Olivehurst Public Utility District

2024-25 Revenues and Expenditures as of June 27, 2025

Working Budget to Actual

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General Fund 11

Period Ending 06/27/25

00 (Administration)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	644	95,173	1190%	(87,173)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	539	1,560	0%	(1,560)
11.45500.00.0	INTEREST EARNED	264,000	28,480	28,482	11%	235,518
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,292,251	-	968,749	75%	323,502
Administration	**Total Revenues**	**$ 1,564,251**	**$ 29,663**	**$ 1,093,964**		**$ 470,287**
11.59101.00.0	SALARIES - GENERAL	866,238	65,138	852,053	98%	14,185
11.59110.00.0	SALARIES OT - GENERAL	2,000	-	-	0%	2,000
11.59501.00.0	PAYROLL TAXES - GENERAL	71,183	4,863	64,149	90%	7,034
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	346,823	24,480	297,387	86%	49,436
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	500	-	-	0%	500
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,500	-	3	0%	5,497
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	-	13	9%	137
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	497	10,677	67%	5,323
11.59303.00.0	GAS AND OIL - GENERAL	1,000	-	291	29%	709
11.59304.00.0	FEES & DUES - GENERAL	15,000	-	10,169	68%	4,831
11.59305.00.0	UTILITIES & PHONE - GENERAL	11,000	245	601	5%	10,399
11.59306.00.0	OUTSIDE SERVICES - GENERAL	90,000	3,095	57,593	64%	32,407
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	5,060	-	4,060	80%	1,000
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	4,500	-	1,232	27%	3,268
11.59314.00.0	ELECTION EXPENSE - GENERAL	15,000	-	10,679	71%	4,321
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	243	2,755	69%	1,245
11.59320.00.0	POSTAGE & SHIPPING	2,500	-	2,248	90%	252
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,857	-	5,868	100%	(11)
11.59404.00.0	COMPUTER SERVICES - GENERAL	60,440	2,555	48,793	81%	11,647
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	12,977	43%	17,023
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	6,000	-	-	0%	6,000

General Fund 11

Period Ending 06/27/25

00 (Administration)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59600.00.0	CAPITAL OUTLAY - GENERAL	77,500	-	9,670	12%	67,830
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	-	0%	2,500
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	1,000	-	22	2%	978
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	-	3,500	100%	-
Administration	**Total Expenditures**	**$ 1,645,751**	**$ 101,115**	**$ 1,395,895**		**$ 249,856**
Excess of Revenues over Expenditures		**$ (81,500)**	**$ (71,451)**	**$ (301,931)**		
	Cash Reserves					
	Advance to Fire Department	75,000				
	Advance to Pool	9,271				
	Reserve: Admin. Building	(2,771)				
		$ -		**$ (301,931)**		

General Fund 11

Period Ending 06/27/25

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
Revenues							
11.45700.15.0	ENGINEERING OVERHEAD TRANSFER IN	499,592	-	369,238	74%	130,355	
11.45103.15.0	DEVELOPER REIMBURSEMENTS	17,725	-	54,615	308%	(36,890)	
15 (ENGINEERING)	**Total Revenues**	**$ 517,317**	**$ -**	**$ 423,853**		**$ 93,465**	
Expenditures							
11.59101.15.0	SALARIES	326,464	23,945	329,348	101%	(2,884)	
11.59110.15.0	SALARIES OT	6,755	-	1,039	15%	5,716	
11.59501.15.0	PAYROLL TAXES	26,491	1,659	24,718	93%	1,773	
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	135,439	8,158	99,120	73%	36,319	
11.59402.15.0	WORKERS' COMP INSURANCE	9,835	-	9,540	97%	295	
11.59300.15.0	OPERATING SUPPLIES	2,000	-	-	0%	2,000	
11.59301.15.0	LICENSES AND DUES EMPLOYEES	2,000	-	-	0%	2,000	
11.59302.15.0	OFFICE SUPPLIES	2,500	-	1,334	53%	1,166	
11.59303.15.0	GAS AND OIL	15,000	-	2,450	16%	12,550	
11.59305.15.0	PHONE	3,500	38	2,291	65%	1,209	
11.59306.15.0	OUTSIDIE SERVICES	5,000	-	347	7%	4,653	
11.59307.15.0	PRINTING/PUBLIC/LEGAL NOTICES	2,000	-	-	0%	2,000	
11.59312.15.0	TRAINING & EDUCATION	3,000	-	307	0	2,693	
11.59404.15.0	COMPUTER SERVICES	15,000	407	6,976	47%	8,024	
15 (ENGINEERING)	**Total Expenditures**	**$ 554,984**	**$ 34,208**	**$ 477,472**		**$ 77,514**	
Excess of Revenues over Expenditures		**$ (37,667)**	**$ (34,208)**	**$ (53,619)**		**$ 15,950**	

