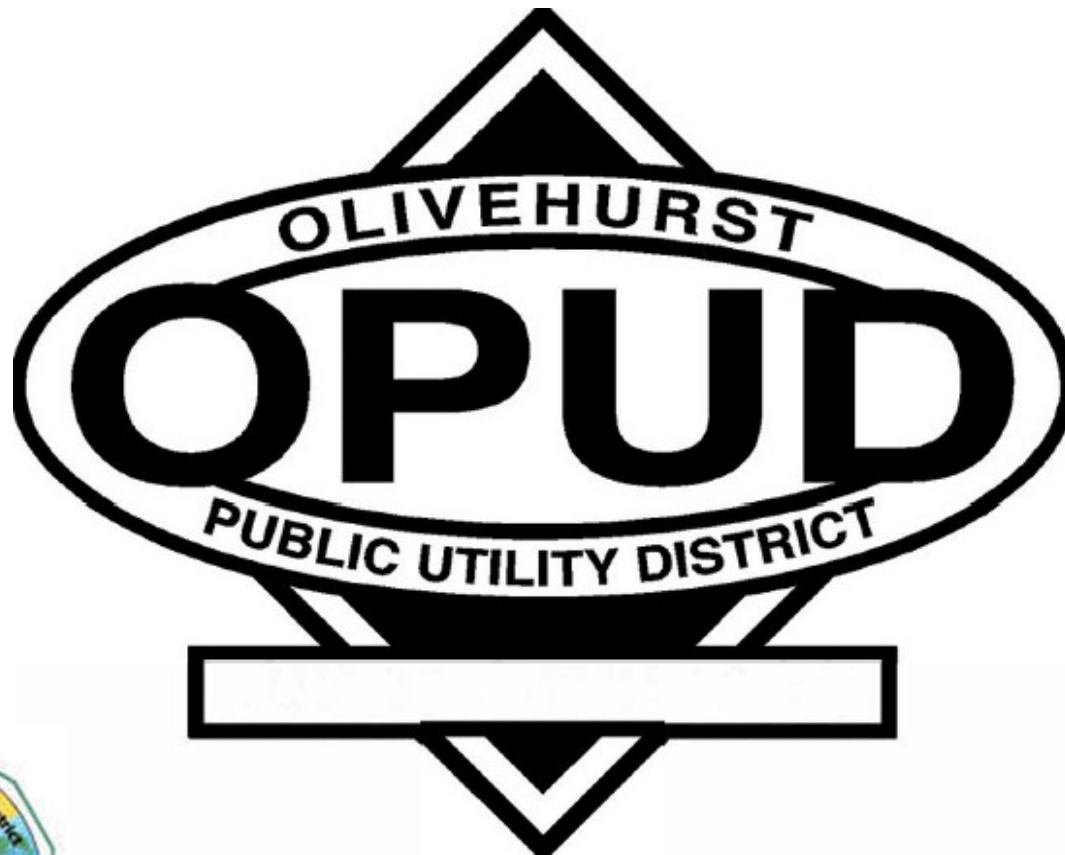




2026-27 Actual to Budget

September 25, 2026



Table of Contents

FUND	Department		PAGE
General Fund 11	00	Administration	3
		Capital Improvement Budget Administration	5
	15	Engineering	6
	01	Pool	7
	02	Olivehurst Parks	8
	03	CSA Parks	10
		Capital Improvement Budget Parks & Pool	12
	04	Youth Center	13
	05	Lighting	13
	06	Johnson Ditch	14
	09	Fire Department	15
	12	Fire Department - Measure K	17
	10	Fire Department - Enterprise Rancheria	17
Water Fund 12	00	Water Department	18
		Capital Improvement Budget Water	20
Waste Water Fund 13	00	Waste Water Treatment	21
	31	Waste Water Collections	22
		Capital Improvement Budget Waste Water-Collectic	24
CFDs 18-20		Community Facility Districts	26

General Fund 11
00 (Administration)

Period Ending 09/25/26

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	16,000	855	174,181	1089%	(158,181)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	555	1,621	0%	(1,621)
11.45500.00.0	INTEREST EARNED	200,000	-	-	0%	200,000
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,665,190	-	-	0%	1,665,190
Administration	Total Revenues	\$ 1,881,190	\$ 1,410	\$ 175,802		\$ 1,705,388
11.59101.00.0	SALARIES - GENERAL	968,140	69,654	226,882	23%	741,258
11.59110.00.0	SALARIES OT - GENERAL	1,000	-	-	0%	1,000
11.59501.00.0	PAYROLL TAXES - GENERAL	77,000	5,163	16,958	22%	60,042
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	351,500	27,680	83,383	24%	268,117
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	500	-	-	0%	500
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,500	-	49	1%	5,451
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	350	-	-	0%	350
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	573	3,153	20%	12,847
11.59303.00.0	GAS AND OIL - GENERAL	1,500	55	55	4%	1,445
11.59304.00.0	FEES & DUES - GENERAL	18,000	-	-	0%	18,000
11.59305.00.0	UTILITIES & PHONE - GENERAL	11,000	200	700	6%	10,300
11.59306.00.0	OUTSIDE SERVICES - GENERAL	110,000	3,871	19,269	18%	90,731
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	3,000	-	-	0%	3,000
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	5,000	-	-	0%	5,000
11.59314.00.0	ELECTION EXPENSE - GENERAL	15,000	-	-	0%	15,000
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	35	517	13%	3,483
11.59320.00.0	POSTAGE & SHIPPING	2,500	-	542	22%	1,958
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,700	-	4,564	80%	1,136
11.59404.00.0	COMPUTER SERVICES - GENERAL	80,000	2,710	25,470	32%	54,530
11.59405.00.0	LEGAL FEES - GENERAL	3,000	-	-	0%	3,000
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
11.59600.00.0	CAPITAL OUTLAY - GENERAL	55,000	-	-	0%	55,000
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	-	0%	2,500

