

OLIVEHURST PUBLIC UTILITY DISTRICT

Fund 11

OLIVEHURST PARKS

| Dept | 2 | Account | Account Names | 2023-24 Budget | 2024-25 Budget Request |
|------|---|--------------------------|--|----------------|------------------------------|
| | | Revenue | | | |
| | | 45151 | PARK RESERVATION ADMIN FEE - HOH | 50 | 200 |
| | | 45420 | WATER TOWER RENTALS | 48,000 | 60,000 |
| | | 45431 | TRANSFER OUT - SAFETY FUNDS | (500) | (500) |
| | | 45810 | CSA 69 TAX REVENUE - PARKS | 3,800 | 4,000 |
| | | 49300 | CURR SECURED TAXES - PARKS | 103,000 | 106,000 |
| | | 49301 | CURR UNSECURED TAXES - PARKS | 0 | |
| | | 49400 | SUPPLEMENTAL TAXES - PARK | 0 | |
| | | | Revenue Total | \$154,350 | \$169,700 |
| | | Payroll Expense | | | |
| | | 59100 | SALARIES - PARK | 20,028 | 18,753 |
| | | Allocated Expense | | | |
| | | 59102 | OVERHEAD - SALARIES/BENEFITS - PARKS | 21,317 | 19,384 |
| | | 59103 | OVERHEAD - ADMIN EXPENSES - PARKS | 4,594 | 4,650 |
| | | 59104 | OVERHEAD - ENGINEERING | 2,609 | 4,396 |
| | | Operating Expense | | | |
| | | 59300 | OPERATING SUPPLIES & REPAIRS - PARKS | 8,000 | 8,500 |
| | | 59301 | LICENSES / DUES - PARK EMPLOYEES | 250 | 250 |
| | | 59302 | OFFICE SUPPLIES & EXPENSES - PARKS | 100 | 100 |
| | | 59303 | GAS & OIL - PARKS | 1,500 | 2,000 |
| | | 59305 | UTILITIES & PHONE - PARK | 1,000 | 1,500 |
| | | 59306 | OUTSIDE SERVICES - PARKS | 16,000 | 16,000 |
| | | 59307 | PRINTING/PUBLIC/LEGAL NOTICES - PARKS | 100 | 100 |
| | | 59308 | HERBICIDES/PESTICIDES | 400 | 400 |
| | | 59309 | SMALL TOOLS - PARKS | 250 | 250 |
| | | 59310 | UNIFORMS - PARKS | 250 | 250 |
| | | 59313 | UNEMPLOYMENT - PARKS | | |
| | | 59315 | SAFETY SUPPLIES / EXPENSE - PARKS | 250 | 250 |
| | | 59317 | IRRIGATION EXPENSE - PARKS | 45,000 | 30,000 |
| | | 59325 | DIRECT ASSESSMENTS - PARKS | 300 | 500 |
| | | 59401 | GENERAL INSURANCE - PARKS | 6,210 | 8,853 |
| | | 59404 | COMPUTER SERVICES - PARKS (OLIVEHURST | 1,000 | 4,000 |
| | | 59405 | LEGAL FEES - PARKS | 1,500 | 1,500 |
| | | 59505 | EMPLOYMENT COSTS - OH PARKS | 100 | 100 |
| | | 59551 | BOARD COMMUNITY OUTREACH | 75 | 75 |
| | | 59600 | CAPITAL OUTLAY | | 26,000 ** 1 |
| | | 59700 | RENTS & LEASES - PARKS | 1,000 | 1,000 |
| | | 59801 | BLDGS & IMPROVEMENTS - PARKS | 10,000 | 10,000 |
| | | 59802 | AUTO & OTHER EQUIP EXP - PARKS | 7,500 | 10,000 |
| | | 59805 | AUTO REPLACEMENT | | 2,330 Ford PU/ Tool Box @ 6% |
| | | 59807 | VEHICLE MAINTENANCE - PARKS | 0 | 500 |
| | | 65704 | DEPRECIATION EXPENSE - PARKS | 5,000 | 10,000 |
| | | 65800 | REPAIR AND EQUIP REPLACEMENT - OH PARK | 5,000 | 5,000 |
| | | | Expense Total | \$159,358 | \$186,741 |
| | | Revenue | | \$154,350 | \$169,700 |
| | | Expenses | | (\$159,358) | (\$186,741) |
| | | Surplus/(Deficit) | | (\$5,008) | (\$17,041) |
| | | Transfer from Reserves | | 5,008 | |
| | | | | \$0 | (\$17,041) |
| | | ** 1 | | | |
| | | OPUD Water Department | | Capacity Fees | |
| | | | | Splash Park | 26,000 |
| | | | | | \$26,000 ** 1 |

OLIVEHURST PUBLIC UTILITY DISTRICT

**CSA
Parks**

Fund 11

| Dept 3 | Account Names | 2023-24 Budget | 2024-25 Budget Request |
|--------------------------|--|------------------|--------------------------------------|
| Revenue | 45103 MISC. REVENUE - CSA 66 PARKS | | |
| | 45151 PARK RESERVATION ADMIN FEE - CSA 66 | 1,000 | 3,000 |
| | 45431 TRANSFER OUT - SAFETY FUNDS | (4,700) | (4,000) |
| | 45800 CSA 66 TAX REVENUE - PARKS | 715,000 | 735,000 |
| | 45850 CFD 2005-2 PARK MAINTENANCE | 175,000 | 385,000 |
| | Revenue Total | \$886,300 | \$1,119,000 |
| Payroll Expense | 59100 SALARIES - CSA 66 PARKS | 258,746 | 293,790 |
| Allocated Expense | 59102 OVERHEAD - SALARIES/BENEFITS - CSA 66 PARKS | 39,021 | 38,768 |
| | 59103 OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS | 10,719 | 9,300 |
| | 59104 OVERHEAD - ENGINEERING | 30,003 | 41,003 |
| Operating Expense | 59300 OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS | 35,000 | 38,000 |
| | 59301 LICENSES / DUES - CSA 66 PARK EMPLOYEES | 350 | 1,000 |
| | 59302 OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS | 1,000 | 1,000 |
| | 59303 GAS & OIL - CSA 66 PARKS | 15,000 | 18,000 |
| | 59304 FEES & DUES - CSA 66 PARKS | 1,000 | 1,000 |
| | 59305 UTILITIES & PHONE - CSA 66 PARK | 30,000 | 40,000 |
| | 59306 OUTSIDE SERVICES - CSA 66 PARKS | 240,000 | 220,000 |
| | 59307 PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS | 100 | 100 |
| | 59308 HERBICIDES/PESTICIDES - CSA 66 PARKS | 3,000 | 3,000 |
| | 59309 SMALL TOOLS - CSA 66 PARKS | 2,500 | 2,500 |
| | 59310 UNIFORMS - CSA 66 PARKS | 2,000 | 2,500 |
| | 59312 TRAINING & EDUCATION - CSA 66 PARKS | 150 | 500 |
| | 59313 UNEMPLOYMENT - CSA 66 PARKS | 0 | |
| | 59315 SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARKS | 2,500 | 2,500 |
| | 59317 IRRIGATION EXPENSE - CSA 66 PARKS | 90,000 | 100,000 |
| | 59320 POSTAGE & SHIPPING - PL PARKS | 50 | 100 |
| | 59325 DIRECT ASSESSMENTS - CSA 66 PARKS | 4,500 | 5,000 |
| | 59401 GENERAL INSURANCE - CSA 66 PARKS | 36,277 | 41,189 |
| | 59404 COMPUTER SERVICES - PARKS (PLUMAS LAKE) | 11,000 | 13,000 |
| | 59405 LEGAL FEES - CSA 66 PARKS | 6,000 | 6,000 |
| | 59505 EMPLOYMENT COSTS - CSA 66 PARKS | 100 | 100 |
| | 59551 BOARD COMMUNITY OUTREACH | 150 | 150 |
| | 59600 CAPITAL OUTLAY | 5,000 | 55,000 **1 |
| | 59750 PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS | 500 | 500 |
| | 59801 BLDGS & IMPROVEMENTS - CSA 66 PARKS | 20,735 | 55,000 **2 |
| | 59802 AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS | 20,000 | 20,000 |
| | 59805 AUTO REPLACEMENT | | Ford PU/ Tool Box @ 94% 34,700 |
| | 59807 VEHICLE MAINTENANCE - CSA 66 PARKS | 3,000 | 10,000 |
| | 65704 DEPRECIATION EXPENSE - CSA 66 PARKS | 80,000 | 80,000 |
| | 65800 REPAIR AND EQUIP REPLACEMENT - CSA 66 PARKS | 10,000 | 10,000 |
| | Expense Total | \$958,401 | \$1,143,700 |
| | Revenue | \$886,300 | \$1,119,000 |
| | Expenses | (\$958,401) | (\$1,143,700) |
| | Transfer from Maintenance Reserve | \$72,101 | \$29,700 |
| | Surplus/(Deficit) | (\$72,101) | (\$24,700) |
| | | \$0 | \$5,000 |
| ** 1 | Joanne Aiello Fence | | 15,000 |
| | BB Sat Assembly Retrofit Eufay Park - Bear River Park | | 25,000 |
| | Pinkerton Park Booster Pump | | 15,000 |
| | | | \$55,000 ** 1 |
| **2 | Bark Replacement: Don Brown-Joanne Aiello-Donahue-Veterans Parks | | 27,000 |
| | Benches/Structure : Orchard Glen - Eufay Park | | 13,900 |
| | Trees | | 5,100 |
| | | | \$46,000 **2 |

OLIVEHURST PUBLIC UTILITY DISTRICT

| Fund | 11 | Pool | 2023-24 Budget | 2024-25 Budget Request |
|---|--------------------------------------|------|-----------------------------------|------------------------|
| Account | Account Names | | | |
| Revenue | | | | |
| 11.45100.01.0 | POOL ADMISSION | | 11,000 | 9,000 |
| 11.45103.01.0 | MISCELLANEOUS REVENUE - POOL | | - | - |
| 11.45400.01.0 | FIRST FIVE GRANT - POOL | | 17,000 | 17,000 |
| 11.45401.01.0 | HEALTH & HUMAN SERV GRANT - POOL | | 23,000 | 23,000 |
| 11.45403.01.0 | OTHER GRANT INCOME | | 25,000 | 25,000 |
| 11.49300.01.0 | CURR SECURED TAXES - POOL | | 8,000 | 8,500 |
| 11.49301.01.0 | CURR UNSECURED TAXES - POOL | | - | - |
| 01 (POOL) | Total Revenues | | \$ 84,000 | \$ 82,500 |
| Expenditures | | | | |
| 11.59101.01.0 | SALARIES - POOL | | 6,500 | 6,500 |
| 11.59300.01.0 | OPERATING SUPPLIES & REPAIRS - POOL | | 5,500 | 6,000 |
| 11.59302.01.0 | OFFICE SUPPLIES & EXP - POOL | | - | - |
| 11.59305.01.0 | UTILITIES & PHONE - POOL | | 39,000 | 30,000 |
| 11.59306.01.0 | OUTSIDE SERVICES - POOL | | 49,000 | 55,000 |
| 11.59307.01.0 | PRINTING/PUBLIC/LEGAL NOTICES - POOL | | - | - |
| 11.59308.01.0 | CHEMICALS | | 6,000 | 7,000 |
| 11.59312.01.0 | TRAINING & EDUCATION - POOL | | 9,000 | 9,000 |
| 11.59315.01.0 | SAFETY SUPPLIES / EXPENSE | | 500 | 500 |
| 11.59317.01.0 | WATER/SEWER - POOL | | 3,000 | 3,000 |
| 11.59401.01.0 | GENERAL INSURANCE - POOL | | - | 1,800 |
| 11.59405.01.0 | LEGAL FEES - POOL | | - | - |
| 11.59501.01.0 | PAYROLL TAXES - POOL | | 1,300 | 1,000 |
| 11.59502.01.0 | EMPLOYEE BENEFITS (RET/MED) - POOL | | 50 | 50 |
| 11.59505.01.0 | EMPLOYMENT COSTS - POOL | | - | - |
| 11.59801.01.0 | BLDGS & IMPROVEMENTS - POOL | | 3,225 | 11,100 *1 |
| 11.59802.01.0 | AUTO & OTHER EQUIP EXP - POOL | | 225 | 1,500 |
| 01 (POOL) | Total Expenditures | | 123,300 | \$132,450 |
| Excess of Revenues over Expenditures | | | \$ (39,300) | \$ (49,950) |
| Depreciation Expense | | | (6,500) | |
| Loan from Admin | | | (9,271) | (9,271) |
| Transfer from Other Dept. (Lighting) | | | 55,071 | 59,221 |
| | | | \$ - | \$ - |
| | | | *1 Pool Handicap Chair / Spectrum | 11,100 |

OLIVEHURST PUBLIC UTILITY DISTRICT

Fund 11

| | Account | Account Names | 2023-24 Budget | 2024-25 Budget Request |
|---|----------------|---------------------------------------|-----------------------|-------------------------------|
| 04 (YOUTH CTR) | | | | |
| Revenues | | | | |
| | 11.45200.04.0 | YCB RENTAL INCOME | 2,750 | - |
| | 11.45250.04.0 | PUBLIC WORKS OFFICE RENT REIMBURSEME | 3,250 | - |
| | 11.45430.04.0 | TRANSFERS-IN/OUT | - | - |
| 04 (YOUTH CTR) | | Total Revenues | \$6,000 | \$0 |
| Expenditures | | | | |
| | 11.59305.04.0 | UTILITIES & PHONE - YCB | 5,000 | 5,500 |
| | 11.59306.04.0 | OUTSIDE SERVICES - YCB | 1,000 | 1,500 |
| | 11.59801.04.0 | BLDGS & IMPROVEMENTS - YCB | - | - |
| | 11.65704.04.0 | DEPRECIATION EXPENSE - YCB | - | - |
| 04 (YOUTH CTR) | | Total Expenditures | \$6,000 | \$7,000 |
| Excess of Revenues over Expenditures | | | \$ - | |
| | | Transfer from Lighting | 1,750 | (7,000) |
| | | | \$ 1,750.00 | \$0 |
| 05 (LIGHTING) | | | | |
| Revenues | | | | |
| | 11.45430.05.0 | TRANSFERS-IN/OUT | - | - |
| | 11.45440.05.0 | STREET LIGHTING DISTRICT ASSESSMENT | - | - |
| | 11.49300.05.0 | CURR SECURED TAXES - ST LIGHTING | 95,000.00 | 102,000 |
| | 11.49301.05.0 | CURR UNSECURED TAXES - ST LIGHTING | - | - |
| | 11.49302.05.0 | PRIOR YEAR TAXES - ST LIGHTING | - | - |
| | 11.49400.05.0 | SUPPLEMENTAL TAXES - STREET LIGHTING | - | - |
| 05 (LIGHTING) | | Total Revenues | \$ 95,000.00 | \$ 102,000.00 |
| Expenditures | | | | |
| | 11.59300.05.0 | OPERATING SUPPLIES & REPAIRS - STREET | 900 | 1,000 |
| | 11.59305.05.0 | UTILITIES & PHONE - ST LIGHT | 55,000 | 60,000 |
| 05 (LIGHTING) | | Total Expenditures | \$ 55,900.00 | \$ 61,000.00 |
| Excess of Revenues over Expenditures | | | 39,100 | 41,000 |
| | | Cash Reserve | (39,100) | |
| | | Transfer to Pool 01 | | 59,221 |
| | | Transfer to Youth Center | | 7,000 |
| | | | \$ - | (\$25,221) *1 |
| 06 (JOHNSON DITCH) | | | | |
| Revenues | | | | |
| | 11.49300.06.0 | CURR SECURED TAXES - JOHNSON DITCH | 5,000 | 5,300 |
| | 11.49301.06.0 | CURR UNSECURED TAXES - JOHNSON DITCH | - | - |
| 06 (JOHNSON DITCH) | | Total Revenues | \$ 5,000 | \$ 5,300 |
| Expenditures | | | | |
| | 11.59306.06.0 | OUTSIDE SERVICES - JOHNSON DITCH | 3,000 | 3,000.00 |
| 06 (JOHNSON DITCH) | | Total Expenditures | \$ 3,000 | \$ 3,000 |
| Excess of Revenues over Expenditures | | | \$ 2,000 | \$ 2,300 |
| | | From/(To) Cash Surplus | (2,000) | (2,300) |
| | | Transfer to OH Parks | | |
| | | | \$ - | \$ - |

** Transfer from Lighting surplus from prior years 25,221.00

OLIVEHURST PUBLIC UTILITY DISTRICT

CFDs

| | Account | Account Names | 2023-24 Budget | Budget Request |
|-------------------|---------------------|-------------------------------|----------------------|----------------------|
| CFD 2002-1 | Revenues | | | |
| | 18.41000.00.0 | CFD 2002-1 REVENUE | 628,756 | 628,427 |
| | 18.45500.00.0 | INTEREST EARNED - CFD 2002-1 | - | |
| | Expenditures | | | |
| | 18.59306.00.0 | CFD 2002-1 - ADMIN EXPENSE | 45,000 | 45,000 |
| | 18.59405.00.0 | LEGAL FEES - CFD 2002-1 | - | |
| | 18.59412.00.0 | JUDICIAL FORECLOSURE EXPENSES | 3,000 | 3,000 |
| | 18.59600.00.0 | CAPITAL OUTLAY | 1,997,000 | 113,472 **1 |
| | 18.65103.00.0 | INTEREST EXPENSE - CFD 2002-1 | 269,280 | 243,922 |
| | 18.22103.00.0 | CFD 2002-1 BOND Payment | 303,400 | 317,600 |
| | CFD 2002-1 | Surplus/(Deficit) | (\$1,988,924) | (\$94,567) |
| CFD 2005-1 | Revenues | | | |
| | 19.41000.00.0 | CFD 2005-1 REVENUE | - | - |
| | Expenditures | | | |
| | 19.59600.00.0 | Capital Outlay | - | 800,000 **2 |
| | CFD 2005-1 | Surplus/(Deficit) | - | (\$800,000) |
| CFD 2005-2 | Revenues | | | |
| | 20.41000.00.0 | CFD 2005-2 REVENUE | 175,000 | 385,000 |
| | Expenditures | | | |
| | 20.59803.00.0 | CDF 2005-2 PARK MAINTENANCE | 175,000 | 385,000 |
| | 20.59306.00.0 | OUTSIDE SERVICES | 5,000 | 5,000 |
| | CFD 2005-2 | Surplus/(Deficit) | (\$5,000) | (\$5,000) **3 |

**1 Unexpended Project Budget -Plumas Lake
Maganese Filter Project \$113,472

Project Funding from Bond Reserves

**2 Wheeler Ranch Methane Project \$800,000

Project Funding from Cash Reserve

**3 Cash Surplus from prior years