General Fund 11 — Period Ending 06/27/25

01 (POOL)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	BUDGET REMAINING	COMMENTS
Revenues						
11.45100.01.0	POOL ADMISSION	9,000	1,940	5,707	3,293	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	-	
11.45400.01.0	FIRST FIVE GRANT - POOL	17,000	-	16,571	429	
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	23,000	-	-	23,000	
11.45403.01.0	OTHER GRANT INCOME	15,000	-	15,000	-	
11.49300.01.0	CURR SECURED TAXES - POOL	8,500	-	5,357	3,143	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-	
01 (POOL)	**Total Revenues**	**$ 72,500**	**$ 1,940**	**$ 42,635**	**$ 29,865**	
Expenditures						
11.59101.01.0	SALARIES - POOL	16,500		12,399	4,101	
11.59501.01.0	PAYROLL TAXES - POOL	1,200	291	1,248	(48)	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	550	-	414	136	
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	6,500	661	4,572	1,928	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	-	
11.59305.01.0	UTILITIES & PHONE - POOL	30,000	-	15,754	14,246	
11.59306.01.0	OUTSIDE SERVICES - POOL	81,000	5,490	61,191	19,809	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POO	-	-	-	-	
11.59308.01.0	CHEMICALS	7,000	-	-	7,000	
11.59312.01.0	TRAINING & EDUCATION - POOL	9,000	470	3,049	5,951	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	-	202	298	
11.59317.01.0	WATER/SEWER - POOL	3,000	190	1,560	1,440	
11.59401.01.0	GENERAL INSURANCE - POOL	1,800	-	1,769	31	
11.59405.01.0	LEGAL FEES - POOL	-	-	-	-	
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	-	-	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	11,100	-	-	11,100	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	1,500	-	249	1,251	
01 (POOL)	**Total Expenditures**	**$ 169,650**	**$ -**	**$ 102,408**	**$ 1,251**	
Excess of Revenues over Expenditures		**$ (97,150)**	**$ 1,940**	**$ (59,773)**	**$ 28,614**	
	Depreciation Expense					
	Loan from Admin	(9,271)		(9,271)		
	Transfer from Other Departments	69,721				
		(36,700)		**(69,044)**		

General Fund 11 — Period Ending 06/27/25

02 (PARKS)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
Revenues							
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	-	-	3,750	0%	(3,750)	
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	200	-	325	163%	(125)	
11.45420.02.0	WATER TOWER RENTALS	60,000	4,540	54,474	91%	5,526	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	(500)	-	(500)	100%	-	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	4,000	-	4,127	103%	(127)	
11.49300.02.0	CURR SECURED TAXES - PARKS	106,000	-	58,386	55%	47,614	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-	
02 (PARKS)	**Total Revenues**	**$ 169,700**	**$ 4,540**	**$ 120,561**		**$ 49,139**	
Expenditures							
11.59101.02.0	SALARIES - PARK	18,753	733	10,049	54%	8,704	
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	7,347	93	1,285	17%	6,062	
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	-	0%	100	
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	19,384	-	13,376	69%	6,008	
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,650	-	2,188	47%		
11.59104.02.0	OVERHEAD - ENGINEERING	4,396	-	2,217	50%		
11.59110.02.0	SALARIES OT - PARK	200	-	-	0%	200	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	169	5,012	59%	3,488	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	200	-	-	0%	200	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	-	26	26%	74	
11.59303.02.0	GAS & OIL - PARKS	2,000	26	686	34%	1,314	
11.59305.02.0	UTILITIES & PHONE - PARK	1,500	484	1,421	95%	79	
11.59306.02.0	OUTSIDE SERVICES - PARKS	21,000	2,050	17,567	84%	3,433	
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	-	-	0%	100	
11.59308.02.0	HERBICIDES/PESTICIDES	400	-	55	14%	345	
11.59309.02.0	SMALL TOOLS - PARKS	250	-	112	45%	138	
11.59310.02.0	UNIFORMS - PARKS	250	4	72	29%	178	
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	-	-	0%	100	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	7	153	61%	97	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	60,000	5,558	40,224	67%	19,776	

General Fund 11 — Period Ending 06/27/25

02 (PARKS)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-	0%	-	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	500	-	236	47%	264	
11.59401.02.0	GENERAL INSURANCE - PARKS	8,853	-	9,901	112%	(1,048)	
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,054	-	1,074	102%	(20)	
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	4,000	11	155	4%	3,845	
11.59405.02.0	LEGAL FEES - PARKS	16,500	-	11,233	68%	5,267	Cell Tower Rental
11.59501.02.0	PAYROLL TAXES - PARKS	907	57	812	90%	95	
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	-	-	0%	75	
11.59600.02.0	CAPITAL OUTLAY - PARKS	26,000	-	-	0%	26,000	
11.59700.02.0	RENTS & LEASES - PARKS	1,000	-	-	0%	1,000	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	14,000	-	8,878	63%	5,122	
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	10,000	-	69	1%	9,931	
11.59805.02.0	VEHICLE REPLACEMENT - OH PARKS	2,330	-	-	0%	2,330	
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	500	-	50	10%	450	
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	10,000	-	10,000	100%	-	
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARKS	5,000	73	120	2%	4,880	
02 (PARKS)	**Total Expenditures**	**$ 250,249**	**$ 9,264**	**$ 136,971**		**$ 108,637**	
Excess of Revenues over Expenditures		**$ (80,549)**	**$ (4,725)**	**$ (16,409)**		**$ (59,498)**	
	Cash Reserves	-		-			
	Transfers-Out						
	Reserve:	80,549					
		$ -		**$ (16,409)**			

