



2025-26 Actual to Budget

February 26, 2026



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General Fund 11

Period Ending

02/26/26

00 (Administration)

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	4,347	317,682	3971%	(309,682)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	558	2,779	0%	(2,779)
11.45500.00.0	INTEREST EARNED	200,000	-	1	0%	199,999
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,417,598	-	349,926	25%	1,067,672
Administration	Total Revenues	\$ 1,625,598	\$ 4,905	\$ 670,388		\$ 955,210
11.59101.00.0	SALARIES - GENERAL	930,000	63,462	582,548	63%	347,452
11.59110.00.0	SALARIES OT - GENERAL	12,000	-	-	0%	12,000
11.59501.00.0	PAYROLL TAXES - GENERAL	75,248	4,794	43,654	58%	31,594
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	329,000	25,937	208,619	63%	120,381
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	500	-	-	0%	500
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,500	-	-	0%	5,500
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	-	-	0%	150
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	279	5,611	35%	10,389
11.59303.00.0	GAS AND OIL - GENERAL	1,000	37	223	22%	777
11.59304.00.0	FEES & DUES - GENERAL	15,000	-	10,190	68%	4,810
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	99	7,672	77%	2,328
11.59306.00.0	OUTSIDE SERVICES - GENERAL	405,000	80	322,276	80%	82,724
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	3,000	-	-	0%	3,000
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	9,000	-	1,474	16%	7,526
11.59314.00.0	ELECTION EXPENSE - GENERAL	15,000	-	-	0%	15,000
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	424	2,412	60%	1,588
11.59320.00.0	POSTAGE & SHIPPING	2,500	-	1,684	67%	816
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,700	-	4,551	80%	1,149
11.59404.00.0	COMPUTER SERVICES - GENERAL	80,000	3,013	42,352	53%	37,648
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	15,737	52%	14,263
11.59425.00.0	SECURITY - GENERAL	2,000	-	866	43%	1,134
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	-	-	0%	500
11.59551.00.0	BOARD COMMUNITY OUTREACH	3,000	-	-	0%	3,000

General Fund 11
00 (Administration)

Period Ending 02/26/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59600.00.0	CAPITAL OUTLAY - GENERAL	85,000	-	13,625	16%	71,375
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	-	0%	2,500
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	1,000	-	-	0%	1,000
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	-	3,500	100%	-
Administration	Total Expenditures	\$ 2,046,098	\$ 98,125	\$ 1,266,992		\$ 779,106
Excess of Revenues over Expenditures		\$ (420,500)	\$ (93,220)	\$ (596,603.79)		
Cash Reserves						
	Advance to Fire Department	75,000				
	Advance to Pool	9,271				
	Reserve: Admin. Building	(2,771)				
		\$ (339,000)		\$ (596,604)		

General Fund 11

Period Ending 02/26/26

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45700.15.0	ENGINEERNG OVERHEAD TRANSFER IN	513,695	-	140,589	27%	373,106
11.45103.15.0	DEVELOPER REIMBURSEMENTS	20,000	-	-	0%	20,000
15 (ENGINEERING)	Total Revenues	\$ 533,695	\$ -	\$ 140,589		\$ 393,106
Expenditures						
11.59101.15.0	SALARIES	326,500	27,818	235,089	72%	91,411
11.59110.15.0	SALARIES OT	6,700	-	4,380	65%	2,320
11.59501.15.0	PAYROLL TAXES	28,195	2,001	18,131	64%	10,064
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	115,600	8,243	70,153	61%	45,447
11.59402.15.0	WORKERS' COMP INSURANCE	6,700	-	5,546	83%	1,154
11.59300.15.0	OPERATING SUPPLIES	2,000	-	24	1%	1,976
11.59301.15.0	LICENSES AND DUES EMPLOYEES	2,000	-	80	4%	1,920
11.59302.15.0	OFFICE SUPPLIES	2,500	-	516	21%	1,984
11.59303.15.0	GAS AND OIL	15,000	215	1,960	13%	13,040
11.59305.15.0	PHONE	3,500	0	1,736	50%	1,764
11.59306.15.0	OUTSIDIE SERVICES	5,000	-	43	1%	4,957
11.59307.15.0	PRINTING/PUBLIC/LEGAL NOTICES	2,000	-	108	5%	1,892
11.59312.15.0	TRAINING & EDUCATION	3,000	-	-	-	3,000
11.59404.15.0	COMPUTER SERVICES	15,000	389	4,608	31%	10,392
15 (ENGINEERING)	Total Expenditures	\$ 533,695	\$ 38,666	\$ 342,375		\$ 191,322
Excess of Revenues over Expenditures		\$ -	\$ (38,666)	\$ (201,786)		\$ 201,784

General Fund 11

Period Ending 02/26/26

01 (POOL)

