

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: June 18, 2026

Item description/summary:

Preliminary Budget 2026-27. The Preliminary 2026-27 Budget was prepared with information available through May 2026. The document includes the following supplementary schedules: cost allocation for support departments (Administration and Engineering), property tax allocations, 2025-26 appropriation limit, and debt schedules. Available cash balances will be presented with the 2026-27 Working Budget as soon as 2025-26 books are closed.

Fiscal Analysis:

Payroll costs represent the most significant operational expense in the District's 2026–27 Preliminary Budget, totaling approximately \$6.6 million districtwide. The Board has approved new allocation ratios for Administration and Engineering, along with a reallocation of property tax revenues for eligible General Fund departments. The Fire Department's share remains unchanged at 73%.

The Parks, Fire, Water, and Wastewater departments fund Administration and Engineering, which function as support departments with minimal external revenue sources. The Administration budget of \$1.6 million and Engineering budget of \$0.58 million are allocated to revenue-generating departments through the administrative allocation methodology, detailed on the Allocations page in the 2025–26 Preliminary Budget document.

Both the Water and Wastewater departments are currently drawing on reserves to support ongoing operations and capital projects. The Water Department's capacity fee reserves will be fully depleted due to the Wheeler Ranch project. Additionally, the South County project—not yet included in the preliminary budget—is expected to exhaust both the capacity fee and reserve accounts of the Wastewater Department once it proceeds.

Sample Motion:

Make a motion authorizing proposed Preliminary Budget FY 2026-27

Prepared by:

Karin Helvey – Financial Manager



2026-27 Preliminary Budget

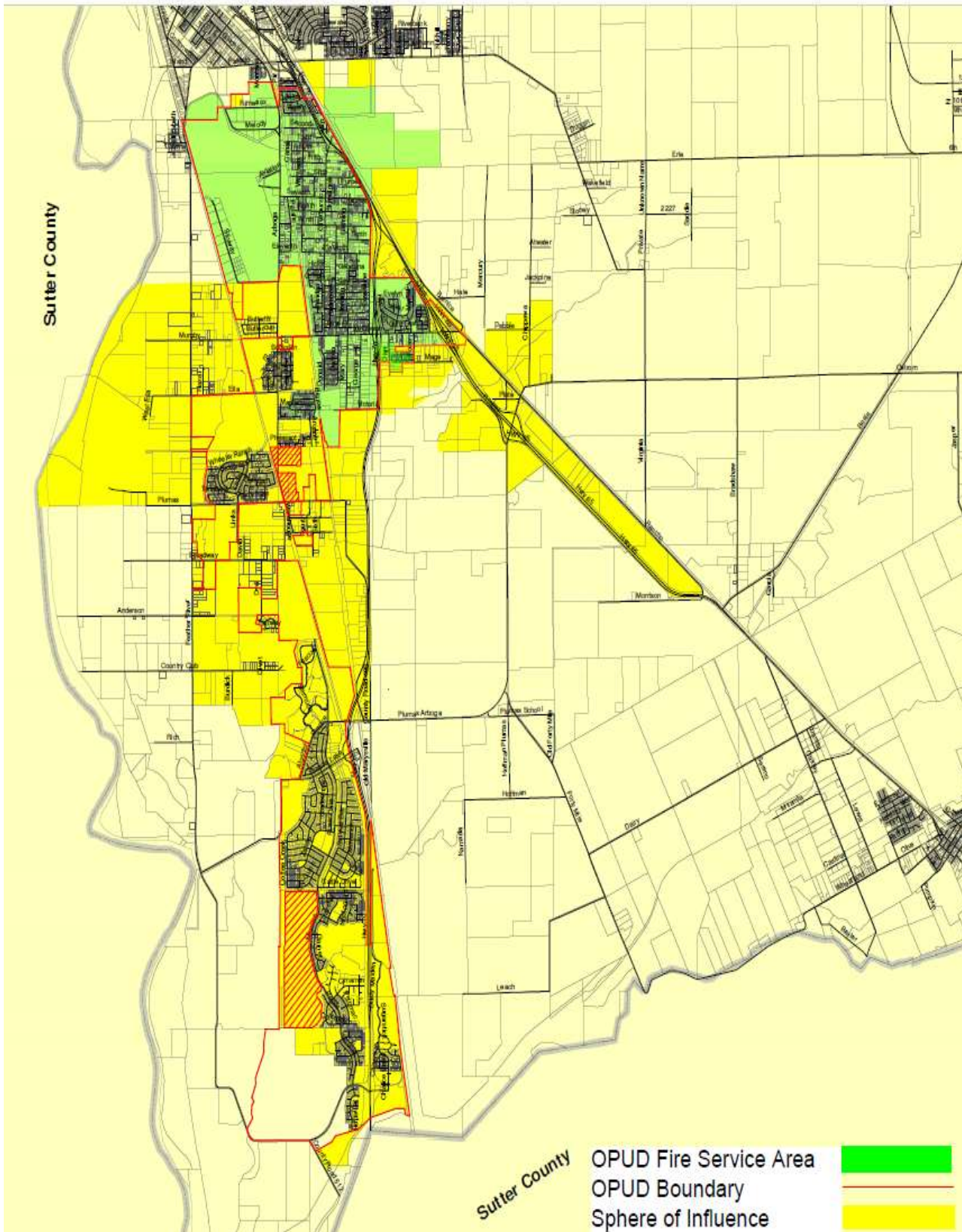
Adopted:



Table of Contents

			PAGE
Introduction			
		District Boundaries	1
		Formation Act	2
		Governance	3
Budget Summaries			
		General Fund	4
		Enterprise Funds	5
General Fund 11	00	Administration	6
	15	Engineering	8
	00/15	Capital Improvement Budget Administration	9
	01	Pool	10
	02	Olivehurst Parks	11
	03	CSA Parks	13
	04	Youth Center	15
	05	Lighting	15
	06	Johnson Ditch	16
	01/02/03	Capital Improvement Budget Parks & Pool	17
	09	Fire Department	18
	12	Fire Department - Measure K	19
	10	Fire Department - Enterprise Rancheria	19
Water Fund 12	00	Water Department	20
	00	Capital Improvement Budget Water	22
Waste Water Fund 13	00	Wastewater Treatment	23
	31	Wastewater Collections	25
	00/31	Capital Improvement Budget Wastewater	26
CFDs 18-20		Community Facility Districts	28
Fund 33		Park Development	29
Other Schedules			
		Allocations	30
		Interfund Debt Schedules	31
		CFD 2002-1 Bond Debt Schedule	33
		Appropriation Limit	34

Olivehurst Public Utility District





FRANK M. JORDAN
SECRETARY OF STATE

Office of the
Secretary of State

I, FRANK M. JORDAN, Secretary of State of the State of California, hereby certify:

That on the 13th day of November, 1948, pursuant to the provisions of Section 9 of the "Public Utility District Act" approved May 31, 1921, as amended (Act 6391 of Deering's General Laws), there was filed in my office a Roll, consisting of a Certificate of the Chairman of the Board of Supervisors of the County of Yuba, under the seal of said Board, and a copy of Ordinance No. 151 adopted by said Board on the 10th day of November, 1948, certified by the Clerk thereof.

I further certify that the said Certificate stated November 2, 1948, as the date of the election held in certain unincorporated territory of said County at which there was submitted to the electors thereof the proposition to organize a public utility district under the provisions of the "Public Utility District Act" approved May 31, 1921, as amended, to be known as the Olivehurst Public Utility District, and showing there were 522 votes cast in favor of the organization of such district and 103 votes cast against the organization thereof.

I further certify that said Ordinance No. 151 declared such approval, stated the name and boundaries as in said act provided and set forth that the formation of said district was in accordance with the provisions of the aforesaid act.

Now, therefore, I further certify that by reason of the facts and proceedings set forth in the said Certificate and Ordinance, and the filing thereof in this office, the territory within the boundaries described in said Ordinance No. 151 is hereby incorporated as a public utility district under the provisions of the aforesaid act, within the County of Yuba, State of California, of the name and style:

OLIVEHURST PUBLIC UTILITY DISTRICT.

