



2025-26 Actual to Budget

May 29, 2026



Table of Contents

FUND	Department		PAGE
General Fund 11	00	Administration	3
	15	Engineering	5
	01	Pool	6
	02	Olivehurst Parks	7
	03	CSA Parks	9
		Capital Improvement Budget Parks & Pool	11
	04	Youth Center	12
	05	Lighting	12
	06	Johnson Ditch	13
	09	Fire Department	14
	12	Fire Department - Measure K	16
	10	Fire Department - Enterprise Rancheria	16
	Water Fund 12	00	Water Department
		Capital Improvement Budget Water	19
Waste Water Fund 13	00	Waste Water Treatment	20
	31	Waste Water Collections	21
		Capital Improvement Budget Waste Water	22
CFDs 18-20		Community Facility Districts	24
Budget Amendments			
		Budget Amendment 1	25

General Fund 11
00 (Administration)

Period Ending 05/29/26

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	104,027	774,398	9680%	(766,398)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	576	3,471	0%	(3,471)
11.45500.00.0	INTEREST EARNED	200,000	-	367,001	184%	(167,001)
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,417,598	-	1,014,595	72%	403,003
Administration	Total Revenues	\$ 1,625,598	\$ 104,602	\$ 2,159,465		\$ (533,867)
11.59101.00.0	SALARIES - GENERAL	930,000	94,526	803,997	86%	126,003
11.59110.00.0	SALARIES OT - GENERAL	12,000	-	-	0%	12,000
11.59501.00.0	PAYROLL TAXES - GENERAL	75,248	7,029	60,929	81%	14,319
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	329,000	30,089	289,583	88%	39,417
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	500	-	213	43%	287
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,500	-	90	2%	5,410
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	330	17	197	60%	133
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	147	8,617	54%	7,383
11.59303.00.0	GAS AND OIL - GENERAL	1,000	-	314	31%	686
11.59304.00.0	FEES & DUES - GENERAL	15,000	-	10,409	69%	4,591
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	103	8,820	88%	1,180
11.59306.00.0	OUTSIDE SERVICES - GENERAL	405,000	4,378	372,344	92%	32,656
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	15,000	-	-	0%	15,000
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	104	3,041	76%	959
11.59320.00.0	POSTAGE & SHIPPING	2,500	842	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	3,226	53,587	67%	26,413
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	21,761	73%	8,240
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

General Fund 11
00 (Administration)

Period Ending 05/29/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59600.00.0	CAPITAL OUTLAY - GENERAL	85,000	1,805	12,504	15%	72,496
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	76	626	25%	1,874
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	\$ 2,046,278	\$ 142,342	\$ 1,660,172		\$ 386,106
Excess of Revenues over Expenditures		\$ (420,680)	\$ (37,739)	\$ 499,293.15		
Cash Reserves						
	Advance to Fire Department	75,000				
	Advance to Pool	9,271				
	Reserve: Admin. Building	(2,771)				
		\$ (339,180)		\$ 499,293		

General Fund 11

Period Ending 05/29/26

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45700.15.0	ENGINEERNG OVERHEAD TRANSFER IN	513,695	-	400,107	78%	113,588
11.45103.15.0	DEVELOPER REIMBURSEMENTS	20,000	-	-	0%	20,000
15 (ENGINEERING)	Total Revenues	\$ 533,695	\$ -	\$ 400,107		\$ 133,588
Expenditures						
11.59101.15.0	SALARIES	326,500	41,727	332,453	102%	(5,953)
11.59110.15.0	SALARIES OT	6,700	-	4,917	73%	1,783
11.59501.15.0	PAYROLL TAXES	28,195	3,052	25,540	91%	2,655
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	115,600	10,462	97,636	84%	17,964
11.59402.15.0	WORKERS' COMP INSURANCE	6,700	-	5,546	83%	1,154
11.59300.15.0	OPERATING SUPPLIES	2,000	-	24	1%	1,976
11.59301.15.0	LICENSES AND DUES EMPLOYEES	2,000	-	80	4%	1,920
11.59302.15.0	OFFICE SUPPLIES	2,500	-	650	26%	1,850
11.59303.15.0	GAS AND OIL	15,000	53	2,648	18%	12,352
11.59305.15.0	UTILITIES & PHONE - ENGINEERING	3,500	38	2,366	68%	1,134
11.59306.15.0	OUTSIDIE 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	5,965	40%	9,035
15 (ENGINEERING)	Total Expenditures	\$ 533,695	\$ 55,770	\$ 478,001		\$ 55,696
Excess of Revenues over Expenditures		\$ -	\$ (55,770)	\$ (77,894)		\$ 77,892

General Fund 11

Period Ending

05/29/26

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	-	5,359	60%	3,641
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%	-
11.49300.01.0	CURR SECURED TAXES - POOL	9,900	-	6,090	62%	3,810
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	274	-	(274)
01 (POOL)	Total Revenues	\$ 76,900	\$ -	\$ 72,523		\$ 4,377
Expenditures						
11.59101.01.0	SALARIES - POOL	6,500	-	7,623		(1,123)
11.59501.01.0	PAYROLL TAXES - POOL	900	235	924	103%	(24)
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	50	323	339	677%	(289)
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	6,500	398	1,106	17%	5,394
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	1,178	20,177	67%	9,823
11.59306.01.0	OUTSIDE SERVICES - POOL	55,000	-	45,647	83%	9,353
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	-	-	-	0%	-
11.59308.01.0	CHEMICALS	7,000	744	4,140	59%	2,860
11.59312.01.0	TRAINING & EDUCATION - POOL	9,000	-	-	0%	9,000
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	-	79	16%	421
11.59317.01.0	WATER/SEWER - POOL	3,000	120	1,815	60%	1,185
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	1,500	-	-	-	1,500
01 (POOL)	Total Expenditures	\$ 124,264	\$ -	\$ 84,960		\$ 1,500
Excess of Revenues over Expenditures		\$ (47,364)	\$ -	\$ (12,437)		\$ 2,877
	Depreciation Expense					
	Loan from Admin	(9,271)		(9,271)		
	Transfer from Other Departments	55,135				

01 (POOL)

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
		(1,500)		(21,707.93)		

General Fund 11

Period Ending 05/29/26

02 (PARKS)

2025-26 PRELIMINARY BUDGET

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	-	75	38%	125
11.45420.02.0	WATER TOWER RENTALS	60,000	2,098	47,493	79%	12,507
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	(500)	-	-	0%	(500)
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	4,000	-	-	0%	4,000
11.49300.02.0	CURR SECURED TAXES - PARKS	110,000	-	66,381	60%	43,619
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	2,987	0%	-
02 (PARKS)	Total Revenues	\$ 173,700	\$ 2,098	\$ 116,942		\$ 59,746
Expenditures						
11.59101.02.0	SALARIES - PARK	12,700	1,335	10,553	83%	2,147
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	3,400	166	1,339	39%	2,061
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	-	3,521	78%	
11.59110.02.0	SALARIES OT - PARK	339	40	189	56%	150
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	149	4,183	49%	4,317
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	200	-	38	19%	162
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	-	7	7%	93
11.59303.02.0	GAS & OIL - PARKS	2,000	24	643	32%	1,357
11.59304.02.0	FEES & DUES - OH PARKS	50	-	-	0%	50
11.59305.02.0	UTILITIES & PHONE - OH PARKS	1,500	135	942	63%	558
11.59306.02.0	OUTSIDE SERVICES - PARKS	25,000	1,741	22,670	91%	2,330
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	51	70	28%	180
11.59310.02.0	UNIFORMS - PARKS	250	8	105	42%	145
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	-	23	23%	77
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	350	-	78	22%	272

General Fund 11

Period Ending 05/29/26

02 (PARKS)

2025-26 PRELIMINARY BUDGET

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59317.02.0	IRRIGATION EXPENSE - PARKS	50,000	3,426	26,347	53%	23,653
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	372	8%	4,128
11.59405.02.0	LEGAL FEES - PARKS	30,000	-	10,448	35%	19,552
11.59501.02.0	PAYROLL TAXES - PARKS	1,100	106	921	84%	179
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	-	-	0%	75
11.59600.02.0	CAPITAL OUTLAY - PARKS	26,372	5,567	8,493	32%	17,879
11.59700.02.0	RENTS & LEASES - PARKS	1,000	-	-	0%	1,000
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	14,000	2,000	12,807	91%	1,193
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	10,000	-	10	0%	9,990
11.59805.02.0	VEHICLE REPLACEMENT - OH PARKS	3,500	-	2,926	84%	574
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	500	-	494	99%	6
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	\$ 14,765	\$ 136,910		\$ 101,764
	Excess of Revenues over Expenditures		\$ (12,667)	\$ (19,968)		\$ (42,018)
	Cash Reserves	-				
	Transfers-Out					
	Reserve:	69,396				
		\$ -				

BAM2

General Fund 11

Period Ending

05/29/26

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	400	2,850	81%	650
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(4,000)	-	-	0%	4,000-
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	975,000	-	541,528	56%	433,472
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	430,000	-	-	0%	430,000
03 (CSA 66 PARI Total Revenues		\$ 1,404,500	\$ 400	\$ 544,453		\$ 860,047
Expenditures						
11.59101.03.0	SALARIES - CSA 66 PARKS	198,000	21,055	178,427	90%	19,573
11.59110.03.0	SALARIES OT - CSA 66 PARKS	5,311	801	839	16%	4,472
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	16,500	1,645	15,147	92%	1,353
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARK	53,100	2,579	21,731	41%	31,369
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	-	40,491	78%	11,495
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PAR	38,000	414	27,267	72%	10,733
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	-	140	14%	860
11.59303.03.0	GAS & OIL - CSA 66 PARKS	18,000	377	10,076	56%	7,924
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	-	500	50%	501
11.59305.03.0	UTILITIES & PHONE	40,000	1,647	23,597	59%	16,403
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	300,000	27,275	176,727	59%	123,273
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PAF	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	796	1,096	44%	1,404
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,500	119	1,646	66%	854
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	500	-	357	71%	143
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE P	3,500	-	1,222	35%	2,278
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	70,000	6,694	63,359	91%	6,641
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

05/29/26

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	5,831	36%	10,169
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	-	4,848	81%	1,152
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	-	-	0%	100
11.59551.03.0	BOARD COMMUNITY OUTREACH	150	-	-	0%	150
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	48,000	-	21,213	44%	26,787
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PAR	500	-	-	0%	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	52,000	-	30,845	59%	21,155
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAF	20,000	-	2,865	14%	17,135
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	-	8,327	83%	1,673
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	150,000	-	150,000	100%	0
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PA	30,000	-	-	0%	30,000
03 (CSA 66 PARKS) Total Expenditures		\$ 1,291,939	\$ 63,693	\$ 919,374		\$ 372,565
Excess of Revenues over Expenditures for Report		\$ 112,561	\$ (63,293)	\$ (374,921)		\$ 487,482
	Reserves: Maintenance of Future Park Sites	72,101				
	Transfer-Out: Capital Asset Repair	(56,401)				
		\$ 128,261		\$ (374,921)		

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 05/29/26

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45200.04.0	YCB RENTAL INCOME	-	\$ -	-	0%	0
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURS	-	\$ -	-	0%	0
11.45430.04.0	TRANSFERS-IN/OUT	-	\$ -	-	0%	0
04 (YOUTH CTR)	Total Revenues	-	\$ -	-		0
Expenditures						
11.59305.04.0	UTILITIES & PHONE - YCB	5,500	\$ 188	2,638	48%	2,862
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	\$ 65	715	48%	785
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	\$ 253	3,353		3,647
Excess of Revenues over Expenditures		\$ (7,000)	\$ (253)	(3,353)		3,647-
	Transfer in from Lighting					
		\$ (7,000)				

05 (LIGHTING)

Revenues						
11.45430.05.0	TRANSFERS-IN/OUT	-	\$ -	-	0%	0
11.45440.05.0	STREET LIGHTING DISTRICT ASSESSMEN	-	\$ -	-	0%	0
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	105,000.00	\$ -	61,798	59%	43,202
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 LIGHTII	-	\$ -	-	0%	0
05 (LIGHTING)	Total Revenues	105,000	\$ -	64,579		40,421
Expenditures						
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	1,000	\$ -	-	0%	1,000
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	60,000	\$ 4,497	51,874	86%	8,126
05 (LIGHTING)	Total Expenditures	61,000	\$ 4,497	\$ 51,874		
Excess of Revenues over Expenditures		44,000	\$ (4,497)	\$ 12,705		
	From Cash Reserve	54,657				
	Transfer to Pool 01					
	Transfer to Youth Center					
		\$ 98,657.00		\$ 12,705		

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	\$ -	3,218	64%	1,782
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH	-	\$ -	145	0%	145-
06 (JOHNSON DITCH)	Total Revenues	\$ 5,000	\$ -	\$ 3,363		
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	\$ -	\$ 363	\$ -	\$ -
	From/(To) Cash Surplus					
	Transfer to OH Parks					
		\$ 2,000	\$ -	\$ 363	\$ -	\$ -

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

Period Ending

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED
Revenues					
11.45103.09.0	FIRE MISC REVENUE	25,000	-	-	0%
11.45400.09.0	FIRE MITIGATION FEES REVENUE	5,000	-	56,348	1127%
11.45403.09.0	STRIKE TEAM REVENUE	137,000	-	159,229	116%
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,000	510	1,219	122%
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	-	-	0%
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	2,250	50%
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	30,000	-	16,340	54%
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	5,200	-	2,889	56%
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	650,000	-	371,726	57%
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	-	-	16,729	0%
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	180,000	-	134,877	75%
11.49510.09.0	GAIN/LOSS ON SALE OF FIRE EQUIPMENT	-	-	5,100	0%
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,052,700	\$ 510	\$ 766,709	
Expenditures					
11.59101.09.0	SALARIES - FIRE DEPT	313,000	36,622	348,581	111%
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%
11.59110.09.0	SALARIES OT - FIRE DEPT	195,000	20,126	141,812	73%
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	-	4,733	32%
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	130,000	-	45,399	35%
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	35,400	4,306	45,230	128%
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	120,600	10,569	100,910	84%
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	10,000	174	8,828	88%
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	20,000	-	18,798	94%
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	-	1,732	43%
11.59303.09.0	GAS & OIL - FIRE DEPT	27,500	1,379	21,485	78%
11.59304.09.0	FEES & DUES - FIRE DEPT	400	-	-	0%
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	1,072	22,661	91%
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	27,000	-	25,313	94%
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	-	0%
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	-	-	0%
11.59310.09.0	UNIFORMS - FIRE DEPT	10,000	-	3,031	30%
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	25	3%

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

Period Ending

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	1,333	-	902	68%
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,000	-	1,948	97%
11.59317.09.0	STRIKE TEAM REIMBURSABLE COST	500	-	-	0%
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	-	313	10%
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	-	-	-	0%
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	400	-	-	0%
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	-	36	36%
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	76,000	-	78,032	103%
11.59402.09.0	WORKERS' COMP - FIRE DEPT	24,800	-	21,423	86%
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	-	12	2%
11.59404.09.0	COMPUTER SERVICES - FIRE	18,000	848	14,157	79%
11.59405.09.0	LEGAL FEES - FIRE	15,000	-	11,006	73%
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	-	2,309	19%
11.59600.09.0	CAPITAL OUTLAY	-	-	-	0%
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	15,000	-	3,468	23%
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	20,100	-	19,871	99%
11.59806.09.0	FIRE EQUIPMENT	-	-	-	0%
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	-	100,000	100%
Total Expenditures		\$ 1,281,836	\$ 75,095	\$ 1,082,596	
Excess of Revenues over Expenditures		(229,136)	(74,585)	(315,887)	
Cash Reserve		105,038			
Fire Engine Loan Payment to Administration		(65,000)			
Fire Command Vehicle Loan Payment to Administration		-			
Reserve Transfer: Equipment		-		400,000	
		(189,097)	\$ (74,585)	84,113	

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

Period Ending

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED
12 (FIRE DEPARTMENT) MEASURE K					
ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED
Revenues					
11.45400.12.0	MEASURE K REVENUE	250,000	-	282,107	113%
11.45103.12.0	MEASURE - MISC	-	-	-	0%
Total Revenues		\$ 250,000		\$ 282,107	
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	157,600	18,640	137,576	87%
11.59501.12.0	PAYROLL TAXES INTERMITTENT MEASURE K	9,123	1,600	13,573	149%
11.59502.12.0	MEASURE K EMPLOYEE BENEFITS	-	-	529	0%
11.59600.12.0	CAPITAL OUTLAY - MEASURE K	-	-	-	0%
11.59801.12.0	BLDGS & IMPROVEMENTS - MEASURE K	-	-	-	0%
11.59802.12.0	AUTO & OTHER EQUIP EXP - MEASURE K	100,000	2,492	107,198	107%
11.59806.12.0	FIRE EQUIPMENT MEASURE K	100,000	-	30,933	31%
Total Expenditures		\$ 200,000	\$ 2,492	\$ 138,131	
Excess of Revenues over Expenditures		50,000		143,976	
14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA					
11.45437.14.0	CONTRACT REVENUE - HARD ROCK	639,426	-	163,895	
Total Revenues		639,426		163,895	
11.59101.14.0	SALARIES - ER	380,600	44,658	314,877	83%
11.59110.14.0	SALARIES OT- ER	95,000	2,128	57,374	60%
11.59501.14.0	PAYROLL TAXES - ER	44,400	3,537	29,341	66%
11.59402.14.0	WORKERS' COMP - ER	30,800	-	21,423	70%
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	135,841	7,679	64,689	48%
11.59300.14.0	OPERATING SUPPLIES - ER	3,000	-	-	0%
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER	-	-	-	0%
11.59303.14.0	GAS & OIL - ER	2,500	-	-	0%
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER	-	-	-	0%
11.59310.14.0	UNIFORMS - ER	5,000	-	-	0%
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	-	-	-	0%
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	250	-	-	0%
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%
11.59806.14.0	FIRE EQUIPMENT	-	-	-	0%
11.59103.14.0	ADMINISTRATIVE CHARGES	25,000	-	-	0%
11.65704.14.0	DEPRECIATION EXPENSE - ER	32,000	-	-	0%
Total Expenditures		\$ 759,390	\$ 58,001	\$ 487,705	
Due To / (Due From) ER		\$ (119,964)	\$ (58,001)	\$ (323,810)	\$ -

Water (12)

Period Ending 05/29/26

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	419,496	4,836,675	94%	313,325
12.41200.00.0	SALES - BUSINESSES - WATER	10,500	1,187	13,825	132%	(3,325)
12.42300.00.0	PENALTY FEES - WATER	15,000	-	14,288	95%	712
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-	0%	
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	968	33,493	96%	1,507
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,500	75	2,730	78%	770
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	180	0%	(180)
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	4,000	-	8,368	209%	(4,368)
12.45410.00.0	WATER METER FEE	600	-	900	150%	(300)
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	(5,000)
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	150,000	-	115,247	77%	34,753
12.45500.00.0	INTEREST EARNED OPERATING - WATER	80,000	-	323,154	404%	(243,154)
12.45600.00.0	MXU METER REIMBURSEMENT	270,000	19,173	236,765	88%	33,235
12.45700.00.0	INSPECTION REVENUE - WATER	100,000	5,751	53,243	53%	46,757
Water (12)	Total Revenues	5,816,100	\$ 446,829	\$ 5,640,184		\$ 175,916
Expenditures						
12.59101.00.0	SALARIES - WATER	789,500	82,041	699,296	89%	90,204
12.59110.00.0	SALARIES OT - WATER	50,500	2,778	32,946	65%	17,554
12.59501.00.0	PAYROLL TAXES - WATER	68,000	5,992	55,899	82%	12,101
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	331,750	28,227	273,586	82%	58,164
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	-	178,048	78%	50,546
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	6,112	121,101	84%	23,899
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	283	2,579	52%	2,422
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	-	741	25%	2,259
12.59303.00.0	GAS & OIL - WATER	40,000	930	28,251	71%	11,749
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	62,696	955,950	76%	294,050
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	3,222	94,790	76%	30,210
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	3	1,545	103%	(45)
12.59308.00.0	LAB SUPPLIES	4,000	-	611	15%	3,389
12.59309.00.0	SMALL TOOLS - WATER	3,500	-	1,448	41%	2,052
12.59310.00.0	UNIFORMS - WATER	8,500	395	6,996	82%	1,504
12.59311.00.0	CUSTOMER SERVICE & BILLING	68,000	-	53,187	78%	14,813

Water (12)

Period Ending 05/29/26

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	-	1,231	62%	769
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	324	5,135	86%	865
12.59316.00.0	CHLORINE EXPENSE	265,000	10,836	187,609	71%	77,391
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	23	456	61%	294
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	130	33,802	75%	11,198
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	3,317	44,224	88%	5,776
12.59405.00.0	LEGAL FEES - WATER	20,000	-	13,667	68%	6,333
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	6	8,520	0%	(8,520)
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	1,725,000	10,400	194,657	11%	1,530,343
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	535	25,945	65%	14,055
12.59803.00.0	WELL & WTP EXP	310,000	4,026	90,010	29%	219,990
12.59805.00.0	VEHICLE REPLACEMENT	32,000	41,185	41,185	129%	(9,185)
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	(10)	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
12.65105.00.0	LOAN WWTP - USDA Refinance Loan	70,637	-	70,637	100%	-
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-
Water (12)	Total Expenditures	7,441,205	263,452	4,323,698		
	Excess of Revenues over Expenditures for Report	(1,625,104)	\$ 183,378	1,316,487		
12.59600.90.0	FROM CAPACITY FEES	850,000		877,612		
	Capacity Fees Outlay - Water	(850,000)		(850,000)		
	Reserve: Capital Facilities	2,600,105		-		
	Surplus(Deficit)	975,001		1,288,875		

OPUD
2025-26 CAPITAL BUDGET

Budget Description	Budgeted Cost (\$)	FUNDING			Other Sources	Comments
		FUND 12				
		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

05/29/26

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	463,208	4,886,976	99%	63,024
13.41210.00.0	SALES - ADA SEWER	65,000	9,110	92,839	143%	27,839-
13.42300.00.0	PENALTY & FEES - SEWER	15,000	-	12,830	86%	2,170
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	-	106,020	96%	3,980
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	522	0%	522-
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	-	-	-	0%	0
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	5,000-
13.45437.00.0	CONTRACT REVENUE - HARD ROCK	250,000	-	134,481	54%	115,519
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	250,000	-	635,345	254%	385,345-
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	\$ 5,683,000	472,319	\$ 5,919,690		236,690-
13.59101.00.0	SALARIES - SEWER	628,000	77,136	632,914	101%	4,914-
13.59110.00.0	SALARIES OT - WASTE WATER	35,000	1,580	15,807	45%	19,193
13.59501.00.0	PAYROLL TAXES - SEWER	54,250	-	51,134	94%	3,116
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	241,500	-	180,692	75%	60,808
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	-	178,048	156%	63,751-
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	3,260	19,886	66%	10,114
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	30,000	-	3,645	12%	26,355
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	96	3,679	74%	1,321
13.59303.00.0	GAS & OIL - SEWER	25,000	4,088	20,423	82%	4,577
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	40,423	1,187,514	95%	62,486
13.59306.00.0	OUTSIDE SERVICES - SEWER	80,000	46	68,384	85%	11,616
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	690	13,730	55%	11,270
13.59309.00.0	SMALL TOOLS - SEWER	8,000	-	4,516	56%	3,484

Waste Water (13)

Period Ending

05/29/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59310.00.0	UNIFORMS - SEWER	12,000	632	10,404	87%	1,596
13.59311.00.0	CUSTOMER SERVICE & BILLING	68,000	-	53,187	78%	14,813
13.59312.00.0	TRAINING & EDUCATION	6,000	-	2,728	45%	3,272
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	15,000	-	11,877	79%	3,123
13.59318.00.0	CHEMICALS	25,000	-	7,816	31%	17,184
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,000	-	421	42%	579
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	1,152	38%	1,848
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	135,000	-	93,237	69%	41,763
13.59337.00.0	SLUDGE DISPOSAL	40,000	-	39,488	99%	512
13.59350.00.0	LAB TESTING SERVICES - SEWER	75,000	1,369	60,669	81%	14,331
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	2,214	42,559	80%	10,441
13.59405.00.0	LEGAL FEES - SEWER	15,000	-	467	3%	14,533
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	-	40,954	11%	332,046
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	-	85,180	85%	14,820
13.59803.00.0	UV FILTER REPAIR	-	-	-	0%	0
13.59805.00.0	VEHICLE REPLACEMENT	30,000	-	-	0%	30,000
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	-	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
		\$ 4,801,674	\$ 131,534	\$ 3,866,866		\$ 934,808
31 (SEWER COLLECTION)						
13.59101.31.0	SALARIES - SEWER COLLECTIONS	282,000	30,665	243,654	86%	38,346
13.59110.31.0	SALARIES OT - SEWER COLLECTION	31,000	200	14,460	47%	16,540

Waste Water (13)

Period Ending

05/29/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59501.31.0	PAYROLL TAXES - SEWER	23,300	2,276	20,111	86%	3,189
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	141,000	4,385	44,301	31%	96,699
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	203	25,727	86%	4,273
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	-	282	56%	218
13.59303.31.0	GAS & OIL - SEWER COLLECTION	25,000	224	16,813	67%	8,187
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	15,000	-	10,763	72%	4,237
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS	250,000	12,469	51,786	21%	198,214
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	-	5,544	92%	456
13.59312.31.0	TRAINING & EDUCATION	6,000	-	1,296	22%	4,704
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	-	4,620	77%	1,380
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	260	26%	740
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	3,497	87,983	88%	12,017
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	-	1,054,488	69%	472,870
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	1,000	-	-	0%	1,000
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	-	11,474	76%	3,526
13.59805.31.0	VEHICLE REPLACEMENT	0	-	-	-	-
31 (SEWER COLLECTION)	Total Expenditures	\$ 2,716,747	\$ 16,392	\$ 1,668,399		715,486
Total Expenditures		\$ 7,518,421	147,926	\$ 5,535,265		1,650,294
Excess of Revenues over Expenditures for Report		\$ (1,835,421)	\$ 324,392	\$ 384,425		
	Loan to Water Fund: USDA Repayment	70,637				
	From: Capacity Fees	220,630				
	From Reserve: Capital Facilities	1,544,154				
		\$ -		\$ 384,425		

OPUD
2024-25 CAPITAL BUDGET

** 2 Budget Description	Budgeted Cost (\$)	FUNDING		
		FUND 13		
		Reserves	Service Revenue	Cap Fees
Treatment Plant				
Bar Screen	200,000	200,000		
INF Pump	80,000	80,000		
Filter Panels	75,000	75,000		
Total Treatment Plant	\$355,000			
Lift Stations				
LS 14 Odor Mitigation Project	827,358	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	619,645
18.45500.00.0	INTEREST EARNED - CFD 2002-1	15,000	30,308
		<hr/>	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,200	14,464
18.59405.00.0	LEGAL FEES - CFD 2002-1	-	-
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	-
		<hr/>	
18.59600.00.0	CAPITAL OUTLAY	636,789	-
18.65103.00.0	INTEREST EXPENSE - CFD 2002-1	287,032	230,518
18.22103.00.0	CFD 2002-1 BOND Payment	292,100	-
		<hr/>	
Surplus/(Deficit)		\$ (583,728)	\$ 404,971
CFD 2005-1			
19.41000.00.0	CFD 2005-1 REVENUE	-	-
		<hr/>	
19.59306.00.0	CFD 2005-1 ADMINISTRATION	-	-
19.59600.00.0	CAPITAL OUTLAY (METHANE PROJECT)	800,000	-
		<hr/>	
Surplus/(Deficit)		\$ (800,000)	\$ -
CFD 2005-2			
20.41000.00.0	CFD 2005-2 REVENUE	435,000	427,212
		<hr/>	
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	430,000	-
20.59306.00.0	CFD 2005-2 ADMINISTRATION	5,050	4,353
		<hr/>	
Surplus/(Deficit)		(50)	422,859

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

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		