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	BUDGET REMAINING
Revenues					
11.45100.01.0	POOL ADMISSION	9,000	-	5,359	3,641
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	-
11.45400.01.0	FIRST FIVE GRANT - POOL	15,000	-	14,800	200
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	23,000	-	26,000	(3,000)
11.45403.01.0	OTHER GRANT INCOME	20,000	-	20,000	-
11.49300.01.0	CURR SECURED TAXES - POOL	9,900	-	5,712	4,188
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-
01 (POOL)	Total Revenues	\$ 76,900	\$ -	\$ 71,871	\$ 5,029
Expenditures					
11.59101.01.0	SALARIES - POOL	6,500	-	4,722	1,778
11.59501.01.0	PAYROLL TAXES - POOL	900	-	606	294
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	50	-	16	34
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	6,500	-	497	6,003
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	-
11.59305.01.0	UTILITIES & PHONE - POOL	30,000	1,131	18,166	11,834
11.59306.01.0	OUTSIDE SERVICES - POOL	55,000	-	45,647	9,353
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	-	-	-	-
11.59308.01.0	CHEMICALS	7,000	-	2,513	4,487
11.59312.01.0	TRAINING & EDUCATION - POOL	9,000	-	-	9,000
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	-	79	421
11.59317.01.0	WATER/SEWER - POOL	3,000	-	1,695	1,305
11.59401.01.0	GENERAL INSURANCE - POOL	2,314	-	2,214	100
11.59405.01.0	LEGAL FEES - POOL	-	-	-	-
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	-	-
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	1,000	-	-	1,000
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	1,500	-	-	1,500
01 (POOL)	Total Expenditures	\$ 123,264	\$ -	\$ 76,154	\$ 1,500
Excess of Revenues over Expenditures		\$ (46,364)	\$ -	\$ (4,283)	\$ 3,529
	Depreciation Expense				
	Loan from Admin	(9,271)		(9,271)	
	Transfer from Other Departments	55,135			
		(500)		(13,554.50)	

General Fund 11

Period Ending 02/26/26

02 (PARKS)

2025-26 PRELIMINARY BUDGET

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	-	-	5	0%	(5)
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	200	-	-	0%	200
11.45420.02.0	WATER TOWER RENTALS	60,000	4,540	36,316	61%	23,684
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	(500)	-	-	0%	(500)
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	4,000	-	-	0%	4,000
11.49300.02.0	CURR SECURED TAXES - PARKS	110,000	-	62,257	57%	47,743
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-
02 (PARKS)	Total Revenues	\$ 173,700	\$ 4,540	\$ 98,578		\$ 75,122
Expenditures						
11.59101.02.0	SALARIES - PARK	12,700	941	7,362	58%	5,338
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	3,400	117	927	27%	2,473
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	-	0%	100
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	17,011	-	4,495	26%	12,516
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,628	-	754	16%	
11.59104.02.0	OVERHEAD - ENGINEERING	4,521	-	1,237	27%	
11.59110.02.0	SALARIES OT - PARK	339	-	64	19%	275
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	193	3,136	37%	5,364
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	200	-	38	19%	162
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	-	7	7%	93
11.59303.02.0	GAS & OIL - PARKS	2,000	35	449	22%	1,551
11.59305.02.0	UTILITIES & PHONE - PARK	1,500	56	663	44%	837
11.59306.02.0	OUTSIDE SERVICES - PARKS	25,000	-	9,254	37%	15,746
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	-	6	6%	94
11.59308.02.0	HERBICIDES/PESTICIDES	400	-	97	24%	303
11.59309.02.0	SMALL TOOLS - PARKS	250	5	16	6%	234
11.59310.02.0	UNIFORMS - PARKS	250	7	71	28%	179
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	-	23	23%	77
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	350	18	68	19%	283
11.59317.02.0	IRRIGATION EXPENSE - PARKS	50,000	-	22,882	46%	27,118

General Fund 11

Period Ending 02/26/26

02 (PARKS)

		2025-26 PRELIMINARY BUDGET				
ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-	0%	-
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	500	-	238	48%	262
11.59401.02.0	GENERAL INSURANCE - PARKS	3,500	-	3,282	94%	218
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,500	-	888	59%	612
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	4,500	17	315	7%	4,185
11.59405.02.0	LEGAL FEES - PARKS	10,000	3,735	8,994	90%	1,006
11.59501.02.0	PAYROLL TAXES - PARKS	1,100	81	644	59%	456
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	-	-	0%	75
11.59600.02.0	CAPITAL OUTLAY - PARKS	26,372	-	-	0%	26,372
11.59700.02.0	RENTS & LEASES - PARKS	1,000	-	-	0%	1,000
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	14,000	-	10,807	77%	3,193
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	10,000	-	10	0%	9,990
11.59805.02.0	VEHICLE REPLACEMENT - OH PARKS	3,500	-	-	0%	3,500
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	500	-	494	99%	6
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	10,000	-	10,000	100%	-
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARKS	5,000	-	-	0%	5,000
02 (PARKS)	Total Expenditures	\$ 223,046	\$ 5,205	\$ 87,220		\$ 128,668
	Excess of Revenues over Expenditures	\$ (49,346)	\$ (665)	\$ 11,358		\$ (53,547)
	Cash Reserves	-		-		
	Transfers-Out					
	Reserve:	49,346				
		\$ -		\$ 11,358		