General Fund 11
00 (Administration)

Period Ending 09/25/26

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
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	\$ 1,746,190	\$ 109,941	\$ 385,331		\$ 1,360,859
Excess of Revenues over Expenditures		\$ 135,000	\$ (108,531)	\$ (209,529.16)		
Cash Reserves						
	Advance to Fire Department	75,000				
	Advance to Pool	9,271				
	Reserve: Admin. Building	(2,771)				
		\$ 216,500		\$ (209,529)		

OPUD
2025-26 CAPITAL BUDGET

Budget		FUNDING		Comments
		Budgeted	Other	
Description	Cost (\$)	Reserves	Sources	
Business Office Equipment				
Server Replacement	50,000			
Total Business Office Equipment	\$50,000			
Other				
Total Other	\$0			
Total Capital Outlay	\$50,000	\$0	\$0	
IT (11.59404.00.0)				
3 new workstation business office	\$7,500			
Total Miscellaneous	\$7,500			

General Fund 11

Period Ending

09/25/26

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45700.15.0	ENGINEERING OVERHEAD TRANSFER IN	554,000	-	-	0%	554,000
11.45103.15.0	DEVELOPER REIMBURSEMENTS	31,000	-	-	0%	31,000
15 (ENGINEERING)	Total Revenues	\$ 585,000	\$ -	\$ -		\$ 585,000
Expenditures						
11.59101.15.0	SALARIES	384,500	28,682	85,743	22%	298,757
11.59110.15.0	SALARIES OT	7,500	-	-	0%	7,500
11.59501.15.0	PAYROLL TAXES	13,000	2,056	6,147	47%	6,853
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	108,500	8,774	26,098	24%	82,402
11.59402.15.0	WORKERS' COMP INSURANCE	12,500	-	8,899	71%	3,601
11.59300.15.0	OPERATING SUPPLIES	2,000	-	52	3%	1,948
11.59301.15.0	LICENSES AND DUES EMPLOYEES	2,000	-	-	0%	2,000
11.59302.15.0	OFFICE SUPPLIES	2,500	169	244	10%	2,256
11.59303.15.0	GAS AND OIL	15,000	137	630	4%	14,370
11.59305.15.0	UTILITIES & PHONE - ENGINEERING	3,500	39	463	13%	3,037
11.59306.15.0	OUTSIDE SERVICES	15,000	-	-	0%	15,000
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	14,000	437	1,312	9%	12,688
15 (ENGINEERING)	Total Expenditures	\$ 585,000	\$ 40,293	\$ 129,589		\$ 455,413
Excess of Revenues over Expenditures		\$ -	\$ (40,293)	\$ (129,589)		\$ 129,587

General Fund 11

Period Ending

09/25/26

01 (POOL)

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45100.01.0	POOL ADMISSION	9,000	-	9,103	101%	(103)
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	0%	-
11.45400.01.0	FIRST FIVE GRANT - POOL	-	-	-	0%	-
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	24,000	-	-	0%	24,000
11.45403.01.0	OTHER GRANT INCOME	-	-	-	0%	-
11.49300.01.0	CURR SECURED TAXES - POOL	13,000	-	-	0%	13,000
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-	-
01 (POOL)	Total Revenues	\$ 46,000	\$ -	\$ 9,103		\$ 36,897
Expenditures						
11.59101.01.0	SALARIES - POOL	7,500	-	7,235	96%	265
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	6,500	-	923	14%	5,577
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	0%	-
11.59304.01.0	FEES & DUES - POOL	1,000	-	-	0%	1,000
11.59305.01.0	UTILITIES & PHONE - POOL	30,000	3,317	11,541	38%	18,459
11.59306.01.0	OUTSIDE SERVICES - POOL	66,000	-	64,328	97%	1,672
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	-	-	-	0%	-
11.59308.01.0	CHEMICALS	7,000	-	86	1%	6,914
11.59312.01.0	TRAINING & EDUCATION - POOL	2,000	-	-	0%	2,000
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	-	-	0%	500
11.59317.01.0	WATER/SEWER - POOL	3,000	347	1,968	66%	1,033
11.59401.01.0	GENERAL INSURANCE - POOL	2,500	-	2,436	97%	64
11.59405.01.0	LEGAL FEES - POOL	-	-	-	0%	-
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	-	0%	-
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	1,000	-	-	0%	1,000
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	1,500	-	-	-	1,500
01 (POOL)	Total Expenditures	\$ 128,500	\$ -	\$ 88,518		\$ 1,500
Excess of Revenues over Expenditures		\$ (82,500)	\$ -	\$ (79,415)		\$ 35,397
	Depreciation Expense					
	Loan from Admin	(9,271)		(9,271)		
	Transfer from Other Departments					
		(91,771)		(88,685.59)		