Olivehurst Public Utility District

Board of Directors

Dennise Burbank

John Floe

Mary Jane Griego

Lacey Nelson

Marc Perrault

General Manager

John Tillotson

General Fund

	Administration/Engineering		Parks		Fire	
Revenue	Amended Budget 2025-26	Preliminary Budget 2026-27	Amended Budget 2025-26	Preliminary Budget 2026-27	Amended Budget 2025-26	Preliminary Budget 2026-27
Taxes and Assessments			1,638,900	1,677,100	884,700	927,500
Service Fees			9,000	9,000		
Contrac Revenue					639,426	696,950
Intergovernmental Revenue			58,000	24,000	392,000	406,500
Other Revenue	28,000	47,000	59,200	74,200	41,000	51,000
Overhead Allocation	1,931,293	2,219,190				
Interest	200,000	200,000				
Total Revenue	\$2,159,293	\$2,466,190	\$1,765,100	\$1,784,300	\$1,957,126	\$2,081,950
Expenditure						
Wages & Benefits	1,935,643	1,929,340	316,000	408,040	1,687,164	1,382,792
Supplies	135,830	144,350	262,600	263,525	92,233	102,900
Repairs & Maintenance	3,500	3,500	196,500	330,550	240,100	111,607
Utilities	13,500	14,500	137,000	137,000	25,000	25,000
Contract Services	517,000	195,000	478,814	490,200	136,750	14,250
Other Expenses	4,000	4,000	6,325	5,325	12,000	12,000
Capital Outlay	85,000	55,000	74,372	44,000		11,607
Depreciation	3,500	3,500	160,000	165,000	132,000	132,000
Overhead Allocation			128,638	124,809	82,704	101,608
	\$2,697,973	\$2,349,190	\$1,760,249	\$1,968,449	\$2,407,951	\$1,893,764
Total Expenditure	\$2,697,973	\$2,349,190	\$1,760,249	\$1,968,449	\$2,407,951	\$1,893,764
Surplus/(Deficit)	(538,680)	117,000	4,851	(184,149)	(450,825)	188,186
From Reserves To Reserves	538,680	117,000	4,851	184,149	450,825	188,186
Grand Total	-	-	-	-	-	-

Enterprise Funds

	Water		Wastewater	
	Amended Budget 2025-26	Preliminary Budget 2026-27	Amended Budget 2025-26	Preliminary Budget 2026-27
Revenue				
Sales and Service Charges	5,586,100	6,206,900	5,073,000	5,767,000
Contract Revenue	150,000	160,000	360,000	360,000
Interest	80,000	80,000	250,000	250,000
Total Revenue	\$5,816,100	\$6,446,900	\$5,683,000	\$6,377,000
Expense				
Wages & Benefits	1,279,250	1,221,000	1,497,050	1,695,092
Supplies	1,111,805	1,125,900	745,750	774,250
Repairs & Maintenance	370,000	210,000	165,000	296,000
Utilities	1,250,000	1,418,750	1,500,000	1,695,000
Contract Services	340,500	423,000	894,000	688,000
Other Expenses	4,250	8,250	6,750	6,750
Capital Outlay	2,867,000	8,820,000	2,030,358	935,000
Depreciation	100,000	100,000	300,000	-
Interest Expense	70,637	70,637	-	-
Overhead Allocation	877,763	993,096	866,513	1,003,096
Total Expense	\$8,271,205	\$14,390,633	\$8,005,421	\$7,093,188
Surplus/(Deficit)	(2,455,105)	(7,943,733)	(2,322,421)	(716,188)
From Reserves To Reserves	2,455,105	7,943,733	2,322,421	716,188
Grand Total	-	-	-	-

General Fund 11
00 (Administration)

2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	8,000	\$ 16,000
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	-	\$ -
11.45500.00.0	INTEREST EARNED	264,000	200,000	\$ 200,000
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,292,251	1,417,598	\$ 1,665,190
Administration	Total Revenues	\$ 1,564,251	\$ 1,625,598	\$ 1,881,190
11.59101.00.0	SALARIES - GENERAL	866,238	930,000	\$ 968,140
11.59110.00.0	SALARIES OT - GENERAL	2,000	12,000	\$ 1,000
11.59501.00.0	PAYROLL TAXES - GENERAL	71,183	75,248	\$ 77,000
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	346,823	329,000	\$ 351,500
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	500	500	\$ 500
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,500	5,500	\$ 5,500
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	330	\$ 350
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	16,000	\$ 16,000
11.59303.00.0	GAS AND OIL - GENERAL	1,000	1,000	\$ 1,500
11.59304.00.0	FEES & DUES - GENERAL	15,000	15,000	\$ 18,000
11.59305.00.0	UTILITIES & PHONE - GENERAL	11,000	10,000	\$ 11,000
11.59306.00.0	OUTSIDE SERVICES - GENERAL	90,000	405,000	\$ 110,000
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	5,060	3,000	\$ 3,000
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	4,500	9,000	\$ 5,000
11.59314.00.0	ELECTION EXPENSE - GENERAL	15,000	15,000	\$ 15,000
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	4,000	\$ 4,000
11.59320.00.0	POSTAGE & SHIPPING	2,500	2,500	\$ 2,500
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,857	5,700	\$ 5,700
11.59404.00.0	COMPUTER SERVICES - GENERAL	60,440	80,000	\$ 80,000
11.59405.00.0	LEGAL FEES - GENERAL	30,000	30,000	\$ 3,000
11.59425.00.0	SECURITY - GENERAL	2,000	2,000	\$ 2,000
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	500	\$ 500
11.59551.00.0	BOARD COMMUNITY OUTREACH	6,000	3,000	\$ 3,000
11.59600.00.0	CAPITAL OUTLAY - GENERAL	77,500	85,000	\$ 55,000
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	2,500	\$ 2,500

Financial Audit ; Office
Cleaners; Answering
Service; Copier
Service; Refuse;

Administration Server
Replacement

General Fund 11
00 (Administration)

2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	1,000	1,000	\$ 1,000
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	3,500	\$ 3,500
Administration	Total Expenditures	\$ 1,645,751	\$ 2,046,278	\$ 1,746,190
Excess of Revenues over Expenditures		\$ (81,500)	\$ (420,680)	\$ 135,000
Cash Reserves				
	Advance to Fire Department	75,000	75,000	75,000
	Advance to Pool	9,271	9,271	9,271
	Reserve: Admin/Special Reserve	(2,771)	336,409	(219,271)
		\$ -	\$ -	\$ -

OPUD
2025-26 CAPITAL BUDGET

Budget		FUNDING			Comments
Description	Budgeted Cost (\$)	Reserves	Other Sources		
Business Office Equipment					
Server Replacement	50,000				
Total Business Office Equipment	\$50,000				
Other					
Total Other	\$0				
Total Capital Outlay	\$50,000	\$0	\$0		
IT (11.59404.00.0)					
3 new workstation business office	\$7,500				
Total Miscellaneous	\$7,500				

General Fund 11

2026-27 Preliminary Budget

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
11.45700.15.0	ENGINEERING OVERHEAD TRANSFER IN	499,592	513,695	554,000
11.45103.15.0	DEVELOPER REIMBURSEMENTS	17,725	20,000	31,000
15 (ENGINEERING)	Total Revenues	\$ 517,317	\$ 533,695	\$ 585,000
Expenditures				
11.59101.15.0	SALARIES	326,464	326,500	384,500
11.59110.15.0	SALARIES OT	6,755	6,700	7,500
11.59501.15.0	PAYROLL TAXES	26,491	28,195	13,000
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	135,439	115,600	108,500
11.59402.15.0	WORKERS' COMP INSURANCE	9,835	6,700	12,500
11.59300.15.0	OPERATING SUPPLIES	2,000	2,000	2,000
11.59301.15.0	LICENSES AND DUES EMPLOYEES	2,000	2,000	2,000
11.59302.15.0	OFFICE SUPPLIES	2,500	2,500	2,500
11.59303.15.0	GAS AND OIL	15,000	15,000	15,000
11.59305.15.0	PHONE	3,500	3,500	3,500
11.59306.15.0	OUTSIDE SERVICES	5,000	5,000	15,000
11.59307.15.0	PRINTING/PUBLIC/LEGAL NOTICES	2,000	2,000	2,000
11.59312.15.0	TRAINING & EDUCATION	3,000	3,000	3,000
11.59404.15.0	COMPUTER SERVICES	15,000	15,000	14,000
15 (ENGINEERING)	Total Expenditures	\$ 554,984	\$ 533,695	\$ 585,000
Excess of Revenues over Expenditures		\$ (37,667)	\$ -	\$ -

