ 80,533	$ 72,882	$ 94,573	$ 94,573	$ 85,589	$ 9,175	$ 3,384
City of Shasta Lake	Electric Lineman	2024	$ 156,960	$ 156,960	$ 125,568	$ 156,960	$ 156,960	$ 125,568	$ 61,860	$ 43,363
Imperial Irrigation District	Lineman Apprentice	2024	$ 79,525	$ 79,525	$ 56,463	$ 91,999	$ 91,999	$ 65,319	$ (7,245)	$ (16,885)
Trinity Public Utilities District	Groundman	2024	$ 99,008	$ 99,008	$ 83,662	$ 102,731	$ 102,731	$ 86,808	$ 19,954	$ 4,603
Truckee-Donner PUD	Lineman	2024	$ 108,139	$ 108,139	$ 84,349	$ 119,226	$ 119,226	$ 92,996	$ 20,641	$ 10,791
Average Salary					$ 74,920			$ 87,914	$ 11,212	$ 5,710
Average Hourly Rate					$ 36.02			$ 42.27		
Average Salary (Outliers Removed)					$ 71,343			$ 86,241	$ 7,635	$ 4,037
Average Hourly Rate					$ 34.30			$ 41.46		

Electric/Propane 1		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		N/A	N/A	N/A	$ 49,448	$ 51,674	$ 55,701	$ 56,950	$ 58,501	
KMPUD Salary High		N/A	N/A	N/A	$ 61,730	$ 64,508	$ 69,291	$ 73,656	$ 73,590	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear	Utility Technician I	2024	$ 61,838	$ 63,261	$ 55,353	$ 78,915	$ 78,915	$ 69,051	$ (348)	$ (240)
City of Susanville	Gas Tech I	2024	$ 45,285	$ 46,327	$ 40,999	$ 73,940	$ 73,940	$ 65,437	$ (14,702)	$ (3,854)
Calaveras County Water District	Electrical Technician I	2026	$ 76,644	$ 76,644	$ 61,315	$ 93,180	$ 93,180	$ 74,544	$ 5,614	$ 5,253
El Dorado Irrigation District	Electrical Technician I	2026	$ 84,989	$ 84,989	$ 63,742	$ 103,293	$ 103,293	$ 77,470	$ 8,041	$ 8,179
Nevada Irrigation District	Electrical Systems Technician I	2024	$ 67,392	$ 68,942	$ 52,396	$ 85,925	$ 85,925	$ 65,303	$ (3,305)	$ (3,988)
South Tahoe PUD	Electrical Technician I	2026	$ 79,384	$ 79,384	$ 67,873	$ 101,317	$ 101,317	$ 86,626	$ 12,172	$ 17,335
City of Needles	Powerline Tech Apprentice	2023	$ 61,639	$ 61,639	$ 55,783	$ 78,669	$ 81,422	$ 73,687	$ 82	$ 4,397
Imperial Irrigation District	Apprentice Lineman	2024	$ 79,525	$ 81,354	$ 57,761	$ 91,999	$ 91,999	$ 65,319	$ 2,060	$ (3,971)
Trinity Public Utilities District	Groundsman	2024	$ 59,008	$ 60,365	$ 51,009	$ 99,008	$ 99,008	$ 83,662	$ (4,693)	$ 14,371
Truckee-Donner PUD	Apprentice Lineman	2024	$ 98,072	$ 100,328	$ 78,256	$ 102,981	$ 102,981	$ 80,325	$ 22,554	$ 11,034
Truckee-Donner PUD	Groundman	2024	$ 76,794	$ 78,560	$ 61,277	$ 93,371	$ 93,371	$ 72,830	$ 5,576	$ 3,539
Average Salary					$ 58,706			$ 74,023	$ 3,005	$ 4,732
Average Hourly Rate					$ 28.22			$ 35.59		
Average Salary (Outliers Removed)					$ 58,501			$ 73,590	$ 2,800	$ 4,299
Average Hourly Rate					$ 28.13			$ 35.38		

Water Wastewater Project Manager		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		N/A	N/A	N/A	N/A	$ 81,700	$ 92,033	$ 94,150	$ 98,288	
KMPUD Salary High		N/A	N/A	N/A	N/A	$ 107,100	$ 115,737	$ 118,398	$ 118,989	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear DWP	Water Superintendent	2024	$ 136,261	$ 139,395	$ 121,971	$ 173,907	$ 173,907	$ 152,169	$ 29,937	$ 36,432
City of Needles	Chief Water Plant Operator	2026	$ 101,488	$ 101,488	$ 91,847	$ 101,488	$ 101,488	$ 91,847	$ (187)	$ (23,890)
City of Shasta Lake	Public Works Superintendent (W or WW)	2024	$ 129,000	$ 131,967	$ 105,574	$ 129,000	$ 129,000	$ 103,200	$ 13,540	$ (12,537)
Amador Water Agency	Dist. or Treat or WW Supervisor	2024	$ 101,082	$ 103,407	$ 84,277	$ 126,353	$ 126,353	$ 102,978	$ (7,757)	$ (12,759)
Bear Valley CSD	W or WW Supervisor	2024	$ 145,449	$ 148,794	$ 138,379	$ 182,427	$ 182,427	$ 169,657	$ 46,345	$ 53,921
Big Bear Area Regional WW	Plant Supervisor	2024	$ 95,493	$ 97,689	$ 91,828	$ 128,918	$ 128,918	$ 121,183	$ (206)	$ 5,447
Calaveras County Water District	Senior Supervisor, W/WW Operations	2026	$ 97,824	$ 97,824	$ 78,259	$ 118,920	$ 118,920	$ 95,136	$ (13,774)	$ (20,601)
El Dorado Irrigation District	W/WW Treatment Supervisor	2024	$ 123,007	$ 125,836	$ 94,377	$ 149,515	$ 149,515	$ 112,136	$ 2,344	$ (3,600)
Georgetown Divide PUD	Field Superintendent	2024	$ 94,411	$ 96,583	$ 83,544	$ 114,774	$ 114,774	$ 99,280	$ (8,489)	$ (16,457)
Mammoth Community Water District	Chief Operator (W or WW)	2024	$ 108,430	$ 110,924	$ 104,823	$ 150,134	$ 150,134	$ 141,877	$ 12,790	$ 26,140
Nevada Irrigation District	Water Treatment Supervisor	2026	$ 114,213	$ 114,213	$ 86,802	$ 145,808	$ 145,808	$ 110,814	$ (5,232)	$ (4,922)
North Tahoe PUD	Utility Operations Superintendent	2024	$ 117,749	$ 120,457	$ 102,991	$ 150,259	$ 150,259	$ 128,472	$ 10,957	$ 12,735
Rancho Murieta CSD	Chief Plant Operator	2024	$ 94,656	$ 96,833	$ 76,982	$ 116,868	$ 116,868	$ 92,910	$ (15,051)	$ (22,826)
Resort Improvement District No. 1	W/WW Superintendent	2024	$ 117,436	$ 120,137	$ 114,731	$ 146,661	$ 146,661	$ 140,061	$ 22,698	$ 24,325
South Tahoe PUD	Operations Supervisor	2025	$ 105,085	$ 105,085	$ 89,848	$ 134,118	$ 134,118	$ 114,671	$ (2,186)	$ (1,066)
Tahoe City PUD	Utilities Superintendent	2024	$ 139,157	$ 142,358	$ 116,022	$ 180,905	$ 180,905	$ 147,437	$ 23,988	$ 31,701
Truckee-Donner PUD	Water Foreman	2024	$ 134,638	$ 137,735	$ 107,433	$ 134,638	$ 134,638	$ 105,018	$ 15,400	$ (10,719)
Average Salary					$ 99,393			$ 119,344	$ 7,360	$ 3,607
Average Hourly Rate					$ 47.79			$ 57.38		
Average Salary (Outliers Removed)					$ 98,288			$ 118,989	$ 6,255	$ 3,252
Average Hourly Rate					$ 47.25			$ 57.21		

W/WW Operator 3		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		N/A	N/A	N/A	$ 71,556	$ 74,776	$ 73,582	$ 75,275	$ 76,658	
KMPUD Salary High		N/A	N/A	N/A	$ 88,858	$ 92,856	$ 92,278	$ 94,400	$ 94,890	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
Amador Water Agency	Distribution III	2024	$ 72,405	$ 74,070	$ 60,367	$ 90,506	$ 90,506	$ 73,762	$ (13,215)	$ (18,516)
Amador Water Agency	Plant Operator III	2024	$ 80,285	$ 82,132	$ 66,937	$ 100,356	$ 100,356	$ 81,790	$ (6,645)	$ (10,488)
Bear Valley CSD	Operator III (W or WW)	2024	$ 68,292	$ 69,863	$ 64,972	$ 87,160	$ 87,160	$ 81,059	$ (8,610)	$ (11,219)
Calaveras County Water District	W/WWTP Operator Senior	2026	$ 84,516	$ 84,516	$ 67,613	$ 102,744	$ 102,744	$ 82,195	$ (5,970)	$ (10,083)
El Dorado Irrigation District	WW Treatment Plant Operator III/IV/V	2026	$ 89,315	$ 89,315	$ 66,986	$ 119,995	$ 119,995	$ 89,996	$ (6,596)	$ (2,282)
El Dorado Irrigation District	Water Treatment Operator III/IV/V	2026	$ 85,842	$ 85,842	$ 64,381	$ 115,252	$ 115,252	$ 86,439	$ (9,201)	$ (5,839)
Georgetown Divide PUD	Water Treatment Operator Lead	2024	$ 84,760	$ 86,709	$ 75,004	$ 103,022	$ 103,022	$ 89,114	$ 1,421	$ (3,164)
Mammoth Community Water District	Operator 3 (W or WW)	2024	$ 75,899	$ 77,645	$ 73,374	$ 99,299	$ 99,299	$ 93,838	$ (208)	$ 1,559
Northstar CSD	Senior Utility Service Worker	2024	$ 90,384	$ 92,463	$ 79,056	$ 109,862	$ 109,862	$ 93,932	$ 5,473	$ 1,654
North Tahoe PUD	Maintenance Technician III	2024	$ 89,045	$ 91,093	$ 77,429	$ 113,589	$ 113,589	$ 96,550	$ 3,847	$ 4,272
North Tahoe PUD	Utility Operations Crew Chief	2024	$ 81,099	$ 82,964	$ 70,520	$ 103,418	$ 103,418	$ 87,905	$ (3,062)	$ (4,373)
Rancho Murieta CSD	Plant Operator III	2024	$ 79,414	$ 81,241	$ 64,586	$ 101,338	$ 101,338	$ 80,564	$ (8,996)	$ (11,714)
Resort Improvement District No. 1	Senior W/WW Operator	2024	$ 79,581	$ 81,411	$ 77,748	$ 94,141	$ 94,141	$ 89,905	$ 4,166	$ (2,373)
Sierra Lakes County Water District	Utility System Operator III	2024	$ 86,031	$ 88,010	$ 80,969	$ 105,610	$ 105,610	$ 97,161	$ 7,387	$ 4,883
South Tahoe PUD	Plant Operator III	2024	$ 90,783	$ 92,871	$ 79,405	$ 115,865	$ 115,865	$ 99,065	$ 5,822	$ 6,787
Tahoe City PUD	Utility Operations Specialist III	2024	$ 93,465	$ 95,615	$ 77,926	$ 121,505	$ 121,505	$ 99,027	$ 4,344	$ 6,749
Truckee-Donner PUD	Senior Water Quality Technician	2024	$ 134,638	$ 137,735	$ 107,433	$ 165,153	$ 165,153	$ 128,819	$ 33,851	$ 36,541
Tuolumne Utilities District	Operator, Grade 3 (W or WW)	2024	$ 73,278	$ 74,964	$ 62,970	$ 89,066	$ 89,066	$ 74,815	$ (10,613)	$ (17,463)
Average Salary					$ 73,204			$ 90,330	$ (378)	$ (1,948)
Average Hourly Rate					$ 35.19			$ 43.43		
Average Salary (Outliers Removed)					$ 76,658			$ 94,890	$ 3,076	$ 2,612
Average Hourly Rate					$ 36.85			$ 45.62		

W/WW Operator 2		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		N/A	N/A	N/A	$ 57,245	$ 59,821	$ 63,473	$ 64,933	$ 65,546	
KMPUD Salary High		N/A	N/A	N/A	$ 71,022	$ 74,218	$ 79,340	$ 81,165	$ 80,043	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
Amador Water Agency	Distribution II	2024	$ 62,964	$ 64,412	$ 52,496	$ 78,706	$ 78,706	$ 64,145	$ (10,977)	$ (15,195)
Amador Water Agency	Plant Operator II	2024	$ 69,814	$ 71,420	$ 58,207	$ 87,268	$ 87,268	$ 71,123	$ (5,266)	$ (8,217)
Amador Water Agency	Wastewater II	2024	$ 72,168	$ 73,828	$ 60,170	$ 90,211	$ 90,211	$ 73,522	$ (3,304)	$ (5,818)
Bear Valley CSD	Operator II (W or WW)	2024	$ 68,292	$ 69,863	$ 64,972	$ 87,160	$ 87,160	$ 81,059	$ 1,499	$ 1,718
Calaveras County Water District	W/WWTP Operator II	2024	$ 68,160	$ 69,728	$ 55,782	$ 82,860	$ 82,860	$ 66,288	$ (7,691)	$ (13,052)
El Dorado Irrigation District	WWTP Operator II	2024	$ 79,331	$ 81,156	$ 60,867	$ 96,429	$ 96,429	$ 72,322	$ (2,607)	$ (7,019)
El Dorado Irrigation District	Water Treatment Operator II	2024	$ 76,294	$ 78,049	$ 58,537	$ 92,726	$ 92,726	$ 69,545	$ (4,937)	$ (9,796)
Georgetown Divide PUD	Wastewater Technician II	2024	$ 60,050	$ 61,431	$ 53,138	$ 72,987	$ 72,987	$ 63,134	$ (10,336)	$ (16,207)
Georgetown Divide PUD	Water Treatment Operator II	2024	$ 67,163	$ 68,708	$ 59,432	$ 81,619	$ 81,619	$ 70,601	$ (4,041)	$ (8,740)
Mammoth Community Water District	Operator 2 (W or WW)	2024	$ 75,899	$ 77,645	$ 73,374	$ 99,299	$ 99,299	$ 93,838	$ 9,901	$ 14,497
Nevada Irrigation District	Water Treatment Operator II	2024	$ 70,054	$ 71,665	$ 54,466	$ 89,482	$ 89,482	$ 68,006	$ (9,008)	$ (11,334)
North Tahoe PUD	Maintenance Technician II	2024	$ 82,826	$ 84,731	$ 72,021	$ 105,664	$ 105,664	$ 89,814	$ 8,548	$ 10,474
Rancho Murieta CSD	Plant Operator II	2024	$ 72,467	$ 74,134	$ 58,936	$ 92,498	$ 92,498	$ 73,536	$ (4,537)	$ (5,805)
South Tahoe PUD	Underground Repair II	2025	$ 72,541	$ 72,541	$ 62,023	$ 92,583	$ 92,583	$ 79,158	$ (1,451)	$ (182)
Tahoe City PUD	Utility Operations Specialist II	2024	$ 82,946	$ 84,854	$ 69,156	$ 107,830	$ 107,830	$ 87,881	$ 5,682	$ 8,541
Truckee-Donner PUD	Water Service Technician	2024	$ 110,760	$ 113,307	$ 88,380	$ 110,760	$ 110,760	$ 86,393	$ 24,906	$ 7,052
Tuolumne Utilities District	Operator, Grade 2 (W or WW)	2024	$ 65,832	$ 67,346	$ 56,571	$ 80,018	$ 80,018	$ 67,215	$ (6,903)	$ (12,126)
Average Salary					$ 62,266			$ 75,152	$ (1,207)	$ (4,189)
Average Hourly Rate					$ 29.94			$ 36.13		
Average Salary (Outliers Removed)					$ 65,546			$ 80,043	$ 2,073	$ 703
					$ 31.51			$ 38.48		

W/WW Operator 1		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
KMPUD Salary Low		N/A	N/A	N/A	$ 48,808	$ 51,004	$ 57,592	$ 58,917	$ 56,979	
KMPUD Salary High		N/A	N/A	N/A	$ 60,769	$ 63,504	$ 71,927	$ 73,605	$ 71,950	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
Amador Water Agency	Distribution I	2024	$ 57,354	$ 58,673	$ 47,819	$ 71,693	$ 71,693	$ 58,430	$ (9,774)	$ (13,497)
Amador Water Agency	Wastewater I	2024	$ 65,037	$ 66,533	$ 54,224	$ 81,296	$ 81,296	$ 66,256	$ (3,368)	$ (5,671)
Bear Valley CSD	Operator I (W or WW)	2022	$ 57,216	$ 57,216	$ 53,211	$ 73,032	$ 78,990	$ 73,460	$ (4,382)	$ 1,533
Big Bear Area Regional WW	Plant OIT	2024	$ 49,358	$ 50,494	$ 47,464	$ 66,643	$ 66,643	$ 62,645	$ (10,128)	$ (9,283)
Calaveras County Water District	W/WWTP Operator I	2024	$ 61,812	$ 63,234	$ 50,587	$ 75,144	$ 75,144	$ 60,115	$ (7,006)	$ (11,812)
El Dorado Irrigation District	WWTP OIT	2024	$ 71,885	$ 73,538	$ 55,154	$ 87,360	$ 87,360	$ 65,520	$ (2,439)	$ (6,407)
El Dorado Irrigation District	Water Treatment Plant Operator I	2024	$ 72,592	$ 74,262	$ 55,696	$ 88,234	$ 88,234	$ 66,176	$ (1,896)	$ (5,752)
Georgetown Divide PUD	Wastewater Technician I	2024	$ 51,834	$ 53,026	$ 45,867	$ 62,982	$ 62,982	$ 54,480	$ (11,725)	$ (17,447)
Mammoth Community Water District	Operator 2 (W or WW)	2022	$ 57,304	$ 57,304	$ 54,152	$ 74,797	$ 80,899	$ 76,449	$ (3,440)	$ 4,522
Nevada Irrigation District	Water Treatment Operator I	2024	$ 63,814	$ 65,282	$ 49,614	$ 81,390	$ 81,390	$ 61,856	$ (7,978)	$ (10,071)
Northstar CSD	Utility Service Worker	2022	$ 76,320	$ 76,320	$ 65,254	$ 92,767	$ 100,334	$ 85,786	$ 7,661	$ 13,859
North Tahoe PUD	Maintenance Technician I	2024	$ 72,030	$ 73,687	$ 62,634	$ 91,874	$ 91,874	$ 78,093	$ 5,042	$ 6,165
Rancho Murieta CSD	Plant Operator I	2024	$ 62,192	$ 63,622	$ 50,580	$ 79,394	$ 79,394	$ 63,118	$ (7,013)	$ (8,809)
Sierra Lakes County Water District	Utility System Operator I	2022	$ 61,860	$ 61,860	$ 56,911	$ 69,756	$ 75,446	$ 69,411	$ (681)	$ (2,517)
South Tahoe PUD	Plant Operator I	2022	$ 60,762	$ 60,762	$ 51,952	$ 77,549	$ 83,875	$ 71,713	$ (5,641)	$ (214)
Tahoe City PUD	Utility Operations Specialist I	2024	$ 73,610	$ 75,303	$ 61,372	$ 95,693	$ 95,693	$ 77,990	$ 3,780	$ 6,063
Truckee-Donner PUD	Water Service Tech-In-Training	2024	$ 91,146	$ 93,242	$ 72,729	$ 110,760	$ 110,760	$ 86,393	$ 15,136	$ 14,466
Tuolumne Utilities District	Operator, Grade 1 (W or WW)	2024	$ 57,450	$ 58,771	$ 49,368	$ 69,867	$ 69,867	$ 58,688	$ (8,225)	$ (13,239)
Union Public Utility District	WTP Operator I	2020	$ 51,896	$ 51,896	$ 45,668	$ 63,066	$ 63,066	$ 55,498	$ (11,924)	$ (16,429)
Average Salary					$ 54,224			$ 68,004	$ (3,369)	$ (3,923)
Average Hourly Rate					$ 26.07			$ 32.69		
Average Salary (Outliers Removed)					$ 56,979			$ 71,950	$ (614)	$ 23
					$ 27.39			$ 34.59		

nstruction/SR Supervisor (10-Month)		FY2020*	FY2021*	FY2022*	FY2023*	FY2024*	FY2025*	FY2026*	FY2027	
KMPUD Salary Low		$ 51,785	$ 52,546	$ 57,200	$ 60,702	$ 61,044	$ 66,952	$ 70,400	$ 71,433	
KMPUD Salary High		$ 64,138	$ 65,069	$ 70,823	$ 73,456	$ 75,254	$ 80,342	$ 88,936	$ 89,633	
*Adjusted to 10-month equivalent										
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low		High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear	Public Works Supervisor	2024	$ 84,843	$ 86,794	$ 75,945	$ 103,126	$ 103,126	$ 90,235	$ 8,993	$ 9,893
City of Mt. Shasta	Public Works Supervisor	2024	$ 63,060	$ 64,510	$ 58,382	$ 74,580	$ 74,580	$ 67,495	$ (8,570)	$ (12,847)
City of Shasta Lake	Public Works Supervisor	2024	$ 117,972	$ 120,685	$ 96,548	$ 117,972	$ 117,972	$ 94,378	$ 29,596	$ 14,036
County of Amador	Public Works Maintenance Superintendent	2026	$ 117,166	$ 117,166	$ 87,875	$ 117,166	$ 117,166	$ 87,875	$ 20,923	$ 7,533
County of Amador	Facilities and Projects Manager	2026	$ 95,243	$ 95,243	$ 71,432	$ 115,772	$ 115,772	$ 86,829	$ 4,480	$ 6,487
County of Mono	Public Works Project Manager	2024	$ 79,560	$ 81,390	$ 71,623	$ 99,607	$ 99,607	$ 87,654	$ 4,671	$ 7,312
Amador Water Agency	Construction Supervisor	2024	$ 101,082	$ 103,407	$ 84,277	$ 126,353	$ 126,353	$ 102,978	$ 17,325	$ 22,636
Calaveras County Water District	Senior Construction Supervisor	2024	$ 95,904	$ 98,110	$ 78,488	$ 116,580	$ 116,580	$ 93,264	$ 11,536	$ 12,922
El Dorado Irrigation District	Construction Supervisor	2024	$ 101,780	$ 104,121	$ 78,091	$ 123,715	$ 123,715	$ 92,786	$ 11,139	$ 12,444
Mammoth Community Water District	Line Maintenance Supervisor	2024	$ 108,430	$ 110,924	$ 104,823	$ 150,134	$ 150,134	$ 141,877	$ 37,871	$ 61,535
Nevada Irrigation District	Maintenance Superintendent	2024	$ 110,282	$ 112,818	$ 85,742	$ 140,795	$ 140,795	$ 107,004	$ 18,790	$ 26,662
Rancho Murieta CSD	Utility Supervisor	2024	$ 79,008	$ 80,825	$ 64,256	$ 109,740	$ 109,740	$ 87,243	$ (2,696)	$ 6,901
Resort Improvement District No. 1	Construction Crew Foreman	2024	$ 95,276	$ 97,467	$ 93,081	$ 126,547	$ 126,547	$ 120,852	$ 26,129	$ 40,510
South Tahoe PUD	Underground Repair Lead	2024	$ 81,801	$ 83,682	$ 71,548	$ 104,402	$ 104,402	$ 89,264	$ 4,596	$ 8,922
Tuolumne Utilities District	Construction Maintenance Superintendent	2024	$ 81,141	$ 83,007	$ 69,726	$ 98,634	$ 98,634	$ 82,852	$ 2,774	$ 2,510
Average Salary					$ 66,213			$ 79,588	$ (739)	$ (754)
Average Hourly Rate					$ 31.83			$ 38.26		
Average Salary (Outliers Removed)					$ 71,433			$ 89,633	$ 4,481	$ 9,291
Average Hourly Rate					$ 34.34			$ 43.09		

n/SR Foreman/Mechanic (10-Month)		FY2020*	FY2021*	FY2022*	FY2023*	FY2024*	FY2025*	FY2026*	FY2027	
KMPUD Salary Low		N/A	N/A	N/A	$ 47,704	$ 49,851	$ 49,728	$ 50,374	$ 50,877	
KMPUD Salary High		N/A	N/A	N/A	$ 58,562	$ 61,197	$ 61,490	$ 62,290	$ 61,966	
Municipality	Title	Data Year	Low	Low (Adj. for CPI)	Weighted Low	High	High (Adj. for CPI)	Weighted High	Weighted Difference Low	Weighted Difference High
City of Big Bear	Facilities Maintenance Crew Leader	2024	$ 74,880	$ 76,602	$ 67,027	$ 91,000	$ 91,000	$ 79,625	$ 17,299	$ 18,135
City of Shasta Lake	Public Works Lead Worker	2024	$ 77,724	$ 79,512	$ 63,609	$ 77,724	$ 77,724	$ 62,179	$ 13,882	$ 689
County of Alpine	Road Maintenance Foreman	2024	$ 58,284	$ 59,625	$ 53,960	$ 90,420	$ 90,420	$ 81,830	$ 4,233	$ 20,340
County of Amador	Public Works Maintenance Lead	2026	$ 62,338	$ 62,338	$ 46,753	$ 75,774	$ 75,774	$ 56,831	$ (2,974)	$ (4,660)
County of Mono	Public Works Roads Supervisor	2024	$ 65,524	$ 67,031	$ 58,987	$ 79,644	$ 79,644	$ 70,087	$ 9,260	$ 8,597
Calaveras County Water District	Construction Worker Senior	2024	$ 82,848	$ 84,754	$ 67,803	$ 100,716	$ 100,716	$ 80,573	$ 18,075	$ 19,083
City of Mt. Shasta	Senior Mechanic	2026	$ 54,974	$ 54,974	$ 49,751	$ 61,920	$ 61,920	$ 56,038	$ 24	$ 56,038
City of Needles	Fleet Mechanic	2024	$ 59,826	$ 61,202	$ 55,388	$ 76,355	$ 76,355	$ 69,101	$ 5,660	$ 69,101
City of Shasta Lake	Senior Mechanic	2024	$ 79,896	$ 81,734	$ 65,387	$ 79,896	$ 79,896	$ 63,917	$ 15,659	$ 63,917
County of Alpine	Equip Mechanic & Shop Coord	2026	$ 60,258	$ 60,258	$ 54,533	$ 81,504	$ 81,504	$ 73,761	$ 4,806	$ 73,761
County of Amador	Heavy Equipment Mechanic	2026	$ 64,168	$ 64,168	$ 48,126	$ 87,324	$ 87,324	$ 65,493	$ (1,602)	$ 65,493
County of Mono	Equipment Mechanic III	2024	$ 67,162	$ 68,707	$ 60,462	$ 81,635	$ 81,635	$ 71,839	$ 10,734	$ 71,839
Amador Water Agency	Mechanical Technician	2024	$ 78,102	$ 79,898	$ 65,117	$ 97,628	$ 97,628	$ 79,567	$ 15,390	$ 79,567
Calaveras County Water District	Mehcanic II	2026	$ 78,144	$ 78,144	$ 62,515	$ 94,992	$ 94,992	$ 75,994	$ 12,788	$ 75,994
El Dorado Irrigation District	Heavy Equipment Mechanic	2026	$ 77,002	$ 77,002	$ 57,752	$ 93,579	$ 93,579	$ 70,184	$ 8,024	$ 70,184
Mammoth County Water District	Mech. Maintenance Technician	2024	$ 87,630	$ 89,645	$ 84,715	$ 105,893	$ 105,893	$ 100,069	$ 34,987	$ 100,069
Nevada Irrigation District	Equipment Mechanic II	2025	$ 69,035	$ 69,035	$ 52,467	$ 88,088	$ 88,088	$ 66,947	$ 2,739	$ 66,947
North Tahoe PUD	Fleet Coordinator/Equipment Mechanic	2024	$ 78,458	$ 80,262	$ 68,223	$ 100,090	$ 100,090	$ 85,076	$ 18,495	$ 85,076
South Tahoe PUD	Vehicle Mechanic I	2025	$ 72,114	$ 72,114	$ 61,657	$ 92,038	$ 92,038	$ 78,692	$ 11,930	$ 78,692
Tahoe City PUD	Operations Technician - Mechanic	2024	$ 93,465	$ 95,615	$ 77,926	$ 121,505	$ 121,505	$ 99,027	$ 28,199	$ 99,027
Truckee-Donner PUD	Mechanic	2024	$ 91,146	$ 93,242	$ 72,729	$ 110,760	$ 110,760	$ 86,393	$ 23,001	$ 86,393
Tuolumne Utilities District	Equipment Mechanic II	2025	$ 68,619	$ 68,619	$ 57,640	$ 83,408	$ 83,408	$ 70,063	$ 7,912	$ 70,063
Average Salary					$ 51,232			$ 62,246	$ 1,505	$ 755
Average Hourly Rate					$ 29.11			$ 35.37		
Average Salary (Outliers Removed)					$ 50,877			$ 61,966	$ 1,150	$ 476
Average Hourly Rate					$ 28.91			$ 35.21		

STAFF REPORT

Remote Teleconference Meetings

Background:

On September 21, 2026, the Governor issued a Proclamation of a State of Emergency due to the developing El Niño event. Staff consulted with the California Special Districts Association and KMPUD legal counsel to determine if KMPUD Board meetings could be held fully remotely as a result of the proclaimed State of Emergency.

The Brown Act, as amended, allows regular remote teleconference meetings that meet the following requirements:

1. Each teleconference location shall be identified in the notice and agenda of the meeting.
2. An agenda shall be posted at all teleconference locations.
3. A quorum of Board members must participate from locations within District boundaries.

The emergency provisions of the Brown Act waive the requirement to identify and post each teleconference location and the requirement for a quorum within District boundaries under certain conditions.

Determination:

District counsel reviewed and determined that current conditions do not allow meeting under the emergency provisions of the Brown Act:

At present there are no major weather events or other conditions that are affecting Kirkwood Meadows or access to or from the valley. The area is freely accessible and not impacted by any existing or imminent problems caused by the developing El Niño event…. If some sort of dangerous or significantly adverse weather or other condition occurs later while the current State of Emergency is in effect, then the Board may meet at that time to determine if a remote meeting is required and then proceed to meet remotely if it finds that such risks exist. If those conditions persist, then the Board may continue meeting remotely until the threat to health and safety or state of emergency is terminated.

Requested Action:

None. Presented for informational purposes only.

Prepared By:

Brandi Benson

Overview and Budget Variances

Financial Snapshot

August results reflect a positive net income of $74,702 compared to a budgeted loss of $43,659, resulting in a positive variance of $118,361. Year to Date net income is above budget by $241,326. Assets are higher than anticipated. Overall performance is favorable to budget, driven primarily by:

- Strong, unbudgeted investment earnings, which will continue throughout FY 2027.
- Unbudgeted Other Revenue, which is primarily due to connection fees and is non-recurring.
- Higher than budgeted operating revenue & lower than budgeted operating expenses.

Balance Sheet Highlights

Cash Position:

- Operating Cash is $337,565 above budget, primarily due to higher than budgeted net income and favorable collection timing.
- Capital Reserve balance is $32,690 above budget due to earned interest income.

Other Current Assets:

- Accounts receivable is $21,567 above budget, primarily due to timing of property tax receipts.
- Materials & Supplies is above budget due to higher than budgeted value of on-hand propane and diesel.

Liabilities & Debt:

- Total Accounts Payable is $196,319 below budget due to timely vendor payments and lower than budgeted operating expenses.

Combined Income Statement Highlights

Operating Revenue:

- Year-to-date operating revenues are above budget by $18,518.
    - Residential base rate revenue exceeds budget in this period primarily due to a billing adjustment for unbilled commercial irrigation base rate revenues.
    - YTD other revenues include unbudgeted connection fees for meter & equipment costs.

Operating Expenses:

Favorable Variances-

- Cost of Goods Sold is $31,902 below budget YTD primarily due to unrecognized accrual of REC expenses.
- Salaries and Wages are $77,092 below budget YTD due to staffing vacancies.
- Operating Expenses constitutes internal fuel use and utility costs and is below budget by $26,596 YTD.
- Contract Services is below budget by $14,708 primarily due to lower than anticipated audit expense billing relative to the August period.

Unfavorable Variances-

- Payroll Taxes & EE Benefits is above budget by $29,221 YTD due to the value of actual PTO accruals.

Non-Operating Activity:

- Investment Income totaled $16,618 in August, reflecting strong earnings on reserve balances.
- Other non-operating income is $76,366 YTD, primarily due to unbudgeted connection fee revenue.
- Interest expense is budgeted evenly across all periods in FY 2027 – small variances reflect fluctuations in actual month to month expense.

Items to Watch

- Solid Waste removal costs remain above budget due to increases passed along to KMPUD by our waste removal vendor. This will continue to impact operating expenses throughout FY 2027.

Balance Sheet - Consolidated

August 31, 2026

	Actual August, 2026	Budget August, 2026	Variance
ASSETS			
Current Assets - Funds			
Total Operating	2,110,564.81	1,772,999.00	337,565.81
Total KVFD Reserve	168,659.07	167,537.00	1,122.07
Total Restricted	723,062.53	717,497.00	5,565.53
Total Capital Reserve	5,985,478.70	5,952,788.00	32,690.70
Total Current Assets - Funds	8,987,765.11	8,610,821.00	376,944.11
Current Assets - Other			
Total Accounts Receivable, net	874,006.90	852,439.00	21,567.90
Total Materials & Supplies	443,049.21	361,991.00	81,058.21
Total Prepaid Expenses	183,305.71	231,698.00	(48,392.29)
Total Current Assets - Other	1,500,361.82	1,446,128.00	54,233.82
Capital Assets			
Total Buildings	18,880,572.21	18,880,572.00	0.21
Total Generation Equipment	16,923,558.05	16,923,558.00	0.05
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,548,277.67	43,715,229.00	(166,951.33)
Total Construction in Progress	473,395.57	468,278.00	5,117.57
Total Less: Accumulated Depreciation	(35,613,348.77)	(35,779,934.00)	166,585.23
Total Capital Assets	60,066,538.04	60,061,786.00	4,752.04
Non-Current Assets			
Total Capitalized Interest Bond Proceeds	0.00	0.00	0.00
Total Restricted Funds	0.00	0.00	0.00
Total Unamortized Debt Expenses, net	2,108,544.21	2,107,766.00	778.21
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	2,108,544.21	2,107,766.00	778.21
Deferred Outflows			
Total Deferred Outflows	434,472.98	434,473.00	(0.02)
Total Deferred Outflows	434,472.98	434,473.00	(0.02)
Total Assets	72,663,209.18	72,226,501.00	436,708.18
Total Assets and Deferred Outflows	**73,097,682.16**	72,660,974.00	436,708.16
LIABILITIES			
Current Liabilities			
Total Accounts Payable	100,650.67	296,970.00	(196,319.33)
Total Accrued Interest Payable	253,703.62	260,147.00	(6,443.38)
Total Customer Deposits	13,283.13	0.00	13,283.13
Total Current Portion of Long-Term Debt	2,028,246.95	2,028,247.00	(0.05)
Total Other Current Liabilities	911,726.58	890,853.00	20,873.58
Total Current Liabilities	3,307,610.95	3,476,217.00	(168,606.05)
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	42,572,403.90	42,572,404.00	(0.10)
Total Installment Loans	7,801,390.02	7,801,415.00	(24.98)
Total Unearned Revenues	0.00	0.00	0.00
Total Net Pension Liability	1,115,037.00	1,115,037.00	0.00
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	999,871.00	999,871.00	0.00
Total Non-Current Liabilities	52,488,701.92	52,488,727.00	(25.08)

Balance Sheet - Consolidated

August 31, 2026

	Actual August, 2026	Budget August, 2026	Variance
Deferred Inflows			
Total Deferred Inflows	1,321,663.99	1,321,664.00	(0.01)
Total Deferred Inflows	1,321,663.99	1,321,664.00	(0.01)
Total Liabilities	55,796,312.87	55,964,944.00	(168,631.13)
Total Liabilities and Deferred Inflows	**57,117,976.86**	57,286,608.00	(168,631.14)
EQUITY			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	15,979,705.30	15,064,998.00	914,707.30
Total Net Assets	15,979,705.30	15,064,998.00	914,707.30
Total Equity	15,979,705.30	15,064,998.00	914,707.30
Total Liabilities, Deferred Inflows, and Equity	**73,097,682.16**	72,351,606.00	746,076.16

Database: Insight Production
Parameters: {GlAcct.AcctType} in ["A", "L", "Q"] and {?Period to Post} = {GlAcctBal.PeriodPost}

Report:D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt
Last Modified: 10/13/2017

Balance Sheet - Consolidated

August 31, 2026

				Actual August, 2026	Budget August, 2026	Variance
ASSETS						
Current Assets - Funds						
01	0	13180		(118,531.14)	1,772,999.00	(1,891,530.14)
02	0	13180		0.00	0.00	0.00
10	0	13180		327,691.19	0.00	327,691.19
20	0	13180		416,804.39	0.00	416,804.39
40	0	13180		45,751.09	0.00	45,751.09
50	0	13180		1,078,703.64	0.00	1,078,703.64
60	0	13180		11,762.83	0.00	11,762.83
70	0	13180		(128,094.24)	0.00	(128,094.24)
80	0	13180		215,627.37	0.00	215,627.37
90	0	13180		113,125.24	0.00	113,125.24
13180			Cash - 5 Star - Revenue Account	1,962,840.37	1,772,999.00	189,841.37
			Total Operating	1,962,840.37	1,772,999.00	189,841.37
			Total Current Assets - Funds	1,962,840.37	1,772,999.00	189,841.37
			Total Assets	1,962,840.37	1,772,999.00	189,841.37
			Total Assets and Deferred Outflows	**1,962,840.37**	1,772,999.00	189,841.37
			Total Liabilities, Deferred Inflows, and Equity	**0.00**	0.00	0.00

Database: Insight Production Report:D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt
Parameters: {GlAcct.AcctType} in ["A", "L", "Q"] and Last Modified: 10/13/2017
{?Period to Post} = {GlAcctBal.PeriodPost}

10 = Water
20 = Wastewater
40 = Employee Housing
50 = Electric
60 = Cable
70 = Snow Removal
80 = Propane

Balance Sheet - Consolidated

August 31, 2026

				Actual August, 2026	Budget August, 2026	Variance
ASSETS						
Current Assets - Funds						
01	0	13250		0.00	5,952,788.00	(5,952,788.00)
01	1	13250		0.00	0.00	0.00
01	2	13250		0.00	0.00	0.00
01	3	13250		0.00	0.00	0.00
01	4	13250		0.00	0.00	0.00
10	0	13250		422,172.45	0.00	422,172.45
20	0	13250		1,596,510.49	0.00	1,596,510.49
40	0	13250		36.34	0.00	36.34
50	0	13250		2,470,809.07	0.00	2,470,809.07
60	0	13250		0.00	0.00	0.00
70	0	13250		394,533.53	0.00	394,533.53
80	0	13250		988,050.34	0.00	988,050.34
90	0	13250		113,366.48	0.00	113,366.48
13250			Cash - 5 Star - Operating Reserve	5,985,478.70	5,952,788.00	32,690.70
			Total Capital Reserve	5,985,478.70	5,952,788.00	32,690.70
			Total Current Assets - Funds	5,985,478.70	5,952,788.00	32,690.70
			Total Assets	5,985,478.70	5,952,788.00	32,690.70
			Total Assets and Deferred Outflows	**5,985,478.70**	5,952,788.00	32,690.70
			Total Liabilities, Deferred Inflows, and Equity	**0.00**	0.00	0.00

Database: Insight Production Report:D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt
Parameters: {GlAcct.AcctType} in ["A", "L", "Q"] and Last Modified: 10/13/2017
{?Period to Post} = {GlAcctBal.PeriodPost}

10 = Water
20 = Wastewater
40 = Employee Housing
50 = Electric
60 = Cable
70 = Snow Removal
80 = Propane

Budget Income Statement - Combined

August 31, 2026

	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
Commercial	63,337.92	89,264.00	(25,926.08)	-29.04%	128,354.75	188,366.00	(60,011.25)	-31.86%
Commercial Base Rates	289,999.64	293,292.00	(3,292.36)	-1.12%	579,999.28	586,564.00	(6,564.72)	-1.12%
Residential	105,043.30	91,184.00	13,859.30	15.20%	217,847.28	186,662.00	31,185.28	16.71%
Residential Base Rates	217,438.02	201,913.00	15,525.02	7.69%	418,251.04	403,826.00	14,425.04	3.57%
KMPUD Internal Usage	60,767.37	53,321.00	7,446.37	13.97%	120,601.33	106,433.00	14,168.33	13.31%
Meter Charges	10,898.65	10,212.00	686.65	6.72%	21,761.13	20,973.00	788.13	3.76%
Property Taxes	83,577.00	83,577.00	0.00	0.00%	167,154.00	167,154.00	0.00	0.00%
Other	28,163.37	18,536.00	9,627.37	51.94%	61,599.22	37,072.00	24,527.22	66.16%
Operating Revenues	859,225.27	841,299.00	17,926.27	2.13%	1,715,568.03	1,697,050.00	18,518.03	1.09%
Cost of Goods Sold	51,225.47	63,102.00	(11,876.53)	-18.82%	97,114.87	129,017.00	(31,902.13)	-24.73%
Salaries and Wages	115,316.21	164,758.00	(49,441.79)	-30.01%	245,819.06	322,912.00	(77,092.94)	-23.87%
Payroll Taxes & EE Benefits	77,375.50	56,815.00	20,560.50	36.19%	142,851.27	113,630.00	29,221.27	25.72%
Operations & Maintenance	94,339.77	87,981.00	6,358.77	7.23%	192,585.04	182,262.00	10,323.04	5.66%
Contract Services	30,311.10	45,020.00	(14,708.90)	-32.67%	41,229.10	59,590.00	(18,360.90)	-30.81%
Operating Expenses	40,252.12	53,686.00	(13,433.88)	-25.02%	79,399.49	105,996.00	(26,596.51)	-25.09%
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	41,130.67	36,556.00	4,574.67	12.51%	84,592.94	73,435.00	11,157.94	15.19%
Board of Directors	11,750.60	11,847.00	(96.40)	-0.81%	23,501.20	23,692.00	(190.80)	-0.81%
Depreciation	195,267.13	198,688.00	(3,420.87)	-1.72%	390,534.04	397,376.00	(6,841.96)	-1.72%
Operating Expenses	656,968.57	718,453.00	(61,484.43)	-8.56%	1,297,627.01	1,407,910.00	(110,282.99)	-7.83%
Total Operating	**202,256.70**	**122,846.00**	**79,410.70**	**64.64%**	**417,941.02**	**289,140.00**	**128,801.02**	**44.55%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	16,618.99	0.00	16,618.99	na	32,811.46	0.00	32,811.46	na
Other	22,293.00	0.00	22,293.00	na	76,366.00	0.00	76,366.00	na
Non-Operating Revenues	38,911.99	0.00	38,911.99	na	109,177.46	0.00	109,177.46	na
Interest Expense	130,091.83	130,105.00	(13.17)	-0.01%	260,121.39	263,418.00	(3,296.61)	-1.25%
Amortization	36,374.42	36,400.00	(25.58)	-0.07%	72,748.83	72,800.00	(51.17)	-0.07%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	166,466.25	166,505.00	(38.75)	-0.02%	332,870.22	336,218.00	(3,347.78)	-1.00%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**(127,554.26)**	**(166,505.00)**	**38,950.74**	**23.39%**	**(223,692.76)**	**(336,218.00)**	**112,525.24**	**33.47%**
	74,702.44	**(43,659.00)**	**118,361.44**	**271.10%**	**194,248.26**	**(47,078.00)**	**241,326.26**	**512.61%**