General Fund 11

Period Ending

02/26/26

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	-	76	0%	76-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	3,500	225	1,400	40%	2,100
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(4,000)	-	-	0%	4,000-
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	975,000	-	-	0%	975,000
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	430,000	-	-	0%	430,000
11.49500.03.0	GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PA	-	-	-	0%	0
03 (CSA 66 PARKS) Total Revenues		\$ 1,404,500	\$ 225	\$ 1,476		\$ 1,403,024
Expenditures						
11.59101.03.0	SALARIES - CSA 66 PARKS	198,000	16,172	124,893	63%	73,107
11.59110.03.0	SALARIES OT - CSA 66 PARKS	5,311	-	-	0%	5,311
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	16,500	1,379	10,719	65%	5,781
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	53,100	1,944	15,148	29%	37,952
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,693	-	10,488	26%	29,205
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	10,799	-	1,759	16%	9,040
11.59104.03.0	OVERHEAD - ENGINEERING	51,986	-	14,228	27%	37,758
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	38,000	1,635	16,808	44%	21,192
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	1,000	-	602	60%	398
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	1,000	-	140	14%	860
11.59303.03.0	GAS & OIL - CSA 66 PARKS	18,000	552	7,041	39%	10,959
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	500	500	50%	501
11.59305.03.0	UTILITIES & PHONE	40,000	975	19,349	48%	20,651
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	300,000	-	146,697	49%	153,303
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	-	89	89%	11
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	-	1,516	51%	1,484
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	81	243	10%	2,257
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,500	114	1,118	45%	1,382
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	500	-	357	71%	143
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARKS	3,500	277	1,054	30%	2,446
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	70,000	-	55,545	79%	14,455
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	100	-	-	0%	100
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	5,000	-	4,626	93%	374
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	32,000	-	30,723	96%	1,278

General Fund 11

Period Ending

02/26/26

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	16,600	-	13,912	84%	2,688
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	16,000	262	4,940	31%	11,060
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	-	125	2%	5,875
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	-	-	0%	100
11.59551.03.0	BOARD COMMUNITY OUTREACH	150	-	-	0%	150
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	48,000	-	21,213	44%	26,787
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PAR	500	-	-	0%	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	52,000	-	28,517	55%	23,483
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAF	20,000	1,464.09	1,625	8%	18,375
11.59805.03.0	VEHICLE REPLACEMENT - PL PARKS	49,000	-	-	0%	49,000
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	10,000	-	7,732	77%	2,268
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	150,000	-	150,000	100%	0
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PA	30,000	-	-	0%	30,000
03 (CSA 66 PARKS) Total Expenditures		\$ 1,291,939	\$ 25,354	\$ 691,706		\$ 600,233
Excess of Revenues over Expenditures for Report		\$ 112,561	\$ (25,129)	\$ (690,231)		\$ 802,792
	Reserves: Maintenance of Future Park Sites	72,101				
	Transfer-Out: Capital Asset Repair	(56,401)				
		\$ 128,261		\$ (690,231)		

OPUD
2025-26 CAPITAL BUDGET

Pool	Account	Description	Amount	Carry over
OH				
02	59801	Johnson Park Bark	4,000.00	
02	59801	Lindhurst Park benches replacement	2,800.00	2024-25
CSA				
03	59801	River Glen, Trash can housing metal	2,200.00	2024-25
03	59600	River Park DXI Controller	12,500.00	
03	59600	Brown Park DXI Controller	12,500.00	
03	59600	Pinkerton Park Booster Pump	15,000.00	
03	59801	Plants	1,000.00	
03	59801	Trees	5,100.00	2024-25
03	59801	Orchard Glen Park benches replacement	6,000.00	2024-25
03	59801	Eufay Spray Park structure feature	7,900.00	2024-25
03	59801	Eufay Park Playground Bark	14,000.00	
03	59801	Feather River Park Bark	8,900.00	
03	59801	Rolling Hills Park Bark	8,000.00	
03	59802	Water Tank Bladder	5,000.00	
Allocated 6 / 94%				
02/03	59600	Ground Hog, One Man Auger, plus augers	6,200.00	2024-25
02/03	59805	Tool boxes for the F250.	1,800.00	2024-25
02/03	59805	F150 pick-up truck	50,000.00	2024-25
02/03	59404	Surface Pro - Docking Station	3,500.00	

General Fund 11

Period Ending 02/26/26

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45200.04.0	YCB RENTAL INCOME	-	\$ -	-	0%	0
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURS	-	\$ -	-	0%	0
11.45430.04.0	TRANSFERS-IN/OUT	-	\$ -	-	0%	0
04 (YOUTH CTR)	Total Revenues	-	\$ -	-		0
Expenditures						
11.59305.04.0	UTILITIES & PHONE - YCB	5,500	\$ 168	1,865	34%	3,635
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	\$ 65	520	35%	980
11.59801.04.0	BLDGS & IMPROVEMENTS - YCB	-	\$ -	-	0%	0
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	\$ -	-	0%	0
04 (YOUTH CTR)	Total Expenditures	7,000	\$ 233	2,385		4,615
Excess of Revenues over Expenditures		\$ (7,000)	\$ (233)	(2,385)		4,615-
	Transfer in from Lighting					
		\$ (7,000)				

05 (LIGHTING)

