



## 2025-26 Actual to Budget

September 25, 2025



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**General Fund 11**

**Period Ending**

**09/25/25**

**00 (Administration)**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	-	193,765	2422%	(185,765)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	541	1,619	0%	(1,619)
11.45500.00.0	INTEREST EARNED	200,000	-	-	0%	200,000
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,417,598	-	-	0%	1,417,598
<b>Administration</b>	<b>Total Revenues</b>	<b>\$ 1,625,598</b>	<b>\$ 541</b>	<b>\$ 195,384</b>		<b>\$ 1,430,214</b>
11.59101.00.0	SALARIES - GENERAL	930,000	66,925	209,944	23%	720,056
11.59110.00.0	SALARIES OT - GENERAL	12,000	-	-	0%	12,000
11.59501.00.0	PAYROLL TAXES - GENERAL	75,248	4,999	15,707	21%	59,541
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	-	24,701	74,008	0%	(74,008)
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	614	1,459	9%	14,541
11.59303.00.0	GAS AND OIL - GENERAL	1,000	-	150	15%	850
11.59304.00.0	FEES & DUES - GENERAL	15,000	-	-	0%	15,000
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	121	938	9%	9,062
11.59306.00.0	OUTSIDE SERVICES - GENERAL	95,000	3,448	8,698	9%	86,302
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	3,000	-	-	0%	3,000
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	9,000	-	-	0%	9,000
11.59314.00.0	ELECTION EXPENSE - GENERAL	15,000	-	-	0%	15,000
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	101	585	15%	3,415
11.59320.00.0	POSTAGE & SHIPPING	2,500	-	842	34%	1,658
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,700	-	4,551	80%	1,149
11.59404.00.0	COMPUTER SERVICES - GENERAL	80,000	1,050	24,504	31%	55,496
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	-	0%	30,000
11.59425.00.0	SECURITY - GENERAL	2,000	-	289	14%	1,711
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 09/25/25**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59600.00.0	CAPITAL OUTLAY - GENERAL	85,000	-	-	0%	85,000
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%	-
<b>Administration</b>	<b>Total Expenditures</b>	<b>\$ 1,407,098</b>	<b>\$ 101,958</b>	<b>\$ 345,174</b>		<b>\$ 1,061,924</b>
<b>Excess of Revenues over Expenditures</b>		<b>\$ 218,500</b>	<b>\$ (101,418)</b>	<b>\$ (149,790.13)</b>		
Cash Reserves						
	Advance to Fire Department	75,000				
	Advance to Pool	9,271				
	Reserve: Admin. Building	(2,771)				
		<b>\$ 300,000</b>		<b>\$ (149,790)</b>		

**General Fund 11**

**Period Ending 09/25/25**

**15 (ENGINEERING)**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
<b>Revenues</b>							
11.45700.15.0	ENGINEERING OVERHEAD TRANSFER IN	513,695	-	-	0%	513,695	
11.45103.15.0	DEVELOPER REIMBURSEMENTS	20,000	-	-	0%	20,000	
<b>15 (ENGINEERING)</b>	<b>Total Revenues</b>	<b>\$ 533,695</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 533,695</b>	
<b>Expenditures</b>							
11.59101.15.0	SALARIES	326,500	27,461	81,827	25%	244,673	
11.59110.15.0	SALARIES OT	6,700	-	1,568	23%	5,132	
11.59501.15.0	PAYROLL TAXES	28,195	1,952	5,897	21%	22,298	
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	115,600	8,473	25,215	22%	90,385	
11.59402.15.0	WORKERS' COMP INSURANCE	6,700	-	5,546	83%	1,154	
11.59300.15.0	OPERATING SUPPLIES	2,000	-	-	0%	2,000	
11.59301.15.0	LICENSES AND DUES EMPLOYEES	2,000	-	-	0%	2,000	
11.59302.15.0	OFFICE SUPPLIES	2,500	-	121	5%	2,379	
11.59303.15.0	GAS AND OIL	15,000	109	722	5%	14,278	
11.59305.15.0	PHONE	3,500	-	836	24%	2,664	
11.59306.15.0	OUTSIDIE SERVICES	5,000	-	-	0%	5,000	
11.59307.15.0	PRINTING/PUBLIC/LEGAL NOTICES	2,000	-	-	0%	2,000	
11.59312.15.0	TRAINING & EDUCATION	3,000	-	-	-	3,000	
11.59404.15.0	COMPUTER SERVICES	15,000	-	1,051	7%	13,949	
<b>15 (ENGINEERING)</b>	<b>Total Expenditures</b>	<b>\$ 533,695</b>	<b>\$ 37,995</b>	<b>\$ 122,783</b>		<b>\$ 410,914</b>	
<b>Excess of Revenues over Expenditures</b>		<b>\$ -</b>	<b>\$ (37,995)</b>	<b>\$ (122,783)</b>		<b>\$ 122,781</b>	