General Fund 11

2026-27 Preliminary Budget

01 (POOL)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget	
Revenues					
11.45100.01.0	POOL ADMISSION	9,000	9,000	9,000	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	
11.45400.01.0	FIRST FIVE GRANT - POOL	17,000	15,000	-	
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	23,000	23,000	24,000	
11.45403.01.0	OTHER GRANT INCOME	15,000	20,000	-	
11.49300.01.0	CURR SECURED TAXES - POOL	8,500	9,900	13,000	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	
01 (POOL)	Total Revenues	\$ 72,500	\$ 76,900	\$ 46,000	
Expenditures					
11.59101.01.0	SALARIES - POOL	16,500	6,500	6,500	
11.59501.01.0	PAYROLL TAXES - POOL	1,200	900	1,000	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	550	50	50	
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POC	6,500	6,500	6,500	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	
11.59305.01.0	UTILITIES & PHONE - POOL	30,000	30,000	30,000	
11.59306.01.0	OUTSIDE SERVICES - POOL	81,000	55,000	60,000	Temp. Staff - Lifeguards
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POC	-	-	-	
11.59308.01.0	CHEMICALS	7,000	7,000	7,000	
11.59312.01.0	TRAINING & EDUCATION - POOL	9,000	9,000	9,000	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	500	500	
11.59317.01.0	WATER/SEWER - POOL	3,000	3,000	3,000	
11.59401.01.0	GENERAL INSURANCE - POOL	1,800	2,314	2,500	
11.59405.01.0	LEGAL FEES - POOL	-	-	-	
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	-	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	11,100	1,000	1,000	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	1,500	1,500	1,500	
01 (POOL)	Total Expenditures	\$ 169,650	\$ 123,264	\$ 128,550	
Excess of Revenues over Expenditures		\$ (97,150)	\$ (46,364)	\$ (82,550)	
	Depreciation Expense				
	Loan from Admin	(9,271)	(9,271)	(9,271)	
	Transfer from Other Departments	106,421	55,635		
		\$ -	\$ -	\$ (91,821)	

General Fund 11

2026-27 Preliminary Budget

02 (PARKS)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	-	-	-
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	200	200	200
11.45420.02.0	WATER TOWER RENTALS	60,000	60,000	75,000
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	(500)	(500)	(500)
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	4,000	4,000	4,000
11.49300.02.0	CURR SECURED TAXES - PARKS	106,000	110,000	125,000
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-
02 (PARKS)	Total Revenues	\$ 169,700	\$ 173,700	\$ 203,700
Expenditures				
11.59101.02.0	SALARIES - PARK	18,753	12,700	14,100
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	7,347	3,400	2,975
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	100	-
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	19,384	17,011	2,941
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,650	4,628	13,980
11.59104.02.0	OVERHEAD - ENGINEERING	4,396	4,521	2,717
11.59110.02.0	SALARIES OT - PARK	200	339	350
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	8,500	8,500
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	200	200	200
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	100	100
11.59303.02.0	GAS & OIL - PARKS	2,000	2,000	2,000
11.59304.02.0	FEES & DUES - PARKS	50	50	50
11.59305.02.0	UTILITIES & PHONE - PARK	1,500	1,500	1,500
11.59306.02.0	OUTSIDE SERVICES - PARKS	21,000	25,000	30,000
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	100	100
11.59308.02.0	HERBICIDES/PESTICIDES	400	400	400
11.59309.02.0	SMALL TOOLS - PARKS	250	250	250
11.59310.02.0	UNIFORMS - PARKS	250	250	250
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	100	100
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	350	350
11.59317.02.0	IRRIGATION EXPENSE - PARKS	60,000	50,000	50,000
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-

General Fund 11

2026-27 Preliminary Budget

02 (PARKS)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	500	500	500
11.59401.02.0	GENERAL INSURANCE - PARKS	8,853	3,500	4,200
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,054	1,500	1,400
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	4,000	4,500	4,500
11.59405.02.0	LEGAL FEES - PARKS	16,500	30,000	30,000
11.59501.02.0	PAYROLL TAXES - PARKS	907	1,100	1,200
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	75	75
11.59600.02.0	CAPITAL OUTLAY - PARKS	26,000	26,372	-
11.59700.02.0	RENTS & LEASES - PARKS	1,000	1,000	-
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	14,000	14,000	31,950
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	10,000	10,000	20,000
11.59803.02.0	WATER AND IRRIGATION - PARKS	-	-	15,000
11.59805.02.0	VEHICLE REPLACEMENT - OH PARKS	2,330	3,500	2,400
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	500	500	-
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	10,000	10,000	10,000
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARK	5,000	5,000	-
02 (PARKS)	Total Expenditures	\$ 250,249	\$ 243,046	\$ 252,088
	Excess of Revenues over Expenditures	\$ (80,549)	\$ (69,346)	\$ (48,388)
	(To) / From Reserves	80,549	69,346	48,388
		\$ -	\$ -	\$ -

General Fund 11

2026-27 Preliminary Budget

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	-	-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	3,000	3,500	3,500
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(4,000)	(4,000)	(4,000)
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	735,000	975,000	1,000,000
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	385,000	430,000	430,000
03 (CSA 66 PARKS) Total Revenues		\$ 1,119,000	\$ 1,404,500	\$ 1,429,500
Expenditures				
11.59101.03.0	SALARIES - CSA 66 PARKS	181,941	198,000	267,891
11.59110.03.0	SALARIES OT - CSA 66 PARKS	847	5,311	6,650
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	14,202	16,500	22,800
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARK	80,287	53,100	56,525
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	38,768	39,693	8,822
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	9,300	10,799	42,000
11.59104.03.0	OVERHEAD - ENGINEERING	41,003	51,986	54,349
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PAR	38,000	38,000	38,000
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	1,000	1,000	1,000
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	1,000	1,000	1,500
11.59303.03.0	GAS & OIL - CSA 66 PARKS	18,000	18,000	18,000
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	1,000	1,000
11.59305.03.0	UTILITIES & PHONE	55,000	40,000	40,000
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	285,000	300,000	300,000
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PAR	100	100	125
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	3,000	3,000
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	2,500	2,500
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,500	2,500	3,000
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	500	500	1,000
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE P	2,500	3,500	3,500
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	130,000	100,000	100,000
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	100	100	100
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	5,000	5,000	5,000

General Fund 11

2026-27 Preliminary Budget

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	41,189	32,000	35,000
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	16,513	16,600	26,600
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	13,000	16,000	13,000
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	6,000	6,500
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	100	100
11.59551.03.0	BOARD COMMUNITY OUTREACH	150	150	150
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	85,000	48,000	44,000
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARI	500	500	-
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	46,000	52,000	118,100
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAR	20,000	20,000	20,000
11.59803.03.0	PUMPS AND IRRIGATION - PARKS	-	-	75,000
11.59805.03.0	VEHICLE REPLACEMENT - PL PARKS	4,700	49,000	45,600
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	10,000	10,000	-
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	150,000	150,000	155,000
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PAI	10,000	30,000	-
03 (CSA 66 PARI Total Expenditures		\$ 1,314,700	\$ 1,321,939	\$ 1,515,812
Excess of Revenues over Expenditures for Report		\$ (195,700)	\$ 82,561	\$ (86,312)
		-	-	-
(To) / From Reserves		195,700.00	(82,561.00)	86,311.50
		\$ -	\$ -	\$ -