Revenues						
11.45430.05.0	TRANSFERS-IN/OUT	-	\$ -	-	0%	0
11.45440.05.0	STREET LIGHTING DISTRICT ASSESSMEN	-	\$ -	-	0%	0
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	105,000.00	\$ -	57,959	55%	47,041
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	-	\$ -	-	0%	0
11.49302.05.0	PRIOR YEAR TAXES - ST LIGHTING	-	\$ -	-	0%	0
11.49400.05.0	SUPPLEMENTAL TAXES - STREET LIGHTII	-	\$ -	-	0%	0
05 (LIGHTING)	Total Revenues	105,000	\$ -	57,959		47,041
Expenditures						
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	1,000	\$ -	-	0%	1,000
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	60,000	\$ 4,517	38,169	64%	21,831
05 (LIGHTING)	Total Expenditures	61,000	\$ 4,517	\$ 38,169		
Excess of Revenues over Expenditures		44,000	\$ (4,517)	\$ 19,790		
	From Cash Reserve	54,657				
	Transfer to Pool 01					
	Transfer to Youth Center					
		\$ 98,657.00		\$ 19,790		

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
06 (JOHNSON DITCH)						
Revenues						
11.49300.06.0	CURR SECURED TAXES - JOHNSON DITCH	5,000	\$ -	3,018	60%	1,982
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH	-	\$ -	-	0%	0
06 (JOHNSON DITCH)	Total Revenues	\$ 5,000	\$ -	\$ 3,018		
11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	\$ 3,000	3,000	100%	0
06 (JOHNSON DITCH)	Total Expenditures	\$ 3,000	\$ 3,000	\$ 3,000		
Excess of Revenues over Expenditures		\$ 2,000	\$ (3,000)	\$ 18	\$ -	\$ -
	From/(To) Cash Surplus					
	Transfer to OH Parks					
		\$ 2,000	\$ (3,000)	\$ 18	\$ -	\$ -

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

Period Ending 02/26/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45103.09.0	FIRE MISC REVENUE	25,000	-	-	0%	25,000
11.45400.09.0	FIRE MITIGATION FEES REVENUE	5,000	-	33,337	667%	(28,337)
11.45403.09.0	STRIKE TEAM REVENUE	137,000	-	154,688	113%	(17,688)
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,000	-	709	71%	291
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	-	-	0%	15,000
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	-	0%	4,500
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	30,000	-	-	0%	30,000
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	5,200	-	-	0%	5,200
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	650,000	-	348,633	54%	301,367
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	-	-	-	0%	-
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	180,000	-	94,758	53%	85,242
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,052,700	\$ -	\$ 632,125		\$ 395,575
Expenditures						
11.59101.09.0	SALARIES - FIRE DEPT	313,000	24,671	262,627	84%	50,373
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	46,363	-	11,986	26%	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	11,341	-	2,011	18%	9,330
11.59110.09.0	SALARIES OT - FIRE DEPT	195,000	10,473	94,536	48%	100,464
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	-	4,733	32%	10,267
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	130,000	-	45,399	35%	84,601
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	35,400	2,637	33,514	95%	1,886
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	120,600	8,263	72,784	60%	47,816
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	10,000	439	7,228	72%	2,772
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	20,000	-	18,798	94%	1,202
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	-	1,732	43%	2,268
11.59303.09.0	GAS & OIL - FIRE DEPT	27,500	754	14,145	51%	13,355
11.59304.09.0	FEES & DUES - FIRE DEPT	400	-	-	0%	400
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	1,521	16,936	68%	8,064
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	-	24,560	98%	440
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	-	0%	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	-	-	0%	500
11.59310.09.0	UNIFORMS - FIRE DEPT	10,000	1,812	2,823	28%	7,177
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	25	3%	975

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

Period Ending 02/26/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	1,333	19	902	68%	431
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,000	-	1,948	97%	52
11.59317.09.0	STRIKE TEAM REIMBURSABLE COST	500	-	-	0%	500
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	-	-	0%	3,000
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	-	-	-	0%	-
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	400	-	-	0%	400
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	-	36	36%	64
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	76,000	-	78,032	103%	(2,032)
11.59402.09.0	WORKERS' COMP - FIRE DEPT	24,800	-	21,423	86%	3,377
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	-	12	2%	738
11.59404.09.0	COMPUTER SERVICES - FIRE	18,000	761	11,533	64%	6,467
11.59405.09.0	LEGAL FEES - FIRE	10,000	-	5,312	53%	4,688
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	-	2,309	19%	9,691
11.59600.09.0	CAPITAL OUTLAY	-	-	-	0%	-
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	15,000	-	3,350	22%	11,650
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	15,000	10	14,404	96%	596
11.59806.09.0	FIRE EQUIPMENT	-	-	-	0%	-
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	-	100,000	100%	-
Total Expenditures		\$ 1,269,736	\$ 51,362	\$ 853,099		\$ 382,261
Excess of Revenues over Expenditures		(217,036)	(51,362)	(220,975)		13,314
	Cash Reserve	105,038				
	Fire Engine Loan Payment to Administration	(65,000)				
	Fire Command Vehicle Loan Payment to Administration	-				
	Reserve Transfer: Equipment	-		400,000		
		(176,997)	\$ (51,362)	179,025		\$ 13,314

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

Period Ending 02/26/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
12 (FIRE DEPARTMENT) MEASURE K						
ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45400.12.0	MEASURE K REVENUE	250,000	-	201,978	81%	48,022
11.45103.12.0	MEASURE - MISC	-	-	-	0%	-
Total Revenues		\$ 250,000		\$ 201,978		\$ 48,022
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	157,600	11,920	95,576	61%	
11.59501.12.0	PAYROLL TAXES INTERMITTENT MEASURE K	9,123	1,233	10,171	111%	
11.59502.12.0	MEASURE K EMPLOYEE BENEFITS	-	-	529	0%	
11.59600.12.0	CAPITAL OUTLAY - MEASURE K	-	-	-	0%	-
11.59801.12.0	BLDGS & IMPROVEMENTS - MEASURE K	-	-	-	0%	-
11.59802.12.0	AUTO & OTHER EQUIP EXP - MEASURE K	100,000	-	104,239	104%	(4,239)
11.59806.12.0	FIRE EQUIPMENT MEASURE K	100,000	-	30,933	31%	69,067
Total Expenditures		\$ 200,000	\$ -	\$ 135,172		\$ 64,828
	Excess of Revenues over Expenditures	50,000		66,806		(16,806)
14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA						
11.45437.14.0	CONTRACT REVENUE - HARD ROCK	639,426	-	-		639,426
Total Revenues		639,426				639,426
11.59101.14.0	SALARIES - ER	380,600	29,965	210,880	55%	169,720
11.59110.14.0	SALARIES OT- ER	95,000	5,230	52,609	55%	42,391
11.59501.14.0	PAYROLL TAXES - ER	44,400	2,668	21,139	48%	23,261
11.59402.14.0	WORKERS' COMP - ER	30,800	-	21,423	70%	9,377
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	135,841	6,307	45,511	34%	90,330
11.59300.14.0	OPERATING SUPPLIES - ER	3,000	-	-	0%	3,000
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER	-	-	-	0%	-
11.59303.14.0	GAS & OIL - ER	2,500	-	-	0%	2,500
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER	-	-	-	0%	-
11.59310.14.0	UNIFORMS - ER	5,000	-	-	0%	5,000
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	-	-	-	0%	-
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	250	-	-	0%	250
11.59401.14.0	GENERAL INSURANCE - ER	-	-	-	0%	-
11.59801.14.0	BLDGS & IMPROVEMENTS - ER	-	-	-	0%	-
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	5,000	-	-	0%	5,000
11.59806.14.0	FIRE EQUIPMENT	-	-	-	0%	-
11.59103.14.0	ADMINISTRATIVE CHARGES	25,000	-	-	0%	25,000
11.65704.14.0	DEPRECIATION EXPENSE - ER	32,000	-	-	0%	32,000
Total Expenditures		\$ 759,390	\$ 44,171	\$ 351,563		\$ 407,828
	Due To / (Due From) ER	\$ (119,964)	\$ (44,171)	\$ (351,563)	\$ -	\$ 231,598

Water (12)

Period Ending 02/26/26

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
12.41100.00.0	SALES - RESIDENTIAL - WATER	5,150,000	308,026	3,704,425	72%	1,445,575
12.41200.00.0	SALES - BUSINESSES - WATER	10,500	1,040	9,727	93%	773
12.42300.00.0	PENALTY FEES - WATER	15,000	1,257	11,922	79%	3,078
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-	0%	
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	4,996	39,824	114%	(4,824)
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,500	120	2,505	72%	995
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	2,500	-	795	32%	1,705
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	-	-	0%	-
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	4,000	310	4,960	124%	(960)
12.45410.00.0	WATER METER FEE	600	-	750	125%	(150)
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	(5,000)
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	150,000	36,587	115,247	77%	34,753
12.45500.00.0	INTEREST EARNED OPERATING - WATER	80,000	-	-	0%	80,000
12.45600.00.0	MXU METER REIMBURSEMENT	270,000	24,651	192,643	71%	77,357
12.45700.00.0	INSPECTION REVENUE - WATER	100,000	6,372	41,967	42%	58,033
Water (12)	Total Revenues	5,816,100	\$ 383,359	\$ 4,124,765		\$ 1,691,335
Expenditures						
12.59101.00.0	SALARIES - WATER	789,500	58,596	500,165	63%	289,335
12.59110.00.0	SALARIES OT - WATER	50,500	2,312	28,551	57%	21,949
12.59501.00.0	PAYROLL TAXES - WATER	68,000	4,668	40,493	60%	27,507
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	331,750	24,058	197,472	60%	134,278
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	510,335	-	134,847	26%	375,488
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	138,834	-	22,620	16%	116,214
12.59104.00.0	OVERHEAD - ENGINEERING	228,594	-	62,562	27%	166,032
12.59200.00.0	WATER METERS AND SUPPLIES	466,055	2,676	294,687	63%	171,368
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	145,000	5,624	102,525	71%	42,475
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	-	1,826	37%	3,174
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	-	741	25%	2,259
12.59303.00.0	GAS & OIL - WATER	40,000	1,447	19,601	49%	20,399
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	-	58,616	90%	6,384
12.59305.00.0	UTILITIES & PHONE - WATER	1,250,000	54,652	770,793	62%	479,207
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	118	64,254	51%	60,746
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	-	1,189	79%	311
12.59308.00.0	LAB SUPPLIES	4,000	-	447	11%	3,553
12.59309.00.0	SMALL TOOLS - WATER	3,500	-	599	17%	2,901
12.59310.00.0	UNIFORMS - WATER	8,500	406	4,771	56%	3,729
12.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	-	33,568	63%	19,432

Water (12)

Period Ending 02/26/26

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
12.59312.00.0	TRAINING & EDUCATION - WATER	2,000	381	1,231	62%	769
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	-	4,645	77%	1,355
12.59316.00.0	CHLORINE EXPENSE	265,000	4,678	135,229	51%	129,771
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	12	12	2%	738
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	-	2,075	83%	425
12.59339.00.0	FINES AND PENALTIES	-	-	-	0%	-
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	300	21,491	86%	3,509
12.59401.00.0	GENERAL INSURANCE - WATER	140,000	-	134,157	96%	5,843
12.59402.00.0	WORKERS' COMP - WATER	39,500	-	35,054	89%	4,446
12.59404.00.0	COMPUTER SERVICES	50,000	1,786	37,652	75%	12,348
12.59405.00.0	LEGAL FEES - WATER	20,000	-	10,862	54%	9,138
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	-	-	0%	-
12.59425.00.0	SECURITY - WATER	5,500	255	1,530	28%	3,970
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	-	0%	1,000
12.59600.00.0	CAPITAL OUTLAY - WATER	1,725,000	-	151,139	9%	1,573,861
12.59650.00.0	RAISING IRON - WATER	260,000	-	-	0%	260,000
12.59551.00.0	BOARD COMMUNITY OUTREACH	500	-	-	0%	500
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	20,000	-	1,370	7%	18,630
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	40,000	-	13,840	35%	26,160
12.59803.00.0	WELL & WTP EXP	310,000	-	71,745	23%	238,255
12.59805.00.0	VEHICLE REPLACEMENT	32,000	-	-	0%	32,000
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	8	50	20%	200
12.59903.00.0	MISCELLANEOUS EXP - WATER	1,000	-	-	0%	1,000
12.59952.00.0	CONSERVATION EXPENSES	2,500	-	631	25%	1,869
12.65105.00.0	LOAN WWTP - USDA Refinance Loan	70,637	#N/A	70,637	100%	-
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-
Water (12)	Total Expenditures	7,406,205	#N/A	3,133,679		
	Excess of Revenues over Expenditures for Report	(1,590,104)	#N/A	991,087		
12.59600.90.0	FROM CAPACITY FEES	850,000	13,939	823,086		
	Capacity Fees Outlay - Water	(850,000)		(823,086)		
	Reserve: Capital Facilities	2,600,105		-		
	Surplus(Deficit)	1,010,001		991,087		

OPUD
2025-26 CAPITAL BUDGET

Budget		FUNDING				Comments
Description	Budgeted Cost (\$)	FUND 12 Service		Other Sources		
	2025-26 PRELIMINARY	Revenue	Cap Fees			
Water Supply						
Wheeler WTP - Methane Treatment	1,200,000	400,000			800,000	Fund 19
Well #34 - PLC Replacement	150,000	150,000				2024-25 Budget
Well #31 - Pump Replacement	50,000	50,000				2024-25 Budget
Well #35 - Hydrogeology and Services during Construction	100,000			100,000		2024-25 Budget
Well #35 - Drill and Cap Well	750,000			750,000		2024-25 Budget
Plumas Lake Wall Replacement	50,000	50,000				2024-25 Budget
Well #9 - Destroy Well	10,000	10,000				2024-25 Budget
Lindhurst Well Site	50,000	50,000				2024-25 Budget
Miscellaneous Pump Replacements	50,000	50,000				
Total Water Supply	\$2,410,000					
Water Distribution						
Fire Hydrant Replacements (5 Hydrants)	75,000		75,000			
System Valve Replacements (5 Valves)	50,000		50,000			
Service Replacements	20,000		20,000			
Total Distribution	\$145,000					
Other						
Sound Attenuation Walls (3) Plumas Lake WTP	20,000				20,000	Fund 14(Developer)
Crane	32,000		20,000			2024-25 Budget
Total Other	\$20,000					
Total Capital Outlay	\$2,575,000	\$760,000	\$165,000	\$850,000	\$820,000	
IT						
3 Surface Pros and 7 Docking Stations - Windows 11 upgrade	\$10,500					
Total Miscellaneous	\$10,500					

Waste Water (13)

Period Ending

02/26/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
13.41100.00.0	SALES - RESIDENTIAL - SEWER	4,950,000	458,615	3,502,791	71%	1,447,209
13.41210.00.0	SALES - ADA SEWER	65,000	49,203	83,728	129%	18,728-
13.42300.00.0	PENALTY & FEES - SEWER	15,000	1,367	10,005	67%	4,995
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	35,000	-	7,588	22%	27,413
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	-	795	26%	2,205
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	-	63,706	58%	46,294
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	522	0%	522-
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	-	-	-	0%	0
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	5,000-
13.45437.00.0	CONTRACT REVENUE - HARD ROCK	250,000	45,808	134,481	54%	115,519
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	250,000	-	-	0%	250,000
13.45700.00.0	INSPECTION FEES - SEWER	10,000	-	8,307	83%	1,693
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0
Waster Water (13)	Total Revenues	\$ 5,683,000	554,993	\$ 3,811,924		1,871,076
13.59101.00.0	SALARIES - SEWER	628,000	51,450	446,388	71%	181,612
13.59110.00.0	SALARIES OT - WASTE WATER	35,000	2,256	10,043	29%	24,957
13.59501.00.0	PAYROLL TAXES - SEWER	54,250	-	35,935	66%	18,315
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	241,500	-	128,843	53%	112,657
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	510,335	-	134,847	26%	375,488
13.59103.00.0	OVERHEAD - ADMIN EXPENSES SEWER	63,792	-	22,620	35%	41,172
13.59104.00.0	OVERHEAD - ENGINEERING SEWER	114,297	-	62,562	55%	51,735
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	1,036	12,022	40%	17,978
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	30,000	-	3,344	11%	26,656
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	-	3,368	67%	1,632
13.59303.00.0	GAS & OIL - SEWER	25,000	219	13,055	52%	11,945
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	-	46,535	93%	3,465
13.59305.00.0	UTILITIES & PHONE - SEWER	1,250,000	83,256	1,028,913	82%	221,087
13.59306.00.0	OUTSIDE SERVICES - SEWER	80,000	864	36,255	45%	43,745
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	1,236	62%	765
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	418	8,157	33%	16,843
13.59309.00.0	SMALL TOOLS - SEWER	8,000	205	3,231	40%	4,769

Waste Water (13)

Period Ending

02/26/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59310.00.0	UNIFORMS - SEWER	12,000	632	7,694	64%	4,306
13.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	-	33,568	63%	19,432
13.59312.00.0	TRAINING & EDUCATION	6,000	230	2,123	35%	3,877
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	15,000	486	8,664	58%	6,336
13.59318.00.0	CHEMICALS	25,000	1,011	7,686	31%	17,314
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,000	-	-	0%	1,000
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	1,152	38%	1,848
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	135,000	-	66,020	49%	68,980
13.59337.00.0	SLUDGE DISPOSAL	40,000	-	39,488	99%	512
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	1,910	38,220	64%	21,780
13.59401.00.0	GENERAL INSURANCE - SEWER	190,000	-	182,264	96%	7,736
13.59402.00.0	WORKERS' COMP - SEWER	42,500	-	34,605	81%	7,895
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	5,000	-	(40)	-1%	5,040
13.59404.00.0	COMPUTER SERVICES	53,000	1,839	34,053	64%	18,947
13.59405.00.0	LEGAL FEES - SEWER	15,000	-	342	2%	14,658
13.59421.00.0	ADMIN EXPENSE - SEWER CAPACITY FEES					
13.59425.00.0	SECURITY - SEWER	4,000	-	-	0%	4,000
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	-	198	16%	1,052
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	-	-	0%	500
13.59600.00.0	CAPITAL OUTLAY - SEWER	373,000	-	26,004	7%	346,996
13.59601.00.0	SEWER COLLECTION CAPACITY FEES OUTLAY				0%	0
13.59650.00.0	RAISING IRON - SEWER	130,000	-	-	0%	130,000
13.59700.00.0	RENTS & LEASES - SEWER	5,000	-	-	0%	5,000
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	20,000	607	11,326	57%	8,674
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	100,000	13,349	71,995	72%	28,005
13.59803.00.0	UV FILTER REPAIR	-	-	-	0%	0
13.59805.00.0	VEHICLE REPLACEMENT	30,000	-	-	0%	30,000
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	8	50	20%	200
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	-	300,000	100%	0
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	-	0%	0
		\$ 4,771,674	\$ 159,776	\$ 2,862,766		\$ 1,908,908
31 (SEWER COLLECTION)						
13.59101.31.0	SALARIES - SEWER COLLECTIONS	282,000	22,430	173,050	61%	108,950
13.59110.31.0	SALARIES OT - SEWER COLLECTION	31,000	580	14,159	46%	16,841

Waste Water (13)

Period Ending

02/26/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59501.31.0	PAYROLL TAXES - SEWER	23,300	1,780	14,890	64%	8,410
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	141,000	4,105	33,907	24%	107,093
13.59102.31.0	OVERHEAD - ADMIN EXPENSES - SEWER COLLECTION	-	-	-	0%	0
13.59103.31.0	OVERHEAD - ADMIN EXPENSES - SEWER COLLECTION	63,792	-	-	0%	63,792
13.59104.31.0	OVERHEAD - ENGINEERING SEWER COLLECTIONS	114,297	-	-	0%	114,297
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTIONS	30,000	1,317	16,526	55%	13,474
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	-	282	56%	218
13.59303.31.0	GAS & OIL - SEWER COLLECTION	15,000	451	12,503	83%	2,497
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	15,000	-	10,763	72%	4,237
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS	250,000	13,361	13,361	5%	236,639
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	60,000	-	59,661	99%	339
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	6,000	-	5,544	92%	456
13.59312.31.0	TRAINING & EDUCATION	6,000	-	1,296	22%	4,704
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	-	3,795	63%	2,205
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	260	26%	740
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	-	65,900	66%	34,100
13.59402.31.0	WORKERS' COMP - COLLECTIONS	18,500	-	15,176	82%	3,324
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	1,527,358	641	1,005,080	66%	522,278
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	1,000	-	-	0%	1,000
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	580	10,037	67%	4,963
13.59805.31.0	VEHICLE REPLACEMENT	0	-	-	-	-
31 (SEWER COLLECTION)	Total Expenditures	\$ 2,706,747	\$ 16,350	\$ 1,456,190		831,175
Total Expenditures		\$ 7,478,421	176,126	\$ 4,318,955		2,740,084
Excess of Revenues over Expenditures for Report		\$ (1,795,421)	\$ 378,867	\$ (507,032)		
	Loan to Water Fund: USDA Repayment	70,637				
	From Reserve: Capital Facilities	1,724,784		994,516		
		\$ -		\$ 487,484		
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS					