General Fund 11

Period Ending 09/25/26

02 (PARKS)

		2025-26 PRELIMINARY BUDGET				
ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	-	-	-	0%	-
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	200	-	50	25%	150
11.45420.02.0	WATER TOWER RENTALS	75,000	4,540	13,619	18%	61,381
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	125,000	-	-	0%	125,000
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-
02 (PARKS)	Total Revenues	\$ 203,700	\$ 4,540	\$ 13,669		\$ 190,031
Expenditures						
11.59101.02.0	SALARIES - PARK					
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	2,975	109	401	13%	2,574
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	-	-	-	0%	-
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	2,941	-	-	0%	2,941
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	13,980	-	-	0%	
11.59104.02.0	OVERHEAD - ENGINEERING	2,717	-	-	0%	
11.59110.02.0	SALARIES OT - PARK	350	-	79	23%	271
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,500	10	258	3%	8,242
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	200	-	-	0%	200
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	-	-	0%	100
11.59303.02.0	GAS & OIL - PARKS	2,000	14	86	4%	1,914
11.59304.02.0	FEES & DUES - OH PARKS	50	-	-	0%	50
11.59305.02.0	UTILITIES & PHONE - OH PARKS	1,500	81	258	17%	1,242
11.59306.02.0	OUTSIDE SERVICES - PARKS	30,000	1,451	4,549	15%	25,451
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	-	-	0%	100
11.59308.02.0	HERBICIDES/PESTICIDES	400	-	49	12%	351
11.59309.02.0	SMALL TOOLS - PARKS	250	-	-	0%	250
11.59310.02.0	UNIFORMS - PARKS	250	2	19	8%	231
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	-	-	0%	100
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	350	-	9	3%	341
11.59317.02.0	IRRIGATION EXPENSE - PARKS	50,000	6,771	22,857	46%	27,143

General Fund 11

Period Ending 09/25/26

02 (PARKS)

		2025-26 PRELIMINARY BUDGET				
ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY 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	-	-	0%	500
11.59401.02.0	GENERAL INSURANCE - PARKS	4,200	-	3,612	86%	588
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,400	-	984	70%	416
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	4,500	15	49	1%	4,451
11.59405.02.0	LEGAL FEES - PARKS	30,000	-	-	0%	30,000
11.59501.02.0	PAYROLL TAXES - PARKS	1,200	103	276	23%	924
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	-	-	0%	75
11.59600.02.0	CAPITAL OUTLAY - PARKS	-	-	-	0%	-
11.59700.02.0	RENTS & LEASES - PARKS	-	-	-	0%	-
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	31,950	-	9,688	30%	22,262
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	20,000	-	273	1%	19,727
11.59803.02.0	WATER AND IRRIGATION EXPENSES	15,000	-	405	3%	-
11.59805.02.0	VEHICLE REPLACEMENT - OH PARKS	2,400	-	-	0%	2,400
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	-	-	-	0%	-
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	10,000	-	10,000	100%	-
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARKS	-	-	-	0%	-
02 (PARKS)	Total Expenditures	\$ 238,038	\$ 8,556	\$ 53,853		\$ 152,894
	Excess of Revenues over Expenditures	\$ (34,338)	\$ (4,017)	\$ (40,184)		\$ 37,138
	Cash Reserves	34,338.00		-		
	Transfers-Out					
	Reserve:					
		\$ -		\$ (40,184)		

General Fund 11

Period Ending

09/25/26

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	-	-	-	0%	0
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	3,500	125	475	14%	3,025
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(4,000)	-	-	0%	4,000-
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	1,000,000	-	-	0%	1,000,000
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	430,000	-	-	0%	430,000
03 (CSA 66 PARK) Total Revenues		\$ 1,429,500	125	\$ 475		\$ 1,429,025
Expenditures						
11.59101.03.0	SALARIES - CSA 66 PARKS	267,891	13,012	43,119	16%	224,772
11.59110.03.0	SALARIES OT - CSA 66 PARKS	6,650	-	103	2%	6,547
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	22,800	942	3,192	14%	19,608
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	56,525	1,529	4,823	9%	51,702
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	8,822	-	-	0%	8,822
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	42,000	-	-	0%	42,000
11.59104.03.0	OVERHEAD - ENGINEERING	54,349	-	-	0%	54,349
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	38,000	246	5,813	15%	32,187
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	1,500	-	-	0%	1,500
11.59303.03.0	GAS & OIL - CSA 66 PARKS	18,000	262	1,625	9%	16,375
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	-	-	0%	1,000
11.59305.03.0	UTILITIES & PHONE	40,000	4,190	13,058	33%	26,942
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	300,000	27,565	92,605	31%	207,395
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	125	-	-	0%	125
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	-	928	31%	2,072
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	-	-	0%	2,500
11.59310.03.0	UNIFORMS - CSA 66 PARKS	3,000	41	362	12%	2,638
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	1,000	-	-	0%	1,000
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARK	3,500	-	180	5%	3,320
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	70,000	17,641	45,329	65%	24,672
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	35,000	-	33,805	97%	1,195
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	26,600	-	18,703	70%	7,897

