

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: July 21, 2022

Item description/summary:

Budget Amendment 2 - Budget Year 2021-22. Operations during the first 6 months of the 2021-22 budget year resulted in budget amendment requests submitted by staff.

Fiscal Analysis:

Attached are the requested changes for 2021-22 Budget Amendment 2. Revenues are increased by \$600,000 to reflect actual collections in Water Sales and Strike Team Revenues. Cost budget revisions in the amount of \$417,814 include increases for electricity, fuel in all departments, park maintenance and operating costs. All cost increases are offset by revenues and do require transfers from departmental reserves.

Employee Feedback

Sample Motion:

Make motion to approve/not approve Budget Amendments and approve/not approve 2021-22 Budget Amendment 2.

Prepared by:

Karin Helvey, Financial Manager

2021-22 BUDGET AMENDMENT 2

| <i>Account</i> | <i>Account Name</i> | <i>Amount</i> | <i>Detail</i> | <i>Funding Source</i> | <i>Ref</i> |
|---|--|------------------|---|---------------------------------|------------|
| GENERAL FUND (11) Olivehurst Pool (01) | | | | | |
| 11.59315.01.0 | SAFETY SUPPLIED | 500 | First Aid Kit | | B2-1 |
| GENERAL FUND (11) Olivehurst Parks (023) | | | | | |
| 11.59306.02.0 | OUTSIDE SERVICES - OH PARKS | 4,000 | May & June 2022 park maintenance cost overrun due to addtl. hours & workers | Property Tax Allocation | B2-2 |
| 11.59805.02.0 | VEHICLE REPLACEMENT | 1,579 | Ford 250 FU 2020-21 Budget carry-over | 2020-21 Reserves | B2-3 |
| | | \$5,579 | | | |
| GENERAL FUND (11) CSA 66 Parks (03) | | | | | |
| 11.59101.03.0 | SALARIES - CSA 66 PARKS | 5,000 | | Budget Transfer | B2-4 |
| 11.59502.03.0 | EMPLOYEE BENEFITS (RET/MED) - CSA 66 P | (5,000) | | Budget Transfer | B2-4 |
| 11.59300.03.0 | OPERATING SUPPLIES & REPAIRS - CSA 66 | 5,000 | Price Increases | Assessment Revenue | B2-5 |
| 11.59303.03.0 | GAS & OIL | 5,000 | Price Increases | Assessment Revenue | B2-6 |
| 11.59306.03.0 | OUTSIDE SERVICES | 50,000 | May & June 2022 park maintenance / Irrigation Well Repairs | Assessment Revenue | B2-7 |
| 11.59401.03.0 | GENERAL INSURANCE - CSA 66 PARKS | 500 | Addition of Feather River East Park | Assessment Revenue | B2-8 |
| 11.59805.02.0 | VEHICLE REPLACEMENT | 24,735 | Ford 250 FU 2020-21 Budget carry-over | 2020-21 Reserves | B2-3 |
| | Total | \$85,235 | | | |
| GENERAL FUND (11) Olivehurst Fire (09) | | | | | |
| 11.59305.09.0 | GAS & OIL | 7,000 | Price Increases | Property Taxes/Contract Revenue | B2-16 |
| | Total | \$7,000 | | | |
| WATER (12) | | | | | |
| 12.41100.00.0 | WATER SALES | \$600,000 | Increase in connections and consumption | | B2-9 |
| | Total | \$600,000 | | | |
| 12.59200.00.0 | WATER METERS AND SUPPLIES | 60,000.00 | MXU Stock for developments | Service Revenue | B2-10 |
| 12.59300.00.0 | OPERATING SUPPLIES & REPAIRS | 30,000.00 | Price Increases | Service Revenue | B2-11 |
| 12.59303.00.0 | GAS & OIL - SEWER | 10,000.00 | Price Increases | Service Revenue | B2-12 |
| 12.59305.00.0 | UTILITIES | 50,000.00 | Price Increases | Service Revenue | B2-13 |
| 12.59306.00.0 | OUTSIDE SERVICES | 20,000.00 | Price Increases | Service Revenue | B2-14 |
| | Total | \$170,000 | | | |
| WASTEWATER (13) | | | | | |
| 13.59305.00.0 | UTILITIES | \$150,000 | Price Increases | Service Revenue | B2-15 |
| | | \$150,000 | | | |
| Total 2021-22 Budget Amendment 2 | | | | | |
| | Revenues | \$600,000 | | | |
| | Expenses | \$417,814 | | | |