

# Olivehurst Public Utility District



## Agenda Item Staff Report

Meeting Date: February 20, 2020

### Item description/summary:

**Amended Budget - Budget Year 2019-20.** Operations during the first 6 months of the 2019-20 budget year resulted in budget amendment requests submitted by staff.

### Fiscal Analysis:

Attached are the requested changes in the total amount of \$53,137 for all departments combined.

### Employee Feedback

### Sample Motion:

Make motion to approve/not approve Budget Amendments and approve/not app Amended 2019-20 Budget

Prepared by:

Karin Helvey, Financial Manager

**BUDGET AMENDMENTS**

**To be Approved**

<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
	11.59110.00.0	SALARIES OT - GENERAL	2,000	Staff replacement	District Allocation
	11.59551.00.0	BOARD COMMUNITY OUTREACH	300	Community Event Contributions	District Allocation
BA1-1			\$2,300		
<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
	11.59102.02.0	OVERHEAD - ADMIN EXPENSES - OH PARKS	35		Property Tax Allocatic
	11.59101.02.0	SALARIES - PARK	4,000	Actual Hours - Budget uses 8%/92% Split	Property Tax Allocatic
	11.59110.02.0	SALARIES OT - PARK	300	Committee Mtg Staff Time	Property Tax Allocatic
	11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	100	G.Rodriguez Pool Operator Cert	Property Tax Allocatic
	11.59317.02.0	IRRIGATION EXPENSE - PARKS	4,000	Prior Year Estimate	Property Tax Allocatic
	11.59325.02.0	DIRECT ASSESSMENTS - PARKS	50	RD 784 Assessment Increase	Property Tax Allocatic
	11.59501.02.0	PAYROLL TAXES - PARKS	500	Actual Hours - Budget uses 8%/92% Split	Property Tax Allocatic
BA1-2			\$8,985		
<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
	11.59103.03.0	OVERHEAD - ADMIN EXPENSES - CSA 66 PARKS	\$81		Assessments
	11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	7,500	BFD / Electric Equipment Shed	Assessments
	11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	1,100	11 HP Chipper Upgrad	Assessments
	11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	1,110	Playground Equipment Repair	Assessments
	11.59301.03.0	LICENSES / DUES - PARK EMPLOYEES	200	Pesticide & PAPA Certifications	Assessments
	11.59306.03.0	OUTSIDE SERVICES	15,000	Park Maintenance for May & Jne 2020	Assessments
	11.59600.03.0	CAPITAL OUTLAY	10,000	Replacement Bladder for EUFAY Park Tank	Assessments
	11.59302.03.0	OFFICE SUPPLIES	1,000	Computer Replacement to run software for Feather River East Park	Assessments
BA1-3			\$35,991		
<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
	11.45402.09.0	MISC GRANT REVENUE	(\$10,000)	YWA Bill Shaw Grant	YWA Grant
	11.59102.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	92		Property Tax Allocatic
	11.59806.09.0	FIRE EQUIPMENT	10,000	Equipment purchased with Bill Shaw Grant	
BA1-4			\$92		
<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
	12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	1,035		Sale Revenues
	12.59551.00.0	BOARD COMMUNITY OUTREACH	500	Community Event Contributions	Sale Revenues
BA1-5			\$1,535		
<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
	13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	\$1,035		Sale Revenues
	13.59551.00.0	BOARD COMMUNITY OUTREACH	500	Community Event Contributions	Sale Revenues
BA1-6			\$1,535		
<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
	XX.59103.00.0	OVERHEAD - ADMIN EXPENSES - CFDs	\$23		
	33-59300000	OUTSIDE SERVICE & CONSULTING	5,000	MTW Group - Community Park Consulting	Park Fees - Admin
			\$5,000		

Total changes requested **\$53,137**



## **Olivehurst Public Utility District**

**Amended Budget  
2019-20**

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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 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**



