



2025-26 Actual to Budget

January 9, 2026



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General Fund 11

Period Ending

01/09/26

00 (Administration)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	5,152	207,734	2597%	(199,734)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	553	3,280	0%	(3,280)
11.45500.00.0	INTEREST EARNED	200,000	-	-	0%	200,000
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,417,598	-	530,962	37%	886,636
Administration	Total Revenues	\$ 1,625,598	\$ 5,705	\$ 741,975		\$ 883,623
11.59101.00.0	SALARIES - GENERAL	930,000	74,894	451,643	49%	478,357
11.59110.00.0	SALARIES OT - GENERAL	12,000	-	-	0%	12,000
11.59501.00.0	PAYROLL TAXES - GENERAL	75,248	4,324	31,442	42%	43,806
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	329,000	28,676	156,731	48%	172,269
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	903	3,834	24%	12,166
11.59303.00.0	GAS AND OIL - GENERAL	1,000	-	186	19%	814
11.59304.00.0	FEES & DUES - GENERAL	15,000	-	10,039	67%	4,961
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	316	1,561	16%	8,439
11.59306.00.0	OUTSIDE SERVICES - GENERAL	95,000	1,794	32,489	34%	62,511
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	285	1,744	44%	2,256
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	1,632	33,879	42%	46,121
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	6,528	22%	23,472
11.59425.00.0	SECURITY - GENERAL	2,000	-	577	29%	1,423
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

Period Ending 01/09/26

00 (Administration)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59600.00.0	CAPITAL OUTLAY - GENERAL	85,000	113	113	0%	84,887
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	\$ 1,736,098	\$ 112,936	\$ 741,975		\$ 994,123
Excess of Revenues over Expenditures		\$ (110,500)	\$ (107,231)	\$ -		
Cash Reserves						
	Advance to Fire Department	75,000				
	Advance to Pool	9,271				
	Reserve: Admin. Building	(2,771)				
		\$ (29,000)		\$ -		

General Fund 11

Period Ending 01/09/26

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
Revenues							
11.45700.15.0	ENGINEERING OVERHEAD TRANSFER IN	513,695	-	262,469	51%	251,226	
11.45103.15.0	DEVELOPER REIMBURSEMENTS	20,000	-	-	0%	20,000	
15 (ENGINEERING)	Total Revenues	\$ 533,695	\$ -	\$ 262,469		\$ 271,226	
Expenditures							
11.59101.15.0	SALARIES	326,500	27,818	179,452	55%	147,048	
11.59110.15.0	SALARIES OT	6,700	-	4,380	65%	2,320	
11.59501.15.0	PAYROLL TAXES	28,195	1,990	13,142	47%	15,053	
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	115,600	9,392	53,414	46%	62,186	
11.59402.15.0	WORKERS' COMP INSURANCE	6,700	-	5,546	83%	1,154	
11.59300.15.0	OPERATING SUPPLIES	2,000	24	24	1%	1,976	
11.59301.15.0	LICENSES AND DUES EMPLOYEES	2,000	-	-	0%	2,000	
11.59302.15.0	OFFICE SUPPLIES	2,500	30	321	13%	2,179	
11.59303.15.0	GAS AND OIL	15,000	138	1,548	10%	13,452	
11.59305.15.0	PHONE	3,500	163	1,593	46%	1,907	
11.59306.15.0	OUTSIDIE SERVICES	5,000	-	43	1%	4,957	
11.59307.15.0	PRINTING/PUBLIC/LEGAL NOTICES	2,000	-	-	0%	2,000	
11.59312.15.0	TRAINING & EDUCATION	3,000	-	-	-	3,000	
11.59404.15.0	COMPUTER SERVICES	15,000	-	3,006	20%	11,994	
15 (ENGINEERING)	Total Expenditures	\$ 533,695	\$ 39,555	\$ 262,470		\$ 271,227	
Excess of Revenues over Expenditures		\$ -	\$ (39,555)	\$ (1)		\$ (1)	

General Fund 11

Period Ending 01/09/26

01 (POOL)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	BUDGET REMAINING	COMMENTS
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	-	-	9,900	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-	
01 (POOL)	Total Revenues	\$ 76,900	\$ -	\$ 66,159	\$ 10,741	
Expenditures						
11.59101.01.0	SALARIES - POOL	6,500	-	4,722	1,778	
11.59501.01.0	PAYROLL TAXES - POOL	400	-	522	(122)	
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	430	16,250	13,750	
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	121	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	283	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	\$ 122,764	\$ -	\$ 74,154	\$ 1,500	
Excess of Revenues over Expenditures		\$ (45,864)	\$ -	\$ (7,995)	\$ 9,241	
	Depreciation Expense					
	Loan from Admin	(9,271)		(9,271)		
	Transfer from Other Departments	55,135				
		0		(17,265.90)		

General Fund 11

Period Ending 01/09/26

02 (PARKS)

2025-26 PRELIMINARY BUDGET

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY 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	27,237	45%	32,763
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	-	-	0%	110,000
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-
02 (PARKS)	Total Revenues	\$ 173,700	\$ 4,540	\$ 27,242		\$ 146,458
Expenditures						
11.59101.02.0	SALARIES - PARK	12,700	931	5,540	44%	7,160
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	3,400	116	701	21%	2,699
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	-	0%	100
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	17,011	-	6,372	37%	10,639
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,253	-	1,274	30%	
11.59104.02.0	OVERHEAD - ENGINEERING	4,521	-	1,948	43%	
11.59110.02.0	SALARIES OT - PARK	339	-	64	19%	275
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	640	2,911	34%	5,589
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	54	369	18%	1,631
11.59305.02.0	UTILITIES & PHONE - PARK	1,500	196	330	22%	1,170
11.59306.02.0	OUTSIDE SERVICES - PARKS	25,000	3	9,191	37%	15,809
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	6	6	6%	94
11.59308.02.0	HERBICIDES/PESTICIDES	400	-	97	24%	303
11.59309.02.0	SMALL TOOLS - PARKS	250	-	10	4%	240
11.59310.02.0	UNIFORMS - PARKS	250	12	54	22%	196
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	-	9	9%	91
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	350	-	37	11%	313
11.59317.02.0	IRRIGATION EXPENSE - PARKS	50,000	4,175	22,882	46%	27,118

General Fund 11

Period Ending 01/09/26

02 (PARKS)

2025-26 PRELIMINARY BUDGET

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY 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	162	257	6%	4,243
11.59405.02.0	LEGAL FEES - PARKS	10,000	-	4,069	41%	5,931
11.59501.02.0	PAYROLL TAXES - PARKS	1,100	73	449	41%	651
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	-	325	65%	175
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	\$ 222,671	\$ 6,367	\$ 82,166		\$ 134,953
	Excess of Revenues over Expenditures	\$ (48,971)	\$ (1,827)	\$ (54,924)		\$ 11,505
	Cash Reserves	-		-		
	Transfers-Out					
	Reserve:	48,971				
		\$ -		\$ (54,924)		

General Fund 11

Period Ending

01/09/26

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	250	1,125	32%	2,375
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	\$ 250	\$ 1,201		\$ 1,403,299
Expenditures						
11.59101.03.0	SALARIES - CSA 66 PARKS	198,000	16,182	92,491	47%	105,509
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	1,236	7,305	44%	9,195
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	53,100	1,945	11,253	21%	41,847
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,693	-	14,867	37%	24,826
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	9,924	-	2,973	30%	6,951
11.59104.03.0	OVERHEAD - ENGINEERING	51,986	-	21,250	41%	30,736
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	38,000	26	14,636	39%	23,364
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	30	140	14%	860
11.59303.03.0	GAS & OIL - CSA 66 PARKS	18,000	844	5,786	32%	12,214
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	-	-	0%	1,000
11.59305.03.0	UTILITIES & PHONE	40,000	1,142	17,102	43%	22,898
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	300,000	43	145,715	49%	154,285
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	89	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	-	163	7%	2,337
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,500	190	852	34%	1,648
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	500	-	141	28%	359
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARKS	3,500	-	577	16%	2,923
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	70,000	12,349	55,545	79%	14,455
11.59320.03.0	POSTAGE & SHIPPING - PLUMAS LAKE 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