General Fund 11 — Period Ending 06/27/25

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	-	1,911	0%	1,911-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	3,000	250	4,125	138%	1,125-
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(4,000)	-	(4,500)	113%	500
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	735,000	-	973,041	132%	238,041-
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	385,000	-	385,000	100%	0
03 (CSA 66 PARI	**Total Revenues**	**$ 1,119,000**	**$ 250**	**$ 1,359,577**		**$ (240,577)**
Expenditures						
11.59101.03.0	SALARIES - CSA 66 PARKS	181,941	12,066	149,604	82%	32,337
11.59110.03.0	SALARIES OT - CSA 66 PARKS	847	-	477	56%	370
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	14,202	922	11,917	84%	2,285
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARK	80,287	1,506	19,003	24%	61,284
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	38,768	-	28,802	74%	9,966
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	9,300	-	5,104	55%	4,196
11.59104.03.0	OVERHEAD - ENGINEERING	41,003	-	37,367	91%	3,636
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PAR	38,000	82	37,253	98%	747
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	1,000	-	-	0%	1,000
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	1,000	-	352	35%	648
11.59303.03.0	GAS & OIL - CSA 66 PARKS	18,000	404	10,749	60%	7,251
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	-	398	40%	602
11.59305.03.0	UTILITIES & PHONE	55,000	345	33,199	60%	21,801
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	285,000	32,773	277,202	97%	7,798
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PAR	100	-	-	0%	100
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	-	868	29%	2,132
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	-	1,756	70%	744
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,500	67	1,169	47%	1,331
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	500	-	-	0%	500
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE P	2,500	106	2,390	96%	110
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	100,000	15,913	79,275	79%	20,725
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	100	-	-	0%	100
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	5,000	-	4,491	90%	509
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	41,189	-	41,659	101%	470-
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	16,513	-	16,822	102%	309-

General Fund 11 — Period Ending 06/27/25

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	13,000	172	2,430	19%	10,570
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	-	114	2%	5,886
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	85,000	-	49,948	59%	35,052
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PAR	500	-	-	0%	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	46,000	-	35,983	78%	10,017
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAF	20,000	-	2,977	15%	17,023
11.59805.03.0	VEHICLE REPLACEMENT - PL PARKS	4,700	-	-	0%	4,700
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	10,000	-	790	8%	9,210
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	80,000	-	80,000	100%	0
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PA	10,000	1,149	3,969	40%	6,031
03 (CSA 66 PARI	**Total Expenditures**	**$ 1,214,700**	**$ 65,506**	**$ 936,069**		**$ 278,631**
Excess of Revenues over Expenditures for Report		**$ (95,700)**	**$ (65,256)**	**$ 423,507**		**$ (519,207)**
				-		
	Reserves: Maintenance of Future Park Sites	72,101				
	Transfer-Out: Capital Asset Repair	(56,401)				
		$ (80,000)		**$ 423,507**		

Pool					
~~01~~	~~59801~~	~~Pool Handicap Chair / Spectrum~~	~~Estimate~~	~~11,015.11~~	
OH					
02	59801	Becker Park Christmas lights	estimate	1,458.58	√
02	59801	Lindhurst Park benches replacement	Estimate	2,800.00	
02	59801	Olivehurst Park picnic tables	Estimate	2,520.00	
CSA					
03	59801	River Glen, Trash can housing metal	Estimate	2,200.00	
03	59801	Trees	Estimate	5,100.00	
03	59801	Orchard Glen Park benches replacement	Estimate	6,000.00	
03	59801	Eufay Spray Park structure feature	Estimate	7,900.00	
03	59801	Brown Park playground bark, complete second phas	Estimate	3,900.00	√
03	59801	Joanne Aiello playground Bark	Estimate	3,900.00	√
03	59600	Eufay Park irrigation controller retro fit	Estimate	12,212.35	√
03	59600	Bear River Park irrigation controller retro fit	Estimate	12,212.35	√
03	59801	Donahue Park Bark	Estimate	3,292.20	√
03	59801	Veterans Park Bark	Estimate	14,997.80	√
03	59600	Joanne Aiello Fence	Estimate	15,000.00	
03	59600	Pinkerton Park Booster Pump	Estimate	15,000.00	
03	59801	CSA Parks Dog Waste Stations	Estimate	8,500.00	√
		Allocated 6 / 94%			
02/03	59600	Ground Hog, One Man Auger, plus augers	Estimate	6,200.00	
02/03	59802	Pole saw	Estimate	800.00	
02/03	59805	Tool boxes for the F250.	Estimate	1,800.00	
02/03	59805	F150 pick-up truck	Estimate	37,000.00	

