

Water Budget

8/26/2025

Inflation 3 %
Wages 5%

(Not Approved)

1	Acc. Code	Revenues	Previous				Projections				
			21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
3	40100	Service Charges	\$ 585,491.66	\$ 584,186.34	\$666,033.50	\$685,080.54	\$705,632.96	\$726,801.94	\$748,606.00	\$771,064.18	\$794,196.11
4	40150	User Fees					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	40200	Connections				\$50.00	\$51.50	\$53.05	\$54.64	\$56.28	\$57.96
6	40350	Grants					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	?	Returned Checks				-\$506.14					
8	40400	Reconnect Fees					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	40500	Inspections					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	40600	Annexation Fees					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	40610	Water Fees & Penalties					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	40630	Call Out/Closing Fees	\$ 163.64	\$ (19.44)		\$1,681.33	\$1,731.77	\$1,783.72	\$1,837.23	\$1,892.35	\$1,949.12
13	44230	Home Owner's Exemption	\$ 297.00	\$ 427.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	40700	Property Taxes	\$ 70,399.06	\$ 72,613.61	\$133,305.19	\$131,697.76	\$135,648.69	\$139,718.15	\$143,909.70	\$148,226.99	\$152,673.80
15	40710	Special Assessments					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	40800	Other Income, Strike Teams	\$ 603.80	\$ 28,103.27		\$1,228.85	\$1,265.72	\$1,303.69	\$1,342.80	\$1,383.08	\$1,424.57
17	40875	Facilities Revenue				\$2,410.00	\$2,482.30	\$2,556.77	\$2,633.47	\$2,712.48	\$2,793.85
18	70100	Interest Income				\$7,106.57	\$7,319.77	\$7,539.36	\$7,765.54	\$7,998.51	\$8,238.46
19	70150	Interest L.A.I.F.	\$ 2.70	\$ 13.42	\$ 52.82	\$48.09	\$49.53	\$51.02	\$52.55	\$54.13	\$55.75
20		Total Revenues	\$ 656,957.86	\$ 685,324.20	\$799,391.51	\$828,797.00	\$854,182	\$879,808	\$906,202	\$933,388	\$961,390
21											
22		Expenses	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
23	Comb	Wages, Taxes, Benefits	\$ 294,435.84	\$ 306,887.76	\$299,031.46	\$314,271.89	\$329,985.48	\$339,885.05	\$350,081.60	\$360,584.05	\$371,401.57
24	50400	Supplies	\$ 21,674.24	\$ 25,202.82	\$ 12,522.92	\$9,194.08	\$9,469.90	\$9,754.00	\$10,046.62	\$10,348.02	\$10,658.46
25	50450	Repairs	\$ 29,035.21	\$ 41,042.94	\$ 16,387.98	\$42,033.39	\$43,294.39	\$44,593.22	\$45,931.02	\$47,308.95	\$48,728.22
26	50500	Maintenance	\$ 6,321.47	\$ 8,952.23	\$ 3,911.88	\$5,208.88	\$5,365.15	\$5,526.10	\$5,691.88	\$5,862.64	\$6,038.52
27	50660	Annexation Expenses		\$ 1,411.38			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	50700	Engineering	\$ 5,840.00		\$ 131.50	\$650.00	\$669.50	\$689.59	\$710.27	\$731.58	\$753.53
29	50800	Utilities - All	\$ 124,181.19	\$ 125,328.31	\$131,126.55	\$172,503.57	\$177,678.68	\$183,009.04	\$188,499.31	\$194,154.29	\$199,978.92
30	New	Street Lights Utilities				\$15,844.27	\$15,844.27	\$16,319.60	\$16,809.19	\$17,313.46	\$17,832.87
31	60700	Insurance	\$ 13,323.25	\$ 22,750.50	\$ 27,517.50	\$24,602.69	\$25,340.77	\$26,100.99	\$26,884.02	\$27,690.54	\$28,521.26
32	New	Office Expense	\$ 4,804.52	\$ 3,108.55	\$ 84.13		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
33	60900	Postage	\$ 4,137.56	\$ 4,096.88	\$ 4,282.79	\$6,098.74	\$6,281.70	\$6,470.15	\$6,664.26	\$6,864.19	\$7,070.11
34	61100	Auto Expense	\$ 10,349.29	\$ 17,061.36	\$ 13,987.47	\$9,235.63	\$9,512.70	\$9,798.08	\$10,092.02	\$10,394.78	\$10,706.63
35	61200	Equipment	\$ 5,975.87	\$ 11,753.18	\$ 14,772.69	\$34,967.86	\$36,016.90	\$37,097.40	\$38,210.32	\$39,356.63	\$40,537.33
36	61250	Legal Expense	\$ 7,076.38	\$ 3,588.25	\$ 1,506.67	\$7,202.74	\$7,418.82	\$7,641.39	\$7,870.63	\$8,106.75	\$8,349.95
37	61300	Professional Services	\$ 32,839.79	\$ 78,097.25	\$ 69,627.54	\$97,706.56	\$100,637.76	\$103,656.89	\$106,766.60	\$109,969.59	\$113,268.68
38	61700	Dues & Fees	\$ 6,724.12	\$ 9,206.77	\$ 10,817.07	\$17,803.64	\$18,337.75	\$18,887.88	\$19,454.52	\$20,038.15	\$20,639.30
39	61750	Training & Travel	\$ 2,527.27	\$ 7,983.94	\$ 7,067.39	\$6,325.86	\$6,515.64	\$6,711.10	\$6,912.44	\$7,119.81	\$7,333.41
40	61800	Other Expenses	\$ 624.52	\$ (464.68)	\$ 4,390.00	-\$4,390.00	-\$4,521.70	-\$4,657.35	-\$4,797.07	-\$4,940.98	-\$5,089.21
41	60825	Grants		\$ 30,903.89	\$ 1,338.80		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	70300	Gain Loss of Assets	\$ (936.50)				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	61850	Interest Expense	\$ 636.71	\$ 1,668.39		\$1,890.31	\$1,947.02	\$2,005.43	\$2,065.59	\$2,127.56	\$2,191.39
44	61900	Depreciation	\$ 81,272.00	\$ 82,122.00	\$ 81,726.00	\$82,086.00	\$84,548.58	\$87,085.04	\$89,697.59	\$92,388.52	\$95,160.17
45	INACT	Interfund Transfer to Street Li	\$ 30,360.07	\$ 35,000.00	\$ 24,467.40		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46											
47		Total Expenses:	\$ 681,202.80	\$ 815,701.72	\$724,697.74	\$ 843,236.11	\$874,343.30	\$900,573.60	\$927,590.81	\$955,418.53	\$984,081.09
48											
49		Ending Net Position	\$ (24,244.94)	\$ (130,377.52)	\$74,693.77	-\$14,439.11	-\$20,161.07	-\$20,765.90	-\$21,388.88	-\$22,030.54	-\$22,691.46
50											
51	70250	Authorized Capital Expenses	\$ 0.35				\$100,000.00	\$103,000.00	\$106,090.00	\$109,272.70	\$112,550.88
52	New	Emergency Reserves					\$100,000.00	\$103,000.00	\$106,090.00	\$109,272.70	\$112,550.88
53		Ending Net Position with Reserves	\$ (24,245.29)	\$ (130,377.52)	\$ 74,693.77	\$ (14,439.11)	\$(220,161.07)	\$(226,765.90)	\$(233,568.88)	\$(240,575.94)	\$(247,793.22)

* Authorized Capital Expenses and Emergency Reserves need to be planned for in the future for emergencies and to help cover the cost of replacing the system.

Wastewater Budget

8/26/2025

Inflation 3 %

Wages 5%

(Not Approved)

Acc. Code	Revenues	Previous 21-22	Previous 22-23	Previous 23-24	Unaudited Financials 24-25	25-26	26-27	Projections 27-28	28-29	29-30
40100	Service Charges	\$ 557,004.84	\$ 517,899.56	\$ 547,344.21	\$596,906.67	\$614,813.87	\$633,258.29	\$652,256.03	\$671,823.72	\$691,978.43
40150	User Fees					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40200	Connections		\$ 45,388.84			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40350	Grants		\$ 39,320.00	\$ 88,384.00	\$132,122.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
?	Returned Checks				-\$498.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40400	Reconnect Fees					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40500	Inspections					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40600	Annexation Fees	\$ (200.25)		\$ 27,760.88		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40610	Water Fees & Penalties					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40630	Call Out/Closing Fees	\$ (39.23)	\$ 151.01	\$ 39.97	\$1,548.67	\$1,595.13	\$1,642.98	\$1,692.27	\$1,743.04	\$1,795.33
40710	Special Assessments					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40825	Grants Collection system				\$206,409.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44230	Home Owner's Exemption	\$ 635.00	\$ 681.00	\$ 628.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40875	Facilities				\$4,910.00	\$5,057.30	\$5,209.02	\$5,365.29	\$5,526.25	\$5,692.04
43800	Street Light Rev., Other					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45100	Solid Waste Franchise Fee	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00	\$5,000.00	\$5,150.00	\$5,304.50	\$5,463.64	\$5,627.54	\$5,796.37
40700	Property Taxes	\$ 103,932.52	\$ 119,381.37	\$ 119,876.27	\$115,210.21	\$118,666.52	\$122,226.51	\$125,893.31	\$129,670.11	\$133,560.21
40800	Other Income, Strike Teams	\$ 178.18	\$ 30,520.22	\$ 43.11	\$6,043.28	\$6,224.58	\$6,411.32	\$6,603.66	\$6,801.76	\$7,005.82
70100	Interest Income	\$ 1,916.19	\$ 42,302.90	\$ 46,638.45	\$38,735.30	\$39,897.36	\$41,094.28	\$42,327.11	\$43,596.92	\$44,904.83
70150	Interest L.A.I.F.	\$ 0.92	\$ 4.52	\$ 17.80	\$16.19	\$16.68	\$17.18	\$17.69	\$18.22	\$18.77
Total Revenues		\$ 668,428.17	\$ 798,149.42	\$835,732.69	\$1,106,402.80	\$791,421.43	\$815,164.07	\$839,618.99	\$864,807.56	\$890,751.79
	Expenses	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
Comb.	Wages, Taxes, Benefits	\$ 292,029.00	\$ 303,396.08	\$ 299,816.22	\$327,964.67	\$344,362.90	\$354,693.79	\$365,334.60	\$376,294.64	\$387,583.48
50400	Supplies	\$ 38,347.12	\$ 45,077.00	\$ 33,438.67	\$35,986.58	\$37,066.18	\$38,178.16	\$39,323.51	\$40,503.21	\$41,718.31
50450	Repairs	\$ 11,552.59	\$ 20,858.35	\$ 44,685.27	\$98,215.20	\$101,161.66	\$104,196.51	\$107,322.40	\$110,542.07	\$113,858.34
50500	Maintenance	\$ 10,459.50	\$ 9,351.36	\$ 1,368.96	\$6,656.13	\$6,855.81	\$7,061.49	\$7,273.33	\$7,491.53	\$7,716.28
50660	Annexation Expenses		\$ 1,921.37			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50700	Engineering	\$ 815.00	\$ 10,340.68	\$ 1,136.50	\$65.75	\$67.72	\$69.75	\$71.85	\$74.00	\$76.22
50800	Utilities - All	\$ 28,143.92	\$ 61,413.75	\$ 76,390.13	\$65,352.90	\$67,313.49	\$69,332.89	\$71,412.88	\$73,555.26	\$75,761.92

Fire Budget

8/26/2025

Inflation 3 %

5%

(Not approved)

1	Acc. Code	Revenues	Previous				Unaudited Financials				Projections				
			21-22	22-23	Previous	23-24	24-25	25-26	26-27	27-28	28-29	29-30			
2															
3	46000	Ambulance Revenue													
4	47000	Lassen Contract Revenue	-\$3,355.66	\$237,916.22		\$159,389.35	-\$134,426.79		\$0.00		\$0.00		\$0.00		\$0
5	40100	Service Charges					\$2,549,888.34		\$0.00		\$0.00		\$0.00		\$0
6	40350	Grants				-\$151.27	\$424,274.35		\$0.00		\$0.00		\$0.00		\$0
7	40600	Annexation Fees	\$129,386.29						\$0.00		\$0.00		\$0.00		\$0
8	40700	Property Taxes	\$190,621.72	\$303,025.56		\$103,995.61			\$0.00		\$0.00		\$0.00		\$0
9	40710	Special Assessments	\$132,004.82	\$127,419.24		\$129,642.77	\$237,757.11		\$0.00		\$0.00		\$0.00		\$0
10	44230	Home Owners Exemption	\$1,324.00	\$1,309.00					\$252,236.52		\$267,597.72		\$275,626.65		
11	40800	Other Income, Strike Teams	\$1,342,174.95	\$157,516.93		\$34,632.83			\$0.00		\$0.00		\$0.00		\$0
12	40875	Facilities	\$545.81	\$3,540.00		\$5,640.00			\$0.00		\$0.00		\$0.00		\$0
13		Total Revenues	\$1,792,701.93	\$830,726.95		\$1,230,606.33	\$3,077,493.01		\$244,889.82	\$252,236.52	\$259,803.61	\$267,597.72	\$275,626.65		
14															
15		Expenses	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30				
16		Wages, Taxes, Benefits	\$ 2,073,449.98	\$ 1,612,211.41	\$ 1,342,323.97	\$ 1,154,144.54	\$ 41,974.32	\$ 44,073.04	\$ 46,276.69	\$ 48,590.52	\$ 51,020.05				
17	57000	Lassen Contract	\$ 263,388.65	\$ 341,609.33	\$ 516,114.64	\$ 843,009.07	\$ -	\$ -	\$ -	\$ -	\$ -				
18	50400	Supplies	\$ 21,274.78	\$ 19,705.66	\$ 7,152.19	\$ 4,271.22	\$ -	\$ -	\$ -	\$ -	\$ -				
19	50450	Repairs	\$ 1,163.70	\$ 9,697.94	\$ 2,600.35	\$ (99.00)	\$ -	\$ -	\$ -	\$ -	\$ -				
20	50500	Maintenance	\$ 1,191.12	\$ 7,245.27	\$ 266.67	\$ 806.55	\$ -	\$ -	\$ -	\$ -	\$ -				
21	50600	Services			\$ 2,235.15		\$ -	\$ -	\$ -	\$ -	\$ -				
22	50660	Annexation Expenses		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -				
23	50700	Engineering	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -				
24	50800	Utilities - All	\$ 16,120.83	\$ 30,749.47	\$ 20,584.58	\$ 3,642.96	\$ -	\$ -	\$ -	\$ -	\$ -				
25	56000	Ambulance Expense	\$ 14,016.99	\$ 12,483.55	\$ 26,636.29	\$ 471.47	\$ -	\$ -	\$ -	\$ -	\$ -				
26	60700	Insurance	\$ 100,876.46	\$ 98,195.26	\$ 54,547.63	\$ 20,518.55	\$ -	\$ -	\$ -	\$ -	\$ -				
27	INACT	Office Expense	\$ 1,624.91	\$ (767.52)			\$ -	\$ -	\$ -	\$ -	\$ -				
28	60825	Grants- Collection	\$ 16,193.45	\$ 59,566.40			\$ -	\$ -	\$ -	\$ -	\$ -				
29	60900	Postage	\$ 1,391.12	\$ 1,768.26	\$ 825.77	\$ 289,911.15	\$ -	\$ -	\$ -	\$ -	\$ -				
30	61100	Auto Expense	\$ 25,409.31	\$ 88,080.02	\$ 41,434.04	\$ 54,795.29	\$ -	\$ -	\$ -	\$ -	\$ -				
31	61200	Equipment	\$ 17,868.20	\$ 26,510.78	\$ 14,421.43	\$ 1,891.93	\$ -	\$ -	\$ -	\$ -	\$ -				
32	61250	Legal Expense	\$ 22,610.63	\$ 34,329.40	\$ 27,261.22	\$ 6,889.38	\$ -	\$ -	\$ -	\$ -	\$ -				
33	61300	Professional Services	\$ 61,352.50	\$ 150,428.79	\$ 85,206.24	\$ 26,205.44	\$ -	\$ -	\$ -	\$ -	\$ -				
34	61700	Dues & Fees	\$ 6,958.75	\$ 10,914.12	\$ 4,654.91	\$ 4,009.60	\$ -	\$ -	\$ -	\$ -	\$ -				
35	61750	Training & Travel	\$ 12,601.81	\$ 24,314.67	\$ 19,048.13	\$ 62,577.50	\$ -	\$ -	\$ -	\$ -	\$ -				
36	61800	Other Expenses	\$ 12,901.03	\$ (1,010.50)	\$ (17,547.00)	\$ 17,547.00	\$ 10,000.00	\$ 10,300.00	\$ 10,609.00	\$ 10,927.27	\$ 11,255.09				

37	61900	Depreciation	\$	54,929.00	\$	60,442.92	\$	57,118.00	\$	57,118.00	\$	58,831.54	\$	60,596.49	\$	62,414.38	\$	64,286.81	\$	66,215.42
38	70300	Gain Loss of Assets	\$	(4,300.00)																
39	61850	Interest Expense	\$	-	\$	-														
40	INACT	Interfund Transfer to Str Ligh			\$	3,760,000.00														
41	69100	Interfund Transfer In			\$	(3,760,000.00)														
42																				
43		Total Expenses:	\$	2,721,023.22	\$	2,586,475.23	\$	2,204,884.21	\$	2,547,784.90	\$	110,805.86	\$	114,969.52	\$	119,300.07	\$	123,804.60	\$	128,490.55
44																				
45		Ending Net Position	\$	(928,321.29)	\$	(1,755,748.28)	\$	(974,277.88)	\$	529,708.11	\$	134,083.96	\$	137,267.00	\$	140,503.54	\$	143,793.12	\$	147,135.10
46																				
47	70250	Authorized Capital Expenses																		
48	NEW	Emergency Reserves																		
49		Ending Net Position with Reserves	\$	(928,321.29)	\$	(1,755,748.28)	\$	(974,277.88)	\$	529,708.11	\$	134,083.96	\$	137,267.00	\$	140,503.54	\$	143,793.12	\$	147,135.10

* Fire annexation occurred on 9-30-2024

Street Light Budget

8/26/2025

(Not approved)

Acc. Code	Revenues	Previous	Previous	Previous	Previous	Unaudited Financials
		21-22	22-23	23-24	24-25	
	No Revenue					
	Total Revenues	\$ -	\$ -	\$0.00	\$0.00	
	Expenses	21-22	22-23	23-24	24-25	
50800	Utilities - All	\$ 28,642.43	\$ 28,138.16	\$ 30,847.02		
60900	Postage	\$ 603.20	\$ 290.00			
61250	Legal Expense	\$ 1,114.16	\$ 192.50			
69100	Interfund Transfer In	\$ (30,360.07)	\$ (35,000.00)	\$ (24,467.40)		
	Total Expenses;	\$ (0.28)	\$ (6,379.34)	\$ 6,379.62	\$ -	
	Ending Net Position	\$ 0.28	\$ 6,379.34	-\$6,379.62	\$0.00	

Light fund changed to an expense on the water and wastewater fund because the following reasons:

1. No revenue source specific for light fund
2. Benefits all customers one way or another