2025-26 Actual to Budget

March 26, 2026

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General Fund 11

Period Ending 03/26/26

00 (Administration)

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	2,948	665,163	8315%	(657,163)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	562	2,834	0%	(2,834)
11.45500.00.0	INTEREST EARNED	200,000	-	161,161	81%	38,839
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,417,598	-	720,883	51%	696,715
Administration	**Total Revenues**	**$ 1,625,598**	**$ 3,510**	**$ 1,550,041**		**$ 75,557**
11.59101.00.0	SALARIES - GENERAL	930,000	63,462	646,009	69%	283,991
11.59110.00.0	SALARIES OT - GENERAL	12,000	-	-	0%	12,000
11.59501.00.0	PAYROLL TAXES - GENERAL	75,248	4,689	48,343	64%	26,905
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	329,000	25,372	233,991	71%	95,009
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	500	-	-	0%	500
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,500	-	-	0%	5,500
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	-	-	0%	150
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	-	6,431	40%	9,569
11.59303.00.0	GAS AND OIL - GENERAL	1,000	40	263	26%	737
11.59304.00.0	FEES & DUES - GENERAL	15,000	-	10,264	68%	4,736
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	182	8,083	81%	1,917
11.59306.00.0	OUTSIDE SERVICES - GENERAL	405,000	10,328	341,325	84%	63,675
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	3,000	-	-	0%	3,000
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	199	2,645	66%	1,355
11.59320.00.0	POSTAGE & SHIPPING	2,500	-	1,684	67%	816
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,700	-	4,551	80%	1,149
11.59404.00.0	COMPUTER SERVICES - GENERAL	80,000	3,217	45,772	57%	34,228
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	17,690	59%	12,311
11.59425.00.0	SECURITY - GENERAL	2,000	-	866	43%	1,134
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

Period Ending 03/26/26

00 (Administration)

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	-	13,625	16%	71,375
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	-	0%	2,500
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**	**$ 2,046,098**	**$ 107,489**	**$ 1,386,516**		**$ 659,582**
Excess of Revenues over Expenditures		**$ (420,500)**	**$ (103,980)**	**$ 163,524.70**		
	Cash Reserves					
	Advance to Fire Department	75,000				
	Advance to Pool	9,271				
	Reserve: Admin. Building	(2,771)				
		$ (339,000)		**$ 163,525**		

General Fund 11

Period Ending 03/26/26

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	-	280,471	55%	233,224
11.45103.15.0	DEVELOPER REIMBURSEMENTS	20,000	-	-	0%	20,000
15 (ENGINEERING)	**Total Revenues**	**$ 533,695**	**$ -**	**$ 280,471**		**$ 253,224**
Expenditures						
11.59101.15.0	SALARIES	326,500	27,818	262,907	81%	63,593
11.59110.15.0	SALARIES OT	6,700	268	4,648	69%	2,052
11.59501.15.0	PAYROLL TAXES	28,195	2,010	20,141	71%	8,054
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	115,600	8,496	78,649	68%	36,951
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	-	516	21%	1,984
11.59303.15.0	GAS AND OIL	15,000	70	2,156	14%	12,844
11.59305.15.0	PHONE	3,500	38	1,986	57%	1,514
11.59306.15.0	OUTSIDIE SERVICES	5,000	-	43	1%	4,957
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	435	5,090	34%	9,910
15 (ENGINEERING)	**Total Expenditures**	**$ 533,695**	**$ 39,137**	**$ 381,895**		**$ 151,802**
Excess of Revenues over Expenditures		**$ -**	**$ (39,137)**	**$ (101,424)**		**$ 101,422**

General Fund 11 — Period Ending 03/26/26

01 (POOL)

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	BUDGET REMAINING
Revenues					
11.45100.01.0	POOL ADMISSION	9,000	-	5,359	3,641
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	-
11.45400.01.0	FIRST FIVE GRANT - POOL	15,000	-	14,800	200
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	23,000	-	26,000	(3,000)
11.45403.01.0	OTHER GRANT INCOME	20,000	-	20,000	-
11.49300.01.0	CURR SECURED TAXES - POOL	9,900	-	5,712	4,188
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-
01 (POOL)	**Total Revenues**	**$ 76,900**	**$ -**	**$ 71,871**	**$ 5,029**
Expenditures					
11.59101.01.0	SALARIES - POOL	6,500		4,722	1,778
11.59501.01.0	PAYROLL TAXES - POOL	900	-	606	294
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	50	-	16	34
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	6,500	-	497	6,003
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	-
11.59305.01.0	UTILITIES & PHONE - POOL	30,000	400	18,588	11,412
11.59306.01.0	OUTSIDE SERVICES - POOL	55,000	-	45,647	9,353
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POO	-	-	-	-
11.59308.01.0	CHEMICALS	7,000	411	2,924	4,076
11.59312.01.0	TRAINING & EDUCATION - POOL	9,000	-	-	9,000
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	-	79	421
11.59317.01.0	WATER/SEWER - POOL	3,000	-	1,695	1,305
11.59401.01.0	GENERAL INSURANCE - POOL	2,314	-	2,214	100
11.59405.01.0	LEGAL FEES - POOL	-	-	-	-
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	-	-
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	1,000	-	-	1,000
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	1,500	-	-	1,500
01 (POOL)	**Total Expenditures**	**$ 123,264**	**$ -**	**$ 76,987**	**$ 1,500**
Excess of Revenues over Expenditures		**$ (46,364)**	**$ -**	**$ (5,116)**	**$ 3,529**
	Depreciation Expense				
	Loan from Admin	(9,271)		(9,271)	
	Transfer from Other Departments	55,135			
		(500)		**(14,387.37)**	

General Fund 11 — Period Ending 03/26/26

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	-	-	0%	200
11.45420.02.0	WATER TOWER RENTALS	60,000	4,540	40,856	68%	19,144
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	-	62,257	57%	47,743
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-
02 (PARKS)	**Total Revenues**	**$ 173,700**	**$ 4,540**	**$ 103,118**		**$ 70,582**
Expenditures						
11.59101.02.0	SALARIES - PARK	12,700	923	8,285	65%	4,415
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	3,400	118	1,045	31%	2,355
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	-	0%	100
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	17,011	-	9,607	56%	7,404
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,628	-	1,206	26%	
11.59104.02.0	OVERHEAD - ENGINEERING	4,521	-	2,468	55%	
11.59110.02.0	SALARIES OT - PARK	339	-	64	19%	275
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	154	3,295	39%	5,205
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	37	501	25%	1,499
11.59305.02.0	UTILITIES & PHONE - PARK	1,500	113	784	52%	716
11.59306.02.0	OUTSIDE SERVICES - PARKS	25,000	-	9,288	37%	15,712
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	4	19	8%	231
11.59310.02.0	UNIFORMS - PARKS	250	7	81	32%	169
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	-	23	23%	77
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	350	-	68	19%	283
11.59317.02.0	IRRIGATION EXPENSE - PARKS	50,000	-	22,882	46%	27,118

General Fund 11 — Period Ending 03/26/26

02 (PARKS)

2025-26 PRELIMINARY BUDGET

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	335	7%	4,165
11.59405.02.0	LEGAL FEES - PARKS	10,000	-	9,069	91%	931
11.59501.02.0	PAYROLL TAXES - PARKS	1,100	71	716	65%	384
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	-	-	0%	75
11.59600.02.0	CAPITAL OUTLAY - PARKS	26,372	-	-	0%	26,372
11.59700.02.0	RENTS & LEASES - PARKS	1,000	-	-	0%	1,000
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	14,000	-	10,807	77%	3,193
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	-	-	0%	3,500
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**	**$ 223,046**	**$ 1,447**	**$ 95,603**		**$ 121,969**
Excess of Revenues over Expenditures			**$ 3,092**	**$ 7,515**		**$ (51,386)**
	Cash Reserves	-				
	Transfers-Out					
	Reserve:	49,346				
		$ -				

General Fund 11 — Period Ending 03/26/26

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	350	1,825	52%	1,675
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(4,000)	-	-	0%	4,000-
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	975,000	-	-	0%	975,000
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	430,000	-	-	0%	430,000
03 (CSA 66 PARI	**Total Revenues**	**$ 1,404,500**	**$ 350**	**$ 1,901**		**$ 1,402,599**
Expenditures						
11.59101.03.0	SALARIES - CSA 66 PARKS	198,000	16,189	141,082	71%	56,918
11.59110.03.0	SALARIES OT - CSA 66 PARKS	5,311	-	-	0%	5,311
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	16,500	1,229	11,948	72%	4,552
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARK	53,100	2,007	17,154	32%	35,946
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,693	-	22,417	56%	17,276
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	10,799	-	2,814	26%	7,985
11.59104.03.0	OVERHEAD - ENGINEERING	51,986	-	28,384	55%	23,602
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PAR	38,000	3,090	20,275	53%	17,725
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	587	7,843	44%	10,157
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	-	500	50%	501
11.59305.03.0	UTILITIES & PHONE	40,000	878	20,449	51%	19,551
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	300,000	-	147,233	49%	152,767
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PAR	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	57	300	12%	2,200
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,500	114	1,269	51%	1,231
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	-	1,054	30%	2,446
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	70,000	-	55,545	79%	14,455
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 03/26/26

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	288	5,254	33%	10,746
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	-	2,578	43%	3,422
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	2,328	30,845	59%	21,155
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAR	20,000	-	2,865	14%	17,135
11.59805.03.0	VEHICLE REPLACEMENT - PL PARKS	49,000	-	-	0%	49,000
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 PARI	**Total Expenditures**	**$ 1,291,939**	**$ 26,766**	**$ 751,315**		**$ 540,624**
Excess of Revenues over Expenditures for Report		**$ 112,561**	**$ (26,416)**	**$ (749,414)**		**$ 861,975**
				-		
	Reserves: Maintenance of Future Park Sites	72,101				
	Transfer-Out: Capital Asset Repair	(56,401)				
		$ 128,261		**$ (749,414)**		

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 03/26/26

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	$ 357	2,222	40%	3,278
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	$ -	520	35%	980
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**	**$ 357**	**2,742**		**4,258**
Excess of Revenues over Expenditures		**$ (7,000)**	**$ (357)**	**(2,742)**		**4,258-**
	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	$ -	57,959	55%	47,041
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**	**105,000**	**$ -**	**57,959**		**47,041**
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	1,000	$ -	-	0%	1,000
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	60,000	$ 4,539	42,708	71%	17,292
05 (LIGHTING)	**Total Expenditures**	**61,000**	**$ 4,539**	**$ 42,708**		
Excess of Revenues over Expenditures		**44,000**	**$ (4,539)**	**$ 15,251**		
	From Cash Reserve	54,657				
	Transfer to Pool 01					
	Transfer to Youth Center					
		$ 98,657.00		**$ 15,251**		

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 DITCI	5,000	$ -	3,018	60%	1,982
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DI	-	$ -	-	0%	0
06 (JOHNSON DITCH)	**Total Revenues**	**$ 5,000**	**$ -**	**$ 3,018**		
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**	**$ -**	**$ 18**	**$ -**	**$ -**
	From/(To) Cash Surplus					
	Transfer to OH Parks					
		$ 2,000	**$ -**	**$ 18**	**$ -**	**$ -**

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	-	48,191	964%
11.45403.09.0	STRIKE TEAM REVENUE	137,000	-	154,688	113%
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,000	-	709	71%
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	-	-	0%
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	-	0%
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	30,000	-	-	0%
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	5,200	-	-	0%
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	650,000	-	348,633	54%
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	-	-	-	0%
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	180,000	-	112,487	62%
11.49510.09.0	GAIN/LOSS ON SALE OF FIRE EQUIPMENT	-	-	5,100	0%
Total Revenues	**09 (FIRE DEPARTMENT)**	**$ 1,052,700**	**$ -**	**$ 669,808**	
Expenditures					
11.59101.09.0	SALARIES - FIRE DEPT	313,000	24,661	287,288	92%
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	46,363	-	25,620	55%
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	11,341	-	3,216	28%
11.59110.09.0	SALARIES OT - FIRE DEPT	195,000	13,963	108,499	56%
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	2,905	36,419	103%
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	120,600	9,112	81,896	68%
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	10,000	125	7,409	74%
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	650	15,864	58%
11.59304.09.0	FEES & DUES - FIRE DEPT	400	-	-	0%
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	2,483	19,773	79%
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	-	24,805	99%
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	-	-	0%
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	845	12,461	69%
11.59405.09.0	LEGAL FEES - FIRE	10,000	-	5,540	55%
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	-	3,350	22%
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	15,000	5,415	19,819	132%
11.59806.09.0	FIRE EQUIPMENT	-	-	-	0%
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	-	100,000	100%
Total Expenditures		**$ 1,269,736**	**$ 60,159**	**$ 930,340**	
	Excess of Revenues over Expenditures	**(217,036)**	**(60,159)**	**(260,532)**	
	Cash Reserve	**105,038**			
	Fire Engine Loan Payment to Administration	(65,000)			
	Fire Command Vehiclke Loan Payment to Administration	-			
	Reserve Transfer: Equipment	-		400,000	
		(176,997)	**$ (60,159)**	**139,468**	

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	-	238,923	96%
11.45103.12.0	MEASURE - MISC	-	-	-	0%
Total Revenues		**$ 250,000**		**$ 238,923**	
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	157,600	11,440	107,016	68%
11.59501.12.0	PAYROLL TAXES INTERMITTENT MEASURE K	9,123	880	11,050	121%
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	-	104,239	104%
11.59806.12.0	FIRE EQUIPMENT MEASURE K	100,000	-	30,933	31%
Total Expenditures		**$ 200,000**	**$ -**	**$ 135,172**	
	Excess of Revenues over Expenditures	**50,000**		**103,751**	

14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA

11.45437.14.0	CONTRACT REVENUE - HARD ROCK	639,426	-	-	
Total Revenues		**639,426**	**-**	**-**	
11.59101.14.0	SALARIES - ER	380,600	29,666	240,546	63%
11.59110.14.0	SALARIES OT- ER	95,000	2,103	54,712	58%
11.59501.14.0	PAYROLL TAXES - ER	44,400	2,402	23,541	53%
11.59402.14.0	WORKERS' COMP - ER	30,800	-	21,423	70%
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	135,841	5,415	50,927	37%
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**	**$ 39,587**	**$ 391,150**	
	Due To / (Due From) ER	**$ (119,964)**	**$ (39,587)**	**$ (391,150)**	**$ -**

Water (12)

Period Ending 03/26/26

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	312,370	4,017,527	78%	1,132,473
12.41200.00.0	SALES - BUSINESSES - WATER	10,500	912	10,640	101%	(140)
12.42300.00.0	PENALTY FEES - WATER	15,000	1,246	13,168	88%	1,832
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-	0%	
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	6,527	36,816	105%	(1,816)
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,500	-	2,505	72%	995
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	2,500	-	1,063	43%	1,437
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	-	-	0%	-
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	4,000	1,240	6,200	155%	(2,200)
12.45410.00.0	WATER METER FEE	600	100	850	142%	(250)
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	-	156,889	196%	(76,889)
12.45600.00.0	MXU METER REIMBURSEMENT	270,000	7,528	200,171	74%	69,829
12.45700.00.0	INSPECTION REVENUE - WATER	100,000	4,590	39,191	39%	60,809
Water (12)	**Total Revenues**	**5,816,100**	**$ 334,513**	**$ 4,600,267**		**$ 1,215,833**
Expenditures						
12.59101.00.0	SALARIES - WATER	789,500	58,487	558,652	71%	230,848
12.59110.00.0	SALARIES OT - WATER	50,500	352	28,902	57%	21,598
12.59501.00.0	PAYROLL TAXES - WATER	68,000	4,054	44,547	66%	23,453
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	331,750	23,937	221,409	67%	110,341
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	510,335	-	288,220	56%	222,115
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	138,834	-	36,178	26%	102,656
12.59104.00.0	OVERHEAD - ENGINEERING	228,594	-	124,810	55%	103,784
12.59200.00.0	WATER METERS AND SUPPLIES	466,055	9,257	305,639	66%	160,416
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	145,000	953	104,692	72%	40,308
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	-	1,826	37%	3,174
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	-	741	25%	2,259
12.59303.00.0	GAS & OIL - WATER	40,000	1,078	22,115	55%	17,885
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	-	58,616	90%	6,384
12.59305.00.0	UTILITIES & PHONE - WATER	1,250,000	50,952	822,546	66%	427,454
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	2,842	72,678	58%	52,322
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	-	1,189	79%	311
12.59308.00.0	LAB SUPPLIES	4,000	-	611	15%	3,389
12.59309.00.0	SMALL TOOLS - WATER	3,500	525	1,448	41%	2,052
12.59310.00.0	UNIFORMS - WATER	8,500	406	5,312	62%	3,188
12.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	-	40,220	76%	12,780

Water (12)

Period Ending 03/26/26

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	-	4,645	77%	1,355
12.59316.00.0	CHLORINE EXPENSE	265,000	4,947	144,932	55%	120,068
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	-	433	58%	317
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	25,000	906	22,397	90%	2,603
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	1,543	39,274	79%	10,726
12.59405.00.0	LEGAL FEES - WATER	20,000	-	12,327	62%	7,673
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	8,514	8,514	0%	(8,514)
12.59425.00.0	SECURITY - WATER	5,500	255	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	-	151,139	9%	1,573,861
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	-	1,370	7%	18,630
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	40,000	-	19,242	48%	20,758
12.59803.00.0	WELL & WTP EXP	310,000	4,919	77,347	25%	232,653
12.59805.00.0	VEHICLE REPLACEMENT	32,000	-	-	0%	32,000
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	1	51	21%	199
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**	**7,406,205**	**173,926**	**3,567,593**		
Excess of Revenues over Expenditures for Report		**(1,590,104)**	**$ 160,587**	**1,032,675**		
12.59600.90.0	FROM CAPACITY FEES	850,000	44,033	867,119		
	Capcity Fees Outlay - Water	(850,000)		(867,119)		
	Reserve: Capital Facilities	2,600,105		-		
	Surplus(Deficit)	**1,010,001**		**1,032,675**		

OPUD
2025-26 CAPITAL BUDGET

Budget Description	Budgeted Cost ($)	FUNDING FUND 12 2025-26 BUDGET	Service Revenue	Cap Fees	Other Sources	Comments
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		20,000			2024-25 Budget
Total Other	**$20,000**					
Total Capital Outlay	**$2,575,000**	**$760,000**	**$165,000**	**$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 **03/26/26**

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	459,356	3,962,352	80%	987,648
13.41210.00.0	SALES - ADA SEWER	65,000	-	83,728	129%	18,728-
13.42300.00.0	PENALTY & FEES - SEWER	15,000	1,427	11,433	76%	3,567
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	35,000	-	17,123	49%	17,878
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	-	1,048	35%	1,952
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	42,314	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	-	309,141	124%	59,141-
13.45700.00.0	INSPECTION FEES - SEWER	10,000	-	15,687	157%	5,687-
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0
Waster Water (13)	**Total Revenues**	**$ 5,683,000**	**503,098**	**$ 4,641,535**		**1,041,465**
13.59101.00.0	SALARIES - SEWER	628,000	53,956	500,343	80%	127,657
13.59110.00.0	SALARIES OT - WASTE WATER	35,000	2,081	12,124	35%	22,876
13.59501.00.0	PAYROLL TAXES - SEWER	54,250	-	40,005	74%	14,245
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	241,500	-	144,726	60%	96,774
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	510,335	-	288,220	56%	222,115
13.59103.00.0	OVERHEAD - ADMIN EXPENSES SEWER	63,792	-	36,178	57%	27,614
13.59104.00.0	OVERHEAD - ENGINEERING SEWER	114,297	-	124,810	109%	10,513-
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	1,221	14,619	49%	15,381
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	30,000	-	3,444	11%	26,556
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	55	3,568	71%	1,432
13.59303.00.0	GAS & OIL - SEWER	25,000	364	14,012	56%	10,988
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	-	46,535	93%	3,465
13.59305.00.0	UTILITIES & PHONE - SEWER	1,250,000	77,374	1,107,076	89%	142,924
13.59306.00.0	OUTSIDE SERVICES - SEWER	80,000	5,481	51,330	64%	28,670
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	1,236	62%	765
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	2,849	11,171	45%	13,829
13.59309.00.0	SMALL TOOLS - SEWER	8,000	141	3,371	42%	4,629

Waste Water (13)

Period Ending **03/26/26**

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	8,536	71%	3,464
13.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	-	40,220	76%	12,780
13.59312.00.0	TRAINING & EDUCATION	6,000	-	2,123	35%	3,877
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	15,000	48	10,571	70%	4,429
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	-	77,846	58%	57,154
13.59337.00.0	SLUDGE DISPOSAL	40,000	-	39,488	99%	512
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	1,779	39,999	67%	20,001
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	1,635	38,706	73%	14,294
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	14,950	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	-	82,430	82%	17,570
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	1	51	21%	199
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	-	300,000	100%	0
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	-	0%	0
		$ 4,771,674	**$ 162,566**	**$ 3,324,800**		**$ 1,446,874**
31 (SEWER COLLECTION)						
13.59101.31.0	SALARIES - SEWER COLLECTIONS	282,000	23,153	196,203	70%	85,797
13.59110.31.0	SALARIES OT - SEWER COLLECTION	31,000	80	14,240	46%	16,760

Waste Water (13)

Period Ending **03/26/26**

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	1,711	16,602	71%	6,698
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	141,000	3,352	37,260	26%	103,740
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 COLLECTI	30,000	1,902	18,998	63%	11,002
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	-	282	56%	218
13.59303.31.0	GAS & OIL - SEWER COLLECTION	15,000	520	14,007	93%	993
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	15,000	-	10,763	72%	4,237
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS	250,000	14,074	27,436	11%	222,564
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	540	4,493	75%	1,507
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	260	26%	740
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	5,070	70,970	71%	29,030
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**	**$ 2,706,747**	**$ 22,107**	**$ 1,559,150**		**756,511**
Total Expenditures		**$ 7,478,421**	**184,673**	**$ 4,883,951**		**2,203,385**
Excess of Revenues over Expenditures for Report		**$ (1,795,421)**	**$ 318,425**	**$ (242,416)**		
	Loan to Water Fund: USDA Repayment	70,637				
	From Reserve: Capital Facilities	1,724,784		994,516		
		$ -		**$ 752,100**		
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS					

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	827,358		
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**	**$1,802,358**	**$128,000**	**$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	323,152
18.45500.00.0	INTEREST EARNED - CFD 2002-1	15,000	15,271
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,200	12,114
18.59405.00.0	LEGAL FEES - CFD 2002-1	-	-
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	-
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	
	Surplus/(Deficit)	**$ (583,728)**	**$ 95,791**
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	220,908
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	430,000	-
20.59306.00.0	CFD 2005-2 ADMINISTRATION	5,050	3,766
	Surplus/(Deficit)	**(50)**	**217,142**

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

2025-26 BUDGET AMENDMENT REQUEST 1

Account	Account Name	Amount	Detail	Funding Source
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	500	FUTA/SUTA	Property Tax allocation/Transfer from other departments/Partner Grants
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL			
	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

Account	Account Name	Amount	Detail	Funding Source
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**		