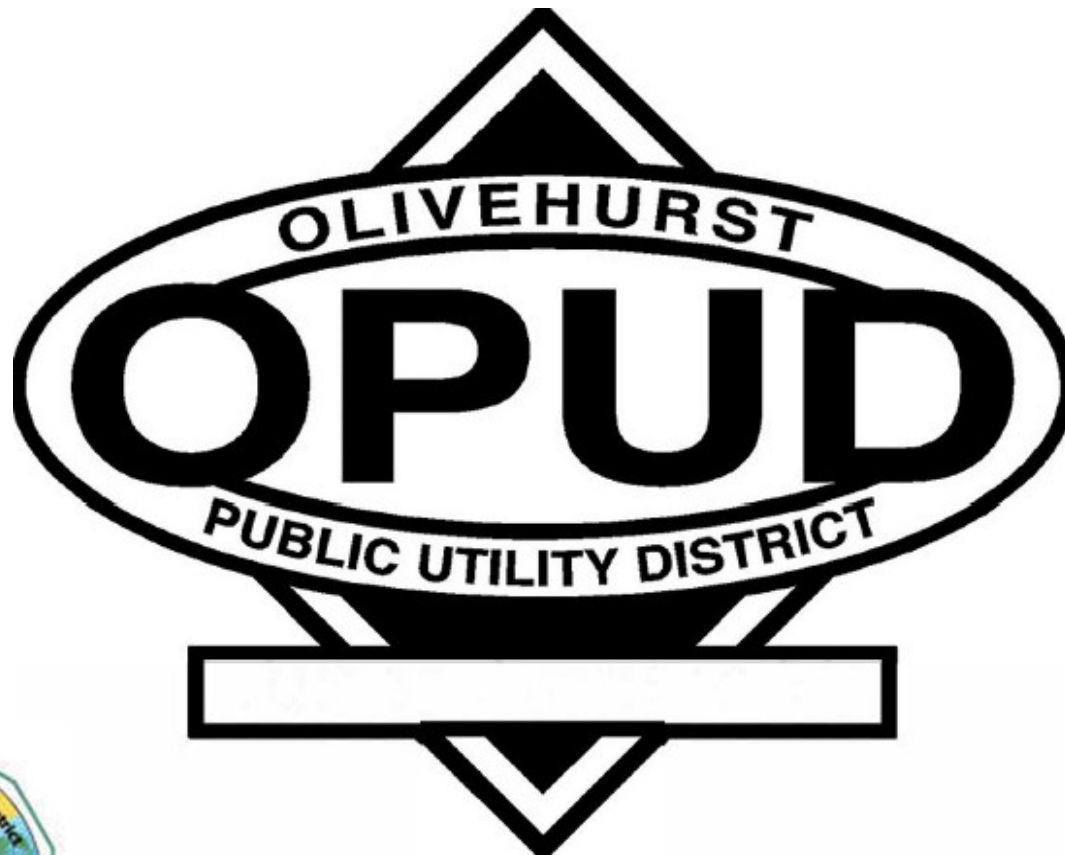




2025-26 Actual to Budget

August 28, 2026



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General Fund 11
00 (Administration)

Period Ending 06/30/26

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	47,447	821,846	10273%	(813,846)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	572	4,047	0%	(4,047)
11.45500.00.0	INTEREST EARNED	200,000	27,265	548,641	274%	(348,641)
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,417,598	-	1,014,595	72%	403,003
Administration	Total Revenues	\$ 1,625,598	\$ 75,284	\$ 2,389,128		\$ (763,530)
11.59101.00.0	SALARIES - GENERAL	930,000	67,630	871,627	94%	58,373
11.59110.00.0	SALARIES OT - GENERAL	12,000	36	36	0%	11,964
11.59501.00.0	PAYROLL TAXES - GENERAL	75,248	5,192	66,121	88%	9,127
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	329,000	26,706	316,289	96%	12,711
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	500	-	213	43%	287
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,500	-	103	2%	5,397
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	330	-	197	60%	133
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	1,303	10,374	65%	5,626
11.59303.00.0	GAS AND OIL - GENERAL	1,000	49	363	36%	637
11.59304.00.0	FEES & DUES - GENERAL	15,000	26	10,455	70%	4,545
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	294	9,302	93%	698
11.59306.00.0	OUTSIDE SERVICES - GENERAL	420,000	26,048	409,958	98%	10,042
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	3,000	-	102	3%	2,898
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	9,000	-	1,474	16%	7,526
11.59314.00.0	ELECTION EXPENSE - GENERAL	-	-	-	0%	-
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	272	3,432	86%	568
11.59320.00.0	POSTAGE & SHIPPING	2,500	-	2,361	94%	139
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,700	-	4,551	80%	1,149
11.59404.00.0	COMPUTER SERVICES - GENERAL	80,000	3,295	57,147	71%	22,853
11.59405.00.0	LEGAL FEES - GENERAL	60,000	5,225	55,884	93%	4,116
11.59425.00.0	SECURITY - GENERAL	2,000	-	1,154	58%	846
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	-	-	0%	500
11.59551.00.0	BOARD COMMUNITY OUTREACH	3,000	-	-	0%	3,000
11.59600.00.0	CAPITAL OUTLAY - GENERAL	85,000	-	12,504	15%	72,496
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	626	25%	1,874