General Fund 11 **Period Ending 06/27/25**
09,12 & 14 (Fire)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45103.09.0	FIRE MISC REVENUE	64,137	-	-	0%	64,137
11.45400.09.0	FIRE MITIGATION FEES REVENUE	5,000	-	47,913	958%	(42,913)
11.45403.09.0	STRIKE TEAM REVENUE	515,000	-	515,484	100%	(484)
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,000	-	1,093	109%	(93)
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	-	15,000	100%	-
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	-	0%	4,500
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	29,000	-	29,349	101%	(349)
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	5,200	-	5,365	103%	(165)
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	605,000	-	326,952	54%	278,048
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	15,000	-	-	0%	15,000
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	180,000	-	150,966	84%	29,034
Total Revenues	**09 (FIRE DEPARTMENT)**	**$ 1,438,837**	**$ -**	**$ 1,092,123**		**$ 282,577**
Expenditures						
11.59101.09.0	SALARIES - FIRE DEPT	293,048	38,380	401,641	137%	(108,593)
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,040	-	32,916	84%	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	12,650	-	5,834	46%	6,816
11.59110.09.0	SALARIES OT - FIRE DEPT	77,384	12,413	77,121	100%	263
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	-	3,089	21%	11,911
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	105,000	-	125,040	119%	(20,040)
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	29,330	3,890	54,291	185%	(24,961)
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	116,023	11,639	100,196	86%	15,827
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	15,000	739	7,979	53%	7,021
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	35,000	-	6,242	18%	28,758
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	22	1,449	36%	2,551
11.59303.09.0	GAS & OIL - FIRE DEPT	27,500	582	21,392	78%	6,108
11.59304.09.0	FEES & DUES - FIRE DEPT	400	-	200	50%	200
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	343	21,293	85%	3,707
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	20,000	3,272	22,878	114%	(2,878)
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	-	0%	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	-	44	9%	456
11.59310.09.0	UNIFORMS - FIRE DEPT	10,000	1,352	9,382	94%	618
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	582	58%	418

General Fund 11 **Period Ending 06/27/25**
09,12 & 14 (Fire)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	1,333	-	1,338	100%	(5)
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,000	-	-	0%	2,000
11.59317.09.0	STRIKE TEAM REIMBURSABLE COST	29,000	-	26,323	91%	2,677
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	-	208	7%	2,792
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	-	-	-	0%	-
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	400	-	55	14%	345
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	-	36	36%	64
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	46,680	-	54,274	116%	(7,594)
11.59402.09.0	WORKERS' COMP - FIRE DEPT	22,989	-	41,648	181%	(18,659)
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	-	-	0%	750
11.59404.09.0	COMPUTER SERVICES - FIRE	18,000	1,014	11,426	63%	6,574
11.59405.09.0	LEGAL FEES - FIRE	10,000	-	2,432	24%	7,568
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	-	1,611	13%	10,389
11.59600.09.0	CAPITAL OUTLAY	-	-	-	0%	-
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	15,000	-	12,392	83%	2,608
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	15,000	768	10,920	73%	4,080
11.59806.09.0	FIRE EQUIPMENT	-	-	-	0%	-
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	-	100,000	100%	-
Total Expenditures		**$ 1,102,876**	**$ 74,414**	**$ 1,154,232**		**$ (57,479)**
	Excess of Revenues over Expenditures	**335,961**	**(74,414)**	**(62,110)**		**340,056**
	Cash Reserve	**105,038**				
	Fire Engine Loan Payment to Administration	(65,000)				
	Fire Command Vehiclke Loan Payment to Administration	-				
	Reserve Transfer: Equipment	-		400,000		
		376,000	**$ (74,414)**	**337,890**		**$ 340,056**

General Fund 11 **Period Ending 06/27/25**

09,12 & 14 (Fire)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
12 (FIRE DEPARTMENT) MEASURE K						
ACCOUNT	**DESCRIPTION**	**2024-25 WORKING BUDGET**	**CURRENT PERIOD**	**YEAR TO DATE**	**% OF BUDGET USED**	**BUDGET REMAINING**
Revenues						
11.45400.12.0	MEASURE K REVENUE	240,000	-	303,263	126%	(63,263)
11.45103.12.0	MEASURE - MISC	-	-	-	0%	-
Total Revenues		**$ 240,000**		**$ 303,263**		**$ (63,263)**
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	98,161	11,186	139,335		
11.59501.12.0	PAYROLL TAXES INTERMITTEN MEASURE K	9,123	1,059	18,970		
11.59502.12.0	MEASURE K EMPLOYEE BENEFITS	23,718	1,676	86,094		
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	150,000	9,135	116,216	77%	33,784
11.59806.12.0	FIRE EQUIPMENT MEASURE K	-	-	30,933	0%	(30,933)
Total Expenditures		**$ 150,000**	**$ 9,135**	**$ 147,149**		**$ 2,851**
	Excess of Revenues over Expenditures	**90,000**		**156,114**		**(66,114)**
14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA						
11.45437.14.0	CONTRACT REVENUE - HARD ROCK	641,369	-	213,790		427,579
Total Revenues		**641,369**	**-**	**213,790**		**427,579**
11.59101.14.0	SALARIES - ER	293,048	10,453	208,536	71%	84,512
11.59110.14.0	SALARIES OT- ER	77,384	-	77,121	100%	263
11.59501.14.0	PAYROLL TAXES - ER	29,330	758	15,715	54%	13,615
11.59402.14.0	WORKERS' COMP - ER	22,989	-	-	0%	22,989
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	116,023	3,280	57,710	50%	58,313
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	1,628	1,882	38%	3,118
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	23,000	-	344	1%	22,656
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	64,137	-	-	0%	64,137
11.65704.14.0	DEPRECIATION EXPENSE - ER	32,000	-	-	0%	32,000
Total Expenditures		**$ 673,660**	**$ 16,118**	**$ 361,308**		**$ 312,353**
	Due To / (Due From) ER	**$ (32,291)**	**$ (16,118)**	**$ (147,518)**	**$ -**	**$ 115,226**

General Fund 11 — Period Ending 06/27/25

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45200.04.0	YCB RENTAL INCOME	-	$ -	1,679	0%	1,679-
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**	**-**	**$ -**	**1,679**		**1,679-**
Expenditures						
11.59305.04.0	UTILITIES & PHONE - YCB	5,500	$ 251	2,487	45%	3,013
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	$ 65	780	52%	720
11.59801.04.0	BLDGS & IMPROVEMENTS - YCB	-	$ -	388	0%	388-
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	$ -	-	0%	0
04 (YOUTH CTR)	**Total Expenditures**	**7,000**	**$ 316**	**3,655**		**3,345**
Excess of Revenues over Expenditures		**$ (7,000)**	**$ (316)**	**(1,976)**		**5,024-**
	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	102,000.00	$ -	54,355	53%	47,645
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 LIGHTI	-	$ -	-	0%	0
05 (LIGHTING)	**Total Revenues**	**102,000**	**$ -**	**54,355**		**47,645**
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	1,000	$ -	-	0%	1,000
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	60,000	$ -	52,841	88%	7,159
05 (LIGHTING)	**Total Expenditures**	**61,000**	**$ -**	**$ 52,841**		
Excess of Revenues over Expenditures		**41,000**	**$ -**	**$ 1,514**		
	Cash Reserve	(39,100)				
	Transfer to Pool 01					
		$ 1,900.00		**$ 1,514**		

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
06 (JOHNSON DITCH)						
Revenues						
11.49300.06.0	CURR SECURED TAXES - JOHNSON DITCI	5,000	$ -	2,831	57%	2,169
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DI	-	$ -	-	0%	0
06 (JOHNSON DITCH)	**Total Revenues**	**$ 5,000**	**$ -**	**$ 2,831**		
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**	**$ -**	**$ (169)**	**$ -**	**$ -**
	From/(To) Cash Surplus					
	Transfer to OH Parks					
		$ 2,000	**$ -**	**$ (169)**	**$ -**	**$ -**

Water (12)

Period Ending 06/27/25

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
12.41100.00.0	SALES - RESIDENTIAL - WATER	4,498,569	508,722	5,098,524	113%	(599,955)
12.41200.00.0	SALES - BUSINESSES - WATER	-	953	14,640	0%	(14,640)
12.42300.00.0	PENALTY FEES - WATER	15,000	846	16,718	111%	(1,718)
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	(39)	0%	
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	3,966	44,181	126%	(9,181)
12.42550.00.0	BACKFLOW DEVICE REVENUE	2,000	570	3,810	191%	(1,810)
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,000	-	2,343	78%	657
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	1,200	3,827	0%	(3,827)
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	2,000	-	5,054	253%	(3,054)
12.45410.00.0	WATER METER FEE	1,000	-	600	60%	400
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	(5,000)	100%	-
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	135,000	37,357	140,841	104%	(5,841)
12.45500.00.0	INTEREST EARNED OPERATING - WATER	80,000	-	-	0%	80,000
12.45600.00.0	MXU METER REIMBURSEMENT	265,000	3,652	299,010	113%	(34,010)
12.45700.00.0	INSPECTION REVENUE - WATER	45,000	944	110,330	245%	(65,330)
Water (12)	**Total Revenues**	**5,076,569**	**$ 558,209**	**$ 5,734,841**		**$ (658,310)**
Expenditures						
12.59101.00.0	SALARIES - WATER	730,737	56,008	694,019	95%	36,718
12.59110.00.0	SALARIES OT - WATER	40,000	1,702	27,948	70%	12,052
12.59501.00.0	PAYROLL TAXES - WATER	55,513	4,441	54,946	99%	567
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	268,515	22,497	266,625	99%	1,890
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	581,513	-	370,308	64%	211,205
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	70,319	-	65,629	93%	4,690
12.59104.00.0	OVERHEAD - ENGINEERING	230,206	-	164,311	71%	65,895
12.59200.00.0	WATER METERS AND SUPPLIES	350,000	-	236,188	67%	113,812
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	145,000	1,688	133,033	92%	11,967
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	-	2,092	42%	2,908
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	-	599	20%	2,401
12.59303.00.0	GAS & OIL - WATER	40,000	904	25,201	63%	14,799
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	-	59,363	91%	5,637
12.59305.00.0	UTILITIES & PHONE - WATER	1,100,000	14,015	936,884	85%	163,116
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	10,477	104,147	83%	20,853
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	255	857	57%	643
12.59308.00.0	LAB SUPPLIES	4,000	109	2,505	63%	1,495
12.59309.00.0	SMALL TOOLS - WATER	3,000	-	2,796	93%	204
12.59310.00.0	UNIFORMS - WATER	8,500	455	6,395	75%	2,105
12.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	-	50,686	96%	2,314

Water (12)

Period Ending 06/27/25

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
12.59312.00.0	TRAINING & EDUCATION - WATER	2,000	206	311	16%	1,689
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	-	2,683	45%	3,317
12.59316.00.0	CHLORINE EXPENSE	260,000	13,151	223,155	86%	36,845
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	-	421	56%	329
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	-	1,989	80%	511
12.59339.00.0	FINES AND PENALTIES	-	-	-	0%	-
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	1,459	17,836	71%	7,164
12.59401.00.0	GENERAL INSURANCE - WATER	119,000	-	117,317	99%	1,683
12.59402.00.0	WORKERS' COMP - WATER	36,735	-	44,170	120%	(7,435)
12.59404.00.0	COMPUTER SERVICES	50,000	1,144	25,792	52%	24,208
12.59405.00.0	LEGAL FEES - WATER	10,000	-	4,424	44%	5,576
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	-	304	0%	(304)
12.59425.00.0	SECURITY - WATER	5,500	255	3,060	56%	2,440
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	-	0%	1,000
12.59600.00.0	CAPITAL OUTLAY - WATER	830,000	36,776	132,187	16%	697,813
12.59650.00.0	RAISING IRON - WATER	260,000	-	118,861	46%	141,139
12.59551.00.0	BOARD COMMUNITY OUTREACH	500	-	-	0%	500
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	20,000	-	15,974	80%	4,026
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	40,000	-	32,386	81%	7,614
12.59803.00.0	WELL & WTP EXP	332,500	2,352	271,916	82%	60,584
12.59805.00.0	VEHICLE REPLACEMENT	210,000	-	178,800	85%	31,200
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	30	12%	220
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**	**6,265,675**	**167,894**	**4,566,784**		
Excess of Revenues over Expenditures for Report		**(1,189,105)**	**$ 390,315**	**1,168,058**		
12.59600.90.0	CAPITAL OUTLAY - CAPACITY FEES	850,000	44,234	3,109,389		
	Capcity Fees Outlay - Water	(850,000)		(3,109,389)		
	Reserve: Capital Facilities	2,600,105		-		
	Surplus(Deficit)	**1,411,000**		**1,168,058**		

OPUD
2024-25 CAPITAL BUDGET

Budget Description	Budgeted Cost ($)	FUNDING			
		FUND 12			FUND 19
		Reserves	Service Revenue	Cap Fees	Fund Balance
Water Supply					
Wheeler WTP - Methane Treatment	1,200,000	400,000			800,000
Well #34 - PLC Replacement	75,000	75,000			
Well #31 - Pump Replacement	50,000	50,000			
Well #35 - Hydrogeology and Services during Construction	100,000			100,000	
Well #35 - Drill and Cap Well	750,000			750,000	
Plumas Lake Wall Replacement	50,000	50,000			
Well #9 - Destroy Well	10,000	10,000			
Lindhurst Well Site	50,000	50,000			
Miscellaneous Pump Replacements	50,000	50,000			
Total Water Supply	**$2,335,000**				
Water Distribution					
Fire Hydrant Replacements (5 Hydrants)	75,000	75,000			
System Valve Replacements (5 Valves)	50,000		50,000		
Service Replacements	20,000		20,000		
Total Distribution	**$145,000**				
Total Capital Outlay	**$2,480,000**	**$760,000**	**$70,000**	**$850,000**	**$800,000**

Land Purchase DANA
Appraisal

Waste Water (13)

Period Ending **06/27/25**

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
13.41100.00.0	SALES - RESIDENTIAL - SEWER	4,454,458	423,365	4,853,516	109%	399,058-
13.41210.00.0	SALES - ADA SEWER	65,000	10,492	66,344	102%	1,344-
13.42300.00.0	PENALTY & FEES - SEWER	15,000	1,086	14,416	96%	584
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	35,000	-	29,269	84%	5,731
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	-	2,343	78%	657
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	-	46,214	42%	63,786
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	18,675	0%	18,675-
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	-	-	-	0%	0
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	(5,000)	100%	0
13.45437.00.0	CONTRACT REVENUE - HARD ROCK	300,000	44,264	185,241	62%	114,759
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	250,000	-	-	0%	250,000
13.45700.00.0	INSPECTION FEES - SEWER	10,000	-	52,174	522%	42,174-
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0
Waster Water (13)	**Total Revenues**	**$ 5,237,458**	**479,208**	**$ 5,263,193**		**25,735-**
13.59101.00.0	SALARIES - SEWER	727,092	(17,681)	646,886	89%	80,206
13.59110.00.0	SALARIES OT - WASTE WATER	40,000	2,060	30,562	76%	9,438
13.59501.00.0	PAYROLL TAXES - SEWER	57,375	-	56,826	99%	549
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	249,854	-	212,498	85%	37,356
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	581,513	-	370,308	64%	211,205
13.59103.00.0	OVERHEAD - ADMIN EXPENSES	70,319	-	65,629	93%	4,690
13.59104.00.0	OVERHEAD - ENGINEERING	230,206	-	164,311	71%	65,895
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	2,029	22,567	75%	7,433
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	30,000	110	2,065	7%	27,935
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	-	3,767	75%	1,233
13.59303.00.0	GAS & OIL - SEWER	28,000	182	24,198	86%	3,802
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	-	46,271	93%	3,729
13.59305.00.0	UTILITIES & PHONE - SEWER	1,500,000	43,884	1,336,171	1	163,829
13.59306.00.0	OUTSIDE SERVICES - SEWER	80,000	546	70,839	89%	9,161
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	255	857	43%	1,143
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	1,097	18,616	74%	6,384
13.59309.00.0	SMALL TOOLS - SEWER	8,000	36	5,195	65%	2,805

Waste Water (13)

Period Ending **06/27/25**

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59310.00.0	UNIFORMS - SEWER	12,000	563	9,082	76%	2,918
13.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	-	50,686	96%	2,314
13.59312.00.0	TRAINING & EDUCATION	12,500	-	2,286	18%	10,214
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	15,000	315	14,428	96%	572
13.59318.00.0	CHEMICALS	25,000	1,223	17,455	70%	7,545
13.59319.00.0	INTERNSHIP PROGRAM EXPENSE	-	-	-	0%	0
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,000	-	438	44%	562
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	1,137	38%	1,863
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	133,000	-	115,989	87%	17,011
13.59337.00.0	SLUDGE DISPOSAL	33,000	2,026	32,073	97%	927
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	5,946	36,205	60%	23,795
13.59401.00.0	GENERAL INSURANCE - SEWER	141,000	-	137,338	97%	3,662
13.59402.00.0	WORKERS' COMP - SEWER	47,881	-	44,347	93%	3,534
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	1,500	-	-	0%	1,500
13.59404.00.0	COMPUTER SERVICES	45,000	1,364	27,655	61%	17,345
13.59405.00.0	LEGAL FEES - SEWER	15,000	-	3,534	24%	11,466
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	-	330	26%	920
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	-	-	0%	500
13.59600.00.0	CAPITAL OUTLAY - SEWER	2,526,038	-	328,836	13%	2,197,202
13.59650.00.0	RAISING IRON - SEWER	130,000	-	103,319	79%	26,681
13.59700.00.0	RENTS & LEASES - SEWER	5,000	-	-	0%	5,000
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	20,000	-	14,202	71%	5,798
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	100,000	4,938	72,358	72%	27,642
13.59803.00.0	UV FILTER REPAIR	-	-	-	0%	0
13.59805.00.0	VEHICLE REPLACEMENT	70,000	-	39,382	56%	30,618
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	-	30	12%	220
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	-	300,000	100%	0
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	-	0%	0
		$ 7,469,278	**$ 48,893**	**$ 4,454,131**		**$ 3,015,147**
31 (SEWER COLLECTION)						
13.59101.31.0	SALARIES - SEWER COLLECTIONS	248,798	87,294	273,260	110%	24,462-
13.59501.31.0	PAYROLL TAXES - SEWER	23,000	1,542	17,030	74%	5,970

Waste Water (13)

Period Ending **06/27/25**

ACCOUNT	DESCRIPTION	2024-25 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	45,000	3,154	43,078	96%	1,922
13.59110.31.0	SALARIES OT - WASTE WATER COLLECTION	15,000	3,206	9,515	63%	5,485
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTI	30,000	82	27,953	93%	2,047
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	-	355	71%	145
13.59303.31.0	GAS & OIL - SEWER COLLECTION	18,000	618	16,599	92%	1,401
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	12,000	-	11,572	96%	428
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	60,000	900	41,092	68%	18,908
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	6,000	171	5,577	93%	423
13.59312.31.0	TRAINING & EDUCATION		-	-	0%	0
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	-	5,904	98%	96
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	-	0%	1,000
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	-	91,931	92%	8,069
13.59402.31.0	WORKERS' COMP - COLLECTIONS	-	-	19,369	0%	19,369-
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	5,000	-	-	0%	5,000
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	1,000	-	-	0%	1,000
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	10,000	-	9,497	95%	503
13.59805.31.0	VEHICLE REPLACEMENT	0	-	-		
31 (SEWER COLLECTION	**Total Expenditures**	**$ 581,298**	**$ 1,772**	**$ 572,732**		**19,650**
Total Expenditures		**$ 8,050,576**	**50,664**	**$ 5,026,864**		**3,034,796**
Excess of Revenues over Expenditures for Report		**$ (2,813,118)**	**$ 428,543**	**$ 236,329**		
	Loan to Water Fund: USDA Repayment	70,637				
	Reserve Capital Asset Repair					
	Reserve: Capital Facilities	2,742,481				
		$ -		**$ 236,329**		

OPUD
2024-25 CAPITAL BUDGET

** 2 Budget Description	Budgeted Cost ($)	FUNDING FUND 13 Reserves	Service Revenue	Cap Fees
Treatment Plant				
Flow Meter	50,000		50,000	
Bar Screen	400,000	400,000		
Bar Screen Install	50,000		50,000	
New Grit System				
Total Treatment Plant	**$500,000**			
Lift Stations				
LS 14 Odor Mitigation Project	950,000	950,000		
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	**$1,160,000**			
Vehicles				
Crane Truck	200,000		200,000	
Mini Excavator	200,000	120,974	79,026	
Total Vehicles	**$400,000**			
Miscellaneous				
OPUD SSO Design	486,038	243,019		243,019
Total Miscellaneous	**$486,038**			
Total Capital Outlay	**$2,546,038**	**$1,923,993**	**$379,026**	**$243,019**

Community Facility Districts

			2022-23 Budget	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Actual	
CFD 2002-1								
18.41000.00.0	CFD 2002-1 REVENUE		628,756	628,427	-	628,427	324,313	
18.45500.00.0	INTEREST EARNED - CFD 2002-1		-	-	106	-	354	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE		45,000	45,000	4,722	45,000	14,672	
18.59405.00.0	LEGAL FEES - CFD 2002-1		-	-	-	-	-	
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES		3,000	3,000	-	3,000	-	
18.59600.00.0	CAPITAL OUTLAY		1,997,000	113,472	24,398	636,789	574,676	PL WTP Filter Project
18.65103.00.0	INTEREST EXPENSE - CFD 2002-1		275,348	287,032	125,254	287,032	243,922	
18.22103.00.0	CFD 2002-1 BOND Payment		303,400	292,100		292,100		
	Surplus/(Deficit)		**$ (635,494)**			**$ (598,528)**	**$ (508,602)**	
CFD 2005-1								
19.41000.00.0	CFD 2005-1 REVENUE					-	-	
19.59306.00.0	CFD 2005-1 ADMINISTRATION					-	10,239	
19.59600.00.0	CAPITAL OUTLAY (METHANE PROJECT)					800,000		
	Surplus/(Deficit)					**$ (800,000)**	**$ (10,239)**	
CFD 2005-2								
20.41000.00.0	CFD 2005-2 REVENUE		175,000	175,000	102,471	385,000	192,137	
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE		175,000	175,000	-	385,000	385,000	
20.59306.00.0	CFD 2005-2 ADMINISTRATION		5,000	5,000	4,071	5,000	4,860	
	Surplus/(Deficit)	**(5,000)**	**(5,000)**	**(5,000)**	**98,400**	**(5,000)**	**(197,723)**	
	Future Park Maintenance Reserve							

* **ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY**

2024-25 BUDGET AMENDMENT REQUEST 1

Account	Account Name	Amount	Detail	Funding Source
Parks-Olivehurst				
11.59103.02.0	OVERHEAD - ALLOCATED COSTS - OH PARKS	0		
11.59405.02.0	LEGAL FEES - PARKS	15,000	Water tower cell contract renewals	Property Taxes/Misc. Revenues
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)			
11.59801.02.0	BLDS & IMPROVEMENTS	4,000	Pickle ball court/tennis court	
	Total	$19,000		
Parks-CSA				
11.59103.03.0	OVERHEAD - ALLOCATED COSTS - CSA 66 PARKS	0		
	Total	$0		
Fire - Olivehurst and ER				
11.59102.09.0	OVERHEAD - ALLOCATED COSTS - FIRE	0		
11.45403.09.0	STRIKE TEAM REVENUES	(27,000)	Park and Gold Complex reimbursements	Strike Team Revenues
11.59317.09.0	STRIKE TEAM REIBMURSABLE COST	27,000	New account - for upfronted Strike Team Cost	
	Total	$0		

2024-25 BUDGET AMENDMENT REQUEST 1

Account	Account Name	Amount	Detail	Funding Source
Water				
12.59103.00.0	OVERHEAD - ALLOCATED COSTS - WATER	0		
12.45600.00.0	MXU METER REIMBURSEMENT	(100,000)	New meter type (remote shutoff)	Meter Sales to Developers
12.59200.00.0	WATER METERS AND SUPPLIES	100,000	New meter type (remote shutoff)	Developer Charges/SalesRevenues
12.59300.00.0	OPERATING SUPPPLIES - WATER	25,000		Sales Revenues/Reserves
12.59401.00.0	GENERAL INSURANCE - WATER	4,000	Vehicle/ Equipment additions	Sales Revenues
12.59425.00.0	SECURITY - WATER	3,500	Charged to Outside Services in prior year	Sales Revenues
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	10,000		Sales Revenues
12.59803.00.0	WELL & WTP EXP	75,000	Well 31	Sales Revenues/Reserves
13.59805.00.0	VEHICLE REPLACEMENT	30,000	PU Truck 3 - 2024-25 Working Budget approval for 2 PU Trucks	Reserves
	Total	$147,500		
Wastewater				
13.59103.00.0	OVERHEAD - ALLOCATED COSTS - SEWER	0		
13.59110.00.0	SALARIES OT - WASTEWATER	20,000	Call-out pay, Hard Rock incidents	Sales Revenues, Hard Rock Contract
13.59401.00.0	GENERAL INSURANCE - SEWER	8,000	Vehicle/ Equipment additions	Sales Revenues
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	63,000	VAUGHAN MODEL PE10R12CS PUMP	Sales Revenues/Reserves
13.59600.00.0	CAPITAL OUTLAY	430,000	Liftstation 14 Odor Abatement Project	Reserves/Capacity fees
	Total	$521,000		
CFD 2002-1				
XX.59103.00.0	OVERHEAD - ADMIN EXPENSES - CFDs	0		
18.59600.00.0	Capital Outlay	523,317	Engineering (Soft Costs)	Water capacity fees
	Total	$523,317		
	Total Budget Amendments	**$1,210,817**		