

# Olivehurst Public Utility District



## Agenda Item Staff Report

**Meeting Date: February 15, 2024**

### Item description/summary:

**Budget Amendment 1 - Budget Year 2023-24.** The 2023-24 Budget Amendment 1 request reflects effects of inflation, addition of improvement projects, new purchase requests, and personnel changes.

### Fiscal Analysis:

Requested changes for the 2023-24 Budget Amendment 1 increase expenses by \$307,820. Request from the Business Office (Administration) is \$28,000 for the temporary staffing. Engineering asks for new laptop/licensing (Engineer). The funding for the Administration and Engineering budgets are allocated to other departments. Parks' budget amendments are for a new laptop/licensing (irrigation control), temporary staffing and cost increases in utilities, uniforms and legal expenses. Olivehurst Parks will purchase a special needs swing (funding offset from community contributions). The Fire Department's additions of 2 new engines will increase P&L insurance by an estimated \$10,000. Budget amendment requests for a total of \$150,490 for the Water Department include outlays for Scada improvements, temporary staffing and uniforms. Wastewater requests include \$64,990 for a replacement PU truck, cost increases for sludge disposal, permits and uniforms. Exhibit 1 shows request detail and funding sources.

### Employee Feedback

### Sample Motion:

Make motion to approve/not approve 2023-24 Budget Amendment 1.

Prepared by:

Karin Helvey, Financial Manager

# Exhibit 1

## 2023-24 BUDGET AMENDMENT REQUEST 1

Account	Account Name	Amount	Detail	Funding Source
<b>Administration</b>				
11.59306.00.0	OUTSIDE SERVICES - GENERAL	28,000	Temp Staff - Administration \$1,408/week 1 X 5 mths	Admin. Allocation *
		\$28,000		
<b>Engineering</b>				
11.59404.15.0	Computer Services	2,000	Laptop/licensing Engineer	Engineering Allocation **
	<b>Total</b>	<b>\$2,000</b>		
<b>Parks-Olivehurst</b>				
11.59103.02.0	OVERHEAD - ALLOCATED COSTS - OH PARKS	438		
11.59306.02.0	OUTSIDE SERVICES	4,000	Temp Staff \$1,408/week 1 x 5 mths + \$1,280/week 1 x 3 mths - Contract Park Maintenance \$12,000 OH Share	Property Taxes
11.59310.02.0	UNIFORMS	100		
11.59405.02.0	LEGAL FEES - PARKS	1,000	Unbudgeted personnel matter	Property Taxes
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	500	Laptop/licensing for Parks Manager	
11.59802.02.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	2,500	Swing	Reimbursable/Reserves
	<b>Total</b>	<b>\$8,538</b>		
<b>Parks-CSA</b>				
11.59103.03.0	OVERHEAD - ALLOCATED COSTS - CSA 66 PARKS	1,182		
11.59305.03.0	UTILITIES & PHONE	12,000		
11.59306.03.0	OUTSIDE SERVICES	52,000	Temp Staffing \$1,408/week 1 x 5 mths + \$1,280/week 1 x 3 mths - Contract Park Maintenance \$12,000 CSA Share	Assessments
11.59310.03.0	UNIFORMS	500		
11.59405.03.0	LEGAL FEES - PARKS	5,000	Unbudgeted personnel matter	
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	2,000	Laptop/licensing for Parks Manager	
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS			CSA assessment
	<b>Total</b>	<b>\$72,682</b>		

# Exhibit 1

## 2023-24 BUDGET AMENDMENT REQUEST 1

Account	Account Name	Amount	Detail	Funding Source
<b>Fire - Olivehurst and ER</b>				
11.45402.09.0	MISC GRANT REVENUE	\$10,000		BILL SHAW GRANT
11.59102.09.0	OVERHEAD - ALLOCATED COSTS - FIRE	1,120		
11.59319.09.0	INTERNSHIP EXPENSE	(5,000)		Budget Transfer
11.59310.09.0	UNIFORMS	5,000		
11.59402.09.0	GENERAL INSURANCE - FIRE DEPT	10,000	Dodge 550 Brush Truck Sutphen Ladder Truck Type 3 Engine	Tax revenue and service chrges
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	10,000		BILL SHAW GRANT
	<b>Total</b>	<u>\$11,120</u>		
<b>Water</b>				
12.59103.00.0	OVERHEAD - ALLOCATED COSTS - WATER	13,490		
12.59306.00.0	OUTSIDE SERVICES - WATER	25,000	Temp Staffing \$1,280/week 1 x 5 mths	
12.59310.00.0	UNIFORMS	2,000		Water sales revenue and/or reserves
12.59802.00.0	BLDGS & IMPROVEMENTS - WATER	110,000	Scada: Well 4 & 28, Lindhurst WTP @36,750 per site	
	<b>Total</b>	<u>\$150,490</u>		

# Exhibit 1

## 2023-24 BUDGET AMENDMENT REQUEST 1

Account	Account Name	Amount	Detail	Funding Source
<b>Wastewater</b>				
13.59103.00.0	OVERHEAD - ALLOCATED COSTS - SEWER	13,490		
13.59337.00.0	SLUDGE DIPOSAL	13,000		Wastewater sales revenue and/or reserves
13.59303.00.0	GAS & OIL - SEWER	10,000		
13.59303.31.0	GAS & OIL - COLLECTIONS	(10,000)		Budget Transfer
13.59304.31.0	PERMITS & LICENSES - COLLECTIONS	3,500		Late Permit Renewal
13.52310.00.0	UNIFORMS - SEWER	5,000		
13.59805.00.0	VEHICLE REPLACEMENT	30,000	Replacement for 2017 Ford PU	Wastewater sales revenue and/or reserves
	Total	\$64,990		

**Total Budget Amendments    \$307,820**

### ALLOCATED COST RATIOS

<b>* Admin. Allocation</b>	<b>%</b>
Fire	4.00%
Parks (OH)	1.50%
Parks (CSA 66)	3.50%
Water	45.00%
Wastewater	45.00%
CFD 2002-1	0.80%
CFD 2005-2	0.20%
<b>** Engineering</b>	
Parks (OH)	0.88%
Parks (CSA 66)	10.12%
Water	44.50%
Wastewater	44.50%