General Fund 11

Period Ending

09/25/26

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)	13,000	292	872	7%	12,128
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,500	-	-	0%	6,500
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	44,000	-	5,184	12%	38,816
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PAR	-	-	-	0%	0
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	118,100	-	2,503	2%	115,597
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAF	20,000	-	-	0%	20,000
11.59803.03.0	WATER AND IRRIGATION EXPENSES	75,000	196	14,881	20%	60,119
11.59805.03.0	VEHICLE REPLACEMENT - PL PARKS	45,600	-	-	0%	45,600
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	-	-	-	0%	0
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	155,000	-	155,000	100%	0
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PA	-	-	-	0%	0
03 (CSA 66 PARKS) Total Expenditures		\$ 1,485,812	65,914	\$ 442,085		\$ 1,043,727
Excess of Revenues over Expenditures for Report		\$ (56,312)	(65,789)	\$ (441,610)		\$ 385,298
Reserves: Maintenance of Future Park Sites		56,312.00		-		
Transfer-Out: Capital Asset Repair						
		\$ 1		\$ (441,610)		

OPUD
2025-26 CAPITAL BUDGET

	Account	Description	Amount	Total
OH				
Parks				
		BLDGS & IMPROVEMENTS		
02	59801	Tables & Receptacles - Lindhurst Pa	9,800.00	
02	59801	Tables - Olivehurst Comm. Park	4,250.00	
02	59801	Playground Bark - Lindhurst Park	9,900.00	
	59801	Playground Bark - Olivehurst Comm	8,000.00	
		Total OH		\$ 31,950.00
CSA				
		CAPITAL OUTLAY		
		DXI Controller Upgrades		
03	59600	(Donahue/Smith/Joanne/Wheeler)	44,000.00	
03	59600			
03	59600			
			44,000.00	44,000.00
		BLDGS & IMPROVEMENTS		
03	59801	Tables/Benches/Recepticles - River	10,500.00	
03	59801	Tables/Benches/Recepticles - Rollin	14,000.00	
03	59801	Tables/Benches/Recepticles - Pinke	20,000.00	
03	59801	Playground Bark - Pinkerton Park	9,000.00	
03	59801	Playground Bark - Eufay Park	10,000.00	
03	59801	Recepticles - Brown Park	3,500.00	
03	59801	Water Fountains (3) - Eufay	27,000.00	
03	59801	Water Fountain (1) - Rolling Hills	9,000.00	
03	59801	Water Fountain (1) - Orchard Glen	9,000.00	
03	59801	Plants	1,000.00	
03	59801	Trees	5,100.00	118,100.00
03	59803	Pinkerton Booster Pump (NEW)	25,000.00	25,000.00
		Total CSA		\$ 187,100.00
Allocated5 / 95%				
		VEHICLE REPLACEMENT		
		59805 F-150 Truck 5.0, 4x2, long bed		

General Fund 11

Period Ending 09/25/26

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	7,000	\$ -	-	0%	7,000
04 (YOUTH CTR)	Total Revenues	7,000	\$ -	-		0
Expenditures						
11.59305.04.0	UTILITIES & PHONE - YCB	5,500	\$ 136	460	8%	5,040
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	\$ 65	195	13%	1,305
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	\$ 201	655		6,345
Excess of Revenues over Expenditures		\$ -	\$ (201)	(655)		6,345-
Transfer in from Lighting						
		\$ -				

05 (LIGHTING)

Revenues

11.45430.05.0	TRANSFERS-IN/OUT	(7,000.00)	\$ -	-	0%	7,000-
11.45440.05.0	STREET LIGHTING DISTRICT ASSESSMEN	-	\$ -	-	0%	0
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	102,000.00	\$ -	-	0%	102,000
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 LIGHTI	-	\$ -	-	0%	0
05 (LIGHTING)	Total Revenues	95,000	\$ -	-		102,000
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	1,000	\$ -	-	0%	1,000
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	60,000	\$ 4,752	14,243	24%	45,757
05 (LIGHTING)	Total Expenditures	61,000	\$ 4,752	\$ 14,243		
Excess of Revenues over Expenditures		34,000	\$ (4,752)	\$ (14,243)		
From Cash Reserve		54,657				
Transfer to Pool 01						
Transfer to Youth Center						
		\$ 88,657.00		\$ (14,243)		

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	3,100	\$ -	-	0%	3,100
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH	-	\$ -	-	0%	0
06 (JOHNSON DITCH)	Total Revenues	\$ 3,100	\$ -	\$ -		
11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	\$ -	-	0%	3,000
06 (JOHNSON DITCH)	Total Expenditures	\$ 3,000	\$ -	\$ -		
Excess of Revenues over Expenditures		\$ 100	\$ -	\$ -	\$ -	\$ -
	From/(To) Cash Surplus					
	Transfer to OH Parks					
		\$ 100	\$ -	\$ -	\$ -	\$ -

General Fund 11
09,12 & 14 (Fire)