General Fund 11

2026-27 Preliminary

04 (YOUTH CTR) 05(LIGHTING) 06(JOHNSON DITCH)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
11.45200.04.0	YCB RENTAL INCOME	-	-	-
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURS	-	-	-
11.45430.04.0	TRANSFERS-IN/OUT	2,121	-	-
04 (YOUTH CTR)	Total Revenues	-	-	-
Expenditures				
11.59305.04.0	UTILITIES & PHONE - YCB	5,500	5,500	5,500
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	1,500	1,500
11.59801.04.0	BLDGS & IMPROVEMENTS - YCB	-	-	-
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	-	-
04 (YOUTH CTR)	Total Expenditures	7,000	7,000	7,000
Excess of Revenues over Expenditures		\$ (7,000)	(7,000)	\$ (7,000)
	Transfer in from Lighting	7,000		7,000
		\$ -		\$ -
05 (LIGHTING)				
Revenues				
11.45430.05.0	TRANSFERS-IN/OUT	(95,657.00)	-	-
11.45440.05.0	STREET LIGHTING DISTRICT ASSESMEN	-	-	-
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	102,000.00	105,000	102,000
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	-	-	-
11.49302.05.0	PRIOR YEAR TAXES - ST LIGHTING	-	-	-
11.49400.05.0	SUPPLEMENTAL TAXES - STREET LIGHTII	-	-	-
05 (LIGHTING)	Total Revenues	6,343	105,000	102,000
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	1,000	1,000	1,000
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	60,000	60,000	60,000
05 (LIGHTING)	Total Expenditures	61,000	\$ 61,000	\$ 61,000
Excess of Revenues over Expenditures		(54,657)	\$ 44,000	\$ 41,000
	From/To Cash Reserve			(34,000)
	Transfer to Pool 01			
	Transfer to Youth Center Building	(7,000)		(7,000)
		\$ (61,657)	\$ 44,000	\$ -

04 (YOUTH CTR) 05(LIGHTING) 06(JOHNSON DITCH)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
06 (JOHNSON DITCH)				
Revenues				
11.49300.06.0	CURR SECURED TAXES - JOHNSON DITC	5,000	5,000	3,100
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DI	-	-	-
06 (JOHNSON DITCH)	Total Revenues	\$ 5,000	\$ 5,000	\$ 3,100
11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	3,000	3,000
06 (JOHNSON DITCH)	Total Expenditures	\$ 3,000	\$ 3,000	\$ 3,000
Excess of Revenues over Expenditures		\$ 2,000	\$ 2,000	\$ 100
	From/(To) Cash Surplus			
	Transfer to OH Parks			
		\$ 2,000	\$ 2,000	\$ 100

OPUD
2025-26 CAPITAL BUDGET

	Account	Description	Amount	Total
OH				
Parks				
		BLDGS & IMPROVEMENTS		
02	59801	Tables & Receptacles - Lindhurst Pa	9,800.00	
02	59801	Tables - Olivehurst Comm. Park	4,250.00	
02	59801	Playground Bark - Lindhurst Park	9,900.00	
	59801	Playground Bark - Olivehurst Comm	8,000.00	
		Total OH		\$ 31,950.00
 CSA				
		CAPITAL OUTLAY		
		DXI Controller Upgrades		
03	59600	(Donahue/Smith/Joanne/Wheeler)	44,000.00	
03	59600			
03	59600			
			<u>44,000.00</u>	44,000.00
		BLDGS & IMPROVEMENTS		
03	59801	Tables/Benches/Recepticles - River	10,500.00	
03	59801	Tables/Benches/Recepticles - Rollin,	14,000.00	
03	59801	Tables/Benches/Recepticles - Pinke	20,000.00	
03	59801	Playground Bark - Pinkerton Park	9,000.00	
03	59801	Playground Bark - Eufay Park	10,000.00	
03	59801	Recepticles - Brown Park	3,500.00	
03	59801	Water Fountains (3) - Eufay	27,000.00	
03	59801	Water Fountain (1) - Rolling Hills	9,000.00	
03	59801	Water Fountain (1) - Orchard Glen	9,000.00	
03	59801	Plants	1,000.00	
03	59801	Trees	5,100.00	118,100.00
			<u>5,100.00</u>	
03	59803	Pinkerton Booster Pump (NEW)	25,000.00	25,000.00
		Total CSA		\$ 187,100.00

Allocated5 / 95%

VEHICLE REPLACEMENT
59805 F-150 Truck 5.0, 4x2, long bed

**General Fund 11
09,12 & 14 (Fire)**

2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
11.45103.09.0	FIRE MISC REVENUE	64,137	25,000	35,000
11.45400.09.0	FIRE MITIGATION FEES REVENUE	5,000	5,000	5,000
11.45403.09.0	STRIKE TEAM REVENUE	515,000	137,000	151,500
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,000	1,000	1,000
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	15,000	15,000
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	4,500	4,500
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	29,000	30,000	3,000
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	5,200	5,200	5,000
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	605,000	650,000	720,000
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	15,000	15,000	15,000
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	180,000	180,000	180,000
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,438,837	\$ 1,067,700	\$ 1,100,000
Expenditures				
11.59101.09.0	SALARIES - FIRE DEPT	293,048	313,000	206,872
11.59110.09.0	SALARIES OT - FIRE DEPT	77,384	195,000	60,500
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	15,000	15,000
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	105,000	130,000	150,000
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	29,330	35,400	33,500
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	116,023	120,600	80,355
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,040	46,363	55,888
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	12,650	11,341	10,720
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	15,000	10,000	10,000
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	35,000	20,000	22,000
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	4,000	2,000
11.59303.09.0	GAS & OIL - FIRE DEPT	27,500	27,500	27,500
11.59304.09.0	FEES & DUES - FIRE DEPT	400	400	400
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	25,000	25,000
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	20,000	27,000	27,000
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	750	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	500	500
11.59310.09.0	UNIFORMS - FIRE DEPT	10,000	10,000	10,000
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	1,000	1,000
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	1,333	1,333	1,500
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,000	2,000	2,500
11.59317.09.0	STRIKE TEAM REIMBURSABLE COST	29,000	500	-
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	3,000	3,000
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	-	-	-
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	400	400	400
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	100	100
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	46,680	76,000	78,000
11.59402.09.0	WORKERS' COMP - FIRE DEPT	22,989	24,800	25,500
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	750	750
11.59404.09.0	COMPUTER SERVICES - FIRE	18,000	18,000	22,500
11.59405.09.0	LEGAL FEES - FIRE	10,000	15,000	10,000
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	12,000	12,000
11.59600.09.0	CAPITAL OUTLAY	-	-	-
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	15,000	15,000	15,000
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	15,000	20,100	25,000
11.59806.09.0	FIRE EQUIPMENT	-	-	-
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	100,000	100,000
Total Expenditures		\$ 1,102,876	\$ 1,281,837	\$ 1,035,235
Excess of Revenues over Expenditures		335,961	(214,137)	64,765
	Fire Engine Loan Payment to Administration	(65,000)	(65,000)	(65,000)
	Transfer from Reserves	(270,961)	279,137	235
		-		

**General Fund 11
09,12 & 14 (Fire)**

2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
		\$ -	\$ -	\$ -

12 (FIRE DEPARTMENT) MEASURE K

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
11.45400.12.0	MEASURE K REVENUE	240,000	250,000	250,000
11.45103.12.0	MEASURE K - MISC	-	-	-
	MEASURE - K Prior Year Surplus	167,300		
Total Revenues		\$ 407,300	\$ 250,000	\$ 250,000
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	98,161	157,600	166,500
11.59110.12.0	SALARIES OT- MEASURE K	-	-	6,500
11.59501.12.0	PAYROLL TAXES INTERMITTEN MEASURE K	9,123	9,123	13,300
11.59502.12.0	MEASURE K EMPLOYEE BENEFITS	23,718	-	1,500
11.59600.12.0	CAPITAL OUTLAY - MEASURE K	-	-	11,607
11.59801.12.0	BLDGS & IMPROVEMENTS - MEASURE K	-	-	-
11.59802.12.0	AUTO & OTHER EQUIP EXP - MEASURE K	150,000	100,000	60,000
11.59806.12.0	FIRE EQUIPMENT MEASURE K	-	130,933	-
Total Expenditures		\$ 281,002	\$ 230,933	\$ 71,607
	Excess of Revenues over Expenditures	126,298	19,067	178,393

14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
11.45437.14.0	CONTRACT REVENUE - HARD ROCK	641,369	639,426	696,950
Total Revenues		641,369	639,426	696,950
11.59101.14.0	SALARIES - ER	293,048	380,600	417,500
11.59110.14.0	SALARIES OT- ER	77,384	95,000	60,300
11.59501.14.0	PAYROLL TAXES - ER	29,330	44,400	33,500
11.59402.14.0	WORKERS' COMP - ER	22,989	30,800	32,000
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	116,023	135,841	67,900
11.59300.14.0	OPERATING SUPPLIES - ER	3,000	3,000	5,000
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER	-	-	2,000
11.59303.14.0	GAS & OIL - ER	2,500	2,500	4,500
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER	-	-	-
11.59310.14.0	UNIFORMS - ER	5,000	5,000	5,000
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	-	-	-
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	250	250	250
11.59401.14.0	GENERAL INSURANCE - ER	23,000	-	2,000
11.59801.14.0	BLDGS & IMPROVEMENTS - ER	-	-	-
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	5,000	5,000	-
11.59806.14.0	FIRE EQUIPMENT	-	-	-
11.59103.14.0	ADMINISTRATIVE CHARGES	64,137	25,000	35,000
11.65704.14.0	DEPRECIATION EXPENSE - ER	32,000	32,000	32,000
Total Expenditures		\$ 673,661	\$ 759,391	\$ 696,950
	Due To / (Due From) ER	\$ (32,292)	\$ (119,965)	\$ -

Water (12)

2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
12.41100.00.0	SALES - RESIDENTIAL - WATER	4,498,569	5,150,000	5,800,000
12.41200.00.0	SALES - BUSINESSES - WATER	-	10,500	15,000
12.42300.00.0	PENALTY FEES - WATER	15,000	15,000	15,000
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	35,000	35,000
12.42550.00.0	BACKFLOW DEVICE REVENUE	2,000	3,500	3,500
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,000	2,500	2,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	-	-
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	2,000	4,000	10,000
12.45410.00.0	WATER METER FEE	1,000	600	-
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	(5,000)	(5,000)
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	135,000	150,000	160,000
12.45500.00.0	INTEREST EARNED OPERATING - WATER	20,000	20,000	40,000
12.45501.00.0	INTEREST EARNED CAPACITY FEES - WATER	60,000	60,000	70,000
12.45600.00.0	MXU METER REIMBURSEMENT	265,000	270,000	270,000
12.45700.00.0	INSPECTION REVENUE - WATER	45,000	100,000	60,000
Water (12)	Total Revenues	\$ 5,076,569	\$ 5,816,100	\$ 5,876,000
Expenditures				
12.59101.00.0	SALARIES - WATER	730,737	789,500	806,001
12.59110.00.0	SALARIES OT - WATER	40,000	50,500	40,000
12.59501.00.0	PAYROLL TAXES - WATER	55,513	68,000	63,500
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	268,515	331,750	270,000
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	581,513	510,335	628,740
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	70,319	138,834	120,596
12.59104.00.0	OVERHEAD - ENGINEERING	230,206	228,594	243,760
12.59200.00.0	WATER METERS AND SUPPLIES	350,000	466,055	400,000
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	145,000	155,732	170,000
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	5,000	3,500
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	3,000	2,000
12.59303.00.0	GAS & OIL - WATER	40,000	40,000	40,000
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	65,000	70,000
12.59305.00.0	UTILITIES & PHONE - WATER	1,100,000	1,250,000	1,418,750
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	125,000	155,000
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	1,500	1,500
12.59308.00.0	LAB SUPPLIES	4,000	4,000	3,500
12.59309.00.0	SMALL TOOLS - WATER	3,000	3,500	3,500
12.59310.00.0	UNIFORMS - WATER	8,500	8,500	8,500

Restricted

Water (12)

2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget	
12.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	68,000	72,000	
12.59312.00.0	TRAINING & EDUCATION - WATER	2,000	2,000	2,000	
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	6,000	6,000	
12.59316.00.0	CHLORINE EXPENSE	260,000	265,000	265,000	
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	750	750	
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	2,500	2,650	
12.59339.00.0	FINES AND PENALTIES	-	-	27,000	
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	25,000	48,000	
12.59401.00.0	GENERAL INSURANCE - WATER	119,000	140,000	168,000	
12.59402.00.0	WORKERS' COMP - WATER	36,735	39,500	41,500	
12.59404.00.0	COMPUTER SERVICES	50,000	50,000	60,000	
12.59405.00.0	LEGAL FEES - WATER	10,000	20,000	20,000	
12.59421.00.0	ADMIN-WATER CAPACITY FEES	50,000	-	-	
12.59425.00.0	SECURITY - WATER	5,500	5,500	20,000	
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	1,000	-	
12.59600.00.0	CAPITAL OUTLAY - WATER	830,000	1,725,000	210,000	
12.59600.90.0	CAPITAL OUTLAY - CAP FEES	850,000	850,000	8,350,000	
12.59650.00.0	RAISING IRON - WATER	260,000	260,000	260,000	
12.59551.00.0	BOARD COMMUNITY OUTREACH	500	500	500	
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	20,000	20,000	20,000	
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	40,000	40,000	40,000	
12.59803.00.0	WELL & WTP EXP	332,500	310,000	150,000	
12.59805.00.0	VEHICLE REPLACEMENT	210,000	32,000	-	
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	250	250	
12.59903.00.0	MISCELLANEOUS EXP - WATER	1,000	1,000	5,000	
12.59952.00.0	CONSERVATION EXPENSES	2,500	2,500	2,500	
12.65105.00.0	LOAN WWTP - USDA Refinance Loan	70,637	70,637	70,637	
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	100,000	100,000	
Water (12)	Total Expenditures	\$ 7,165,675	\$ 8,281,937	\$ 14,390,634	
Excess of Revenues over Expenditures for Report		(2,089,105)	(2,465,836)	(8,514,633)	
	Transfer to restricted cash	(60,000)	(60,000)	(70,000)	Restricted
	Surplus/(Deficit)	(2,149,105)	(2,525,836)	(8,584,633)	
	From / To Reserves (capital - depreciation - capacity fees)	2,149,105	2,525,836	8,584,633	Capacity Fee Depletion
		\$ -	\$ -	\$ -	

OPUD
2025-26 CAPITAL BUDGET

Budget Description	Budgeted Cost (\$)	Other Sources		Comments
		Service Revenue	Cap Fees	
Water Supply				
Plumas Lake WTP, Well 34, Well 35 Capital Project	\$ 3,597,100			
	\$ 4,600,000		4,600,000	
Wheeler WTP - Methane Treatment & Capacity Project	\$ 6,400,000			
	\$ 3,450,000		2,700,000	750,000 Fund 19
Well #4 - Backwash tank, recycle tank,	\$ 1,000,000			
Affinity Engineering Services During Construction	\$ 300,000.00		300,000	
Destroy Well #9	\$ 60,000.00	60,000		
Miscellaneous Pump Replacements	\$ 50,000.00	50,000		
Total Water Supply	\$8,460,000			
Water Distribution				
Fire Hydrant Replacements (5 Hydrants)	15,000	15,000		
System Valve Replacements (5 Valves)	65,000	65,000		
Service Replacements	20,000	20,000		
Total Distribution	\$100,000			
Other				
Sound Attenuation Walls (3) Plumas Lake WTP				
Crane				
Total Other	\$0			
Total Capital Outlay	\$8,560,000	\$210,000	\$7,600,000	\$750,000
IT (12-59404-00)	\$10,000			
Total Miscellaneous	\$10,000			

Waste Water (13)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
13.41100.00.0	SALES - RESIDENTIAL - SEWER	4,454,458	4,950,000	5,609,000
13.41210.00.0	SALES - ADA SEWER	65,000	65,000	85,000
13.42300.00.0	PENALTY & FEES - SEWER	15,000	15,000	15,000
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	35,000	35,000	35,000
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	3,000	3,000
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	110,000	110,000
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	-
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	-	-	-
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	(5,000)	(5,000)
13.45437.00.0	CONTRACT REVENUE - HARD ROCK	300,000	250,000	250,000
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	116,750	105,000	112,500
13.45501.00.0	INTEREST EARNED CAP FEES - SEWER	132,500	145,000	137,500
13.45700.00.0	INSPECTION FEES - SEWER	10,000	10,000	20,000
Waster Water (13)	Total Revenues	\$ 5,236,708	\$ 5,683,000	\$ 6,372,000
13.59101.00.0	SALARIES - SEWER	727,092	628,000	824,500
13.59110.00.0	SALARIES OT - WASTE WATER	40,000	35,000	25,000
13.59501.00.0	PAYROLL TAXES - SEWER	57,375	54,250	69,500
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	249,854	241,500	256,772
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	581,513	510,335	314,370
13.59103.00.0	OVERHEAD - ADMIN EXPENSES	70,319	63,792	65,298
13.59104.00.0	OVERHEAD - ENGINEERING	230,206	114,297	121,880
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	30,000	30,000
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	30,000	30,000	10,000
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	5,000	5,000
13.59303.00.0	GAS & OIL - SEWER	25,000	25,000	25,000
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	50,000	70,000
13.59305.00.0	UTILITIES & PHONE - SEWER	1,250,000	1,250,000	1,475,000
13.59306.00.0	OUTSIDE SERVICES - SEWER	80,000	80,000	110,000

Waste Water (13)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	2,000	2,000
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	25,000	25,000
13.59309.00.0	SMALL TOOLS - SEWER	8,000	8,000	8,000
13.59310.00.0	UNIFORMS - SEWER	12,000	12,000	6,500
13.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	68,000	72,000
13.59312.00.0	TRAINING & EDUCATION	12,500	6,000	6,000
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	15,000	15,000	25,000
13.59318.00.0	CHEMICALS	25,000	25,000	25,000
13.59319.00.0	INTERNSHIP PROGRAM EXPENSE	-	-	-
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,000	1,000	1,000
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	3,000	3,000
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	133,000	135,000	135,000
13.59337.00.0	SLUDGE DISPOSAL	33,000	40,000	46,000
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	75,000	80,000
13.59401.00.0	GENERAL INSURANCE - SEWER	141,000	190,000	228,000
13.59402.00.0	WORKERS' COMP - SEWER	47,881	42,500	57,500
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	1,500	5,000	3,000
13.59404.00.0	COMPUTER SERVICES	45,000	53,000	53,000
13.59405.00.0	LEGAL FEES - SEWER	15,000	15,000	15,000
13.59425.00.0	SECURITY - SEWER	4,000	4,000	4,000
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	1,250	1,250
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	500	500
13.59600.00.0	CAPITAL OUTLAY - SEWER	2,526,038	373,000	520,000
13.59650.00.0	RAISING IRON - SEWER	130,000	130,000	250,000
13.59700.00.0	RENTS & LEASES - SEWER	5,000	5,000	5,000
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	20,000	20,000	20,000
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	100,000	100,000	110,000
13.59803.00.0	UV FILTER REPAIR	-	-	75,000
13.59805.00.0	VEHICLE REPLACEMENT	70,000	30,000	75,000
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	250	250
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	300,000	-
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	-
		\$ 7,216,278	\$ 4,801,674	\$ 5,454,320

Waste Water (13)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget	
31 (SEWER COLLECTION)					
13.59101.31.0	SALARIES - SEWER COLLECTIONS	248,798	282,000	309,820	
13.59110.31.0	SALARIES OT - WASTE WATER COLLECTION	15,000	31,000	25,000	
13.59501.31.0	PAYROLL TAXES - SEWER	19,000	23,300	26,000	
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	40,000	141,000	81,500	
13.59102.31.0	OVERHEAD - ADMIN EXPENSES - COLLECTIONS	-	-	314,370	
13.59103.31.0	OVERHEAD - ADMIN EXPENSES - COLLECTIONS	-	63,792	65,298	
13.59104.31.0	OVERHEAD - ENGINEERING - COLLECTIONS	-	114,297	121,880	
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	30,000	30,000	32,000	
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	500	500	
13.59303.31.0	GAS & OIL - SEWER COLLECTION	15,000	25,000	25,000	
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	12,000	15,000	15,000	
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS	-	250,000	220,000	
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	60,000	60,000	75,000	
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	6,000	6,000	6,500	
13.59310.31.0	UNIFORMS - COLLECTIONS	-	-	6,500	
13.59312.31.0	TRAINING & EDUCATION	-	6,000	6,000	
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	6,000	6,000	
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	1,000	1,000	
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	100,000	100,000	
13.59402.31.0	WORKERS' COMP - COLLECTIONS	-	18,500	19,500	
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	5,000	1,527,358	165,000	
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	1,000	1,000	1,000	
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	10,000	15,000	16,000	
13.59805.31.0	VEHICLE REPLACEMENT	-	-	-	
31 (SEWER COLLECTION Total Expenditures)		\$ 569,298	\$ 2,061,358	1,638,868	
Total Expenditures		\$ 7,785,576	\$ 6,863,032	7,093,188	
Excess of Revenues over Expenditures for Report		\$ (2,548,868)	\$ (1,180,032)	\$ (721,188)	
	Loan to Water Fund: USDA Repayment	70,637	70,637	70,637	Restricted
	Transfer to restricted cash	(203,137)	(215,637)	(208,137)	
	Surplus/(Deficit)	(2,752,005)	(1,395,669)	(929,325)	
	From / To Reserves (capital - depreciation - capacity fees)	2,752,005	1,395,669	929,325	
		\$ -	\$ -	\$ -	

OPUD
2024-25 CAPITAL BUDGET

** 2

Budget Description	Budgeted Cost (\$)	FUNDING	
		FUND 13	
		Reserves	Service Revenue
Treatment Plant			
Comcast Internet to WWTP	50,000		
Barscreen	200,000		
Replace Large INF Pump 2-2-4	80,000		
Filter Panels	75,000		
New Brown Bear Attachment	50,000		
Tractor with Brush Hog	15,000		
PortaGantry w/Fall Protection	25,000		
Vibrating Plate Attachment	10,000		
InstroTek Nuclear Moisture/Density Gauge	15,000		
Total Treatment Plant	\$520,000		
Lift Stations			
Lift Station 16	125,000		
Lift Station 5			
Lift Station 8			
Lift Station 1			
Total Lift Stations	\$125,000		
Vehicles			
Service Truck	75,000		
Total Vehicles	\$75,000		

OPUD
2024-25 CAPITAL BUDGET

Miscellaneous

Manholes (3 Total)

40,000

Total Miscellaneous

\$40,000

Total Capital Outlay

\$760,000

\$0

\$0

IT

Total Miscellaneous

\$0

0

\$0

Community Facility Districts

		2025-26 Amended Budget	2026-27 Preliminary Budget
CFD 2002-1			
18.41000.00.0	CFD 2002-1 REVENUE	628,427	620,000
18.45500.00.0	INTEREST EARNED - CFD 2002-1	-	30,000
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,000	9,000
18.59405.00.0	LEGAL FEES - CFD 2002-1	-	-
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	3,000
18.59600.00.0	CAPITAL OUTLAY	636,789	-
18.65103.00.0	INTEREST EXPENSE - CFD 2002-1	238,232	216,592
18.22103.00.0	CFD 2002-1 BOND Payment	340,900	355,400
Surplus/(Deficit)		\$ (598,528)	\$ 421,408
CFD 2005-1			
19.41000.00.0	CFD 2005-1 REVENUE	-	-
19.59306.00.0	CFD 2005-1 ADMINISTRATION	-	-
19.59600.00.0	CAPITAL OUTLAY	800,000	
Surplus/(Deficit)		\$ (800,000)	\$ -
CFD 2005-2			
20.41000.00.0	CFD 2005-2 REVENUE	385,000	450,000
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	385,000	445,000
20.59306.00.0	CFD 2005-2 ADMINISTRATION	5,000	5,000
Surplus/(Deficit)		(5,000)	-
	Future Park Maintenance Reserve		

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY

PARK DEVELOPMENT FEES

FUND 33		2025-26 Amended Budget	2026-27 Preliminary Budget
33.40100.00.0	PARK DEV FEES REVENUE	-	1,826,835
33.45150.00.0	ADMIN FEE REVENUE - PARK DEV FEES	-	-
33.45430.03.0	TRANSFERS IN/OUT	-	-
33.45500.00.0	INTEREST EARNED	-	200,000
		-	2,026,835
33.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	-	13,972
33.59103.00.0	OVERHEAD - ADMIN EXPENSES	-	2,680
33.59104.00.0	OVERHEAD - ENGINEERING	-	8,152
33.59306.00.0	CAPACITY FEE OUTLAY - OUTSIDE SERVICES	30,000	30,000
33.59405.00.0	LEGAL FEES - PARK DEVELOPMENT	-	2,000
33.59600.03.0	CAPITAL OUTLAY - PLUMAS PARKS	-	3,900,000
		30,000	3,956,804
	Surplus/(Deficit)	\$ (30,000)	\$ (456,804)

2026-27 Allocations

		Fund	Department
Admin. Allocation			
	%		
Fire	4.00%	11	09
Parks (OH)	1.00%	11	02
Parks (CSA 66)	3.00%	11	03
Water	45.00%	12	00
Wastewater	45.00%	13	00
CFD 2002-1	0.80%	18	00
CFD 2005-2	0.20%	20	00
Park Development Fee Fund	1.00%	33	00
 Engineering			
Parks (OH)	50.00%	11	02
Parks (CSA 66)	10.00%	11	03
Water	44.00%	12	00
Wastewater	44.00%	13	00
Park Development Fee Fund	1.50%	33	00
 Parks			
Parks (OH)	5.00%	11	02
Parks (CSA 66)	95.00%	11	03
 Property & Liability Insurance			
Parks (OH)	2.00%	11	02
Parks (OH) -Pool	1.00%	11	01
Parks (CSA 66)	12.00%	11	03
Fire	8.00%	11	09
Water	36.00%	12	00
Wastewater	41.00%	13	00
	100.00%		
 Property Taxes			
Pool	1.196%	11	01
Parks (OH)	13.036%	11	02
Parks (Lighting)	12.136%	11	05
Parks (J.Ditch)	0.632%	11	06
Fire	73.000%	11	09
 Worker's Comp (2025-26 rates)			
Waterwork Operations	5.97	12	00
Sanitary/Sanitation Ops	7.33	13	00
Firefighters	6.81	11	09
Volunteer Firefighter-per capita charge	341.34	11	09
Salespersons - Outside	0.72	11	00
Clerical/Office Employees	0.67	11	00
Non-Manual Labor(Mgrs & Recreation Pers)	2.19		
Manual Labor (Park&Landscape Maint)	9.65	11	02

OLIVEHURST PUBLIC UTILITY DISTRICT

Intrafund Advance

**Fund 11 (General Fund Administration) Advance to Fund 11 (General Fund Fire Department)
2023 Sutphen SPH100 Aerial Platform Truck**

*Approved By Board
03/21/2024*

Loan Date:	03/01/2024	950,000.00	Term	20	Rate	3.00%
			Annual		Payment	(\$63,854.92)

	Date	Payment	Interest	Principal	Balance
1	Jun-24	\$63,854.92	\$28,500.00	\$35,354.92	\$914,645.08
2	Jun-25	63,854.92	27,439.35	36,415.57	878,229.51
3	Jun-26	63,854.92	26,346.89	37,508.04	840,721.47
4	Jun-27	63,854.92	25,221.64	38,633.28	802,088.19
5	Jun-28	63,854.92	24,062.65	39,792.28	762,295.92
6	Jun-29	63,854.92	22,868.88	40,986.04	721,309.87
7	Jun-30	63,854.92	21,639.30	42,215.63	679,094.25
8	Jun-31	63,854.92	20,372.83	43,482.09	635,612.15
9	Jun-32	63,854.92	19,068.36	44,786.56	590,825.59
10	Jun-33	63,854.92	17,724.77	46,130.15	544,695.44
11	Jun-34	63,854.92	16,340.86	47,514.06	497,181.38
12	Jun-35	63,854.92	14,915.44	48,939.48	448,241.90
13	Jun-36	63,854.92	13,447.26	50,407.67	397,834.23
14	Jun-37	63,854.92	11,935.03	51,919.90	345,914.34
15	Jun-38	63,854.92	10,377.43	53,477.49	292,436.85
16	Jun-39	63,854.92	8,773.11	55,081.82	237,355.03
17	Jun-40	63,854.92	7,120.65	56,734.27	180,620.76
18	Jun-41	63,854.92	5,418.62	58,436.30	122,184.46
19	Jun-42	63,854.92	3,665.53	60,189.39	61,995.07
20	Jun-43	63,854.92	1,859.85	61,995.07	0.00

Intrafund Advance

Fund 11 Administration Advance to Pool

*Approved By Board
01/19/2022*

Date	09/01/2021	85,500.00	10 years	1.50%
			Annual Pmt:	\$9,271.00

	Date	Payment	Interest	Principal	Balance
1	30-Jun-22	\$9,271.00	\$1,282.50	\$7,988.50	\$77,511.50
2	30-Jun-23	\$9,271.00	\$1,162.67	\$8,108.53	\$69,402.97
3	30-Jun-24	\$9,271.00	\$1,041.05	\$8,229.75	\$61,173.20
4	30-Jun-25	\$9,271.00	\$917.60	\$8,353.40	\$52,819.82
5	30-Jun-26	\$9,271.00	\$792.30	\$8,478.70	\$44,341.12
6	30-Jun-27	\$9,271.00	\$665.12	\$8,605.88	\$35,735.23
7	30-Jun-28	\$9,271.00	\$536.03	\$8,734.97	\$27,000.26
8	30-Jun-29	\$9,271.00	\$405.00	\$8,866.00	\$18,134.26
9	30-Jun-30	\$9,271.00	\$272.01	\$8,998.99	\$9,135.28
10	30-Jun-31	\$9,271.00	\$137.03	\$9,135.28	(\$0.00)

OLIVEHURST PUBLIC UTILITY DISTRICT

Interfund Advances

Fund 13 (Waste Water) Advance to Fund 12 (Water)

Date	03/14/2017	1,158,330.51		18 years	1.00%	<i>Approved By Board 06/15/2017</i>
				Annual Pmt:	\$70,637.37	
	Date	Payment	Interest	Principal	Balance	
1	30-Jun-17	\$70,637.37	\$3,395.65	\$67,241.71	\$1,091,088.80	
2	30-Jun-18	\$70,637.37	\$10,910.89	\$59,726.48	\$1,031,362.32	
3	30-Jun-19	\$70,637.37	\$10,313.62	\$60,323.74	\$971,038.58	
4	30-Jun-20	\$70,637.37	\$9,710.39	\$60,926.98	\$910,111.59	
5	30-Jun-21	\$70,637.37	\$9,101.12	\$61,536.25	\$848,575.34	
6	30-Jun-22	\$70,637.37	\$8,485.75	\$62,151.61	\$786,423.73	
7	30-Jun-23	\$70,637.37	\$7,864.24	\$62,773.13	\$723,650.60	
8	30-Jun-24	\$70,637.37	\$7,236.51	\$63,400.86	\$660,249.74	
9	30-Jun-25	\$70,637.37	\$6,602.50	\$64,034.87	\$596,214.87	
10	30-Jun-26	\$70,637.37	\$5,962.15	\$64,675.22	\$531,539.65	
11	30-Jun-27	\$70,637.37	\$5,315.40	\$65,321.97	\$466,217.68	
12	30-Jun-28	\$70,637.37	\$4,662.18	\$65,975.19	\$400,242.49	
13	30-Jun-29	\$70,637.37	\$4,002.42	\$66,634.94	\$333,607.55	
14	30-Jun-30	\$70,637.37	\$3,336.08	\$67,301.29	\$266,306.26	
15	30-Jun-31	\$70,637.37	\$2,663.06	\$67,974.30	\$198,331.96	
16	30-Jun-32	\$70,637.37	\$1,983.32	\$68,654.05	\$129,677.91	
17	30-Jun-33	\$70,637.37	\$1,296.78	\$69,340.59	\$60,337.32	
18	30-Jun-34	\$60,941.29	\$603.37	\$60,337.32	\$0.00	

