

Water (12)

2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
12.41100.00.0	SALES - RESIDENTIAL - WATER	4,498,569	5,150,000	5,800,000
12.41200.00.0	SALES - BUSINESSES - WATER	-	10,500	15,000
12.42300.00.0	PENALTY FEES - WATER	15,000	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	2,000	3,500	3,500
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,000	2,500	2,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	-	-
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	2,000	4,000	10,000
12.45410.00.0	WATER METER FEE	1,000	600	-
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	(5,000)	(5,000)
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	135,000	150,000	160,000
12.45500.00.0	INTEREST EARNED OPERATING - WATER	80,000	80,000	80,000
12.45600.00.0	MXU METER REIMBURSEMENT	265,000	270,000	-
12.45700.00.0	INSPECTION REVENUE - WATER	45,000	100,000	60,000
Water (12)	Total Revenues	\$ 5,076,569	\$ 5,816,100	\$ 5,841,000
Expenditures				
12.59101.00.0	SALARIES - WATER	730,737	789,500	806,001
12.59110.00.0	SALARIES OT - WATER	40,000	50,500	40,000
12.59501.00.0	PAYROLL TAXES - WATER	55,513	68,000	63,500
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	268,515	331,750	270,000
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	581,513	510,335	628,740
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	70,319	138,834	120,596
12.59104.00.0	OVERHEAD - ENGINEERING	230,206	228,594	239,360
12.59200.00.0	WATER METERS AND SUPPLIES	350,000	466,055	-
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	145,000	155,732	170,000
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	5,000	3,500
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	3,000	2,000
12.59303.00.0	GAS & OIL - WATER	40,000	40,000	40,000
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	65,000	70,000
12.59305.00.0	UTILITIES & PHONE - WATER	1,100,000	1,250,000	1,418,750
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	125,000	155,000
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	1,500	1,500
12.59308.00.0	LAB SUPPLIES	4,000	4,000	3,500
12.59309.00.0	SMALL TOOLS - WATER	3,000	3,500	3,500
12.59310.00.0	UNIFORMS - WATER	8,500	8,500	8,500
12.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	68,000	72,000

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12.59312.00.0	TRAINING & EDUCATION - WATER	2,000	2,000	2,000
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	6,000	6,000
12.59316.00.0	CHLORINE EXPENSE	260,000	265,000	265,000
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	750	750
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	2,500	2,650
12.59339.00.0	FINES AND PENALTIES	-	-	27,000
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	25,000	48,000
12.59401.00.0	GENERAL INSURANCE - WATER	119,000	140,000	168,000
12.59402.00.0	WORKERS' COMP - WATER	36,735	39,500	41,500
12.59404.00.0	COMPUTER SERVICES	50,000	50,000	50,000
12.59405.00.0	LEGAL FEES - WATER	10,000	20,000	20,000
12.59421.00.0	ADMIN-WATER CAPACITY FEES	50,000	-	-
12.59425.00.0	SECURITY - WATER	5,500	5,500	20,000
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	1,000	-
12.59600.00.0	CAPITAL OUTLAY - WATER	830,000	1,725,000	226,000
12.59650.00.0	RAISING IRON - WATER	260,000	260,000	260,000
12.59551.00.0	BOARD COMMUNITY OUTREACH	500	500	500
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	20,000	20,000	20,000
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	40,000	40,000	40,000
12.59803.00.0	WELL & WTP EXP	332,500	310,000	150,000
12.59805.00.0	VEHICLE REPLACEMENT	210,000	32,000	-
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	250	250
12.59903.00.0	MISCELLANEOUS EXP - WATER	1,000	1,000	5,000
12.59952.00.0	CONSERVATION EXPENSES	2,500	2,500	2,500
12.65105.00.0	LOAN WWTP - USDA Refinance Loan	70,637	70,637	70,637
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	100,000	100,000
Water (12)	Total Expenditures	\$ 6,315,675	\$ 7,431,937	\$ 5,642,234
Excess of Revenues over Expenditures for Report		(1,239,105)	(1,615,836)	198,768
	Reserves (capital - depreciation - capacity fees)	1,239,105	1,615,836	(198,768)
Surplus(Deficit)		-	-	-

OPUD
2025-26 CAPITAL BUDGET

Budget Description	Budgeted Cost (\$)	Other Sources			Comments
		Service Revenue	Cap Fees		
Water Supply					
Plumas Lake WTP, Well 34, Well 35 Capital Project	\$ 3,597,100				
Wheeler WTP - Methane Treatment & Capacity Project	\$ 6,400,000				
Well #4 - Backwash tank, recycle tank, Affinity Engineering Services During Construction	\$ 1,000,000 \$ 300,000.00				
Destroy Well #9	\$ 60,000.00				
Miscellaneous Pump Replacements	\$ 50,000.00				
Total Water Supply	\$11,407,100				
Water Distribution					
Fire Hydrant Replacements (5 Hydrants)	15,000				
System Valve Replacements (5 Valves)	65,000				
Service Replacements	20,000				
Total Distribution	\$100,000				
Other					
Sound Attenuation Walls (3) Plumas Lake WTP					*Part of Plumas Lake WTP Project above
Crane					*Included in vehicle as part of 26-27 budgets
Total Other	\$0				
Total Capital Outlay	\$11,507,100	\$0	\$0	\$0	
IT					
	\$6,000				*Needed at the well sites, only done at the office so far
	\$10,000				
Total Miscellaneous	\$16,000				