01/09/26

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	2,538	4,022	25%	11,978
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	-	75	1%	5,925
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	-	161	1%	19,839
11.59805.03.0	VEHICLE REPLACEMENT - PL PARKS	49,000	-	-	0%	49,000
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	10,000	-	5,089	51%	4,911
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		\$ 1,291,064	\$ 36,615	\$ 651,340		\$ 639,724
Excess of Revenues over Expenditures for Report		\$ 113,436	\$ (36,365)	\$ (650,139)		\$ 763,575
	Reserves: Maintenance of Future Park Sites	72,101				
	Transfer-Out: Capital Asset Repair	(56,401)				
		\$ 129,136		\$ (650,139)		

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

Period Ending 01/09/26

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY 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	-	19,937	399%	(14,937)
11.45403.09.0	STRIKE TEAM REVENUE	137,000	34,525	34,525	25%	102,475
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	-	-	0%	650,000
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	-	-	-	0%	-
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	180,000	-	69,390	39%	110,610
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,052,700	\$ 34,525	\$ 124,562		\$ 903,138
Expenditures						
11.59101.09.0	SALARIES - FIRE DEPT	313,000	24,661	205,197	66%	107,803
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	45,363	-	16,991	37%	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	11,341	-	3,398	30%	7,943
11.59110.09.0	SALARIES OT - FIRE DEPT	195,000	4,809	69,411	36%	125,589
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	3,853	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	2,622	24,810	70%	10,590
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	120,600	7,709	56,096	47%	64,504
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	10,000	682	6,268	63%	3,732
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	890	1,671	42%	2,329
11.59303.09.0	GAS & OIL - FIRE DEPT	27,500	1,942	12,087	44%	15,413
11.59304.09.0	FEES & DUES - FIRE DEPT	400	-	-	0%	400
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	1,971	13,169	53%	11,832
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	20,000	4,565	24,067	120%	(4,067)
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	-	1,011	10%	8,989
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	25	3%	975

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

Period Ending 01/09/26

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	1,333	-	883	66%	450
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	-	9,029	50%	8,971
11.59405.09.0	LEGAL FEES - FIRE	10,000	-	1,710	17%	8,290
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	1,782	1,782	12%	13,218
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	15,000	307	14,231	95%	769
11.59806.09.0	FIRE EQUIPMENT	-	-	-	0%	-
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	-	100,000	100%	-
Total Expenditures		\$ 1,263,736	\$ 55,793	\$ 734,527		\$ 500,838
Excess of Revenues over Expenditures		(211,036)	(21,267)	(609,966)		402,301
	Cash Reserve	105,038				
	Fire Engine Loan Payment to Administration	(65,000)				
	Fire Command Vehicle Loan Payment to Administration	-				
	Reserve Transfer: Equipment	-		400,000		
		(170,997)	\$ (21,267)	(209,966)		\$ 402,301

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

Period Ending 01/09/26

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
12 (FIRE DEPARTMENT) MEASURE K						
ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45400.12.0	MEASURE K REVENUE	250,000	-	150,729	60%	99,271
11.45103.12.0	MEASURE - MISC	-	-	-	0%	-
Total Revenues		\$ 250,000		\$ 150,729		\$ 99,271
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	157,600	11,920	72,696	46%	
11.59501.12.0	PAYROLL TAXES INTERMITTENT MEASURE K	9,123	1,130	7,654	84%	
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	-	103,480	103%	(3,480)
11.59806.12.0	FIRE EQUIPMENT MEASURE K	100,000	-	30,933	31%	69,067
Total Expenditures		\$ 200,000	\$ -	\$ 134,414		\$ 65,586
Excess of Revenues over Expenditures		50,000		16,315		33,685
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	29,201	141,501	37%	239,099
11.59110.14.0	SALARIES OT- ER	95,000	13,592	44,452	47%	50,548
11.59501.14.0	PAYROLL TAXES - ER	44,400	3,253	14,091	32%	30,309
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	6,818	33,009	24%	102,832
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	\$ 52,863	\$ 254,476		\$ 504,915
Due To / (Due From) ER		\$ (119,964)	\$ (52,863)	\$ (254,476)	\$ -	\$ 134,511