Period Ending 09/25/26

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45103.09.0	FIRE MISC REVENUE	35,000	-	140,193	401%	(105,193)
11.45400.09.0	FIRE MITIGATION FEES REVENUE	5,000	-	7,181	144%	(2,181)
11.45403.09.0	STRIKE TEAM REVENUE	151,500	-	-	0%	151,500
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,000	-	717	72%	283
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	3,000	-	-	0%	3,000
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	5,000	-	-	0%	5,000
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	720,000	-	-	0%	720,000
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	15,000	-	-	0%	15,000
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	180,000	-	15,894	9%	164,106
11.49510.09.0	GAIN/LOSS ON SALE OF FIRE EQUIPMENT	-	-	-	0%	-
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,135,000	\$ -	\$ 163,986		\$ 971,014
Expenditures						
11.59101.09.0	SALARIES - FIRE DEPT	206,872	26,856	79,337	38%	127,535
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	55,888	-	-	0%	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	10,720	-	-	0%	10,720
11.59110.09.0	SALARIES OT - FIRE DEPT	60,500	23,899	51,792	86%	8,708
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	-	2,019	13%	12,981
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	150,000	31,146	37,210	25%	112,790
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	33,500	6,260	13,006	39%	20,494
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	80,355	9,459	27,527	34%	52,828
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	10,000	423	1,471	15%	8,529
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	22,000	11,063	11,063	50%	10,937
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	2,000	-	69	3%	1,931
11.59303.09.0	GAS & OIL - FIRE DEPT	32,000	41	4,137	13%	27,863
11.59304.09.0	FEES & DUES - FIRE DEPT	400	-	-	0%	400
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	1,917	7,224	29%	17,776
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	27,000	9	1,094	4%	25,906
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	-	0%	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	-	15	3%	485
11.59310.09.0	UNIFORMS - FIRE DEPT	10,000	341	716	7%	9,284
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	-	0%	1,000

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

Period Ending 09/25/26

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	1,500	-	-	0%	1,500
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,500	-	-	0%	2,500
11.59317.09.0	STRIKE TEAM REIMBURSABLE COST	2,000	-	-	0%	2,000
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	78,000	-	82,709	106%	(4,709)
11.59402.09.0	WORKERS' COMP - FIRE DEPT	25,500	-	35,253	138%	(9,753)
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	-	-	0%	750
11.59404.09.0	COMPUTER SERVICES - FIRE	22,500	848	2,543	11%	19,957
11.59405.09.0	LEGAL FEES - FIRE	10,000	-	-	0%	10,000
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	-	606	5%	11,394
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	25,000	-	527	2%	24,473
11.59806.09.0	FIRE EQUIPMENT	-	-	-	0%	-
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	-	100,000	100%	-
Total Expenditures		\$ 1,041,734	\$ 112,259	\$ 458,316		\$ 527,531
Excess of Revenues over Expenditures		93,266	(112,259)	(294,330)		443,483
Cash Reserve		105,038				
Fire Engine Loan Payment to Administration		(65,000)				
Fire Command Vehicle Loan Payment to Administration		-				
Reserve Transfer: Equipment		-		400,000		
		133,305	\$ (112,259)	105,670		\$ 443,483

General Fund 11
09,12 & 14 (Fire)

Period Ending 09/25/26

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
12 (FIRE DEPARTMENT) MEASURE K						
ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45400.12.0	MEASURE K REVENUE	250,000	-	67,824	27%	182,176
11.45103.12.0	MEASURE - MISC	-	-	-	0%	-
Total Revenues		\$ 250,000		\$ 67,824		\$ 182,176
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	166,500	11,318	34,678	21%	131,822
11.59501.12.0	PAYROLL TAXES INTERMITTENT MEASURE K	13,300	919	2,722	20%	10,578
11.59502.12.0	MEASURE K EMPLOYEE BENEFITS	1,500	-	-	0%	1,500
11.59600.12.0	CAPITAL OUTLAY - MEASURE K	11,607	-	-	0%	11,607
11.59801.12.0	BLDGS & IMPROVEMENTS - MEASURE K	-	-	-	0%	-
11.59802.12.0	AUTO & OTHER EQUIP EXP - MEASURE K	60,000	-	17,701	30%	42,299
11.59806.12.0	FIRE EQUIPMENT MEASURE K	-	-	-	0%	-
Total Expenditures		\$ 71,607	\$ -	\$ 17,701		\$ 53,906
Excess of Revenues over Expenditures		178,393		50,123		128,270
14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA						
11.45437.14.0	CONTRACT REVENUE - HARD ROCK	696,950	170,451	170,451		526,499
Total Revenues		696,950	170,451	170,451		526,499
11.59101.14.0	SALARIES - ER	477,800	31,632	94,375	20%	383,425
11.59110.14.0	SALARIES OT- ER	-	5,547	15,940	0%	(15,940)
11.59501.14.0	PAYROLL TAXES - ER	33,500	2,772	8,301	25%	25,199
11.59402.14.0	WORKERS' COMP - ER	32,000	-	25,953	81%	6,047
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	67,900	5,511	17,183	25%	50,717
11.59300.14.0	OPERATING SUPPLIES - ER	5,000	-	-	0%	5,000
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER	2,000	-	-	0%	2,000
11.59303.14.0	GAS & OIL - ER	4,500	-	-	0%	4,500
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER	-	-	-	0%	-
11.59310.14.0	UNIFORMS - ER	5,000	-	215	4%	4,785
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	2,000	-	-	0%	2,000
11.59801.14.0	BLDGS & IMPROVEMENTS - ER	-	-	-	0%	-
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	-	-	-	0%	-
11.59806.14.0	FIRE EQUIPMENT	-	-	-	0%	-
11.59103.14.0	ADMINISTRATIVE CHARGES	35,000	-	-	0%	35,000
11.65704.14.0	DEPRECIATION EXPENSE - ER	32,000	-	-	0%	32,000
Total Expenditures		\$ 696,949	\$ 45,462	\$ 161,967		\$ 534,983
Due To / (Due From) ER		\$ 1	\$ 124,989	\$ 8,484	\$ -	\$ (8,484)

Water (12)**Period Ending 09/25/26**

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
12.41100.00.0	SALES - RESIDENTIAL - WATER	5,800,000	649,106	1,917,206	33%	3,882,794
12.41200.00.0	SALES - BUSINESSES - WATER	15,000	1,834	5,646	38%	9,354
12.42300.00.0	PENALTY FEES - WATER	15,000	(32)	3,980	27%	11,020
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-	0%	-
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	5,366	19,017	54%	15,983
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,500	-	690	20%	2,810
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	2,500	-	-	0%	2,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	-	-	150	0%	(150)
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	10,000	1,332	2,331	23%	7,669
12.45410.00.0	WATER METER FEE	900	50	100	11%	800
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	(5,000)
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	160,000	-	28	0%	159,972
12.45500.00.0	INTEREST EARNED OPERATING - WATER	40,000	-	-	0%	40,000
12.45600.00.0	MXU METER REIMBURSEMENT	270,000	4,820	36,775	14%	233,225
12.45700.00.0	INSPECTION REVENUE - WATER	60,000	1,020	9,953	17%	50,047
Water (12)	Total Revenues	6,406,900	\$ 663,496	\$ 1,995,876		\$ 4,411,024
Expenditures						
12.59101.00.0	SALARIES - WATER	806,000	61,910	182,250	23%	623,750
12.59110.00.0	SALARIES OT - WATER	40,000	871	5,028	13%	34,972
12.59501.00.0	PAYROLL TAXES - WATER	63,500	4,411	13,034	21%	50,466
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	270,000	24,097	71,672	27%	198,328
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	628,740	-	-	0%	628,740
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	120,596	-	-	0%	120,596
12.59104.00.0	OVERHEAD - ENGINEERING	243,760	-	-	0%	243,760
12.59200.00.0	WATER METERS AND SUPPLIES	400,000	-	135,805	34%	264,195
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	170,000	3,342	19,802	12%	150,198
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	3,500	130	1,068	31%	2,433
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	2,000	-	-	0%	2,000
12.59303.00.0	GAS & OIL - WATER	40,000	-	6,479	16%	33,521
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	70,000	-	1,697	2%	68,303
12.59305.00.0	UTILITIES & PHONE - WATER	1,418,750	122,110	381,442	27%	1,037,308
12.59306.00.0	OUTSIDE SERVICES - WATER	155,000	1,456	4,866	3%	150,134
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	-	68	5%	1,433
12.59308.00.0	LAB SUPPLIES	3,500	-	-	0%	3,500
12.59309.00.0	SMALL TOOLS - WATER	3,500	172	172	5%	3,328
12.59310.00.0	UNIFORMS - WATER	8,500	148	1,256	15%	7,244
12.59311.00.0	CUSTOMER SERVICE & BILLING	72,000	-	8,520	12%	63,480

Water (12)
Period Ending 09/25/26

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	-	140	7%	1,860
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	-	465	8%	5,535
12.59316.00.0	CHLORINE EXPENSE	265,000	6,880	56,290	21%	208,710
12.59320.00.0	POSTAGE & SHIPPING - WATER	750	-	-	0%	750
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,650	-	-	0%	2,650
12.59339.00.0	FINES AND PENALTIES	27,000	-	-	0%	27,000
12.59350.00.0	LAB TESTING SERVICES - WATER	48,000	5,825	10,833	23%	37,167
12.59401.00.0	GENERAL INSURANCE - WATER	168,000	-	147,619	88%	20,381
12.59402.00.0	WORKERS' COMP - WATER	41,500	-	31,600	76%	9,900
12.59404.00.0	COMPUTER SERVICES	60,000	1,545	17,754	30%	42,246
12.59405.00.0	LEGAL FEES - WATER	20,000	-	-	0%	20,000
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	-	-	0%	-
12.59425.00.0	SECURITY - WATER	20,000	255	510	3%	19,490
12.59505.00.0	EMPLOYMENT COSTS - WATER	-	-	-	0%	-
12.59600.00.0	CAPITAL OUTLAY - WATER	210,000	-	160,386	76%	49,614
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	(2,281)	2,281	6%	37,719
12.59803.00.0	WELL & WTP EXP	150,000	-	12,482	8%	137,518
12.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	-
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	3	(48)	-19%	298
12.59903.00.0	MISCELLANEOUS EXP - WATER	5,000	-	-	0%	5,000
12.59952.00.0	CONSERVATION EXPENSES	2,500	-	-	0%	2,500
12.65105.00.0	LOAN WWTP - USDA Refinance Loan	70,637	-	70,637	100%	-
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-
Water (12)	Total Expenditures	6,040,633	230,873	1,444,107		
	Excess of Revenues over Expenditures for Report	366,269	\$ 432,624	551,769		
12.59600.90.0	FROM CAPACITY FEES	7,600,000		596,600		
	Capcity Fees Outlay - Water	(7,600,000)		(596,600)		
	Reserve: Capital Facilities	(366,269)		-		
	Surplus(Deficit)	-		551,769		

OPUD
2025-26 CAPITAL BUDGET

Budget		Budgeted			
Description	Cost (\$)			Other Sources	Comments
		Service Revenue	Cap Fees		
Water Supply					
Plumas Lake WTP, Well 34, Well 35 Capital Project	\$ 4,600,000		4,600,000		
Wheeler WTP - Methane Treatment & Capacity Project	\$ 3,450,000		2,700,000	750,000	Fund 19
Affinity Engineering Services During Construction	\$ 300,000.00		300,000		
Destroy Well #9	\$ 60,000.00	60,000			
Miscellaneous Pump Replacements	\$ 50,000.00	50,000			
Total Water Supply					
	\$ 8,460,000				
Water Distribution					
Fire Hydrant Replacements (5 Hydrants)	15,000	15,000			
System Valve Replacements (5 Valves)	65,000	65,000			
Service Replacements	20,000	20,000			
Total Distribution					
	\$100,000				
Other					
Total Other					
	\$0				
Total Capital Outlay					
	\$8,560,000	\$210,000	\$7,600,000	\$750,000	
IT (12-59404-00)					
	\$10,000				
Total Miscellaneous					
	\$10,000				

Waste Water (13)

Period Ending

09/25/26

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
13.41100.00.0	SALES - RESIDENTIAL - SEWER	5,609,000	471,063	1,410,938	25%	4,198,062
13.41210.00.0	SALES - ADA SEWER	85,000	-	-	0%	85,000
13.42300.00.0	PENALTY & FEES - SEWER	15,000	-	4,231	28%	10,769
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	-	-	0%	110,000
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	-	0%	0
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	-	-	0%	250,000
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	112,500	-	-	0%	112,500
13.45700.00.0	INSPECTION FEES - SEWER	20,000	-	-	0%	20,000
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0
Waster Water (13)	Total Revenues	\$ 6,234,500	471,063	\$ 1,415,168		4,819,332
13.59101.00.0	SALARIES - SEWER	824,500	42,253	140,729	17%	683,771
13.59110.00.0	SALARIES OT - WASTE WATER	25,000	630	5,289	21%	19,712
13.59501.00.0	PAYROLL TAXES - SEWER	69,500	-	10,758	15%	58,742
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	256,772	-	38,791	15%	217,981
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	314,370	-	-	0%	314,370
13.59103.00.0	OVERHEAD - ADMIN EXPENSES SEWER	65,298	-	-	0%	65,298
13.59104.00.0	OVERHEAD - ENGINEERING SEWER	121,880	-	-	0%	121,880
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	30,000	2,600	5,517	18%	24,483
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	10,000	1,240	2,272	23%	7,728
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	231	826	17%	4,174
13.59303.00.0	GAS & OIL - SEWER	25,000	395	2,018	8%	22,982
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	70,000	5,626	20,941	30%	49,059
13.59305.00.0	UTILITIES & PHONE - SEWER	1,475,000	148,619	605,254	41%	869,746
13.59306.00.0	OUTSIDE SERVICES - SEWER	110,000	6,777	17,292	16%	92,708
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	68	3%	1,933
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	330	1,903	8%	23,097
13.59309.00.0	SMALL TOOLS - SEWER	8,000	-	492	6%	7,508

Waste Water (13)

Period Ending

09/25/26

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59310.00.0	UNIFORMS - SEWER	6,500	37	1,140	18%	5,360
13.59311.00.0	CUSTOMER SERVICE & BILLING	72,000	-	8,520	12%	63,480
13.59312.00.0	TRAINING & EDUCATION	6,000	-	-	0%	6,000
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	25,000	2,454	4,663	19%	20,337
13.59318.00.0	CHEMICALS	25,000	45	2,051	8%	22,949
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,000	-	13	1%	987
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	-	0%	3,000
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	135,000	705	33,410	25%	101,590
13.59337.00.0	SLUDGE DISPOSAL	46,000	-	4,296	9%	41,704
13.59350.00.0	LAB TESTING SERVICES - SEWER	80,000	1,261	9,639	12%	70,361
13.59401.00.0	GENERAL INSURANCE - SEWER	228,000	-	200,553	88%	27,447
13.59402.00.0	WORKERS' COMP - SEWER	57,500	-	40,462	70%	17,038
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	3,000	-	-	0%	3,000
13.59404.00.0	COMPUTER SERVICES	53,000	1,607	11,565	22%	41,435
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	520,000	-	-	0%	520,000
13.59601.00.0	SEWER COLLECTION CAPACITY FEES OUTLAY		-	-	0%	0
13.59650.00.0	RAISING IRON - SEWER	250,000	-	136	0%	249,864
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	110,000	-	12,823	12%	97,177
13.59803.00.0	UV FILTER REPAIR	75,000	-	-	0%	75,000
13.59805.00.0	VEHICLE REPLACEMENT	75,000	-	-	0%	75,000
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	3	(48)	-19%	298
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	-	-	-	0%	0
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	-	0%	0
		\$ 5,254,320	\$ 214,812	\$ 1,181,441		\$ 4,072,879

Waste Water (13)

Period Ending

09/25/26

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
31 (SEWER COLLECTION)						
13.59101.31.0	SALARIES - SEWER COLLECTIONS	309,820	19,414	60,926	20%	248,894
13.59110.31.0	SALARIES OT - SEWER COLLECTION	25,000	-	352	1%	24,648
13.59501.31.0	PAYROLL TAXES - SEWER	26,000	1,464	4,579	18%	21,421
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	81,500	3,743	11,687	14%	69,813
13.59102.31.0	OVERHEAD - ADMIN EXPENSES - SEWER COLLECTION	314,370	-	-	0%	314,370
13.59103.31.0	OVERHEAD - ADMIN EXPENSES - SEWER COLLECTION	65,298	-	-	0%	65,298
13.59104.31.0	OVERHEAD - ENGINEERING SEWER COLLECTIONS	121,880	-	-	0%	121,880
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	32,000	2,639	5,183	16%	26,817
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	-	-	0%	500
13.59303.31.0	GAS & OIL - SEWER COLLECTION	25,000	1,789	6,632	27%	18,368
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	15,000	-	3,230	22%	11,770
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS	220,000	12,528	39,164	18%	180,836
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	75,000	7,608	8,758	12%	66,242
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	6,500	-	295	5%	6,205
13.59312.31.0	TRAINING & EDUCATION	6,000	-	-	0%	6,000
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	94	380	6%	5,620
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	-	0%	1,000
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	688	688	1%	99,312
13.59402.31.0	WORKERS' COMP - COLLECTIONS	19,500	-	17,326	89%	2,174
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	165,000	-	1,844	1%	163,156
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	1,000	-	-	0%	1,000
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	16,000	1,613	1,613	10%	14,387
13.59805.31.0	VEHICLE REPLACEMENT	0	-	-		
31 (SEWER COLLECTION Total Expenditures		\$ 1,632,368	\$ 26,960	\$ 162,657		603,387
Total Expenditures		\$ 6,886,688	241,773	\$ 1,344,098		4,676,266
Excess of Revenues over Expenditures for Report		\$ (652,188)	\$ 229,290	\$ 71,070		
	Loan to Water Fund: USDA Repayment	70,637		70,637		
	From: Capacity Fees	220,630		440,388		
	Capacity Fees Outlay - Treatment and Collections			(440,388)		
	From Reserve: Capital Facilities	1,544,154				
		\$ 1,183,234		\$ 141,707		

OPUD
2024-25 CAPITAL BUDGET

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Budget Description	Budgeted Cost (\$)	FUNDING	
		FUND 13	
		Reserves	Service Revenue
Treatment Plant			
Comcast Internet to WWTP	50,000		
Barscreen	200,000		
Replace Large INF Pump 2-2-4	80,000		
Filter Panels	75,000		
New Brown Bear Attachment	50,000		
Tractor with Brush Hog	15,000		
PortaGantry w/Fall Protection	25,000		
Vibrating Plate Attachment	10,000		
InstroTek Nuclear Moisture/Density Gauge	15,000		
Total Treatment Plant	\$520,000		
Lift Stations			
Lift Station 16	125,000		
Lift Station 5			
Lift Station 8			
Lift Station 1			
Total Lift Stations	\$125,000		
Vehicles			
Service Truck	75,000		

OPUD
2024-25 CAPITAL BUDGET

Miscellaneous
Manholes (3 Total)

IT

Total Vehicles	\$75,000		
	40,000		
Total Miscellaneous	\$40,000		
Total Capital Outlay	\$760,000	\$0	\$0
			0
Total Miscellaneous	\$0		\$0

Community Facility Districts

		2026-27 PRELIMINARY BUDGET	YEAR TO DATE	
CFD 2002-1				
18.41000.00.0	CFD 2002-1 REVENUE	620,000	-	0%
18.45500.00.0	INTEREST EARNED - CFD 2002-1	30,000	-	0%
	Total Revenue	\$ 650,000	\$ -	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	9,000	8,612	96%
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	216,592	111,850	52%
18.21203.00.0	CFD 2002-1 BOND Payment	355,400	355,400	100%
	Total Expense	\$ 583,992	\$ 475,862	
	Surplus/(Deficit)	\$ 66,008	\$ (475,862)	
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	450,000	-	0%
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	445,000	-	0%
20.59306.00.0	CFD 2005-2 ADMINISTRATION	5,000	2,303	46% BAM2
	Surplus/(Deficit)	-	(2,303)	

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY