

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: September 19, 2024

Item description/summary:

Budget Amendment 2 - Budget Year 2023-24. The 2023-24 Budget Amendment 2 requests modifications for inflation and unplanned costs to the 2023-24 approved Working Budget.

Fiscal Analysis:

Budget Amendment 2 increases the district wide 2023-24 Working Budget by \$921,168.

General Fund (11):

Administration(00), Engineering (15) and CSA Parks (3) request budget line-item transfers and do not require additional funding. Olivehurst Parks (02), Pool (01) and Youth Center (04) incurred unplanned costs for contract lifeguards, legal costs for contract renewals, WIFI upgrades for both Youth Center and Pool, and Community Park Splash Pad construction change orders. The requested increase of \$62,373 will be funded from revenues and/or transfers from Lighting Department (05) reserves. The Fire Department (12) request moves \$250,000 from the Measure K cash reserve to approved expenditures categories. The increase of \$500 for utilities is shared between Fire Department (09) and Hard Rock (14).

Water Department (12):

The Water Department needs added funding of \$218,000 for utility costs and repairs/maintenance for wells/well sites.

Wastewater (13):

\$390,295 for Wastewater((Fund 13) covers additional utility costs and the scope increase for the ongoing connection fee study .

Budget Amendment 2 does not affect the amounts earmarked for depreciation reserves. The June 2024 Treasurer Report Depreciation Reserve line reflect the budgeted transfers.

Employee Feedback

Sample Motion:

Make motion to approve/not approve 2023-24 Budget Amendment 2.

Prepared by:

Karin Helvey, Financial Manager

2023-24 BUDGET AMENDMENT REQUEST II

<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
Admininstration				
11.59101.00.0	WAGES	\$6,505		
11.59502.00.0	BENEFITS	\$3,676		
11.59405.02.0	LEGAL FEES	(\$10,181)		Budget Transfer
	Total	\$0		
Pool - Olivehurst				
11.45430.01.0	TRANSFERS-IN/OUT	(23,563)	2024 Pool Season	Transfer from Lighting f
11.59306.01.0	OUTSIDE SERVICES	10,570	Outside Service - Lifeguards	
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	1,500	Repairs	Partner Grants/Property Tax allocation/Transfer from other departments
11.59401.01.0	INSURANCE	3,020	Pool P & L	
11.59801.01.0	BLDS&IMPROVEMENTS-POOL	3,000	WIFI Pool Camera	
	Total	\$18,090		
Parks-Olivehurst				
11.59103.02.0	OVERHEAD - ADMIN EXPENSES - OH PARKS			
11.59405.02.0	LEGAL FEES	9,000	Water Tower Lease Renewals	Property Taxes/Other Revenues
11.59600.02.0	CAPITAL OUTLAY	9,720	SPLASH PAD Change Order	
11.45430.02.0	TRANSFERS-IN/OUT	2,000		Transfers from Lighting Reserve to fund 2024 Pool Season and WIFI installation for Pool and YCB
11.45430.04.0	TRANSFERS-IN/OUT	(4,000)	TRANSFER RESERVES from Lighting - YCB WIFI	
11.59306.04.0	OUTSIDE SERVICES	2,000	WIFI Youth Center Building	
11.45430.05.0	TRANSFERS-IN/OUT	25,563	TRANSFER RESERVES from Lighting - 2024 Pool Season	
	Total	\$44,283		
Parks-CSA				
11.59103.03.0	OVERHEAD - ADMIN EXPENSES - CSA 66 PARKS			
11.59801.03.0	BLDGS & IMPROVEMENTS- CSA 66 PARKS	10,000		
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	(10,000)		Budget Transfer
	Total	\$0		

2023-24 BUDGET AMENDMENT REQUEST II

<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
Fire - Olivehurst and ER				
11.59102.09.0	OVERHEAD - ADMIN EXPENSES - FIRE			
11.59101.09.0	SALARIES - OH	142,500		
11.59101.14.0	SALARIES - Hardrock`	(142,500)		
11.59501.09.0	PAYROLL TAXES - OH	22,500		
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED)	24,000		
11.59501.14.0	PAYROLL TAXES - HARDROCK	(11,700)	HARDROCK - TRUE-UP	Budget Transfer
11.59402.14.0	WORKERS COMP - HARDROCK	(10,800)		
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED)	(24,000)		
11.45103.09.0	FIRE MISC REVENUE	(14,137)		
11.59103.14.0	ADMINISTRATIVE CHARGES	14,137		
11.59305.09.0	UTILITIES	500		Property Taxes
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	65,000		Budget Transfer
11.59806.09.0	AUTO & OTHER EQUIP. EXPENSES	(65,000)		
	Total	<u>\$500</u>		
11.59802.12.0	AUTO & EQUIPMENT MEASURE K	250,000		Accumulated collections
	Total	<u>\$250,000</u>		
Engineering				
11.59305.15.0	UTILITIES & PHONE - ENGINEERING	1,000		
11.59306.15.0	OUTSIDE SERVICE - ENGINEERING	(1,000)		Budget Transfer
	Total	<u>\$0</u>		

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<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
Water				
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER			
12.59311.00.0	CUSTOMER SERVICE AND BILLING	18,000		
12.59311.00.0	CUSTOMER SERVICE AND BILLING	(10,000)		
12.59350.00.0	LAB TESTING SERVICES	10,000		Budget Transfer
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	(10,000)		
12.59316.00.0	CHLORINE EXPENSE	10,000	Increase in consumption	
12.59803.00.0	WELL & WTP REPAIRS	210,000		Sales Revenue
12.59802.00.0	AUTO & OTHER EQUIPMENT EXPENSE	(60,000)	New account to isolate expenses	Budget Transfer
12.59650.00.0	RAISING IRON	(50,000)		
12.59305.00.0	UTILITIES & PHONE - WATER	100,000	Increase in consumption	Sales Revenue
	Total	<u>\$218,000</u>		
Wastewater				
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER			
12.59305.00.0	UTILITIES & PHONE	200,000		Sales Revenue
13.59311.00.0	CUSTOMER SERVICE AND BILLING	3,000		
13.59802.00.0	AUTO & OTHER EQUIPMENT EXPENSE	160,000		Budget Transfer
13.59803.00.0	UV FILTER REPAIR	(160,000)		
13.59421.00.0	ADMIN EXPENSE - SEWER CAPACITY FEES	187,295	WW Cap Fee Study increase	WW Admin Fee Reserve
	Total	<u>\$390,295</u>		
CFD 2002-1				
XX.59103.00.0	OVERHEAD - ADMIN EXPENSES - CFDs			
	Total	<u>\$0</u>		
Total Budget Amendments		\$921,168		