General Fund 11
00 (Administration)

Period Ending 06/30/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
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	\$ 2,076,278	\$ 136,074	\$ 1,837,772		\$ 238,506
Excess of Revenues over Expenditures		\$ (450,680)	\$ (60,790)	\$ 551,356.48		
	Cash Reserves					
	Advance to Fire Department	75,000		75,000		
	Advance to Pool	9,271		9,271		
	Reserve: Admin. Building	(2,771)		(635,627)		
		\$ (369,180)		\$ 0		

General Fund 11

Period Ending 06/30/26

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45700.15.0	ENGINEERING OVERHEAD TRANSFER IN	513,695	73,785	473,892	92%	39,803
11.45103.15.0	DEVELOPER REIMBURSEMENTS	20,000	-	47,693	238%	(27,693)
15 (ENGINEERING)	Total Revenues	\$ 533,695	\$ 73,785	\$ 521,585		\$ 12,110
Expenditures						
11.59101.15.0	SALARIES	364,500	31,092	363,545	100%	955
11.59110.15.0	SALARIES OT	6,700	-	4,917	73%	1,783
11.59501.15.0	PAYROLL TAXES	28,195	2,240	27,781	99%	414
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	115,600	8,660	106,296	92%	9,304
11.59402.15.0	WORKERS' COMP INSURANCE	6,700	-	5,546	83%	1,154
11.59300.15.0	OPERATING SUPPLIES	2,000	-	201	10%	1,799
11.59301.15.0	LICENSES AND DUES EMPLOYEES	2,000	-	80	4%	1,920
11.59302.15.0	OFFICE SUPPLIES	2,500	12	663	27%	1,837
11.59303.15.0	GAS AND OIL	15,000	308	3,173	21%	11,827
11.59305.15.0	UTILITIES & PHONE - ENGINEERING	3,500	258	2,805	80%	695
11.59306.15.0	OUTSIDE SERVICES	5,000	-	68	1%	4,932
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	437	6,402	43%	8,598
15 (ENGINEERING)	Total Expenditures	\$ 571,695	\$ 43,009	\$ 521,585		\$ 50,112
Excess of Revenues over Expenditures		\$ (38,000)	\$ 30,776	\$ 0		\$ (38,002)

BAM2

General Fund 11

Period Ending

06/30/26

01 (POOL)

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45100.01.0	POOL ADMISSION	9,000	4,096	9,455	105%	(455)
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	0%	-
11.45400.01.0	FIRST FIVE GRANT - POOL	15,000	-	14,800	99%	200
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	23,000	-	26,000	113%	(3,000)
11.45403.01.0	OTHER GRANT INCOME	20,000	-	20,000	100%	-
11.45430.01.0	Transfers in-out Pool	53,000	-	53,000	100%	-
11.49300.01.0	CURR SECURED TAXES - POOL	9,900	-	11,722	118%	(1,822)
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	274	-	(274)
01 (POOL)	Total Revenues	\$ 129,900	\$ 4,096	\$ 135,251		\$ (5,351)
Expenditures						
11.59101.01.0	SALARIES - POOL	10,600	2,959	10,582	100%	18
11.59501.01.0	PAYROLL TAXES - POOL	1,400	345	1,269	91%	131
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	550	-	339	62%	211
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	6,500	910	4,262	66%	2,238
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	0%	-
11.59304.01.0	FEES & DUES - POOL	1,000	-	849	85%	151
11.59305.01.0	UTILITIES & PHONE - POOL	30,000	2,321	22,520	75%	7,480
11.59306.01.0	OUTSIDE SERVICES - POOL	80,000	30,147	75,794	95%	4,206
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	-	-	-	0%	-
11.59308.01.0	CHEMICALS	7,000	295	4,899	70%	2,101
11.59312.01.0	TRAINING & EDUCATION - POOL	-	-	-	0%	-
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	-	323	65%	177
11.59317.01.0	WATER/SEWER - POOL	3,000	438	2,253	75%	747
11.59401.01.0	GENERAL INSURANCE - POOL	2,314	-	2,261	98%	53
11.59405.01.0	LEGAL FEES - POOL	-	-	-	0%	-
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	-	0%	-
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	1,000	-	-	0%	1,000
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	10,500	9,566	9,566	1	934
01 (POOL)	Total Expenditures	\$ 154,364	\$ 9,566	\$ 134,917		\$ 934
Excess of Revenues over Expenditures		\$ (24,464)	\$ (5,470)	\$ 334		\$ (6,285)
	Depreciation Expense					
	Loan from Admin	(9,271)		(9,271)		
	Transfer from Other Departments/Spec Reserve			8,937		
		(33,735)		0		

