

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: June 20, 2019

Item description/summary:

Preliminary Budget 2019-20. The Preliminary 2019-20 Budget is prepared with information available through June 9, 2019. 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 2019-20 Working Budget to be presented to the District Board as soon as 2018-19 books are closed.

Fiscal Analysis:

The presented estimates include funding allowances for depreciation and operating reserves. The Fire Department's budget growth of 35% increase reflects 9 months of contract services to Enterprise Rancheria's gaming facility for fire protection. Water Sales revenue estimates use the projections from the most current Water Rate Study prepared by Bartle Wells Associates in 2018.

Sample Motion:

Make a motion authorizing proposed Preliminary Budget FY 2019-20

Prepared by:

Karin Helvey – Financial Manager



Olivehurst Public Utility District

**Preliminary Budget
2019-20**

Table of Contents

FUND	PAGE
District	3
Board of Directors	4
Organizational Chart	5
Budget Summaries	6
Summary General Fund	7
Summary Enterprise Funds	8
General Fund 11	
00 Administration	10
01 Pool	13
02 Olivehurst Parks	14
03 CSA Parks	17
04 Youth Center	19
05 Lighting	19
09 Fire Department - Olivehurst	21
14 Fire Department - Enterprise Rancheria	23
Water Fund 12	25
Waste Water Fund 13	28
Community Facility Districts	31
Appropriation Limit	32
Debt Schedules	33
CFD 2002-1 Bond Debt	35
Allocations	36
Payscale - Non-Management	38

OLIVEHURST PUBLIC UTILITY DISTRICT



The District

The Olivehurst Public Utility District (the “District”) was formed in 1948 to provide services to the communities of Olivehurst and Plumas Lake in Yuba County. Services include drinking water treatment and distribution, wastewater collection, treatment and disposal, parks and recreation, and fire protection and emergency medical services. The District owns and maintains 18 parks, a swimming pool and a youth center building. The fire department has 9 fire apparatus and 4 full-time fire employees. The water department consists of 5 modern water treatment plants and 12 wells. The sewage plant is an activated sludge plant with a design/permit capacity of 3 mgd and with an average dry weather flow of approximately 1.2 mgd. The District has a total of 30 full-time employees and a current year \$7.17 million annual budget. The District covers 12 square miles and services 19,005 residents.

Proposed Mission

Our Mission is to provide superior, environmentally sensitive services to responsibly enhance our community.

Olivehurst Public Utility District



Board of Directors



Dennise Burbank



James Carpenter



John Floe



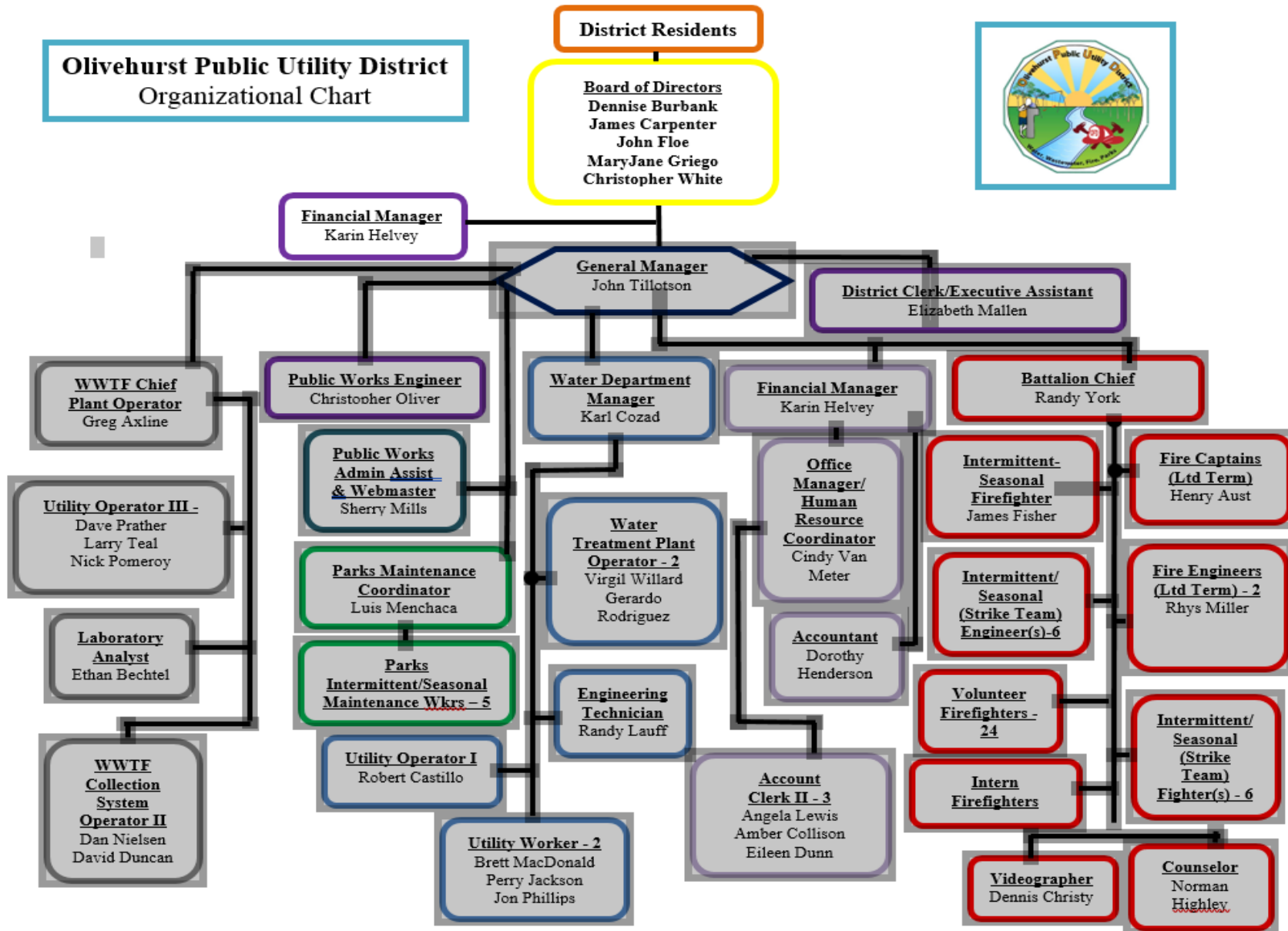
Mary Jane Griego



Christopher White

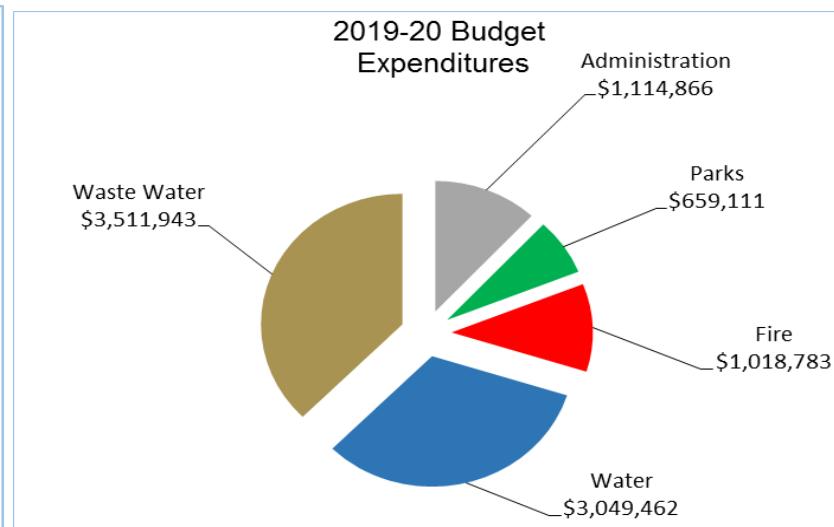
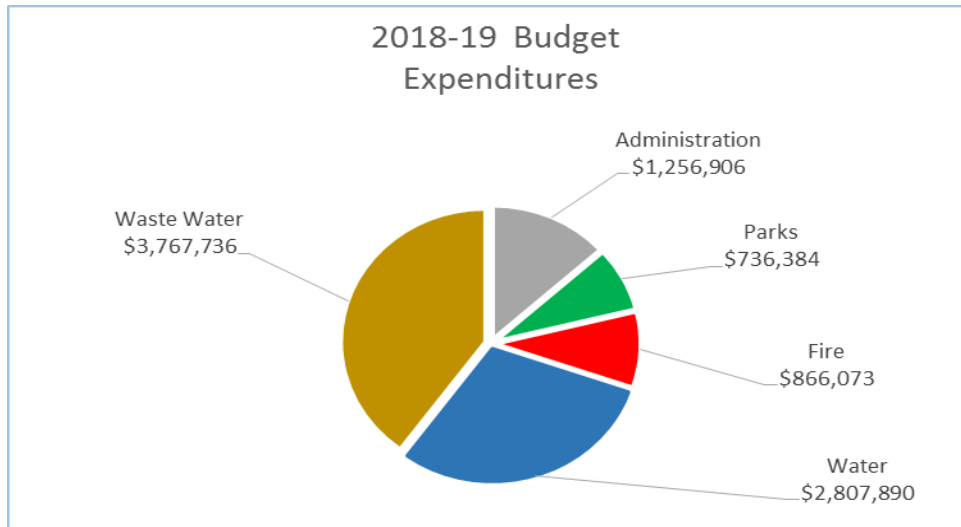
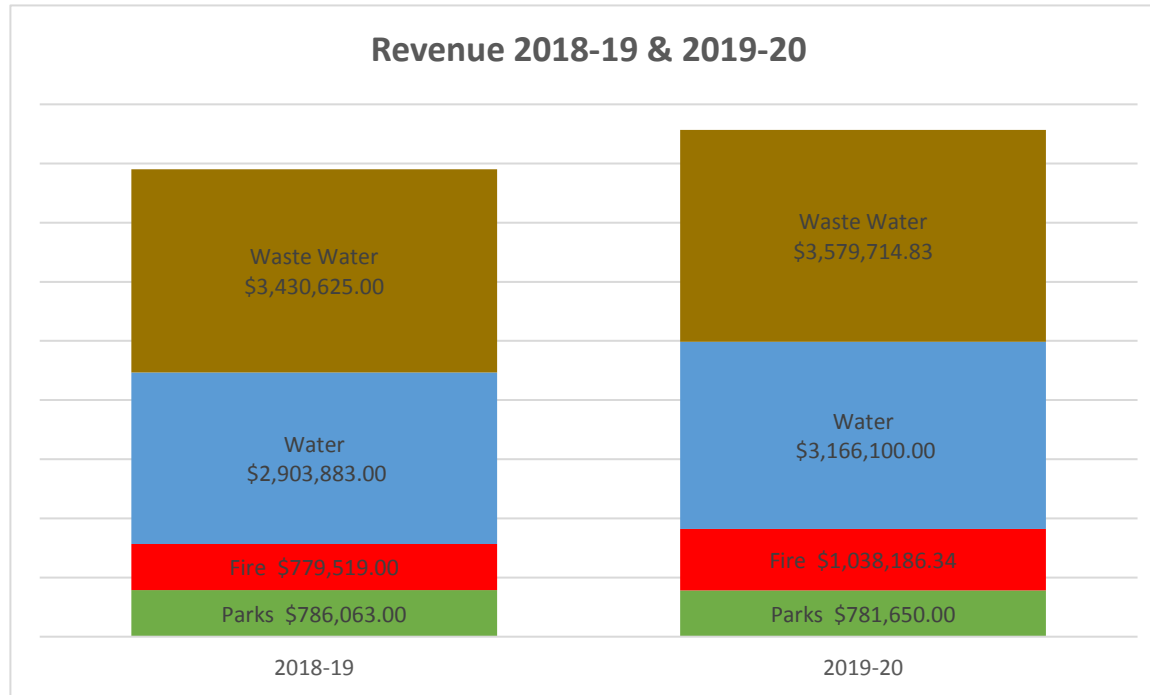
OLIVEHURST PUBLIC UTILITY DISTRICT

Olivehurst Public Utility District
Organizational Chart



OLIVEHURST PUBLIC UTILITY DISTRICT

Budget Summaries



OLIVEHURST PUBLIC UTILITY DISTRICT



DESCRIPTION	Administration		Parks		Fire	
	Preliminary Budget 2019-20	Final Budget 2018-19	Preliminary Budget 2019-20	Final Budget 2018-19	Preliminary Budget 2019-20	Final Budget 2018-19
MISC. REVENUES & FEES			12,050	70,463	205,435	253,169
ASSESSMENTS			627,100	572,100	26,100	26,100
TAXES			73,500	73,500	502,500	500,250
OTHER REVENUES	1,120,416	1,110,374	69,000	70,000	304,151	0
Revenues	\$ 1,120,416	\$ 1,110,374	\$ 781,650	\$ 786,063	\$ 1,038,186	\$ 779,519
SALARIES & BENEFITS	869,678	874,323	162,025	136,875	748,793	610,423
OVERHEAD - ADMIN EXPENSES	-	-	54,691	54,136	43,297	42,835
OPERATING EXPENSES	122,200	177,083	325,894	305,905	136,700	113,300
PROFESSIONAL FEES	83,038	77,000	5,401	22,119	34,906	30,397
MAINT. & REPAIR	4,000	4,000	23,100	101,896	38,587	0
CAPITAL OUTLAY	32,450	121,000	3,000	24,749	-	56,000
DEPRECIATION EXPENSE	3,500	3,500	85,000	85,000	16,500	13,118
Expenditures	1,114,866	1,256,906	659,111	730,680	1,018,783	866,073
Transfers-In/(Out) & Reserves	(5,550)	146,532	(122,539)	(55,383)	(19,403)	86,554
Surplus/(Deficit)	\$ 0	\$ -	\$ 0	\$ -	\$ 1	\$ (0)

OLIVEHURST PUBLIC UTILITY DISTRICT



DESCRIPTION	Water		Waste Water	
	Preliminary Budget 2019-20	Final Budget 2018-19	Preliminary Budget 2019-20	Final Budget 2018-19
SALES	3,065,000	2,823,983	3,427,715	3,322,625
DELINQUENT CHARGES AND PENALTIES	58,000	66,000	43,000	47,000
SERVICE FEES	3,500	13,900	3,000	61,000
OTHER REVENUES	39,600	-	106,000	-
OPERATING REVENUES	3,166,100	2,903,883	3,579,715	3,430,625
Total Revenues	\$3,166,100	\$2,903,883	\$3,579,715	\$3,430,625
SALARIES & BENEFITS	958,770	864,031	944,125	1,002,542
OVERHEAD - ADMIN EXPENSES	487,087	481,888	487,087	481,888
OPERATING EXPENSES	1,018,000	974,100	1,141,500	1,065,500
WATER METERS	95,000	85,000		
PROFESSIONAL SERVICES - INSURANCE	127,718	82,872	170,981	118,556
CAPITAL OUTLAY	187,000	138,900	460,000	792,000
OTHER EXPENSES	75,887	81,099	8,250	7,250
DEPRECIATION EXPENSE	100,000	100,000	300,000	300,000
Expenditures	\$3,049,462	2,807,890	\$ 3,511,943	3,767,736
Transfers-In/(Out) & Reserves	(116,638.00)	(95,993)	(67,772)	337,111
Surplus/(Deficit)	\$ (0)	\$ -	\$ (0)	\$ -



ADMINISTRATION



OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

00 (Administration)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
11.41100.00.0	CFD 2002-1 ADMIN REVENUE	10,000	10,000	22,800
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	8,069	3,500
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	1,442	-
11.45432.00.0	WWTF CAPACITY ADMIN REVENUES	-	-	-
11.45500.00.0	INTEREST EARNED	20,000	20,000	16,800
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,082,416	1,070,863	1,084,725
Administration	Total Revenues	1,120,416	1,110,374	1,127,825
11.59101.00.0	SALARIES - GENERAL	529,882	581,852	582,000
11.59110.00.0	SALARIES OT - GENERAL	4,000	4,000	4,000
11.59501.00.0	PAYROLL TAXES - GENERAL	44,042	48,797	40,765
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	286,065	234,818	188,467
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,438	4,606	5,242
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,000	6,000	4,750
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	-	-
11.59302.00.0	OFFICE SUPPLIES - GENERAL	27,000	19,068	15,000
11.59303.00.0	GAS AND OIL - GENERAL	750	500	500
11.59304.00.0	FEES & DUES - GENERAL	10,000	9,000	9,000
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	10,365	8,500
11.59306.00.0	OUTSIDE SERVICES - GENERAL	60,000	97,000	108,600
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	1,000	1,000	1,000
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	1,800	2,650	500
11.59313.00.0	UNEMPLOYMENT - GENERAL	1,000	1,000	3,250
11.59314.00.0	ELECTION EXPENSE - GENERAL	-	25,000	-
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	3,000	3,000	5,750
11.59320.00.0	POSTAGE & SHIPPING	2,000	2,000	2,000
11.59404.00.0	COMPUTER SERVICES - GENERAL	36,038	25,000	30,000
11.59405.00.0	LEGAL FEES - GENERAL	45,000	50,000	50,000
11.59425.00.0	SECURITY - GENERAL	2,000	2,000	1,800

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

00 (Administration)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	250	250	250
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	500	650
11.59600.00.0	CAPITAL OUTLAY - GENERAL	32,450	121,000	20,000
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	2,500	2,500
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	1,500	1,500	2,000
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	3,500	3,500
Administration	Total Expenditures	1,114,866	1,256,906	1,090,025
Excess of Revenues over Expenditures		5,550	(146,532)	37,800
	Cash Reserves	(23,953)	146,532	
	Advance to Fire Department	18,403		
	Reserve: Admin. Building	-		
		\$ 0	\$ -	

O
L
I
V
E
H
U
R
S
T

P
A
R
K
S



OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

01 (POOL)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
Revenues				
11.45100.01.0	POOL ADMISSION	11,000	5,383	13,000
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-
11.45400.01.0	FIRST FIVE GRANT - POOL	17,000	20,000	17,000
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	17,000	15,000	-
11.49300.01.0	CURR SECURED TAXES - POOL	6,500	6,500	6,500
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-
01 (POOL)	Total Revenues	51,500	46,883	36,500
Expenditures				
11.59101.01.0	SALARIES - POOL	4,000	4,000	7,500
11.59501.01.0	PAYROLL TAXES - POOL	850	552	511
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	100	100	189
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	100	100
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	5,000	4,000	4,000
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	100	-	100
11.59305.01.0	UTILITIES & PHONE - POOL	7,000	7,500	7,500
11.59306.01.0	OUTSIDE SERVICES - POOL	43,719	22,000	30,000
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	500	154	500
11.59308.01.0	CHEMICALS	500	2,000	2,000
11.59312.01.0	TRAINING & EDUCATION - POOL	500	600	600
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	300	150	150
11.59317.01.0	WATER/SEWER - POOL	1,000	900	250
11.59401.01.0	GENERAL INSURANCE - POOL	1,800	1,685	1,500
11.59405.01.0	LEGAL FEES - POOL	-	-	-
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	-	500	500
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	-	-	-
01 (POOL)	Total Expenditures	65,369	44,241	55,400
Excess of Revenues over Expenditures		(13,869)	2,642	(18,900)
	Depreciation	(6,631)	(2,642)	18,900
	Transfer from Street Lighting	20,500	-	-
		\$ -	\$ -	\$ -

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

02 (PARKS)

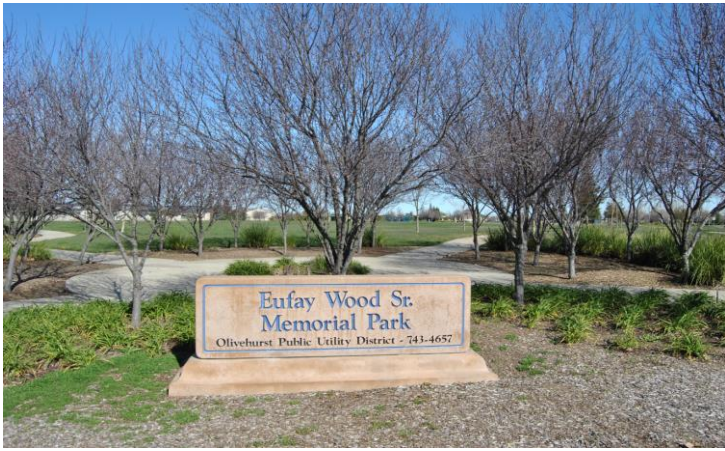
ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS	COMMENTS
Revenues						
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	\$ -	\$ 64,000	-		
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	\$ 50	\$ 50	\$ 200		
11.45160.02.0	PLAN CHECK FEE REVENUE - PARKS	\$ -	\$ -	\$ -		
11.45420.02.0	WATER TOWER RENTALS	\$ 35,000	\$ 35,000	\$ 35,000		
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	\$ -	\$ -	\$ (220)		
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	\$ 2,100	\$ 2,100	\$ 2,100		
11.49300.02.0	CURR SECURED TAXES - PARKS	\$ 67,000	\$ 67,000	\$ 67,000		
11.49301.02.0	CURR UNSECURED TAXES - PARKS	\$ -	\$ -	\$ -		
02 (PARKS)	Total Revenues	\$ 104,150	\$ 168,150	\$ 104,080		
Expenditures						
11.59101.02.0	SALARIES - PARK	\$ 8,078	\$ 10,044	\$ 10,186		
11.59103.02.0	OVERHEAD - ADMIN EXPENSES - PARKS	\$ 16,806	\$ 16,656	\$ 11,607		
11.59110.02.0	SALARIES OT - PARK	\$ 40	\$ 173	\$ -		
11.59501.02.0	PAYROLL TAXES - PARKS	\$ 683	\$ 448	\$ 511		
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	\$ 3,117	\$ 2,310	\$ 3,280	December 20	6
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	\$ 100	\$ 100	\$ 100		
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	\$ 488	\$ 2,147	\$ 818	Fully Paid in July	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	\$ 8,000	\$ 7,504	\$ 13,500	Lights for Be	16
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	\$ 150	\$ -	\$ -		
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PAR	\$ 100	\$ 100	\$ 100		
11.59303.02.0	GAS & OIL - PARKS	\$ 1,000	\$ 800	\$ 800		
11.59304.02.0	FEES & DUES - PARKS	\$ -	\$ -	\$ -		
11.59305.02.0	UTILITIES & PHONE - PARK	\$ 1,000	\$ 550	\$ 550		
11.59306.02.0	OUTSIDE SERVICES - PARKS	\$ 11,000	\$ 13,500	\$ 10,000	Seasonal Labor	
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	\$ -	\$ -	\$ -		
11.59308.02.0	HERBICIDES/PESTICIDES	\$ 400	\$ 400	\$ 400		
11.59309.02.0	SMALL TOOLS - PARKS	\$ 250	\$ 1,040	\$ 100		

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

02 (PARKS)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS	COMMENTS
11.59310.02.0	UNIFORMS - PARKS	\$ 100	\$ 100	\$ 75		
11.59312.02.0	TRAINING & EDUCATION - PARKS	\$ 25	\$ 25	\$ 25		
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	\$ 250	\$ 250	\$ 250	Safety Boots	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	\$ 16,500	\$ 25,000	\$ 23,000	December 2017	18
11.59320.02.0	POSTAGE & SHIPPING - PARKS	\$ -	\$ -	\$ -		
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	\$ 150	\$ 150	\$ 120		
11.59401.02.0	GENERAL INSURANCE - PARKS		\$ 2,468	\$ 3,370	Fully Paid in July	
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	\$ 200	\$ 100	\$ 100		
11.59405.02.0	LEGAL FEES - PARKS	\$ 500	\$ 600	\$ 600	December 2017	5
11.59600.02.0	CAPITAL OUTLAY - PARKS	\$ 240	\$ 2,060	\$ -		
11.59700.02.0	RENTS & LEASES - PARKS	\$ -	\$ -	\$ -		
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	\$ 1,000	\$ 72,996	\$ -		
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	\$ 1,600	\$ 800	\$ 1,100	December 2017 Budget Review	7
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	\$ -	\$ -	\$ -		
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	\$ 5,000	\$ 5,000	\$ 5,000		
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARKS	\$ -	\$ -	\$ -		
02 (PARKS)	Total Expenditures	\$ 76,777	\$ 165,321	\$ 85,592		
	Excess of Revenues over Expenditures	\$ 27,373	\$ 2,829	\$ 18,488		
				18,000		
	Transfer to Pool 01					
	Cash Reserve:	(27,373)	(2,829)	(24,504)		
		\$ (0)	\$ -	\$ 11,984		



CSA PARKS

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
Revenues				
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	30	-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	1,000	1,000	1,000
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	-	-	(3,000)
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	570,000	570,000	550,000
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	55,000	-	250,000
03 (CSA 66 PARKS)	Total Revenues	626,000	571,030	798,000
Expenditures				
11.59101.03.0	SALARIES - CSA 66 PARKS	92,897	81,801	81,884
11.59103.03.0	OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS	37,885	37,480	27,877
11.59110.03.0	SALARIES OT - CSA 66 PARKS	460	2,162	300
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	9,656	6,842	5,882
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	35,842	16,869	13,962
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	100	500
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	5,614	9,127	8,560
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	18,500	12,796	23,500
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	150	150	150
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	600	600	600
11.59303.03.0	GAS & OIL - CSA 66 PARKS	9,000	8,000	9,000
11.59304.03.0	FEES & DUES - CSA 66 PARKS	500	350	750
11.59305.03.0	UTILITIES & PHONE	16,000	15,000	22,500
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	120,000	120,000	120,000
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	100	100
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,500	3,500	3,500
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	1,200	700
11.59310.03.0	UNIFORMS - CSA 66 PARKS	800	800	800
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	150	150	150
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARK	2,500	2,500	2,500
11.59316.03.0	PARK DEVELOPMENT ADMIN EXPENSE	-	-	-

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	50,000	50,000	50,000
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	50	36	-
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	3,500	3,500	3,500
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS		13,641	8,430
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	1,900	1,700	1,500
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	1,000	1,925	8,000
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	2,760	22,689	23,000
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PAR	500	500	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	100	19,600	100
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAF	18,400	6,000	4,200
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS		-	-
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 PA	2,000	2,000	2,000
03 (CSA 66 PARKS)	Total Expenditures	\$ 516,964	\$ 521,118	\$ 504,445
	Excess of Revenues over Expenditures for Report	\$ 109,036	\$ 49,912	\$ 293,555
			\$ -	\$ 34,483
	Reserves: Maintenance of Future Park Sites	\$ (55,000)	\$ -	\$ (50,000)
	Reserves: Capital Asset Repair	\$ (54,036)	\$ (49,912)	\$ (140,000)
		\$ (0)	\$ -	\$ 138,038.21

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
Revenues				
11.45200.04.0	YCB RENTAL INCOME	1,750	2,550	2,200.00
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURS	3,250	1,600	1,600.00
04 (YOUTH CTR)	Total Revenues	\$ 5,000.00	\$ 4,150.00	3,800.00
Expenditures				
11.59305.04.0	UTILITIES & PHONE - YCB	5,000	4,150	3,800.00
11.59306.04.0	OUTSIDE SERVICES - YCB	-	-	-
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	-	-
04 (YOUTH CTR)	Total Expenditures	\$ 5,000.00	\$ 4,150.00	3,800.00
Excess of Revenues over Expenditures		\$ -	\$ -	-
 05 (LIGHTING)				
Revenues				
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	63,000	63,000	55,000.00
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	-	-	#N/A
05 (LIGHTING)	Total Revenues	\$ 63,000.00	\$ 63,000.00	\$ 55,000.00
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	900	-	57,500.00
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	55,000	57,500	59,025.76
05 (LIGHTING)	Total Expenditures	55,900	57,500	116,525.76
Excess of Revenues over Expenditures		\$ 7,100.00	\$ 5,500.00	(61,525.76)
	Cash Reserve	20,500	(14,400)	
	Transfer to Pool 01	(20,500)	8,900	
		\$ -	\$ -	\$ -

Olivehurst Fire Department



OLIVEHURST PUBLIC UTILITY DISTRICT

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

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
Revenues				
11.45103.09.0	MISC. REVENUE - ER	26,435	23,459	
11.45400.09.0	FIRE MITIGATION FEES REVENUE		9,410	4,000
11.45403.09.0	STRIKE TEAM REVENUE	158,000	200,000	314,160
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,500	800	800
11.45411.09.0	WEED ABATEMENT - RESIDENT REIMBURSEMENTS		-	-
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	15,000	12,000
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	4,500	4,500
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	24,000	24,000	24,000
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	2,100	2,100	3,000
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	399,000	385,000	365,000
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	15,500	15,500	15,500
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	88,000	99,750	95,000
Total Revenues	09 (FIRE DEPARTMENT)	\$ 734,035.00	\$ 779,519.00	\$ 837,960.00
Expenditures				
11.59101.09.0	SALARIES - FIRE DEPT	144,935	232,600	183,000
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	43,297	42,835	68,988
11.59110.09.0	SALARIES OT - FIRE DEPT	26,772	30,900	60,000
11.59111.09.0	SALARIES - FIRE DEPT VOL	26,000	26,000	26,000
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	140,000	120,000	120,000
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	22,884	43,318	29,759
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	102,126	119,488	88,530
11.59505.09.0	EMPLOYMENT COSTS - FIRE	2,000	1,500	1,500
11.59402.09.0	WORKERS' COMP - FIRE DEPT	9,185	36,617	37,300
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	13,000	13,000	13,000
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	26,000	25,000	-
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	2,500	2,000
11.59303.09.0	GAS & OIL - FIRE DEPT	15,000	16,000	11,000
11.59304.09.0	FEES & DUES - FIRE DEPT	300	300	300
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	13,000	10,000	10,000
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	25,000	55,000

OLIVEHURST PUBLIC UTILITY DISTRICT

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

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	750	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	500	400
11.59310.09.0	UNIFORMS - FIRE DEPT	5,000	5,000	5,000
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	1,000	1,000
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	8,000	5,000	5,000
11.59313.09.0	UNEMPLOYMENT - FIRE DEPT	5,000	5,000	1,000
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	1,500	1,500	1,500
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	500	500
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	4,000	2,000	2,000
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	350	200	200
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	50	50
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	4,383	3,897	17,500
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	500	500
11.59404.09.0	COMPUTER SERVICES - FIRE	6,500	6,000	3,000
11.59405.09.0	LEGAL FEES - FIRE	15,000	20,000	40,000
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	2,800	1,000	
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	14,000	10,000	14,000
11.59806.09.0	FIRE EQUIPMENT	15,000	45,000	113,000
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	13,500	13,118	13,118
Total Expenditures		\$ 714,632	\$ 866,073	\$ 924,895
Excess of Revenues over Expenditures		\$ 19,403	\$ (86,554)	\$ (86,935)
Transfer to/.from Operating Reserve		\$ (1,000)	\$ 104,957	\$ 173,226
Fire Engine Loan Payment to Administration		\$ (12,222)	\$ (12,222)	
Fire Command Vehicle Loan Payment to Administration		\$ (6,181)	\$ (6,181)	
Reserve Transfer: Future Unemployment				\$ (13,000)
Transfer to Equipment Reserve				\$ (10,000)
		\$ 0	\$ (0)	\$ 63,291

OLIVEHURST PUBLIC UTILITY DISTRICT

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

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
14 (FIRE DEPARTMENT) ENTERPRISE RANCERIA				
9 Month Budget				
11.45437.14.0	CONTRACT REVENUE - ER **	304,151	-	-
Total Revenues		\$ 304,151	-	-
11.59101.14.0	SALARIES - ER	\$ 129,219	-	-
11.59110.14.0	SALARIES OT- ER	\$ 26,191	-	-
11.59501.14.0	PAYROLL TAXES - ER	\$ 13,193	-	-
11.59402.14.0	WORKERS' COMP - FIRE DEPT	\$ 8,273	-	-
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	\$ 79,853	-	-
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	\$ 750	-	-
11.59303.14.0	GAS & OIL - FIRE DEPT	\$ 2,000	-	-
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	\$ 200	-	-
11.59310.14.0	UNIFORMS - FIRE DEPT	\$ 5,000	-	-
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	\$ 3,000	-	-
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	\$ 250	-	-
11.59801.14.0	BLDGS & IMPROVEMENTS - FIRE DEPT	\$ 1,350	-	-
11.59802.14.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	\$ 1,687	-	-
11.59806.14.0	FIRE EQUIPMENT	\$ 3,750	-	-
11.59103.14.0	ADMINSITRATIVE CHARGES	\$ 26,435	-	-
11.65704.09.0	DEPRECIATION EXPENSE - ER	\$ 3,000	-	-
Total Expenditures		\$ 304,151	-	-
	Due To / (Due From) ER	\$ 0	-	-

**



***W
a
t
e
r

F
u
n
d***

OLIVEHURST PUBLIC UTILITY DISTRICT

Water (12)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
Revenues				
12.41100.00.0	SALES - RESIDENTIAL - WATER	\$ 3,055,000	\$ 2,813,983	\$ 2,500,000
12.41200.00.0	SALES - BUSINESSES - WATER	\$ 10,000	\$ 10,000	\$ 10,000
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	\$ 40,000	\$ 45,000	\$ 45,000
12.42550.00.0	BACKFLOW DEVICE REVENUE	\$ 3,000	\$ 2,500	\$ 2,500
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	\$ 3,500	\$ 3,500	\$ 3,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	\$ 500	\$ 500	\$ 500
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	\$ 2,000	\$ 2,000	\$ 6,000
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	\$ (5,000)	\$ (5,000)	\$ (4,500)
12.45500.00.0	INTEREST EARNED OPERATING - WATER	\$ 15,000	\$ 1,000	\$ -
12.45500.28.0	INTEREST EARNED - COP	\$ -		#N/A
12.45500.37.0	INTEREST EARNED - 2000 USDA	\$ -		#N/A
12.45700.00.0	INSPECTION REVENUE - WATER	\$ 27,100	\$ 15,400	\$ -
Water (12)	Total Revenues	\$ 3,166,100	\$ 2,903,883	\$ 2,578,000
Expenditures				
12.59101.00.0	SALARIES - WATER	\$ 563,808	\$ 517,456	\$ 485,493
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	\$ 487,087	\$ 481,888	\$ 488,126
12.59110.00.0	SALARIES OT - WATER	\$ 21,000	\$ 21,181	\$ 13,000
12.59501.00.0	PAYROLL TAXES - WATER	\$ 48,831	\$ 46,584	\$ 35,036
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	\$ 293,698	\$ 239,811	\$ 148,646
12.59505.00.0	EMPLOYMENT COSTS - WATER	\$ 1,000	\$ 1,000	\$ 780
12.59402.00.0	WORKERS' COMP - WATER	\$ 30,433	\$ 37,999	\$ 32,000
12.59200.00.0	WATER METERS AND SUPPLIES	\$ 95,000	\$ 85,000	\$ 85,000
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	\$ 100,000	\$ 97,600	\$ 110,000
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	\$ 2,500
12.59303.00.0	GAS & OIL - WATER	\$ 18,000	\$ 15,000	\$ 13,000
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	\$ 40,000	\$ 40,000	\$ 36,735
12.59305.00.0	UTILITIES & PHONE - WATER	\$ 600,000	\$ 550,000	\$ 550,000
12.59306.00.0	OUTSIDE SERVICES - WATER	\$ 120,500	\$ 120,500	\$ 120,500
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	\$ 1,000	\$ 1,000	\$ 1,000

OLIVEHURST PUBLIC UTILITY DISTRICT

Water (12)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
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	\$ 5,500	\$ 5,500	\$ 5,250
12.59312.00.0	TRAINING & EDUCATION - WATER	\$ 2,000	\$ 2,000	\$ 2,500
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	\$ 4,500	\$ 4,500	\$ 4,500
12.59316.00.0	CHLORINE EXPENSE	\$ 85,000	\$ 79,000	\$ 79,000
12.59320.00.0	POSTAGE & SHIPPING - WATER	\$ 2,000	\$ 19,500	\$ 18,000
12.59325.00.0	DIRECT ASSESSMENTS - WATER	\$ 2,500	\$ 2,500	\$ 2,100
12.59339.00.0	FINES AND PENALTIES	\$ -	\$ -	\$ -
12.59350.00.0	LAB TESTING SERVICES - WATER	\$ 25,000	\$ 25,000	\$ 25,000
12.59401.00.0	GENERAL INSURANCE - WATER	\$ 48,218	\$ 42,872	\$ 42,000
12.59404.00.0	COMPUTER SERVICES	\$ 57,500	\$ 13,000	\$ 11,000
12.59405.00.0	LEGAL FEES - WATER	\$ 10,000	\$ 15,000	\$ 19,134
12.59425.00.0	SECURITY - WATER	\$ 12,000	\$ 12,000	\$ 12,000
12.59600.00.0	CAPITAL OUTLAY - WATER	\$ 60,000	\$ 45,000	\$ -
12.59650.00.0	RAISING IRON - WATER	\$ 100,000	\$ 60,000	\$ 15,230
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	\$ 2,000	\$ 13,900	\$ 3,100
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	\$ 25,000	\$ 20,000	\$ 17,000
12.59805.00.0	VEHICLE REPLACEMENT	\$ -	\$ -	\$ -
12.59902.00.0	CASH SHORT/(OVER) - WATER	\$ 250	\$ 250	\$ 250
12.59903.00.0	MISCELLANEOUS EXP - WATER	\$ -	\$ 5,212	\$ -
12.59950.00.0	OUTLAY (REFUND) OF WATER CAPACITY FEES	\$ -	\$ -	\$ -
12.59952.00.0	CONSERVATION EXPENSES	\$ 5,000	\$ 5,000	\$ -
12.65103.28.0	INTEREST/LONG TRM/(FHMA BOND)	\$ -	\$ -	\$ -
12.65103.37.0	WWTP - USDA Refinance Loan	\$ -	\$ -	\$ 70,637
12.65105.00.0	LOAN - WWT	\$ 70,637	\$ 70,637	\$ -
12.65704.00.0	DEPRECIATION EXPENSE - WATER	\$ 100,000	\$ 100,000	\$ 100,000
Water (12)	Total Expenditures	\$ 3,049,462	\$ 2,807,890	\$ 2,557,518
Excess of Revenues over Expenditures for Report		\$ 116,638	\$ 95,994	\$ 20,482
	Reserve: Capital Facilities	\$ (116,638)	\$ (95,994)	\$ (200,000)
			\$ -	\$ (51,441)
Surplus(Deficit)		\$ (0)	\$ -	\$ (230,959)

Waste Water Fund



OLIVEHURST PUBLIC UTILITY DISTRICT

Waste Water (13)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
Revenues				
13.41100.00.0	SALES - RESIDENTIAL - SEWER	3,369,715	\$ 3,264,000	3,079,715
13.41210.00.0	SALES - ADA SEWER	58,000	\$ 58,625	33,178
13.42300.00.0	PENALTY & FEES - SEWER	18,000	\$ 17,000	20,745
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	25,000	\$ 25,000	32,209
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	\$ 5,000	3,032
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	\$ 65,000	-
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER		\$ -	5,694
13.45150.00.0	ADMIN. FEES REVENUE - WWTF CAP		\$ -	35,881
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	1,000	\$ 1,000	-
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	\$ (5,000)	-
13.45500.00.0	INTEREST EARNED OPERATING - SEWER		\$ -	109,962
Waster Water (13)	Total Revenues	\$ 3,579,715	\$ 3,430,625	\$ 3,320,415.0
13.59101.00.0	SALARIES - SEWER	554,808	\$ 602,730	389,059
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	\$ 487,087	\$ 481,888	348,551
13.59110.00.0	SALARIES OT - WASTE WATER	30,000	\$ 30,000	7,657
13.59501.00.0	PAYROLL TAXES - SEWER	57,002	\$ 52,713	31,587
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	264,850	\$ 251,418	140,566
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	\$ 1,250	495
13.59402.00.0	WORKERS' COMP - SEWER	36,216	\$ 64,431	47,563
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	80,000	\$ 70,000	49,272
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	5,000	\$ 4,000	3,567
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	\$ 7,000	3,920
13.59303.00.0	GAS & OIL - SEWER	15,000	\$ 12,000	10,252
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	65,000	\$ 65,000	26,466
13.59305.00.0	UTILITIES & PHONE - SEWER	475,000	\$ 450,000	334,739
13.59306.00.0	OUTSIDE SERVICES - SEWER	100,000	\$ 90,000	83,615
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	\$ 2,000	50
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	\$ 25,000	9,622
13.59309.00.0	SMALL TOOLS - SEWER	6,000	\$ 6,000	2,739
13.59310.00.0	UNIFORMS - SEWER	5,000	\$ 5,000	2,693
13.59312.00.0	TRAINING & EDUCATION - SEWER	5,000	\$ 4,000	3,426
13.59313.00.0	UNEMPLOYMENT - SEWER	5,000	\$ 5,000	-

OLIVEHURST PUBLIC UTILITY DISTRICT

Waste Water (13)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,500	\$ 6,500	4,130
13.59318.00.0	CHEMICALS	16,500	\$ 16,500	13,368
13.59320.00.0	POSTAGE & SHIPPING - SEWER	5,000	\$ 20,000	17,735
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	\$ 3,000	2,618
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	80,000	\$ 80,000	10,529
13.59337.00.0	SLUDGE DISPOSAL	20,000	\$ 15,000	14,433
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	\$ 60,000	49,827
13.59401.00.0	GENERAL INSURANCE - SEWER	75,981	\$ 67,556	67,556
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	500	\$ 500	-
13.59404.00.0	COMPUTER SERVICES	80,000	\$ 21,000	18,881
13.59405.00.0	LEGAL FEES - SEWER	10,000	\$ 25,000	25
13.59425.00.0	SECURITY - SEWER	4,500	\$ 4,500	2,297
13.59600.00.0	CAPITAL OUTLAY - SEWER	60,000	\$ 145,000	6,328
13.59650.00.0	RAISING IRON - SEWER	100,000	\$ 25,000	5,200
13.59700.00.0	RENTS & LEASES - SEWER	5,000	\$ 4,000	2,488
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	5,000	\$ 4,000	3,778
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	25,000	\$ 20,000	18,264
13.59802.00.0	UV FILTER RPAIR	50,000		
13.59805.00.0	VEHICLE REPLACEMENT	25,000	\$ -	-
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	\$ 250	185
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	\$ 300,000	-
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER		\$ -	243
		\$ 3,156,443	\$ 3,047,236	
31 (SEWER COLLECTION)				
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECT	45,000	\$ 38,000	32,998
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	\$ -	98
13.59303.31.0	GAS & OIL - SEWER COLLECTION	15,000	\$ 10,000	8,055
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	3,000	\$ 2,000	2,286
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	55,000	\$ 37,000	17,059
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	4,000	\$ 4,000	1,381
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	3,500	\$ 2,500	3,061
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,500	\$ 1,000	934
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLECTION	30,000	\$ 25,000	7,064
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	175,000	\$ 578,000	481

OLIVEHURST PUBLIC UTILITY DISTRICT

Waste Water (13)

ACCOUNT	DESCRIPTION	PRELIMINARY BUDGET 2019-20	2018-19 AMENDED BUDGET	2017-18 BUDGET
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	3,000	\$ 3,000	137
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	20,000	\$ 20,000	11,075
31 (SEWER COLLECTION)	Total Expenditures	\$ 355,500.00	\$ 720,500	\$ 84,627
Total Expenditures		3,511,943	\$ 3,767,736	#VALUE!
Excess of Revenues over Expenditures for Report		67,772	\$ (337,111)	#VALUE!
	Loan to Water Fund: USDA Repayment	70,637	\$ 70,637	
	From Reserve Capital Asset Repair		\$ 480,000	
	Reserve: Capital Facilities	(138,409)	\$ (213,526)	
		\$ (0)	\$ -	

OLIVEHURST PUBLIC UTILITY DISTRICT

		2013-14	2014-15	2015-16	2016-17	2017-18 Budget	2018-19 Budget	2019-20 Budget
CFD 2002-1								
18.41000.00.0	CFD 2002-1 REVENUE	1,985,869	1,987,097	1,965,447	1,973,553	1,973,553	1,003,223	631,412
18.45500.00.0	INTEREST EARNED - CFD 2002-1	6,781	2,572	3,600	3,276	3,500	3,500	3,500
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	9,801	50,374	10,247	13,314	35,000	35,000	45,000
18.59405.00.0	LEGAL FEES - CFD 2002-1							
18.59406.00.0	LEGAL FEES - CFD 2002-1		34					
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES			75				4,644
18.59910.00.0	PLOG REPAYMENT EXPENSE	1,347,911	1,230,508	1,831,346	1,178,707	1,152,624	792,204	-
18.65103.00.0	Bond Repayment - CFD 2002-1	583,374	574,760	565,371	555,227	545,267	175,000	548,982
	Surplus/(Deficit)	51,563	133,993	(437,991)	229,581	244,162	4,519	36,286
CFD 2005-1								
19.41000.00.0	CFD 2005-1 REVENUE	8,950	27	37	37			-
19.59405.00.0	CFD 2005-1 LEGAL EXPENSE	1,500	1,500	(1,500)		(7,319)		-
	Surplus/(Deficit) \$	7,450	(1,473)	1,537	37	7,319	-	\$ -
CFD 2005-2								
20.41000.00.0	CFD 2005-2 REVENUE	49,413	57,187	57,335	58,232	59,000	60,000	60,000
20.59300.03.0	TRANSFER TO FUTURE PARK MAINTENANCE RESERVE					54,000	55,000	55,000
20.59306.00.0	CFD 2005-2 ADMIN EXPENSES	1,969	570	740	1,731	5,000	5,000	5,000
	Surplus/(Deficit) \$	47,444	56,617	56,595	56,501	-	-	\$ -

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

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

BOND DEBT SERVICE

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

Ending Period	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
2018-19 Allocations**

		Fund	Department
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)	8.00%	11	02
Parks (CSA 66)	92.00%	11	03
 Property & Liability Insurance			
Parks (OH)	0.50%	11	02
Parks (OH) -Pool	1.00%	11	01
Parks (CSA 66)	10.50%	11	03
Fire	3.00%	11	09
Water	33.00%	12	00
Wastewater	52.00%	13	00
	100.00%		
 Property Taxes			
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

OLIVEHURST PUBLIC UTILITY DISTRICT

Worker's Comp

Waterwork Operations	5.46	12	00
Sanitary/Sanitation Ops	6.70	13	00
Firefighters	5.64	11	09
Volunteer Firefighter-per capita charge	309.61	11	09
Salespersons - Outside	0.63	11	00
Clerical/Office Employees	0.55	11	00
Non-Manual Labor(Mgrs & Recreation Pers)	1.90		
Manual Labor (Park&Landscape Maint)	8.83	11	02
		11	03
Experience Modification 2018-19	121.00%		

Water & Parks Director

Water	80.00%	12	00
Parks Olivehurst & CSA 66	20.00%	11	00

OPUD NON-MANAGEMENT BASE PAY

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	FTE
Business Office						
Account Clerk I	\$17.44	\$18.31	\$19.23	\$20.19	\$21.20	
Account Clerk II	\$20.17	\$21.18	\$22.23	\$23.35	\$24.51	3
Administrative Assistant (Public Wks)	\$25.32	\$26.58	\$27.91	\$29.31	\$30.77	1
Accounting Specialist	\$26.25	\$27.56	\$28.94	\$30.38	\$31.90	
District Clerk / Executive Assistant	\$25.57	\$26.84	\$28.19	\$29.60	\$31.08	1
Utility Department						
Water Treatment Operator	\$23.64	\$24.82	\$26.06	\$27.37	\$28.73	2
Engineering Technician	\$19.62	\$20.60	\$21.63	\$22.71	\$23.84	1
Field Service Technician	\$15.55	\$16.32	\$17.14	\$18.00	\$18.90	1
Laboratory Analyst	\$21.37	\$22.44	\$23.56	\$24.74	\$25.97	
Laboratory Director	\$25.32	\$26.58	\$27.91	\$29.31	\$30.77	1
WW Collect Sys Operator Apprentice	\$16.22	\$17.03	\$17.88	\$18.77	\$19.71	
Wastewater Collection System Op I	\$18.75	\$19.69	\$20.67	\$21.70	\$22.79	
Wastewater Collection System Op II	\$21.76	\$22.85	\$23.99	\$25.19	\$26.45	3
Utility Worker	\$15.55	\$16.32	\$17.14	\$18.00	\$18.90	2
Utility Operator I	\$20.44	\$21.46	\$22.53	\$23.66	\$24.84	1
Utility Operator II	\$24.23	\$25.45	\$26.72	\$28.05	\$29.46	
Utility Operator III	\$28.77	\$30.21	\$31.72	\$33.30	\$34.97	3
WWTF Operator Grade II	\$23.64	\$24.82	\$26.06	\$27.37	\$28.73	2
Park Maintenance Coordinator	\$21.96	\$23.06	\$24.21	\$25.42	\$26.70	1
Park Maintenance Worker II	\$19.93	\$20.93	\$21.97	\$23.07	\$24.22	
Fire Department						
Battalion Chief	\$29.81	\$30.99	\$32.22	\$33.00		1
Firefighter	\$12.00	\$12.60	\$13.23	\$13.89	\$14.58	4
Engineer	\$14.40	\$15.12	\$15.88	\$16.67	\$17.50	
Captain	\$17.28	\$18.14	\$19.05	\$20.00	\$21.00	2