OPUD
2024-25 CAPITAL BUDGET

** 2

Budget Description	Budgeted Cost (\$)	FUNDING		
		FUND 13		
		Reserves	Service Revenue	Cap Fees
Treatment Plant				
Bar Screen	200,000	200,000		
INF Pump	80,000	80,000		
Filter Panels	75,000	75,000		
Total Treatment Plant	\$355,000			
Lift Stations				
LS 14 Odor Mitigation Project	827,358	827,358		
LS 14 Guide rails-pinpng-flanges	200,000	200,000		
LS 14 2 Pumps	150,000	150,000		
LS 16 1 Pump	60,000	60,000		
LS 5 Update Wet well, 2 new pumps, valves, rail & piping, lid, vault, controls	135,000	135,000		
LS 7 - 2 pumps, rail,piping,valves,well lid,vault controls	75,000	75,000		
Total Lift Stations	\$1,447,358			
Vehicles				
PU Truck -Ford Maverick	30,000		30,000	
Mule	18,000		18,000	
Total Vehicles	\$48,000			
Miscellaneous				
Manholes - PL	40,000		40,000	
Manholes - OH	40,000		40,000	
Total Miscellaneous	\$80,000			
Total Capital Outlay	\$1,930,358	\$1,802,358	\$128,000	\$0
IT				
Windows 11 Upgrade	8,500		8,500	
Total Miscellaneous	\$8,500		\$8,500	

Community Facility Districts

		2025-26	
		Budget	2025-26 Actual
CFD 2002-1			
18.41000.00.0	CFD 2002-1 REVENUE	628,427	323,152
18.45500.00.0	INTEREST EARNED - CFD 2002-1	15,000	76
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,200	9,147
18.59405.00.0	LEGAL FEES - CFD 2002-1	-	-
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	-
18.59600.00.0	CAPITAL OUTLAY	636,789	-
18.65103.00.0	INTEREST EXPENSE - CFD 2002-1	287,032	118,668
18.22103.00.0	CFD 2002-1 BOND Payment	292,100	
Surplus/(Deficit)		\$ (583,728)	\$ 195,414
 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 (METHANE PROJECT)	800,000	
Surplus/(Deficit)		\$ (800,000)	\$ -
 CFD 2005-2			
20.41000.00.0	CFD 2005-2 REVENUE	435,000	220,908
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	430,000	-
20.59306.00.0	CFD 2005-2 ADMINISTRATION	5,050	2,887
Surplus/(Deficit)		(50)	218,021

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY

2025-26 BUDGET AMENDMENT REQUEST 1

<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
Administration				
11.59306.00.0	OUTSIDE SERVICES - GENERAL			
11.59306.00.0	OUTSIDE SERVICES - GENERAL	310,000	Retirement Plan Restructure, Strategic Plan	General Fund Reserve/Administrative Allocation (\$25,000)
	Total	<u>\$310,000</u>		
Pool - Olivehurst				
11.59501.01.0	PAYROLL TAXES - POOL	500	FUTA/SUTA	Property Tax allocation/Transfer from other departments/Partner Grants
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL			
	Total	<u>\$500</u>		
Parks-Olivehurst				
11.59103.02.0	OVERHEAD - ALLOCATED COSTS - OH PARKS	375		Administrative Allocation
	Total	<u>\$375</u>		
Parks-CSA				
11.59103.03.0	OVERHEAD - ALLOCATED COSTS - CSA 66 PARKS	875		Administrative Allocation
	Total	<u>\$875</u>		
Fire - Olivehurst and ER				
11.59102.09.0	OVERHEAD - ALLOCATED COSTS - FIRE	1,000		Administrative Allocation
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	5,000		Property Taxes /Reserves
	Total	<u>\$6,000</u>		

2025-26 BUDGET AMENDMENT REQUEST 1

<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
Water				
12.59103.00.0	OVERHEAD - ALLOCATED COSTS - WATER	11,250		Administrative Allocation
12.59200.00.0	WATER METERS AND SUPPLIES	166,055	Carryover from 2024-25 Budget	Sales Revenues
12.59405.00.0	LEGAL FEES - WATER	10,000	Well Site - Enterprise Rancheria	Sales Revenues
	Total	\$176,055		
Wastewater				
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	11,250		Administrative Allocation
13.59103.00.0	OVERHEAD - ADMIN EXPENSES SEWER	(31,896)		
13.59104.00.0	OVERHEAD - ENGINEERING SEWER	(57,149)		
13.59103.31.0	OVERHEAD - ADMIN EXPENSES - SEWER COLLECTIONS	31,896		
13.59104.31.0	OVERHEAD - ENGINEERING SEWER COLLECTIONS	114,297		Budget Transfer
13.59110.00.0	SALARIES OT - WASTEWATER	(20,000)		
13.59110.31.0	SALARIES OT - COLLECTIONS	20,000		
13.59305.00.0	UTILITIES & PHONE - WASTEWATER	(250,000)		
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS	250,000		
13.59337.00.0	SLUDGE DISPOSAL	7,000		Sales Revenues
	Total	\$75,399		
CFD 200X-X				
XX.59103.00.0	OVERHEAD - ADMIN EXPENSES - CFDs	250		Administrative Allocation
	Total	\$250		
Total Budget Amendments		\$569,454		