

General Fund 11

2026-27 Preliminary Budget

02 (PARKS)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	-	-	-
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	200	200	200
11.45420.02.0	WATER TOWER RENTALS	60,000	60,000	75,000
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	(500)	(500)	(5,020)
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	4,000	4,000	4,000
11.49300.02.0	CURR SECURED TAXES - PARKS	106,000	110,000	125,000
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-
02 (PARKS)	Total Revenues	\$ 169,700	\$ 173,700	\$ 199,180
Expenditures				
11.59101.02.0	SALARIES - PARK	18,753	12,700	14,100
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	7,347	3,400	2,975
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	100	-
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	19,384	17,011	2,941
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,650	4,628	13,980
11.59104.02.0	OVERHEAD - ENGINEERING	4,396	4,521	2,717
11.59110.02.0	SALARIES OT - PARK	200	339	350
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	8,500	8,500
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	200	200	200
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	100	100
11.59303.02.0	GAS & OIL - PARKS	2,000	2,000	2,000
11.59304.02.0	FEES & DUES - PARKS	50	50	50
11.59305.02.0	UTILITIES & PHONE - PARK	1,500	1,500	1,500
11.59306.02.0	OUTSIDE SERVICES - PARKS	21,000	25,000	30,000
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	100	100
11.59308.02.0	HERBICIDES/PESTICIDES	400	400	400
11.59309.02.0	SMALL TOOLS - PARKS	250	250	250
11.59310.02.0	UNIFORMS - PARKS	250	250	250
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	100	100
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	350	350
11.59317.02.0	IRRIGATION EXPENSE - PARKS	60,000	50,000	50,000
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-

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02 (PARKS)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	500	500	500
11.59401.02.0	GENERAL INSURANCE - PARKS	8,853	3,500	4,200
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,054	1,500	1,400
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	4,000	4,500	26,600
11.59405.02.0	LEGAL FEES - PARKS	16,500	30,000	30,000
11.59501.02.0	PAYROLL TAXES - PARKS	907	1,100	1,200
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	75	75
11.59600.02.0	CAPITAL OUTLAY - PARKS	26,000	26,372	-
11.59700.02.0	RENTS & LEASES - PARKS	1,000	1,000	-
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	14,000	14,000	31,950
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	10,000	10,000	20,000
11.59803.02.0	WATER AND IRRIGATION - PARKS	-	-	15,000
11.59805.02.0	VEHICLE REPLACEMENT - OH PARKS	2,330	3,500	2,400
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	500	500	-
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	10,000	10,000	10,000
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARKS	5,000	5,000	-
02 (PARKS)	Total Expenditures	\$ 250,249	\$ 243,046	\$ 274,188
	Excess of Revenues over Expenditures	\$ (80,549)	\$ (69,346)	\$ (75,008)
	To(From) From Reserves	80,549.00	69,346.00	75,007.50
		\$ -	\$ -	\$ -

General Fund 11

2026-27 Preliminary Budget

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	-	-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	3,000	3,500	3,500
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(4,000)	(4,000)	(4,000)
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	735,000	975,000	1,000,000
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	385,000	430,000	430,000
03 (CSA 66 PARKS) Total Revenues		\$ 1,119,000	\$ 1,404,500	\$ 1,429,500
Expenditures				
11.59101.03.0	SALARIES - CSA 66 PARKS	181,941	198,000	267,891
11.59110.03.0	SALARIES OT - CSA 66 PARKS	847	5,311	6,650
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	14,202	16,500	22,800
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	80,287	53,100	56,525
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	38,768	39,693	8,822
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	9,300	10,799	42,000
11.59104.03.0	OVERHEAD - ENGINEERING	41,003	51,986	54,349
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	38,000	38,000	38,000
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	1,000	1,000	1,000
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	1,000	1,000	1,500
11.59303.03.0	GAS & OIL - CSA 66 PARKS	18,000	18,000	18,000
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	1,000	1,000
11.59305.03.0	UTILITIES & PHONE	55,000	40,000	40,000
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	285,000	300,000	300,000
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	100	125
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	3,000	3,000
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	2,500	2,500
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,500	2,500	3,000
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	500	500	1,000
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARKS	2,500	3,500	3,500
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	130,000	100,000	100,000
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	100	100	100
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	5,000	5,000	-

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03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	41,189	32,000	-
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	16,513	16,600	26,600
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	13,000	16,000	13,000
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	6,000	6,500
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	100	100
11.59551.03.0	BOARD COMMUNITY OUTREACH	150	150	150
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	85,000	48,000	44,000
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PAR	500	500	-
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	46,000	52,000	118,100
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAR	20,000	20,000	20,000
11.59803.03.0	PUMPS AND IRRIGATION - PARKS	-	-	75,000
11.59805.03.0	VEHICLE REPLACEMENT - PL PARKS	4,700	49,000	45,600
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	10,000	10,000	-
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	150,000	150,000	155,000
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PAI	10,000	30,000	-
03 (CSA 66 PARKS) Total Expenditures		\$ 1,314,700	\$ 1,321,939	\$ 1,475,812
Excess of Revenues over Expenditures for Report		\$ (195,700)	\$ 82,561	\$ (46,312)
-				
To (From) From Reserves		195,700.00	(82,561.00)	46,311.50
		\$ -	\$ -	\$ -

OPUD
2025-26 CAPITAL BUDGET

	Account	Description	Amount	Total
OH				
Parks				
		BLDGS & IMPROVEMENTS		
02	59801	Tables & Receptacles - Lindhurst Pa	9,800.00	
02	59801	Tables - Olivehurst Comm. Park	4,250.00	
02	59801	Playground Bark - Lindhurst Park	9,900.00	
	59801	Playground Bark - Olivehurst Comm	8,000.00	
		Total OH		\$ 31,950.00
CSA				
		CAPITAL OUTLAY		
		DXI Controller Upgrades		
03	59600	(Donahue/Smith/Joanne/Wheeler)	44,000.00	
03	59600			
03	59600			
			<u>44,000.00</u>	44,000.00
		BLDGS & IMPROVEMENTS		
03	59801	Tables/Benches/Recepticles - River	10,500.00	
03	59801	Tables/Benches/Recepticles - Rollin	14,000.00	
03	59801	Tables/Benches/Recepticles - Pinke	20,000.00	
03	59801	Playground Bark - Pinkerton Park	9,000.00	
03	59801	Playground Bark - Eufay Park	10,000.00	
03	59801	Recepticles - Brown Park	3,500.00	
03	59801	Water Fountains (3) - Eufay	27,000.00	
03	59801	Water Fountain (1) - Rolling Hills	9,000.00	
03	59801	Water Fountain (1) - Orchard Glen	9,000.00	
03	59801	Plants	1,000.00	
03	59801	Trees	5,100.00	118,100.00
			<u>5,100.00</u>	
03	59803	Pinkerton Booster Pump (NEW)	25,000.00	25,000.00
		Total CSA		\$ 187,100.00

Allocated5 / 95%

VEHICLE REPLACEMENT
59805 F-150 Truck 5.0, 4x2, long bed