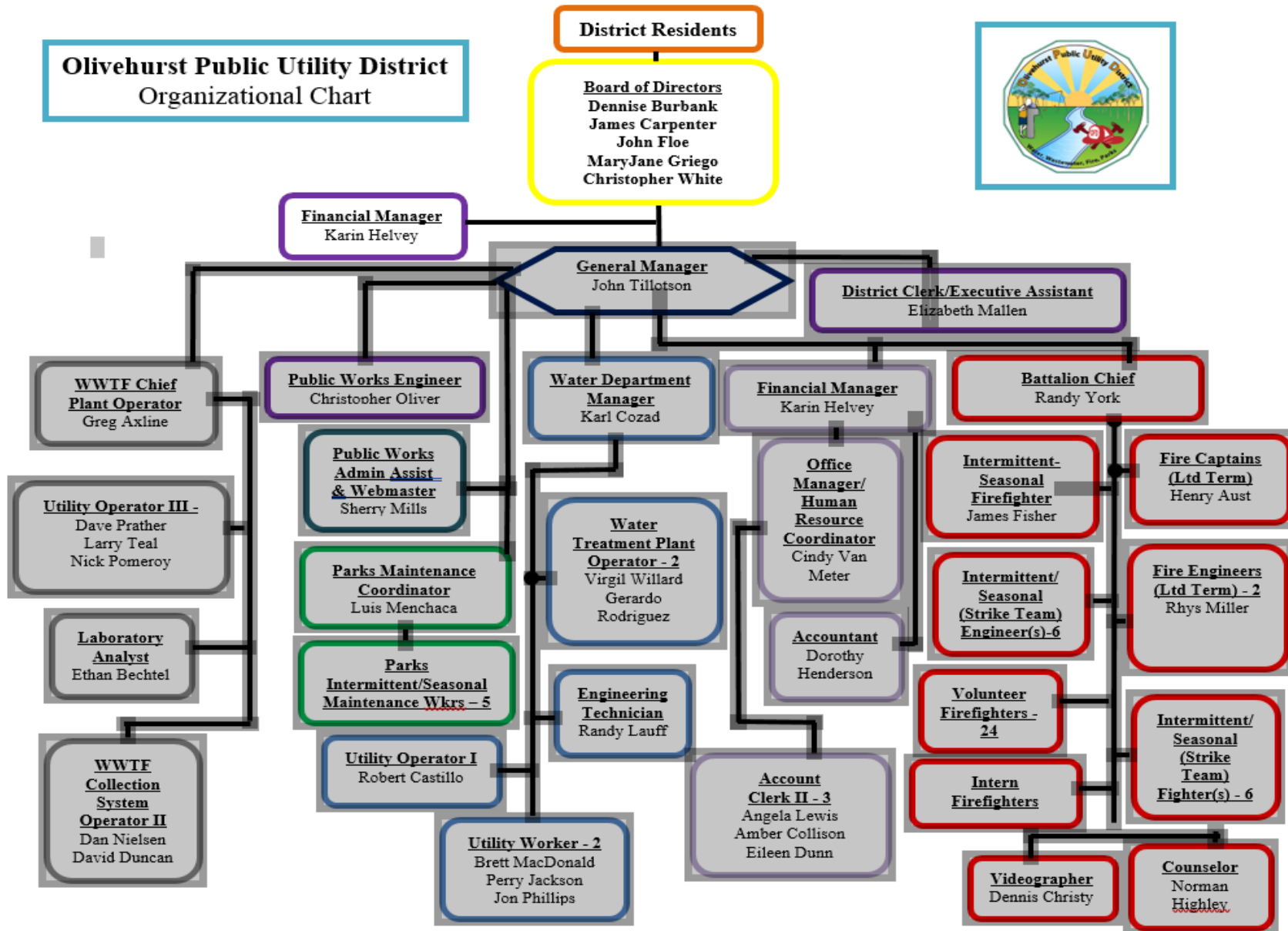
**Mary Jane Griego**



**Christopher White**

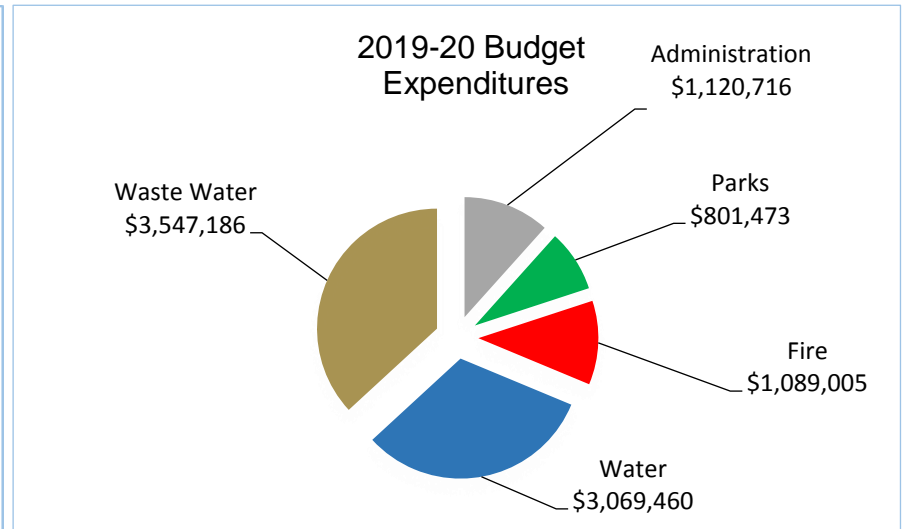
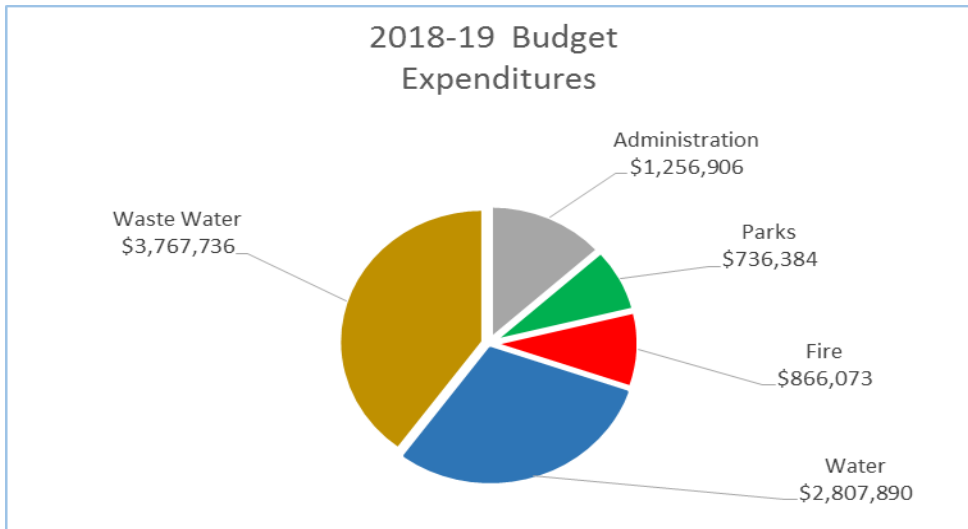
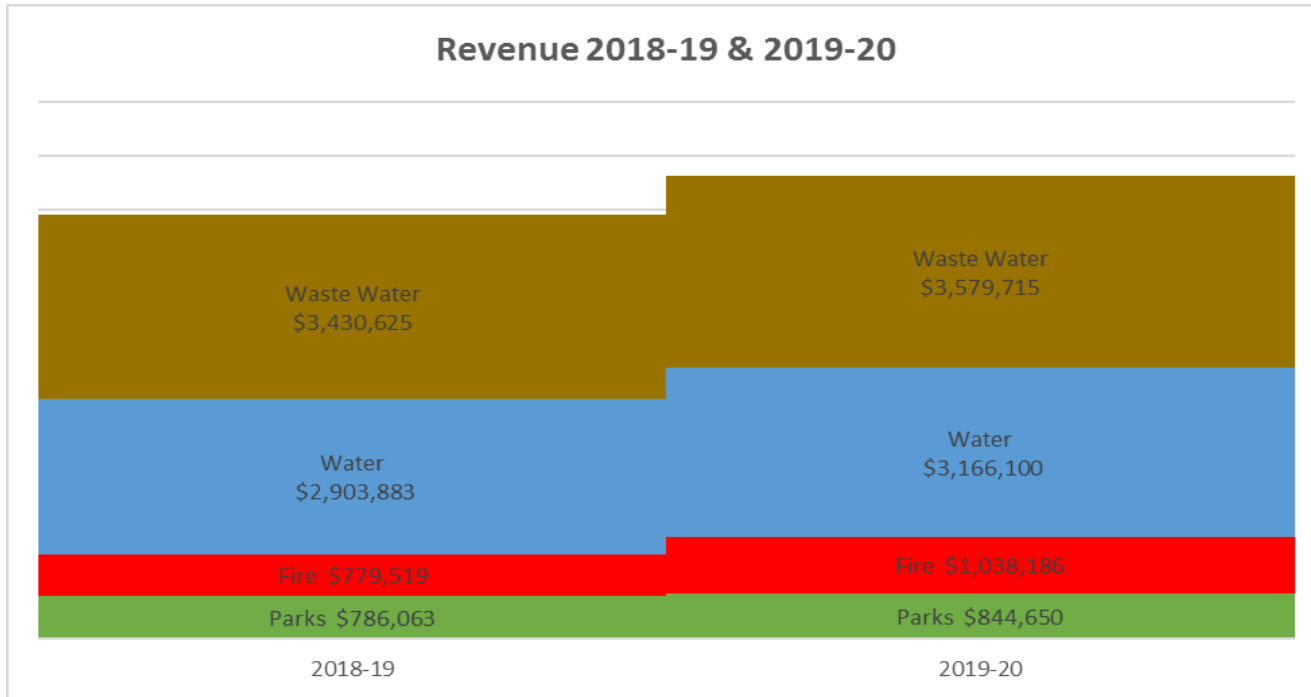
OLIVEHURST PUBLIC UTILITY DISTRICT

Olivehurst Public Utility District  
Organizational Chart



**OLIVEHURST PUBLIC UTILITY DISTRICT**

**Budget Summaries**





OLIVEHURST PUBLIC UTILITY DISTRICT



DESCRIPTION	Administration		Parks		Fire	
	Working Budget 2019-20	Final Budget 2018-19	Working Budget 2019-20	Final Budget 2018-19	Working Budget 2019-20	Final Budget 2018-19
MISC. REVENUES & FEES			12,050	70,463	205,435	253,169
ASSESSMENTS			677,100	572,100	26,100	26,100
TAXES			86,500	73,500	502,500	500,250
OTHER REVENUES	1,125,966	1,110,374	69,000	70,000	304,151	0
<b>Revenues</b>	<b>\$ 1,125,966</b>	<b>\$ 1,110,374</b>	<b>\$ 844,650</b>	<b>\$ 786,063</b>	<b>\$ 1,038,186</b>	<b>\$ 779,519</b>
SALARIES & BENEFITS	869,978	874,323	211,425	136,875	748,793	610,423
OVERHEAD - ADMIN EXPENSES	-	-	54,968	54,136	43,519	42,835
OPERATING EXPENSES	127,750	177,083	355,954	305,905	136,700	113,300
PROFESSIONAL FEES	83,038	77,000	22,201	22,119	34,906	30,397
MAINT. & REPAIR	4,000	4,000	58,925	101,896	108,587	0
CAPITAL OUTLAY	32,450	121,000	13,000	24,749	-	56,000
DEPRECIATION EXPENSE	3,500	3,500	85,000	85,000	16,500	13,118
<b>Expenditures</b>	<b>1,120,716</b>	<b>1,256,906</b>	<b>801,473</b>	<b>730,680</b>	<b>1,089,005</b>	<b>866,073</b>
Transfers-In/(Out) & Reserves	(5,250)	146,532	(43,177)	(55,383)	69,000	86,554
Advance Repayment					(18,181)	
<b>Surplus/(Deficit)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

OLIVEHURST PUBLIC UTILITY DISTRICT



DESCRIPTION	Water		Waste Water	
	Working Budget 2019-20	Final Budget 2018-19	Working 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	<b>3,166,100</b>	<b>2,903,883</b>	<b>3,579,715</b>	<b>3,430,625</b>
<b>Total Revenues</b>	<b>\$3,166,100</b>	<b>\$2,903,883</b>	<b>\$3,579,715</b>	<b>\$3,430,625</b>
SALARIES & BENEFITS	959,270	864,031	944,625	1,002,542
OVERHEAD - ADMIN EXPENSES	489,585	481,888	489,585	481,888
OPERATING EXPENSES	1,069,500	974,100	1,193,000	1,065,500
WATER METERS	95,000	85,000		
PROFESSIONAL SERVICES - INSURANCE	89,218	82,872	119,481	118,556
CAPITAL OUTLAY	191,000	138,900	492,245	792,000
OTHER EXPENSES	75,887	81,099	8,250	7,250
DEPRECIATION EXPENSE	100,000	100,000	300,000	300,000
<b>Expenditures</b>	<b>\$3,069,460</b>	<b>2,807,890</b>	<b>\$ 3,547,186</b>	<b>3,767,736</b>
Transfers-In/(Out) & Reserves	(96,641.00)	(95,993)	(32,529)	337,111
<b>Surplus/(Deficit)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>



## ADMINISTRATION



**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**00 (Administration)**

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	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	1,087,966	1,070,863	1,084,725
<b>Administration</b>	<b>Total Revenues</b>	<b>1,125,966</b>	<b>1,110,374</b>	<b>1,127,825</b>
11.59101.00.0	SALARIES - GENERAL	527,882	581,852	582,000
11.59110.00.0	SALARIES OT - GENERAL	6,000	4,000	4,000 BA1-1
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	6,000	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	64,000	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	2,350	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	2019-20 AMENDED BUDGET	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
11.59551.00.0	BOARD COMMUNITY OUTREACH	300	-	- BA1-1
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
<b>Administration</b>	<b>Total Expenditures</b>	<b>1,120,716</b>	<b>1,256,906</b>	<b>1,090,025</b>
<b>Excess of Revenues over Expenditures</b>		<b>5,250</b>	<b>(146,532)</b>	<b>37,800</b>
	Cash Reserves	(23,653)	146,532	
	Advance to Fire Department	18,403		
	Reserve: Admin. Building	-		
		<b>\$ 0</b>	<b>\$ -</b>	

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**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**01 (POOL)**

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
<b>Revenues</b>					
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			-	
<b>01 (POOL)</b>	<b>Total Revenues</b>	<b>51,500</b>	<b>46,883</b>	<b>36,500</b>	
<b>Expenditures</b>					
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	-	-	-	
<b>01 (POOL)</b>	<b>Total Expenditures</b>	<b>65,369</b>	<b>44,241</b>	<b>55,400</b>	
<b>Excess of Revenues over Expenditures</b>		<b>(13,869)</b>	<b>2,642</b>	<b>(18,900)</b>	
	Depreciation	(6,631)	(2,642)	18,900	
	Transfer from Street Lighting	20,500			
		\$ -	\$ -	\$ -	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**02 (PARKS)**

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
<b>Revenues</b>					
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	\$ 80,000	\$ 67,000	\$ 67,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	\$ -	\$ -	\$ -	
<b>02 (PARKS)</b>	<b>Total Revenues</b>	<b>\$ 117,150</b>	<b>\$ 168,150</b>	<b>\$ 104,080</b>	
<b>Expenditures</b>					
11.59101.02.0	SALARIES - PARK	\$ 10,415	\$ 10,044	\$ 10,186	BA1-2
11.59103.02.0	OVERHEAD - ADMIN EXPENSES - PARKS	\$ 16,889	\$ 16,656	\$ 11,607	BA1-2
11.59110.02.0	SALARIES OT - PARK	\$ 340	\$ 173	\$ -	BA1-2
11.59501.02.0	PAYROLL TAXES - PARKS	\$ 1,172	\$ 448	\$ 511	BA1-2
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	\$ 5,037	\$ 2,310	\$ 3,280	
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	\$ 100	\$ 100	\$ 100	
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	\$ 488	\$ 2,147	\$ 818	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	\$ 8,000	\$ 7,504	\$ 13,500	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	\$ 250	\$ -	\$ -	BA1-2
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	
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS		\$ -	\$ -	
11.59308.02.0	HERBICIDES/PESTICIDES	\$ 400	\$ 400	\$ 400	

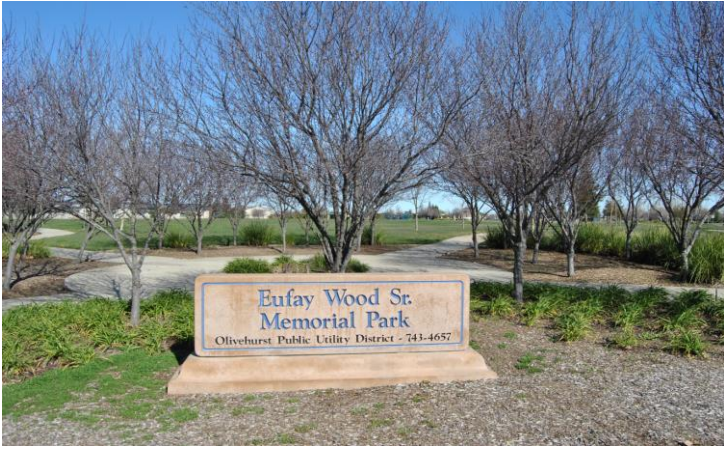


**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**02 (PARKS)**

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
11.59309.02.0	SMALL TOOLS - PARKS	\$ 250	\$ 1,040	\$ 100	
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	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	\$ 20,500	\$ 25,000	\$ 23,000	BA1-2
11.59320.02.0	POSTAGE & SHIPPING - PARKS	\$ -	\$ -	\$ -	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	\$ 200	\$ 150	\$ 120	BA1-2
11.59401.02.0	GENERAL INSURANCE - PARKS	\$ 800	\$ 2,468	\$ 3,370	
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	\$ 200	\$ 100	\$ 100	
11.59405.02.0	LEGAL FEES - PARKS	\$ 500	\$ 600	\$ 600	
11.59551.02.0	BOARD COMMUNITY OUTREACH		\$ -	\$ -	
11.59600.02.0	CAPITAL OUTLAY - PARKS	\$ 240	\$ 2,060	\$ -	
11.59700.02.0	RENTS & LEASES - PARKS	\$ -	\$ -	\$ -	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	\$ 8,400	\$ 72,996	\$ -	
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	\$ 2,320	\$ 800	\$ 1,100	
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	\$ -	\$ -	\$ -	
<b>02 (PARKS)</b>	<b>Total Expenditures</b>	<b>\$ 94,976</b>	<b>\$ 165,321</b>	<b>\$ 85,592</b>	
	<b>Excess of Revenues over Expenditures</b>	<b>\$ 22,174</b>	<b>\$ 2,829</b>	<b>\$ 18,488</b>	
				18,000	
	Transfer to Pool 01				
	Cash Reserve:	(22,174)	(2,829)	(24,504)	
		<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 11,984</b>	



**CSA PARKS**

OLIVEHURST PUBLIC UTILITY DISTRICT

98

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
<b>Revenues</b>					
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	620,000	570,000	550,000	
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	55,000	-	250,000	
<b>03 (CSA 66 PARKS)</b>	<b>Total Revenues</b>	<b>676,000</b>	<b>571,030</b>	<b>798,000</b>	
<b>Expenditures</b>					
11.59101.03.0	SALARIES - CSA 66 PARKS	115,171	81,801	81,884	
11.59103.03.0	OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS	38,079	37,480	27,877	BA1-3
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 PARK	57,922	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 PAR	28,210	12,796	23,500	BA1-3
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	350	150	150	BA1-3
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	1,600	600	600	BA1-3
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	135,000	120,000	120,000	BA1-3
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PAF	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 F	2,500	2,500	2,500	
11.59316.03.0	PARK DEVELOPMENT ADMIN EXPENSE	-	-	-	

OLIVEHURST PUBLIC UTILITY DISTRICT

98

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
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	16,000	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	
11.59551.03.0	BOARD COMMUNITY OUTREACH	-	-	-	
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	12,760	22,689	23,000	BA1-3
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PAR	500	500	500	
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	19,525	19,600	100	
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PAF	26,680	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	
<b>03 (CSA 66 PARKS)</b>	<b>Total Expenditures</b>	<b>\$ 641,127</b>	<b>\$ 521,118</b>	<b>\$ 504,445</b>	
	<b>Excess of Revenues over Expenditures for Report</b>	<b>\$ 34,873</b>	<b>\$ 49,912</b>	<b>\$ 293,555</b>	
			\$ -	\$ 34,483	
	Reserves: Maintenance of Future Park Sites	\$ (55,000)	\$ -	\$ (50,000)	
	Reserves: Capital Asset Repair	\$ 20,127	\$ (49,912)	\$ (140,000)	
		<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 138,038.21</b>	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**04 (YOUTH CTR)**

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
<b>Revenues</b>					
11.45200.04.0	YCB RENTAL INCOME	1,750	2,550	2,200.00	
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURSE	3,250	1,600	1,600.00	
<b>04 (YOUTH CTR)</b>	<b>Total Revenues</b>	<b>\$ 5,000.00</b>	<b>\$ 4,150.00</b>	<b>3,800.00</b>	
<b>Expenditures</b>					
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	-	-	-	
<b>04 (YOUTH CTR)</b>	<b>Total Expenditures</b>	<b>\$ 5,000.00</b>	<b>\$ 4,150.00</b>	<b>3,800.00</b>	
<b>Excess of Revenues over Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<b>05 (LIGHTING)</b>					
<b>Revenues</b>					
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	75,000	63,000	55,000.00	
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	-	-	-	
<b>05 (LIGHTING)</b>	<b>Total Revenues</b>	<b>\$ 75,000.00</b>	<b>\$ 63,000.00</b>	<b>\$ 55,000.00</b>	
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	
<b>05 (LIGHTING)</b>	<b>Total Expenditures</b>	<b>55,900</b>	<b>57,500</b>	<b>116,525.76</b>	
<b>Excess of Revenues over Expenditures</b>		<b>\$ 19,100.00</b>	<b>\$ 5,500.00</b>	<b>(61,525.76)</b>	
	Cash Reserve	20,500	(14,400)		
	Transfer to Pool 01	(20,500)	8,900		
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# Olivehurst Fire Department



**OLIVEHURST PUBLIC UTILITY DISTRICT**

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

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET
<b>Revenues</b>				
11.45103.09.0	MISC. REVENUE - ER	26,435	23,459	
11.45400.09.0	FIRE MITIGATION FEES REVENUE		9,410	4,000
11.45402.09.0	MISC GRANT REVENUE	10,000	-	-
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
<b>Total Revenues</b>	<b>09 (FIRE DEPARTMENT)</b>	<b>\$ 744,035.00</b>	<b>\$ 779,519.00</b>	<b>\$ 837,960.00</b>
<b>Expenditures</b>				
11.59101.09.0	SALARIES - FIRE DEPT	144,935	232,600	183,000
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	43,519	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

**OLIVEHURST PUBLIC UTILITY DISTRICT**

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

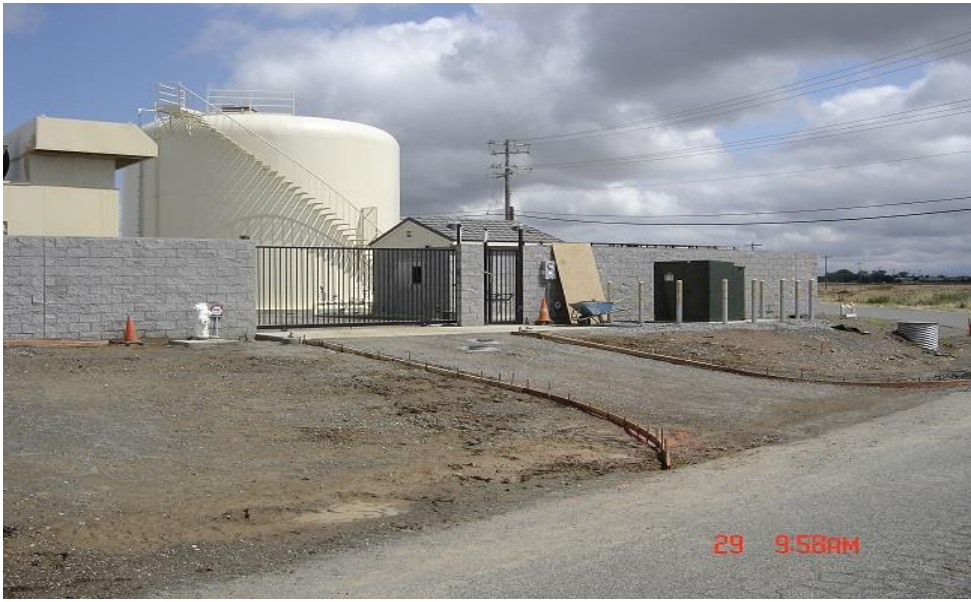
ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	25,000	55,000
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	750	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	500	400
11.59310.09.0	UNIFORMS - FIRE DEPT	5,000	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	85,000	45,000	113,000
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	13,500	13,118	13,118
<b>Total Expenditures</b>		<b>\$ 784,854</b>	<b>\$ 866,073</b>	<b>\$ 924,895</b>
<b>Excess of Revenues over Expenditures</b>		<b>\$ (40,819)</b>	<b>\$ (86,554)</b>	<b>\$ (86,935)</b>
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 from Equipment Reserve		\$ 60,222		\$ (10,000)
		<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 63,291</b>



**OLIVEHURST PUBLIC UTILITY DISTRICT**

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

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET
<b>14 (FIRE DEPARTMENT) ENTERPRISE RANCIERIA</b>				
<b>9 Month Budget</b>				
11.45437.14.0	CONTRACT REVENUE - ER **	304,151	-	-
<b>Total Revenues</b>		<b>\$ 304,151</b>	<b>-</b>	<b>-</b>
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 - ER	\$ 8,273	-	-
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	\$ 79,853	-	-
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER	\$ 750	-	-
11.59303.14.0	GAS & OIL - ER	\$ 2,000	-	-
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER	\$ 200	-	-
11.59310.14.0	UNIFORMS - ER	\$ 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 - ER	\$ 1,350	-	-
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	\$ 1,687	-	-
11.59806.14.0	FIRE EQUIPMENT	\$ 3,750	-	-
11.59103.14.0	ADMINSITRATIVE CHARGES	\$ 26,435	-	-
11.65704.14.0	DEPRECIATION EXPENSE - ER	\$ 3,000	-	-
<b>Total Expenditures</b>		<b>\$ 304,151</b>	<b>-</b>	<b>-</b>
	Due To / (Due From) ER	\$ 0	-	-



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**OLIVEHURST PUBLIC UTILITY DISTRICT**

**Water (12)**

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
<b>Revenues</b>					
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	\$ -	
<b>Water (12)</b>	<b>Total Revenues</b>	<b>\$ 3,166,100</b>	<b>\$ 2,903,883</b>	<b>\$ 2,578,000</b>	
<b>Expenditures</b>					
12.59101.00.0	SALARIES - WATER	\$ 563,808	\$ 517,456	\$ 485,493	
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	\$ 489,585	\$ 481,888	\$ 488,126	BA1-5
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	
12.59308.00.0	LAB SUPPLIES	\$ 3,000	\$ 3,000	\$ 3,000	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**Water (12)**

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
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	
12.59311.00.0	CUSTOMER SERVICE & BILLING	\$ 51,500	\$ -	\$ -	
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	\$ 19,000	\$ 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	
12.59551.00.0	BOARD COMMUNITY OUTREACH	\$ 500	\$ -	\$ -	BA1-5
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	\$ 29,000	\$ 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	
<b>Water (12)</b>	<b>Total Expenditures</b>	<b>\$ 3,069,460</b>	<b>\$ 2,807,890</b>	<b>\$ 2,557,518</b>	
	<b>Excess of Revenues over Expenditures for Report</b>	<b>\$ 96,641</b>	<b>\$ 95,994</b>	<b>\$ 20,482</b>	
	Reserve: Capital Facilities	\$ (96,641)	\$ (95,994)	\$ (200,000)	
		\$ -	\$ -	\$ (51,441)	
	<b>Surplus(Deficit)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (230,959)</b>	

# Waste Water Fund



OLIVEHURST PUBLIC UTILITY DISTRICT

Waste Water (13)

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
<b>Revenues</b>					
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	
<b>Waster Water (13)</b>	<b>Total Revenues</b>	<b>\$ 3,579,715</b>	<b>\$ 3,430,625</b>	<b>\$ 3,320,415.0</b>	
13.59101.00.0	SALARIES - SEWER	554,808	\$ 602,730	389,059	
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	\$ 489,585	\$ 481,888	348,551	BA1-6
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	
13.59311.00.0	CUSTOMER SERVICE & BILLING	51,500	\$ -	-	
13.59312.00.0	TRAINING & EDUCATION - SEWER	5,000	\$ 4,000	3,426	

OLIVEHURST PUBLIC UTILITY DISTRICT

Waste Water (13)

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
13.59313.00.0	UNEMPLOYMENT - SEWER	5,000	\$ 5,000	-	
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	28,500	\$ 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	
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	\$ -	-	BA1-6
13.59600.00.0	CAPITAL OUTLAY - SEWER	92,245	\$ 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	
13.59803.00.0	UV FILTER REPAIR	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	
		<b>\$ 3,191,686</b>	<b>\$ 3,047,236</b>	<b>\$ 1,733,779</b>	
<b>31 (SEWER COLLECTION)</b>					
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	

OLIVEHURST PUBLIC UTILITY DISTRICT

Waste Water (13)

ACCOUNT	DESCRIPTION	2019-20 AMENDED BUDGET	2018-19 AMENDED BUDGET	2017-18 BUDGET	COMMENTS
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	175,000	\$ 578,000	481	
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	
<b>31 (SEWER COLLECTION)</b>	<b>Total Expenditures</b>	<b>\$ 355,500.00</b>	<b>\$ 720,500</b>	<b>\$ 84,627</b>	
<b>Total Expenditures</b>		<b>3,547,186</b>	<b>\$ 3,767,736</b>	<b>1,818,406</b>	
<b>Excess of Revenues over Expenditures for Report</b>		<b>32,529</b>	<b>\$ (337,111)</b>	<b>1,502,009</b>	
	Loan to Water Fund: USDA Repayment	70,637	\$ 70,637		
	From Reserve Capital Asset Repair		\$ 480,000		
	Reserve: Capital Facilities	(103,166)	\$ (213,526)		
		<b>\$ (0)</b>	<b>\$ -</b>		



**OLIVEHURST PUBLIC UTILITY DISTRICT**

		2013-14	2014-15	2015-16	2016-17	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>CFD 2002-1</b>								
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
	<b>Surplus/(Deficit)</b>	<b>51,563</b>	<b>133,993</b>	<b>(437,991)</b>	<b>229,581</b>	<b>244,162</b>	<b>4,519</b>	<b>36,286</b>
<b>CFD 2005-1</b>								
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)		-
	<b>Surplus/(Deficit) \$</b>	<b>7,450</b>	<b>(1,473)</b>	<b>1,537</b>	<b>37</b>	<b>7,319</b>	<b>-</b>	<b>-</b>
<b>CFD 2005-2</b>								
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
	<b>Surplus/(Deficit) \$</b>	<b>47,444</b>	<b>56,617</b>	<b>56,595</b>	<b>56,501</b>	<b>-</b>	<b>-</b>	<b>-</b>

**OLIVEHURST PUBLIC UTILITY DISTRICT**

<b>Fiscal Year</b>	<b>Previous Year's Appropriation of Tax Proceeds</b>	<b>CPI</b>	<b>Population Growth</b>	<b>Current Year's Appropriation of Tax Proceeds</b>
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*

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

<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Balance</b>
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 )*

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

	<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Balance</b>
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)**

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

	<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Balance</b>
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

<b>Ending Period</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>
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
	<b>\$ 7,704,900.00</b>		<b>\$ 3,578,815.10</b>	<b>\$ 9,481,038.00</b>	<b>\$ 11,283,715.10</b>

**OLIVEHURST PUBLIC UTILITY DISTRICT  
2019-209 Allocations**

		Fund	Department
<b>Admin. Allocation</b>			
	%		
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
 <b>Engineering</b>			
Parks (OH)	0.88%	11	02
Parks (CSA 66)	10.12%	11	03
Water	44.50%	12	00
Wastewater	44.50%	13	00
 <b>Parks</b>			
Parks (OH)	8.00%	11	02
Parks (CSA 66)	92.00%	11	03
 <b>Property &amp; Liability Insurance</b>			
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%		
 <b>Property Taxes</b>			
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

**BUDGET AMENDMENTS**

**To be Approved**

<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
BA1-1	11.59110.00.0	SALARIES OT - GENERAL	2,000	Staff replacement	District Allocation
	11.59551.00.0	BOARD COMMUNITY OUTREACH	300	Community Event Contributions	District Allocation
			<u>\$2,300</u>		
BA1-2	11.59102.02.0	OVERHEAD - ADMIN EXPENSES - OH PARKS	35		Property Tax Allocation
	11.59101.02.0	SALARIES - PARK	4,000	Actual Hours - Budget uses 8%/92% Split	Property Tax Allocation
	11.59110.02.0	SALARIES OT - PARK	300	Committee Mtg Staff Time	Property Tax Allocation
	11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	100	G.Rodriguez Pool Operator Cert	Property Tax Allocation
	11.59317.02.0	IRRIGATION EXPENSE - PARKS	4,000	Prior Year Estimate	Property Tax Allocation
	11.59325.02.0	DIRECT ASSESSMENTS - PARKS	50	RD 784 Assessment Increase	Property Tax Allocation
	11.59501.02.0	PAYROLL TAXES - PARKS	500	Actual Hours - Budget uses 8%/92% Split	Property Tax Allocation
			<u>\$8,985</u>		
BA1-3	11.59103.03.0	OVERHEAD - ADMIN EXPENSES - CSA 66 PARKS	\$81		Assessments
	11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	7,500	BFD / Electric Equipment Shed	Assessments
	11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	1,100	11 HP Chipper Upgrad	Assessments
	11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	1,110	Playground Equipment Repair	Assessments
	11.59301.03.0	LICENSES / DUES - PARK EMPLOYEES	200	Pesticide & PAPA Certifications	Assessments
	11.59306.03.0	OUTSIDE SERVICES	15,000	Park Maintenance for May & Jne 2020	Assessments
	11.59600.03.0	CAPITAL OUTLAY	10,000	Replacement Bladder for EUFAY Park Tank	Assessments
	11.59302.03.0	OFFICE SUPPLIES	1,000	Computer Replacement to run software for Feather River Easit Park	Assessments
		<u>\$35,991</u>			
BA1-4	11.45402.09.0	MISC GRANT REVENUE	(\$10,000)	YWA Bill Shaw Grant	YWA Grant
	11.59102.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	92		Property Tax Allocation
	11.59806.09.0	FIRE EQUIPMENT	10,000	Equipment purchased with Bill Shaw Grant	
		<u>\$92</u>			



**BUDGET AMENDMENTS**

**To be Approved**

<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
	12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	1,035		Sale Revenues
BA1-5	12.59551.00.0	BOARD COMMUNITY OUTREACH	<u>500</u>	Community Event Contributions	Sale Revenues
			<u>\$1,535</u>		
	13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	\$1,035		Sale Revenues
BA1-6	13.59551.00.0	BOARD COMMUNITY OUTREACH	<u>500</u>	Community Event Contributions	Sale Revenues
			<u>\$1,535</u>		
	XX.59103.00.0	OVERHEAD - ADMIN EXPENSES - CFDs	\$23		
	33-59300000	OUTSIDE SERVICE & CONSULTING	<u>5,000</u>	MTW Group - Community Park Consulting	Park Fees - Admin
			<u>\$5,000</u>		