General Fund 11

Period Ending 06/30/26

02 (PARKS)

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	50,000	125	63%	75
11.45420.02.0	WATER TOWER RENTALS	60,000	6,981	54,474	91%	5,526
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	(500)	(500)	(500)	100%	-
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	4,000	2,016	4,238	106%	(238)
11.49300.02.0	CURR SECURED TAXES - PARKS	110,000	-	127,765	116%	(17,765)
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	2,987	0%	-
02 (PARKS)	Total Revenues	\$ 173,700	\$ 8,547	\$ 189,094		\$ (12,407)
Expenditures						
11.59101.02.0	SALARIES - PARK	12,700	928	11,481	90%	1,219
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	3,400	111	1,450	43%	1,950
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	-	0%	100
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	17,011	-	14,013	82%	2,998
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,628	-	1,206	26%	
11.59104.02.0	OVERHEAD - ENGINEERING	4,521	64,931	68,452	1514%	
11.59110.02.0	SALARIES OT - PARK	339	-	189	56%	150
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	1,360	5,757	68%	2,743
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	200	-	38	19%	162
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	15	22	22%	78
11.59303.02.0	GAS & OIL - PARKS	2,000	89	823	41%	1,177
11.59304.02.0	FEES & DUES - OH PARKS	50	-	-	0%	50
11.59305.02.0	UTILITIES & PHONE - OH PARKS	1,500	86	1,036	69%	464
11.59306.02.0	OUTSIDE SERVICES - PARKS	25,000	1,799	26,394	106%	(1,394)
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	-	76	30%	174
11.59310.02.0	UNIFORMS - PARKS	250	13	120	48%	130
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	6	29	29%	71
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	350	2	81	23%	269
11.59317.02.0	IRRIGATION EXPENSE - PARKS	50,000	4,696	31,042	62%	18,958

General Fund 11

Period Ending 06/30/26

02 (PARKS)

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	18	391	9%	4,109	
11.59405.02.0	LEGAL FEES - PARKS	30,000	225	10,976	37%	19,024	BAM2
11.59501.02.0	PAYROLL TAXES - PARKS	1,100	71	993	90%	107	
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	-	-	0%	75	
11.59600.02.0	CAPITAL OUTLAY - PARKS	26,372	-	8,878	34%	17,494	
11.59700.02.0	RENTS & LEASES - PARKS	1,000	-	-	0%	1,000	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	23,000	9,500	22,307	97%	693	
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	1,000	-	17	2%	983	
11.59805.02.0	VEHICLE REPLACEMENT - OH PARKS	3,500	-	2,926	84%	574	
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	500	-	499	100%	1	
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	\$ 243,096	\$ 83,849	\$ 223,708		\$ 79,897	
	Excess of Revenues over Expenditures	\$ (69,396)	\$ (75,303)	\$ (34,613)		\$ (92,304)	
	Cash Reserves	-		-			
	Transfers-Out						
	Reserve:	69,396					
		\$ -		\$ (34,613)			

General Fund 11

Period Ending

06/30/26

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	725	3,575	102%	75-
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(4,000)	(4,000)	(4,000)	100%	0
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	975,000	495,356	1,036,884	106%	61,884-
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	430,000	-	430,000	100%	0
03 (CSA 66 PARKS) Total Revenues		\$ 1,404,500	\$ 492,081	\$ 1,466,535		\$ (62,035)
Expenditures						
11.59101.03.0	SALARIES - CSA 66 PARKS	198,000	16,494	194,921	98%	3,079
11.59110.03.0	SALARIES OT - CSA 66 PARKS	5,311	413	1,253	24%	4,059
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	16,500	1,284	16,432	100%	68
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	53,100	1,950	23,680	45%	29,420
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,693	-	32,697	82%	6,996
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	10,799	-	2,814	26%	7,985
11.59104.03.0	OVERHEAD - ENGINEERING	51,986	746,704	787,195	1514%	735,209-
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	38,000	3,975	34,257	90%	3,743
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	37	176	18%	824
11.59303.03.0	GAS & OIL - CSA 66 PARKS	18,000	1,396	12,897	72%	5,103
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	-	500	50%	501
11.59305.03.0	UTILITIES & PHONE	40,000	3,129	26,957	67%	13,043
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	300,000	30,678	238,626	80%	61,374
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	-	1,185	47%	1,315
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,500	199	1,885	75%	615
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	500	100	457	91%	43
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARK	3,500	37	1,259	36%	2,241
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	70,000	6,653	70,012	100%	12-
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
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	16,600	-	13,912	84%	2,688

