Water (12)

2025-26 Preliminary Budget

ACCOUNT	DESCRIPTION	2025-26 Preliminary Budget	2024-25 Amended Budget	Comments
Revenues				
12.41100.00.0	SALES - RESIDENTIAL - WATER	5,150,000	4,498,569	
12.41200.00.0	SALES - BUSINESSES - WATER	10,500	-	
12.42300.00.0	PENALTY FEES - WATER	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	
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,500	2,000	
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	2,500	3,000	
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	-	
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	4,000	2,000	
12.45410.00.0	WATER METER FEE	600		
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	(5,000)	
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	150,000	135,000	
12.45500.00.0	INTEREST EARNED OPERATING - WATER	80,000	80,000	
12.45600.00.0	MXU METER REIMBURSEMENT	270,000		
12.45700.00.0	INSPECTION REVENUE - WATER	100,000	45,000	
Water (12)	**Total Revenues**	**$ 5,816,100**	**$ 4,550,569**	
Expenditures				
12.59101.00.0	SALARIES - WATER	789,500	660,738	
12.59110.00.0	SALARIES OT - WATER	50,500	40,000	
12.59501.00.0	PAYROLL TAXES - WATER	66,760	55,513	
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	331,750	267,015	
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	510,335		
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	510,335	70,319	
12.59104.00.0	OVERHEAD - ENGINEERING	228,594		
12.59200.00.0	WATER METERS AND SUPPLIES	300,000	350,000	
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	145,000	145,000	
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	5,000	
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	3,000	
12.59303.00.0	GAS & OIL - WATER	40,000	40,000	
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	65,000	
12.59305.00.0	UTILITIES & PHONE - WATER	1,250,000	1,100,000	
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	125,000	
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	1,500	
12.59308.00.0	LAB SUPPLIES	4,000	4,000	
12.59309.00.0	SMALL TOOLS - WATER	3,500	3,000	
12.59310.00.0	UNIFORMS - WATER	8,500	8,500	
12.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	53,000	

Water (12)

2025-26 Preliminary Budget

ACCOUNT	DESCRIPTION	2025-26 Preliminary Budget	2024-25 Amended Budget	Comments
12.59312.00.0	TRAINING & EDUCATION - WATER	2,000	2,000	
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	6,000	
12.59316.00.0	CHLORINE EXPENSE	265,000	210,000	
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	750	
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	2,500	
12.59339.00.0	FINES AND PENALTIES	-	-	
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	25,000	
12.59401.00.0	GENERAL INSURANCE - WATER	140,000	119,000	
12.59402.00.0	WORKERS' COMP - WATER	39,500	36,735	
12.59404.00.0	COMPUTER SERVICES	50,000	50,000	
12.59405.00.0	LEGAL FEES - WATER	10,000	10,000	
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	-	
12.59425.00.0	SECURITY - WATER	5,500	5,500	
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	1,000	
12.59600.00.0	CAPITAL OUTLAY - WATER	2,555,000	2,480,000	
12.59650.00.0	RAISING IRON - WATER	260,000	260,000	
12.59551.00.0	BOARD COMMUNITY OUTREACH	500	500	
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	20,000	20,000	
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	40,000	40,000	
12.59803.00.0	WELL & WTP EXP	310,000		
12.59805.00.0	VEHICLE REPLACEMENT	32,000	210,000	2024-25 (Crane)
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	250	
12.59903.00.0	MISCELLANEOUS EXP - WATER	1,000	1,000	
12.59952.00.0	CONSERVATION EXPENSES	2,500	2,500	
12.65105.00.0	LOAN WWTP - USDA Refinance Loan	70,637	70,637	
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	100,000	
Water (12)	**Total Expenditures**	**$ 8,430,411**	**$ 6,649,957**	
Excess of Revenues over Expenditures for Report		**(2,614,310)**	**(2,099,387)**	
	Reserves (capital - depreciation - capacity fees)	2,614,310	2,099,387	
	Surplus(Deficit)	**-**	**-**	

