

# Olivehurst Public Utility District



## Agenda Item Staff Report

**Meeting Date: June 15, 2023**

### **Item description/summary:**

**Preliminary Budget 2023-24.** The Preliminary 2023-24 Budget is prepared with information available through May 31, 2023. This document includes the following supplementary schedules: Allocations, appropriation limit, and debt schedules. Available cash balances will be presented with the 2023-24 Working Budget as soon as 2022-23 books are closed.

### **Fiscal Analysis:**

Administrations and Engineering budgets are funded by revenue producing departments – Parks, Fire, Water and Wastewater. Budgets for Fire, Water and Wastewater are drawing from reserves to fund repairs/replacements and Board approved capital purchases. Budget summaries are attached. Detail is presented in the 2023-24 Budget Book.

### **Sample Motion:**

Make a motion authorizing proposed Preliminary Budget FY 2023-24

Prepared by:

Karin Helvey – Financial Manager

GENERAL FUND

DESCRIPTION	Administration & Engineering		Parks		Fire	
	Preliminary Budget 2023-24	Amended Budget 2022-23	Preliminary Budget 2023-24	Amended Budget 2022-23	Preliminary Budget 2023-24	Amended Budget 2022-23
MISC. REVENUES & FEES			12,050	12,050	506,000	449,613
ASSESSMENTS			893,800	883,800	28,100	28,100
TAXES			177,900	110,885	703,000	682,782
OTHER REVENUES	2,018,073	1,611,916	44,560	71,260	639,526	592,706
<b>Revenues</b>	<b>\$ 2,018,073</b>	<b>\$ 1,611,916</b>	<b>\$ 1,128,310</b>	<b>\$ 1,077,995</b>	<b>\$ 1,876,626</b>	<b>\$ 1,753,201</b>
SALARIES & BENEFITS	1,693,923	1,310,466	283,748	261,393	1,333,466	1,326,270
OVERHEAD - ADMIN EXPENSES	-	-	103,670	106,089	56,847	64,476
OPERATING EXPENSES	184,650	160,750	566,375	545,975	159,750	159,250
PROFESSIONAL FEES	103,000	103,000	54,367	51,500	91,397	77,430
MAINT. & REPAIR	3,000	3,000	74,185	91,274	2,217,503	725,500
CAPITAL OUTLAY	30,000	31,200	12,967	40,500	-	8,600
DEPRECIATION EXPENSE	3,500	3,500	85,000	85,000	100,000	15,000
<b>Expenditures</b>	<b>2,018,073</b>	<b>1,611,916</b>	<b>1,180,311</b>	<b>1,181,731</b>	<b>3,958,963</b>	<b>2,376,526</b>
Transfers-In/(Out) & Reserves	(84,107)	(18,403)	61,108	112,843	2,157,336	641,507
Advances ( Payment)/Repayment	84,107	18,403	(9,107)	(9,107)	(75,000)	(18,181)
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ -</b>

ENTERPRISE FUNDS

DESCRIPTION	Water		Waste Water	
	Preliminary Budget 2023-24	Amended Budget 2022-23	Preliminary Budget 2023-24	Amended Budget 2022-23
SALES	4,179,000	3,915,000	3,980,000	4,008,000
DELINQUENT CHARGES AND PENALTIES	18,000	18,000	0	0
SERVICE FEES	3,000	3,000	3,000	3,000
OTHER REVENUES	258,000	102,000	511,000	161,000
OPERATING REVENUES	<b>4,458,000</b>	<b>4,038,000</b>	<b>4,494,000</b>	<b>4,172,000</b>
<b>Total Revenues</b>	<b>\$4,458,000</b>	<b>\$4,038,000</b>	<b>\$4,494,000</b>	<b>\$4,172,000</b>
SALARIES & BENEFITS	1,138,394	860,507	1,131,038	1,016,223
OVERHEAD - ADMIN EXPENSES	844,063	907,691	977,226	1,039,796
OPERATING EXPENSES	1,377,000	1,356,500	1,695,000	1,624,000
WATER METERS	150,000	150,000		
PROFESSIONAL SERVICES - INSURANCE	153,471	150,200	171,245	156,200
CAPITAL OUTLAY	510,000	494,500	475,000	790,000
OTHER EXPENSES	282,887	75,887	12,250	12,250
DEPRECIATION EXPENSE	100,000	100,000	300,000	300,000
<b>Expenditures</b>	<b>\$4,555,815</b>	<b>\$4,095,285</b>	<b>\$ 4,761,759</b>	<b>\$ 4,938,469</b>
Transfers-In/(Out) & Reserves	97,815	57,284	267,759	766,471
<b>Surplus/(Deficit)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 0</b>

# 75 YEARS



**Olivehurst Public Utility District**

**Preliminary Budget  
2023-24**

Approved by the Board of Directors:



FRANK M. JORDAN  
SECRETARY OF STATE

Office of the  
Secretary of State

I, FRANK M. JORDAN, Secretary of State of the State of California, hereby certify:

That on the 13th day of November, 1948, pursuant to the provisions of Section 9 of the "Public Utility District Act" approved May 31, 1921, as amended (Act 6391 of Deering's General Laws), there was filed in my office a Roll, consisting of a Certificate of the Chairman of the Board of Supervisors of the County of Yuba, under the seal of said Board, and a copy of Ordinance No. 151 adopted by said Board on the 10th day of November, 1948, certified by the Clerk thereof.

I further certify that the said Certificate stated November 2, 1948, as the date of the election held in certain unincorporated territory of said County at which there was submitted to the electors thereof the proposition to organize a public utility district under the provisions of the "Public Utility District Act" approved May 31, 1921, as amended, to be known as the Olivehurst Public Utility District, and showing there were 522 votes cast in favor of the organization of such district and 103 votes cast against the organization thereof.

I further certify that said Ordinance No. 151 declared such approval, stated the name and boundaries as in said act provided and set forth that the formation of said district was in accordance with the provisions of the aforesaid act.

Now, therefore, I further certify that by reason of the facts and proceedings set forth in the said Certificate and Ordinance, and the filing thereof in this office, the territory within the boundaries described in said Ordinance No. 151 is hereby incorporated as a public utility district under the provisions of the aforesaid act, within the County of Yuba, State of California, of the name and style:

OLIVEHURST PUBLIC UTILITY DISTRICT.

## Table of Contents

FUND	PAGE
<b>Summary General Fund</b>	<b>1</b>
<b>Summary Enterprise Funds</b>	<b>2</b>
<b>General Fund 11</b>	
00 Administration	<b>3</b>
15 Engineering	<b>5</b>
01 Pool	<b>6</b>
02 Olivehurst Parks	<b>7</b>
03 CSA Parks	<b>9</b>
04 Youth Center	<b>11</b>
05 Lighting	<b>12</b>
06 Johnson Ditch	<b>13</b>
09 Fire Department - Olivehurst	<b>14</b>
12 Fire Department - Measure K	<b>16</b>
14 Fire Department - Enterprise Rancheria	<b>17</b>
<b>Water Fund 12</b>	<b>18</b>
<b>Waste Water Fund 13</b>	<b>20</b>
<b>Community Facility Districts</b>	<b>22</b>
<b>Appropriation Limit</b>	<b>23</b>
<b>Debt Schedules</b>	<b>24</b>
<b>CFD 2002-1 Bond Debt</b>	<b>27</b>
<b>Allocations</b>	<b>28</b>

OLIVEHURST PUBLIC UTILITY DISTRICT



DESCRIPTION	Administration & Engineering			Parks			Fire		
	Preliminary Budget 2023-24	Amended Budget 2022-23	Amended Budget 2021-22	Preliminary Budget 2023-24	Amended Budget 2022-23	Amended Budget 2021-22	Preliminary Budget 2023-24	Amended Budget 2022-23	Amended Budget 2021-22
MISC. REVENUES & FEES				12,050	12,050	1,000	506,000	449,613	815,746
ASSESSMENTS				893,800	883,800	793,070	28,100	28,100	28,100
TAXES				177,900	110,885	85,000	703,000	682,782	504,500
OTHER REVENUES	2,018,073	1,611,916	1,244,648	44,560	71,260	31,560	639,526	592,706	382,359
<b>Revenues</b>	<b>\$ 2,018,073</b>	<b>\$ 1,611,916</b>	<b>\$ 1,244,648</b>	<b>\$ 1,128,310</b>	<b>\$ 1,077,995</b>	<b>\$ 910,630</b>	<b>\$ 1,876,626</b>	<b>\$ 1,753,201</b>	<b>\$ 1,730,705</b>
SALARIES & BENEFITS	1,693,923	1,310,466	978,248	283,748	261,393	229,489	1,333,466	1,326,270	1,051,081
OVERHEAD - ADMIN EXPENSES	-	-	-	103,670	106,089	66,369	56,847	64,476	48,666
OPERATING EXPENSES	184,650	160,750	144,500	566,375	545,975	352,275	159,750	159,250	140,700
PROFESSIONAL FEES	103,000	103,000	89,000	54,367	51,500	31,208	91,397	77,430	66,713
MAINT. & REPAIR	3,000	3,000	3,000	74,185	91,274	34,000	2,217,503	725,500	0
CAPITAL OUTLAY	30,000	31,200	31,200	12,967	40,500	12,000	-	8,600	436,787
DEPRECIATION EXPENSE	3,500	3,500	3,500	85,000	85,000	85,000	100,000	15,000	18,000
<b>Expenditures</b>	<b>2,018,073</b>	<b>1,611,916</b>	<b>1,249,448</b>	<b>1,180,311</b>	<b>1,181,731</b>	<b>810,341</b>	<b>3,958,963</b>	<b>2,376,526</b>	<b>1,761,947</b>
Transfers-In/(Out) & Reserves	(84,107)	(18,403)	(13,603)	61,108	112,843	(100,289)	2,157,336	641,507	49,423
Advances ( Payment)/Repayment	84,107	18,403	18,403	(9,107)	(9,107)		(75,000)	(18,181)	(18,181)
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>

OLIVEHURST PUBLIC UTILITY DISTRICT



DESCRIPTION	Water			Waste Water		
	Preliminary Budget 2023-24	Amended Budget 2022-23	Amended Budget 2021-22	Preliminary Budget 2023-24	Amended Budget 2022-23	Amended Budget 2021-22
SALES	4,179,000	3,915,000	3,415,000	3,980,000	4,008,000	3,658,000
DELINQUENT CHARGES AND PENALTIES	18,000	18,000	46,000	0	0	3,000
SERVICE FEES	3,000	3,000	13,000	3,000	3,000	116,000
OTHER REVENUES	258,000	102,000	-	511,000	161,000	-
OPERATING REVENUES	<b>4,458,000</b>	<b>4,038,000</b>	<b>3,474,000</b>	<b>4,494,000</b>	<b>4,172,000</b>	<b>3,777,000</b>
<b>Total Revenues</b>	<b>\$4,458,000</b>	<b>\$4,038,000</b>	<b>\$3,474,000</b>	<b>\$4,494,000</b>	<b>\$4,172,000</b>	<b>\$3,777,000</b>
SALARIES & BENEFITS	1,138,394	860,507	1,031,597	1,131,038	1,016,223	1,134,850
OVERHEAD - ADMIN EXPENSES	844,063	907,691	597,308	977,226	1,039,796	547,492
OPERATING EXPENSES	1,377,000	1,356,500	1,093,500	1,695,000	1,624,000	1,249,000
WATER METERS	150,000	150,000	90,000			
PROFESSIONAL SERVICES - INSURANCE	153,471	150,200	107,022	171,245	156,200	145,100
CAPITAL OUTLAY	510,000	494,500	162,000	475,000	790,000	835,000
OTHER EXPENSES	282,887	75,887	75,887	12,250	12,250	12,250
DEPRECIATION EXPENSE	100,000	100,000	100,000	300,000	300,000	300,000
<b>Expenditures</b>	<b>\$4,555,815</b>	<b>\$4,095,285</b>	<b>3,257,314</b>	<b>\$ 4,761,759</b>	<b>\$ 4,938,469</b>	<b>4,223,692</b>
Transfers-In/(Out) & Reserves	97,815	57,284	(216,686)	267,759	766,471	446,692
<b>Surplus/(Deficit)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>



OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

2023-24

00 (Administration)

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
11.41100.00.0	CFD 2002-1 ADMIN REVENUE				
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	8,000	8,000	
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	-	-	
11.45500.00.0	INTEREST EARNED	10,000	10,000	20,000	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,403,167	1,593,916	1,216,648	
<b>Administration</b>	<b>Total Revenues</b>	<b>\$1,421,167</b>	<b>1,611,916</b>	<b>1,244,648</b>	
11.59101.00.0	SALARIES - GENERAL	753,545	1,005,545	665,898	
11.59110.00.0	SALARIES OT - GENERAL	2,000	2,109	5,000	
11.59501.00.0	PAYROLL TAXES - GENERAL	59,525	54,902	51,000	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERA	297,345	243,645	250,000	
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	4,352	3,014	5,800	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	6,500	6,500	6,500	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	150	150	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	15,000	27,000	Christmas \$2,000 - Staff BBQ
11.59303.00.0	GAS AND OIL - GENERAL	1,000	2,000	750	
11.59304.00.0	FEES & DUES - GENERAL	15,000	10,000	10,000	CSDA Membership \$ 9,000, Bank SC \$6,000
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,000	10,000	10,000	
11.59306.00.0	OUTSIDE SERVICES - GENERAL	95,000	95,000	80,000	Annual Audit \$27,000, Temporary Staffing (1), Admin Cleaning \$16,200 , Copier Support,TelSec, Recology
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	1,000	1,000	1,000	
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	1,500	3,600	3,600	
11.59313.00.0	UNEMPLOYMENT - GENERAL	-	-	-	
11.59314.00.0	ELECTION EXPENSE - GENERAL	-	11,000	-	
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	4,000	3,000	
11.59320.00.0	POSTAGE & SHIPPING	2,000	2,000	2,000	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**  
**00 (Administration)**

**2023-24**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2023-24 PRELIMINARY BUDGET</b>	<b>2022-23 AMENDED BUDGET</b>	<b>2021-22 AMENDED BUDGET</b>	<b>COMMENTS</b>
11.59404.00.0	COMPUTER SERVICES - GENERAL	55,000	55,000	41,000	Harris Software License/Support - \$22,000 Adept IT Services \$25,000
11.59405.00.0	LEGAL FEES - GENERAL	45,000	45,000	45,000	
11.59425.00.0	SECURITY - GENERAL	3,000	3,000	3,000	
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	250	250	250	
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	500	500	
11.59551.00.0	BOARD COMMUNITY OUTREACH	12,000	1,000	300	\$11,000 Anniversary
11.59600.00.0	CAPITAL OUTLAY - GENERAL	30,000	31,200	31,200	Copier & Server Contingency
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	2,500	2,500	
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	500	500	500	
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	3,500	3,500	
<b>Administration</b>	<b>Total Expenditures</b>	<b>\$1,421,167</b>	<b>1,611,916</b>	<b>1,249,448</b>	
<b>Excess of Revenues over Expenditures</b>		<b>-</b>	<b>0</b>	<b>(4,800)</b>	
	Advance to Fire Department	75,000	18,403	18,403	
	Advance to Pool	9,271	9,271	9,271	
	Reserve: Admin. Building	(84,271)	(27,674)	(22,874.0)	
		<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**15 (ENGINEERING)**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET
11.45700.15.0	ENGINEERING OVERHEAD TRANSFER IN	586,906	513,169
11.45103.15.0	DEVELOPER REIMBURSEMENTS	10,000	15,000
<b>Administration</b>	<b>Total Revenues</b>	<b>\$596,906</b>	<b>\$528,169</b>
11.59101.15.0	SALARIES	354,842	323,781
11.59110.15.0	SALARIES OT	23,614	22,095
11.59306.15.0	OUTSIDE SERVICES	5,000	5,000
11.59501.15.0	PAYROLL TAXES	29,989	26,942
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	136,439	107,533
11.59402.15.0	WORKERS' COMP INSURANCE	15,022	15,817
11.59300.15.0	OPERATING SUPPLIES	1,000	1,000
11.59301.15.0	LICENSES AND DUES EMPLOYEES	1,000	1,000
11.59302.15.0	OFFICE SUPPLIES	1,500	1,500
11.59303.15.0	GAS AND OIL	15,000	10,000
11.59305.15.0	PHONE	2,000	2,000
11.59307.15.0	PRINTING/PUBLIC/LEGAL NOTICES	1,000	1,000
11.59312.15.0	TRAINING & EDUCATION	500	500
11.59404.15.0	COMPUTER SERVICES	10,000	10,000
<b>Administration</b>	<b>Total Expenditures</b>	<b>\$596,906</b>	<b>\$528,169</b>
<b>Excess of Revenues over Expenditures</b>		<b>-</b>	<b>0</b>

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**01 (POOL)**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	COMMENTS
<b>Revenues</b>				
11.45100.01.0	POOL ADMISSION	11,000	11,000	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-		
11.45400.01.0	FIRST FIVE GRANT - POOL		-	
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL		-	
11.45403.01.0	GRANT INCOME	65,000	31,200	
11.49300.01.0	CURR SECURED TAXES - POOL	8,000	8,000	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	600	
<b>01 (POOL)</b>	<b>Total Revenues</b>	<b>\$ 84,000</b>	<b>\$ 50,800</b>	
<b>Expenditures</b>				
11.59101.01.0	SALARIES - POOL	3,500	3,000	
11.59501.01.0	PAYROLL TAXES - POOL	1,000	400	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	50	50	
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	4,000	3,250	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	
11.59305.01.0	UTILITIES & PHONE - POOL	2,000	8,250	
11.59306.01.0	OUTSIDE SERVICES - POOL	56,000	18,000	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	-	-	
11.59308.01.0	CHEMICALS	2,000	3,500	
11.59312.01.0	TRAINING & EDUCATION - POOL	2,500	500	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	500	
11.59317.01.0	WATER/SEWER - POOL	2,000	750	
11.59401.01.0	GENERAL INSURANCE - POOL	-	-	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	225	50	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	225	90	
<b>01 (POOL)</b>	<b>Total Expenditures</b>	<b>74,000</b>	<b>38,340</b>	
<b>Excess of Revenues over Expenditures</b>		<b>10,000</b>	<b>12,460</b>	
	DEPRECIATION EXPENSE	(6,500)	(6,500)	
	LOAN FROM ADMIN FOR POOL LINER	(9,271)	(9,271)	
	TRANSFER FROM LIGHTING SURPLUS	5,771	3,311	
		<b>\$ -</b>	<b>\$ -</b>	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**02 (PARKS)**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
<b>Revenues</b>					
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	-	-	-	
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	50	50		
11.45160.02.0	PLAN CHECK FEE REVENUE - PARKS	-	-	-	
11.45420.02.0	WATER TOWER RENTALS	48,000	43,500	35,000	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	(220)	(220)	(220)	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	3,800	3,800	2,100	
11.49300.02.0	CURR SECURED TAXES - PARKS	103,000	102,285	85,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	
<b>02 (PARKS)</b>	<b>Total Revenues</b>	<b>\$ 154,630</b>	<b>\$ 149,415</b>	<b>\$ 121,880</b>	
<b>Expenditures</b>					
11.59101.02.0	SALARIES - PARK	10,619	9,521	14,979	
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	16,723	14,896		
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,594	9,283	19,911	
11.59104.02.0	OVERHEAD - ENGINEERING	2,609	2,120		
11.59110.02.0	SALARIES OT - PARK	100	635	500	
11.59501.02.0	PAYROLL TAXES - PARKS	945	738	1,968	
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	7,347	4,361	5,057	
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	100	100	
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,017	1,636	1,416	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,000	8,000	8,000	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	250	250	250	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	100	100	
11.59303.02.0	GAS & OIL - PARKS	1,500	1,500	1,000	
11.59305.02.0	UTILITIES & PHONE - PARK	1,000	1,000	1,000	
11.59306.02.0	OUTSIDE SERVICES - PARKS	12,000	19,400	11,000	
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	100	150	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**02 (PARKS)**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
11.59308.02.0	HERBICIDES/PESTICIDES	400	400	400	
11.59309.02.0	SMALL TOOLS - PARKS	250	250	250	
11.59310.02.0	UNIFORMS - PARKS	150	2,000	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	45,000	48,000	40,500	
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	300	200	200	
11.59401.02.0	GENERAL INSURANCE - PARKS	6,210	8,100	3,401	
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	500	500	700	
11.59405.02.0	LEGAL FEES - PARKS	500	500	500	
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	75	75	
11.59600.02.0	CAPITAL OUTLAY - PARKS	7,967	5,000	320	SPLASHPAD COST OVERRUN
11.59700.02.0	RENTS & LEASES - PARKS	1,000	1,000	-	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	10,000	15,000	1,500	Bark Replacement/Other
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	5,000	6,184	2,320	
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	5,000	5,000	5,000	
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARKS	5,000	10,000	-	
<b>02 (PARKS)</b>	<b>Total Expenditures</b>	<b>\$ 154,630</b>	<b>\$ 176,124</b>	<b>\$ 120,972</b>	
	<b>Excess of Revenues over Expenditures</b>	<b>\$ (0)</b>	<b>\$ (26,709)</b>	<b>\$ 908</b>	
	Transfer to Youth Center Building		(1,750)		
	Transfer from Johnson Ditch Cash Surplus/Lighting		28,459		
	From / (To) Cash Reserve:			(908)	
		<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**03 (CSA 66 PARKS)**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
<b>Revenues</b>					
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	-	-	
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	1,000	1,000	1,000	
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(3,220)	(3,220)	(3,220)	
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	715,000	710,000	690,000	
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	175,000	170,000	100,970	
<b>03 (CSA 66 PARKS)</b>	<b>Total Revenues</b>	<b>887,780</b>	<b>877,780</b>	<b>788,750</b>	
<b>Expenditures</b>					
11.59101.03.0	SALARIES - CSA 66 PARKS	186,668	149,157	103,258	
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,021	34,756		
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	10,719	21,661	46,458	
11.59104.03.0	OVERHEAD - ENGINEERING	30,003	23,373		
11.59110.03.0	SALARIES OT - CSA 66 PARKS	682	1,620	1,000	
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	14,801	11,561	22,196	
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PAF	40,670	68,318	63,059	
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	100	100	
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	15,925	9,971	15,630	
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PA	35,000	35,500	28,750	
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	350	350	350	
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARK	1,000	1,000	1,600	
11.59303.03.0	GAS & OIL - CSA 66 PARKS	15,000	15,000	9,000	
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	500	500	
11.59305.03.0	UTILITIES & PHONE	18,000	22,000	20,000	
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	188,000	176,200	135,000	
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PA	100	100	100	
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	3,000	3,500	
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	2,500	2,500	
11.59310.03.0	UNIFORMS - CSA 66 PARKS	1,500	1,500	1,050	
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	
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	90,000	100,000	80,000	
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	50	50	50	
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	4,500	4,000	3,500	
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	37,157	32,400	21,107	
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE	9,000	9,000	4,500	
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	1,000	1,000	1,000	
11.59551.03.0	BOARD COMMUNITY OUTREACH	150	150	150	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

**03 (CSA 66 PARKS)**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	5,000	35,500	11,680	
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PA	500	500	500	
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	10,735	29,450	1,500	Bark Replacements Irrigation
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 P/	30,000	28,500	26,680	Repairs/Replacements
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	3,000			
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 P	10,000	2,000	2,000	PLAYGROUND REPAIR/REPLACEMENTS
<b>03 (CSA 66 PARKS)</b>	<b>Total Expenditures</b>	<b>\$ 887,780</b>	<b>\$ 903,367</b>	<b>\$ 689,367</b>	
<b>Excess of Revenues over Expenditures for Report</b>		<b>\$ (0)</b>	<b>\$ (25,587)</b>	<b>\$ 23,362</b>	
	Reserves: Maintenance of Future Park Sites		\$ 25,587	\$ (23,362)	
	Reserves: Capital Asset Repair				
		<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	



**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
<b>04 (YOUTH CTR)</b>					
<b>Revenues</b>					
11.45200.04.0	YCB RENTAL INCOME	2,750		1,750	
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURSEM	3,250	3,250	3,250	
<b>04 (YOUTH CTR)</b>	<b>Total Revenues</b>	<b>\$ 6,000</b>	<b>\$ 3,250</b>	<b>\$ 5,000</b>	
<b>Expenditures</b>					
11.59305.04.0	UTILITIES & PHONE - YCB	5,000	4,000	5,000	
11.59306.04.0	OUTSIDE SERVICES - YCB	1,000	1,000	-	
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	-	-	
<b>04 (YOUTH CTR)</b>	<b>Total Expenditures</b>	<b>\$ 6,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	
<b>Excess of Revenues over Expenditures</b>		<b>\$ -</b>	<b>\$ (1,750)</b>	<b>\$ -</b>	
	<b>Transfer-in from OH Parks</b>	<b>-</b>	<b>1,750</b>	<b>-</b>	
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
<b>05 (LIGHTING)</b>					
<b>Revenues</b>					
11.45440.05.0	STREET LIGHTING DISTRICT ASSESSMENT	-	-	-	
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	95,000	95,223	75,000	
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	-	-	-	
11.49302.05.0	PRIOR YEAR TAXES - ST LIGHTING	-	-	-	
11.49400.05.0	SUPPLEMENTAL TAXES - STREET LIGHTING	-	-	-	
<b>05 (LIGHTING)</b>	<b>Total Revenues</b>	<b>\$ 95,000</b>	<b>\$ 95,223</b>	<b>\$ 75,000</b>	
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STREET	900	900	900	
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	55,000	55,000	55,000	
<b>05 (LIGHTING)</b>	<b>Total Expenditures</b>	<b>\$ 55,900</b>	<b>\$ 55,900</b>	<b>\$ 55,900</b>	
<b>Excess of Revenues over Expenditures</b>		<b>\$ 39,100.00</b>	<b>\$ 39,323.00</b>	<b>\$ 19,100.00</b>	
	Transfer to Pool		<b>(24,652)</b>		
	Cash Reserve	(39,100)	(14,671)	(14,400)	
				8,900	
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,600</b>	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**General Fund 11**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
<b>06 (JOHNSON DITCH)</b>					
<b>Revenues</b>					
11.49300.06.0	CURR SECURED TAXES - JOHNSON DITCH	5,000	3,500	3,000	
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH		150	-	
<b>06 (JOHNSON DITCH)</b>	<b>Total Revenues</b>	<b>\$ 5,000</b>	<b>\$ 3,650</b>	<b>\$ 3,000</b>	
11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	3,000	3,000	
<b>06 (JOHNSON DITCH)</b>	<b>Total Expenditures</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	
<b>Excess of Revenues over Expenditures</b>		<b>\$ 2,000</b>	<b>\$ 650</b>	<b>\$ -</b>	
	From/(To) Cash Surplus	(2,000)			
	Transfer to OH Parks		(650)		
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

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

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
<b>Revenues</b>					
11.45103.09.0	MISC. REVENUE - ER	50,000	43,613	41,387	
11.45400.09.0	FIRE MITIGATION FEES REVENUE	85,000	85,000	85,000	
11.45402.09.0	MISC GRANT REVENUE	-	-		
11.45403.09.0	STRIKE TEAM REVENUE	110,000	300,000	286,000	
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,500	1,500	1,500	
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	26,000	26,000	
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	573,000	572,782	399,000	Revise formula?
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT			15,500	
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	130,000	110,000	90,000	
<b>Total Revenues</b>	<b>09 (FIRE DEPARTMENT)</b>	<b>\$ 997,100</b>	<b>\$ 1,160,495</b>	<b>\$ 965,987</b>	
<b>Expenditures</b>					
11.59101.09.0	SALARIES - FIRE DEPT	368,739	220,323	203,000	4 FTE
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	44,596	40,921		
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	12,251	23,555	48,666	
11.59110.09.0	SALARIES OT - FIRE DEPT	89,147	57,131	58,000	
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	15,000	15,000	
11.59112.09.0	SALARIES - STRIKE TEAM	105,000	280,000	276,000	Strike Team
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	29,551	44,040	22,000	
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	105,656	103,771	55,000	
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	12,000	2,000	
11.59402.09.0	WORKERS' COMP - FIRE DEPT	24,809	27,449	13,500	
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	13,000	13,000	13,000	
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	35,000	35,000	35,000	
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	4,000	4,000	
11.59303.09.0	GAS & OIL - FIRE DEPT	20,000	20,000	17,000	
11.59304.09.0	FEES & DUES - FIRE DEPT	300	300	300	
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	20,000	20,000	15,000	
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	30,000	30,000	25,000	Dispatch Services
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	750	750	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

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

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	500	500	
11.59310.09.0	UNIFORMS - FIRE DEPT	5,000	5,000	3,000	
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	1,000	1,000	
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	10,000	10,000	7,000	
11.59313.09.0	UNEMPLOYMENT - FIRE DEPT	-	-	-	
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,000	1,500	1,500	
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	3,000	3,000	
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	5,000	5,000	5,000	
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	350	350	350	
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	100	100	
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	25,438	21,600	20,807	
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	750	750	
11.59404.09.0	COMPUTER SERVICES - FIRE	17,500	17,500	17,500	
11.59405.09.0	LEGAL FEES - FIRE	10,000	10,000	15,000	
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	5,000	10,000	16,000	
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	64,000	14,000	14,000	
11.59806.09.0	FIRE EQUIPMENT	1,900,000	400,000	400,000	Urban Interface Type 3 Truck Budget Roll Over Ladder Truck
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	15,000	15,000	
<b>Total Expenditures</b>		<b>\$ 3,079,437</b>	<b>\$ 1,462,540</b>	<b>\$ 1,323,723</b>	<b>Comments:</b> Financing of \$1.5M Ladder Truck and \$400K Type 3 from internal loans, fire mitigation fees and reserves. Increases in depreciation and insurance cost due to new equipment/construction to be added to contract billing to Hard Rock
<b>Excess of Revenues over Expenditures</b>		<b>\$ (2,082,337)</b>	<b>\$ (302,045)</b>	<b>\$ (357,736)</b>	
Interfund Transfer/Reserve		\$ 257,336	\$ 320,448	\$ 400,000	
Fire Engine Loan Payment to Administration		\$ (75,000)	\$ (12,222)	\$ (12,222)	
Fire Command Vehicle Loan Payment to Administration		\$ 1,500,000	\$ (6,181)	\$ (6,181)	
Transfer from/(to) Equipment Reserve		\$ 400,000		\$ 23,861	
		<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 47,722</b>	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

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

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
<b>12 (FIRE DEPARTMENT) MEASURE K</b>					
<b>Revenues</b>					
11.45400.12.0	MEASURE K REVENUE	240,000	-		
11.45103.12.0	MEASURE - MISC		-		
<b>Total Revenues</b>		<b>\$ 240,000</b>	<b>\$ -</b>		
11.59101.12.0	WAGES MEASURE K	95,000			
11.59110.12.0	OT WAGES MEASURE K	-			
11.59502.12.0	PR TAXES \MEASURE K	-			
11.59801.12.0	BLDGS & IMPROVEMENTS - MEASURE K		300,000		
11.59600.12.0	CAPITAL OUTLAY - MEASURE K		8,600		
11.59802.12.0	AUTO & OTHER EQUIP EXP - MEASURE K	240,000.00	-		
11.59806.12.0	FIRE EQUIPMENT MEASURE K		-		
<b>Total Expenditures</b>		<b>\$ 335,000</b>	<b>\$ 308,600</b>		
	<b>Excess of Revenues over Expenditures</b>	<b>(95,000)</b>	<b>(308,600)</b>		
Transfer from/(to)	Accumulated Measure K cash Reserve	95,000	308,600		
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>		

**OLIVEHURST PUBLIC UTILITY DISTRICT**

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

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
<b>14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA</b>					
<b>12 Month Budget</b>					
11.45437.14.0	CONTRACT REVENUE - ER **	\$ 639,526	\$ 592,706	382,359	
<b>Total Revenues</b>		<b>\$ 639,526</b>	<b>\$ 592,706</b>	<b>\$ 382,359</b>	
11.59101.14.0	SALARIES - ER	\$ 368,739	\$ 374,909	\$ 204,839	
11.59110.14.0	SALARIES OT- ER	\$ 29,551	\$ -	\$ 29,351	
11.59501.14.0	PAYROLL TAXES - ER	\$ 29,618	\$ 29,618	\$ 22,674	
11.59402.14.0	WORKERS' COMP - ER	\$ 24,809	\$ 14,680	\$ 12,656	
11.59300.14.0	OPERATING SUPPLIES & REPAIRS - ER	\$ 3,000	\$ 3,000		
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	\$ 105,656	\$ 118,416	\$ 103,875	
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER			\$ 750	
11.59303.14.0	GAS & OIL - ER	\$ 1,500	\$ 1,500	\$ 2,000	
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER			\$ 200	
11.59310.14.0	UNIFORMS - ER	\$ 3,000	\$ 3,000	\$ 3,000	
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	\$ 2,000	\$ 2,000	\$ 3,000	
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	\$ 250	\$ 250	\$ 250	
11.59401.14.0	GENERAL INSURANCE - ER	12,900	12,900	-	
11.59801.14.0	BLDGS & IMPROVEMENTS - ER			\$ 1,350	
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	\$ 8,503	\$ 1,500	\$ 1,687	
11.59806.14.0	FIRE EQUIPMENT			\$ 3,750	
11.59103.14.0	ADMINISTRATIVE CHARGES	\$ 50,000	\$ 43,613	\$ 45,842	
11.65704.14.0	DEPRECIATION EXPENSE - ER	\$ -	\$ -	\$ 3,000	
<b>Total Expenditures</b>		<b>\$ 639,526</b>	<b>\$ 605,386</b>	<b>\$ 438,224</b>	
	Due To / (Due From) ER	\$ -	\$ (12,680)	\$ (55,866)	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**Water (12)**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
<b>Revenues</b>					
12.41100.00.0	SALES - RESIDENTIAL - WATER	4,179,000	3,900,000	3,400,000	
12.41200.00.0	SALES - BUSINESSES - WATER		15,000	15,000	
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	-	-	25,000	
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	156,000			
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,000	3,000	3,000	
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,000	3,000	3,000	
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	50,000	50,000	1,000	
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	10,000	10,000	15,000	
12.45700.00.0	INSPECTION REVENUE - WATER	45,000	45,000	-	
<b>Water (12)</b>	<b>Total Revenues</b>	<b>\$ 4,458,000</b>	<b>\$ 4,038,000</b>	<b>\$ 3,474,000</b>	
<b>Expenditures</b>					
12.59101.00.0	SALARIES - WATER	684,442	562,659	\$ 588,593	
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	501,705	446,866		
12.59103.00.0	OVERHEAD - ADMIN EXPENSES	137,820	278,496	\$ 597,308	
12.59104.00.0	OVERHEAD - ENGINEERING	204,538	182,329		
12.59110.00.0	SALARIES OT - WATER	36,021	30,975	\$ 21,000	
12.59501.00.0	PAYROLL TAXES - WATER	54,835	43,128	\$ 112,364	
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	324,055	199,705	\$ 281,679	
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	1,000	\$ 1,000	
12.59402.00.0	WORKERS' COMP - WATER	37,541	22,540	\$ 26,460	
12.59200.00.0	WATER METERS AND SUPPLIES	150,000	150,000	\$ 90,000	
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	100,000	149,000	\$ 100,000	
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	\$ 3,000	
12.59303.00.0	GAS & OIL - WATER	40,000	35,000	\$ 20,000	
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	60,000	\$ 45,000	
12.59305.00.0	UTILITIES & PHONE - WATER	900,000	700,000	\$ 600,000	
12.59306.00.0	OUTSIDE SERVICES - WATER	10,000	150,000	\$ 120,000	



**OLIVEHURST PUBLIC UTILITY DISTRICT**

**Water (12)**

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,000	1,000	\$ 1,000	
12.59308.00.0	LAB SUPPLIES	3,500	4,000	\$ 3,000	
12.59309.00.0	SMALL TOOLS - WATER	3,000	2,500	\$ 2,500	
12.59310.00.0	UNIFORMS - WATER	6,500	6,000	\$ 5,500	
12.59311.00.0	CUSTOMER SERVICE & BILLING	45,000	50,000	\$ 50,000	
12.59312.00.0	TRAINING & EDUCATION - WATER	2,500	2,000	\$ 2,000	
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	6,000	\$ 4,500	
12.59316.00.0	CHLORINE EXPENSE	170,000	160,000	\$ 104,000	
12.59320.00.0	POSTAGE & SHIPPING - WATER	500	2,000	\$ 2,000	
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	15,000	20,000	\$ 25,000	
12.59401.00.0	GENERAL INSURANCE - WATER	110,471	97,200	\$ 66,022	
12.59404.00.0	COMPUTER SERVICES	19,000	19,000	\$ 19,000	
12.59405.00.0	LEGAL FEES - WATER	10,000	20,000	\$ 10,000	
12.59425.00.0	SECURITY - WATER	14,000	14,000	\$ 12,000	
12.59551.00.0	BOARD COMMUNITY OUTREACH	500	500	\$ 500	
12.59600.00.0	CAPITAL OUTLAY - WATER	20,000	7,500	\$ 5,000	
12.59650.00.0	RAISING IRON - WATER	130,000	130,000	\$ 80,000	
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	50,000	50,000	\$ 2,000	
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	100,000	247,000	\$ 21,000	REPAIR CONTIGENCY
12.59805.00.0	VEHICLE REPLACEMENT	210,000	60,000	\$ 54,000	2 PU FROM 2022-23 DUMP TRUCK
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	250	\$ 250	
12.59903.00.0	MISCELLANEOUS EXP - WATER	1,000	-	\$ -	
12.59952.00.0	CONSERVATION EXPENSES	1,000	5,000	\$ 5,000	
12.65103.37.0	WWTP - USDA Refinance Loan		-	\$ -	
12.65100.00.0	LOAN - WWT	70,637	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>\$ 4,555,815</b>	<b>\$ 4,095,285</b>	<b>\$ 3,257,314</b>	
<b>Excess of Revenues over Expenditures for Report</b>		<b>\$ (97,815)</b>	<b>\$ (57,284)</b>	<b>\$ 216,687</b>	
	Reserve: Capital Facilities	<b>\$ 97,815</b>	\$ 57,284	\$ (216,687)	
	Admin. Water Cap Fees			\$ -	
<b>Surplus(Deficit)</b>		<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	

## Waste Water (13)

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
<b>Revenues</b>					
13.41100.00.0	SALES - RESIDENTIAL - SEWER	3,922,000	3,950,000	\$ 3,600,000	
13.41210.00.0	SALES - ADA SEWER	58,000	58,000	\$ 58,000	
13.42300.00.0	PENALTY & FEES - SEWER	-	-	\$ -	
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	-	-	\$ -	
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	3,000	\$ 3,000	
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	110,000	\$ 110,000	
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-		
13.45150.00.0	ADMIN. FEES REVENUE - WWTF CAP	-	-		
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	1,000	1,000	\$ 1,000	
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	(5,000)	\$ (5,000)	
13.45437.00.0	CONTRACT REVENUE - HARD ROCK	350,000		10,000	
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	10,000	10,000		
13.45700.00.0	INSPECTION REVENUE	45,000	45,000		
<b>Waster Water (13)</b>	<b>Total Revenues</b>	<b>\$ 4,494,000</b>	<b>\$ 4,172,000</b>	<b>\$ 3,777,000</b>	
13.59101.00.0	SALARIES - SEWER	674,139	659,006	720,000	
13.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	501,705	446,866		
13.59103.00.0	OVERHEAD - ADMIN EXPENSES	137,820	\$ 278,496	\$ 547,492	
13.59104.00.0	OVERHEAD - ENGINEERING	337,701	\$ 314,434		
13.59110.00.0	SALARIES OT - WASTE WATER	22,650	20,897	20,000	
13.59501.00.0	PAYROLL TAXES - SEWER	62,132	51,493	55,100	
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	318,179	249,262	295,000	
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	1,250	1,250	
13.59402.00.0	WORKERS' COMP - SEWER	52,188	33,815	43,000	
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	40,000	40,000	40,000	
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	5,000	5,000	5,000	
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	5,000	5,000	
13.59303.00.0	GAS & OIL - SEWER	15,000	20,000	15,000	
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	70,000	50,000	
13.59305.00.0	UTILITIES & PHONE - SEWER	900,000	800,000	600,000	
13.59306.00.0	OUTSIDE SERVICES - SEWER	100,000	100,000	100,000	
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	2,000	2,000	
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	10,000	25,000	
13.59309.00.0	SMALL TOOLS - SEWER	8,000	8,000	8,000	
13.59310.00.0	UNIFORMS - SEWER	5,000	9,000	5,000	
13.59311.00.0	CUSTOMER SERVICE & BILLING	50,000	50,000	50,000	
13.59312.00.0	TRAINING & EDUCATION - SEWER	5,000	5,000	5,000	
13.59313.00.0	UNEMPLOYMENT - SEWER	-	-	-	
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	7,500	7,500	7,500	
13.59318.00.0	CHEMICALS	30,000	30,000	15,000	
13.59319.00.0	INTERNSHIP PROGRAM EXPENSE	-			
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,500	1,500	1,500	
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	3,000	3,000	
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	80,000	80,000	80,000	

# Waste Water (13)

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
13.59337.00.0	SLUDGE DISPOSAL	20,000	25,000	20,000	
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	60,000	60,000	
13.59401.00.0	GENERAL INSURANCE - SEWER	125,745	110,700	99,600	
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	1,500	1,500	1,500	
13.59404.00.0	COMPUTER SERVICES	25,000	25,000	25,000	
13.59405.00.0	LEGAL FEES - SEWER	15,000	15,000	15,000	
13.59425.00.0	SECURITY - SEWER	4,000	4,000	4,000	
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	500	500	
13.59600.00.0	CAPITAL OUTLAY - SEWER	125,000	525,000	485,000	
13.59650.00.0	RAISING IRON - SEWER	130,000	130,000	150,000	
13.59700.00.0	RENTS & LEASES - SEWER	7,500	7,500	7,500	
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	20,000	20,000	5,000	
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	20,000	20,000	20,000	
13.59803.00.0	UV FILTER REPAIR	160,000	20,000	80,000	
13.59805.00.0	VEHICLE REPLACEMENT	-	30,000	30,000	
13.59902.00.0	CASH SHORT(OVER) - SEWER	250	250	250	
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	300,000	300,000	
		<b>\$ 4,454,259</b>	<b>\$ 4,595,969</b>	<b>\$ 4,002,192</b>	
<b>31 (SEWER COLLECTION)</b>					
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLEC	30,000	30,000	30,000	
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	500	500	
13.59303.31.0	GAS & OIL - SEWER COLLECTION	25,000	25,000	18,000	
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	6,000	6,000	2,000	
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	60,000	60,000	60,000	
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	5,000	5,000	5,000	
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	5,000	5,000	5,000	
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,500	1,500	1,500	
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLECTION	150,000	160,000	30,000	
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	5,000	-	50,000	
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	4,500	4,500	4,500	
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	15,000	15,000	
13.59805.31.0	VEHICLE REPLACEMENT		30,000		
<b>31 (SEWER COLLECTION)</b>	<b>Total Expenditures</b>	<b>\$ 307,500</b>	<b>\$ 342,500</b>	<b>\$ 221,500</b>	
<b>Total Expenditures</b>		<b>4,761,759</b>	<b>4,938,469</b>	<b>\$ 4,223,692</b>	
<b>Excess of Revenues over Expenditures for Report</b>		<b>\$ (267,759)</b>	<b>766,469-</b>	<b>\$ (446,692)</b>	
	Loan to Water Fund: USDA Repayment	70,637	70,637	\$ 70,637	
	From Reserve Capital Asset Repair	197,122		\$ 376,055	
	Reserve: Capital Facilities		695,832		
		<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	

**OLIVEHURST PUBLIC UTILITY DISTRICT**

		<b>2023-24 PRELIMINARY BUDGET</b>	<b>2022-23 Budget</b>	<b>2021-22 Budget</b>	<b>2020-21 Budget</b>	<b>2019-20 Budget</b>	<b>2018-19 Budget</b>
<b>CFD 2002-1</b>							
18.41000.00.0	CFD 2002-1 REVENUE	628,756	628,756	628,756	628,756	631,412	1,003,223
18.45500.00.0	INTEREST EARNED - CFD 2002-1			75,000	3,500	3,500	3,500
		<b>\$ 628,756</b>	<b>\$ 628,756</b>	<b>\$ 703,756</b>	<b>\$ 632,256</b>	<b>\$ 634,912</b>	<b>\$ 1,006,723</b>
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,000	45,000	45,000	45,000	45,000	35,000
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	3,000	3,000	4,625	4,625	4,644	
18.59910.00.0	PLOG REPAYMENT EXPENSE	-	-	-	-	-	792,204
18.65103.00.0	Bond Repayment - CFD 2002-1	580,812	578,748	573,290	579,132	548,982	175,000
		<b>\$ 628,812</b>	<b>\$ 626,748</b>	<b>\$ 622,915</b>	<b>\$ 628,757</b>	<b>\$ 598,626</b>	<b>\$ 1,002,204</b>
	<b>Surplus/(Deficit)</b>	<b>(56)</b>	<b>2,008</b>	<b>80,841</b>	<b>3,499</b>	<b>36,286</b>	<b>4,519</b>
<b>CFD 2005-1</b>							
19.41000.00.0	CFD 2005-1 REVENUE					-	
19.59405.00.0	CFD 2005-1 LEGAL EXPENSE	-	-			-	
	<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CFD 2005-2</b>							
20.41000.00.0	CFD 2005-2 REVENUE	175,000	170,000	100,000	57,000	60,000	60,000
		<b>\$ 175,000</b>	<b>\$ 170,000</b>	<b>\$ 100,000</b>	<b>\$ 57,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
20.59803.00.0	TRANSFER TO FUTURE PARK MAINTENANCE RESERVE	170,000	170,000	90,000	52,000	55,000	55,000
20.59306.00.0	CFD 2005-2 ADMIN EXPENSES	5,000	5,000	5,000	5,000	5,000	5,000
	<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (5,000.00)</b>	<b>\$ 5,000.00</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>
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
2021-2022	\$ 3,299,633.21	1.0573000000	1.0108000000	\$ 3,526,380.17
2022-2023	\$ 3,526,380.17	1.0755000000	1.0035000000	\$ 3,805,896.05
2023-2024	\$ 3,805,896.05	1.0444000000	1.0070000000	\$ 4,002,701.98

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**Intrafund Advance**

**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      5 years      Rate 1.00%**  
**30,000.00      Annual Payment      \$6,181.19**

	<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Balance</b>
1	30-Jun-19	\$6,181.19	\$36.99	\$6,144.21	\$23,855.79
2	30-Jun-20	6,181.19	238.56	5,942.64	17,913.16
3	30-Jun-21	6,181.19	179.13	6,002.06	11,911.09
4	30-Jun-22	6,181.19	119.11	6,062.08	5,849.01
5	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*

**Intrafund Advance**

*(Modification )*

**Loan Date: 07/01/2018      220,549.83      20 years      Rate 1.00%**  
**220,549.83      Annual Pmt:      \$12,221.84**

	<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>18 years</b>	<b>1.00%</b>	<i>Approved By Board 06/15/2017</i>
		<b>1,158,330.51</b>				
				<b>Annual Pmt:</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	\$60,941.29	\$603.37	\$60,337.32	\$0.00

**Intrafund Advance**

**Fund 11 Administration Advance to Pool**

<b>Date</b>	<b>09/01/2021</b>	<b>85,500.00</b>		<b>10 years</b>	<b>1.50%</b>	<i>Approved By Board 01/19/2022</i>
				<b>Annual Pmt:</b>	<b>\$9,271.00</b>	
	<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Balance</b>	
	1	30-Jun-22	\$9,271.00	\$1,282.50	\$7,988.50	\$77,511.50
	2	30-Jun-23	\$9,271.00	\$1,162.67	\$8,108.33	\$69,403.17
	3	30-Jun-24	\$9,271.00	\$1,041.05	\$8,229.95	\$61,173.22
	4	30-Jun-25	\$9,271.00	\$917.60	\$8,353.40	\$52,819.82
	5	30-Jun-26	\$9,271.00	\$792.30	\$8,478.70	\$44,341.12
	6	30-Jun-27	\$9,271.00	\$665.12	\$8,605.88	\$35,735.23
	7	30-Jun-28	\$9,271.00	\$536.03	\$8,734.97	\$27,000.26
	8	30-Jun-29	\$9,271.00	\$405.00	\$8,866.00	\$18,134.26
	9	30-Jun-30	\$9,271.00	\$272.01	\$8,998.99	\$9,135.28
	10	30-Jun-31	\$9,271.00	\$137.03	\$9,135.28	<b>(\$0.00)</b>

**OLIVEHURST PUBLIC UTILITY DISTRICT**

**Interfund Advance**

*Approved By Board*

**Date            06/30/2022    1,800,000.00**

**20 years**

**1.00%** *4/21/22*

**Annual Pmt:            \$99,747.57**

	<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Balance</b>
1	30-Jun-22	\$99,747.57	\$18,000.00	\$81,747.57	\$1,718,252.43
2	30-Jun-23	99,747.57	17,182.52	82,565.04	1,635,687.39
3	30-Jun-24	99,747.57	16,356.87	83,390.69	1,552,296.70
4	30-Jun-25	99,747.57	15,522.97	84,224.60	1,468,072.10
5	30-Jun-26	99,747.57	14,680.72	85,066.85	1,383,005.25
6	30-Jun-27	99,747.57	13,830.05	85,917.51	1,297,087.74
7	30-Jun-28	99,747.57	12,970.88	86,776.69	1,210,311.05
8	30-Jun-29	99,747.57	12,103.11	87,644.46	1,122,666.59
9	30-Jun-30	99,747.57	11,226.67	88,520.90	1,034,145.69
10	30-Jun-31	99,747.57	10,341.46	89,406.11	944,739.58
11	30-Jun-32	99,747.57	9,447.40	90,300.17	854,439.41
12	30-Jun-33	99,747.57	8,544.39	91,203.17	763,236.24
13	30-Jun-34	99,747.57	7,632.36	92,115.20	671,121.03
14	30-Jun-35	99,747.57	6,711.21	93,036.36	578,084.68
15	30-Jun-36	99,747.57	5,780.85	93,966.72	484,117.96
16	30-Jun-37	99,747.57	4,841.18	94,906.39	389,211.57
17	30-Jun-38	99,747.57	3,892.12	95,855.45	293,356.12
18	30-Jun-39	99,747.57	2,933.56	96,814.01	196,542.11
19	30-Jun-40	99,747.57	1,965.42	97,782.15	98,759.97
20	30-Jun-41	99,747.57	987.60	98,759.97	0.00



**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**

	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)	6.00%	11	02
	Parks (CSA 66)	94.00%	11	03
<b>COST</b>	<b>Inspection Fees</b>	60.00%	12	
		40.00%	13	
	<b>Property &amp; Liability Insurance</b>			
	Parks (OH)	2.00%	11	02
	Parks (OH) -Pool	1.00%	11	01
	Parks (CSA 66)	12.00%	11	03
	Fire	8.00%	11	09
	Water	36.00%	12	00
	Wastewater	41.00%	13	00
		100.00%		
	<b>Worker's Comp</b>			
	Waterwork Operations	5.19	12	00
	Sanitary/Sanitation Ops	6.70	13	00
	Firefighters	5.64	11	09
	Volunteer Firefighter-per capita cha	325.09	11	09
	Salespersons - Outside	0.63	11	00
	Clerical/Office Employees	0.58	11	00
	Non-Manual Labor(Mgrs & Recreati	1.90		
	Manual Labor (Park&Landscape M	8.83	11	02
	Experience Modification 2023-24	92.00%		
	Experience Modification 2022-23	75.00%		