Interfund Advance

Date	06/30/2022	1,800,000.00		20 years	1.00%	<i>Approved By Board 4/21/22</i>
				Annual Pmt:	\$99,747.57	
	Date	Payment	Interest	Principal	Balance	
1	30-Jun-22	\$99,747.57	\$18,000.00	\$81,747.57	\$1,718,252.43	
2	30-Jun-23	99,747.57	17,182.52	82,565.04	1,635,687.39	
3	30-Jun-24	99,747.57	16,356.87	83,390.69	1,552,296.70	
4	30-Jun-25	99,747.57	15,522.97	84,224.60	1,468,072.10	
5	30-Jun-26	99,747.57	14,680.72	85,066.85	1,383,005.25	
6	30-Jun-27	99,747.57	13,830.05	85,917.51	1,297,087.74	
7	30-Jun-28	99,747.57	12,970.88	86,776.69	1,210,311.05	
8	30-Jun-29	99,747.57	12,103.11	87,644.46	1,122,666.59	
9	30-Jun-30	99,747.57	11,226.67	88,520.90	1,034,145.69	
10	30-Jun-31	99,747.57	10,341.46	89,406.11	944,739.58	
11	30-Jun-32	99,747.57	9,447.40	90,300.17	854,439.41	
12	30-Jun-33	99,747.57	8,544.39	91,203.17	763,236.24	
13	30-Jun-34	99,747.57	7,632.36	92,115.20	671,121.03	
14	30-Jun-35	99,747.57	6,711.21	93,036.36	578,084.68	
15	30-Jun-36	99,747.57	5,780.85	93,966.72	484,117.96	
16	30-Jun-37	99,747.57	4,841.18	94,906.39	389,211.57	
17	30-Jun-38	99,747.57	3,892.12	95,855.45	293,356.12	
18	30-Jun-39	99,747.57	2,933.56	96,814.01	196,542.11	
19	30-Jun-40	99,747.57	1,965.42	97,782.15	98,759.97	
20	30-Jun-41	99,747.57	987.60	98,759.97	0.00	

BOND DEBT SERVICE

Olivehurst Public Utility District - Refunding of CFD No. 2002-1

Ending Period	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2019			180,637.10		
09/01/2019	245,700.00	4.00%	154,098.00	399,798.00	580,435.10
03/01/2020			149,184.00		
09/01/2020	283,400.00	4.00%	149,184.00	432,584.00	581,768.00
03/01/2021			143,516.00		
09/01/2021	292,100.00	4.00%	143,516.00	435,616.00	579,132.00
03/01/2022			137,674.00		
09/01/2022	303,400.00	4.00%	137,674.00	441,074.00	578,748.00
03/01/2023			131,606.00		
09/01/2023	317,600.00	4.00%	131,606.00	449,206.00	580,812.00
03/01/2024			125,254.00		
09/01/2024	329,300.00	4.00%	125,254.00	454,554.00	579,808.00
03/01/2025			118,668.00		
09/01/2025	340,900.00	4.00%	118,668.00	459,568.00	578,236.00
03/01/2026			111,850.00		
09/01/2026	355,400.00	4.00%	111,850.00	467,250.00	579,100.00
03/01/2027			104,742.00		
09/01/2027	369,400.00	4.00%	104,742.00	474,142.00	578,884.00
03/01/2028			97,354.00		
09/01/2028	383,100.00	4.00%	97,354.00	480,454.00	577,808.00
03/01/2029			89,692.00		
09/01/2029	399,700.00	4.00%	89,692.00	489,392.00	579,084.00
03/01/2030			81,698.00		
09/01/2030	416,600.00	4.00%	81,698.00	498,298.00	579,996.00
03/01/2031			73,366.00		
09/01/2031	432,300.00	4.00%	73,366.00	505,666.00	579,032.00
03/01/2032			64,720.00		
09/01/2032	448,500.00	4.00%	64,720.00	513,220.00	577,940.00
03/01/2033			55,750.00		
09/01/2033	467,300.00	4.00%	55,750.00	523,050.00	578,800.00
03/01/2034			46,404.00		
09/01/2034	485,600.00	4.00%	46,404.00	532,004.00	578,408.00
03/01/2035			36,692.00		
09/01/2035	504,100.00	4.00%	36,692.00	540,792.00	577,484.00
03/01/2036			26,610.00		
09/01/2036	427,500.00	4.00%	26,610.00	454,110.00	480,720.00
03/01/2037			18,060.00		
09/01/2037	443,000.00	4.00%	18,060.00	461,060.00	479,120.00
03/01/2038			9,200.00		
09/01/2038	460,000.00	4.00%	9,200.00	469,200.00	478,400.00
	\$ 7,704,900.00		\$ 3,578,815.10	\$ 9,481,038.00	\$ 11,283,715.10

Fiscal Year		Previous Year's Appropriation of Tax Proceeds	CPI	Population Growth	Current Year's Appropriation of Tax Proceeds
2006/2007					\$ 1,754,384.60
2007/2008	\$	1,754,384.60	1.0442000000	1.0494000000	\$ 1,922,425.66
2008/2009	\$	1,922,425.66	1.0429000000	1.0328000000	\$ 2,070,658.37
2009/2010	\$	2,070,658.37	1.0062000000	1.0293000000	\$ 2,144,542.90
2010/2011	\$	2,144,542.90	0.9746000000	1.0178000000	\$ 2,127,274.78
2011/2012	\$	2,127,274.78	1.0251000000	1.0148000000	\$ 2,212,943.28
2012/2013	\$	2,212,943.28	1.0377000000	1.0057000000	\$ 2,309,460.56
2013/2014	\$	2,309,460.56	1.0512000000	1.0110000000	\$ 2,454,409.70
2014/2015	\$	2,454,409.70	0.9977000000	1.0062970000	\$ 2,464,184.42
2015/2016	\$	2,464,184.42	1.0382000000	1.0008490000	\$ 2,560,488.28
2016/2017	\$	2,560,488.28	1.0537000000	1.0066000000	\$ 2,715,793.21
2017/2018	\$	2,715,793.21	1.0369000000	1.0035000000	\$ 2,825,862.00
2018/2019	\$	2,825,862.00	1.0367000000	1.0078000000	\$ 2,952,421.79
2019-2020	\$	2,952,421.79	1.0385000000	1.0100000000	\$ 3,096,750.93
2020-2021	\$	3,096,750.93	1.0373000000	1.0272000000	\$ 3,299,633.21
2021-2022	\$	3,299,633.21	1.0573000000	1.0108000000	\$ 3,526,380.17
2022-2023	\$	3,526,380.17	1.0755000000	1.0035000000	\$ 3,805,896.05
2023-2024	\$	3,805,896.05	1.0444000000	1.0070000000	\$ 4,002,701.98
2024-2025	\$	4,002,701.98	1.0362000000	1.0017000000	\$ 4,154,650.71
2025-2026	\$	4,154,650.71	1.0644000000	1.0028000000	\$ 4,434,592.41
2026-2027	\$	4,434,592.41	1.0495000000	0.9986000000	\$ 4,647,588.99