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
02	59801	River Glen, Trash can housing metal	2,200.00	2024-25
CSA				
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 01/09/26

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	\$ 435	1,428	26%	4,072
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	\$ 65	390	26%	1,110
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	\$ 500	1,818		5,182
Excess of Revenues over Expenditures		\$ (7,000)	\$ (500)	(1,818)		5,182-
	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	\$ -	-	0%	105,000
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	\$ -	-		105,000
Expenditures						
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	1,000	\$ -	-	0%	1,000
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	60,000	\$ 4,861	28,855	48%	31,145
05 (LIGHTING)	Total Expenditures	61,000	\$ 4,861	\$ 28,855		
Excess of Revenues over Expenditures		44,000	\$ (4,861)	\$ (28,855)		
	From Cash Reserve	54,657				
	Transfer to Pool 01					
	Transfer to Youth Center					
		\$ 98,657.00		\$ (28,855)		

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	\$ -	-	0%	5,000
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH	-	\$ -	-	0%	0
06 (JOHNSON DITCH)	Total Revenues	\$ 5,000	\$ -	\$ -		
11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	\$ -	-	0%	3,000
06 (JOHNSON DITCH)	Total Expenditures	\$ 3,000	\$ -	\$ -		
Excess of Revenues over Expenditures		\$ 2,000	\$ -	\$ -	\$ -	\$ -
	From/(To) Cash Surplus					
	Transfer to OH Parks					
		\$ 2,000	\$ -	\$ -	\$ -	\$ -

Water (12)

Period Ending 01/09/26

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	321,612	3,102,408	60%	2,047,592
12.41200.00.0	SALES - BUSINESSES - WATER	10,500	664	7,498	71%	3,002
12.42300.00.0	PENALTY FEES - WATER	15,000	1,634	8,769	58%	6,231
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-	0%	-
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	5,260	34,245	98%	755
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,500	165	1,950	56%	1,550
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	2,500	-	-	0%	2,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	-	-	0%	-
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	4,000	1,240	4,650	116%	(650)
12.45410.00.0	WATER METER FEE	600	-	600	100%	-
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	(5,000)
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	150,000	-	78,661	52%	71,339
12.45500.00.0	INTEREST EARNED OPERATING - WATER	80,000	-	-	0%	80,000
12.45600.00.0	MXU METER REIMBURSEMENT	270,000	29,216	149,732	55%	120,268
12.45700.00.0	INSPECTION REVENUE - WATER	100,000	7,552	39,182	39%	60,818
Water (12)	Total Revenues	5,816,100	\$ 367,343	\$ 3,427,695		\$ 2,388,405
Expenditures						
12.59101.00.0	SALARIES - WATER	789,500	57,938	378,378	48%	411,122
12.59110.00.0	SALARIES OT - WATER	50,500	2,703	21,838	43%	28,662
12.59501.00.0	PAYROLL TAXES - WATER	68,000	4,154	28,232	42%	39,768
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	331,750	305,911	433,044	131%	(101,294)
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	510,335	-	191,146	37%	319,189
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	127,584	-	38,229	30%	89,355
12.59104.00.0	OVERHEAD - ENGINEERING	228,594	-	93,439	41%	135,155
12.59200.00.0	WATER METERS AND SUPPLIES	300,000	77,150	282,754	94%	17,246
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	145,000	5,571	81,267	56%	63,733
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	-	1,531	31%	3,469
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	316	741	25%	2,259
12.59303.00.0	GAS & OIL - WATER	40,000	465	13,045	33%	26,955
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	50,576	56,857	87%	8,143
12.59305.00.0	UTILITIES & PHONE - WATER	1,250,000	63,385	658,708	53%	591,292
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	4,665	41,550	33%	83,450
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	-	179	12%	1,321
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	703	3,824	45%	4,676
12.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	-	21,959	41%	31,041

Water (12)

Period Ending 01/09/26

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	-	-	0%	2,000
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	-	2,455	41%	3,545
12.59316.00.0	CHLORINE EXPENSE	265,000	6,732	118,089	45%	146,911
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	-	-	0%	750
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	2,589	20,061	80%	4,939
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	43	33,056	66%	16,944
12.59405.00.0	LEGAL FEES - WATER	10,000	-	7,255	73%	2,745
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	-	-	0%	-
12.59425.00.0	SECURITY - WATER	5,500	255	1,020	19%	4,480
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	-	0%	1,000
12.59600.00.0	CAPITAL OUTLAY - WATER	1,725,000	6,391	110,545	6%	1,614,455
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	4,370	13,840	35%	26,160
12.59803.00.0	WELL & WTP EXP	310,000	2,534	68,324	22%	241,676
12.59805.00.0	VEHICLE REPLACEMENT	32,000	-	-	0%	32,000
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	40	16%	210
12.59903.00.0	MISCELLANEOUS EXP - WATER	1,000	-	-	0%	1,000
12.59952.00.0	CONSERVATION EXPENSES	2,500	-	-	0%	2,500
12.65105.00.0	LOAN WWTP - USDA Refinance Loan	70,637	-	70,637	100%	-
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-
Water (12)	Total Expenditures	7,218,900	596,452	3,065,748		
	Excess of Revenues over Expenditures for Report	(1,402,799)	\$ (229,109)	361,948		
12.59600.90.0	FROM CAPACITY FEES	850,000	53,774	779,607		
	Capacity Fees Outlay - Water	(850,000)		(779,607)		
	Reserve: Capital Facilities	2,600,105		-		
	Surplus(Deficit)	1,197,306		361,948		

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

01/09/26

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
13.41100.00.0	SALES - RESIDENTIAL - SEWER	4,950,000	437,790	2,605,340	53%	2,344,660
13.41210.00.0	SALES - ADA SEWER	65,000	-	34,525	53%	30,475
13.42300.00.0	PENALTY & FEES - SEWER	15,000	1,225	7,132	48%	7,868
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	35,000	-	-	0%	35,000
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	-	-	0%	3,000
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	-	88,673	35%	161,327
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	250,000	-	-	0%	250,000
13.45700.00.0	INSPECTION FEES - SEWER	10,000	-	-	0%	10,000
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0
Waster Water (13)	Total Revenues	\$ 5,683,000	439,015	\$ 2,799,898		2,883,102
13.59101.00.0	SALARIES - SEWER	628,000	53,094	340,965	54%	287,035
13.59110.00.0	SALARIES OT - WASTE WATER	55,000	876	5,631	10%	49,369
13.59501.00.0	PAYROLL TAXES - SEWER	54,250	-	25,426	47%	28,824
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	241,500	-	96,536	40%	144,964
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	510,335	-	191,146	37%	319,189
13.59103.00.0	OVERHEAD - ADMIN EXPENSES	127,584	-	38,229	30%	89,355
13.59104.00.0	OVERHEAD - ENGINEERING	228,594	-	93,439	41%	135,155
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	2,274	8,928	30%	21,072
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	30,000	502	2,441	8%	27,559
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	183	2,075	42%	2,925
13.59303.00.0	GAS & OIL - SEWER	25,000	3,918	11,730	47%	13,270
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	5,919	38,155	76%	11,845
13.59305.00.0	UTILITIES & PHONE - SEWER	1,500,000	171,925	848,761	57%	651,239
13.59306.00.0	OUTSIDE SERVICES - SEWER	80,000	46	28,796	36%	51,204
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	230	11%	1,771
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	919	6,679	27%	18,321
13.59309.00.0	SMALL TOOLS - SEWER	8,000	156	1,930	24%	6,070

