

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: September 17, 2020

Item description/summary:

Working Budget 2020-21. The proposed Working Budget refines the estimates of the Preliminary Budget approved June 18, 2020.

Fiscal Analysis:

See attached summary of changes and cash balances as of June 30, 2020

Sample Motion:

Make a motion authorizing proposed Working Budget FY 2020-21

Prepared by:

Karin Helvey – Financial Manager

2020-21 WORKING BUDGET CHANGES

<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
ADMINISTRATION	11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	<u>(27,604)</u>	Community Event Contributions	District Allocation
			<u>(27,604)</u>		
OH PARKS	11.59102.02.0	OVERHEAD - ADMIN EXPENSES - OH PARKS	(414)		Property Tax Allocation
	11.59501.02.0	PAYROLL TAXES - PARKS	38	Estimate revision for step increases/longevity/certifications	Property Tax Allocation
	11.59502.02.0	EMPLOYEE BENEFITS (RET/MED)	3,443	Estimate revision for step increases/longevity/certifications	Property Tax Allocation
		TRANSFER TO YOUTH CENTER BUILDING	1,750		Property Tax Allocation
			<u>\$4,817</u>		
CSA PARKS	11.59103.03.0	OVERHEAD - ADMIN EXPENSES - CSA 66 PARKS	<u>(\$966)</u>		Assessments
			<u>(\$966)</u>		
YOUTH CENTER		TRANSFER FROM OH PARKS	(1,750)		
	11.59306.04.0	OUTSIDE SERVICES - YCB	\$1,000	Pest Control,HVAC Services	
			<u>(\$750)</u>		
FIRE DEPT	11.59102.09.0	OVERHEAD - ADMIN EXPENSES - FIRE			Property Tax Allocation
	11.59101.09.0	SALARIES	(21,115)	Allocated to ER Budget	
	11.59110.09.0	SALARIES OT	6,394	Estimate revision based on 2019-20 actuals	
	11.59501.09.0	PAYROLL TAXES	4,757	Estimate revision based on 2019-20 actuals	
	11.59502.09.0	EMPLOYEE BENEFITS (RET/MED)	(4,224)	Allocated to ER Budget	
	11.59301.09.0	LICENSES ANAD PERMITS	5,000	Yuba County Sheriff's dept Dispatch Services	\$5,000 Increase over 2019-20
			<u>(\$9,188)</u>		
ER CONTRACT	11.59101.14.0	SALARIES - ER	39,468	Estimate revision for step increases/longevity/certifications	
	11.59110.14.0	SALARIES OT- ER	2,132	Estimate revision for step increases/longevity/certifications	
	11.59501.14.0	PAYROLL TAXES - ER	5,144	Estimate revision for step increases/longevity/certifications	
	11.59402.14.0	WORKERS' COMP - ER	1,002	Estimate revision for step increases/longevity/certifications	
	11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	5,810	Estimate revision for step increases/longevity/certifications	
			<u>\$53,556</u>		

2020-21 WORKING BUDGET CHANGES

<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
Water	12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	(12,422)		Sale Revenues
	12.59501.00.0	PAYROLL TAXES - WATER	1,606	Estimate revision for step increases/longevity/certifications	
	12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	6,431	Estimate revision for step increases/longevity/certifications	
	12.59316.00.0	CHLORINE EXPENSE	<u>19,000</u>	Increase in water consumption	Sale Revenues
			<u>\$14,615</u>		
Waste Water	13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	(\$12,422)		Sale Revenues
	13.59501.00.0	PAYROLL TAXES - SEWER	1,530	Estimate revision for step increases and promotions	Sale Revenues
	13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	<u>\$28,307</u>	Estimate revision for step increases and promotions	
			<u>\$17,415</u>		
CFDs	XX.59103.00.0	OVERHEAD - ADMIN EXPENSES - CFDs	(\$276)		

CASH POSITION SUMMARY June 30, 2020

Administration

Operating Cash	▼	2,761,174
Reserves	▼	1,590,835
Restricted Cash		324,845
US Bank Cash		97,951

Fire

Operating Cash		1,145,865
Reserves		160,754
Restricted Cash		65,324

Parks Olivehurst

Operating Cash		206,135
Reserves		121,251

Parks - CSA

Operating Cash		1,216,166
Reserves		1,479,255

Lighting

Operating Cash		187,553
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Water

Operating Cash		518,792
Restricted Cash		1,405,480

Waste Water

Operating Cash	▼	2,373,366
Reserves		3,795,379
Restricted Cash		10,526,155

CFD 2002-1

Restricted Cash		4,220,129
US Bank Bond Reserve		295,007

CFD 2005-1

Restricted Cash		857,094
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CFD 2005-2

Restricted Cash		14,142
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Park Fund

Restricted Cash		9,175,824
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Olivehurst Public Utility District

**Working Budget
2020-21**

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OLIVEHURST PUBLIC UTILITY DISTRICT



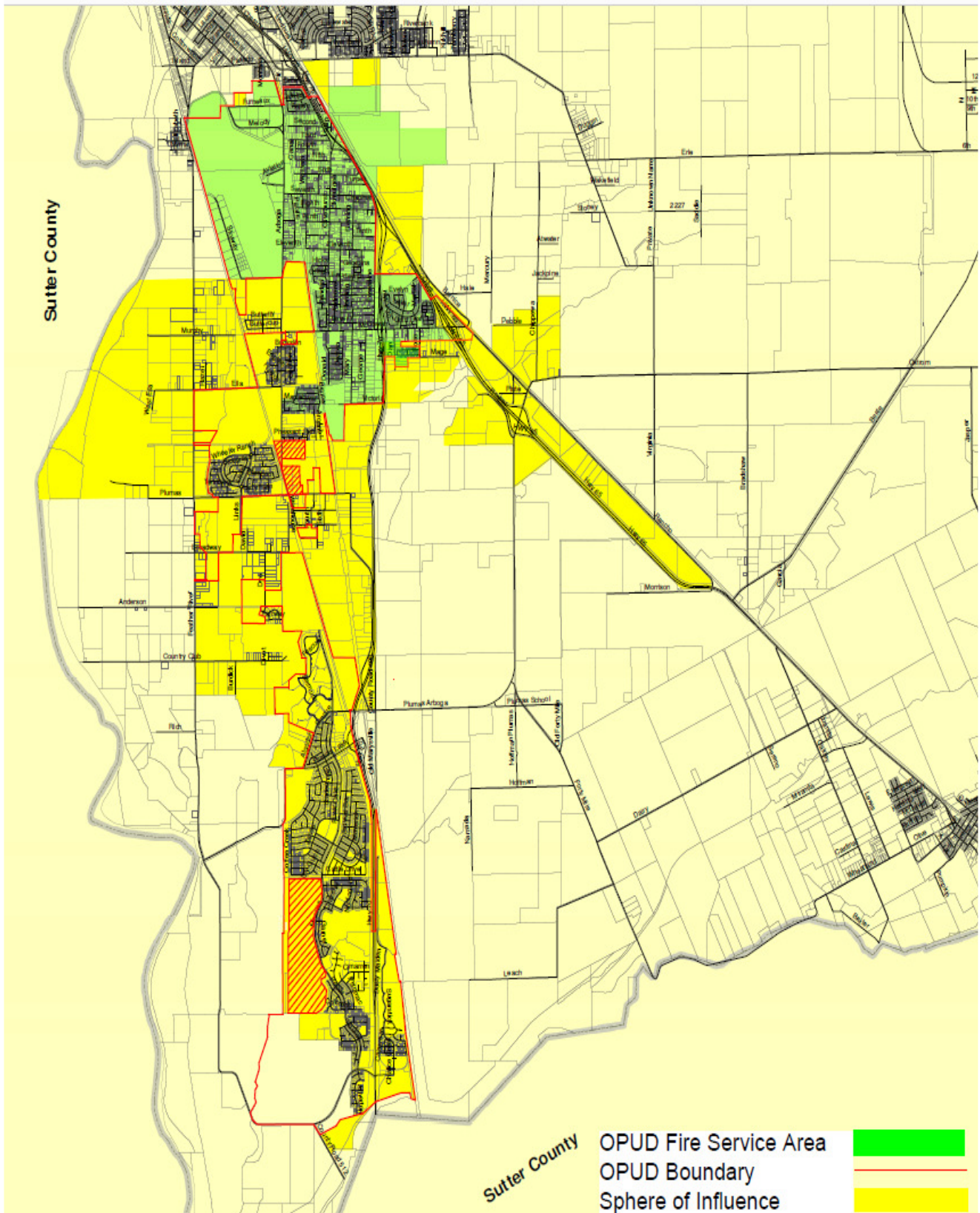
The District

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 6 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 32 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



Olivehurst Public Utility District

Board of Directors



Dennise Burbank



James Carpenter



John Floe



Mary Jane Griego



Christopher White

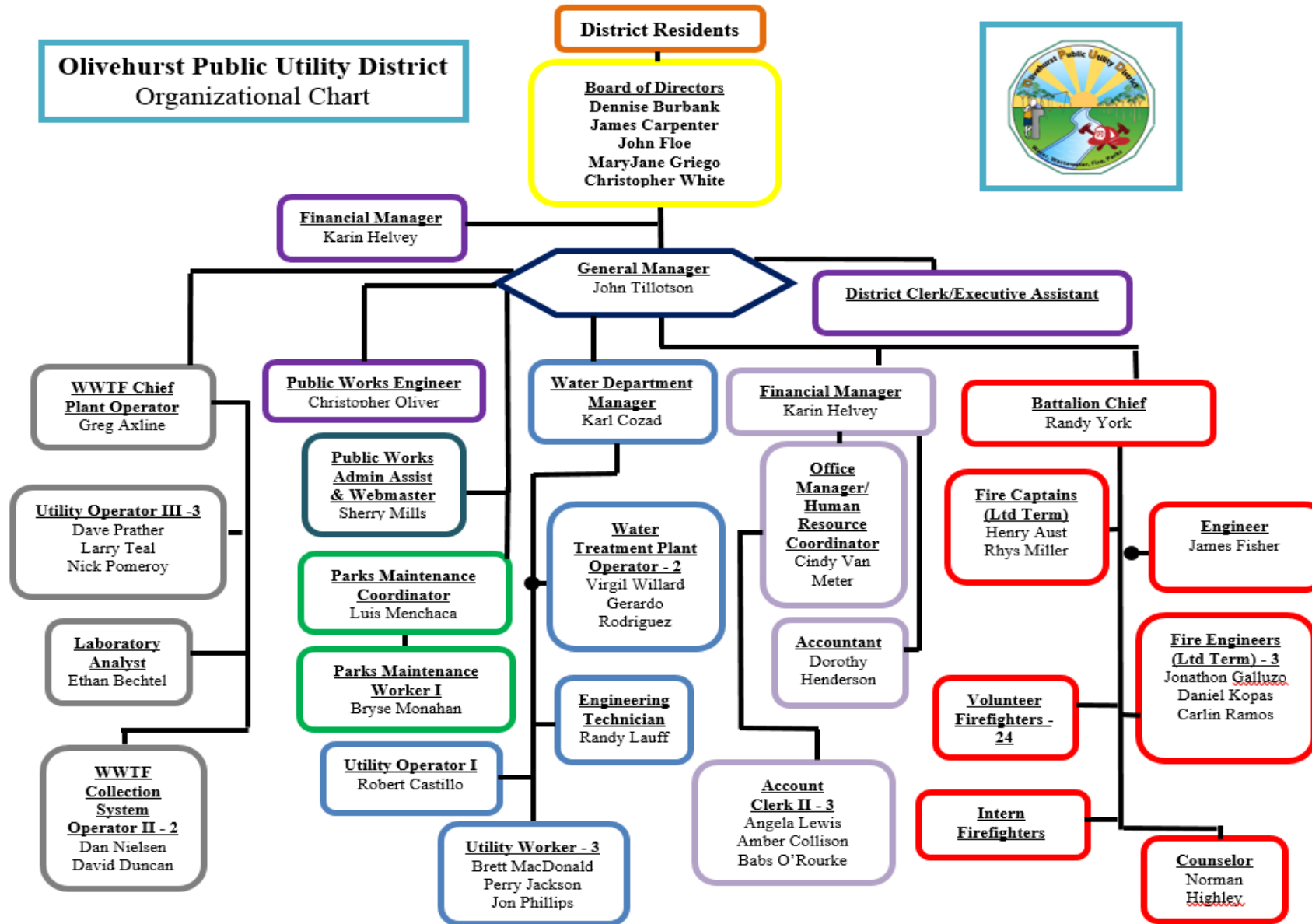
General Manager



John Tillotson

OLIVEHURST PUBLIC UTILITY DISTRICT

Olivehurst Public Utility District
Organizational Chart



OLIVEHURST PUBLIC UTILITY DISTRICT

Budget Summaries

Revenue

2019-20

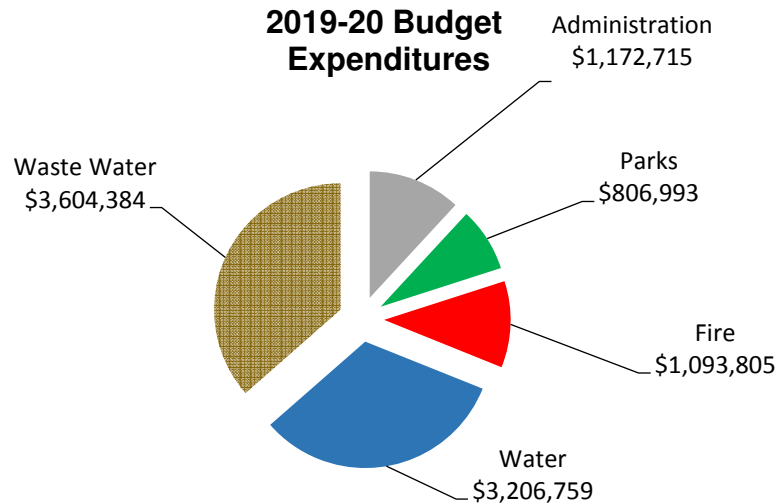
2020-21



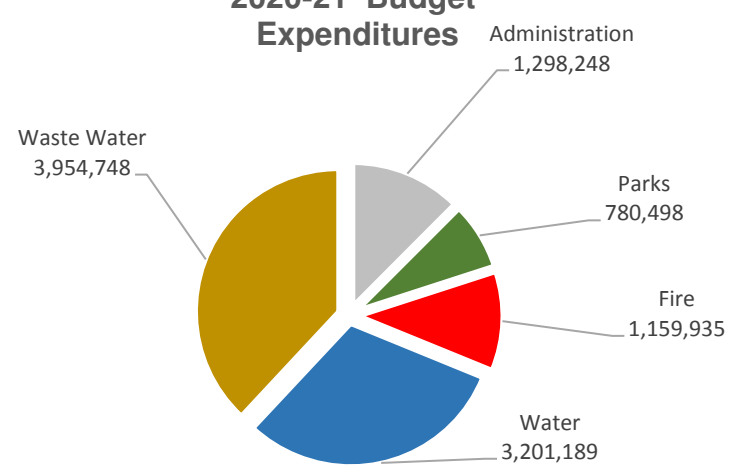
2019-20

2020-21

2019-20 Budget Expenditures



2020-21 Budget Expenditures



OLIVEHURST PUBLIC UTILITY DISTRICT



DESCRIPTION	Administration			Parks			Fire		
	Preliminary Budget 2020-21	Working Budget 2019-20	Final Budget 2018-19	Preliminary Budget 2020-21	Working Budget 2019-20	Final Budget 2018-19	Preliminary Budget 2020-21	Working Budget 2019-20	Final Budget 2018-19
MISC. REVENUES & FEES				1,009	12,050	12,050	231,702	205,435	506,610
ASSESSMENTS				694,100	677,100	622,100	28,100	26,100	26,100
TAXES				6,500	86,500	86,500	494,500	502,500	502,500
OTHER REVENUES	1,362,852	1,175,966	1,125,966	38,000	65,500	67,000	382,359	304,151	304,151
Revenues	\$ 1,362,852	\$ 1,175,966	\$ 1,125,966	\$ 739,609	\$ 841,150	\$ 787,650	\$ 1,136,661	\$ 1,038,186	\$ 1,339,361
SALARIES & BENEFITS	1,029,498	921,977	871,677	266,272	215,016	215,016	832,747	748,793	722,358
OVERHEAD - ADMIN EXPENSES	-	-	-	66,243	56,898	54,136	52,994	48,319	42,835
OPERATING EXPENSES	149,250	127,750	127,750	298,175	355,954	355,954	127,200	136,700	136,700
PROFESSIONAL FEES	82,000	83,038	83,038	26,808	22,200	22,200	41,408	34,906	26,633
MAINT. & REPAIR	4,000	4,000	4,000	34,000	58,925	58,925	89,085	108,587	0
CAPITAL OUTLAY	30,000	32,450	32,450	4,000	13,000	22,929	-	-	138,587
DEPRECIATION EXPENSE	3,500	3,500	3,500	85,000	85,000	85,000	16,500	16,500	13,500
Expenditures	1,298,248	1,172,715	1,122,415	780,498	806,993	814,160	1,159,935	1,093,805	1,080,613
Transfers-In/(Out) & Reserves	(83,007)	(21,654)	(3,551)	40,889	(34,157)	26,510	41,677	73,801	
Advance Repayment	18,403	18,403.00					(18,403)	(18,181)	(258,748)
Surplus/(Deficit)	\$ 0	\$ (0)	\$ -	\$ 0	\$ 0	\$ -	\$ (0)	\$ 0	\$ -

OLIVEHURST PUBLIC UTILITY DISTRICT



DESCRIPTION	Water			Waste Water		
	Preliminary Budget 2020-21	Working Budget 2019-20	Final Budget 2018-19	Preliminary Budget 2020-21	Working Budget 2019-20	Final Budget 2018-19
SALES	3,415,000	3,065,000	3,065,000	3,563,000	3,427,715	3,427,715
DELINQUENT CHARGES AND PENALTIES	43,000	58,000	61,500	43,000	43,000	46,000
SERVICE FEES	3,000	3,500	39,600	3,000	3,000	106,000
OTHER REVENUES	13,000	39,600	-	106,000	106,000	-
OPERATING REVENUES	3,474,000	3,166,100	3,166,100	3,715,000	3,579,715	3,579,715
Total Revenues	\$3,474,000	\$3,166,100	\$3,166,100	\$3,715,000	\$3,579,715	\$3,579,715
SALARIES & BENEFITS	1,031,597	1,042,569	959,270	1,068,780	947,822	944,626
OVERHEAD - ADMIN EXPENSES	596,183	543,585	481,888	596,183	543,585	481,888
OPERATING EXPENSES	1,088,500	1,069,500	1,018,000	1,197,500	1,193,000	1,141,500
WATER METERS	40,000	95,000	95,000			
PROFESSIONAL SERVICES - INSURANCE	107,022	89,218	89,218	149,035	119,481	119,481
CAPITAL OUTLAY	162,000	191,000	191,000	631,000	492,245	442,245
OTHER EXPENSES	75,887	75,887	75,887	12,250	8,250	8,250
DEPRECIATION EXPENSE	100,000	100,000	100,000	300,000	300,000	300,000
Expenditures	\$3,201,189	\$3,206,759	3,010,263	\$ 3,954,748	\$ 3,604,384	3,437,990
Transfers-In/(Out) & Reserves	(272,812.02)	40,658.11	(155,837)	239,748	24,669	(141,725)
Surplus/(Deficit)	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ -



ADMINISTRATION



OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

09/17/20

00 (Administration)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
11.41100.00.0	CFD 2002-1 ADMIN REVENUE	10,000	10,000	10,000	
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	8,000	8,069	
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	20,000	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,324,852	1,137,966	1,070,863	
Administration	Total Revenues	1,362,852	1,175,966	1,110,374	
11.59101.00.0	SALARIES - GENERAL	663,986	659,882	581,852	
11.59110.00.0	SALARIES OT - GENERAL	6,000	6,000	4,000	
11.59501.00.0	PAYROLL TAXES - GENERAL	105,775	44,042	48,797	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	249,680	206,065	234,818	
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	3,506	5,438	4,606	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	6,500	6,000	5,800	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	150	-	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	27,000	27,000	19,068	
11.59303.00.0	GAS AND OIL - GENERAL	750	750	700	
11.59304.00.0	FEES & DUES - GENERAL	10,000	10,000	9,000	
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	10,000	10,365	
11.59306.00.0	OUTSIDE SERVICES - GENERAL	65,000	64,000	87,000	
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	1,000	1,000	1,000	
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	2,350	2,350	2,650	
11.59313.00.0	UNEMPLOYMENT - GENERAL	1,000	1,000	1,000	
11.59314.00.0	ELECTION EXPENSE - GENERAL	20,000	-	25,000	
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	3,000	3,000	3,000	
11.59320.00.0	POSTAGE & SHIPPING	2,000	2,000	2,000	
11.59404.00.0	COMPUTER SERVICES - GENERAL	35,000	36,038	35,000	
11.59405.00.0	LEGAL FEES - GENERAL	45,000	45,000	50,000	
11.59425.00.0	SECURITY - GENERAL	2,000	2,000	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

09/17/20

00 (Administration)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
11.59551.00.0	BOARD COMMUNITY OUTREACH	300	300	-	
11.59600.00.0	CAPITAL OUTLAY - GENERAL	30,000	32,450	121,000	
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	1,500	
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	3,500	3,500	
Administration	Total Expenditures	1,298,248	1,172,715	1,256,906	
	Excess of Revenues over Expenditures	64,604	3,251	(146,532)	
			(21,654)		
	Advance to Fire Department	18,403	18,403		
	Reserve: Admin. Building	(55,403)	-		
		\$ 27,604	\$ 0		

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OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

01 (POOL)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
Revenues					
11.45100.01.0	POOL ADMISSION	-	11,000	5,383	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	
11.45400.01.0	FIRST FIVE GRANT - POOL	-	17,000	20,000	
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	6,500	51,500	46,883	
Expenditures					
11.59101.01.0	SALARIES - POOL	-	4,000	4,000	
11.59501.01.0	PAYROLL TAXES - POOL	-	850	552	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	-	100	100	
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	100	
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	-	5,000	4,000	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	100	-	
11.59305.01.0	UTILITIES & PHONE - POOL	-	7,000	7,500	
11.59306.01.0	OUTSIDE SERVICES - POOL	-	43,719	22,000	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	-	500	154	
11.59308.01.0	CHEMICALS	-	500	2,000	
11.59312.01.0	TRAINING & EDUCATION - POOL	-	500	600	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	-	300	150	
11.59317.01.0	WATER/SEWER - POOL	-	1,000	900	
11.59401.01.0	GENERAL INSURANCE - POOL	-	1,800	1,685	
11.59405.01.0	LEGAL FEES - POOL	-	-	-	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	-	-	500	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	-	-	-	
01 (POOL)	Total Expenditures	-	65,369	44,241	
Excess of Revenues over Expenditures		6,500	(13,869)	2,642	
	Depreciation	(6,500)	(6,631)	18,900	
	Transfer from Street Lighting	-	20,500	-	
		\$ -	\$ -	\$ 21,542	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

02 (PARKS)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
Revenues					
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	\$ -	\$ -	\$ 64,000.00	
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	\$ 50	\$ 50	\$ 50	
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)	\$ (280)	\$ -	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	\$ 2,100	\$ 2,100	\$ 2,100	
11.49300.02.0	CURR SECURED TAXES - PARKS	\$ 80,000	\$ 80,000	\$ 67,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	\$ -	\$ -	\$ -	
02 (PARKS)	Total Revenues	\$ 116,930	\$ 116,870	\$ 168,150	
Expenditures					
11.59101.02.0	SALARIES - PARK	\$ 8,979	\$ 14,015	\$ 10,044	
11.59103.02.0	OVERHEAD - ADMIN EXPENSES - PARKS	\$ 19,873	\$ 17,069	\$ 16,761	
11.59110.02.0	SALARIES OT - PARK	\$ 500	\$ 340	\$ 173	
11.59501.02.0	PAYROLL TAXES - PARKS	\$ 1,968	\$ 1,172	\$ 448	
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	\$ 8,926	\$ 5,037	\$ 2,310	
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	\$ 100	\$ 100	\$ 100	
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	\$ 1,316	\$ 479	\$ 2,147	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	\$ 8,000	\$ 8,000	\$ 7,504	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	\$ 250	\$ 250	\$ -	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PAR	\$ 100	\$ 100	\$ 100	
11.59303.02.0	GAS & OIL - PARKS	\$ 1,000	\$ 1,000	\$ 800	
11.59304.02.0	FEES & DUES - PARKS			\$ -	
11.59305.02.0	UTILITIES & PHONE - PARK	\$ 1,000	\$ 1,000	\$ 550	
11.59306.02.0	OUTSIDE SERVICES - PARKS	\$ 11,000	\$ 11,000	\$ 13,500	
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	\$ 50		\$ -	
11.59308.02.0	HERBICIDES/PESTICIDES	\$ 400	\$ 400	\$ 400	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

02 (PARKS)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
11.59309.02.0	SMALL TOOLS - PARKS	\$ 250	\$ 250	\$ 1,040	
11.59310.02.0	UNIFORMS - PARKS	\$ 100	\$ 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	\$ 20,500	\$ 20,500	\$ 25,000	
11.59320.02.0	POSTAGE & SHIPPING - PARKS	\$ -	\$ -	\$ -	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	\$ 200	\$ 200	\$ 150	
11.59401.02.0	GENERAL INSURANCE - PARKS	\$ 2,101	\$ 800	\$ 2,468	
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	\$ 200	\$ 200	\$ 100	
11.59405.02.0	LEGAL FEES - PARKS	\$ 500	\$ 500	\$ 600	
11.59551.02.0	BOARD COMMUNITY OUTREACH	\$ 75		\$ -	
11.59600.02.0	CAPITAL OUTLAY - PARKS	\$ 320	\$ 240	\$ 2,060	
11.59700.02.0	RENTS & LEASES - PARKS	\$ -	\$ -	\$ -	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	\$ 1,500	\$ 8,400	\$ 72,996	
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	\$ 2,320	\$ 2,320	\$ 800	
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	\$ 96,803	\$ 98,747	\$ 165,426	
	Excess of Revenues over Expenditures	\$ 20,127	\$ 18,123	\$ 2,724	
				18,000	
	Transfer to Youth Center Building	(1,750)			
	Cash Reserve:	(21,657)	(18,363)	(24,504)	
		\$ (3,280)	\$ (240)	\$ (3,780)	



CSA PARKS

OLIVEHURST PUBLIC UTILITY DISTRICT

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
Revenues					
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	-	30	
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	959	1,000	1,000	
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	3,220	(3,220)	-	
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	640,000	620,000	570,000	
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	52,000	55,000	250,000	
03 (CSA 66 PARKS)	Total Revenues	696,179	672,780	821,030	
Expenditures					
11.59101.03.0	SALARIES - CSA 66 PARKS	103,258	115,171	81,801	
11.59103.03.0	OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS	46,370	39,829	37,779	
11.59110.03.0	SALARIES OT - CSA 66 PARKS	1,000	460	2,162	
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	22,273	9,656	6,842	
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	102,647	57,922	16,869	
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	100	100	
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	15,130	5,614	9,127	
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	29,000	28,210	12,796	
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	350	350	150	
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	1,600	1,600	600	
11.59303.03.0	GAS & OIL - CSA 66 PARKS	9,000	9,000	8,000	
11.59304.03.0	FEES & DUES - CSA 66 PARKS	500	500	350	
11.59305.03.0	UTILITIES & PHONE	16,000	16,000	15,000	
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	135,000	135,000	120,000	
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	100	150	
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	2,500	1,500	
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	2,500	2,500	2,500	
11.59316.03.0	PARK DEVELOPMENT ADMIN EXPENSE	-	-	-	
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	50,000	50,000	50,000	

OLIVEHURST PUBLIC UTILITY DISTRICT

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	50	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	21,007	16,000	13,291	
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	2,000	1,900	1,700	
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	1,000	1,000	1,925	
11.59551.03.0	BOARD COMMUNITY OUTREACH	150	-	-	
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	3,680	12,760	22,689	
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS	500	500	500	
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	1,500	19,525	19,600	
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	26,680	26,680	7,000	Modems for Park Irrigation
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 PARKS	2,000	2,000	2,000	
03 (CSA 66 PARKS)	Total Expenditures	\$ 683,843	\$ 642,877	\$ 522,417	
Excess of Revenues over Expenditures for Report		\$ 57,000	\$ 29,903	\$ 298,613	
				\$ 34,483	
	Reserves: Maintenance of Future Park Sites	\$ (52,000)	\$ (55,000)	\$ (50,000)	
	Reserves: Capital Asset Repair		\$ 25,097	\$ (140,000)	
		\$ 5,000	\$ (0)	\$ 143,096.00	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
Revenues					
11.45200.04.0	YCB RENTAL INCOME		1,588	2,550.00	
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURS	3,250	3,250	1,600.00	
04 (YOUTH CTR)	Total Revenues	\$ 3,250	\$ 4,838	\$ 4,150	
Expenditures					
11.59305.04.0	UTILITIES & PHONE - YCB	4,000	5,000	4,150.00	
11.59306.04.0	OUTSIDE SERVICES - YCB	1,000		-	Pest Control \$550 Hvac Service \$ 450
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	-	-	
04 (YOUTH CTR)	Total Expenditures	\$ 5,000	\$ 5,000	\$ 4,150	
Excess of Revenues over Expenditures		\$ (1,750)	\$ (163)	\$ (45.00)	
	Transfer-in from OH Parks	1,750			
		\$ -			
05 (LIGHTING)					
Revenues					
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	75,000	75,000	-	
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	-	-	-	
05 (LIGHTING)	Total Revenues	\$ 75,000	\$ 75,000	\$ -	
Expenditures					
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	900	900	-	
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	55,000	55,000	57,500.00	
05 (LIGHTING)	Total Expenditures	\$ 55,900	\$ 55,900	\$ 57,500	
Excess of Revenues over Expenditures		\$ 19,100.00	\$ 19,100.00	(57,500.00)	
	Cash Reserve	(19,100)	19,100		
			(19,100)		
		\$ -	\$ -	\$ -	

Olivehurst Fire Department



OLIVEHURST PUBLIC UTILITY DISTRICT

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

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
Revenues					
11.45103.09.0	MISC. REVENUE - ER	45,842	26,435		
11.45400.09.0	FIRE MITIGATION FEES REVENUE	84,860		9,410	
11.45402.09.0	MISC GRANT REVENUE		10,000	-	
11.45403.09.0	STRIKE TEAM REVENUE	80,000	158,000	314,160	
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,500	1,500	800	
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	24,000	24,000	
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	399,000	399,000	385,000	
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	15,500	15,500	15,500	
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	80,000	88,000	99,750	
Total Revenues	09 (FIRE DEPARTMENT)	\$ 754,302.00	\$ 744,035.00	\$ 870,220.00	
Expenditures					
11.59101.09.0	SALARIES - FIRE DEPT	172,854	144,935	232,600	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	52,994	48,319	43,176	
11.59110.09.0	SALARIES OT - FIRE DEPT	31,511	26,772	30,900	
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	26,000	26,000	
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	70,000	140,000	120,000	
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	24,518	22,884	43,318	
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	98,629	102,126	119,488	
11.59505.09.0	EMPLOYMENT COSTS - FIRE	2,000	2,000	1,500	
11.59402.09.0	WORKERS' COMP - FIRE DEPT	11,655	9,185	36,617	
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	26,000	25,000	
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	4,000	2,500	
11.59303.09.0	GAS & OIL - FIRE DEPT	15,000	15,000	16,000	
11.59304.09.0	FEES & DUES - FIRE DEPT	300	300	300	
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	13,000	13,000	10,000	
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	25,000	25,000	
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	750	750	
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	500	500	

OLIVEHURST PUBLIC UTILITY DISTRICT

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

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
11.59310.09.0	UNIFORMS - FIRE DEPT	3,000	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	8,000	5,000	
11.59313.09.0	UNEMPLOYMENT - FIRE DEPT	2,500	5,000	5,000	
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	1,500	1,500	1,500	
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	3,000	500	
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	1,000	4,000	2,000	
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	350	350	200	
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	100	50	
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	6,002	4,383	3,897	
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	750	500	
11.59404.09.0	COMPUTER SERVICES - FIRE	7,000	6,500	6,000	
11.59405.09.0	LEGAL FEES - FIRE	15,000	15,000	20,000	
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	3,298	2,800		
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	14,000	14,000	10,000	
11.59806.09.0	FIRE EQUIPMENT	65,000	85,000	15,000	Airpacks/Equipment Contingency
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	13,500	13,500	13,118	
Total Expenditures		\$ 721,711	\$ 789,654	\$ 835,414	
Excess of Revenues over Expenditures		\$ 32,591	\$ (45,619)	\$ 34,806	
Transfer to/.from Operating Reserve				\$ 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 from/(to) Equipment Reserve		\$ (14,188)	\$ 64,022	\$ (10,000)	
		\$ 0	\$ 0	\$ 185,032	

OLIVEHURST PUBLIC UTILITY DISTRICT

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

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
14 (FIRE DEPARTMENT) ENTERPRISE RANCERIA					
12 Month Budget					
11.45437.14.0	CONTRACT REVENUE - ER **	382,359	304,151	-	
Total Revenues		\$ 382,359	\$ 304,151	-	
11.59101.14.0	SALARIES - ER	\$ 204,839	\$ 129,219	-	
11.59110.14.0	SALARIES OT- ER	\$ 29,351	\$ 26,191	-	
11.59501.14.0	PAYROLL TAXES - ER	\$ 22,674	\$ 13,193	-	
11.59402.14.0	WORKERS' COMP - ER	\$ 12,656	\$ 8,273	-	
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	\$ 103,875	\$ 79,853	-	
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER	\$ 750	\$ 750	-	
11.59303.14.0	GAS & OIL - ER	\$ 2,000	\$ 2,000	-	
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER	\$ 200	\$ 200	-	
11.59310.14.0	UNIFORMS - ER	\$ 3,000	\$ 5,000	-	
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	\$ 3,000	\$ 3,000	-	
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	\$ 250	\$ 250	-	
11.59801.14.0	BLDGS & IMPROVEMENTS - ER	\$ 1,350	\$ 1,350	-	
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	\$ 1,687	\$ 1,687	-	
11.59806.14.0	FIRE EQUIPMENT	\$ 3,750	\$ 3,750	-	
11.59103.14.0	ADMINISTRATIVE CHARGES	\$ 45,842	\$ 26,435	-	
11.65704.14.0	DEPRECIATION EXPENSE - ER	\$ 3,000	\$ 3,000	-	
Total Expenditures		\$ 438,224	\$ 304,151		
	Due To / (Due From) ER	\$ (55,866)	\$ 0		



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OLIVEHURST PUBLIC UTILITY DISTRICT

Water (12)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET
Revenues				
12.41100.00.0	SALES - RESIDENTIAL - WATER	\$ 3,400,000	\$ 3,055,000	\$ 2,813,983
12.41200.00.0	SALES - BUSINESSES - WATER	\$ 15,000	\$ 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	\$ -	\$ -	#N/A
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	\$ 25,000	\$ 40,000	\$ 45,000
12.42550.00.0	BACKFLOW DEVICE REVENUE	\$ 3,000	\$ 3,000	\$ 2,500
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	\$ 3,000	\$ 3,500	\$ 3,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	\$ 1,000	\$ 500	\$ 500
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	\$ 15,000	\$ 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	\$ 3,474,000	\$ 3,166,100	\$ 2,903,883
Expenditures				
12.59101.00.0	SALARIES - WATER	\$ 588,593	\$ 563,808	\$ 517,457
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	\$ 596,183	\$ 543,585	\$ 485,726
12.59110.00.0	SALARIES OT - WATER	\$ 21,000	\$ 21,000	\$ 21,181
12.59501.00.0	PAYROLL TAXES - WATER	\$ 112,364	\$ 48,831	\$ 46,584
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	\$ 281,679	\$ 376,997	\$ 239,811
12.59505.00.0	EMPLOYMENT COSTS - WATER	\$ 1,000	\$ 1,000	\$ 1,000
12.59402.00.0	WORKERS' COMP - WATER	\$ 26,460	\$ 30,433	\$ 37,999
12.59200.00.0	WATER METERS AND SUPPLIES	\$ 40,000	\$ 95,000	\$ 85,000
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	\$ 100,000	\$ 100,000	\$ 92,600
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	\$ 20,000	\$ 18,000	\$ 19,000
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	\$ 40,000	\$ 40,000	\$ 40,000
12.59305.00.0	UTILITIES & PHONE - WATER	\$ 600,000	\$ 600,000	\$ 550,000
12.59306.00.0	OUTSIDE SERVICES - WATER	\$ 120,000	\$ 120,500	\$ 120,500
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	\$ 1,000	\$ 1,000	\$ 1,000
12.59308.00.0	LAB SUPPLIES	\$ 3,000	\$ 3,000	\$ 3,000

OLIVEHURST PUBLIC UTILITY DISTRICT

Water (12)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET
12.59309.00.0	SMALL TOOLS - WATER	\$ 2,500	\$ 2,500	\$ 2,500
12.59310.00.0	UNIFORMS - WATER	\$ 5,500	\$ 5,500	\$ 5,500
12.59311.00.0	CUSTOMER SERVICE & BILLING	\$ 50,000	\$ 51,500	\$ -
12.59312.00.0	TRAINING & EDUCATION - WATER	\$ 2,000	\$ 2,000	\$ 2,000
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	\$ 4,500	\$ 4,500	\$ 4,500
12.59316.00.0	CHLORINE EXPENSE	\$ 104,000	\$ 85,000	\$ 79,000
12.59320.00.0	POSTAGE & SHIPPING - WATER	\$ 2,000	\$ 2,000	\$ 19,500
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	\$ 25,000	\$ 25,000	\$ 25,000
12.59401.00.0	GENERAL INSURANCE - WATER	\$ 66,022	\$ 48,218	\$ 42,872
12.59404.00.0	COMPUTER SERVICES	\$ 19,000	\$ 19,000	\$ 13,000
12.59405.00.0	LEGAL FEES - WATER	\$ 10,000	\$ 10,000	\$ 15,000
12.59425.00.0	SECURITY - WATER	\$ 12,000	\$ 12,000	\$ 13,000
12.59551.00.0	BOARD COMMUNITY OUTREACH	\$ 500	\$ 500	\$ -
12.59600.00.0	CAPITAL OUTLAY - WATER	\$ 5,000	\$ 60,000	\$ 45,000
12.59650.00.0	RAISING IRON - WATER	\$ 100,000	\$ 100,000	\$ 60,000
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	\$ 2,000	\$ 2,000	\$ 13,900
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	\$ 1,000	\$ 29,000	\$ 20,000
12.59805.00.0	VEHICLE REPLACEMENT	\$ 54,000	\$ -	\$ -
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	\$ 5,000
12.65100.00.0	LOAN - WWT	\$ 70,637	\$ 70,637	
12.65704.00.0	DEPRECIATION EXPENSE - WATER	\$ 100,000	\$ 100,000	\$ 100,000
Water (12)	Total Expenditures	\$ 3,201,189	\$ 3,206,759	\$ 2,811,729
	Excess of Revenues over Expenditures for Report	\$ 272,812	\$ (40,658)	\$ 92,154
	Reserve: Capital Facilities	\$ (272,812)	\$ 40,658	\$ (200,000)
			\$	\$ (51,441)
	Surplus(Deficit)	\$ -	\$ -	\$ (159,287)

Waste Water Fund



OLIVEHURST PUBLIC UTILITY DISTRICT

Waste Water (13)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
Revenues					
13.41100.00.0	SALES - RESIDENTIAL - SEWER	3,505,000	3,369,715	3,209,484	
13.41210.00.0	SALES - ADA SEWER	58,000	58,000	29,506	
13.42300.00.0	PENALTY & FEES - SEWER	18,000	18,000	13,884	
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	25,000	25,000	29,280	
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	3,000	2,874	
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	110,000	50,699	
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER			12,795	
13.45150.00.0	ADMIN. FEES REVENUE - WWTF CAP			28,703	
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			193,331	
Waster Water (13)	Total Revenues	\$ 3,715,000	\$ 3,579,715	\$ 3,570,555	
13.59101.00.0	SALARIES - SEWER	614,993	554,808	401,923	
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	\$ 596,183	\$ 543,585	355,077	
13.59110.00.0	SALARIES OT - WASTE WATER	20,000	30,000	9,071	
13.59501.00.0	PAYROLL TAXES - SEWER	103,807	57,002	31,382	
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	296,069	268,047	146,989	
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	1,250	534	
13.59402.00.0	WORKERS' COMP - SEWER	32,160	36,216	34,651	
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	50,000	80,000	11,188	
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	5,000	5,000	1,138	
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	5,000	2,086	
13.59303.00.0	GAS & OIL - SEWER	10,000	15,000	4,931	
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	65,000	28,811	
13.59305.00.0	UTILITIES & PHONE - SEWER	500,000	475,000	343,985	
13.59306.00.0	OUTSIDE SERVICES - SEWER	120,000	100,000	63,750	
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	2,000	424	
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	25,000	7,196	
13.59309.00.0	SMALL TOOLS - SEWER	6,000	6,000	1,062	
13.59310.00.0	UNIFORMS - SEWER	5,000	5,000	2,599	
13.59311.00.0	CUSTOMER SERVICE & BILLING	50,000	51,500	-	
13.59312.00.0	TRAINING & EDUCATION - SEWER	5,000	5,000	453	
13.59313.00.0	UNEMPLOYMENT - SEWER	4,000	5,000	(4)	
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	7,000	6,500	4,428	
13.59318.00.0	CHEMICALS	15,000	16,500	4,270	
13.59320.00.0	POSTAGE & SHIPPING - SEWER	2,500	5,000	-	
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	3,000	1,494	
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	80,000	80,000	12,466	
13.59337.00.0	SLUDGE DISPOSAL	20,000	20,000	8,691	
13.59350.00.0	LAB TESTING SERVICES - SEWER	55,000	60,000	36,583	

OLIVEHURST PUBLIC UTILITY DISTRICT

Waste Water (13)

ACCOUNT	DESCRIPTION	2020-21 PRELIMINARY BUDGET	2019-20 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
13.59401.00.0	GENERAL INSURANCE - SEWER	104,035	75,981	75,980	
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	1,000	500	-	
13.59404.00.0	COMPUTER SERVICES	25,000	28,500	18,259	
13.59405.00.0	LEGAL FEES - SEWER	15,000	10,000	7,334	
13.59425.00.0	SECURITY - SEWER	4,000	4,500	1,444	
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	500	200	
13.59600.00.0	CAPITAL OUTLAY - SEWER	201,000	92,245	69,626	
13.59650.00.0	RAISING IRON - SEWER	100,000	100,000	618	
13.59700.00.0	RENTS & LEASES - SEWER	7,500	5,000	3,687	
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	5,000	5,000	1,770	
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	20,000	25,000	3,641	
13.59803.00.0	UV FILTER REPAIR	80,000	50,000		
13.59805.00.0	VEHICLE REPLACEMENT	30,000	25,000	-	
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	250	(24)	
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	300,000	-	
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER			-	
		\$ 3,577,248	\$ 3,248,882	\$ 1,697,712	
31 (SEWER COLLECTION)					
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECT	30,000	45,000	7,969	
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	500	-	
13.59303.31.0	GAS & OIL - SEWER COLLECTION	15,000	15,000	11,581	
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	1,000	3,000	283	
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	60,000	55,000	18,170	
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	5,000	4,000	981	
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	5,000	3,500	2,641	
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,500	1,500	-	
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLECTION	60,000	30,000	26,787	
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	175,000	175,000	-	
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	4,500	3,000	1,978	
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	20,000	20,000	3,669	
31 (SEWER COLLECTION)	Total Expenditures	\$ 377,500	\$ 355,500	\$ 74,058	
Total Expenditures		3,954,748	3,604,382	1,771,770	
Excess of Revenues over Expenditures for Report		239,748-	24,667-	1,798,785	
	Loan to Water Fund: USDA Repayment	70,637	70,637		
	From Reserve Capital Asset Repair Reserve: Capital Facilities	169,111	(45,970)		
		\$ -	\$ 0		

OLIVEHURST PUBLIC UTILITY DISTRICT

		2016-17	2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-21 PRELIMINARY BUDGET
CFD 2002-1						
18.41000.00.0	CFD 2002-1 REVENUE	1,973,553	1,973,553	1,003,223	631,412	628,756
18.45500.00.0	INTEREST EARNED - CFD 2002-1	3,276	3,500	3,500	3,500	3,500
		<u>\$ 1,976,829</u>	<u>\$ 1,977,053</u>	<u>\$ 1,006,723</u>	<u>\$ 634,912</u>	<u>\$ 632,256</u>
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	13,314	35,000	35,000	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				4,644	4,625
18.59910.00.0	PLOG REPAYMENT EXPENSE	1,178,707	1,152,624	792,204	-	-
18.65103.00.0	Bond Repayment - CFD 2002-1	555,227	545,267	175,000	548,982	579,132
		<u>\$ 1,747,248</u>	<u>\$ 1,732,891</u>	<u>\$ 1,002,204</u>	<u>\$ 598,626</u>	<u>\$ 628,757</u>
	Surplus/(Deficit)	229,581	244,162	4,519	36,286	3,499
CFD 2005-1						
19.41000.00.0	CFD 2005-1 REVENUE	37			-	-
19.59405.00.0	CFD 2005-1 LEGAL EXPENSE		(7,319)		-	-
	Surplus/(Deficit)	\$ 37	\$ 7,319	\$ -	\$ -	\$ -
CFD 2005-2						
20.41000.00.0	CFD 2005-2 REVENUE	58,232	59,000	60,000	60,000	57,000
		<u>\$ 58,232</u>	<u>\$ 59,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 57,000</u>
20.59300.03.0	TRANSFER TO FUTURE PARK MAINTENANCE RESERVE		54,000	55,000	55,000	52,000
20.59306.00.0	CFD 2005-2 ADMIN EXPENSES	1,731	5,000	5,000	5,000	5,000
	Surplus/(Deficit)	\$ 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
2020-2021	\$ 3,096,750.93	1.0373000000	1.0272000000	\$ 3,299,633.21

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
2020-2021-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	104.00%		

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	\$17.67	\$18.55	\$19.48	\$20.46	\$21.48	
Account Clerk II	\$20.45	\$21.47	\$22.55	\$23.68	\$24.86	3
Administrative Assistant (Public Wks)	\$25.67	\$26.95	\$28.30	\$29.72	\$31.20	1
Accounting Specialist	\$26.60	\$27.93	\$29.33	\$30.80	\$32.34	
District Clerk / Executive Assistant	\$25.92	\$27.22	\$28.58	\$30.01	\$31.51	1
Utility Department						
Water Treatment Operator	\$23.96	\$25.16	\$26.42	\$27.74	\$29.13	2
Engineering Technician	\$19.89	\$20.89	\$21.93	\$23.03	\$24.18	1
Field Service Technician	\$15.75	\$16.54	\$17.37	\$18.24	\$19.15	1
Laboratory Analyst	\$21.66	\$22.74	\$23.88	\$25.07	\$26.33	
Laboratory Director	\$25.67	\$26.95	\$28.30	\$29.72	\$31.20	1
WW Collect Sys Operator Apprentice	\$16.28	\$17.10	\$17.95	\$18.85	\$19.79	
Wastewater Collection System Op I	\$19.00	\$19.95	\$20.95	\$22.00	\$23.10	
Wastewater Collection System Op II	\$22.06	\$23.16	\$24.32	\$25.53	\$26.81	3
Utility Worker	\$15.75	\$16.54	\$17.37	\$18.24	\$19.15	2
Utility Operator I	\$20.73	\$21.76	\$22.85	\$23.99	\$25.19	1
Utility Operator II	\$24.57	\$25.80	\$27.09	\$28.45	\$29.87	
Utility Operator III	\$29.16	\$30.62	\$32.15	\$33.76	\$35.45	3
WWTF Operator Grade II	\$23.96	\$25.16	\$26.42	\$27.74	\$29.13	2
Park Maintenance Coordinator	\$22.26	\$23.37	\$24.54	\$25.77	\$27.06	1
Park Maintenance Worker I	\$15.75	\$16.54	\$17.37	\$18.24	\$19.15	1
Park Maintenance Worker II	\$20.21	\$21.22	\$22.28	\$23.39	\$24.56	
Fire Department						
Firefighter	\$13.42	\$14.09	\$14.79	\$15.53	\$16.31	4
Engineer	\$14.89	\$15.64	\$16.42	\$17.24	\$18.10	
Captain	\$17.87	\$18.76	\$19.70	\$20.69	\$21.72	2

OLIVEHURST PUBLIC UTILITY DISTRICT
MANAGEMENT BASE PAY

POSITION	Base Salary as of 07/01/2020
Accountant	\$70,638.00
Engineer	\$83,985.00
Financial Manager	\$104,354.00
General Manager	\$137,690.00
Office Manager/Human Resource Coordinator	\$82,493.00
Waste Water Chief Plant Operator	\$97,492.00
Water & Parks Operations Manager	\$85,784.00