2026-27 Actual to Budget

30-Oct-26

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General Fund 11

Period Ending 10/30/26

00 (Administration)

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	1,419	175,735	1098%	(159,735)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	541	2,163	0%	(2,163)
11.45500.00.0	INTEREST EARNED	200,000	-	0	0%	200,000
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,665,190	-	-	0%	1,665,190
Administration	**Total Revenues**	**$ 1,881,190**	**$ 1,960**	**$ 177,899**		**$ 1,703,291**
11.59101.00.0	SALARIES - GENERAL	968,140	105,286	332,168	34%	635,972
11.59110.00.0	SALARIES OT - GENERAL	1,000	-	-	0%	1,000
11.59501.00.0	PAYROLL TAXES - GENERAL	77,000	7,852	24,866	32%	52,134
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	351,500	32,148	115,531	33%	235,969
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	1,011	4,664	29%	11,336
11.59303.00.0	GAS AND OIL - GENERAL	1,500	49	104	7%	1,396
11.59304.00.0	FEES & DUES - GENERAL	18,000	10,513	10,849	60%	7,151
11.59305.00.0	UTILITIES & PHONE - GENERAL	11,000	137	1,029	9%	9,971
11.59306.00.0	OUTSIDE SERVICES - GENERAL	110,000	2,899	28,825	26%	81,175
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	154	789	20%	3,211
11.59320.00.0	POSTAGE & SHIPPING	2,500	842	1,384	55%	1,116
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,700	-	4,564	80%	1,136
11.59404.00.0	COMPUTER SERVICES - GENERAL	80,000	3,296	28,766	36%	51,234
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	7,503	25%	22,497
11.59425.00.0	SECURITY - GENERAL	2,000	289	577	29%	1,423
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

Period Ending **10/30/26**

00 (Administration)

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**	**$ 1,773,190**	**$ 164,475**	**$ 565,166**		**$ 1,208,024**
Excess of Revenues over Expenditures		**$ 108,000**	**$ (162,515)**	**$ (387,267.43)**		
	Cash Reserves					
	Advance to Fire Department	75,000				
	Advance to Pool	9,271				
	Reserve: Admin. Building	(2,771)				
		$ 189,500		**$ (387,267)**		

OPUD
2025-26 CAPITAL BUDGET

Budget Description	Budgeted Cost ($)	FUNDING Reserves	FUNDING Other Sources	Comments
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 10/30/26

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45700.15.0	ENGINEERNG 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	43,596	129,340	34%	255,160
11.59110.15.0	SALARIES OT	7,500	-	-	0%	7,500
11.59501.15.0	PAYROLL TAXES	13,000	3,196	9,342	72%	3,658
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	108,500	10,561	36,725	34%	71,775
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	-	300	12%	2,200
11.59303.15.0	GAS AND OIL	15,000	-	784	5%	14,216
11.59305.15.0	UTILITIES & PHONE - ENGINEERING	3,500	38	662	19%	2,838
11.59306.15.0	OUTSIDIE 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	1,749	12%	12,251
15 (ENGINEERING)	**Total Expenditures**	**$ 585,000**	**$ 57,829**	**$ 187,853**		**$ 397,149**
Excess of Revenues over Expenditures		**$ -**	**$ (57,829)**	**$ (187,853)**		**$ 187,851**

General Fund 11 — Period Ending 10/30/26

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	417	9,520	106%	(520)	
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**	**$ 417**	**$ 9,520**		**$ 36,480**	
Expenditures							
11.59101.01.0	SALARIES - POOL	7,500	-	7,235	96%	265	BAMI26-27
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	2,851	14,414	48%	15,586	
11.59306.01.0	OUTSIDE SERVICES - POOL	66,000	-	64,328	97%	1,672	BAMI26-27
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POO	-	-	-	0%	-	
11.59308.01.0	CHEMICALS	7,000	-	86	1%	6,914	
11.59312.01.0	TRAINING & EDUCATION - POOL	2,000	-	-	0%	2,000	BAMI26-27
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	-	-	0%	500	
11.59317.01.0	WATER/SEWER - POOL	3,000	250	2,218	74%	782	
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**	**$ -**	**$ 91,641**		**$ 1,500**	
Excess of Revenues over Expenditures		**$ (82,500)**	**$ 417**	**$ (82,121)**		**$ 34,980**	
	Depreciation Expense						
	Loan from Admin	(9,271)		(9,271)			
	Transfer from Other Departments						
		(91,771)		**(91,392.11)**			

General Fund 11 — Period Ending 10/30/26

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	18,158	24%	56,842
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**	**$ 18,208**		**$ 185,492**
Expenditures						
11.59101.02.0	SALARIES - PARK					
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	2,975	177	578	19%	2,397
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	473	743	9%	7,757
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	48	177	9%	1,823
11.59304.02.0	FEES & DUES - OH PARKS	50	-	-	0%	50
11.59305.02.0	UTILITIES & PHONE - OH PARKS	1,500	10	275	18%	1,225
11.59306.02.0	OUTSIDE SERVICES - PARKS	30,000	1,480	6,118	20%	23,882
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	-	17	7%	233
11.59310.02.0	UNIFORMS - PARKS	250	4	28	11%	222
11.59312.02.0	TRAINING & EDUCATION - PARKS	100	-	-	0%	100
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	350	17	36	10%	314
11.59317.02.0	IRRIGATION EXPENSE - PARKS	50,000	4,806	27,664	55%	22,336

General Fund 11 — Period Ending 10/30/26

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	64	1%	4,436
11.59405.02.0	LEGAL FEES - PARKS	30,000	-	975	3%	29,025
11.59501.02.0	PAYROLL TAXES - PARKS	1,200	146	422	35%	778
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	-	278	1%	19,722
11.59803.02.0	WATER AND IRRIGATION EXPENSES	15,000	98	540	4%	
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**	**$ 7,275**	**$ 62,328**		**$ 144,554**
Excess of Revenues over Expenditures		**$ (34,338)**	**$ (2,735)**	**$ (44,120)**		**$ 40,938**
	Cash Reserves	34,338.00		-		
	Transfers-Out					
	Reserve:					
		$ -		**$ (44,120)**		

General Fund 11 — Period Ending 10/30/26

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	175	700	20%	2,800
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 PAR	**Total Revenues**	**$ 1,429,500**	**175**	**$ 700**		**$ 1,428,800**
Expenditures						
11.59101.03.0	SALARIES - CSA 66 PARKS	267,891	18,737	61,855	23%	206,035
11.59110.03.0	SALARIES OT - CSA 66 PARKS	6,650	20	123	2%	6,527
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	22,800	1,375	4,567	20%	18,233
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARK	56,525	2,289	7,112	13%	49,413
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 PAR	38,000	394	7,892	21%	30,108
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	913	3,370	19%	14,630
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	-	-	0%	1,000
11.59305.03.0	UTILITIES & PHONE	40,000	3,669	16,942	42%	23,058
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	300,000	28,125	122,418	41%	177,582
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PAR	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	-	320	13%	2,180
11.59310.03.0	UNIFORMS - CSA 66 PARKS	3,000	80	523	17%	2,477
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	1,000	-	-	0%	1,000
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE P	3,500	321	690	20%	2,810
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	70,000	11,166	56,494	81%	13,506
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 10/30/26

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	1,164	9%	11,836
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	-	10,366	9%	107,734
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAR	20,000	-	4,953	25%	15,047
11.59803.03.0	WATER AND IRRIGATION EXPENSES	75,000	1,705	17,294	23%	57,706
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 PAR	**Total Expenditures**	**$ 1,485,812**	**69,085**	**$ 529,704**		**$ 956,107**
Excess of Revenues over Expenditures for Report		**$ (56,312)**	**(68,910)**	**$ (529,004)**		**$ 472,693**
				-		
	Reserves: Maintenance of Future Park Sites	56,312.00				
	Transfer-Out: Capital Asset Repair					
		$ 1		**$ (529,004)**		

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 10/30/26

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	$ 101	561	10%	4,939
11.59306.04.0	OUTSIDE SERVICES - YCB	1,500	$ 65	260	17%	1,240
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**	**$ 166**	**821**		**6,179**
Excess of Revenues over Expenditures		**$ -**	**$ (166)**	**(821)**		**6,179-**
	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	$ 4,707	18,949	32%	41,051
05 (LIGHTING)	**Total Expenditures**	**61,000**	**$ 4,707**	**$ 18,949**		
Excess of Revenues over Expenditures		**34,000**	**$ (4,707)**	**$ (18,949)**		
	From Cash Reserve	54,657				
	Transfer to Pool 01					
	Transfer to Youth Center					
		$ 88,657.00		**$ (18,949)**		

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	2025-26 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
06 (JOHNSON DITCH)						
Revenues						
11.49300.06.0	CURR SECURED TAXES - JOHNSON DITCI	3,100	$ -	-	0%	3,100
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DI	-	$ -	-	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 **Period Ending 10/30/26**
09,12 & 14 (Fire)

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	-	46,805	26%	133,195
11.49510.09.0	GAIN/LOSS ON SALE OF FIRE EQUIPMENT	-	-	-	0%	-
Total Revenues	**09 (FIRE DEPARTMENT)**	**$ 1,135,000**	**$ -**	**$ 194,896**		**$ 940,104**
Expenditures						
11.59101.09.0	SALARIES - FIRE DEPT	206,872	39,118	118,455	57%	88,417
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	20,890	72,682	120%	(12,182)
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	-	37,210	25%	112,790
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	33,500	4,534	17,540	52%	15,960
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	80,355	11,768	39,295	49%	41,060
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	10,000	1,116	2,604	26%	7,396
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	22,000	-	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	1,916	10,945	34%	21,055
11.59304.09.0	FEES & DUES - FIRE DEPT	400	-	-	0%	400
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	1,538	9,095	36%	15,905
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	27,000	533	2,077	8%	24,923
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	-	0%	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	52	67	13%	433
11.59310.09.0	UNIFORMS - FIRE DEPT	10,000	-	1,622	16%	8,378
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	-	0%	1,000

General Fund 11 **Period Ending 10/30/26**
09,12 & 14 (Fire)

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	-	100	7%	1,400
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,500	-	-	0%	2,500
11.59317.09.0	STRIKE TEAM REIMBURSABLE COST	2,000	-	597	30%	1,403
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	3,391	15%	19,109
11.59405.09.0	LEGAL FEES - FIRE	10,000	-	1,264	13%	8,736
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	1,396	2,014	8%	22,986
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**	**$ 83,709**	**$ 550,677**		**$ 435,170**
	Excess of Revenues over Expenditures	**93,266**	**(83,709)**	**(355,780)**		**504,934**
	Cash Reserve	**105,038**				
	Fire Engine Loan Payment to Administration	(65,000)				
	Fire Command Vehiclke Loan Payment to Administration	-				
	Reserve Transfer: Equipment	-		400,000		
		133,305	**$ (83,709)**	**44,220**		**$ 504,934**

General Fund 11 **Period Ending 10/30/26**
09,12 & 14 (Fire)

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	-	98,126	39%	151,874
11.45103.12.0	MEASURE - MISC	-	-	-	0%	-
Total Revenues		**$ 250,000**		**$ 98,126**		**$ 151,874**
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	166,500	17,400	52,078	31%	114,422
11.59501.12.0	PAYROLL TAXES INTERMITTENT MEASURE K	13,300	1,336	4,057	31%	9,243
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	-	18,733	31%	41,267
11.59806.12.0	FIRE EQUIPMENT MEASURE K	-	-	-	0%	-
Total Expenditures		**$ 71,607**	**$ -**	**$ 18,733**		**$ 52,874**
	Excess of Revenues over Expenditures	**178,393**		**79,393**		**99,000**

14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA

11.45437.14.0	CONTRACT REVENUE - HARD ROCK	696,950	-	170,451		526,499
Total Revenues		**696,950**	**-**	**170,451**		**526,499**
11.59101.14.0	SALARIES - ER	477,800	46,483	140,857	29%	336,943
11.59110.14.0	SALARIES OT- ER	-	5,960	21,900	0%	(21,900)
11.59501.14.0	PAYROLL TAXES - ER	33,500	3,991	12,292	37%	21,208
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	6,887	24,070	35%	43,830
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**	**$ 63,321**	**$ 225,288**		**$ 471,662**
	Due To / (Due From) ER	**$ 1**	**$ (63,321)**	**$ (54,837)**	**$ -**	**$ 54,837**

Water (12)

Period Ending 10/30/26

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	551,138	2,470,967	43%	3,329,033
12.41200.00.0	SALES - BUSINESSES - WATER	15,000	1,272	7,427	50%	7,573
12.42300.00.0	PENALTY FEES - WATER	15,000	1,853	5,833	39%	9,167
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-	0%	
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	35,000	8,664	27,681	79%	7,319
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,500	450	1,140	33%	2,360
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	6,332	8,663	87%	1,337
12.45410.00.0	WATER METER FEE	900	-	200	22%	700
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	6,391	43,166	16%	226,834
12.45700.00.0	INSPECTION REVENUE - WATER	60,000	29,426	39,379	66%	20,621
Water (12)	**Total Revenues**	**6,406,900**	**$ 605,526**	**$ 2,604,634**		**$ 3,802,266**
Expenditures						
12.59101.00.0	SALARIES - WATER	806,000	92,579	274,829	34%	531,171
12.59110.00.0	SALARIES OT - WATER	40,000	1,713	6,741	17%	33,259
12.59501.00.0	PAYROLL TAXES - WATER	63,500	6,737	19,770	31%	43,730
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	270,000	27,706	99,378	37%	170,622
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	-	192,733	48%	207,267
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	170,000	2,274	33,600	20%	136,400
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	3,500	780	1,848	53%	1,653
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	2,000	-	-	0%	2,000
12.59303.00.0	GAS & OIL - WATER	40,000	2,293	12,978	32%	27,022
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	70,000	3,972	5,669	8%	64,331
12.59305.00.0	UTILITIES & PHONE - WATER	1,418,750	102,605	484,741	34%	934,009
12.59306.00.0	OUTSIDE SERVICES - WATER	155,000	3,067	12,041	8%	142,959
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,500	-	513	34%	988
12.59308.00.0	LAB SUPPLIES	3,500	-	164	5%	3,336
12.59309.00.0	SMALL TOOLS - WATER	3,500	412	584	17%	2,916
12.59310.00.0	UNIFORMS - WATER	8,500	279	1,814	21%	6,686
12.59311.00.0	CUSTOMER SERVICE & BILLING	72,000	-	16,491	23%	55,509

Water (12)

Period Ending 10/30/26

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	-	581	10%	5,419
12.59316.00.0	CHLORINE EXPENSE	265,000	7,298	78,507	30%	186,493
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	3,460	14,293	30%	33,707
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	22,728	38%	37,272
12.59405.00.0	LEGAL FEES - WATER	20,000	-	1,914	10%	18,086
12.59421.00.0	ADMIN-WATER CAPACITY FEES	-	-	-	0%	-
12.59425.00.0	SECURITY - WATER	20,000	255	765	4%	19,235
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	3,127	17,205	43%	22,796
12.59803.00.0	WELL & WTP EXP	150,000	-	19,267	13%	130,733
12.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	-
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	(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**	**260,103**	**1,829,488**		
Excess of Revenues over Expenditures for Report		**366,269**	**$ 345,423**	**775,148**		
12.59600.90.0	FROM CAPACITY FEES	7,600,000		1,100,271		
	Capcity Fees Outlay - Water	(7,600,000)		(1,100,271)		
	Reserve: Capital Facilities	(366,269)		-		
	Surplus(Deficit)	**-**		**775,148**		

OPUD
2025-26 CAPITAL BUDGET

Budget Description	Budgeted Cost ($)	Service Revenue	Cap Fees	Other Sources	Comments
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 **10/30/26**

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	470,440	1,882,003	34%	3,726,997
13.41210.00.0	SALES - ADA SEWER	85,000	-	-	0%	85,000
13.42300.00.0	PENALTY & FEES - SEWER	15,000	1,329	5,560	37%	9,440
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**	**471,769**	**$ 1,887,563**		**4,346,937**
13.59101.00.0	SALARIES - SEWER	824,500	60,849	201,578	24%	622,922
13.59110.00.0	SALARIES OT - WASTE WATER	25,000	1,101	6,390	26%	18,610
13.59501.00.0	PAYROLL TAXES - SEWER	69,500	-	15,364	22%	54,136
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	256,772	-	53,876	21%	202,896
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	589	7,328	24%	22,672
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	10,000	-	2,272	23%	7,728
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	370	1,390	28%	3,610
13.59303.00.0	GAS & OIL - SEWER	25,000	340	2,563	10%	22,437
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	70,000	799	21,740	31%	48,260
13.59305.00.0	UTILITIES & PHONE - SEWER	1,475,000	115,722	721,452	49%	753,548
13.59306.00.0	OUTSIDE SERVICES - SEWER	110,000	1,886	19,994	18%	90,006
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	517	26%	1,484
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	495	3,990	16%	21,010
13.59309.00.0	SMALL TOOLS - SEWER	8,000	306	2,084	26%	5,916

Waste Water (13)

Period Ending **10/30/26**

ACCOUNT	DESCRIPTION	2026-27 PRELIMINARY BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59310.00.0	UNIFORMS - SEWER	6,500	247	1,634	25%	4,866
13.59311.00.0	CUSTOMER SERVICE & BILLING	72,000	-	16,491	23%	55,509
13.59312.00.0	TRAINING & EDUCATION	6,000	-	-	0%	6,000
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	25,000	150	5,902	24%	19,098
13.59318.00.0	CHEMICALS	25,000	-	3,388	14%	21,612
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	1,181	34,591	26%	100,409
13.59337.00.0	SLUDGE DISPOSAL	46,000	-	6,450	14%	39,550
13.59350.00.0	LAB TESTING SERVICES - SEWER	80,000	3,809	13,448	17%	66,552
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	13,172	25%	39,828
13.59405.00.0	LEGAL FEES - SEWER	15,000	-	10,663	71%	4,337
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	132	11%	1,118
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	422	55,140	50%	54,860
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	-	(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	**$ 189,937**	**$ 1,462,665**		**$ 3,791,655**

Waste Water (13)

Period Ending **10/30/26**

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	27,203	88,129	28%	221,691
13.59110.31.0	SALARIES OT - SEWER COLLECTION	25,000	-	352	1%	24,648
13.59501.31.0	PAYROLL TAXES - SEWER	26,000	2,049	6,627	25%	19,373
13.59502.31.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	81,500	4,819	16,505	20%	64,995
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 COLLECTI	32,000	421	6,980	22%	25,020
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	-	-	0%	500
13.59303.31.0	GAS & OIL - SEWER COLLECTION	25,000	1,204	9,056	36%	15,944
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	15,000	5,301	9,528	64%	5,472
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS	220,000	11,626	50,950	23%	169,050
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	75,000	4,578	15,935	21%	59,065
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	6,500	45	340	5%	6,160
13.59312.31.0	TRAINING & EDUCATION	6,000	-	-	0%	6,000
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	6,000	95	702	12%	5,298
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	-	0%	1,000
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	100,000	9,949	10,939	11%	89,061
13.59402.31.0	WORKERS' COMP - COLLECTIONS	19,500	-	17,326	89%	2,174
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	165,000	130	2,444	1%	162,556
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	10%	14,387
13.59805.31.0	VEHICLE REPLACEMENT	0	-	-		
31 (SEWER COLLECTION	**Total Expenditures**	**$ 1,632,368**	**$ 33,349**	**$ 237,428**		**562,686**
Total Expenditures		**$ 6,886,688**	**223,286**	**$ 1,700,092**		**4,354,342**
Excess of Revenues over Expenditures for Report		**$ (652,188)**	**$ 248,483**	**$ 187,471**		
	Loan to Water Fund: USDA Repayment	70,637		70,637		
	From: Capacity Fees	220,630		440,388		
	Capcity Fees Outlay - Treatment and Collections			(440,388)		
	From Reserve: Capital Facilities	1,544,154				
		$ 1,183,234		**$ 258,108**		

** 2 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		

Total Vehicles	**$75,000**		
Miscellaneous			
Manholes (3 Total)	40,000		
Total Miscellaneous	**$40,000**		
Total Capital Outlay	**$760,000**	**$0**	**$0**
IT			
			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	2,391	48%
	Surplus/(Deficit)	**-**	**(2,391)**	

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