**General Fund 11**

**Period Ending 09/25/25**

**01 (POOL)**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	BUDGET REMAINING	COMMENTS
<b>Revenues</b>						
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	-	-	15,000	
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	23,000	26,000	26,000	(3,000)	
11.45403.01.0	OTHER GRANT INCOME	20,000	20,000	20,000	-	
11.49300.01.0	CURR SECURED TAXES - POOL	9,900	-	-	9,900	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-	
<b>01 (POOL)</b>	<b>Total Revenues</b>	<b>\$ 76,900</b>	<b>\$ 46,000</b>	<b>\$ 51,359</b>	<b>\$ 25,541</b>	
<b>Expenditures</b>						
11.59101.01.0	SALARIES - POOL	6,500	-	4,722	1,778	
11.59501.01.0	PAYROLL TAXES - POOL	400	-	522	(122)	
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	3,679	11,150	18,850	
11.59306.01.0	OUTSIDE SERVICES - POOL	55,000	-	45,647	9,353	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	-	-	-	-	
11.59308.01.0	CHEMICALS	7,000	271	2,148	4,852	
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	327	1,412	1,588	
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	
<b>01 (POOL)</b>	<b>Total Expenditures</b>	<b>\$ 122,764</b>	<b>\$ -</b>	<b>\$ 68,405</b>	<b>\$ 1,500</b>	
<b>Excess of Revenues over Expenditures</b>		<b>\$ (45,864)</b>	<b>\$ 46,000</b>	<b>\$ (17,046)</b>	<b>\$ 24,041</b>	
	Depreciation Expense					
	Loan from Admin	(9,271)		(9,271)		
	Transfer from Other Departments	69,721				
		<b>14,586</b>		<b>(26,317.04)</b>		

**General Fund 11**

**Period Ending 09/25/25**

**02 (PARKS)**

**2025-26 PRELIMINARY BUDGET**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
<b>Revenues</b>							
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	-	11,520	19%	48,480	
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	-	-	0%	110,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-	
<b>02 (PARKS)</b>	<b>Total Revenues</b>	<b>\$ 173,700</b>	<b>\$ -</b>	<b>\$ 11,525</b>		<b>\$ 162,175</b>	
<b>Expenditures</b>							
11.59101.02.0	SALARIES - PARK	12,700	740	2,413	19%	10,287	
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	3,400	101	303	9%	3,097	
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	-	0%	100	
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	17,011	-	-	0%	17,011	
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,253	-	-	0%		
11.59104.02.0	OVERHEAD - ENGINEERING	4,521	-	-	0%		
11.59110.02.0	SALARIES OT - PARK	339	64	64	19%	275	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	-	1,543	18%	6,957	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	200	-	-	0%	200	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	5	7	7%	93	
11.59303.02.0	GAS & OIL - PARKS	2,000	25	159	8%	1,841	
11.59305.02.0	UTILITIES & PHONE - PARK	1,500	55	137	9%	1,363	
11.59306.02.0	OUTSIDE SERVICES - PARKS	25,000	1,886	4,971	20%	20,029	
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	-	-	0%	100	
11.59308.02.0	HERBICIDES/PESTICIDES	400	-	-	0%	400	
11.59309.02.0	SMALL TOOLS - PARKS	250	10	10	4%	240	
11.59310.02.0	UNIFORMS - PARKS	250	4	20	8%	230	
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	-	9	9%	91	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	350	-	15	4%	335	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	50,000	6,157	18,706	37%	31,294	

**General Fund 11**

**Period Ending 09/25/25**

**02 (PARKS)**

2025-26 PRELIMINARY BUDGET

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-	0%	-	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	500	-	-	0%	500	
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	-	30	1%	4,470	
11.59405.02.0	LEGAL FEES - PARKS	10,000	-	3,412	34%	6,588	
11.59501.02.0	PAYROLL TAXES - PARKS	1,100	63	193	18%	907	
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	-	7,490	53%	6,510	
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	-	34	7%	466	
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	
<b>02 (PARKS)</b>	<b>Total Expenditures</b>	<b>\$ 222,671</b>	<b>\$ 9,110</b>	<b>\$ 53,697</b>		<b>\$ 160,200</b>	
	<b>Excess of Revenues over Expenditures</b>	<b>\$ (48,971)</b>	<b>\$ (9,110)</b>	<b>\$ (42,172)</b>		<b>\$ 1,975</b>	
	Cash Reserves	-		-			
	Transfers-Out						
	Reserve:	48,971					
		<b>\$ -</b>		<b>\$ (42,172)</b>			

**General Fund 11**

**Period Ending**

**09/25/25**

**03 (CSA 66 PARKS)**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
<b>Revenues</b>						
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	-	76	0%	76-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	3,500	75	500	14%	3,000
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
11.49500.03.0	GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PA	-	-	-	0%	0
<b>03 (CSA 66 PARKS) Total Revenues</b>		<b>\$ 1,404,500</b>	<b>\$ 75</b>	<b>\$ 576</b>		<b>\$ 1,403,924</b>
<b>Expenditures</b>						
11.59101.03.0	SALARIES - CSA 66 PARKS	198,000	12,350	38,635	20%	159,365
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	944	2,950	18%	13,550
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	53,100	1,538	4,586	9%	48,514
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,693	-	-	0%	39,693
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	9,924	-	-	0%	9,924
11.59104.03.0	OVERHEAD - ENGINEERING	51,986	-	-	0%	51,986
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	38,000	459	9,450	25%	28,550
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	1,000	-	-	0%	1,000
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	1,000	77	109	11%	891
11.59303.03.0	GAS & OIL - CSA 66 PARKS	18,000	389	2,488	14%	15,512
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	-	-	0%	1,000
11.59305.03.0	UTILITIES & PHONE	40,000	3,613	12,132	30%	27,868
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	300,000	29,551	79,603	27%	220,397
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	-	-	0%	100
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	-	-	0%	3,000
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	163	163	7%	2,337
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,500	67	317	13%	2,183
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	500	-	141	28%	359
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARK	3,500	-	242	7%	3,258
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	70,000	11,043	43,196	62%	26,804
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	100	-	-	0%	100
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	5,000	-	-	0%	5,000
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	32,000	-	30,723	96%	1,278

**General Fund 11**

**Period Ending**

**09/25/25**

**03 (CSA 66 PARKS)**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	16,600	-	13,912	84%	2,688
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	16,000	-	462	3%	15,538
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	-	-	0%	6,000
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	-	-	0%	48,000
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	-	-	0%	52,000
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAF	20,000	-	161	1%	19,839
11.59805.03.0	VEHICLE REPLACEMENT - PL PARKS	49,000	-	-	0%	49,000
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	10,000	-	534	5%	9,466
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
<b>03 (CSA 66 PARKS) Total Expenditures</b>		<b>\$ 1,291,064</b>	<b>\$ 60,193</b>	<b>\$ 389,806</b>		<b>\$ 901,258</b>
<b>Excess of Revenues over Expenditures for Report</b>		<b>\$ 113,436</b>	<b>\$ (60,118)</b>	<b>\$ (389,230)</b>		<b>\$ 502,666</b>
	Reserves: Maintenance of Future Park Sites	72,101				
	Transfer-Out: Capital Asset Repair	(56,401)				
		<b>\$ 129,136</b>		<b>\$ (389,230)</b>		

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

**Period Ending 09/25/25**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
<b>Revenues</b>						
11.45103.09.0	FIRE MISC REVENUE	25,000	-	-	0%	25,000
11.45400.09.0	FIRE MITIGATION FEES REVENUE	5,000	-	7,291	146%	(2,291)
11.45403.09.0	STRIKE TEAM REVENUE	137,000	-	-	0%	137,000
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,000	-	367	37%	633
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	-	-	0%	15,000
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	-	0%	4,500
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	30,000	-	-	0%	30,000
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	5,200	-	-	0%	5,200
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	650,000	-	-	0%	650,000
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	-	-	-	0%	-
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	180,000	-	28,687	16%	151,313
<b>Total Revenues</b>	<b>09 (FIRE DEPARTMENT)</b>	<b>\$ 1,052,700</b>	<b>\$ -</b>	<b>\$ 36,346</b>		<b>\$ 991,354</b>
<b>Expenditures</b>						
11.59101.09.0	SALARIES - FIRE DEPT	313,000	33,671	119,602	38%	193,398
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	45,363	-	-	0%	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	11,341	-	-	0%	11,341
11.59110.09.0	SALARIES OT - FIRE DEPT	195,000	12,352	50,182	26%	144,818
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	-	880	6%	14,120
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	130,000	32,116	45,399	35%	84,601
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	35,400	5,948	16,509	47%	18,891
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	120,600	9,028	31,687	26%	88,913
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	10,000	549	2,488	25%	7,512
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	20,000	-	18,798	94%	1,202
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	190	269	7%	3,731
11.59303.09.0	GAS & OIL - FIRE DEPT	27,500	672	5,342	19%	22,158
11.59304.09.0	FEES & DUES - FIRE DEPT	400	-	-	0%	400
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	2,219	7,637	31%	17,363
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	20,000	3,385	15,790	79%	4,210
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	-	0%	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	-	-	0%	500
11.59310.09.0	UNIFORMS - FIRE DEPT	10,000	-	-	0%	10,000
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	-	0%	1,000

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

**Period Ending 09/25/25**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	1,333	875	883	66%	450
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,000	-	-	0%	2,000
11.59317.09.0	STRIKE TEAM REIMBURSABLE COST	500	-	-	0%	500
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	-	-	0%	3,000
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	-	-	-	0%	-
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	400	-	-	0%	400
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	-	-	0%	100
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	76,000	-	75,166	99%	834
11.59402.09.0	WORKERS' COMP - FIRE DEPT	24,800	-	21,423	86%	3,377
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	-	-	0%	750
11.59404.09.0	COMPUTER SERVICES - FIRE	18,000	-	2,975	17%	15,025
11.59405.09.0	LEGAL FEES - FIRE	10,000	-	1,520	15%	8,480
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	-	21	0%	11,979
11.59600.09.0	CAPITAL OUTLAY	-	-	-	0%	-
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	15,000	-	-	0%	15,000
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	15,000	2,124	13,155	88%	1,845
11.59806.09.0	FIRE EQUIPMENT	-	-	-	0%	-
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	-	100,000	100%	-
<b>Total Expenditures</b>		<b>\$ 1,263,736</b>	<b>\$ 103,129</b>	<b>\$ 529,728</b>		<b>\$ 688,646</b>
<b>Excess of Revenues over Expenditures</b>		<b>(211,036)</b>	<b>(103,129)</b>	<b>(493,382)</b>		<b>302,708</b>
	Cash Reserve	105,038				
	Fire Engine Loan Payment to Administration	(65,000)				
	Fire Command Vehicle Loan Payment to Administration	-				
	Reserve Transfer: Equipment	-		400,000		
		<b>(170,997)</b>	<b>\$ (103,129)</b>	<b>(93,382)</b>		<b>\$ 302,708</b>

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

**Period Ending 09/25/25**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
<b>12 (FIRE DEPARTMENT) MEASURE K</b>						
ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
<b>Revenues</b>						
11.45400.12.0	MEASURE K REVENUE	250,000	-	62,408	25%	187,592
11.45103.12.0	MEASURE - MISC	-	-	-	0%	-
<b>Total Revenues</b>		<b>\$ 250,000</b>		<b>\$ 62,408</b>		<b>\$ 187,592</b>
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	157,600	9,420	31,936	20%	-
11.59501.12.0	PAYROLL TAXES INTERMITTENT MEASURE K	9,123	1,075	3,923	43%	-
11.59502.12.0	MEASURE K EMPLOYEE BENEFITS	-	132	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	6,614	88,760	89%	11,240
11.59806.12.0	FIRE EQUIPMENT MEASURE K	100,000	-	30,933	31%	69,067
<b>Total Expenditures</b>		<b>\$ 200,000</b>	<b>\$ 6,614</b>	<b>\$ 119,693</b>		<b>\$ 80,307</b>
	<b>Excess of Revenues over Expenditures</b>	<b>50,000</b>		<b>(57,285)</b>		<b>107,285</b>
<b>14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA</b>						
11.45437.14.0	CONTRACT REVENUE - HARD ROCK	639,426	-	-		639,426
<b>Total Revenues</b>		<b>639,426</b>				<b>639,426</b>
11.59101.14.0	SALARIES - ER	380,600	19,759	40,521	11%	340,079
11.59110.14.0	SALARIES OT- ER	95,000	6,295	6,295	7%	88,705
11.59501.14.0	PAYROLL TAXES - ER	44,400	1,969	3,481	8%	40,919
11.59402.14.0	WORKERS' COMP - ER	30,800	-	21,423	70%	9,377
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	135,841	5,120	10,776	8%	125,065
11.59300.14.0	OPERATING SUPPLIES - ER	3,000	-	-	0%	3,000
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER	-	-	-	0%	-
11.59303.14.0	GAS & OIL - ER	2,500	-	-	0%	2,500
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER	-	-	-	0%	-
11.59310.14.0	UNIFORMS - ER	5,000	-	-	0%	5,000
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	-	-	-	0%	-
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	250	-	-	0%	250
11.59401.14.0	GENERAL INSURANCE - ER	-	-	-	0%	-
11.59801.14.0	BLDGS & IMPROVEMENTS - ER	-	-	-	0%	-
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	5,000	-	-	0%	5,000
11.59806.14.0	FIRE EQUIPMENT	-	-	-	0%	-
11.59103.14.0	ADMINISTRATIVE CHARGES	25,000	-	-	0%	25,000
11.65704.14.0	DEPRECIATION EXPENSE - ER	32,000	-	-	0%	32,000
<b>Total Expenditures</b>		<b>\$ 759,390</b>	<b>\$ 33,144</b>	<b>\$ 82,496</b>		<b>\$ 676,895</b>
	<b>Due To / (Due From) ER</b>	<b>\$ (119,964)</b>	<b>\$ (33,144)</b>	<b>\$ (82,496)</b>	<b>\$ -</b>	<b>\$ (37,469)</b>

OPUD  
2025-26 CAPITAL BUDGET

<b>Pool</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Carry over</b>
<b>OH</b>				
02	59801	Johnson Park Bark	4,000.00	
02	59801	Lindhurst Park benches replacement	2,800.00	2024-25
02	59801	River Glen, Trash can housing metal	2,200.00	2024-25
<b>CSA</b>				
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	
<b>Allocated 6 / 94%</b>				
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 09/25/25**

**04 (YOUTH CTR)**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
<b>Revenues</b>						
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
<b>04 (YOUTH CTR)</b>	<b>Total Revenues</b>	-	\$ -	-		<b>0</b>
<b>Expenditures</b>						
11.59305.04.0	UTILITIES & PHONE - YCB	5,500	\$ 234	700	13%	4,800
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	\$ 65	195	13%	1,305
11.59801.04.0	BLDGS & IMPROVEMENTS - YCB	-	\$ -	-	0%	
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	\$ -	-	0%	0
<b>04 (YOUTH CTR)</b>	<b>Total Expenditures</b>	<b>7,000</b>	<b>\$ 299</b>	<b>895</b>		<b>6,105</b>
<b>Excess of Revenues over Expenditures</b>		<b>\$ (7,000)</b>	<b>\$ (299)</b>	<b>(895)</b>		<b>6,105-</b>
	Transfer in from Lighting					
		<b>\$ (7,000)</b>				

**05 (LIGHTING)**

<b>Revenues</b>						
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	\$ -	-	0%	105,000
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 LIGHTII	-	\$ -	-	0%	0
<b>05 (LIGHTING)</b>	<b>Total Revenues</b>	<b>105,000</b>	<b>\$ -</b>	<b>-</b>		<b>105,000</b>
<b>Expenditures</b>						
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	1,000	\$ -	-	0%	1,000
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	60,000	\$ 4,808	14,431	24%	45,569
<b>05 (LIGHTING)</b>	<b>Total Expenditures</b>	<b>61,000</b>	<b>\$ 4,808</b>	<b>\$ 14,431</b>		
<b>Excess of Revenues over Expenditures</b>		<b>44,000</b>	<b>\$ (4,808)</b>	<b>\$ (14,431)</b>		
	From Cash Reserve	54,657				
	Transfer to Pool 01					
	Transfer to Youth Center					
		<b>\$ 98,657.00</b>		<b>\$ (14,431)</b>		

**04 (YOUTH CTR)**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
<b>06 (JOHNSON DITCH)</b>						
<b>Revenues</b>						
11.49300.06.0	CURR SECURED TAXES - JOHNSON DITCH	5,000	\$ -	-	0%	5,000
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH	-	\$ -	-	0%	0
<b>06 (JOHNSON DITCH)</b>	<b>Total Revenues</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>		
11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	\$ -	-	0%	3,000
<b>06 (JOHNSON DITCH)</b>	<b>Total Expenditures</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Excess of Revenues over Expenditures</b>		<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	From/(To) Cash Surplus					
	Transfer to OH Parks					
		<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Water (12)**

**Period Ending 09/25/25**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
<b>Revenues</b>						
12.41100.00.0	SALES - RESIDENTIAL - WATER	5,150,000	581,628	1,823,240	35%	3,326,760
12.41200.00.0	SALES - BUSINESSES - WATER	10,500	1,464	4,097	39%	6,403
12.42300.00.0	PENALTY FEES - WATER	15,000	1,426	3,218	21%	11,782
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-	0%	-
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	5,124	14,155	40%	20,845
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,500	-	870	25%	2,630
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	2,500	-	-	0%	2,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	-	-	0%	-
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	4,000	-	1,015	25%	2,985
12.45410.00.0	WATER METER FEE	600	50	400	67%	200
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	(5,000)
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	150,000	-	40,515	27%	109,485
12.45500.00.0	INTEREST EARNED OPERATING - WATER	80,000	-	-	0%	80,000
12.45600.00.0	MXU METER REIMBURSEMENT	270,000	-	75,779	28%	194,221
12.45700.00.0	INSPECTION REVENUE - WATER	100,000	-	19,824	20%	80,176
<b>Water (12)</b>	<b>Total Revenues</b>	<b>5,816,100</b>	<b>\$ 589,693</b>	<b>\$ 1,983,113</b>		<b>\$ 3,832,987</b>
<b>Expenditures</b>						
12.59101.00.0	SALARIES - WATER	789,500	57,946	175,476	22%	614,024
12.59110.00.0	SALARIES OT - WATER	50,500	3,155	9,396	19%	41,104
12.59501.00.0	PAYROLL TAXES - WATER	68,000	4,262	13,105	19%	54,895
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	331,750	23,367	74,079	22%	257,671
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	510,335	-	-	0%	510,335
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	127,584	-	-	0%	127,584
12.59104.00.0	OVERHEAD - ENGINEERING	228,594	-	-	0%	228,594
12.59200.00.0	WATER METERS AND SUPPLIES	300,000	1,778	205,150	68%	94,850
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	145,000	1,384	36,365	25%	108,635
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	5,000	-	991	20%	4,009
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	353	353	12%	2,647
12.59303.00.0	GAS & OIL - WATER	40,000	832	5,202	13%	34,798
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	-	1,588	2%	63,412
12.59305.00.0	UTILITIES & PHONE - WATER	1,250,000	123,740	402,307	32%	847,693
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	1,050	15,078	12%	109,922
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	-	179	12%	1,321
12.59308.00.0	LAB SUPPLIES	4,000	-	-	0%	4,000
12.59309.00.0	SMALL TOOLS - WATER	3,500	-	-	0%	3,500
12.59310.00.0	UNIFORMS - WATER	8,500	403	1,791	21%	6,709
12.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	-	8,209	15%	44,791

**Water (12)**

**Period Ending 09/25/25**

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	-	-	0%	2,000
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	135	734	12%	5,266
12.59316.00.0	CHLORINE EXPENSE	265,000	5,163	64,801	24%	200,199
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	-	-	0%	750
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	-	-	0%	2,500
12.59339.00.0	FINES AND PENALTIES	-	-	-	0%	-
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	4,169	7,204	29%	17,796
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	-	11,410	23%	38,590
12.59405.00.0	LEGAL FEES - WATER	10,000	-	3,724	37%	6,276
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	-	-	0%	-
12.59425.00.0	SECURITY - WATER	5,500	255	510	9%	4,990
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	-	0%	1,000
12.59600.00.0	CAPITAL OUTLAY - WATER	2,575,000	-	79,397	3%	2,495,603
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	-	-	0%	20,000
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	40,000	-	8,030	20%	31,970
12.59803.00.0	WELL & WTP EXP	310,000	11,088	33,212	11%	276,788
12.59805.00.0	VEHICLE REPLACEMENT	32,000	-	-	0%	32,000
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	40	16%	210
12.59903.00.0	MISCELLANEOUS EXP - WATER	1,000	-	-	0%	1,000
12.59952.00.0	CONSERVATION EXPENSES	2,500	-	-	0%	2,500
12.65105.00.0	LOAN WWTP - USDA Refinance Loan	70,637	-	70,637	100%	-
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-
<b>Water (12)</b>	<b>Total Expenditures</b>	<b>8,068,900</b>	<b>239,081</b>	<b>1,498,179</b>		
	<b>Excess of Revenues over Expenditures for Report</b>	<b>(2,252,799)</b>	<b>\$ 350,611</b>	<b>484,935</b>		
12.59600.90.0	CAPITAL OUTLAY - CAPACITY FEES	-	-	7,724		
	Capcity Fees Outlay - Water	-	-	(7,724)		
	Reserve: Capital Facilities	2,600,105		-		
	<b>Surplus(Deficit)</b>	<b>347,306</b>		<b>484,935</b>		

OPUD  
2025-26 CAPITAL BUDGET

Budget		FUNDING				Comments
Description	Budgeted Cost (\$)	FUND 12 Service		Other Sources		
	2025-26 PRELIMINARY	Revenue	Cap Fees			
<b>Water Supply</b>						
Wheeler WTP - Methane Treatment	1,200,000	400,000			800,000	<b>Fund 19</b>
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				
<b>Total Water Supply</b>	<b>\$2,410,000</b>					
<b>Water Distribution</b>						
Fire Hydrant Replacements (5 Hydrants)	75,000		75,000			
System Valve Replacements (5 Valves)	50,000		50,000			
Service Replacements	20,000		20,000			
<b>Total Distribution</b>	<b>\$145,000</b>					
<b>Other</b>						
Sound Attenuation Walls (3) Plumas Lake WTP	20,000				20,000	<b>Fund 14(Developer)</b>
Crane	32,000		20,000			2024-25 Budget
<b>Total Other</b>	<b>\$20,000</b>					
<b>Total Capital Outlay</b>	<b>\$2,575,000</b>	<b>\$760,000</b>	<b>\$165,000</b>	<b>\$850,000</b>	<b>\$820,000</b>	
<b>IT</b>						
3 Surface Pros and 7 Docking Stations - Windows 11 upgrade	\$10,500					
<b>Total Miscellaneous</b>	<b>\$10,500</b>					

# Waste Water (13)

Period Ending

09/25/25

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
<b>Revenues</b>						
13.41100.00.0	SALES - RESIDENTIAL - SEWER	4,950,000	434,493	1,294,819	26%	3,655,181
13.41210.00.0	SALES - ADA SEWER	65,000	-	35,296	54%	29,704
13.42300.00.0	PENALTY & FEES - SEWER	15,000	1,111	3,218	21%	11,782
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	35,000	-	-	0%	35,000
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	-	-	0%	3,000
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	-	63,706	58%	46,294
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	-	40,850	16%	209,150
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	250,000	-	-	0%	250,000
13.45700.00.0	INSPECTION FEES - SEWER	10,000	-	-	0%	10,000
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0
<b>Waster Water (13)</b>	<b>Total Revenues</b>	<b>\$ 5,683,000</b>	<b>435,604</b>	<b>\$ 1,438,412</b>		<b>4,244,588</b>
13.59101.00.0	SALARIES - SEWER	628,000	51,193	160,102	25%	467,898
13.59110.00.0	SALARIES OT - WASTE WATER	55,000	949	2,856	5%	52,144
13.59501.00.0	PAYROLL TAXES - SEWER	54,250	-	11,947	22%	42,303
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	241,500	-	46,460	19%	195,040
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	510,335	-	-	0%	510,335
13.59103.00.0	OVERHEAD - ADMIN EXPENSES	127,584	-	-	0%	127,584
13.59104.00.0	OVERHEAD - ENGINEERING	228,594	-	-	0%	228,594
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	271	3,342	11%	26,658
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	30,000	451	1,401	5%	28,599
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	283	413	8%	4,587
13.59303.00.0	GAS & OIL - SEWER	25,000	626	5,220	21%	19,780
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	-	8,792	18%	41,208
13.59305.00.0	UTILITIES & PHONE - SEWER	1,500,000	151,656	396,930	26%	1,103,070
13.59306.00.0	OUTSIDE SERVICES - SEWER	80,000	46	18,616	23%	61,384
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	230	11%	1,771
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	-	3,210	13%	21,790
13.59309.00.0	SMALL TOOLS - SEWER	8,000	-	-	0%	8,000

# Waste Water (13)

Period Ending

09/25/25

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59310.00.0	UNIFORMS - SEWER	12,000	661	2,698	22%	9,302
13.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	-	8,209	15%	44,791
13.59312.00.0	TRAINING & EDUCATION	6,000	-	76	1%	5,924
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	15,000	-	1,318	9%	13,682
13.59318.00.0	CHEMICALS	25,000	2,026	2,348	9%	22,652
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,000	-	-	0%	1,000
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	-	0%	3,000
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	135,000	9,152	11,893	9%	123,107
13.59337.00.0	SLUDGE DISPOSAL	33,000	-	4,053	12%	28,947
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	3,996	17,671	29%	42,329
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	-	17,557	33%	35,443
13.59405.00.0	LEGAL FEES - SEWER	15,000	-	-	0%	15,000
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	-	66	5%	1,184
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	-	-	0%	500
13.59600.00.0	CAPITAL OUTLAY - SEWER	373,000	453	11,797	3%	361,203
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	-	-	0%	20,000
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	100,000	729	24,289	24%	75,711
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	-	40	16%	210
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	-	300,000	100%	0
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	-	0%	0
		<b>\$ 5,212,763</b>	<b>\$ 222,491</b>	<b>\$ 1,278,360</b>		<b>\$ 3,934,403</b>
<b>31 (SEWER COLLECTION)</b>						
13.59101.31.0	SALARIES - SEWER COLLECTIONS	282,000	17,878	53,526	19%	228,474
13.59501.31.0	PAYROLL TAXES - SEWER	23,300	1,377	4,273	18%	19,027

# Waste Water (13)

Period Ending

09/25/25

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	141,000	3,873	11,715	8%	129,285
13.59110.31.0	SALARIES OT - WASTE WATER COLLECTION	11,000	680	3,986	36%	7,014
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	30,000	954	4,818	16%	25,182
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	-	-	0%	500
13.59303.31.0	GAS & OIL - SEWER COLLECTION	15,000	534	4,100	27%	10,900
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	15,000	382	164	1%	14,836
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	60,000	501	20,093	33%	39,907
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	6,000	231	960	16%	5,040
13.59312.31.0	TRAINING & EDUCATION	-	-	1,296	0%	1,296
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	115	756	13%	5,244
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	260	26%	740
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	3,885	24,962	25%	75,038
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	-	286,887	19%	1,240,471
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	1,000	-	-	0%	1,000
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	-	703	5%	14,297
13.59805.31.0	VEHICLE REPLACEMENT	0	-	-	-	-
<b>31 (SEWER COLLECTION)</b>	<b>Total Expenditures</b>	<b>\$ 2,252,658</b>	<b>\$ 6,602</b>	<b>\$ 433,674</b>		<b>1,435,184</b>
<b>Total Expenditures</b>		<b>\$ 7,465,421</b>	<b>229,093</b>	<b>\$ 1,712,034</b>		<b>5,369,586</b>
<b>Excess of Revenues over Expenditures for Report</b>		<b>\$ (1,782,421)</b>	<b>\$ 206,511</b>	<b>\$ (273,622)</b>		
	Loan to Water Fund: USDA Repayment	70,637				
	Reserve Capital Asset Repair					
	Reserve: Capital Facilities	1,711,784				
		<b>\$ -</b>		<b>\$ (273,622)</b>		

OPUD  
2024-25 CAPITAL BUDGET

** 2 Budget Description	Budgeted Cost (\$)	FUNDING		
		FUND 13		
		Reserves	Service Revenue	Cap Fees
<b>Treatment Plant</b>				
Bar Screen	200,000	200,000		
INF Pump	80,000	80,000		
Filter Panels	75,000	75,000		
<b>Total Treatment Plant</b>	<b>\$355,000</b>			
<b>Lift Stations</b>				
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		
<b>Total Lift Stations</b>	<b>\$1,447,358</b>			
<b>Vehicles</b>				
PU Truck -Ford Maverick	30,000		30,000	
Mule	18,000		18,000	
<b>Total Vehicles</b>	<b>\$48,000</b>			
<b>Miscellaneous</b>				
Manholes - PL	40,000		40,000	
Manholes - OH	40,000		40,000	
<b>Total Miscellaneous</b>	<b>\$80,000</b>			
<b>Total Capital Outlay</b>	<b>\$1,930,358</b>	<b>\$1,802,358</b>	<b>\$128,000</b>	<b>\$0</b>
<b>IT</b>				
Windows 11 Upgrade	8,500		8,500	
<b>Total Miscellaneous</b>	<b>\$8,500</b>		<b>\$8,500</b>	

## Community Facility Districts

		2025-26	
		Budget	2025-26 Actual
<b>CFD 2002-1</b>			
18.41000.00.0	CFD 2002-1 REVENUE	628,427	-
18.45500.00.0	INTEREST EARNED - CFD 2002-1	15,000	76
		<hr/>	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,000	6,347
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	118,668
18.22103.00.0	CFD 2002-1 BOND Payment	292,100	
		<hr/>	
<b>Surplus/(Deficit)</b>		<b>\$ (583,528)</b>	<b>\$ (124,939)</b>
<b>CFD 2005-1</b>			
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/>	
<b>Surplus/(Deficit)</b>		<b>\$ (800,000)</b>	<b>\$ -</b>
<b>CFD 2005-2</b>			
20.41000.00.0	CFD 2005-2 REVENUE	435,000	-
		<hr/>	
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	430,000	-
20.59306.00.0	CFD 2005-2 ADMINISTRATION	5,000	1,849
		<hr/>	
<b>Surplus/(Deficit)</b>		<b>-</b>	<b>(1,849)</b>

\* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY