# Olivehurst Public Utility District

## Agenda Item Staff Report

**Meeting Date: August 20, 2026**

**Item description/summary:**

**Budget Amendment 2 – Fiscal Year 2025-26**
Budget Amendment 2 for Fiscal Year 2025-26 revises the adopted Working Budget to reflect updated information and evolving financial requirements. The amendment includes increases in appropriations to fund expenses that exceed originally budgeted amounts, as well as line-item transfers that reallocate funds between budget categories to better align resources with operational needs and priorities.

**Fiscal Analysis:**

General Fund (11):Administration (Fund 00) is requesting a total of $30,180 for legal expenses and employee licensing costs, along with a $9,000 budget transfer from Election Expenses to Outside Services. In addition, a $53,593 transfer from the Lighting Department reserves will supplement revenues to support the 2026 Pool season and Youth Center operations.

Olivehurst Parks (Fund 02) is requesting $20,000 to cover legal costs associated with Water Tower rental renewals and a $9,000 budget transfer from Auto Expense to Building Expense for bench replacements at Lindhurst Park.

Engineering salary expenses have also exceeded budget estimates by $38,000.

Fire Department requests totaling $44,342 will cover payroll expenses, legal costs related to Amendment 3 of the Fire Services MOU for Hard Rock Casino, and $25,100 for repairs and maintenance. Additionally, $85,000 budgeted for fire equipment under Measure K has been removed from the 2025-26 Measure K budget.

Water Department (Fund 12) is requesting $65,741 for laboratory services, customer billing, and payroll expenses. Additional costs associated with the crane truck purchase, totaling $44,000, will be covered through a transfer from Capital Outlay.

Wastewater Department (Fund 13) is requesting $158,001 to fund increases in salaries, fuel, laboratory expenses, and other operating costs within both the Wastewater Plant and Collections divisions.

CFD 2005-2 (Fund 20) is requesting an additional $2,500 to cover annual CFD administration services.

**Employee Feedback**

**Sample Motion**:

Make motion to approve/not approve 2025-26 Budget Amendment 2.

Prepared by:

Karin Helvey, Financial Manager

**2025-26 BUDGET AMENDMENT REQUEST 2**

| Account | Account Name | Amount | Detail | Funding Source |
|---|---|---|---|---|
| **Administration** | | | | |
| 11.59306.00.0 | OUTSIDE SERVICES - GENERAL | 15,000 | | Budget Transfer |
| 11.59314.00.0 | ELECTION EXPENSE - GENERAL | (15,000) | | |
| 11.59405.00.0 | LEGAL FEES | 30,000 | | Admin.Allocation |
| 11.59301.00.0 | LICENSES AND DUES | 180 | | |
| | | $30,180 | | |
| **Pool - Youth Center - Lighting** | | | | |
| 11.45430.01.0 | Transfers in-out Pool | (53,000) | | Reserve transfer from Lighting Reserve |
| 11.45430.04.0 | Transfers in-out Youth Center | (3,593) | | |
| 11.45430.05.0 | Transfers in-out Lighting | 56,593 | | Reserve transer to Pool |
| 11.59101.01.0 | SALARIES - POOL | 4,100 | | |
| 11.59501.01.0 | PAYROLL TAXES - POOL | 500 | | |
| 11.59502.01.0 | EMPLOYEE BENEFITS (RET/MED) - POOL | 500 | | Property Tax - Grant |
| 11.59304.01.0 | FEES, LICENSES & PERMITS - POOL | 1,000 | | |
| 11.59306.01.0 | OUTSIDE SERVICES - POOL | 25,000 | | |
| | Total | $31,100 | | |
| **Engineering** | | | | Engineering Allocation |
| 11.59101.15.0 | SALARIES | 38,000 | | |
| | Total | $38,000 | | |
| 11.59104.02.0 | ENGINEERING - ALLOCATED COSTS | 334 | | |
| 11.59405.02.0 | LEGAL FEES - PARKS | 20,000 | Cell Tower Rental Renewals | Property Taxes/Misc. Revenues |
| 11.59801.02.0 | AUTO & OTHER EQUIP EXP | (9,000) | | Budget Transfer |
| 11.59802.02.0 | BLDS & IMPROVEMENTS | 9,000 | | |
| | Total | $20,000 | | |
| **Parks-CSA** | | | | |

## 2025-26 BUDGET AMENDMENT  REQUEST 2

| Account | Account Name | Amount | Detail | Funding Source |
|---|---|---|---|---|
| 11.59103.03.0 | OVERHEAD - ALLOCATED COSTS - CSA 66 | 1,056 | | |
| 11.59104.03.0 | ENGINEERING - ALLOCATED COSTS | 3,846 | | |
| | Total | $4,902 | | |

### Fire - Olivehurst and ER

| Account | Account Name | Amount | Detail | Funding Source |
|---|---|---|---|---|
| 11.59102.09.0 | OVERHEAD - ALLOCATED COSTS - FIRE | 1,207 | | |
| 11.59101.09.0 | SALARIES - FIRE DEPT | 62,000 | | Property Taxes Assessments |
| 11.59501.09.0 | PAYROLL TAXES - FIRE DEPT | 13,000 | | Property Taxes Assessments |
| 11.59101.12.0 | SALARIES - FIRE DEPT MK | 5,000 | | MK Revenues |
| 11.59110.09.0 | SALARIES OT - FIRE DEPT | | | |
| 11.59501.12.0 | PAYROLL TAXES INTERMITTENT MEASUR | 9,000 | | MK Revenues |
| 11.59306.09.0 | OUTSIDE SERVICES | 2,000 | | Propert Taxes/Assessments |
| 11.59401.09.0 | GENERAL INSURANCE - FIRE DEPT | 2,035 | | Propert Taxes/Assessments |
| 11.59405.09.0 | LEGAL | 15,000 | | Admin Allowance HR |
| 11.59802.09.0 | AUTO & OTHER EQUIP EXP - FIRE DEPT | 5,100 | | Sale -2001 FORD 150 XLT |
| 11.59802.12.0 | AUTO & OTHER EQUIPMENT MEASURE K | 15,000 | | MK Revenues |
| 11.59806.12.0 | FIRE EQUIPMENT MEASURE K | (85,000) | | Budget Transfer |
| | Total | $44,342 | | |

## 2025-26 BUDGET AMENDMENT  REQUEST 2

| Account | Account Name | Amount | Detail | Funding Source |
|---|---|---|---|---|
| **Water** | | | | |
| 12.59103.00.0 | OVERHEAD - ALLOCATED COSTS - WATEF | 13,581 | | |
| 12.59104.00.0 | ENGINEERING - ALLOCATED COSTS | 16,910 | | |
| 12.59311.00.0 | CUSTOMER SERVICE AND BILLING | 15,000 | | Sales Revenues |
| 12.59350.00.0 | LAB TESTING SERVICES - WATER | 20,000 | | Sales Revenues |
| 13.45431.00.0 | TRANSFER OUT - SAFETY FUNDS | 250 | | Sales Revenues/Reserves |
| 12.59302.00.0 | OFFICE SUPPLIES & EXP - WATER | (300) | | Budget Transfer |
| 12.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - WATE | 300 | | |
| 12.59600.00.0 | CAPITAL OUTLAY | (12,000) | | Budget Transfer |
| 13.59805.00.0 | VEHICLE REPLACEMENT | 12,000 | | Budget Transfer |
| | Total | $65,741 | | |
| **Wastewater** | | | | |
| 13.59103.00.0 | OVERHEAD - ALLOCATED COSTS - SEWEF | 30,491 | | |
| 13.59104.00.0 | ENGINEERING - ALLOCATED COSTS | 16,910 | | |
| 13.59101.00.0 | SALARIES - WASTEWATER | 55,600 | | Sales Revenues, Hard Rock  Contract |
| 13.59303.00.0 | GAS & OIL - SEWER | | | Sales Revenues |
| 13.59303.31.0 | GAS & OIL - COLLECTIONS | 25,000 | | Sales Revenues |
| 13.59350.00.0 | LAB TESTING SERVICES - WASTEWATER | 15,000 | | Sales Revenues |
| 13.45431.00.0 | TRANSFER OUT - SAFETY FUNDS | 250 | | Sales Revenues |
| | Total | $158,001 | | |
| **CFD 2002-1** | | | | |
| XX.59103.00.0 | OVERHEAD - ADMIN EXPENSES - CFDs | 302 | | |
| 20.59306.00.0 | CFD 2005-2 ADMIN EXPENSES | 2,500 | | Assessment Revenue |
| | Total | $2,802 | | |
| | **Total Budget Amendments** | **$364,888** | | |