

**BURNEY WATER DISTRICT
FY 26/27 PRELIMINARY BUDGET
WATER**

	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
REVENUES - WATER		
RESIDENTIAL INCOME-W	538,300	503,000
COMMERCIAL INCOME-W	360,600	271,000
MISCELLANEOUS INCOME-W	0	3,000
OTHER BILLED INCOME-W	0	1,000
SERVICE CHARGE INCOME-W	1,300	1,500
COMPUTER GENERATED LATE FEE-W	9,500	5,300
GRANT MONEY-W	0	0
GAIN/LOSS ON SALE OF ASSET-W	0	0
INTEREST INCOME-W	100	100
TOTAL REVENUES - WATER	909,800	784,900

	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
LABOR EXPENSES - WATER		
HEALTH INSURANCE-W	59,400	50,000
PERS RETIREMENT-W	65,000	58,000
SOCIAL SECURITY TAXES-W	17,000	7,600
UNEMPLOYMENT INSURANCE-W	0	0
WAGES & SALARIES PRODUCTION-W	210,000	180,000
OVERTIME PAID-W	7,000	8,300
SICK PAY-W	7,450	2,900
VACATION PAY-W	11,600	7,000
STAND BY TIME PAID-W	7,440	7,500
WORKERS COMP-W	7,200	1,200
TOTAL LABOR EXPENSES - WATER	392,090	322,500

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GENERAL AND ADMINISTRATIVE EXPENSES (G&A) - WATER	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
AUDIT-W	9,000	11,100
ADVERTISING-W	200	200
BAD DEBT-W	0	120
BANK FEES-W	200	200
DEBT SERVICE-W	0	0
DUES, FEES, & SUBSCRIPTIONS-W	12,000	18,500
ELECTION FEES-W	0	0
ENGINEERING FEES-W	18,000	5,000
INTEREST EXPENSE-W	150	150
LEGAL EXPENSE-W	6,000	5,000
LIABILITY INSURANCE-W	36,700	36,700
OFFICE SUPPLIES-W	6,000	14,000
OFFICE EQUIPMENT LEASE-W	3,000	3,000
OUTSIDE SERVICES-W	3,000	2,000
PERMITS & FEES-W	5,500	6,000
PROFESSIONAL FEES-W	15,000	15,000
SEMINARS/EDUCATION/CERTIFICATES-W	6,000	5,000
PENALTIES & FINES-W	0	500
TOTAL WATER G&A EXPENSES	120,750	122,470

**BURNEY WATER DISTRICT
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	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
GENERAL EXPENSES - O&M		
CHEMICALS-W	0	1,000
GAS,FUEL & OIL-W	7,500	7,500
LAB SUPPLIES-W	0	0
MEALS EXPENSE-W	200	1,000
MISC EXPENSE-W	0	0
OPERATING EXPENSE-W	15,000	10,000
PG&E PUMPING COSTS-W	290,000	265,000
PG&E OFFICE UTILITIES-W	4,800	5,000
RENTAL OF EQUIPMENT-W	1,200	2,000
REPAIRS/MAINT BLDG-W	4,000	2,000
REPAIRS/MAINT EQUIP-W	3,900	4,000
REPAIRS/MAINT INFRAST-W	35,000	12,000
TOOLS-W	4,000	5,000
TELEPHONE-W	10,000	13,000
TESTING EXPENSE-W	5,000	5,000
TRAVEL EXPENSE-W	3,000	1,430
VEHICLE REPAIRS & MAINT-W	5,000	6,000
TOTAL WATER O&M EXPENSES	388,600	339,930
DEPRECIATION EXPENSE-W	8,360	0
TOTAL GENERAL EXPENSES	517,710	462,400

	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
TOTAL REVENUES	909,800	784,900
TOTAL LABOR EXPENSES	392,090	322,500
TOTAL GENERAL EXPENSES	517,710	462,400
NET INCOME (LOSS)	0	0

**BURNEY WATER DISTRICT
FY 26/27 PRELIMINARY BUDGET
SEWER**

	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
REVENUES - SEWER		
RESIDENTIAL INCOME-S	879,200	967,200
COMMERCIAL INCOME-S	215,250	156,000
MISCELLANEOUS INCOME-S	0	0
OTHER BILLED INCOME-S	0	0
SERVICE CHARGE INCOME-S	150	250
COMPUTER GENERATED LATE FEE-S	11,000	5,600
GRANT MONEY - S	0	0
GAIN/LOSS ON SALE OF ASSETS-S	0	0
INTEREST INCOME-S	100	20
TOTAL REVENUES - SEWER	1,105,700	1,129,070

	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
LABOR EXPENSES - SEWER		
HEALTH INSURANCE-S	45,000	50,000
PERS RETIREMENT-S	65,000	68,000
SOCIAL SECURITY-S	15,500	7,600
UNEMPLOYMENT INSURANCE-S	0	0
WAGES & SALARIES PRODUCTION-S	248,000	180,000
OVERTIME PAID-S	8,000	7,200
SICK PAY-S	8,200	2,900
VACATION PAY-S	13,000	7,000
STAND BY TIME PAID-S	10,000	7,500
WORKERS COMP-S	6,450	1,200
TOTAL LABOR EXPENSES - SEWER	419,150	331,400

**BURNEY WATER DISTRICT
FY 26/27 PRELIMINARY BUDGET
SEWER**

GENERAL EXPENSES - SEWER G&A	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
AUDIT-S	8,192	11,100
ADVERTISING-S	205	200
BAD DEBT-S	0	180
BANK FEES-S	205	90
DEBT SERVICE-S	3,072	13,200
DUES, FEES & SUBSCRIPTIONS-S	12,288	17,200
ELECTION FEES-S	0	0
ENGINEERING FEES-S	18,432	11,000
INTEREST EXPENSE-S	154	150
LEGAL EXPENSE-S	6,144	5,000
LIABILITY INSURANCE-S	36,000	36,000
OFFICE SUPPLIES-S	6,144	14,000
OFFICE EQUIPMENT LEASE-S	3,072	2,900
OUTSIDE SERVICES-S	3,072	3,000
PERMITS & FEES-S	35,840	33,200
PROFESSIONAL FEES-S	15,360	15,000
SEMINARS/EDUCATION/CERTIFICATES-S	6,144	4,000
PENALTIES & FINES-S	0	0
TOTAL SEWER G&A EXPENSES	154,323	166,220

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	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
GENERAL EXPENSES - SEWER O&M		
CHEMICALS-S	65,000	5,000
GAS,FUEL & OIL-S	7,680	7,500
LAB SUPPLIES-S	15,000	3,000
MEALS EXPENSE-S	205	1,000
MISCELLANEOUS EXPENSE-S	0	400
OPERATING EXPENSE-S	27,504	25,200
PG&E PUMPING COSTS-S	204,000	155,000
PG&E OFFICE UTILITIES-S	7,000	5,000
RENTAL OF EQUIPMENT-S	6,144	2,000
REPAIRS/MAINT BLDG-S	3,072	1,500
REPAIRS/MAINT EQUIP-S	31,258	10,000
REPAIRS/MAINT INFRAST-S	20,480	10,000
SLUDGE DISPOSAL-S	0	0
TOOLS-S	3,072	3,350
TELEPHONE-S	10,240	13,000
TESTING EXPENSE-S	7,500	7,500
TRAVEL EXPENSE-S	3,072	5,000
VEHICLE REPAIRS & MAINT-S	6,000	12,000
TOTAL SEWER O&M EXPENSES	352,227	261,450
DEPRECIATION EXPENSE-S	180,000	370,000
TOTAL GENERAL EXPENSES	686,550	797,670

	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
TOTAL REVENUES	1,105,700	1,129,070
TOTAL LABOR EXPENSES	419,150	331,400
TOTAL GENERAL EXPENSES	686,550	797,670
NET INCOME (LOSS)	0	0

**BURNEY WATER DISTRICT
FY26/27 PRELIMINARY BUDGET
POOL**

	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
REVENUES - POOL		
RESIDENTIAL INCOME-P	115,000	115,000
COMMERCIAL INCOME-P	15,000	15,000
GRANT MONEY-P	0	0
SWIMMING LESSONS	11,000	11,000
TRAINING CLASSES	0	0
SPECIAL SWIM FUNCTIONS	0	0
MOMMY & ME	200	200
LITTLE SWIMMERS	0	0
NIGHT SWIM	1,200	1,200
GATE FEES-P	3,000	3,000
POOL PASS PURCHASES	1,000	1,000
VENDING INCOME	500	500
REPLACEMENT PASSES-P	0	0
AQUATIC PASS	2,500	2,500
POOL DONATIONS	0	0
POOL RENTAL FEES	2,500	2,500
MISCELLANEOUS INCOME-P	0	0
SERVICE CHARGE INCOME-P	0	0
COMPUTER GENERATED LATE FEE-P	1,500	1,500
INTEREST INCOME-P	0	0
TOTAL REVENUES - POOL	153,400	153,400

	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
LABOR EXPENSES - POOL		
UNEMPLOYMENT INSURANCE-P	0	0
WAGES & SALARIES PRODUCTION-P	70,000	70,000
SOCIAL SECURITY-P	5,000	5,000
OVERTIME PAID-P	2,000	2,000
SICK PAY-P	500	500
WORKERS COMP-P	1,400	1,400
TOTAL LABOR EXPENSES - POOL	78,900	78,900

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GENERAL EXPENSES - POOL G&A		
AUDIT-P	1,500	1,875
ADVERTISING-P	300	300
BAD DEBT-P	0	0
DUES, FEES, & SUBSCRIPTIONS-P	500	500
LEGAL EXPENSE-P	0	0
LIABILITY INSURANCE-P	7,000	7,000
OFFICE SUPPLIES-P	1,000	1,000
PERMITS/FEES-P	1,500	1,500
PROFESSIONAL FEES-P	0	0
SEMINARS & EDUCATION/CERTIFICATES-P	800	800
TRAVEL EXPENSE-P	750	750
TOTAL POOL G&A EXPENSES	13,350	13,725

	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
GENERAL EXPENSES - POOL O&M		
CHEMICALS-P	7,500	7,500
LAB SUPPLIES-P	500	500
OPERATING EXPENSE-P	2,000	2,000
PG&E POOL UTILITIES	3,500	3,500
RENTAL OF EQUIPMENT-P	500	500
REPAIRS/MAINT BLDG-P	3,000	3,000
REPAIRS/MAINT EQUIP-P	7,800	7,800
REPAIRS/MAINT INFRAST-P	5,500	5,500
TELEPHONE-P	1,500	1,500
TESTING EXPENSE-P	0	0
TOOLS-P	200	200
TOTAL POOL O&M EXPENSES	32,000	32,000
DEPRECIATION EXPENSE-P	29,150	28,775
TOTAL GENERAL EXPENSES	74,500	74,500

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POOL**

	2025/2026 ADOPTED BUDGET	2026/2027 PRELIMINARY BUDGET
TOTAL REVENUES	153,400	153,400
TOTAL LABOR EXPENSES	78,900	78,900
TOTAL GENERAL EXPENSES	74,500	74,500
NET INCOME (LOSS)	0	0