OPUD
2024-25 CAPITAL BUDGET

Budget Description	Budgeted Cost ($)	FUNDING			
		FUND 12			FUND 19
		Reserves	Service Revenue	Cap Fees	Fund Balance
Water Supply					
Wheeler WTP - Methane Treatment	1,200,000	400,000			800,000
Well #34 - PLC Replacement	150,000	150,000			
Well #31 - Pump Replacement	50,000	50,000			
Well #35 - Hydrogeology and Services during Construction	100,000			100,000	
Well #35 - Drill and Cap Well	750,000			750,000	
Plumas Lake Wall Replacement	50,000	50,000			
Well #9 - Destroy Well	10,000	10,000			
Lindhurst Well Site	50,000	50,000			
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**				
Total Capital Outlay	**$2,555,000**	**$760,000**	**$145,000**	**$850,000**	**$800,000**
IT					
2 Surface Pros and Docking Stations	$3,000				
Total Miscellaneous	**$3,000**				

Waste Water (13)

ACCOUNT	DESCRIPTION	2025-26 Preliminary Budget	2024-25 Amended Budget	Comments
Revenues				
13.41100.00.0	SALES - RESIDENTIAL - SEWER	4,950,000	4,454,458	
13.41210.00.0	SALES - ADA SEWER	65,000	65,000	
13.42300.00.0	PENALTY & FEES - SEWER	15,000	15,000	
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	35,000	35,000	
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	3,000	
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	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)	
13.45437.00.0	CONTRACT REVENUE - HARD ROCK	300,000	300,000	
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	250,000	250,000	
13.45700.00.0	INSPECTION FEES - SEWER	10,000	10,000	
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	
Waster Water (13)	**Total Revenues**	**$ 5,733,000**	**$ 5,237,458**	
13.59101.00.0	SALARIES - SEWER	628,000	552,092	
13.59110.00.0	SALARIES OT - WASTE WATER	55,000	40,000	
13.59501.00.0	PAYROLL TAXES - SEWER	54,250	47,375	
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	241,500	249,854	
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	127,584	581,513	
13.59103.00.0	OVERHEAD - ADMIN EXPENSES	127,584	70,319	
13.59104.00.0	OVERHEAD - ENGINEERING	228,594	230,206	
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	30,000	
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	30,000	30,000	
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	5,000	
13.59303.00.0	GAS & OIL - SEWER	25,000	25,000	
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	50,000	
13.59305.00.0	UTILITIES & PHONE - SEWER	1,500,000	1,250,000	
13.59306.00.0	OUTSIDE SERVICES - SEWER	80,000	80,000	

Waste Water (13)

ACCOUNT	DESCRIPTION	2025-26 Preliminary Budget	2024-25 Amended Budget	Comments
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	2,000	
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	25,000	
13.59309.00.0	SMALL TOOLS - SEWER	8,000	8,000	
13.59310.00.0	UNIFORMS - SEWER	12,000	12,000	
13.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	53,000	
13.59312.00.0	TRAINING & EDUCATION	6,000	12,500	
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	15,000	15,000	
13.59318.00.0	CHEMICALS	25,000	25,000	
13.59319.00.0	INTERNSHIP PROGRAM EXPENSE	-	-	
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,000	1,000	
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	3,000	
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	135,000	133,000	
13.59337.00.0	SLUDGE DISPOSAL	33,000	33,000	
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	60,000	
13.59401.00.0	GENERAL INSURANCE - SEWER	190,000	141,000	
13.59402.00.0	WORKERS' COMP - SEWER	42,500	47,881	
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	5,000	1,500	
13.59404.00.0	COMPUTER SERVICES	45,000	45,000	
13.59405.00.0	LEGAL FEES - SEWER	15,000	15,000	
13.59421.00.0	ADMIN EXPENSE - SEWER CAPACITY FEES		487,000	
13.59425.00.0	SECURITY - SEWER	4,000	4,000	
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	1,250	
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	500	
13.59600.00.0	CAPITAL OUTLAY - SEWER	373,000	2,526,038	
13.59650.00.0	RAISING IRON - SEWER	130,000	130,000	
13.59700.00.0	RENTS & LEASES - SEWER	5,000	5,000	
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	20,000	20,000	
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	100,000	100,000	
13.59803.00.0	UV FILTER REPAIR	-	-	
13.59805.00.0	VEHICLE REPLACEMENT	30,000	70,000	
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	250	
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	300,000	
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	
		$ 4,822,012	**$ 7,518,278**	

