

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: June 16, 2022

Item description/summary:

Preliminary Budget 2022-23. The Preliminary 2022-23 Budget is prepared with information available through May 31, 2021. This document includes the following supplementary schedules: Allocations, appropriation limit, debt schedules, and non-management pay schedules. Available cash balances will be presented with the 2022-23 Working Budget to be presented to the District Board as soon as 2021-22 books are closed.

Fiscal Analysis:

Presented in Budget Summary pages.

Sample Motion:

Make a motion authorizing proposed Preliminary Budget FY 2022-23

Prepared by:

Karin Helvey – Financial Manager



Olivehurst Public Utility District

Preliminary Budget Draft 2022-23

Approved by the Board of Directors:

OLIVEHURST PUBLIC UTILITY DISTRICT



DESCRIPTION	Administration			Parks			Fire		
	Preliminary Budget 2022-23	Amended Budget 2021-22	Amended Budget 2020-21	Preliminary Budget 2022-23	Amended Budget 2021-22	Amended Budget 2020-21	Preliminary Budget 2022-23	Amended Budget 2021-22	Amended Budget 2020-21
MISC. REVENUES & FEES				12,050	2,050	11,959	749,613	433,387	614,061
ASSESSMENTS				883,800	793,070	694,100	28,100	28,100	28,100
TAXES				8,600	91,500	86,500	682,782	504,500	494,500
OTHER REVENUES	1,581,916	1,244,648	1,362,852	40,060	40,060	78,560	592,706	467,373	382,359
Revenues	\$ 1,581,916	\$ 1,244,648	\$ 1,362,852	\$ 944,510	\$ 926,680	\$ 871,119	\$ 2,053,201	\$ 1,433,360	\$ 1,519,020
SALARIES & BENEFITS	1,310,466	978,248	1,031,998	263,842	192,125	234,439	1,332,771	1,074,887	832,747
OVERHEAD - ADMIN EXPENSES	-	-	-	-	169,723	66,369	63,277	48,666	45,733
OPERATING EXPENSES	130,750	144,500	149,250	499,225	401,225	410,894	459,750	144,583	135,700
PROFESSIONAL FEES	103,000	89,000	82,000	#REF!	26,900	33,008	#REF!	77,960	41,408
MAINT. & REPAIR	3,000	3,000	4,000	72,600	10,000	34,000	420,500	430,000	0
CAPITAL OUTLAY	31,200	31,200	30,000	25,000	2,500	12,000	-	-	140,085
DEPRECIATION EXPENSE	3,500	3,500	3,500	85,000	85,000	85,000	100,000	15,000	16,500
Expenditures	1,581,916	1,249,448	1,300,748	#REF!	887,473	875,710	#REF!	1,791,096	1,212,174
Transfers-In/(Out) & Reserves	(27,674)	(13,603)	(80,507)	43,550	(39,207)	4,591	391,348	375,918	(48,098)
Advance Repayment	27,674	18,403	18,403	9,107			(18,403)	(18,181)	(258,748)
Surplus/(Deficit)	\$ 0	\$ -	\$ 0	#REF!	\$ (0)	\$ 0	#REF!	\$ 0	\$ (0)

Does not include Engineering Department

OLIVEHURST PUBLIC UTILITY DISTRICT



DESCRIPTION	Water			Waste Water		
	Preliminary Budget 2022-23	Amended Budget 2021-22	Amended Budget 2020-21	Preliminary Budget 2022-23	Amended Budget 2021-22	Amended Budget 2020-21
SALES	3,615,000	3,415,000	3,415,000	4,008,000	3,658,000	3,427,715
DELINQUENT CHARGES AND PENALTIES	18,000	18,000	46,000	0	0	46,000
SERVICE FEES	3,000	3,000	13,000	3,000	3,000	106,000
OTHER REVENUES	102,000	43,000	-	161,000	116,000	-
OPERATING REVENUES	3,738,000	3,479,000	3,474,000	4,172,000	3,777,000	3,579,715
Total Revenues	\$3,738,000	\$3,479,000	\$3,474,000	\$4,172,000	\$3,777,000	\$3,579,715
SALARIES & BENEFITS	814,055	953,514	1,031,597	1,020,222	1,134,850	944,626
OVERHEAD - ADMIN EXPENSES	885,191	547,492	597,308	1,026,296	547,492	481,888
OPERATING EXPENSES	1,226,500	1,277,200	1,093,500	1,486,000	1,249,000	1,141,500
WATER METERS	150,000	90,000	90,000			
PROFESSIONAL SERVICES - INSURANCE	#REF!	198,085	107,022	#REF!	145,100	119,481
CAPITAL OUTLAY	334,000	176,000	162,000	770,000	835,000	442,245
OTHER EXPENSES	75,887	75,887	75,887	12,250	12,250	8,250
DEPRECIATION EXPENSE	100,000	100,000	100,000	300,000	300,000	300,000
Expenditures	#REF!	\$3,418,178	3,257,314	#REF!	\$ 4,223,692	3,437,990
Transfers-In/(Out) & Reserves	(2,167.00)	(60,823.40)	(216,686)	598,968	446,694	(141,725)
Surplus/(Deficit)	#REF!	\$ -	\$ -	#REF!	\$ -	\$ -

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

2022-23

00 (Administration)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	8,000	8,000	
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	-	-	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,563,916	1,216,648	1,324,852	
Administration	Total Revenues	\$1,581,916	1,244,648	1,362,852	
11.59101.00.0	SALARIES - GENERAL	1,005,545	665,898	663,986	
11.59110.00.0	SALARIES OT - GENERAL	2,109	5,000	6,000	
11.59501.00.0	PAYROLL TAXES - GENERAL	54,902	51,000	105,775	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERA	243,645	250,000	249,680	
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	3,014	5,800	6,006	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	6,500	6,500	6,500	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	150	150	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	15,000	27,000	27,000	Christmas \$2,000 - Staff BBQ
11.59303.00.0	GAS AND OIL - GENERAL	2,000	750	750	
11.59304.00.0	FEES & DUES - GENERAL	10,000	10,000	10,000	CSDA Membership \$ 8.500
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	10,000	10,000	
11.59306.00.0	OUTSIDE SERVICES - GENERAL	65,000	80,000	65,000	Annual Audit \$25,000, Office Cleaner \$12,000 (est), Office Equipment annual support
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	1,000	1,000	1,000	
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	3,600	3,600	2,350	Board Clerk Training/Tavel/Lodgin
11.59313.00.0	UNEMPLOYMENT - GENERAL	-	-	1,000	
11.59314.00.0	ELECTION EXPENSE - GENERAL	11,000	-	20,000	Election 2 seats
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	3,000	3,000	
11.59320.00.0	POSTAGE & SHIPPING	2,000	2,000	2,000	
11.59404.00.0	COMPUTER SERVICES - GENERAL	55,000	41,000	35,000	Harris Software License/Support - \$22,000 Adept IT Services \$25,000
11.59405.00.0	LEGAL FEES - GENERAL	45,000	45,000	45,000	
11.59425.00.0	SECURITY - GENERAL	3,000	3,000	2,000	
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	250	250	250	
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	500	500	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

2022-23

00 (Administration)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
11.59551.00.0	BOARD COMMUNITY OUTREACH	1,000	300	300	
11.59600.00.0	CAPITAL OUTLAY - GENERAL	31,200	31,200	30,000	Virtual Meeting Cameras, Copier & Server Contingency
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	2,500	2,500	
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	500	500	1,500	
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	3,500	3,500	
Administration	Total Expenditures	\$1,581,916	1,249,448	1,300,748	
Excess of Revenues over Expenditures		0	(4,800)	62,104	
				(21,654)	
	Advance to Fire Department	18,403	18,403	18,403	
	Advance to Pool	9,271	9,271		
	Reserve: Admin. Building	(27,674)	(22,874)	(58,854.0)	
		\$ 0	\$ 0	\$ (0)	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET
11.45700.15.0	ENGINEERING OVERHEAD TRANSFER IN	513,169
11.45103.15.0	DEVELOPER REIMBURSEMENTS	-
Administration	Total Revenues	513,169
11.59101.15.0	SALARIES	323,781
11.59110.15.0	SALARIES OT	22,095
11.59501.15.0	PAYROLL TAXES	26,942
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	107,533
11.59402.15.0	WORKERS' COMP INSURANCE	15,817
11.59300.15.0	OPERATING SUPPLIES	1,000
11.59301.15.0	LICENSES AND DUES EMPLOYEES	1,000
11.59302.15.0	OFFICE SUPPLIES	500
11.59303.15.0	GAS AND OIL	10,000
11.59305.15.0	PHONE	2,000
11.59307.15.0	PRINTING/PUBLIC/LEGAL NOTICES	1,000
11.59312.15.0	TRAINING & EDUCATION	500
11.59404.15.0	COMPUTER SERVICES	1,000
Administration	Total Expenditures	513,169
Excess of Revenues over Expenditures		-

NEW DEPARTMENT

In the past all costs immediately allocated to:

Parks (OH)	0.88%
Parks (CSA 66)	10.12%
Water	44.50%
Wastewater	44.50%

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

01 (POOL)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
Revenues					
11.45100.01.0	POOL ADMISSION	11,000	1,000	11,000	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	
11.45400.01.0	FIRST FIVE GRANT - POOL		-		
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL		-	15,000	
11-45403.01.0	GRANT INCOME	64,000	-	32,000	
11.49300.01.0	CURR SECURED TAXES - POOL	8,000	6,500	6,500	
11.49301.01.0	CURR UNSECURED TAXES - POOL	600			
01 (POOL)	Total Revenues	83,600	7,500	64,500	
Expenditures					
11.59101.01.0	SALARIES - POOL	6,000	-	4,000	
11.59501.01.0	PAYROLL TAXES - POOL	800	-	850	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	100	-	100	
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	-	
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POO	3,500	-	5,000	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	100	
11.59305.01.0	UTILITIES & PHONE - POOL	6,500	-	7,000	
11.59306.01.0	OUTSIDE SERVICES - POOL	60,000	-	43,719	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POC	-	-	500	
11.59308.01.0	CHEMICALS	2,500	-	500	
11.59312.01.0	TRAINING & EDUCATION - POOL	1,000	-	500	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	-	300	
11.59317.01.0	WATER/SEWER - POOL	1,500	-	1,000	
11.59401.01.0	GENERAL INSURANCE - POOL	-	-	1,800	
11.59405.01.0	LEGAL FEES - POOL	-	-	-	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	100		-	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	-	-	-	
01 (POOL)	Total Expenditures	82,500	-	65,369	
Excess of Revenues over Expenditures		1,100	7,500	(869)	
	DEPRECIATION EXPENSE	(6,500)	(6,500)	(2,642)	
	LOAN FROM ADMIN FOR POOL LINER	(9,271)			
	TRANSFER FROM LIGHTING SURPLUS	14,671			Pool Resurfacing
		\$ -	\$ 1,000	\$ (3,511)	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

02 (PARKS)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
Revenues					
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	\$ -	\$ -	\$ -	
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	\$ 50	\$ 50		
11.45160.02.0	PLAN CHECK FEE REVENUE - PARKS	\$ -	\$ -	\$ -	
11.45420.02.0	WATER TOWER RENTALS	\$ 43,500	\$ 43,500	\$ 35,000	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	\$ (220)	\$ (220)	\$ (220)	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	\$ 3,800	\$ 2,100	\$ 2,100	
11.49300.02.0	CURR SECURED TAXES - PARKS	\$ 102,285	\$ 85,000	\$ 80,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	\$ -	\$ -	\$ -	
02 (PARKS)	Total Revenues	\$ 149,415	\$ 130,430	\$ 116,880	
Expenditures					
11.59101.02.0	SALARIES - PARK	\$ 9,521	\$ 17,000	\$ 14,979	6% of Parks Payroll
11.59103.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	\$ 14,896			
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	\$ 8,833	\$ 18,742	\$ 19,911	
11.59103.03.0	OVERHEAD - ENGINEERING	\$ 2,032			
11.59110.02.0	SALARIES OT - PARK	\$ 635	\$ 500	\$ 500	6% of Parks Payroll
11.59501.02.0	PAYROLL TAXES - PARKS	\$ 738	\$ 1,300	\$ 1,968	6% of Parks Payroll
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	\$ 4,361	\$ 6,400	\$ 5,057	6% of Parks Payroll
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	\$ 100	\$ 100	\$ 100	
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	636	1,400	1,416	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	\$ 8,000	\$ 8,000	\$ 8,000	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	\$ 250	\$ 250	\$ 250	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	\$ 100	\$ 100	\$ 100	
11.59303.02.0	GAS & OIL - PARKS	\$ 1,500	\$ 1,000	\$ 1,000	
11.59305.02.0	UTILITIES & PHONE - PARK	\$ 1,000	\$ 1,000	\$ 1,000	
11.59306.02.0	OUTSIDE SERVICES - PARKS	\$ 18,000	\$ 16,000	\$ 11,000	
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	\$ 100	\$ 100	\$ 150	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

02 (PARKS)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
11.59308.02.0	HERBICIDES/PESTICIDES	\$ 400	\$ 400	\$ 400	
11.59309.02.0	SMALL TOOLS - PARKS	\$ 250	\$ 250	\$ 250	
11.59310.02.0	UNIFORMS - PARKS	\$ 2,000	\$ 100	\$ 100	
11.59312.02.0	TRAINING & EDUCATION - PARKS	\$ 25	\$ 25	\$ 25	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	\$ 250	\$ 250	\$ 250	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	\$ 48,000	\$ 45,500	\$ 40,500	Splash Pad - Community Park
11.59320.02.0	POSTAGE & SHIPPING - PARKS	\$ -	\$ -	\$ -	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	\$ 200	\$ 200	\$ 200	
11.59401.02.0	GENERAL INSURANCE - PARKS	#REF!	\$ 3,300	\$ 3,401	
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	\$ 500	\$ 500	\$ 700	
11.59405.02.0	LEGAL FEES - PARKS	\$ 500	\$ 500	\$ 500	
11.59551.02.0	BOARD COMMUNITY OUTREACH	\$ 75	\$ 75	\$ 75	
11.59600.02.0	CAPITAL OUTLAY - PARKS	\$ 5,000	\$ 500	\$ 320	
11.59700.02.0	RENTS & LEASES - PARKS	\$ 1,000	\$ -	\$ -	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	\$ 15,000	\$ 1,500	\$ 1,500	Bark Replacement
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	\$ 5,000	\$ 1,000	\$ 2,320	PU truck 6%
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	\$ 5,000	\$ 5,000	\$ 5,000	
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARKS	\$ 5,000	\$ -	\$ -	
02 (PARKS)	Total Expenditures	#REF!	\$ 130,992	\$ 120,972	
	Excess of Revenues over Expenditures	#REF!	\$ (562)	\$ (4,092)	
	Transfer to Youth Center Building	(1,750)	(1,750)	(15,987)	
	Transfer from Johnson Ditch Cash Surplus	16,959			
	From / (To) Cash Reserve:	2,378		(2,829)	March 2022 Treasurer Report
		#REF!	\$ (2,312)	\$ (22,908)	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
Revenues					
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	-	-	
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	1,000	1,000	959	
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(3,220)	(3,220)	(3,220)	
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	710,000	690,000	640,000	
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	170,000	100,970	52,000	
03 (CSA 66 PARKS)	Total Revenues	877,780	788,750	672,780	
Expenditures					
11.59101.03.0	SALARIES - CSA 66 PARKS	149,157	110,000	103,258	94%
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	34,756			
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	20,611	43,731	46,458	
11.59104.03.0	OVERHEAD - ENGINEERING	23,373			
11.59110.03.0	SALARIES OT - CSA 66 PARKS	1,620	1,000	1,000	
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	11,561	11,000	22,196	
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PAF	68,318	35,400	63,059	
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	100	100	
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	9,971	7,700	15,630	
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PA	35,000	29,000	28,750	
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	350	350	350	
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARK	1,000	1,000	1,600	
11.59303.03.0	GAS & OIL - CSA 66 PARKS	15,000	9,000	9,000	
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	500	500	
11.59305.03.0	UTILITIES & PHONE	22,000	20,000	20,000	
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	155,000	155,000	135,000	
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PAF	100	100	100	
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	3,000	3,500	
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	2,500	2,500	
11.59310.03.0	UNIFORMS - CSA 66 PARKS	1,500	900	1,050	
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	150	150	150	
11.59315.03.0	SAFETY SUPPLIES / EXPENSE	2,500	2,500	2,500	
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	100,000	100,000	80,000	
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	50	50	50	
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	4,000	3,500	3,500	
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	#REF!	12,600	21,107	
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE	9,000	9,000	4,500	
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	1,000	1,000	1,000	
11.59551.03.0	BOARD COMMUNITY OUTREACH	150	150	150	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	20,000	2,000	11,680	Playground Equipment Replacements
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PA	500	500	500	
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	15,000	1,500	1,500	Bark Replacement Irrigation Controls repair/replacemtns
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 P/	28,500	2,000	26,680	PU Truck
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	2,000	2,000		
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	80,000	80,000	80,000	
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 P	2,000	2,000	2,000	
03 (CSA 66 PARKS)	Total Expenditures	#REF!	\$ 649,231	\$ 689,367	
Excess of Revenues over Expenditures for Report		#REF!	\$ 139,519	\$ 23,362	
	Reserves: Maintenance of Future Park Sites	\$ (24,615)	\$ (139,519)	\$ (55,000)	
	Reserves: Capital Asset Repair			\$ 31,638	
		#REF!	\$ -	\$ (0)	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
Revenues					
11.45200.04.0	YCB RENTAL INCOME		1,750	1,750	
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURSEM	3,250	3,250	3,250	
04 (YOUTH CTR)	Total Revenues	\$ 3,250	\$ 5,000	\$ 5,000	
Expenditures					
11.59305.04.0	UTILITIES & PHONE - YCB	4,000	4,000	5,000	
11.59306.04.0	OUTSIDE SERVICES - YCB	1,000	1,000	-	
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	-	-	
04 (YOUTH CTR)	Total Expenditures	\$ 5,000	\$ 5,000	\$ 5,000	
Excess of Revenues over Expenditures		\$ (1,750)	\$ -	\$ -	
	Transfer-in from OH Parks	1,750	1,750		
		\$ -	\$ 1,750	\$ -	
05 (LIGHTING)					
Revenues					
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	95,223	75,000	75,000	
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	-	-	-	
05 (LIGHTING)	Total Revenues	\$ 95,223	\$ 75,000	\$ 75,000	
Expenditures					
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STREET	900	900	900	
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	55,000	55,000	55,000	
05 (LIGHTING)	Total Expenditures	\$ 55,900	\$ 55,900	\$ 55,900	
Excess of Revenues over Expenditures		\$ 39,323.12	\$ 19,100.00	\$ 19,100.00	
	Transfer to Pool	(14,671)			
	Cash Reserve	(24,652)	(19,100)	(14,400)	
				8,900	
		\$ 0	\$ -	\$ 13,600	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

06 (JOHNSON DITCH)

Revenues

11.49300.06.0	CURR SECURED TAXES - JOHNSON DITCH	4,959	3,500	3,000
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH		150	-

06 (JOHNSON DITCH)	Total Revenues	\$ 4,959	\$ 3,650	\$ 3,000
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11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	3,000	3,000
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06 (JOHNSON DITCH)	Total Expenditures	\$ 3,000	\$ 3,000	\$ 3,000
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Excess of Revenues over Expenditures		\$ 1,959	\$ 650	\$ -
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From Cash Surplus	15,000			
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Transfer to OH Parks	(16,959)	(650)		
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	\$ (0)	\$ -	\$ -	
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March 2022
Treasurer Report

OLIVEHURST PUBLIC UTILITY DISTRICT

**General Fund 11
09 (District) & 14 (Enterprise Rancheria)**

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
Revenues					
11.45103.09.0	MISC. REVENUE - ER	43,613	41,387	45,842	
11.45400.09.0	FIRE MITIGATION FEES REVENUE	85,000	85,000	84,860	
11.45402.09.0	MISC GRANT REVENUE				
11.45403.09.0	STRIKE TEAM REVENUE	300,000	286,000	80,000	
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,500	1,500	1,500	
11.45411.09.0	WEED ABATEMENT - RESIDENT REIMBURSEMENTS				
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	15,000	15,000	
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	4,500	4,500	
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	26,000	26,000	26,000	
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	2,100	2,100	2,100	
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	572,782	399,000	399,000	Revise formula?
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT		15,500	15,500	
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	110,000	90,000	80,000	
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,160,495	\$ 965,987	\$ 754,302	
Expenditures					
11.59101.09.0	SALARIES - FIRE DEPT	220,323	203,000	172,854	4 FTE
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,721			
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	23,555	48,666	45,733	
11.59110.09.0	SALARIES OT - FIRE DEPT	57,131	58,000	31,511	
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	15,000	15,000	
11.59112.09.0	SALARIES - STRIKE TEAM	280,000	276,000	70,000	Strike Team
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	44,040	22,000	24,518	
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	108,771	55,000	98,629	
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	2,000	2,000	
11.59402.09.0	WORKERS' COMP - FIRE DEPT	26,950	13,500	11,655	
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	13,000	13,000	13,000	
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	35,000	35,000	31,000	
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	4,000	4,000	
11.59303.09.0	GAS & OIL - FIRE DEPT	20,000	17,000	15,000	
11.59304.09.0	FEES & DUES - FIRE DEPT	300	300	300	
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	20,000	15,000	13,000	
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	30,000	25,000	25,000	Dispatch Services
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	750	750	

OLIVEHURST PUBLIC UTILITY DISTRICT

**General Fund 11
09 (District) & 14 (Enterprise Rancheria)**

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	500	500	
11.59310.09.0	UNIFORMS - FIRE DEPT	5,000	3,000	3,000	
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	1,000	1,000	
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	10,000	7,000	8,000	
11.59313.09.0	UNEMPLOYMENT - FIRE DEPT	-	-	2,500	
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,000	1,500	1,500	
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	3,000	3,000	
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	5,000	5,000	4,500	
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	350	350	350	
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	100	100	
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	#REF!	20,807	6,002	
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	750	750	
11.59404.09.0	COMPUTER SERVICES - FIRE	17,500	17,500	7,000	
11.59405.09.0	LEGAL FEES - FIRE	10,000	15,000	15,000	
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	5,000	16,000	3,298	
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	14,000	14,000	65,000	
11.59806.09.0	FIRE EQUIPMENT	400,000	400,000	65,000	Urban Interface Type 3 Truck Budget Roll Over
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	15,000	13,500	
Total Expenditures		\$ 1,524,742	\$ 1,323,723	\$ 773,949	
Excess of Revenues over Expenditures		\$ (364,246)	\$ (357,736)	\$ (19,647)	
	Interfund Transfer/Reserve	\$ 400,000	\$ 55,000		Approved 2021-22
	Fire Engine Loan Payment to Administration	\$ (12,222)	\$ (12,222)	\$ (12,222)	
	Fire Command Vehicle Loan Payment to Administration	\$ (6,181)	\$ (6,181)	\$ (6,181)	
	Transfer from/(to) Equipment Reserve	\$ (8,652)	\$ (16,949)	\$ 64,022	
		\$ 8,700	\$ (338,088)	\$ 25,971	

OLIVEHURST PUBLIC UTILITY DISTRICT

**General Fund 11
09 (District) & 14 (Enterprise Rancheria)**

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
12 (FIRE DEPARTMENT) MEASURE K					
Revenues					
11.45400.12.0	MEASURE K REVENUE	240,000	-		
11.45103.12.0	MEASURE - MISC		-		
11.45103.12.0	ACCUMULATED MEASURE K REVENUE	60,000			
Total Revenues		\$ 300,000	\$ -		
Expenditures					
11.59306.12.0	BLDGS & IMPROVEMENTS - MEASURE K	300,000	-		
11.59600.12.0	CAPITAL OUTLAY - MEASURE K		-		
11.59802.12.0	AUTO & OTHER EQUIP EXP - MEASURE K		-		
11.59806.12.0	FIRE EQUIPMENT MEASURE K		-		
Total Expenditures		\$ 300,000	\$ -		
	Excess of Revenues over Expenditures	\$ -	-		

OLIVEHURST PUBLIC UTILITY DISTRICT

**General Fund 11
09 (District) & 14 (Enterprise Rancheria)**

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
14 (FIRE DEPARTMENT) ENTERPRISE RANCERIA					
12 Month Budget					
11.45437.14.0	CONTRACT REVENUE - ER **	\$ 592,706	\$ 467,373	382,359	
Total Revenues		\$ 592,706	\$ 467,373	\$ 76,038	
11.59101.14.0	SALARIES - ER	\$ 376,909	\$ 256,000	\$ 204,839	
11.59110.14.0	SALARIES OT- ER		\$ 58,000	\$ 29,351	
11.59501.14.0	PAYROLL TAXES - ER	\$ 29,618	\$ 20,000	\$ 22,674	
11.59402.14.0	WORKERS' COMP - ER		\$ 13,500	\$ 12,656	
11.59300.14.0	OPERATING SUPPLIES & REPAIRS - ER	\$ 3,000	\$ 3,583		
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	\$ 118,416	\$ 55,000	\$ 103,875	
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER			\$ 750	
11.59303.14.0	GAS & OIL - ER	\$ 1,500	\$ 3,000	\$ 2,000	
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER			\$ 200	
11.59310.14.0	UNIFORMS - ER	\$ 3,000	\$ 3,500	\$ 3,000	
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	\$ 2,000	\$ 3,000	\$ 3,000	
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	\$ 250		\$ 250	
11.59401.14.0	GENERAL INSURANCE - ER	12,900	10,403	-	
11.59801.14.0	BLDGS & IMPROVEMENTS - ER			\$ 1,350	
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	\$ 1,500		\$ 1,687	
11.59806.14.0	FIRE EQUIPMENT			\$ 3,750	
11.59103.14.0	ADMINISTRATIVE CHARGES	\$ 43,613	\$ 41,387	\$ 45,842	
11.65704.14.0	DEPRECIATION EXPENSE - ER		\$ -	\$ 3,000	
Total Expenditures		\$ 592,706	\$ 467,373	\$ 438,224	
	Due To / (Due From) ER	\$ 0	\$ (0)	\$ (362,186)	

OLIVEHURST PUBLIC UTILITY DISTRICT

Water (12)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
Revenues					
12.41100.00.0	SALES - RESIDENTIAL - WATER	3,600,000	3,400,000	3,400,000	
12.41200.00.0	SALES - BUSINESSES - WATER	15,000	15,000	15,000	
12.41350.00.0	DROUGHT SURCHARGE	-	-	-	
12.42300.00.0	PENALTY FEES - WATER	15,000	15,000	15,000	
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	-	-	
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	-	-	25,000	
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,000	3,000	3,000	
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,000	3,000	3,000	
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	50,000	1,000	1,000	MXU s caharged to Developers
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	2,000	2,000	2,000	
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	(5,000)	(5,000)	
12.45500.00.0	INTEREST EARNED OPERATING - WATER	10,000	10,000	15,000	
12.45700.00.0	INSPECTION REVENUE - WATER	45,000	35,000	-	
Water (12)	Total Revenues	\$ 3,738,000	\$ 3,479,000	\$ 3,474,000	
Expenditures					
12.59101.00.0	SALARIES - WATER	528,472	607,514	\$ 588,593	
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	446,866			
12.59103.00.0	OVERHEAD - ADMIN EXPENSES	264,996	547,492	\$ 597,308	
12.59104.00.0	OVERHEAD - ENGINEERING	173,329			
12.59110.00.0	SALARIES OT - WATER	10,975	25,000	\$ 21,000	
12.59501.00.0	PAYROLL TAXES - WATER	40,548	47,000	\$ 112,364	
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	211,705	235,000	\$ 281,679	
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	1,000	\$ 1,000	
12.59402.00.0	WORKERS' COMP - WATER	20,856	37,500	\$ 26,460	
12.59200.00.0	WATER METERS AND SUPPLIES	150,000	90,000	\$ 90,000	MXU Stock - Paid by Developers
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	100,000	120,700	\$ 100,000	Well #28 AC
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	3,500	3,500	\$ 3,500	
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	3,000	\$ 3,000	
12.59303.00.0	GAS & OIL - WATER	35,000	25,000	\$ 20,000	
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	60,000	57,000	\$ 45,000	
12.59305.00.0	UTILITIES & PHONE - WATER	700,000	700,000	\$ 600,000	Electricity
12.59306.00.0	OUTSIDE SERVICES - WATER	100,000	140,000	\$ 120,000	
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,000	1,000	\$ 1,000	

OLIVEHURST PUBLIC UTILITY DISTRICT

Water (12)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
12.59308.00.0	LAB SUPPLIES	3,000	3,000	\$ 3,000	
12.59309.00.0	SMALL TOOLS - WATER	2,500	2,500	\$ 2,500	
12.59310.00.0	UNIFORMS - WATER	6,000	5,500	\$ 5,500	
12.59311.00.0	CUSTOMER SERVICE & BILLING	50,000	50,000	\$ 50,000	
12.59312.00.0	TRAINING & EDUCATION - WATER	2,000	2,000	\$ 2,000	
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	4,500	\$ 4,500	
12.59316.00.0	CHLORINE EXPENSE	130,000	130,000	\$ 104,000	Chlorine
12.59320.00.0	POSTAGE & SHIPPING - WATER	2,000	2,000	\$ 2,000	
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	2,500	\$ 2,500	
12.59339.00.0	FINES AND PENALTIES	-	-	\$ -	
12.59350.00.0	LAB TESTING SERVICES - WATER	20,000	25,000	\$ 25,000	
12.59401.00.0	GENERAL INSURANCE - WATER	#REF!	75,085	\$ 66,022	
12.59404.00.0	COMPUTER SERVICES	19,000	19,000	\$ 19,000	
12.59405.00.0	LEGAL FEES - WATER	20,000	20,000	\$ 10,000	
12.59425.00.0	SECURITY - WATER	14,000	14,000	\$ 12,000	
12.59551.00.0	BOARD COMMUNITY OUTREACH	500	500	\$ 500	
12.59600.00.0	CAPITAL OUTLAY - WATER	-	5,000	\$ 5,000	
12.59650.00.0	RAISING IRON - WATER	100,000	100,000	\$ 80,000	
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	50,000	2,000	\$ 2,000	New HVAC
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	124,000	9,000	\$ 21,000	See detail
12.59805.00.0	VEHICLE REPLACEMENT	60,000	60,000	\$ 54,000	2 new pickups 2022-23
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	250	\$ 250	
12.59903.00.0	MISCELLANEOUS EXP - WATER	-	-	\$ -	
12.59952.00.0	CONSERVATION EXPENSES	5,000	5,000	\$ 5,000	
12.65100.00.0	LOAN - WWT	70,637	70,637	\$ 70,637	
12.65704.00.0	DEPRECIATION EXPENSE - WATER	\$ 100,000	100,000	\$ 100,000	
Water (12)	Total Expenditures	\$ 3,638,633	\$ 3,418,178	\$ 3,257,314	
Excess of Revenues over Expenditures for Report		\$ 99,368	\$ 60,823	\$ 216,687	
	Reserve: Capital Facilities	\$ (2,168)	\$ (60,823)	\$ (216,687)	
	Admin. Water Cap Fees			\$ -	
Surplus(Deficit)		\$ 97,200	\$ -	\$ -	

Waste Water (13)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
Revenues					
13.41100.00.0	SALES - RESIDENTIAL - SEWER	3,950,000	3,600,000	\$ 3,369,715	
13.41210.00.0	SALES - ADA SEWER	58,000	58,000	\$ 58,000	
13.42300.00.0	PENALTY & FEES - SEWER	-	-	\$ 18,000	
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	-	-	\$ 25,000	
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	3,000	\$ 3,000	
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	110,000	\$ 110,000	
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	\$ -	
13.45150.00.0	ADMIN. FEES REVENUE - WWTF CAP	-	-	\$ -	
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	1,000	1,000	\$ 1,000	
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	(5,000)	\$ (5,000)	
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	10,000	10,000	\$ -	
13.45700.00.0	INSPECTION REVENUE	45,000			
Waster Water (13)	Total Revenues	\$ 4,172,000	\$ 3,777,000	\$ 3,579,715	
13.59101.00.0	SALARIES - SEWER	659,006	720,000	\$ 554,808	
13.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	446,866			
13.59103.00.0	OVERHEAD - ADMIN EXPENSES	264,996	\$ 547,492	\$ 481,888	
13.59104.00.0	OVERHEAD - ENGINEERING	314,434			
13.59110.00.0	SALARIES OT - WASTE WATER	20,897	20,000	\$ 30,000	
13.59501.00.0	PAYROLL TAXES - SEWER	51,493	55,100	\$ 57,002	
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	253,262	295,000	\$ 264,850	
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	1,250	\$ 1,250	
13.59402.00.0	WORKERS' COMP - SEWER	33,815	43,000	\$ 36,216	
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	40,000	40,000	\$ 80,000	
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	5,000	5,000	\$ 5,000	
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	5,000	\$ 5,000	
13.59303.00.0	GAS & OIL - SEWER	20,000	15,000	\$ 15,000	
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	70,000	50,000	\$ 65,000	
13.59305.00.0	UTILITIES & PHONE - SEWER	800,000	600,000	\$ 475,000	Electricity
13.59306.00.0	OUTSIDE SERVICES - SEWER	100,000	100,000	\$ 100,000	
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	2,000	\$ 2,000	
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	25,000	\$ 25,000	
13.59309.00.0	SMALL TOOLS - SEWER	8,000	8,000	\$ 6,000	
13.59310.00.0	UNIFORMS - SEWER	5,000	5,000	\$ 5,000	
13.59311.00.0	CUSTOMER SERVICE & BILLING	50,000	50,000	\$ -	
13.59312.00.0	TRAINING & EDUCATION - SEWER	5,000	5,000	\$ 5,000	
13.59313.00.0	UNEMPLOYMENT - SEWER	-	-	\$ 5,000	
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	7,500	7,500	\$ 6,500	
13.59318.00.0	CHEMICALS	15,000	15,000	\$ 16,500	
13.59319.00.0	INTERNSHIP PROGRAM EXPENSE			\$ -	
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,500	1,500	\$ 5,000	
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	3,000	\$ 3,000	
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	80,000	80,000	\$ 80,000	

Waste Water (13)

ACCOUNT	DESCRIPTION	2022-23 PRELIMINARY BUDGET	2021-22 AMENDED BUDGET	2020-21 AMENDED BUDGET	COMMENTS
13.59337.00.0	SLUDGE DISPOSAL	25,000	20,000	\$ 20,000	
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	60,000	\$ 60,000	
13.59401.00.0	GENERAL INSURANCE - SEWER	#REF!	99,600	\$ 75,981	
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	1,500	1,500	\$ 500	
13.59404.00.0	COMPUTER SERVICES	25,000	25,000	\$ 28,500	
13.59405.00.0	LEGAL FEES - SEWER	15,000	15,000	\$ 10,000	
13.59425.00.0	SECURITY - SEWER	4,000	4,000	\$ 4,500	
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	500	\$ 500	
13.59600.00.0	CAPITAL OUTLAY - SEWER	475,000	485,000	\$ 92,245	See detail
13.59650.00.0	RAISING IRON - SEWER	100,000	150,000	\$ 100,000	
13.59700.00.0	RENTS & LEASES - SEWER	7,500	7,500	\$ 5,000	
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	20,000	5,000	\$ 5,000	
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	20,000	20,000	\$ 25,000	
13.59803.00.0	UV FILTER REPAIR	80,000	80,000		
13.59805.00.0	VEHICLE REPLACEMENT	30,000	30,000	\$ 25,000	
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	250	\$ 250	
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	300,000	\$ 300,000	
		\$ 4,451,768	\$ 4,002,192	\$ 3,082,490	
31 (SEWER COLLECTION)					
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECT	30,000	30,000	\$ 45,000	
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	500	\$ 500	
13.59303.31.0	GAS & OIL - SEWER COLLECTION	25,000	18,000	\$ 15,000	
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	2,000	2,000	\$ 3,000	
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	60,000	60,000	\$ 55,000	
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	5,000	5,000	\$ 4,000	
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	5,000	5,000	\$ 3,500	
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,500	1,500	\$ 1,500	
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	30,000	30,000	\$ 30,000	
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	-	50,000	\$ 175,000	
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	4,500	4,500	\$ 3,000	
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	15,000	\$ 20,000	
13.59805.31.0	VEHICLE REPLACEMENT	30,000			
31 (SEWER COLLECTION)	Total Expenditures	\$ 208,500	\$ 221,500	\$ 355,500	
Total Expenditures		4,660,268	4,223,692	\$ 3,437,990	
Excess of Revenues over Expenditures for Report		\$ (488,268)	446,692-	\$ 141,725	
	Loan to Water Fund: USDA Repayment	70,637	70,637	\$ 70,637	
	From Reserve Capital Asset Repair	528,331		\$ 1,164	
	Reserve: Capital Facilities		376,055	\$ (213,526)	
		\$ 110,700	\$ -	\$ -	

OLIVEHURST PUBLIC UTILITY DISTRICT

		2022-23 PRELIMINARY BUDGET	2021-22 Budget
CFD 2002-1			
18.41000.00.0	CFD 2002-1 REVENUE	628,756	628,756
18.45500.00.0	INTEREST EARNED - CFD 2002-1		75,000
		<u>\$ 628,756</u>	<u>\$ 703,756</u>
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,000	45,000
18.59405.00.0	LEGAL FEES - CFD 2002-1		
18.59406.00.0	LEGAL FEES - CFD 2002-1		
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	4,625
18.59910.00.0	PLOG REPAYMENT EXPENSE	-	-
18.65103.00.0	Bond Repayment - CFD 2002-1	578,748	573,290
		<u>\$ 626,748</u>	<u>\$ 622,915</u>
	Surplus/(Deficit)	2,008	80,841
 CFD 2005-1			
19.41000.00.0	CFD 2005-1 REVENUE		
19.59405.00.0	CFD 2005-1 LEGAL EXPENSE	-	
	Surplus/(Deficit) \$	-	
 CFD 2005-2			
20.41000.00.0	CFD 2005-2 REVENUE	177,000	100,000
		<u>\$ 177,000</u>	<u>\$ 100,000</u>
20.59803.00.0	TRANSFER TO FUTURE PARK MAINTENANCE RESERVE	170,000	90,000
20.59306.00.0	CFD 2005-2 ADMIN EXPENSES	5,000	5,000
	Surplus/(Deficit) \$	2,000.00	\$ 5,000.00

OLIVEHURST PUBLIC UTILITY DISTRICT

Fiscal Year	Previous Year's Appropriation of Tax Proceeds	CPI	Population Growth	Current Year's Appropriation of Tax Proceeds
2006/2007				\$ 1,754,384.60
2007/2008	\$ 1,754,384.60	1.0442000000	1.0494000000	\$ 1,922,425.66
2008/2009	\$ 1,922,425.66	1.0429000000	1.0328000000	\$ 2,070,658.37
2009/2010	\$ 2,070,658.37	1.0062000000	1.0293000000	\$ 2,144,542.90
2010/2011	\$ 2,144,542.90	0.9746000000	1.0178000000	\$ 2,127,274.78
2011/2012	\$ 2,127,274.78	1.0251000000	1.0148000000	\$ 2,212,943.28
2012/2013	\$ 2,212,943.28	1.0377000000	1.0057000000	\$ 2,309,460.56
2013/2014	\$ 2,309,460.56	1.0512000000	1.0110000000	\$ 2,454,409.70
2014/2015	\$ 2,454,409.70	0.9977000000	1.0062970000	\$ 2,464,184.42
2015/2016	\$ 2,464,184.42	1.0382000000	1.0008490000	\$ 2,560,488.28
2016/2017	\$ 2,560,488.28	1.0537000000	1.0066000000	\$ 2,715,793.21
2017/2018	\$ 2,715,793.21	1.0369000000	1.0035000000	\$ 2,825,862.00
2018/2019	\$ 2,825,862.00	1.0367000000	1.0078000000	\$ 2,952,421.79
2019-2020	\$ 2,952,421.79	1.0385000000	1.0100000000	\$ 3,096,750.93
2020-2021	\$ 3,096,750.93	1.0373000000	1.0272000000	\$ 3,299,633.21
2021-2022	\$ 3,299,633.21	1.0573000000	1.0108000000	\$ 3,526,380.17
2022-2023	\$ 3,526,380.17	1.0755000000	1.0035000000	\$ 3,805,896.05

OLIVEHURST PUBLIC UTILITY DISTRICT

Intrafund Advances

Fund 11 (General Fund Administration) Advance to Fund 11 (General Fund Fire Department)

50% of Purchase Price for Command Vehicle

*Approved By Board
06/21/2018*

Loan Date:	07/01/2018	30,000.00	Term	Rate
			5	1.00%
		<u>30,000.00</u>	Annual	
			Payment	\$6,181.19

Date	Payment	Interest	Principal	Balance
30-Jun-19	\$6,181.19	\$36.99	\$6,144.21	\$23,855.79
30-Jun-20	6,181.19	238.56	5,942.64	17,913.16
30-Jun-21	6,181.19	179.13	6,002.06	11,911.09
30-Jun-22	6,181.19	119.11	6,062.08	5,849.01
30-Jun-23	5,907.50	58.49	5,849.01	(0.00)

Fund 11 (General Fund Administration) Advance to Fund 11 (General Fund Fire Department)

50% of Purchase Price for Fire Engine 314

*Approved By Board
06/21/2018
(Modification)*

Loan Date:	07/01/2018	220,549.83	Term	Rate
			20	1.00%
		<u>220,549.83</u>	Annual	
			Payment	\$12,221.84

	Date	Payment	Interest	Principal	Balance
1	30-Jun-18	\$12,221.84	\$271.91	\$11,949.93	\$208,599.90
2	30-Jun-19	12,221.84	2,086.00	10,135.84	198,464.06
3	30-Jun-20	12,221.84	1,984.64	10,237.20	188,226.87
4	30-Jun-21	12,221.84	1,882.27	10,339.57	177,887.30
5	30-Jun-22	12,221.84	1,778.87	10,442.97	167,444.33
6	30-Jun-23	12,221.84	1,674.44	10,547.39	156,896.94
7	30-Jun-24	12,221.84	1,568.97	10,652.87	146,244.07
8	30-Jun-25	12,221.84	1,462.44	10,759.40	135,484.67
9	30-Jun-26	12,221.84	1,354.85	10,866.99	124,617.68
10	30-Jun-27	12,221.84	1,246.18	10,975.66	113,642.02
11	30-Jun-28	12,221.84	1,136.42	11,085.42	102,556.60
12	30-Jun-29	12,221.84	1,025.57	11,196.27	91,360.33
13	30-Jun-30	12,221.84	913.60	11,308.24	80,052.09
14	30-Jun-31	12,221.84	800.52	11,421.32	68,630.77
15	30-Jun-32	12,221.84	686.31	11,535.53	57,095.24
16	30-Jun-33	12,221.84	570.95	11,650.89	45,444.36
17	30-Jun-34	12,221.84	454.44	11,767.39	33,676.96
18	30-Jun-35	12,221.84	336.77	11,885.07	21,791.89
19	30-Jun-36	12,221.84	217.92	12,003.92	9,787.97
20	30-Jun-37	9,885.86	97.88	9,787.98	(0.00)

OLIVEHURST PUBLIC UTILITY DISTRICT

Interfund Advances

Fund 13 (Waste Water) Advance to Fund 12 (Water)

Date	03/14/2017	626,240.90	18 years	1.00%	<i>Approved By Board 06/15/2017</i>
		532,089.61			
		1,158,330.51		\$70,637.37	

	Date	Payment	Interest	Principal	Balance
1	30-Jun-17	\$70,637.37	\$3,395.65	\$67,241.71	\$1,091,088.80
2	30-Jun-18	\$70,637.37	\$10,910.89	\$59,726.48	\$1,031,362.32
3	30-Jun-19	\$70,637.37	\$10,313.62	\$60,323.74	\$971,038.58
4	30-Jun-20	\$70,637.37	\$9,710.39	\$60,926.98	\$910,111.59
5	30-Jun-21	\$70,637.37	\$9,101.12	\$61,536.25	\$848,575.34
6	30-Jun-22	\$70,637.37	\$8,485.75	\$62,151.61	\$786,423.73
7	30-Jun-23	\$70,637.37	\$7,864.24	\$62,773.13	\$723,650.60
8	30-Jun-24	\$70,637.37	\$7,236.51	\$63,400.86	\$660,249.74
9	30-Jun-25	\$70,637.37	\$6,602.50	\$64,034.87	\$596,214.87
10	30-Jun-26	\$70,637.37	\$5,962.15	\$64,675.22	\$531,539.65
11	30-Jun-27	\$70,637.37	\$5,315.40	\$65,321.97	\$466,217.68
12	30-Jun-28	\$70,637.37	\$4,662.18	\$65,975.19	\$400,242.49
13	30-Jun-29	\$70,637.37	\$4,002.42	\$66,634.94	\$333,607.55
14	30-Jun-30	\$70,637.37	\$3,336.08	\$67,301.29	\$266,306.26
15	30-Jun-31	\$70,637.37	\$2,663.06	\$67,974.30	\$198,331.96
16	30-Jun-32	\$70,637.37	\$1,983.32	\$68,654.05	\$129,677.91
17	30-Jun-33	\$70,637.37	\$1,296.78	\$69,340.59	\$60,337.32
18	30-Jun-34	\$70,637.37	\$603.37	\$53,268.34	\$7,068.98

Fund 11 Administration Advance to Pool

Date	09/01/2021	85,500.00	Term in years	10	1.50%	<i>Approved By Board 01/19/2022</i>
					Annual Pmt:	\$9,271.00

	Date	Payment	Interest	Principal	Balance
1	30-Jun-22	\$9,271.00	\$1,282.50	\$7,988.50	\$77,511.50
2	30-Jun-23	\$9,271.00	\$1,162.67	\$8,108.33	\$69,403.17
3	30-Jun-24	\$9,271.00	\$1,041.05	\$8,229.95	\$61,173.22
4	30-Jun-25	\$9,271.00	\$917.60	\$8,353.40	\$52,819.82
5	30-Jun-26	\$9,271.00	\$792.30	\$8,478.70	\$44,341.12
6	30-Jun-27	\$9,271.00	\$665.12	\$8,605.88	\$35,735.23
7	30-Jun-28	\$9,271.00	\$536.03	\$8,734.97	\$27,000.26
8	30-Jun-29	\$9,271.00	\$405.00	\$8,866.00	\$18,134.26
9	30-Jun-30	\$9,271.00	\$272.01	\$8,998.99	\$9,135.28
10	30-Jun-31	\$9,271.00	\$137.03	\$9,135.28	(\$0.00)

BOND DEBT SERVICE

Olivehurst Public Utility District - Refunding of CFD No. 2002-1
Private Placement Refunding with Municipal Finance Corporation

<u>Ending Period</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
03/01/2019			180,637.10		
09/01/2019	245,700.00	4.00%	154,098.00	399,798.00	580,435.10
03/01/2020			149,184.00		
09/01/2020	283,400.00	4.00%	149,184.00	432,584.00	581,768.00
03/01/2021			143,516.00		
09/01/2021	292,100.00	4.00%	143,516.00	435,616.00	579,132.00
03/01/2022			137,674.00		
09/01/2022	303,400.00	4.00%	137,674.00	441,074.00	578,748.00
03/01/2023			131,606.00		
09/01/2023	317,600.00	4.00%	131,606.00	449,206.00	580,812.00
03/01/2024			125,254.00		
09/01/2024	329,300.00	4.00%	125,254.00	454,554.00	579,808.00
03/01/2025			118,668.00		
09/01/2025	340,900.00	4.00%	118,668.00	459,568.00	578,236.00
03/01/2026			111,850.00		
09/01/2026	355,400.00	4.00%	111,850.00	467,250.00	579,100.00
03/01/2027			104,742.00		
09/01/2027	369,400.00	4.00%	104,742.00	474,142.00	578,884.00
03/01/2028			97,354.00		
09/01/2028	383,100.00	4.00%	97,354.00	480,454.00	577,808.00
03/01/2029			89,692.00		
09/01/2029	399,700.00	4.00%	89,692.00	489,392.00	579,084.00
03/01/2030			81,698.00		
09/01/2030	416,600.00	4.00%	81,698.00	498,298.00	579,996.00
03/01/2031			73,366.00		
09/01/2031	432,300.00	4.00%	73,366.00	505,666.00	579,032.00
03/01/2032			64,720.00		
09/01/2032	448,500.00	4.00%	64,720.00	513,220.00	577,940.00
03/01/2033			55,750.00		
09/01/2033	467,300.00	4.00%	55,750.00	523,050.00	578,800.00
03/01/2034			46,404.00		
09/01/2034	485,600.00	4.00%	46,404.00	532,004.00	578,408.00
03/01/2035			36,692.00		
09/01/2035	504,100.00	4.00%	36,692.00	540,792.00	577,484.00
03/01/2036			26,610.00		
09/01/2036	427,500.00	4.00%	26,610.00	454,110.00	480,720.00
03/01/2037			18,060.00		
09/01/2037	443,000.00	4.00%	18,060.00	461,060.00	479,120.00
03/01/2038			9,200.00		
09/01/2038	460,000.00	4.00%	9,200.00	469,200.00	478,400.00
	\$ 7,704,900.00		\$ 3,578,815.10	\$ 9,481,038.00	\$ 11,283,715.10

**OLIVEHURST PUBLIC UTILITY DISTRICT
2022-2023-Allocations**

		Fund	Department
Property Taxes			
REVENUE	Pool	1.196%	11 01
	Parks (OH)	13.036%	11 02
	Parks (Lighting)	12.136%	11 05
	Parks (J.Ditch)	0.632%	11 06
	Fire	73.000%	11 09
Admin. Allocation		%	
	Fire	4.00%	11 09
	Parks (OH)	1.50%	11 02
	Parks (CSA 66)	3.50%	11 03
	Water	45.00%	12 00
	Wastewater	45.00%	13 00
	CFD 2002-1	0.80%	18 00
	CFD 2005-2	0.20%	20 00
Engineering			
	Parks (OH)	0.88%	11 02
	Parks (CSA 66)	10.12%	11 03
	Water	44.50%	12 00
	Wastewater	44.50%	13 00
Parks			
	Parks (OH)	6.00%	11 02
	Parks (CSA 66)	94.00%	11 03
COST	Inspection Fees	60.00%	12
		40.00%	13
Property & Liability Insurance			
	Parks (OH)	3.00%	11 02
	Parks (OH) -Pool		11 01
	Parks (CSA 66)	12.00%	11 03
	Fire	8.00%	11 09
	Water	36.00%	12 00
	Wastewater	41.00%	13 00
		100.00%	
Worker's Comp			
	Waterwork Operations	5.19	12 00
	Sanitary/Sanitation Ops	6.70	13 00
	Firefighters	5.64	11 09
	Volunteer Firefighter-per capita cha	325.09	11 09
	Salespersons - Outside	0.63	11 00
	Clerical/Office Employees	0.58	11 00
	Non-Manual Labor(Mgrs & Recreati	1.90	
	Manual Labor (Park&Landscape Ma	8.83	11 02
	Experience Modification 2022-23	75.00%	

OPUD NON-MANAGEMENT BASE PAY

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	FTE		
Business Office								
Account Clerk I	\$18.47	\$19.39	\$20.36	\$21.38	\$22.44	1		
Account Clerk II	\$21.37	\$22.44	\$23.56	\$24.74	\$25.98	1		
Administrative Assistant (Public Wks)	\$26.83	\$28.17	\$29.57	\$31.05	\$32.61	1		
District Clerk / Executive Assistant	\$27.09	\$28.44	\$29.86	\$31.36	\$32.92	1		
Utility Department								
Water Treatment Operator	\$25.04	\$26.29	\$27.60	\$28.98	\$30.43	2		
Laboratory Director	\$26.83	\$28.17	\$29.57	\$31.05	\$32.61	1		
Wastewater Collection System Op I	\$19.86	\$20.85	\$21.89	\$22.98	\$24.13	1		
Wastewater Collection System Op II Wastewater Collection System Op II/ District Inspector II	\$23.05 \$25.94	\$24.21 \$27.23	\$25.42 \$28.60	\$26.69 \$30.03	\$28.02 \$31.53			
Utility Worker	\$16.46	\$17.28	\$18.15	\$19.05	\$20.01			
Utility Worker/District Inspector I	\$18.52	\$19.44	\$20.42	\$21.44	\$22.51			
Utility Operator I	\$21.66	\$22.75	\$23.88	\$25.08	\$26.33			
Utility Operator II	\$25.68	\$26.96	\$28.31	\$29.72	\$31.21			
Utility Operator III	\$30.47	\$32.00	\$33.60	\$35.28	\$37.04			
Engineering Technician I	\$27.48	\$28.86	\$30.30	\$31.82	\$33.41	1		
Engineering Technician II	\$30.37	\$31.89	\$33.48	\$35.15	\$36.91	1		
Park Maintenance Coordinator	\$23.26	\$24.42	\$25.65	\$26.93	\$28.27	1		
Park Maintenance Worker I	\$16.46	\$17.28	\$18.15	\$19.05	\$20.01	1		
Park Maintenance Worker II	\$21.12	\$22.18	\$23.28	\$24.45	\$25.67			
Fire Department								
Firefighter		\$15.82	\$16.61	\$17.44	\$18.32	6		
Engineer	\$16.73	\$17.56	\$18.44	\$19.36	\$20.33			
Captain	\$20.07	\$21.07	\$22.13	\$23.23	\$24.39	3	1.33177	1.3318

1.3318 1.3318 0.5

OLIVEHURST PUBLIC UTILITY DISTRICT
MANAGEMENT BASE PAY

POSITION	Base Salary as of 07/01/2021
WWTF Chief Plant Operator	\$101,879.32
Fire Chief	\$85,286.76
Water-Parks Dept Manager	\$89,643.96
Financial Manager	\$109,053.33
Office Manager-Human Resource Coordinator	\$86,205.29
Public Works Engineer Step 1	\$71,350.00
Public Works Engineer Step 2	\$76,522.88
Public Works Engineer Step 3	\$85,763.97
Public Works Engineer Step 4	\$91,981.86
Public Works Engineer Step 5	\$98,650.54
Accountant	\$73,817.10