EXHIBIT A

Revenue **PLDD 2027 BUDGET**

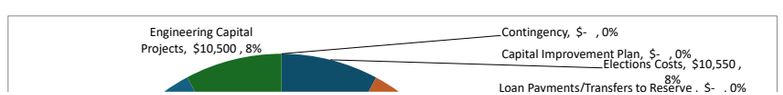
Assumptions: 1. Surplus/Deficit = Estimated Cash Account at the end of 2026.

Surplus/Deficit from 2026 (estimated)	**$ 248,934**		
Investment Account + Interest (Account 010)	**Included above**		
Cash Balance Forward	**Included above**		
Capital Reserve + Interest (Account 040)	**Included above**		
Assessment	**$ 100,000**	**$ 1,200**	**83.33333333**
Total Expenses	**$ 134,710**		
Estimated Year End Balance	**$ 214,224**		

Accounting Code	Expenses	Rounded with 5% Contingency	Total	January	February	March	April	May	June	July	August	September	October	November	December
	Elections Costs	**$ 10,550**	**$ 10,550**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,680**	**$ 2,680**	**$ 2,680**	**$ 2,000**
5144010	Election Salaries & Wages		**$ 2,150**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 680	$ 680	$ 680	$ -
5144040	Election Services		**$ 8,400**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000
	Field Expenses	**$ 34,360**	**$ 34,360**	**$ 2,060**	**$ 3,060**	**$ 3,060**	**$ 3,060**	**$ 3,060**	**$ 3,060**	**$ 3,060**	**$ 3,060**	**$ 3,060**	**$ 2,060**	**$ 2,060**	**$ 2,060**
5535030	Misc Supplies		**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5535040	Drainage Maintenance Operations		**$ 25,960**	$ 2,060	$ 2,060	$ 2,060	$ 2,060	$ 2,060	$ 2,060	$ 2,060	$ 2,060	$ 2,060	$ 2,060	$ 2,060	$ 2,060
5535018	Temporary Labor		**$ 8,400**	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ -	$ -	$ -
	Engineering	**$ 19,530**	**$ 19,530**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**
5535140	General District Engineering		$ 14,490	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150
5535141	Assessment Roll & Certification		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5535142	Project Review		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5535143	Unanticipated Engineering Costs		$ 5,040	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400
	Personnel	**$ 20,760**	**$ 20,760**	**$ 1,542**	**$ 1,542**	**$ 1,652**	**$ 1,542**	**$ 1,542**	**$ 1,652**	**$ 1,542**	**$ 1,542**	**$ 2,042**	**$ 1,932**	**$ 1,542**	**$ 1,652**
5535210	Administrative Personnel		**$ 12,740**	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010
5535220	FICA Expense		**$ 1,290**	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102
5535221	L&I Expense		**$ 80**	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6
5535221	WA Cares Expense		**$ 60**	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5
5535221	WAPFML Expense		**$ 60**	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5
5535230	Commissioner Meetings/District Business		**$ 5,740**	$ 390	$ 390	$ 390	$ 390	$ 390	$ 390	$ 390	$ 390	$ 780	$ 780	$ 390	$ 390
5535340	Commissioner Mileage/Travel Expense		**$ 470**	$ -	$ -	$ 110	$ -	$ -	$ 110	$ -	$ -	$ 110	$ -	$ -	$ 110
5535240	Administrator Mileage/Travel Expense		**$ 320**	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25
	Miscellaneous Office Expenses	**$ 12,940**	**$ 12,940**	**$ 785**	**$ 385**	**$ 335**	**$ 625**	**$ 335**	**$ 195**	**$ 725**	**$ 6,865**	**$ 610**	**$ 625**	**$ 610**	**$ 195**
5535341	Rent-LMC Room & Storage, PO BOX		$ 2,050	$ 150	$ 300	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150
5535345	Website Maintenance & Renewal		$ 1,640	$ 390	$ -	$ -	$ 390	$ -	$ -	$ 390	$ -	$ -	$ 390	$ -	$ -
5535740	Software and Subscriptions		$ 70	$ 60	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
5535331	Supplies		$ 900	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 300	$ 25	$ 300	$ 25
5535342	Postage/Mailings		$ 260	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20
5535343	Advertising		$ 420	$ 40	$ 40	$ 40	$ 40	$ 40	$ -	$ 40	$ 40	$ 40	$ 40	$ 40	$ -
5535346	Miscellaneous Filing/Recording Fee		$ 630	$ 100	$ -	$ 100	$ -	$ 100	$ -	$ 100	$ -	$ 100	$ -	$ 100	$ -
5535344	Insurance		$ 6,970	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,630	$ -	$ -	$ -	$ -
	Assessments / County Fees / Election	**$ 13,910**	**$ 13,910**	**$ -**	**$ 13,240**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
5535347	State Auditor		$ 1,310	$ -	$ 1,240	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5535348	Election Cost - Jefferson County		$ 12,600		$ 12,000	$ -								$ -	
	Professional Services	**$ 12,160**	**$ 12,160**	**$ 760**	**$ 760**	**$ 760**	**$ 760**	**$ 1,710**	**$ 760**	**$ 760**	**$ 760**	**$ 760**	**$ 2,260**	**$ 760**	**$ 760**
5535442	Budget Assistance		$ 1,580	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ -
5535443	Legal		$ 3,910	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310
5535444	Accounting Clerk		$ 6,670	$ 450	$ 450	$ 450	$ 450	$ 1,400	$ 450	$ 450	$ 450	$ 450	$ 450	$ 450	$ 450
5535445	Recording Secretary		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Loan Payments / Transfer to Reserve	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Replace Reserve moneys		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5591570	PWTF Loan Principal Repayment		$ -							$ -					
5592580	Loan Interest		$ -							$ -					
5594144	**Engineering Capital Projects**	**$ 10,500**	**$ 10,500**	**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ -**	**$ -**
5535145	Miscellaneous Design Project		$ 10,500	.		$ 5,000		$ -				$ 5,000			
	Capital Improvement Plan	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
5585640	Unanticipated Storm Improvement Costs		$ -							$ -	$ -				
	Contingency	**$ -**	$ -												
	Subtotal Expenses (w/ Contingency)	**$ 134,710**	**$ 134,710**	**$ 4,869**	**$ 18,351**	**$ 9,762**	**$ 4,701**	**$ 5,394**	**$ 4,365**	**$ 4,806**	**$ 11,253**	**$ 13,274**	**$ 9,499**	**$ 7,499**	**$ 6,465**

Budget Adjustments

All amounts rounded up to nearest $10
County Assessment Certification Required Every 4 Years (for example 2028 & 2032)
Elections Required Every 4 Years (for example 2028 & 2032)



Budget Adjustments

All amounts rounded up to nearest $10

County Assessment Certification Required Every 4 Years (for example 2028 & 2032)

Elections Required Every 4 Years (for example 2028 & 2032)

Total

Elections Costs	$	10,550
Field Expenses	$	34,360
Engineering	$	19,530
Personnel	$	20,760
Miscellaneous/Office Expenses	$	12,940
Assessments/County Fees/Elections	$	13,910
Professional Services	$	12,160
Loan Payments/Transfers to Reserve	$	-
Engineering Capital Projects	$	10,500
Capital Improvement Plan	$	-
Contingency	$	-
Subtotal Expenses (w/ Contingency)	$	134,710

0 **County Assessment Certification Required Every 4 Years (for example 2028 & 2032)**