Budget Income Statement - General Fund

August 31, 2026	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
1 - General & Admin								
Property Taxes	83,577.00	83,577.00	0.00	0.00%	167,154.00	167,154.00	0.00	0.00%
Other	200.18	0.00	200.18	na	275.36	0.00	275.36	na
Operating Revenues	83,777.18	83,577.00	200.18	0.24%	167,429.36	167,154.00	275.36	0.16%
Salaries and Wages	48,531.10	61,536.00	(13,004.90)	-21.13%	102,966.35	121,260.00	(18,293.65)	-15.09%
Payroll Taxes & EE Benefits	48,719.30	25,693.00	23,026.30 *	89.62%	86,121.89	51,386.00	34,735.89	67.60%
Operations & Maintenance	8,084.90	4,600.00	3,484.90	75.76%	14,111.74	9,200.00	4,911.74	53.39%
Contract Services	28,247.50	35,620.00	(7,372.50)	-20.70%	36,216.00	40,790.00	(4,574.00)	-11.21%
Operating Expenses	37,251.87	47,378.00	(10,126.13)	-21.37%	73,385.02	94,880.00	(21,494.98)	-22.65%
G & A Allocations	(182,385.09)	(186,674.00)	4,288.91	-2.30%	(336,026.84)	(341,208.00)	5,181.16	-1.52%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Board of Directors	11,750.60	11,847.00	(96.40)	-0.81%	23,501.20	23,692.00	(190.80)	-0.81%
Operating Expenses	200.18	0.00	200.18	na	275.36	0.00	275.36	na
Total Operating	**83,577.00**	**83,577.00**	**0.00**	**0.00%**	**167,154.00**	**167,154.00**	**0.00**	**0.00%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**0.00**	**0.00**	**0.00**	**na**	**0.00**	**0.00**	**0.00**	**na**
NET INCOME (LOSS)	**83,577.00**	**83,577.00**	**0.00**	**0.00%**	**167,154.00**	**167,154.00**	**0.00**	**0.00%**

* Payroll Taxes & EE Benefits is above budget due to the actual value of PTO accruals.

Budget Income Statement - General Fund

August 31, 2026

	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
2 - Fire Department								
Other	9,998.02	5,834.00	4,164.02	71.38%	21,305.41	11,668.00	9,637.41	82.60%
Operating Revenues	9,998.02	5,834.00	4,164.02	71.38%	21,305.41	11,668.00	9,637.41	82.60%
Salaries and Wages	0.00	10,195.00	(10,195.00)	-100.00%	2,329.93	20,390.00	(18,060.07) *	-88.57%
Payroll Taxes & EE Benefits	0.00	86.00	(86.00)	-100.00%	1,083.92	172.00	911.92	530.19%
Operations & Maintenance	10,976.26	11,733.00	(756.74)	-6.45%	23,649.61	23,466.00	183.61	0.78%
Contract Services	0.00	0.00	0.00	na	195.00	0.00	195.00	na
Operating Expenses	512.18	910.00	(397.82)	-43.72%	1,131.33	1,820.00	(688.67)	-37.84%
G & A Allocations	15,137.96	15,494.00	(356.04)	-2.30%	27,890.22	28,320.00	(429.78)	-1.52%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	4,700.81	5,100.00	(399.19)	-7.83%	9,401.63	10,200.00	(798.37)	-7.83%
Operating Expenses	31,327.21	43,518.00	(12,190.79)	-28.01%	65,681.64	84,368.00	(18,686.36)	-22.15%
Total Operating	**(21,329.19)**	**(37,684.00)**	**16,354.81**	**-43.40%**	**(44,376.23)**	**(72,700.00)**	**28,323.77**	**-38.96%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**0.00**	**0.00**	**0.00**	**na**	**0.00**	**0.00**	**0.00**	**na**
NET INCOME (LOSS)	**(21,329.19)**	**(37,684.00)**	**16,354.81**	**-43.40%**	**(44,376.23)**	**(72,700.00)**	**28,323.77**	**-38.96%**

* Salaries and Wages is below budget due to the open Fire Chief position.

Budget Income Statement - General Fund

August 31, 2026

	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
3 - Parks & Recreation								
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	257.97	416.00	(158.03)	-37.99%	660.53	624.00	36.53	5.85%
Payroll Taxes & EE Benefits	82.41	38.00	44.41	116.87%	269.33	76.00	193.33	254.38%
Operations & Maintenance	0.00	300.00	(300.00)	-100.00%	0.00	600.00	(600.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,823.85	1,866.00	(42.15)	-2.26%	3,360.26	3,411.00	(50.74)	-1.49%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	140.74	970.00	(829.26)	-85.49%	281.48	1,940.00	(1,658.52)	-85.49%
Operating Expenses	2,304.97	3,590.00	(1,285.03)	-35.79%	4,571.60	6,651.00	(2,079.40)	-31.26%
Total Operating	**(2,304.97)**	**(3,590.00)**	**1,285.03**	**-35.79%**	**(4,571.60)**	**(6,651.00)**	**2,079.40**	**-31.26%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**0.00**	**0.00**	**0.00**	**na**	**0.00**	**0.00**	**0.00**	**na**
NET INCOME (LOSS)	**(2,304.97)**	**(3,590.00)**	**1,285.03**	**-35.79%**	**(4,571.60)**	**(6,651.00)**	**2,079.40**	**-31.26%**

Budget Income Statement - Water Fund

August 31, 2026

	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	4,137.77	10,573.00	(6,435.23)	-60.86%	8,375.79	22,534.00	(14,158.21)	-62.83%
Commercial Base Rates	26,309.31	26,512.00	(202.69)	-0.76%	52,618.62	53,024.00	(405.38)	-0.76%
Residential	9,463.40	6,525.00	2,938.40	45.03%	20,480.40	11,670.00	8,810.40	75.50%
Residential Base Rates	46,871.67	36,006.00	10,865.67 *	30.18%	77,901.64	72,012.00	5,889.64	8.18%
KMPUD Internal Usage	76.85	0.00	76.85	na	220.69	0.00	220.69	na
Meter Charges	5,732.72	5,626.00	106.72	1.90%	11,444.16	11,252.00	192.16	1.71%
Other	7,116.45	1,000.00	6,116.45	611.65%	17,533.20	2,000.00	15,533.20	776.66%
Operating Revenues	99,708.17	86,242.00	13,466.17	15.61%	188,574.50	172,492.00	16,082.50	9.32%
Salaries and Wages	12,144.06	16,881.00	(4,736.94)	-28.06%	26,422.67	33,278.00	(6,855.33)	-20.60%
Payroll Taxes & EE Benefits	7,459.45	6,420.00	1,039.45	16.19%	15,318.94	12,840.00	2,478.94	19.31%
Operations & Maintenance	7,532.02	3,303.00	4,229.02	128.04%	14,988.81	6,606.00	8,382.81	126.90%
Contract Services	1,208.40	5,767.00	(4,558.60)	-79.05%	2,577.65	11,534.00	(8,956.35)	-77.65%
Operating Expenses	923.75	2,083.00	(1,159.25)	-55.65%	1,982.50	4,166.00	(2,183.50)	-52.41%
G & A Allocations	31,917.39	32,668.00	(750.61)	-2.30%	58,804.70	59,711.00	(906.30)	-1.52%
Internal Allocations	1,638.83	5,186.00	(3,547.17)	-68.40%	3,377.67	10,417.00	(7,039.33)	-67.58%
Depreciation	9,068.35	9,110.00	(41.65)	-0.46%	18,136.68	18,220.00	(83.32)	-0.46%
Operating Expenses	71,892.25	81,418.00	(9,525.75)	-11.70%	141,609.62	156,772.00	(15,162.38)	-9.67%
Total Operating	**27,815.92**	**4,824.00**	**22,991.92**	**476.62%**	**46,964.88**	**15,720.00**	**31,244.88**	**198.76%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,172.18	0.00	1,172.18	na	2,533.87	0.00	2,533.87	na
Other	8,504.00	0.00	8,504.00	na	21,260.00	0.00	21,260.00	na
Non-Operating Revenues	9,676.18	0.00	9,676.18	na	23,793.87	0.00	23,793.87	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**9,676.18**	**0.00**	**9,676.18**	**na**	**23,793.87**	**0.00**	**23,793.87**	**na**
NET INCOME (LOSS)	**37,492.10**	**4,824.00**	**32,668.10**	**677.20%**	**70,758.75**	**15,720.00**	**55,038.75**	**350.12%**

*Residential Base Rate revenue is above budget due to a billing adjustment applied to Commercial irrigation services in the period.

Budget Income Statement - Wastewater Fund

August 31, 2026

	Month Totals				Year to Date Totals				
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar		Variance Percent
0 - Default									
Commercial	15,107.73	27,772.00	(12,664.27)	-45.60%	30,939.68	61,299.00	(30,359.32)		-49.53%
Commercial Base Rates	56,276.67	64,142.00	(7,865.33)	-12.26%	112,553.34	128,264.00	(15,710.66)		-12.25%
Residential	26,940.81	18,515.00	8,425.81	45.51%	58,906.08	40,866.00	18,040.08		44.14%
Residential Base Rates	61,750.74	53,575.00	8,175.74	15.26%	123,190.59	107,150.00	16,040.59		14.97%
KMPUD Internal Usage	158.60	186.00	(27.40)	-14.73%	536.30	382.00	154.30		40.39%
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Other	726.74	1,150.00	(423.26)	-36.81%	1,475.39	2,300.00	(824.61)		-35.85%
Operating Revenues	160,961.29	165,340.00	(4,378.71)	-2.65%	327,601.38	340,261.00	(12,659.62)	*	-3.72%
Salaries and Wages	21,202.30	20,741.00	461.30	2.22%	42,539.41	40,650.00	1,889.41		4.65%
Payroll Taxes & EE Benefits	11,657.53	7,894.00	3,763.53	47.68%	21,664.65	15,788.00	5,876.65		37.22%
Operations & Maintenance	14,341.87	9,317.00	5,024.87	53.93%	19,503.13	18,634.00	869.13		4.66%
Contract Services	855.20	3,333.00	(2,477.80)	-74.34%	2,240.45	6,666.00	(4,425.55)		-66.39%
Operating Expenses	248.39	300.00	(51.61)	-17.20%	268.78	600.00	(331.22)		-55.20%
G & A Allocations	31,917.39	32,668.00	(750.61)	-2.30%	58,804.70	59,711.00	(906.30)		-1.52%
Internal Allocations	38,893.88	29,558.00	9,335.88	31.58%	80,121.98	59,374.00	20,747.98	*	34.94%
Depreciation	37,248.64	37,820.00	(571.36)	-1.51%	74,497.12	75,640.00	(1,142.88)		-1.51%
Operating Expenses	156,365.20	141,631.00	14,734.20	10.40%	299,640.22	277,063.00	22,577.22		8.15%
Total Operating	**4,596.09**	**23,709.00**	**(19,112.91)**	**-80.61%**	**27,961.16**	**63,198.00**	**(35,236.84)**		**-55.76%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Investment Income	4,432.80	0.00	4,432.80	na	9,258.81	0.00	9,258.81		na
Other	7,409.00	0.00	7,409.00	na	29,636.00	0.00	29,636.00		na
Non-Operating Revenues	11,841.80	0.00	11,841.80	na	38,894.81	0.00	38,894.81		na
Interest Expense	10,456.00	10,456.00	0.00	0.00%	20,912.00	20,912.00	0.00		0.00%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Non-Operating Expenses	10,456.00	10,456.00	0.00	0.00%	20,912.00	20,912.00	0.00		0.00%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00		na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00		na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Total Non-Operating	**1,385.80**	**(10,456.00)**	**11,841.80**	**-113.25%**	**17,982.81**	**(20,912.00)**	**38,894.81**		**-185.99%**
NET INCOME (LOSS)	**5,981.89**	**13,253.00**	**(7,271.11)**	**-54.86%**	**45,943.97**	**42,286.00**	**3,657.97**		**8.65%**

* YTD Operating Revenues is below budget due to lower than anticipated Commercial usage.

* YTD Internal Allocations is above budget due to higher than anticipated electric usage.

Budget Income Statement - Employee Housing Fund

August 31, 2026

	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	8,320.00	9,060.00	(740.00)	-8.17%	16,900.00	18,120.00	(1,220.00)	-6.73%
Operating Revenues	8,320.00	9,060.00	(740.00)	-8.17%	16,900.00	18,120.00	(1,220.00)	-6.73%
Salaries and Wages	0.00	416.00	(416.00)	-100.00%	129.10	624.00	(494.90)	-79.31%
Payroll Taxes & EE Benefits	0.00	107.00	(107.00)	-100.00%	33.23	214.00	(180.77)	-84.47%
Operations & Maintenance	3,861.90	4,408.00	(546.10)	-12.39%	13,529.31	8,816.00	4,713.31	53.46%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	291.44	778.00	(486.56)	-62.54%	492.03	1,563.00	(1,070.97)	-68.52%
Depreciation	5,444.29	5,914.00	(469.71)	-7.94%	10,888.56	11,828.00	(939.44)	-7.94%
Operating Expenses	9,597.63	11,623.00	(2,025.37)	-17.43%	25,072.23	23,045.00	2,027.23	8.80%
Total Operating	**(1,277.63)**	**(2,563.00)**	**1,285.37**	**-50.15%**	**(8,172.23)**	**(4,925.00)**	**(3,247.23)**	**65.93%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.10	0.00	0.10	na	0.22	0.00	0.22	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.10	0.00	0.10	na	0.22	0.00	0.22	na
Interest Expense	2,079.11	2,088.00	(8.89)	-0.43%	4,098.06	4,117.00	(18.94)	-0.46%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	2,079.11	2,088.00	(8.89)	-0.43%	4,098.06	4,117.00	(18.94)	-0.46%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**(2,079.01)**	**(2,088.00)**	**8.99**	**-0.43%**	**(4,097.84)**	**(4,117.00)**	**19.16**	**-0.47%**
NET INCOME (LOSS)	**(3,356.64)**	**(4,651.00)**	**1,294.36**	**-27.83%**	**(12,270.07)**	**(9,042.00)**	**(3,228.07)**	**35.70%**

Budget Income Statement - Electricity Fund

August 31, 2026

	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	30,673.33	36,288.00	(5,614.67)	-15.47%	60,295.76	74,352.00	(14,056.24)	-18.90%
Commercial Base Rates	193,785.50	189,000.00	4,785.50	2.53%	387,571.00	378,000.00	9,571.00	2.53%
Residential	24,510.85	20,453.00	4,057.85	19.84%	49,467.24	41,907.00	7,560.24	18.04%
Residential Base Rates	95,972.84	99,298.00	(3,325.16)	-3.35%	191,479.09	198,596.00	(7,116.91)	-3.58%
KMPUD Internal Usage	59,721.74	51,857.00	7,864.74	15.17%	118,134.62	104,166.00	13,968.62	13.41%
Meter Charges	3,316.30	2,779.00	537.30	19.33%	6,618.70	6,107.00	511.70	8.38%
Other	691.84	375.00	316.84	84.49%	1,829.76	750.00	1,079.76	143.97%
Operating Revenues	408,672.40	400,050.00	8,622.40	2.16%	815,396.17	803,878.00	11,518.17	1.43%
Cost of Goods Sold	34,921.70	42,810.00	(7,888.30)	-18.43%	65,949.11	87,158.00	(21,208.89) *	-24.33%
Salaries and Wages	15,912.42	32,399.00	(16,486.58)	-50.89%	38,003.06	63,446.00	(25,442.94) *	-40.10%
Payroll Taxes & EE Benefits	960.00	0.00	960.00	na	1,920.00	0.00	1,920.00	na
Operations & Maintenance	23,308.70	30,020.00	(6,711.30)	-22.36%	52,185.92	60,040.00	(7,854.08)	-13.08%
Contract Services	0.00	300.00	(300.00)	-100.00%	0.00	600.00	(600.00)	-100.00%
Operating Expenses	1,290.93	1,315.00	(24.07)	-1.83%	2,581.86	2,630.00	(48.14)	-1.83%
G & A Allocations	37,571.33	38,455.00	(883.67)	-2.30%	69,221.53	70,290.00	(1,068.47)	-1.52%
Internal Allocations	0.00	256.00	(256.00)	-100.00%	0.00	518.00	(518.00)	-100.00%
Depreciation	125,132.16	125,430.00	(297.84)	-0.24%	250,264.38	250,860.00	(595.62)	-0.24%
Operating Expenses	239,097.24	270,985.00	(31,887.76)	-11.77%	480,125.86	535,542.00	(55,416.14)	-10.35%
Total Operating	**169,575.16**	**129,065.00**	**40,510.16**	**31.39%**	**335,270.31**	**268,336.00**	**66,934.31**	**24.94%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	6,860.33	0.00	6,860.33	na	13,010.20	0.00	13,010.20	na
Other	6,380.00	0.00	6,380.00	na	25,470.00	0.00	25,470.00	na
Non-Operating Revenues	13,240.33	0.00	13,240.33	na	38,480.20	0.00	38,480.20	na
Interest Expense	116,395.81	116,396.00	(0.19)	0.00%	232,791.62	236,064.00	(3,272.38)	-1.39%
Amortization	36,374.42	36,400.00	(25.58)	-0.07%	72,748.83	72,800.00	(51.17)	-0.07%
Non-Operating Expenses	152,770.23	152,796.00	(25.77)	-0.02%	305,540.45	308,864.00	(3,323.55)	-1.08%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**(139,529.90)**	**(152,796.00)**	**13,266.10**	**-8.68%**	**(267,060.25)**	**(308,864.00)**	**41,803.75**	**-13.53%**
NET INCOME (LOSS)	**30,045.26**	**(23,731.00)**	**53,776.26**	**-226.61%**	**68,210.06**	**(40,528.00)**	**108,738.06**	**-268.30%**

* Cost of Goods Sold is below budget due to REC expense recognition timing.

* Salaries and Wages is below budget due to an open position.

Budget Income Statement - Cable TV Fund

August 31, 2026

	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	1,000.00	1,000.00	0.00	0.00%	2,000.00	2,000.00	0.00	0.00%
Operating Revenues	1,000.00	1,000.00	0.00	0.00%	2,000.00	2,000.00	0.00	0.00%
Salaries and Wages	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operations & Maintenance	0.00	50.00	(50.00)	-100.00%	0.00	100.00	(100.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	911.93	933.00	(21.07)	-2.26%	1,680.14	1,705.00	(24.86)	-1.46%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	126.29	126.00	0.29	0.23%	252.57	252.00	0.57	0.23%
Operating Expenses	1,038.22	1,109.00	(70.78)	-6.38%	1,932.71	2,057.00	(124.29)	-6.04%
Total Operating	**(38.22)**	**(109.00)**	**70.78**	**-64.94%**	**67.29**	**(57.00)**	**124.29**	**-218.05%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**0.00**	**0.00**	**0.00**	**na**	**0.00**	**0.00**	**0.00**	**na**
NET INCOME (LOSS)	**(38.22)**	**(109.00)**	**70.78**	**-64.94%**	**67.29**	**(57.00)**	**124.29**	**-218.05%**

Budget Income Statement - Snow Removal Fund

August 31, 2026

	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
KMPUD Internal Usage	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	11,872.78	4,532.00	7,340.78	161.98%	21,064.45	7,564.00	13,500.45	178.48%
Payroll Taxes & EE Benefits	4,390.58	9,592.00	(5,201.42)	-54.23%	8,352.42	19,184.00	(10,831.58)	-56.46%
Operations & Maintenance	5,945.75	5,500.00	445.75	8.10%	9,787.56	7,000.00	2,787.56	39.82%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	1,600.00	(1,600.00)	-100.00%	0.00	1,700.00	(1,700.00)	-100.00%
G & A Allocations	20,609.52	21,094.00	(484.48)	-2.30%	37,971.04	38,557.00	(585.96)	-1.52%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	6,961.34	7,500.00	(538.66)	-7.18%	13,922.70	15,000.00	(1,077.30)	-7.18%
Operating Expenses	49,779.97	49,818.00	(38.03)	-0.08%	91,098.17	89,005.00	2,093.17	2.35%
Total Operating	**(49,779.97)**	**(49,818.00)**	**38.03**	**-0.08%**	**(91,098.17)**	**(89,005.00)**	**(2,093.17)**	**2.35%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,095.44	0.00	1,095.44	na	2,367.99	0.00	2,367.99	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,095.44	0.00	1,095.44	na	2,367.99	0.00	2,367.99	na
Interest Expense	1,160.91	1,165.00	(4.09)	-0.35%	2,319.71	2,325.00	(5.29)	-0.23%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	1,160.91	1,165.00	(4.09)	-0.35%	2,319.71	2,325.00	(5.29)	-0.23%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**(65.47)**	**(1,165.00)**	**1,099.53**	**-94.38%**	**48.28**	**(2,325.00)**	**2,373.28**	**-102.08%**
NET INCOME (LOSS)	**(49,845.44)**	**(50,983.00)**	**1,137.56**	**-2.23%**	**(91,049.89)**	**(91,330.00)**	**280.11**	**-0.31%**

Budget Income Statement - Propane Fund

August 31, 2026

	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	11,224.44	14,631.00	(3,406.56)	-23.28%	24,354.22	30,181.00	(5,826.78)	-19.31%
Commercial Base Rates	13,628.16	13,638.00	(9.84)	-0.07%	27,256.32	27,276.00	(19.68)	-0.07%
Residential	12,806.52	13,316.00	(509.48)	-3.83%	26,603.73	27,469.00	(865.27)	-3.15%
Residential Base Rates	12,842.77	13,034.00	(191.23)	-1.47%	25,679.72	26,068.00	(388.28)	-1.49%
KMPUD Internal Usage	810.18	1,278.00	(467.82)	-36.61%	1,709.72	1,885.00	(175.28)	-9.30%
Meter Charges	1,849.63	1,807.00	42.63	2.36%	3,698.27	3,614.00	84.27	2.33%
Other	29.91	0.00	29.91	na	104.57	0.00	104.57	na
Operating Revenues	53,191.61	57,704.00	(4,512.39)	-7.82%	109,406.55	116,493.00	(7,086.45)	-6.08%
Cost of Goods Sold	16,303.77	20,292.00	(3,988.23)	-19.65%	31,165.76	41,859.00	(10,693.24)	-25.55%
Salaries and Wages	3,908.58	15,886.00	(11,977.42)	-75.40%	8,934.41	31,564.00	(22,629.59) *	-71.69%
Payroll Taxes & EE Benefits	4,061.77	6,213.00	(2,151.23)	-34.62%	8,323.44	12,426.00	(4,102.56)	-33.02%
Operations & Maintenance	4,574.58	3,650.00	924.58	25.33%	8,097.38	14,600.00	(6,502.62)	-44.54%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	25.00	100.00	(75.00)	-75.00%	50.00	200.00	(150.00)	-75.00%
G & A Allocations	34,835.55	35,655.00	(819.45)	-2.30%	64,181.13	65,171.00	(989.87)	-1.52%
Internal Allocations	306.52	778.00	(471.48)	-60.60%	601.26	1,563.00	(961.74)	-61.53%
Depreciation	5,987.31	6,261.00	(273.69)	-4.37%	11,974.52	12,522.00	(547.48)	-4.37%
Operating Expenses	70,003.08	88,835.00	(18,831.92)	-21.20%	133,327.90	179,905.00	(46,577.10)	-25.89%
Total Operating	**(16,811.47)**	**(31,131.00)**	**14,319.53**	**-46.00%**	**(23,921.35)**	**(63,412.00)**	**39,490.65**	**-62.28%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	2,743.37	0.00	2,743.37	na	4,959.94	0.00	4,959.94	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	2,743.37	0.00	2,743.37	na	4,959.94	0.00	4,959.94	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**2,743.37**	**0.00**	**2,743.37**	**na**	**4,959.94**	**0.00**	**4,959.94**	**na**
NET INCOME (LOSS)	**(14,068.10)**	**(31,131.00)**	**17,062.90**	**-54.81%**	**(18,961.41)**	**(63,412.00)**	**44,450.59**	**-70.10%**

* Salaries and Wages is below budget primarily due to an open position.

Budget Income Statement - Solid Waste Fund

August 31, 2026	Month Totals				Year to Date Totals			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	2,194.65	0.00	2,194.65	na	4,389.30	0.00	4,389.30	na
Residential	31,321.72	32,375.00	(1,053.28)	-3.25%	62,389.83	64,750.00	(2,360.17)	-3.65%
Other	80.23	117.00	(36.77)	-31.43%	175.53	234.00	(58.47)	-24.99%
Operating Revenues	33,596.60	32,492.00	1,104.60	3.40%	66,954.66	64,984.00	1,970.66	3.03%
Salaries and Wages	1,487.00	1,756.00	(269.00)	-15.32%	2,769.15	3,512.00	(742.85)	-21.15%
Payroll Taxes & EE Benefits	590.48	772.00	(181.52)	-23.51%	1,094.34	1,544.00	(449.66)	-29.12%
Operations & Maintenance	15,713.79	15,100.00	613.79	4.06%	36,731.58	33,200.00	3,531.58 *	10.64%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	7,660.17	7,841.00	(180.83)	-2.31%	14,113.12	14,332.00	(218.88)	-1.53%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	457.20	457.00	0.20	0.04%	914.40	914.00	0.40	0.04%
Operating Expenses	25,908.64	25,926.00	(17.36)	-0.07%	55,622.59	53,502.00	2,120.59	3.96%
Total Operating	**7,687.96**	**6,566.00**	**1,121.96**	**17.09%**	**11,332.07**	**11,482.00**	**(149.93)**	**-1.31%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	314.77	0.00	314.77	na	680.43	0.00	680.43	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	314.77	0.00	314.77	na	680.43	0.00	680.43	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**314.77**	**0.00**	**314.77**	**na**	**680.43**	**0.00**	**680.43**	**na**
NET INCOME (LOSS)	**8,002.73**	**6,566.00**	**1,436.73**	**21.88%**	**12,012.50**	**11,482.00**	**530.50**	**4.62%**

* Operations & Maintenance is above budget YTD due to increased waste removal costs passed along to KMPUD by the vendor.

September Preliminaries

September 30, 2026	This Year September	Budget September	Variance Dollar	This Year YTD	Budget YTD	Variance Dollar
Commercial	71,558.50	66,854.00	4,704.50	199,913.25	255,220.00	(55,306.75)
Commercial Base Rates	289,999.64	293,292.00	(3,292.36)	869,998.92	879,856.00	(9,857.08)
Residential	95,967.39	77,448.00	18,519.39	313,814.67	264,110.00	49,704.67
Residential Base Rates	203,591.52	201,913.00	1,678.52	621,842.56	605,739.00	16,103.56
KMPUD Internal Usage	58,390.03	51,299.00	7,091.03	178,991.36	157,732.00	21,259.36
Meter Charges	10,917.76	10,212.00	705.76	32,678.89	31,185.00	1,493.89
Property Taxes	83,577.00	83,577.00	0.00	250,731.00	250,731.00	0.00
Other	15,390.12	18,536.00	(3,145.88)	76,989.34	55,608.00	21,381.34
Operating Revenues	829,391.96	803,131.00	26,260.96	2,544,959.99	2,500,181.00	44,778.99

Balance Sheet - Consolidated

September 30, 2026

	Actual September, 2026	Budget September, 2026	Variance
ASSETS			
Assets			
Total Total PG Cash	50,554.25	0.00	50,554.25
Total Total KVFD Cash	189,102.27	0.00	189,102.27
Total CWIP PG - Playground	70,285.49	0.00	70,285.49
Total CWIP KVFD	52,088.07	0.00	52,088.07
Total KVFD Prepaid Expenses	450.65	0.00	450.65
Total Assets	362,480.73	0.00	362,480.73
Total Assets	362,480.73	0.00	362,480.73
Total Assets and Deferred Outflows	**362,480.73**	0.00	362,480.73
LIABILITIES			
Liabilities			
Total PG Accounts Payable	0.00	0.00	0.00
Total KVFD Accounts Payable	1,872.12	0.00	1,872.12
Total Summer Festival Advance Donations	0.00	0.00	0.00
Total Summer Festival Advance Tickets	0.00	0.00	0.00
Total Liabilities	1,872.12	0.00	1,872.12
Total Liabilities	1,872.12	0.00	1,872.12
Total Liabilities and Deferred Inflows	**1,872.12**	0.00	1,872.12
EQUITY			
Equity			
Total Equity	337,565.59	0.00	337,565.59
Total Equity	337,565.59	0.00	337,565.59
Total Equity	337,565.59	0.00	337,565.59
Total Liabilities, Deferred Inflows, and Equity	**339,437.71**	0.00	339,437.71

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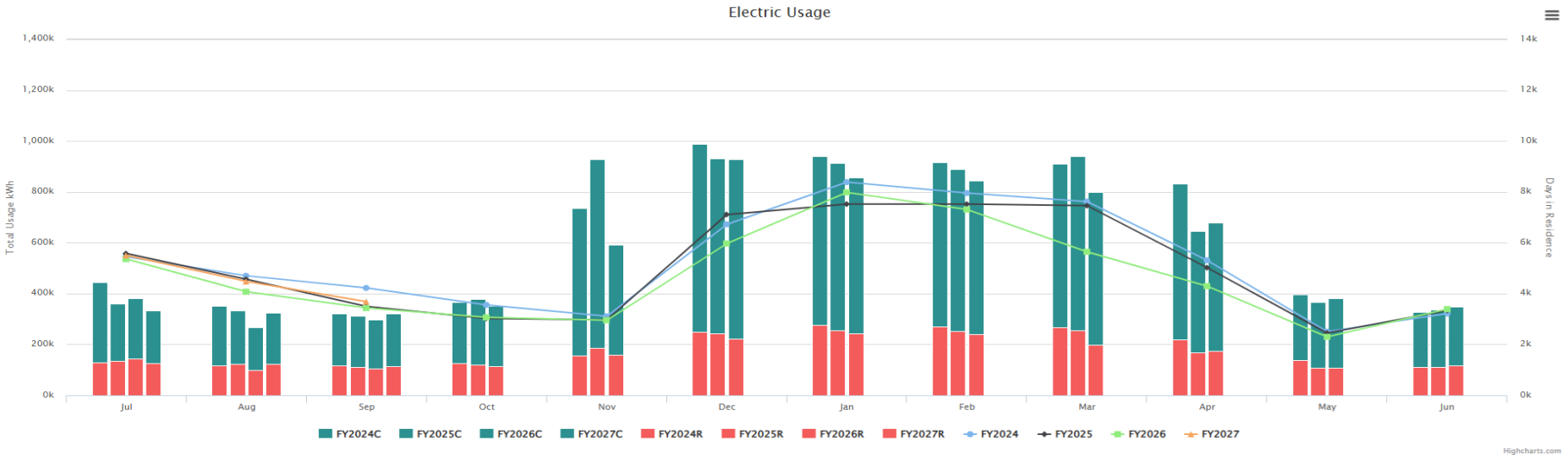
Budget Income Statement - KVFD Fund

September 30, 2026

	Month Totals				Year to Date Totals			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
1 - KVFD								
Donations	13,572.03	0.00	13,572.03	na	42,643.29	0.00	42,643.29	na
Revenue	13,572.03	0.00	13,572.03	na	42,643.29	0.00	42,643.29	na
Total Revenue	**13,572.03**	**0.00**	**13,572.03**	**na**	**42,643.29**	**0.00**	**42,643.29**	**na**
Bank Fees	0.00	0.00	0.00	na	74.38	0.00	74.38	na
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Supplies & Operating Materials	539.07	0.00	539.07	na	2,402.85	0.00	2,402.85	na
Expenses	539.07	0.00	539.07	na	2,477.23	0.00	2,477.23	na
Total Expenses	**(539.07)**	**0.00**	**(539.07)**	**na**	**(2,477.23)**	**0.00**	**(2,477.23)**	**na**
NET INCOME (LOSS)	**13,032.96**	**0.00**	**13,032.96**	**na**	**40,166.06**	**0.00**	**40,166.06**	**na**

Kirkwood Meadows Public Utility District
Electric
FY2027

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FY2027 Totals YTD
Total Production (kWh)	422,207	406,544	406,451										1,235,202
CAISO Purchase (kWh)	413,147	406,544	406,451										1,226,142
Powerhouse Production (kWh)	9,060	0	0										9,060
Actual Metered (kWh)	327,154	311,785	307,959										946,898
Budgeted Metered (kWh)	329,557	314,180	241,219										884,956
Total System Losses (kWh)	95,053	94,759	98,492										288,304
Identified System Losses (Calculated kWh):													
Out-Valley Losses	13,257	12,765	12,763										38,785
In-Valley Losses	22,546	21,709	21,704										65,960
Total Identified System Losses (kWh)	35,803	34,475	34,467										104,745
Unidentified System Losses (kWh)	59,250	60,284	64,025										183,559
% Unidentified System Losses (Goal 12%)	14%	15%	16%										15%

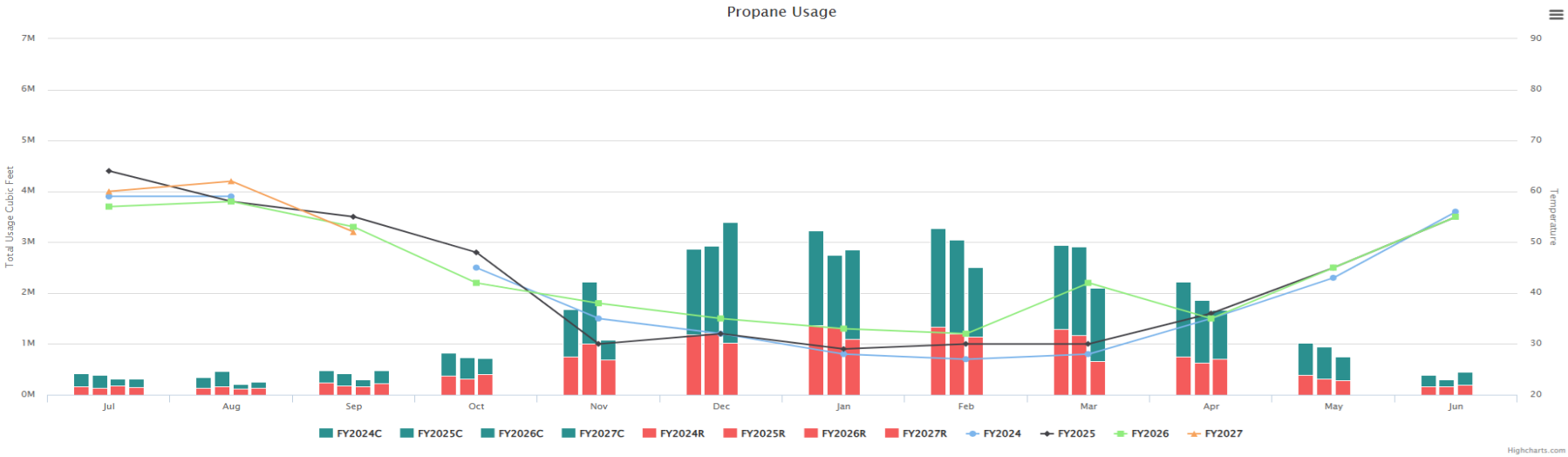


Kirkwood Meadows Public Utility District

Propane

FY2027

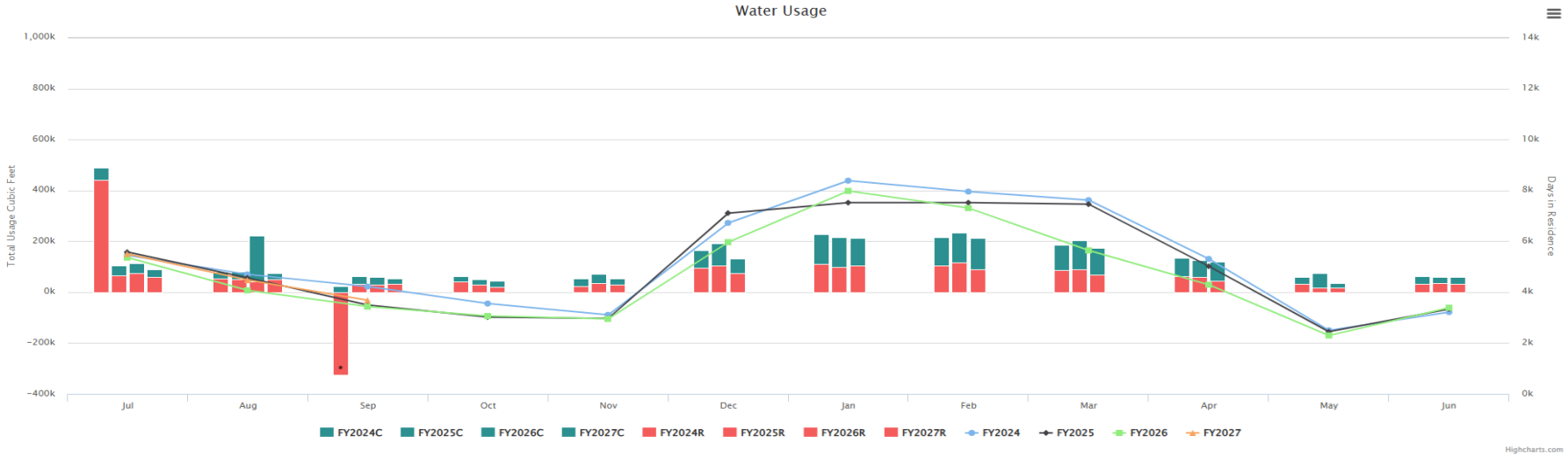
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FY2027 Totals YTD
Propane Usage (cf)	316,068	306,069	546,960										1,169,097
Actual Metered (cf)	317,540	249,547	482,177										1,049,264
Budgeted Metered (cf)	365,927	344,288	384,929										1,095,144
Unmetered Total	(1,472)	56,522	64,783										119,833
% Unmetered (Goal 2%)	0%	18%	12%										10%



Kirkwood Meadows Public Utility District
Water
FY2027

	JULY	AUG	SEPT	OCT*	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	FY2027 Totals YTD
Total Production (Gallons)	1,096,258	866,645	815,473										2,778,376
Actual Metered (Gallons)	717,800	636,244	424,415										1,778,459
Budgeted Metered (Gallons)	876,421	784,631	441,112										2,102,165
Total System Losses (Gallons)	378,458	230,401	391,058										999,917
Identified System Losses - (Estimated Gallons)													
District Facility Use	12,000	19,000	12,000										43,000
Hydrant / Sample Flushing	1,000	25,000	1,000										27,000
Backwards Meter Reads	1,000	1,000	1,000										3,000
Discovered Leaks Before Meters	0	0	0										0
Fire Department	5,000	5,000	5,001										15,001
Total Identified System Losses (Gallons)	19,000	50,000	19,001										88,001
Unidentified System Losses (Gallons)	359,458	180,401	372,057										911,916
% Unidentified System Losses (Goal 15%)	33%	21%	46%										33%

*Water leak identified 10/19/26



*Water Leak

Kirkwood Meadows Public Utility District

Wastewater

FY2027

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	FY2027 Totals YTD
Influent Metered (Gallons)	752,521	621,728	447,744										1,821,993
Actual Metered (Gallons)	646,399	569,348	406,531										1,622,277
Total System Unmetered (Gallons)	106,122	52,380	41,213										199,716
Identified Unmetered Usage - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000										36,000
Hydrant Flushing Into System	0	0	0										0
Backwards Reads	1,000	1,000	1,000										3,000
Total Identified Unmetered Usage (Gallons)	13,000	13,000	13,000										39,000
Unidentified Unmetered Usage (Gallons)	93,122	39,380	28,213										160,716
% Unidentified Unmetered Usage	12%	6%	6%										9%

Kirkwood Meadows Public Utility District
Major Projects Update and Timeline

		Fiscal Year	FY2027				FY2028				FY2029				FY2030				FY2031			
		Calendar Year	2026		2027				2028				2029				2030				2031	
Area	Description		Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Shared	CSB Roof Replacement																					
Water	Master Plan																					
	Rate Study																					
	Connection Fee Study																					
	Tank (Dangburg) Recoating																					
	Tank (Lodge) Recoating																					
	Well 2 Instrumentation Upgrades																					
	Well 4/5 Instrumentation Upgrades																					
Wastewater	Master Plan																					
	Rate Study																					
	East Lift Upgrade/Replacement																					
	Main Lift Upgrade/Replacement																					
	Lower Lift Upgrade/Replacement																					
	Concrete Basin Refurbishment/Recoating																					
	Leachefield Lateral Replacement																					
Electric	Master Plan																					
	Electric Rate Study																					
	Direct Burial (Meadow)Replacement																					
Propane	Master Plan																					
	Rate Study																					
	Service Line Replacement																					
Snow Removal	Loader Replacement																					
	Trackless Replacement																					
Board	Operating Budget/Capital Plan																					
	Audit																					
	Bi-Annual Customer Survey																					
	Salary Survey																					
	Election of Directors (Seats 1,2)																					
	Election of Directors (Seats 3,4,5)																					

Legend
Action
Planning
Design
Bid/Construction