Waste Water (13)

Period Ending

01/09/26

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59310.00.0	UNIFORMS - SEWER	12,000	1,053	5,846	49%	6,154
13.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	-	21,959	41%	31,041
13.59312.00.0	TRAINING & EDUCATION	6,000	-	98	2%	5,902
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	15,000	897	4,604	31%	10,396
13.59318.00.0	CHEMICALS	25,000	778	6,675	27%	18,325
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	5,580	56,868	42%	78,132
13.59337.00.0	SLUDGE DISPOSAL	33,000	(313)	39,488	120%	6,488-
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	1,772	34,844	58%	25,156
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	3,616	25,367	48%	27,633
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	-	132	11%	1,118
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	-	-	0%	500
13.59600.00.0	CAPITAL OUTLAY - SEWER	373,000	12,023	25,204	7%	347,796
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	5,680	10,850	54%	9,150
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	100,000	18,132	44,264	44%	55,736
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	-	40	16%	210
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	-	300,000	100%	0
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	-	0%	0
		\$ 5,212,763	\$ 289,029	\$ 2,535,660		\$ 2,677,103
31 (SEWER COLLECTION)						
13.59101.31.0	SALARIES - SEWER COLLECTIONS	282,000	22,705	126,999	45%	155,001
13.59501.31.0	PAYROLL TAXES - SEWER	23,300	1,807	10,289	44%	13,011

Waste Water (13)

Period Ending

01/09/26

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	141,000	4,235	25,734	18%	115,266
13.59110.31.0	SALARIES OT - WASTE WATER COLLECTION	11,000	1,544	11,294	103%	294-
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	30,000	2,316	10,326	34%	19,674
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	-	282	56%	218
13.59303.31.0	GAS & OIL - SEWER COLLECTION	15,000	1,056	9,917	66%	5,083
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	15,000	4,628	10,763	72%	4,237
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	60,000	2,415	52,144	87%	7,856
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	6,000	315	5,544	92%	456
13.59312.31.0	TRAINING & EDUCATION	-	-	1,296	0%	1,296-
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	375	3,431	57%	2,569
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	260	26%	740
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	7,818	63,545	64%	36,455
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	189,630	903,170	59%	624,188
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	1,000	-	-	0%	1,000
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	-	8,585	57%	6,415
13.59805.31.0	VEHICLE REPLACEMENT	0	-	-		
31 (SEWER COLLECTION Total Expenditures		\$ 2,252,658	\$ 208,553	\$ 1,258,754		710,920
Total Expenditures		\$ 7,465,421	497,582	\$ 3,794,414		3,388,022
Excess of Revenues over Expenditures for Report		\$ (1,782,421)	\$ (58,567)	\$ (994,516)		
	Loan to Water Fund: USDA Repayment	70,637				
	From Reserve: Capital Facilities	1,711,784		994,516		
		\$ -		\$ 0		

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	-
18.45500.00.0	INTEREST EARNED - CFD 2002-1	15,000	76
		<hr/>	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,000	10,595
18.59405.00.0	LEGAL FEES - CFD 2002-1	-	-
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	-
		<hr/>	
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	-
		<hr/>	
Surplus/(Deficit)		\$ (583,528)	\$ (129,187)
CFD 2005-1			
19.41000.00.0	CFD 2005-1 REVENUE	-	-
		<hr/>	
19.59306.00.0	CFD 2005-1 ADMINISTRATION	-	-
19.59600.00.0	CAPITAL OUTLAY (METHANE PROJECT)	800,000	-
		<hr/>	
Surplus/(Deficit)		\$ (800,000)	\$ -
CFD 2005-2			
20.41000.00.0	CFD 2005-2 REVENUE	435,000	-
		<hr/>	
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	430,000	-
20.59306.00.0	CFD 2005-2 ADMINISTRATION	5,000	3,114
		<hr/>	
Surplus/(Deficit)		-	(3,114)

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY