



2025-26 Actual to Budget

June 26, 2026



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General Fund 11
00 (Administration)

Period Ending 06/26/26

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	4,522	778,920	9737%	(770,920)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	571	4,045	0%	(4,045)
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	\$ 5,093	\$ 2,164,561		\$ (538,963)
11.59101.00.0	SALARIES - GENERAL	930,000	67,630	871,627	94%	58,373
11.59110.00.0	SALARIES OT - GENERAL	12,000	36	36	0%	11,964
11.59501.00.0	PAYROLL TAXES - GENERAL	75,248	5,164	66,093	88%	9,155
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	329,000	26,706	316,289	96%	12,711
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	500	-	213	43%	287
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,500	-	103	2%	5,397
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	330	-	197	60%	133
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	1,247	10,318	64%	5,682
11.59303.00.0	GAS AND OIL - GENERAL	1,000	49	363	36%	637
11.59304.00.0	FEES & DUES - GENERAL	15,000	-	10,429	70%	4,571
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	101	9,108	91%	892
11.59306.00.0	OUTSIDE SERVICES - GENERAL	405,000	13,790	397,700	98%	7,300
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	154	3,314	83%	686
11.59320.00.0	POSTAGE & SHIPPING	2,500	-	2,361	94%	139
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,700	-	4,551	80%	1,149
11.59404.00.0	COMPUTER SERVICES - GENERAL	80,000	3,295	57,147	71%	22,853
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	39,029	130%	(9,029)
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

Period Ending 06/26/26

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	-	12,504	15%	72,496
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	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	\$ 118,171	\$ 1,808,239		\$ 238,039
Excess of Revenues over Expenditures		\$ (420,680)	\$ (113,078)	\$ 356,322.51		
Cash Reserves						
	Advance to Fire Department	75,000				
	Advance to Pool	9,271				
	Reserve: Admin. Building	(2,771)				
		\$ (339,180)		\$ 356,323		

General Fund 11

Period Ending 06/26/26

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	-	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	31,092	363,545	111%	(37,045)
11.59110.15.0	SALARIES OT	6,700	-	4,917	73%	1,783
11.59501.15.0	PAYROLL TAXES	28,195	2,240	27,781	99%	414
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	115,600	8,660	106,296	92%	9,304
11.59402.15.0	WORKERS' COMP INSURANCE	6,700	-	5,546	83%	1,154
11.59300.15.0	OPERATING SUPPLIES	2,000	-	201	10%	1,799
11.59301.15.0	LICENSES AND DUES EMPLOYEES	2,000	-	80	4%	1,920
11.59302.15.0	OFFICE SUPPLIES	2,500	-	650	26%	1,850
11.59303.15.0	GAS AND OIL	15,000	59	2,764	18%	12,236
11.59305.15.0	UTILITIES & PHONE - ENGINEERING	3,500	38	2,585	74%	915
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	6,402	43%	8,598
15 (ENGINEERING)	Total Expenditures	\$ 533,695	\$ 42,528	\$ 520,944		\$ 12,753
Excess of Revenues over Expenditures		\$ -	\$ (42,528)	\$ (120,837)		\$ 120,835

General Fund 11

Period Ending

06/26/26

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	9,500		10,582		(1,082)
11.59501.01.0	PAYROLL TAXES - POOL	1,400	345	1,269	91%	131
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	550	-	339	62%	211
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	6,500	289	3,400	52%	3,100
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	-	20,198	67%	9,802
11.59306.01.0	OUTSIDE SERVICES - POOL	80,000	-	45,647	57%	34,353
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	-	-	-	0%	-
11.59308.01.0	CHEMICALS	7,000	295	4,899	70%	2,101
11.59312.01.0	TRAINING & EDUCATION - POOL	9,000	-	-	0%	9,000
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	-	323	65%	177
11.59317.01.0	WATER/SEWER - POOL	3,000	438	2,253	75%	747
11.59401.01.0	GENERAL INSURANCE - POOL	2,314	-	2,261	98%	53
11.59405.01.0	LEGAL FEES - POOL	-	-	-	0%	-
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	-	0%	-
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	1,000	-	-	0%	1,000
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	1,500	9,566	9,566	6	(8,066)
01 (POOL)	Total Expenditures	\$ 153,264	\$ 9,566	\$ 101,587		\$ (8,066)
Excess of Revenues over Expenditures		\$ (76,364)	\$ (9,566)	\$ (29,063)		\$ 12,443
	Depreciation Expense					
	Loan from Admin	(9,271)		(9,271)		
	Transfer from Other Departments	55,135				
		(30,500)		(38,334.37)		

General Fund 11

Period Ending 06/26/26

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	50,000	125	63%	75
11.45420.02.0	WATER TOWER RENTALS	60,000	6,981	54,474	91%	5,526
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	(500)	-	-	0%	(500)
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	4,000	2,016	4,238	106%	(238)
11.49300.02.0	CURR SECURED TAXES - PARKS	110,000	-	66,381	60%	43,619
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	2,987	0%	-
02 (PARKS)	Total Revenues	\$ 173,700	\$ 9,047	\$ 128,211		\$ 48,477
Expenditures						
11.59101.02.0	SALARIES - PARK	12,700	928	11,481	90%	1,219
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	3,400	111	1,450	43%	1,950
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	-	0%	100
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	17,011	-	14,013	82%	2,998
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,628	-	1,206	26%	
11.59104.02.0	OVERHEAD - ENGINEERING	4,521	-	3,521	78%	
11.59110.02.0	SALARIES OT - PARK	339	-	189	56%	150
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	1,146	5,543	65%	2,957
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	200	-	38	19%	162
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	2	9	9%	91
11.59303.02.0	GAS & OIL - PARKS	2,000	31	741	37%	1,259
11.59304.02.0	FEES & DUES - OH PARKS	50	-	-	0%	50
11.59305.02.0	UTILITIES & PHONE - OH PARKS	1,500	30	981	65%	519
11.59306.02.0	OUTSIDE SERVICES - PARKS	25,000	3	24,598	98%	402
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	-	6	6%	94
11.59308.02.0	HERBICIDES/PESTICIDES	400	-	97	24%	303
11.59309.02.0	SMALL TOOLS - PARKS	250	-	76	30%	174
11.59310.02.0	UNIFORMS - PARKS	250	5	113	45%	137
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	6	29	29%	71
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	350	-	78	22%	272

General Fund 11

Period Ending 06/26/26

02 (PARKS)

2025-26 PRELIMINARY BUDGET

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59317.02.0	IRRIGATION EXPENSE - PARKS	50,000	4,696	31,042	62%	18,958
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-	0%	-
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	500	-	238	48%	262
11.59401.02.0	GENERAL INSURANCE - PARKS	3,500	-	3,282	94%	218
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,500	-	888	59%	612
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	4,500	18	391	9%	4,109
11.59405.02.0	LEGAL FEES - PARKS	30,000	-	10,651	36%	19,349
11.59501.02.0	PAYROLL TAXES - PARKS	1,100	71	993	90%	107
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	-	-	0%	75
11.59600.02.0	CAPITAL OUTLAY - PARKS	26,372	-	8,878	34%	17,494
11.59700.02.0	RENTS & LEASES - PARKS	1,000	-	-	0%	1,000
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	14,000	-	12,807	91%	1,193
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	10,000	-	17	0%	9,983
11.59805.02.0	VEHICLE REPLACEMENT - OH PARKS	3,500	-	2,926	84%	574
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	500	-	499	100%	1
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	10,000	-	10,000	100%	-
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARKS	5,000	-	-	0%	5,000
02 (PARKS)	Total Expenditures	\$ 243,096	\$ 7,048	\$ 146,782		\$ 91,891
	Excess of Revenues over Expenditures	\$ (69,396)	\$ 1,999	\$ (18,572)		\$ (43,415)
	Cash Reserves	-		-		
	Transfers-Out					
	Reserve:	69,396				
		\$ -		\$ (18,572)		

BAM2

General Fund 11

Period Ending

06/26/26

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	500	3,350	96%	150
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(4,000)	-	-	0%	4,000-
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	975,000	495,356	1,036,884	106%	61,884-
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	430,000	-	-	0%	430,000
03 (CSA 66 PARI Total Revenues		\$ 1,404,500	\$ 495,856	\$ 1,040,310		\$ 364,190
Expenditures						
11.59101.03.0	SALARIES - CSA 66 PARKS	198,000	16,494	194,921	98%	3,079
11.59110.03.0	SALARIES OT - CSA 66 PARKS	5,311	413	1,253	24%	4,059
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	16,500	1,284	16,432	100%	68
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARK	53,100	1,950	23,680	45%	29,420
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,693	-	32,697	82%	6,996
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	10,799	-	2,814	26%	7,985
11.59104.03.0	OVERHEAD - ENGINEERING	51,986	-	40,491	78%	11,495
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PAR	38,000	234	30,516	80%	7,484
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	1,000	-	602	60%	398
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	1,000	37	176	18%	824
11.59303.03.0	GAS & OIL - CSA 66 PARKS	18,000	479	11,612	65%	6,388
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	-	500	50%	501
11.59305.03.0	UTILITIES & PHONE	40,000	210	24,038	60%	15,962
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	300,000	1,743	209,691	70%	90,309
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	-	1,185	47%	1,315
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,500	80	1,766	71%	734
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	500	100	457	91%	43
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	6,653	70,012	100%	12-
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	100	-	-	0%	100
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	5,000	-	4,626	93%	374
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	32,000	-	30,723	96%	1,278
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	16,600	-	13,912	84%	2,688

General Fund 11

Period Ending

06/26/26

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	289	6,120	38%	9,880
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	-	5,337	89%	663
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	-	-	0%	100
11.59551.03.0	BOARD COMMUNITY OUTREACH	150	-	-	0%	150
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	48,000	-	27,240	57%	20,760
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PAR	500	-	-	0%	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	52,000	-	34,553	66%	17,447
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAF	20,000	-	2,975	15%	17,025
11.59805.03.0	VEHICLE REPLACEMENT - PL PARKS	49,000	-	45,844	94%	3,156
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	10,000	-	8,420	84%	1,580
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	150,000	-	150,000	100%	0
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PA	30,000	-	-	0%	30,000
03 (CSA 66 PARKS) Total Expenditures		\$ 1,291,939	\$ 29,966	\$ 995,418		\$ 296,521
Excess of Revenues over Expenditures for Report		\$ 112,561	\$ 465,891	\$ 44,892		\$ 67,669
	Reserves: Maintenance of Future Park Sites	72,101				
	Transfer-Out: Capital Asset Repair	(56,401)				
		\$ 128,261		\$ 44,892		

OPUD
2025-26 CAPITAL BUDGET

Pool	Account	Description	Amount	Carry over
OH				
02	59801	Johnson Park Bark	4,000.00	
02	59801	Lindhurst Park benches replacement	2,800.00	2024-25
CSA				
03	59801	River Glen, Trash can housing metal	2,200.00	2024-25
03	59600	River Park DXI Controller	12,500.00	
03	59600	Brown Park DXI Controller	12,500.00	
03	59600	Pinkerton Park Booster Pump	15,000.00	
03	59801	Plants	1,000.00	
03	59801	Trees	5,100.00	2024-25
03	59801	Orchard Glen Park benches replacement	6,000.00	2024-25
03	59801	Eufay Spray Park structure feature	7,900.00	2024-25
03	59801	Eufay Park Playground Bark	14,000.00	
03	59801	Feather River Park Bark	8,900.00	
03	59801	Rolling Hills Park Bark	8,000.00	
03	59802	Water Tank Bladder	5,000.00	
Allocated 6 / 94%				
02/03	59600	Ground Hog, One Man Auger, plus augers	6,200.00	2024-25
02/03	59805	Tool boxes for the F250.	1,800.00	2024-25
02/03	59805	F150 pick-up truck	50,000.00	2024-25
02/03	59404	Surface Pro - Docking Station	3,500.00	

General Fund 11

Period Ending 06/26/26

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	\$ -	2,638	48%	2,862
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	\$ 65	780	52%	720
11.59801.04.0	BLDGS & IMPROVEMENTS - YCB	-	\$ -	-	0%	0
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	\$ -	-	0%	0
04 (YOUTH CTR)	Total Expenditures	7,000	\$ 65	3,418		3,582
Excess of Revenues over Expenditures		\$ (7,000)	\$ (65)	(3,418)		3,582-
	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	\$ -	51,874	86%	8,126
05 (LIGHTING)	Total Expenditures	61,000	\$ -	\$ 51,874		
Excess of Revenues over Expenditures		44,000	\$ -	\$ 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	-	65,131	1303%
11.45403.09.0	STRIKE TEAM REVENUE	137,000	-	159,229	116%
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,000	-	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	13,915	30,255	101%
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	5,200	2,620	5,509	106%
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	-	150,652	84%
11.49510.09.0	GAIN/LOSS ON SALE OF FIRE EQUIPMENT	-	-	5,100	0%
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,052,700	\$ 16,535	\$ 807,802	
Expenditures					
11.59101.09.0	SALARIES - FIRE DEPT	313,000	25,811	374,392	120%
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	13,692	155,504	80%
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	2,997	48,227	136%
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	120,600	8,703	109,613	91%
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	10,000	838	9,738	97%
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	1,576	24,871	90%
11.59304.09.0	FEES & DUES - FIRE DEPT	400	-	-	0%
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	126	23,115	92%
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	27,000	-	25,558	95%
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	15,004	83%
11.59405.09.0	LEGAL FEES - FIRE	25,000	-	15,195	61%
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	-	6,278	42%
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		\$ 1,291,836	\$ 54,591	\$ 1,146,642	
Excess of Revenues over Expenditures		(239,136)	(38,056)	(338,840)	
Cash Reserve		105,038			
Fire Engine Loan Payment to Administration		(65,000)			
Fire Command Vehicle Loan Payment to Administration		-			
Reserve Transfer: Equipment		-		400,000	
		(199,097)	\$ (38,056)	61,160	

**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	-	314,955	126%
11.45103.12.0	MEASURE - MISC	-	-	-	0%
Total Revenues		\$ 250,000		\$ 314,955	
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	162,600	11,920	149,496	92%
11.59501.12.0	PAYROLL TAXES INTERMITTENT MEASURE K	16,123	1,023	14,596	91%
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	115,000	1,892	109,977	96%
11.59806.12.0	FIRE EQUIPMENT MEASURE K	15,000	-	-	0%
Total Expenditures		\$ 130,000	\$ 1,892	\$ 109,977	
Excess of Revenues over Expenditures		120,000		204,979	
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	30,355	345,231	91%
11.59110.14.0	SALARIES OT- ER	95,000	1,534	58,908	62%
11.59501.14.0	PAYROLL TAXES - ER	44,400	2,392	31,733	71%
11.59402.14.0	WORKERS' COMP - ER	30,800	-	21,423	70%
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	135,841	5,923	70,612	52%
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	1,260	1,461	29%
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	\$ 41,464	\$ 529,369	
Due To / (Due From) ER		\$ (119,964)	\$ (41,464)	\$ (365,474)	\$ -

Water (12)

Period Ending 06/26/26

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	495,774	5,333,340	104%	(183,340)
12.41200.00.0	SALES - BUSINESSES - WATER	10,500	847	14,672	140%	(4,172)
12.42300.00.0	PENALTY FEES - WATER	15,000	1,200	15,488	103%	(488)
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-	0%	
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	7,076	40,569	116%	(5,569)
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,500	900	3,630	104%	(130)
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	2,500	-	1,316	53%	1,184
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	-	180	0%	(180)
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	4,000	310	8,678	217%	(4,678)
12.45410.00.0	WATER METER FEE	600	100	1,000	167%	(400)
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	(5,000)
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	150,000	37,962	153,210	102%	(3,210)
12.45500.00.0	INTEREST EARNED OPERATING - WATER	80,000	-	323,154	404%	(243,154)
12.45600.00.0	MXU METER REIMBURSEMENT	270,000	22,825	259,590	96%	10,410
12.45700.00.0	INSPECTION REVENUE - WATER	100,000	6,828	60,071	60%	39,929
Water (12)	Total Revenues	5,816,100	\$ 573,822	\$ 6,214,898		\$ (398,798)
Expenditures						
12.59101.00.0	SALARIES - WATER	789,500	54,128	753,424	95%	36,076
12.59110.00.0	SALARIES OT - WATER	50,500	2,380	35,325	70%	15,175
12.59501.00.0	PAYROLL TAXES - WATER	68,000	3,871	59,771	88%	8,229
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	331,750	23,579	297,165	90%	34,585
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	510,335	-	420,390	82%	89,945
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	138,834	-	36,178	26%	102,656
12.59104.00.0	OVERHEAD - ENGINEERING	228,594	-	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	1,017	125,438	87%	19,562
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	-	2,579	52%	2,422
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	2,700	-	741	27%	1,959
12.59303.00.0	GAS & OIL - WATER	40,000	1,270	31,211	78%	8,789
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	23,728	980,397	78%	269,603
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	2,660	102,897	82%	22,103
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,800	-	1,545	86%	255
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	263	7,390	87%	1,110
12.59311.00.0	CUSTOMER SERVICE & BILLING	68,000	-	58,342	86%	9,658

Water (12)

Period Ending 06/26/26

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	-	1,371	69%	629
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	-	5,135	86%	865
12.59316.00.0	CHLORINE EXPENSE	265,000	17,713	210,030	79%	54,970
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	-	469	63%	281
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	-	2,075	83%	425
12.59339.00.0	FINES AND PENALTIES	-	-	-	0%	-
12.59350.00.0	LAB TESTING SERVICES - WATER	45,000	102	33,904	75%	11,096
12.59401.00.0	GENERAL INSURANCE - WATER	140,000	-	134,157	96%	5,843
12.59402.00.0	WORKERS' COMP - WATER	39,500	-	35,054	89%	4,446
12.59404.00.0	COMPUTER SERVICES	50,000	1,545	45,856	92%	4,144
12.59405.00.0	LEGAL FEES - WATER	20,000	-	13,975	70%	6,026
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	-	17,844	0%	(17,844)
12.59425.00.0	SECURITY - WATER	5,500	-	1,785	32%	3,715
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	-	0%	1,000
12.59600.00.0	CAPITAL OUTLAY - WATER	1,713,000	-	194,765	11%	1,518,235
12.59650.00.0	RAISING IRON - WATER	260,000	-	-	0%	260,000
12.59551.00.0	BOARD COMMUNITY OUTREACH	500	-	-	0%	500
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	20,000	-	2,603	13%	17,397
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	40,000	-	25,945	65%	14,055
12.59803.00.0	WELL & WTP EXP	310,000	-	90,010	29%	219,990
12.59805.00.0	VEHICLE REPLACEMENT	44,000	-	41,185	94%	2,815
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	55	22%	195
12.59903.00.0	MISCELLANEOUS EXP - WATER	1,000	-	-	0%	1,000
12.59952.00.0	CONSERVATION EXPENSES	2,500	-	631	25%	1,869
12.65105.00.0	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	132,257	4,487,106		
	Excess of Revenues over Expenditures for Report	(1,625,104)	\$ 441,565	1,727,793		
12.59600.90.0	FROM CAPACITY FEES	850,000		1,194,484		
	Capacity Fees Outlay - Water	(850,000)		(850,000)		
	Reserve: Capital Facilities	2,600,105		-		
	Surplus(Deficit)	975,001		1,383,309		

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

06/26/26

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	466,213	5,353,336	108%	403,336-
13.41210.00.0	SALES - ADA SEWER	65,000	37,620	130,459	201%	65,459-
13.42300.00.0	PENALTY & FEES - SEWER	15,000	1,543	14,374	96%	626
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	35,000	-	27,423	78%	7,577
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	-	1,301	43%	1,699
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	-	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	37,128	171,610	69%	78,390
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	542,505	\$ 6,462,342		779,342-
13.59101.00.0	SALARIES - SEWER	628,000	50,182	683,096	109%	55,096-
13.59110.00.0	SALARIES OT - WASTE WATER	35,000	370	16,176	46%	18,824
13.59501.00.0	PAYROLL TAXES - SEWER	54,250	-	54,779	101%	529-
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	241,500	-	196,325	81%	45,175
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	510,335	-	420,390	82%	89,945
13.59103.00.0	OVERHEAD - ADMIN EXPENSES SEWER	63,792	-	36,178	57%	27,614
13.59104.00.0	OVERHEAD - ENGINEERING SEWER	114,297	-	178,048	156%	63,751-
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	328	22,952	77%	7,048
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	268	3,208	64%	1,792
13.59303.00.0	GAS & OIL - SEWER	25,000	426	24,861	99%	139
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	44,741	1,232,772	99%	17,228
13.59306.00.0	OUTSIDE SERVICES - SEWER	80,000	606	70,855	89%	9,145
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	1,204	14,934	60%	10,066
13.59309.00.0	SMALL TOOLS - SEWER	8,000	-	4,516	56%	3,484

Waste Water (13)

Period Ending

06/26/26

ACCOUNT	DESCRIPTION	2025-26 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59310.00.0	UNIFORMS - SEWER	12,000	421	11,036	92%	964
13.59311.00.0	CUSTOMER SERVICE & BILLING	68,000	-	58,342	86%	9,658
13.59312.00.0	TRAINING & EDUCATION	6,000	-	2,908	48%	3,092
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	15,000	48	11,925	79%	3,075
13.59318.00.0	CHEMICALS	25,000	-	9,837	39%	15,163
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,000	7	434	43%	566
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	1,152	38%	1,848
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	135,000	3,914	97,151	72%	37,849
13.59337.00.0	SLUDGE DISPOSAL	40,000	-	39,488	99%	512
13.59350.00.0	LAB TESTING SERVICES - SEWER	75,000	1,826	67,722	90%	7,278
13.59401.00.0	GENERAL INSURANCE - SEWER	190,000	-	182,264	96%	7,736
13.59402.00.0	WORKERS' COMP - SEWER	42,500	-	34,605	81%	7,895
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	5,000	-	(40)	-1%	5,040
13.59404.00.0	COMPUTER SERVICES	53,000	1,570	44,129	83%	8,871
13.59405.00.0	LEGAL FEES - SEWER	15,000	-	775	5%	14,226
13.59421.00.0	ADMIN EXPENSE - SEWER CAPACITY FEES					
13.59425.00.0	SECURITY - SEWER	4,000	-	-	0%	4,000
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	-	198	16%	1,052
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	-	-	0%	500
13.59600.00.0	CAPITAL OUTLAY - SEWER	373,000	-	40,502	11%	332,498
13.59601.00.0	SEWER COLLECTION CAPACITY FEES OUTLAY		-	-	0%	0
13.59650.00.0	RAISING IRON - SEWER	130,000	-	-	0%	130,000
13.59700.00.0	RENTS & LEASES - SEWER	5,000	-	-	0%	5,000
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	20,000	-	14,226	71%	5,774
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	100,000	-	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	\$ 105,909	\$ 4,013,100		\$ 788,574
31 (SEWER COLLECTION)						
13.59101.31.0	SALARIES - SEWER COLLECTIONS	282,000	22,729	266,383	94%	15,617
13.59110.31.0	SALARIES OT - SEWER COLLECTION	31,000	914	15,374	50%	15,626

Waste Water (13)

Period Ending

06/26/26

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	1,743	21,854	94%	1,446
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	141,000	4,347	48,648	35%	92,352
13.59102.31.0	OVERHEAD - ADMIN EXPENSES - SEWER COLLECTION	-	-	-	0%	0
13.59103.31.0	OVERHEAD - ADMIN EXPENSES - SEWER COLLECTION	63,792	-	-	0%	63,792
13.59104.31.0	OVERHEAD - ENGINEERING SEWER COLLECTIONS	114,297	-	-	0%	114,297
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTIONS	30,000	(702)	25,419	85%	4,581
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	-	282	56%	218
13.59303.31.0	GAS & OIL - SEWER COLLECTION	25,000	684	17,911	72%	7,089
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	15,000	-	10,763	72%	4,237
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS	250,000	-	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	230	4,279	71%	1,721
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	-	4,746	79%	1,254
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	260	26%	740
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	-	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	27,318	1,090,084	71%	437,274
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	1,000	-	-	0%	1,000
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	-	11,474	76%	3,526
13.59805.31.0	VEHICLE REPLACEMENT	0	-	-	-	-
31 (SEWER COLLECTION	Total Expenditures	\$ 2,716,747	\$ 27,530	\$ 1,737,627		675,990
Total Expenditures		\$ 7,518,421	133,440	\$ 5,750,728		1,464,564
Excess of Revenues over Expenditures for Report		\$ (1,835,421)	\$ 409,065	\$ 711,614		
	Loan to Water Fund: USDA Repayment	70,637				
	From: Capacity Fees	220,630				
	From Reserve: Capital Facilities	1,544,154				
		\$ -		\$ 711,614		

OPUD
2024-25 CAPITAL BUDGET

** 2	FUNDING			
Budget Description	Budgeted Cost (\$)	FUND 13		
		Reserves	Service Revenue	Cap Fees
Treatment Plant				
Bar Screen	200,000	200,000		
INF Pump	80,000	80,000		
Filter Panels	75,000	75,000		
Total Treatment Plant	\$355,000			
Lift Stations				
LS 14 Odor Mitigation Project	827,358	606,738	220,620	
LS 14 Guide rails-pinpng-flanges	200,000	200,000		
LS 14 2 Pumps	150,000	150,000		
LS 16 1 Pump	60,000	60,000		
LS 5 Update Wet well, 2 new pumps, valves, rail & piping, lid, vault, controls	135,000	135,000		
LS 7 - 2 pumps, rail,piping,valves,well lid,vault controls	75,000	75,000		
Total Lift Stations	\$1,447,358			
Vehicles				
PU Truck -Ford Maverick	30,000		30,000	
Mule	18,000		18,000	
Total Vehicles	\$48,000			
Miscellaneous				
Manholes - PL	40,000		40,000	
Manholes - OH	40,000		40,000	
Total Miscellaneous	\$80,000			
Total Capital Outlay	\$1,930,358	\$1,581,738	\$348,620	\$0
IT				
Windows 11 Upgrade	8,500		8,500	
Total Miscellaneous	\$8,500		\$8,500	

Community Facility Districts

		2025-26 Budget	2025-26 Actual	
CFD 2002-1				
18.41000.00.0	CFD 2002-1 REVENUE	628,427	619,645	99%
18.45500.00.0	INTEREST EARNED - CFD 2002-1	15,000	30,308	202%
	Total Revenue	\$ 643,427	\$ 649,953	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,200	14,464	32%
18.59405.00.0	LEGAL FEES - CFD 2002-1	-	-	0%
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	-	0%
18.59600.00.0	CAPITAL OUTLAY	-	-	0%
18.65103.00.0	INTEREST EXPENSE - CFD 2002-1	230,518	230,518	100%
18.21203.00.0	CFD 2002-1 BOND Payment	340,900	340,900	100%
	Total Expense	\$ 619,618	\$ 585,882	
	Surplus/(Deficit)	\$ 23,809	\$ 64,071	
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	427,212	98%
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	430,000	-	0%
20.59306.00.0	CFD 2005-2 ADMINISTRATION	5,050	6,003	119% BAM2
	Surplus/(Deficit)	(50)	421,209	

* 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		