General Fund 11

Period Ending

06/30/26

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	16,000	289	6,120	38%	9,880
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	-	5,337	89%	663
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	-	27,240	57%	20,760
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	8,556	47,088	91%	4,912
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAR	20,000	7,858.41	10,833	54%	9,167
11.59805.03.0	VEHICLE REPLACEMENT - PL PARKS	49,000	-	45,844	94%	3,156
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	10,000	-	8,420	84%	1,580
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	30,000	30,000	100%	0
03 (CSA 66 PARKS) Total Expenditures		\$ 1,291,939	\$ 859,752	\$ 1,829,552		\$ (537,613)
Excess of Revenues over Expenditures for Report		\$ 112,561	\$ (367,671)	\$ (363,018)		\$ 475,579
Reserves: Maintenance of Future Park Sites		72,101				
Transfer-Out: Capital Asset Repair		(56,401)				
		\$ 128,261		\$ (363,018)		

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 06/30/26

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	3,593	\$ -	3,593	100%	0
04 (YOUTH CTR)	Total Revenues	3,593	\$ -	3,593		0
Expenditures						
11.59305.04.0	UTILITIES & PHONE - YCB	5,500	\$ 175	2,813	51%	2,687
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	\$ 65	780	52%	720
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	\$ 240	3,593		3,407
Excess of Revenues over Expenditures		\$ (3,407)	\$ (240)	(0)		3,407-
Transfer in from Lighting						
		\$ (3,407)				

05 (LIGHTING)

Revenues

11.45430.05.0	TRANSFERS-IN/OUT	(56,593.00)	\$ -	(56,593)	100%	0
11.45440.05.0	STREET LIGHTING DISTRICT ASSESSMEN	-	\$ -	-	0%	0
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	105,000.00	\$ -	118,944	113%	13,944-
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	-	\$ -	2,781	0%	2,781-
11.49302.05.0	PRIOR YEAR TAXES - ST LIGHTING	-	\$ -	-	0%	0
11.49400.05.0	SUPPLEMENTAL TAXES - STREET LIGHTI	-	\$ -	-	0%	0
05 (LIGHTING)	Total Revenues	48,407	\$ -	65,132		16,725-
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	1,000	\$ -	-	0%	1,000
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	60,000	\$ 4,704	56,579	94%	3,421
05 (LIGHTING)	Total Expenditures	61,000	\$ 4,704	\$ 56,579		
Excess of Revenues over Expenditures		(12,593)	\$ (4,704)	\$ 8,554		
From Cash Reserve		54,657				
Transfer to Pool 01						
Transfer to Youth Center						
		\$ 42,064.00		\$ 8,554		

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	\$ -	6,194	124%	1,194-
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH	-	\$ -	145	0%	145-
06 (JOHNSON DITCH)	Total Revenues	\$ 5,000	\$ -	\$ 6,339		
11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	\$ -	3,000	100%	0
06 (JOHNSON DITCH)	Total Expenditures	\$ 3,000	\$ -	\$ 3,000		
Excess of Revenues over Expenditures		\$ 2,000	\$ -	\$ 3,339	\$ -	\$ -
From/(To) Cash Surplus						
Transfer to OH Parks						
		\$ 2,000	\$ -	\$ 3,339	\$ -	\$ -

General Fund 11
09,12 & 14 (Fire)

Period Ending 06/30/26

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	2,779	67,910	1358%	(62,910)
11.45403.09.0	STRIKE TEAM REVENUE	137,000	-	159,229	116%	(22,229)
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,000	-	1,219	122%	(219)
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	15,000	15,000	100%	-
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	4,273	95%	227
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	30,000	13,915	30,255	101%	(255)
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	5,200	2,620	5,509	106%	(309)
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	650,000	-	715,468	110%	(65,468)
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	-	-	16,729	0%	(16,729)
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	180,000	12,576	163,229	91%	16,771
11.49510.09.0	GAIN/LOSS ON SALE OF FIRE EQUIPMENT	-	-	5,100	0%	(5,100)
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,052,700	\$ 46,891	\$ 1,183,923		\$ (131,223)
Expenditures						
11.59101.09.0	SALARIES - FIRE DEPT	375,000	25,811	374,392	100%	608
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	46,363	-	37,368	81%	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	11,341	-	3,216	28%	8,125
11.59110.09.0	SALARIES OT - FIRE DEPT	195,000	13,692	155,504	80%	39,496
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	48,400	2,997	48,227	100%	173
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	120,600	8,703	109,613	91%	10,987
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	10,000	980	9,880	99%	120
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	3,163	26,458	96%	1,042
11.59304.09.0	FEES & DUES - FIRE DEPT	400	-	-	0%	400
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	1,886	24,875	99%	125
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	27,000	116	25,674	95%	1,326
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	93	3,124	31%	6,876
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	25	3%	975

General Fund 11
09,12 & 14 (Fire)