Waste Water (13)

ACCOUNT	DESCRIPTION	2025-26 Preliminary Budget	2024-25 Amended Budget	Comments
31 (SEWER COLLECTION)				
13.59101.31.0	SALARIES - SEWER COLLECTIONS	282,000	248,798	
13.59501.31.0	PAYROLL TAXES - SEWER	23,300	19,000	
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	141,000	40,000	
13.59110.31.0	SALARIES OT - WASTE WATER COLLECTION	11,000	15,000	
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	30,000	30,000.00	
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	500.00	
13.59303.31.0	GAS & OIL - SEWER COLLECTION	15,000	15,000.00	
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	12,000	12,000.00	
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	60,000	60,000.00	
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	6,000	6,000.00	
13.59312.31.0	TRAINING & EDUCATION	6,000	-	
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	6,000.00	
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	1,000.00	
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	100,000.00	
13.59402.31.0	WORKERS' COMP - COLLECTIONS	18,500	-	
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	1,317,358	5,000.00	
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	1,000	1,000.00	
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	10,000.00	
13.59805.31.0	VEHICLE REPLACEMENT			
31 (SEWER COLLECTION	**Total Expenditures**	**$ 2,045,658**	**$ 246,500.00**	
Total Expenditures		**$ 6,867,670**	**7,764,778.00**	
Excess of Revenues over Expenditures for Report		**$ (1,134,670)**	**$ (2,527,320)**	
	Loan to Water Fund: USDA Repayment	70,637	70,637	
	Reserves (capital - depreciation - capacity fees)	1,064,033	2,456,683	
		$ -	**$ -**	

OPUD
2024-25 CAPITAL BUDGET

** 2 Budget Description	Budgeted Cost ($)	FUNDING		
		FUND 13		
		Reserves	Service Revenue	Cap Fees
Treatment Plant				
Flow Meter				
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 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	**$1,237,358**			
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	**$1,720,358**	**$1,592,358**	**$128,000**	**$0**
IT				
Windows 11 Upgrade	8,500		8,500	
Total Miscellaneous	**$8,500**		**$8,500**	

General Fund 11

2025-26 Preliminary Budget

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2025-26 Preliminary Budget	2024-25 Amended Budget	Comments
Revenues				
11.45700.15.0	ENGINEERING OVERHEAD TRANSFER IN	513,695	499,592	
11.45103.15.0	DEVELOPER REIMBURSEMENTS	20,000	17,725	
15 (ENGINEERING)	**Total Revenues**	**$ 533,695**	**$ 517,317**	
Expenditures				
11.59101.15.0	SALARIES	326,500	326,464	
11.59110.15.0	SALARIES OT	6,700	6,755	
11.59501.15.0	PAYROLL TAXES	28,195	26,491	
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	115,600	135,439	
11.59402.15.0	WORKERS' COMP INSURANCE	6,700	9,835	
11.59300.15.0	OPERATING SUPPLIES	2,000	2,000	
11.59301.15.0	LICENSES AND DUES EMPLOYEES	2,000	2,000	
11.59302.15.0	OFFICE SUPPLIES	2,500	2,500	
11.59303.15.0	GAS AND OIL	15,000	15,000	
11.59305.15.0	PHONE	3,500	3,500	
11.59306.15.0	OUTSIDIE SERVICES	5,000	5,000	
11.59307.15.0	PRINTING/PUBLIC/LEGAL NOTICES	2,000	2,000	
11.59312.15.0	TRAINING & EDUCATION	3,000	3,000	
11.59404.15.0	COMPUTER SERVICES	15,000	15,000	
15 (ENGINEERING)	**Total Expenditures**	**$ 533,695**	**$ 554,985**	
Excess of Revenues over Expenditures		**$ -**	**$ (37,668)**	