Period Ending 06/30/26

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	-	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	-	313	10%	2,687
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	-	(40)	(40)	0%	40
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	78,035	-	78,032	100%	3
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	848	15,004	83%	2,996
11.59405.09.0	LEGAL FEES - FIRE	25,000	1,140	16,625	67%	8,375
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	-	6,278	42%	8,722
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	20,100	-	19,871	99%	229
11.59806.09.0	FIRE EQUIPMENT	-	-	-	0%	-
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	-	100,000	100%	-
Total Expenditures		\$ 1,368,871	\$ 59,390	\$ 1,151,730		\$ 208,147
Excess of Revenues over Expenditures		(316,171)	(12,499)	32,193		(339,370)
Cash Reserve		105,038				
Fire Engine Loan Payment to Administration		(65,000)				
Fire Command Vehicle Loan Payment to Administration		-				
Reserve Transfer: Equipment		-		400,000		
		(276,132)	\$ (12,499)	432,193		\$ (339,370)

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

Period Ending 06/30/26

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	26,167	341,122	136%	(91,122)
11.45103.12.0	MEASURE - MISC	-	-	-	0%	-
Total Revenues		\$ 250,000		\$ 341,122		\$ (91,122)
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	162,600	11,920	149,496	92%	13,105
11.59501.12.0	PAYROLL TAXES INTERMITTENT MEASURE K	16,123	1,023	14,596	91%	1,527
11.59502.12.0	MEASURE K EMPLOYEE BENEFITS	-	-	529	0%	(529)
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	115,000	1,904	109,989	96%	5,011
11.59806.12.0	FIRE EQUIPMENT MEASURE K	15,000	-	-	0%	15,000
Total Expenditures		\$ 130,000	\$ 1,904	\$ 109,989		\$ 20,011
Excess of Revenues over Expenditures		120,000		231,133		(111,133)
14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA						
11.45437.14.0	CONTRACT REVENUE - HARD ROCK	639,426	454,536	673,063		(33,637)
Total Revenues		639,426	454,536	673,063		(33,637)
11.59101.14.0	SALARIES - ER	380,600	30,355	345,231	91%	35,369
11.59110.14.0	SALARIES OT- ER	95,000	1,534	58,908	62%	36,092
11.59501.14.0	PAYROLL TAXES - ER	44,400	2,392	31,733	71%	12,667
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	5,923	70,612	52%	65,229
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	1,260	1,461	29%	3,539
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	\$ 41,464	\$ 529,369		\$ 230,022
Due To / (Due From) ER		\$ (119,964)	\$ 413,072	\$ 143,693	\$ -	\$ (263,658)

Water (12)**Period Ending 06/30/26**

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	497,409	5,334,976	104%	(184,976)
12.41200.00.0	SALES - BUSINESSES - WATER	10,500	847	14,672	140%	(4,172)
12.42300.00.0	PENALTY FEES - WATER	15,000	1,200	15,488	103%	(488)
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-	0%	
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	7,076	40,569	116%	(5,569)
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,500	1,200	3,930	112%	(430)
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	2,500	-	1,316	53%	1,184
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	-	180	0%	(180)
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	4,000	310	8,678	217%	(4,678)
12.45410.00.0	WATER METER FEE	600	100	1,000	167%	(400)
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	(5,250)	(5,250)	105%	250
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	150,000	71,923	146,656	98%	3,344
12.45500.00.0	INTEREST EARNED OPERATING - WATER	80,000	-	473,838	592%	(393,838)
12.45600.00.0	MXU METER REIMBURSEMENT	270,000	26,477	263,242	97%	6,758
12.45700.00.0	INSPECTION REVENUE - WATER	100,000	7,848	61,091	61%	38,909
Water (12)	Total Revenues	5,816,100	\$ 609,141	\$ 6,360,385		\$ (544,285)
Expenditures						
12.59101.00.0	SALARIES - WATER	789,500	54,128	753,424	95%	36,076
12.59110.00.0	SALARIES OT - WATER	50,500	2,380	35,325	70%	15,175
12.59501.00.0	PAYROLL TAXES - WATER	68,000	3,871	59,771	88%	8,229
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	331,750	23,579	297,165	90%	34,585
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	510,335	-	420,390	82%	89,945
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	138,834	-	36,178	26%	102,656
12.59104.00.0	OVERHEAD - ENGINEERING	228,594	32,834	210,882	92%	17,712
12.59200.00.0	WATER METERS AND SUPPLIES	466,055	-	307,858	66%	158,197
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	145,000	2,780	128,858	89%	16,142
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	62	2,640	53%	2,360
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	2,700	-	741	27%	1,959
12.59303.00.0	GAS & OIL - WATER	40,000	2,828	32,819	82%	7,181
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	-	58,859	91%	6,141
12.59305.00.0	UTILITIES & PHONE - WATER	1,250,000	81,221	1,037,890	83%	212,110
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	4,259	105,976	85%	19,024
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,800	-	1,545	86%	255
12.59308.00.0	LAB SUPPLIES	4,000	1,157	1,768	44%	2,232
12.59309.00.0	SMALL TOOLS - WATER	3,500	-	1,448	41%	2,052
12.59310.00.0	UNIFORMS - WATER	8,500	665	7,792	92%	708
12.59311.00.0	CUSTOMER SERVICE & BILLING	68,000	5,457	63,799	94%	4,202

Water (12)
Period Ending 06/30/26

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	-	1,371	69%	629
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	166	5,301	88%	699
12.59316.00.0	CHLORINE EXPENSE	265,000	32,310	227,337	86%	37,663
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	15	484	65%	266
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	45,000	102	33,904	75%	11,096
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	1,589	45,900	92%	4,100
12.59405.00.0	LEGAL FEES - WATER	20,000	323	14,598	73%	5,403
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	(22,784)	(4,940)	0%	4,940
12.59425.00.0	SECURITY - WATER	5,500	-	1,785	32%	3,715
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	-	0%	1,000
12.59600.00.0	CAPITAL OUTLAY - WATER	1,713,000	31,388	232,418	14%	1,480,582
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	-	2,603	13%	17,397
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	40,000	-	25,945	65%	14,055
12.59803.00.0	WELL & WTP EXP	310,000	35,056	150,540	49%	159,460
12.59805.00.0	VEHICLE REPLACEMENT	44,000	-	41,185	94%	2,815
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	55	22%	195
12.59903.00.0	MISCELLANEOUS EXP - WATER	1,000	-	-	0%	1,000
12.59952.00.0	CONSERVATION EXPENSES	2,500	-	631	25%	1,869
12.65100.00.0	LOAN WWTP - USDA Refinance Loan	70,637	70,637	70,637	100%	-
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-
Water (12)	Total Expenditures	7,441,205	364,022	4,686,169		
Excess of Revenues over Expenditures for Report		(1,625,104)	\$ 245,118	1,674,218		
12.59600.90.0	FROM CAPACITY FEES	850,000		1,195,455		
	Capcity Fees Outlay - Water	(850,000)		(1,195,455)		
	Reserve: Capital Facilities: From/(To)	1,625,104		(1,674,218)		
	Surplus(Deficit)	-		(0)		

OPUD
2025-26 CAPITAL BUDGET

		FUNDING				Comments
Budget	Budgeted				Other	
Description	Cost (\$)	FUND 12			Sources	
		2025-26 BUDGET	Service 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		32,000			2024-25 Budget
Total Other	\$52,000					
Total Capital Outlay	\$2,607,000	\$760,000	\$177,000	\$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

06/30/26

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	466,592	5,353,715	108%	403,715-
13.41210.00.0	SALES - ADA SEWER	65,000	43,323	101,637	156%	36,637-
13.42300.00.0	PENALTY & FEES - SEWER	15,000	1,543	14,374	96%	626
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	35,000	-	27,423	78%	7,577
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	-	1,301	43%	1,699
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	59,063	101,376	92%	8,624
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	224	746	0%	746-
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	-	-	-	0%	0
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,250)	(5,250)	(5,250)	100%	0
13.45437.00.0	CONTRACT REVENUE - HARD ROCK	250,000	89,549	183,180	73%	66,820
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	250,000	-	913,245	365%	663,245-
13.45700.00.0	INSPECTION FEES - SEWER	10,000	-	21,951	220%	11,951-
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0
Waster Water (13)	Total Revenues	\$ 5,682,750	655,044	\$ 6,713,700		1,030,950-
13.59101.00.0	SALARIES - SEWER	683,600	50,182	683,096	100%	504
13.59110.00.0	SALARIES OT - WASTE WATER	35,000	370	16,176	46%	18,824
13.59501.00.0	PAYROLL TAXES - SEWER	54,250	-	54,779	101%	529-
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	241,500	-	196,325	81%	45,175
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	510,335	-	420,390	82%	89,945
13.59103.00.0	OVERHEAD - ADMIN EXPENSES SEWER	63,792	-	36,178	57%	27,614
13.59104.00.0	OVERHEAD - ENGINEERING SEWER	114,297	-	210,882	185%	96,585-
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	4,705	29,951	100%	49
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	30,000	14,900	18,545	62%	11,455
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	1,267	4,207	84%	793
13.59303.00.0	GAS & OIL - SEWER	25,000	845	20,928	84%	4,072
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	-	46,778	94%	3,222
13.59305.00.0	UTILITIES & PHONE - SEWER	1,250,000	46,744	1,234,775	99%	15,225
13.59306.00.0	OUTSIDE SERVICES - SEWER	80,000	5,178	79,470	99%	530
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	1,691	85%	309
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	2,563	16,725	67%	8,275
13.59309.00.0	SMALL TOOLS - SEWER	8,000	984	5,500	69%	2,500

Waste Water (13)

Period Ending

06/30/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59310.00.0	UNIFORMS - SEWER	12,000	1,060	11,674	97%	326
13.59311.00.0	CUSTOMER SERVICE & BILLING	68,000	5,457	63,798	94%	4,202
13.59312.00.0	TRAINING & EDUCATION	6,000	(63)	2,845	47%	3,155
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	15,000	615	12,633	84%	2,367
13.59318.00.0	CHEMICALS	25,000	-	9,837	39%	15,163
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,000	7	434	43%	566
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	1,152	38%	1,848
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	135,000	3,914	97,151	72%	37,849
13.59337.00.0	SLUDGE DISPOSAL	40,000	-	39,488	99%	512
13.59350.00.0	LAB TESTING SERVICES - SEWER	75,000	1,826	67,957	91%	7,043
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	1,570	44,129	83%	8,871
13.59405.00.0	LEGAL FEES - SEWER	15,000	777	1,552	10%	13,449
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	-	40,502	11%	332,498
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	-	14,226	71%	5,774
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	100,000	3,788	98,501	99%	1,499
13.59803.00.0	UV FILTER REPAIR	-	-	-	0%	0
13.59805.00.0	VEHICLE REPLACEMENT	30,000	30,878	30,878	103%	878-
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	-	65	26%	185
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	-	300,000	100%	0
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	-	0%	0
		\$ 4,857,274	\$ 177,565	\$ 4,130,244		\$ 727,030

Waste Water (13)

Period Ending

06/30/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
31 (SEWER COLLECTION)						
13.59101.31.0	SALARIES - SEWER COLLECTIONS	282,000	22,729	266,383	94%	15,617
13.59110.31.0	SALARIES OT - SEWER COLLECTION	31,000	914	15,374	50%	15,626
13.59501.31.0	PAYROLL TAXES - SEWER	23,300	1,743	21,854	94%	1,446
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	141,000	4,347	48,648	35%	92,352
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	2,336	28,977	97%	1,023
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	-	282	56%	218
13.59303.31.0	GAS & OIL - SEWER COLLECTION	25,000	1,494	24,573	98%	427
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	15,000	-	10,763	72%	4,237
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS	250,000	11,833	63,619	25%	186,381
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	111	5,655	94%	345
13.59312.31.0	TRAINING & EDUCATION	6,000	580	4,629	77%	1,371
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	-	4,746	79%	1,254
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	260	26%	740
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	11,776	99,759	100%	241
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	27,318	1,090,084	71%	437,274
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	1,000	-	-	0%	1,000
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	(10)	11,464	76%	3,536
13.59805.31.0	VEHICLE REPLACEMENT	0	-	-		
31 (SEWER COLLECTION Total Expenditures		\$ 2,716,747	\$ 55,438	\$ 1,771,908		641,709
Total Expenditures		\$ 7,574,021	233,003	\$ 5,902,152		1,368,740
Excess of Revenues over Expenditures for Report		\$ (1,891,271)	\$ 422,041	\$ 811,548		
	Loan to Water Fund: USDA Repayment	70,637		70,637		
	From: Capacity Fees	220,630				
	Reserve: Capital Facilities: From/(To)	1,600,004		(882,185)		
		\$ -		\$ (0)		

OPUD
2024-25 CAPITAL BUDGET

** 2		FUNDING		
Budget Description	Budgeted Cost (\$)	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	606,738	220,620	
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	\$1,581,738	\$348,620	\$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	619,178	99%
18.45500.00.0	INTEREST EARNED - CFD 2002-1	15,000	53,329	356%
	Total Revenue	\$ 643,427	\$ 672,507	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,200	16,564	37%
18.59405.00.0	LEGAL FEES - CFD 2002-1	-	-	0%
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	-	0%
18.59600.00.0	CAPITAL OUTLAY	636,789	-	0%
18.65103.00.0	INTEREST EXPENSE - CFD 2002-1	230,518	230,518	100%
18.21203.00.0	CFD 2002-1 BOND Payment	340,900	340,900	100%
	Total Expense	\$ 1,256,407	\$ 587,982	
	Surplus/(Deficit)	\$ (612,980)	\$ 84,525	
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	426,754	98%
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	430,000	430,000	0%
20.59306.00.0	CFD 2005-2 ADMINISTRATION	7,550	8,441	112% BAM2
	Surplus/(Deficit)	(2,550)	(11,687)	

* 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	\$310,000		
Pool - Olivehurst				
11.59501.01.0	PAYROLL TAXES - POOL		FUTA/SUTA	Property Tax allocation/Transfer from other departments/Partner Grants
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	500		
	Total	\$500		
Parks-Olivehurst				
11.59103.02.0	OVERHEAD - ALLOCATED COSTS - OH PARKS	375		Administrative Allocation
	Total	\$375		
Parks-CSA				
11.59103.03.0	OVERHEAD - ALLOCATED COSTS - CSA 66 PARKS	875		Administrative Allocation
	Total	\$875		
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	\$6,000		

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		

2025-26 BUDGET AMENDMENT REQUEST 2

<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	15,000		Budget Transfer
11.59314.00.0	ELECTION EXPENSE - GENERAL	(15,000)		
11.59405.00.0	LEGAL FEES	30,000		Admin.Allocation
11.59301.00.0	LICENSES AND DUES	180		
		<u>\$30,180</u>		

Pool - Youth Center - Lighting

11.45430.01.0	Transfers in-out Pool	(53,000)		Reserve transfer from Lighting Reserve
11.45430.04.0	Transfers in-out Youth Center	(3,593)		
11.45430.05.0	Transfers in-out Lighting	56,593		Reserve transter to Pool
11.59101.01.0	SALARIES - POOL	4,100		
11.59501.01.0	PAYROLL TAXES - POOL	500		
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	500		Property Tax - Grant
11.59304.01.0	FEES, LICENSES & PERMITS - POOL	1,000		
11.59306.01.0	OUTSIDE SERVICES - POOL	25,000		
11.59312.01.0	TRAINING & EDUCATION - POOL	(9,000)		Budget Transfer
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	9,000		
	Total	<u>\$31,100</u>		

Engineering				Engineering Allocation
11.59101.15.0	SALARIES	38,000		
	Total	<u>\$38,000</u>		
11.59104.02.0	ENGINEERING - ALLOCATED COSTS	334		
11.59405.02.0	LEGAL FEES - PARKS	20,000	Cell Tower Rental Renewals	Property Taxes/Misc. Revenues
11.59801.02.0	AUTO & OTHER EQUIP EXP	(9,000)		Budget Transfer
11.59802.02.0	BLDS & IMPROVEMENTS	9,000		
	Total	<u>\$20,000</u>		

2025-26 BUDGET AMENDMENT REQUEST 2

<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
Parks-CSA				
11.59103.03.0	OVERHEAD - ALLOCATED COSTS - CSA 66	1,056		
11.59104.03.0	ENGINEERING - ALLOCATED COSTS	3,846		
	Total	\$4,902		
Fire - Olivehurst and ER				
11.59102.09.0	OVERHEAD - ALLOCATED COSTS - FIRE	1,207		
11.59101.09.0	SALARIES - FIRE DEPT	62,000		Property Taxes Assessments
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	13,000		Property Taxes Assessments
11.59101.12.0	SALARIES - FIRE DEPT MK	5,000		MK Revenues
11.59110.09.0	SALARIES OT - FIRE DEPT			
11.59501.12.0	PAYROLL TAXES INTERMITTENT MEASUR	9,000		MK Revenues
11.59306.09.0	OUTSIDE SERVICES	2,000		Proper Taxes/Assessments
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	2,035		Proper Taxes/Assessments
11.59405.09.0	LEGAL	15,000		Admin Allowance HR
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	5,100		Sale -2001 FORD 150 XLT
11.59802.12.0	AUTO & OTHER EQUIPMENT MEASURE K	15,000		MK Revenues
11.59806.12.0	FIRE EQUIPMENT MEASURE K	(85,000)		Budget Transfer
	Total	\$44,342		

2025-26 BUDGET AMENDMENT REQUEST 2

Account	Account Name	Amount	Detail	Funding Source
Water				
12.59103.00.0	OVERHEAD - ALLOCATED COSTS - WATEF	13,581		
12.59104.00.0	ENGINEERING - ALLOCATED COSTS	16,910		
12.59311.00.0	CUSTOMER SERVICE AND BILLING	15,000		Sales Revenues
12.59350.00.0	LAB TESTING SERVICES - WATER	20,000		Sales Revenues
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	250		Sales Revenues/Reserves
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	(300)		Budget Transfer
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATE	300		
12.59600.00.0	CAPITAL OUTLAY	(12,000)		Budget Transfer
13.59805.00.0	VEHICLE REPLACEMENT	12,000		Budget Transfer
	Total	\$65,741		
Wastewater				
13.59103.00.0	OVERHEAD - ALLOCATED COSTS - SEWEF	30,491		
13.59104.00.0	ENGINEERING - ALLOCATED COSTS	16,910		
13.59101.00.0	SALARIES - WASTEWATER	55,600		Sales Revenues, Hard Rock Contract
13.59303.00.0	GAS & OIL - SEWER			Sales Revenues
13.59303.31.0	GAS & OIL - COLLECTIONS	25,000		Sales Revenues
13.59350.00.0	LAB TESTING SERVICES - WASTEWATER	15,000		Sales Revenues
	Total	\$158,001		
CFD 2002-1				
XX.59103.00.0	OVERHEAD - ADMIN EXPENSES - CFDs	302		
20.59306.00.0	CFD 2005-2 ADMIN EXPENSES	2,500		Assessment Revenue
	Total	\$2,802		
Total Budget Amendments		\$364,888		