

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: August 15, 2024

Item description/summary:

Working Budget 2024-25. This budget approval request is for all General Fund Departments (Administration, Engineering, Parks, Pool, Fire) and OPUD's Agency funds (CFD 18, CFD 19, CFD 20). Cash balances and reserve funds will be presented as soon as 2023-24 accruals are complete.

Fiscal Analysis:

Administration and Engineering are support functions, and their budgets are funded by revenue producing departments – Parks, Fire, Water and Wastewater. The Administration Budget includes \$15,000 for election expenses and contingency funds for the Business Office copier and server, which are both at the end of their useful lives. The Pool Budget includes a request for a handicap access chair replacement. Parks request a new PU truck and funding for irrigation, park equipment and park grounds upgrades. The 2024-25 Fire Department's budget does not include any capital outlays. Budget summaries and selected line item details are attached.

Sample Motion:

Make a motion authorizing proposed 2024-25 Working Budget for OPUD's General Fund (11) and Agency Funds (CFD 18,19,20)

Prepared by:

Karin Helvey – Financial Manager

2024-25 Working Budget Request

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OLIVEHURST PUBLIC UTILITY DISTRICT

GENERAL FUND (11)

DESCRIPTION	Administration & Engineering			Parks			Fire		
	Working Budget 2024-25	Amended Budget 2023-24	Amended Budget 2023-24	Working Budget 2024-25	Amended Budget 2023-24	Amended Budget 2023-24	Working Budget 2024-25	Amended Budget 2023-24	Amended Budget 2023-24
MISC. REVENUES & FEES				12,200	12,050	1,000	439,637	516,000	815,746
ASSESSMENTS				1,124,000	893,800	793,070	34,200	28,100	28,100
TAXES				221,500	210,500	85,000	800,000	703,000	504,500
OTHER REVENUES	2,081,568	1,421,167	1,611,916	120,500	107,800	31,560	641,369	639,526	382,359
Revenues	\$ 2,081,568	\$ 1,421,167	\$ 1,611,916	\$ 1,478,200	\$ 1,224,150	\$ 910,630	\$ 1,915,206	\$ 1,886,626	\$ 1,730,705
SALARIES & BENEFITS	1,815,918	1,129,017	1,310,466	355,468	330,199	229,489	1,381,696	1,428,466	1,051,081
OVERHEAD - ADMIN EXPENSE	-	-	-	117,501	108,263	66,369	51,690	56,847	48,666
OPERATING EXPENSES	166,150	180,650	160,750	637,200	658,775	352,275	156,733	157,750	140,700
PROFESSIONAL FEES	96,500	103,000	103,000	74,592	71,037	31,208	121,419	111,397	66,713
MAINT. & REPAIR	3,500	3,000	3,000	161,130	79,685	34,000	144,000	2,227,503	0
CAPITAL OUTLAY	77,500	30,000	31,200	81,000	5,000	12,000	-	-	436,787
DEPRECIATION EXPENSE	3,500	3,500	3,500	90,000	85,000	85,000	132,000	100,000	18,000
Expenditures	2,163,068	1,449,167	1,611,916	1,516,891	1,337,959	810,341	1,987,537	4,081,963	1,761,947
Transfers-In/(Out) & Reserves	(2,771)	9,597	(18,403)	47,798	122,916	(100,289)	137,331	2,213,519	49,423
Advances (Payment)/Repayment	84,271	18,403	18,403	(9,107)	(9,107)		(65,000)	(18,181)	(18,181)
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OLIVEHURST PUBLIC UTILITY DISTRICT

Fund 11 Administration

ACCOUNT	DESCRIPTION	2023-24 Budget	2024-25 Budget Request	
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	8,000	
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	-	
11.45500.00.0	INTEREST EARNED	10,000	264,000	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,403,167	1,292,251	
Administration	Total Revenues	\$ 1,421,167	\$ 1,564,251	
11.59101.00.0	SALARIES - GENERAL	753,545	866,238	
11.59110.00.0	SALARIES OT - GENERAL	2,000	2,000	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	6,500	5,500	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	150	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	16,000	
11.59303.00.0	GAS AND OIL - GENERAL	1,000	1,000	
11.59304.00.0	FEES & DUES - GENERAL	15,000	15,000	
11.59305.00.0	UTILITIES & PHONE - GENERAL	11,000	11,000	
11.59306.00.0	OUTSIDE SERVICES - GENERAL	123,000	90,000	**1
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	1,000	1,000	
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	1,500	4,500	**2
11.59314.00.0	ELECTION EXPENSE - GENERAL	-	15,000	3 Seats
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	4,000	
11.59320.00.0	POSTAGE & SHIPPING	2,000	2,500	
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	4,352	5,857	
11.59404.00.0	COMPUTER SERVICES - GENERAL	55,000	64,500	**3
11.59405.00.0	LEGAL FEES - GENERAL	45,000	30,000	
11.59425.00.0	SECURITY - GENERAL	3,000	2,000	
11.59501.00.0	PAYROLL TAXES - GENERAL	59,525	71,183	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	297,345	346,823	
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	250	500	
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	500	
11.59551.00.0	BOARD COMMUNITY OUTREACH	12,000	6,000	
11.59600.00.0	CAPITAL OUTLAY - GENERAL	30,000	77,500	
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	2,500	
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	500	1,000	
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	3,500	
Administration	Total Expenditures	\$ 1,450,167	\$ 1,645,751	
Excess of Revenues over Expenditures		\$ (29,000)	\$ (81,500)	
Cash Reserves				
	Advance to Fire Department	75,000	75,000	
	Advance to Pool	6,500	6,500	
	Reserve: Admin. Building	(52,500)		
		\$ -	\$ -	

OLIVEHURST PUBLIC UTILITY DISTRICT

Fund 11 Administration

ACCOUNT	DESCRIPTION	2023-24 Budget	2024-25 Budget Request	
**1	Fechter CPAs	28,000		
	Express Personnel	25,000	Wage offset	
	Rainbow Cleaners	17,000		
	Telsec	5,000		
	Smile	6,000		
	Recology	3,000		
	Outback Printing	1,000		
	Misc Services	5,000		
			90,000	**1
**2	Board Clerk Conference - San Diego	3,000		
	Notary Renewal	500		
	Office Staff Training	1,000		
			4,500	**2
**3	IT Services- Adept, Microsoft, Comcast	45,000		
	Harris Annual Software Support - Admin Share	15,000		
	Web Page	4,500		
			64,500	**3
**4	Copier Replacement Contingency	30,000		
	Server Contingency	30,000		
	5 Workstations	7,500		
	Office Redesign	10,000		
			77,500	**4

Fund 11 OPUD ENGINEERING DEPARTMENT (Allocated Department)

Dept	Account	Account Names	2023-24 Budget	2024-25 Budget Request
Revenue				
15	45700	ENGINEERING OVERHEAD TRANSFER IN	577,906	499,592
15	45103	DEVELOPER REIMBURSEMENTS	20,000	17,725 ** 1
		Total Revenues	\$ 597,906	\$ 517,317
Expense				
15	59100	WAGES & BENEFITS	558,906	467,317 ** 2
15	59300	OPERATING SUPPLIES - ENGINEERING	1,000	2,000
15	59301	LICENSES AND DUES - ENGINEERING	1,000	2,000
15	59302	OFFICE SUPPLIES - ENGINEERING	1,500	2,500
15	59303	GAS AND OIL ENGINEERING	15,000	15,000
15	59305	UTILITIES & PHONE - ENGINEERING	2,000	3,500
15	59306	OUTSIDE SERVICES	5,000	5,000
15	59307	PRINTING/PUBLIC/LEGAL NOTICES	1,000	2,000
15	59312	TRAINING & EDUCATION	500	3,000
15	59404	COMPUTER EXPENSE	12,000	15,000
		Total Expenses	\$ 597,906	\$ 517,317
		Excess of Revenue over Expense	-	-

** 1 Developer Reimbursement Revenues decrease the allocation burden to other departments

** 2 2023-24 includes 4 FTE and resignation payouts
2024-25 includes 3 FTE

OLIVEHURST PUBLIC UTILITY DISTRICT

Fund	11	Pool	2024-25	
			2023-24 Budget	Budget Request
Revenue				
	11.45100.01.0	POOL ADMISSION	11,000	9,000
	11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-
	11.45400.01.0	FIRST FIVE GRANT - POOL	17,000	17,000
	11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	23,000	23,000
	11.45403.01.0	OTHER GRANT INCOME	25,000	25,000
	11.49300.01.0	CURR SECURED TAXES - POOL	8,000	8,500
	11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-
	01 (POOL)	Total Revenues	\$ 84,000	\$ 82,500
Expenditures				
	11.59101.01.0	SALARIES - POOL	6,500	6,500
	11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	5,500	6,000
	11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-
	11.59305.01.0	UTILITIES & PHONE - POOL	39,000	30,000
	11.59306.01.0	OUTSIDE SERVICES - POOL	49,000	55,000
	11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	-	-
	11.59308.01.0	CHEMICALS	6,000	7,000
	11.59312.01.0	TRAINING & EDUCATION - POOL	9,000	9,000
	11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	500 B2-1
	11.59317.01.0	WATER/SEWER - POOL	3,000	3,000
	11.59401.01.0	GENERAL INSURANCE - POOL	-	1,800
	11.59405.01.0	LEGAL FEES - POOL	-	-
	11.59501.01.0	PAYROLL TAXES - POOL	1,300	1,000
	11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	50	50
	11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-
	11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	3,225	11,100 *1
	11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	225	1,500
	01 (POOL)	Total Expenditures	123,300	\$132,450
		Excess of Revenues over Expenditures	\$ (39,300)	\$ (49,950)
		Depreciation Expense	(6,500)	
		Loan from Admin	(9,271)	(9,271)
		Transfer from Other Dept. (Lighting)	55,071	59,221
			\$ -	\$ -
		Pool Handicap *1 Chair / Spectrum		11,100

OLIVEHURST PUBLIC UTILITY DISTRICT

Fund 11

OLIVEHURST PARKS

Dept	2	Account	Account Names	2023-24 Budget	2024-25 Budget Request
Revenue		45151	PARK RESERVATION ADMIN FEE - HOH	50	200
		45420	WATER TOWER RENTALS	48,000	60,000
		45431	TRANSFER OUT - SAFETY FUNDS	(500)	(500)
		45810	CSA 69 TAX REVENUE - PARKS	3,800	4,000
		49300	CURR SECURED TAXES - PARKS	103,000	106,000
		49301	CURR UNSECURED TAXES - PARKS	0	
		49400	SUPPLEMENTAL TAXES - PARK	0	
			Revenue Total	\$154,350	\$169,700
Payroll Expense		59100	SALARIES - PARK	20,028	18,753
Allocated Expense		59102	OVERHEAD - SALARIES/BENEFITS - PARKS	21,317	19,384
		59103	OVERHEAD - ADMIN EXPENSES - PARKS	4,594	4,650
		59104	OVERHEAD - ENGINEERING	2,609	4,396
Operating Expense		59300	OPERATING SUPPLIES & REPAIRS - PARKS	8,000	8,500
		59301	LICENSES / DUES - PARK EMPLOYEES	250	250
		59302	OFFICE SUPPLIES & EXPENSES - PARKS	100	100
		59303	GAS & OIL - PARKS	1,500	2,000
		59305	UTILITIES & PHONE - PARK	1,000	1,500
		59306	OUTSIDE SERVICES - PARKS	16,000	16,000
		59307	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	100
		59308	HERBICIDES/PESTICIDES	400	400
		59309	SMALL TOOLS - PARKS	250	250
		59310	UNIFORMS - PARKS	250	250
		59312	TRAINING & EDUCATION - PARKS	25	100
		59315	SAFETY SUPPLIES / EXPENSE - PARKS	250	250
		59317	IRRIGATION EXPENSE - PARKS	45,000	30,000
		59325	DIRECT ASSESSMENTS - PARKS	300	500
		59401	GENERAL INSURANCE - PARKS	6,210	8,853
		59404	COMPUTER SERVICES - PARKS (OLIVEHURST	1,000	4,000
		59405	LEGAL FEES - PARKS	10,500	1,500
		59505	EMPLOYMENT COSTS - OH PARKS	100	100
		59551	BOARD COMMUNITY OUTREACH	75	75
		59600	CAPITAL OUTLAY		26,000 ** 1
		59700	RENTS & LEASES - PARKS	1,000	1,000
		59801	BLDGS & IMPROVEMENTS - PARKS	10,000	10,000
		59802	AUTO & OTHER EQUIP EXP - PARKS	7,500	10,000
	59805	AUTO REPLACEMENT		2,330 Ford PU/ Tool Box @ 6%	
	59807	VEHICLE MAINTENANCE - PARKS	0	500	
	65704	DEPRECIATION EXPENSE - PARKS	5,000	10,000	
	65800	REPAIR AND EQUIP REPLACEMENT - OH PARK	5,000	5,000	
			Expense Total	\$168,358	\$186,741
			Revenue	\$154,350	\$169,700
			Expenses	(\$168,358)	(\$186,741)
			Surplus/(Deficit)	(\$5,008)	(\$17,041)
			Transfer from Reserves	5,008	17,041
				\$0	\$0
** 1			Capacity Fees		
			OPUD Water Department		
			Splash Park		26,000
					\$26,000 ** 1

OLIVEHURST PUBLIC UTILITY DISTRICT

Fund 11 CSA Parks

Dept 3	Account Names	2023-24 Budget	2024-25 Budget Request
Revenue	45103 MISC. REVENUE - CSA 66 PARKS		
	45151 PARK RESERVATION ADMIN FEE - CSA 66	1,000	3,000
	45431 TRANSFER OUT - SAFETY FUNDS	(4,000)	(4,000)
	45800 CSA 66 TAX REVENUE - PARKS	715,000	735,000
	45850 CFD 2005-2 PARK MAINTENANCE	175,000	385,000
	Revenue Total	\$887,000	\$1,119,000
Payroll Expense	59100 SALARIES - CSA 66 PARKS	258,746	293,790
Allocated Expense	59102 OVERHEAD - SALARIES/BENEFITS - CSA 66 PARKS	39,021	38,768
	59103 OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS	10,719	9,300
	59104 OVERHEAD - ENGINEERING	30,003	41,003
Operating Expense	59300 OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	35,000	38,000
	59301 LICENSES / DUES - CSA 66 PARK EMPLOYEES	350	1,000
	59302 OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	1,000	1,000
	59303 GAS & OIL - CSA 66 PARKS	15,000	18,000
	59304 FEES & DUES - CSA 66 PARKS	1,000	1,000
	59305 UTILITIES & PHONE - CSA 66 PARK	30,000	40,000
	59306 OUTSIDE SERVICES - CSA 66 PARKS	240,000	220,000
	59307 PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	100
	59308 HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	3,000
	59309 SMALL TOOLS - CSA 66 PARKS	2,500	2,500
	59310 UNIFORMS - CSA 66 PARKS	2,000	2,500
	59312 TRAINING & EDUCATION - CSA 66 PARKS	150	500
	59313 UNEMPLOYMENT - CSA 66 PARKS	0	
	59315 SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARKS	2,500	2,500
	59317 IRRIGATION EXPENSE - CSA 66 PARKS	120,000	100,000
	59320 POSTAGE & SHIPPING - PL PARKS	50	100
	59325 DIRECT ASSESSMENTS - CSA 66 PARKS	4,500	5,000
	59401 GENERAL INSURANCE - CSA 66 PARKS	36,277	41,189
	59404 COMPUTER SERVICES - PARKS (PLUMAS LAKE)	11,000	13,000
	59405 LEGAL FEES - CSA 66 PARKS	6,000	6,000
	59505 EMPLOYMENT COSTS - CSA 66 PARKS	100	100
	59551 BOARD COMMUNITY OUTREACH	150	150
	59600 CAPITAL OUTLAY	5,000	55,000 **1
	59750 PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS	500	500
	59801 BLDGS & IMPROVEMENTS - CSA 66 PARKS	20,735	46,000 **2
	59802 AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	20,000	20,000
	59805 AUTO REPLACEMENT		Ford PU/ Tool Box @ 94%
	59807 VEHICLE MAINTENANCE - CSA 66 PARKS	3,000	34,700
	65704 DEPRECIATION EXPENSE - CSA 66 PARKS	80,000	10,000
	65800 REPAIR AND EQUIP REPLACEMENT - CSA 66 PARKS	10,000	80,000
	Expense Total	\$988,401	\$1,134,700

Revenue	\$887,000	\$1,119,000
Expenses	(\$988,401)	(\$1,134,700)
Transfer from Maintenance Reserve	\$102,101	\$15,700
Surplus/(Deficit)	(\$102,101)	(\$15,700)
	\$0	(\$0)

** 1

Joanne Aiello Fence	15,000
BB Sat Assembly Retrofit Eufay Park - Bear River Park	25,000
Pinkerton Park Booster Pump	15,000

\$55,000 ** 1

**2	Bark Replacement: Don Brown-Joanne Aiello-Donahue-Veterans Parks	27,000
	Benches/Structure : Orchard Glen - Eufay Park	13,900
	Trees	5,100

\$46,000 **2

OLIVEHURST PUBLIC UTILITY DISTRICT

Fund 11

	Account	Account Names	2023-24 Budget	2024-25 Budget Request
04 (YOUTH CTR)				
Revenues				
	11.45200.04.0	YCB RENTAL INCOME	2,750	-
	11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURSEME	3,250	-
	11.45430.04.0	TRANSFERS-IN/OUT	-	-
04 (YOUTH CTR)		Total Revenues	\$6,000	\$0
Expenditures				
	11.59305.04.0	UTILITIES & PHONE - YCB	5,000	5,500
	11.59306.04.0	OUTSIDE SERVICES - YCB	1,000	1,500
	11.59801.04.0	BLDGS & IMPROVEMENTS - YCB	-	-
	11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	-
04 (YOUTH CTR)		Total Expenditures	\$6,000	\$7,000
Excess of Revenues over Expenditures			\$ -	
		Transfer from Lighting	-	(7,000)
			\$ -	\$0
05 (LIGHTING)				
Revenues				
	11.45430.05.0	TRANSFERS-IN/OUT	-	-
	11.45440.05.0	STREET LIGHTING DISTRICT ASSESSMENT	-	-
	11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	95,000.00	102,000
	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	-	-
05 (LIGHTING)		Total Revenues	\$ 95,000.00	\$ 102,000.00
Expenditures				
	11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STREET	900	1,000
	11.59305.05.0	UTILITIES & PHONE - ST LIGHT	55,000	60,000
05 (LIGHTING)		Total Expenditures	\$ 55,900.00	\$ 61,000.00
Excess of Revenues over Expenditures			39,100	41,000
		Cash Reserve	(39,100)	
		Transfer to Pool 01		59,221
		Transfer to Youth Center		7,000
			\$ -	(\$25,221) *1
06 (JOHNSON DITCH)				
Revenues				
	11.49300.06.0	CURR SECURED TAXES - JOHNSON DITCH	5,000	5,300
	11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH	-	-
06 (JOHNSON DITCH)		Total Revenues	\$ 5,000	\$ 5,300
Expenditures				
	11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	3,000.00
06 (JOHNSON DITCH)		Total Expenditures	\$ 3,000	\$ 3,000
Excess of Revenues over Expenditures			\$ 2,000	\$ 2,300
		From/(To) Cash Surplus	(2,000)	(2,300)
		Transfer to OH Parks		
			\$ -	\$ -

** Transfer from Lighting surplus from prior years

25,221.00

OLIVEHURST FIRE DEPARTMENT

**General Fund 11
09,12 & 14 (Fire)**

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	2024-25 Request
Revenues			
11.45103.09.0	FIRE MISC REVENUE	50,000	64,137
11.45400.09.0	FIRE MITIGATION FEES REVENUE	85,000	5,000
11.45402.09.0	MISC GRANT REVENUE	10,000	-
11.45403.09.0	STRIKE TEAM REVENUE	110,000	110,000
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,500	1,000
11.45411.09.0	WEED ABATEMENT - RESIDENT REIMBURSEME	-	-
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	15,000
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	4,500
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	26,000	29,000
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	2,100	5,200
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	573,000	605,000
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	-	15,000
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	130,000	180,000
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,007,100	\$ 1,033,837
Expenditures			
11.59101.09.0	SALARIES - FIRE DEPT	368,739	293,048
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	44,596	39,040
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	12,251	12,650
11.59110.09.0	SALARIES OT - FIRE DEPT	89,147	77,384
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	15,000
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	105,000	105,000
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	13,000	15,000
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	35,000	35,000
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	4,000
11.59303.09.0	GAS & OIL - FIRE DEPT	20,000	27,500
11.59304.09.0	FEES & DUES - FIRE DEPT	300	400
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	20,000	25,000
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	30,000	20,000
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	500
11.59310.09.0	UNIFORMS - FIRE DEPT	10,000	10,000
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	1,000

OLIVEHURST FIRE DEPARTMENT

**General Fund 11
09,12 & 14 (Fire)**

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	2024-25 Request
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	10,000	1,333
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,000	2,000
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	3,000
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	350	400
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	100
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	45,438	46,680
11.59402.09.0	WORKERS' COMP - FIRE DEPT	24,809	22,989
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	750
11.59404.09.0	COMPUTER SERVICES - FIRE	17,500	18,000
11.59405.09.0	LEGAL FEES - FIRE	10,000	10,000
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	29,551	29,330
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	105,656	116,023
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	12,000
11.59600.09.0	CAPITAL OUTLAY	-	-
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	70,000	15,000
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	74,000	15,000
11.59806.09.0	FIRE EQUIPMENT	1,835,000	-
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	100,000
Total Expenditures		\$ 3,109,437	\$ 1,073,876
	Excess of Revenues over Expenditures	(2,102,337)	(40,039)
	Cash Reserve		105,039
	Fire Engine Loan Payment to Administration	(65,000)	(65,000)
	Fire Command Vehicle Loan Payment to Administration	1,500,000	
	Reserve Transfer: Equipment	667,337	
	Surplus/(Deficit)	-	0

2023-24 carry forward for Bay Door

OLIVEHURST FIRE DEPARTMENT

**General Fund 11
09,12 & 14 (Fire)**

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	2024-25 Request
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12 (FIRE DEPARTMENT) MEASURE K

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	2024-25 Request
Revenues			
11.45400.12.0	MEASURE K REVENUE	240,000	240,000
11.45103.12.0	MEASURE - MISC	-	
Total Revenues		\$ 240,000	\$ 240,000
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	95,000	98,161
11.59501.12.0	PAYROLL TAXES INTERMITTEN MEASURE K	-	9,123
11.59502.12.0	MEASURE K OT	-	23,716
11.59600.12.0	CAPITAL OUTLAY - MEASURE K	-	
11.59801.12.0	BLDGS & IMPROVEMENTS - MEASURE K	-	
11.59802.12.0	AUTO & OTHER EQUIP EXP - MEASURE K	240,000	109,000
11.59806.12.0	FIRE EQUIPMENT MEASURE K	-	
Total Expenditures		\$ 240,000	\$ 240,000
Excess of Revenues over Expenditures		-	-

14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA

11.45437.14.0	CONTRACT REVENUE - HARD ROCK	639,526	641,369
Total Revenues		639,526	641,369
11.59101.14.0	SALARIES - ER	368,739	293,048
11.59110.14.0	SALARIES OT- ER	29,551	77,384
11.59501.14.0	PAYROLL TAXES - ER	29,618	29,330
11.59402.14.0	WORKERS' COMP - ER	24,809	22,989
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	105,656	116,023
11.59300.14.0	OPERATING SUPPLIES - ER	3,000	3,000
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER	-	
11.59303.14.0	GAS & OIL - ER	1,500	2,500
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER	-	
11.59310.14.0	UNIFORMS - ER	3,000	5,000
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	-	
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	250	250
11.59401.14.0	GENERAL INSURANCE - ER	12,900	23,000
11.59801.14.0	BLDGS & IMPROVEMENTS - ER	-	
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	8,503	5,000
11.59806.14.0	FIRE EQUIPMENT	-	
11.59103.14.0	ADMINISTRATIVE CHARGES	50,000	64,137
11.65704.14.0	DEPRECIATION EXPENSE - ER	-	32,000
Total Expenditures		\$ 637,527	\$ 673,660
Due To / (Due From) ER		\$ 1,999	\$ (32,291)

OLIVEHURST PUBLIC UTILITY DISTRICT

CFDs

	Account	Account Names	2023-24 Budget	Budget Request
CFD 2002-1	Revenues			
	18.41000.00.0	CFD 2002-1 REVENUE	628,756	628,427
	18.45500.00.0	INTEREST EARNED - CFD 2002-1	-	
	Expenditures			
	18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,000	45,000
	18.59405.00.0	LEGAL FEES - CFD 2002-1	-	
	18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	3,000
	18.59600.00.0	CAPITAL OUTLAY	1,997,000	113,472 **1
	18.65103.00.0	INTEREST EXPENSE - CFD 2002-1	269,280	243,922
	18.22103.00.0	CFD 2002-1 BOND Payment	303,400	317,600
	CFD 2002-1	Surplus/(Deficit)	(\$1,988,924)	(\$94,567)
CFD 2005-1	Revenues			
	19.41000.00.0	CFD 2005-1 REVENUE	-	-
	Expenditures			
	19.59600.00.0	Capital Outlay	-	800,000 **2
	CFD 2005-1	Surplus/(Deficit)	-	(\$800,000)
CFD 2005-2	Revenues			
	20.41000.00.0	CFD 2005-2 REVENUE	175,000	385,000
	Expenditures			
	20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	175,000	385,000
	20.59306.00.0	OUTSIDE SERVICES	5,000	5,000
	CFD 2005-2	Surplus/(Deficit)	(\$5,000)	(\$5,000) **3

**1 Unexpended Project Budget -Plumas Lake
Maganese Filter Project \$113,472
Project Funding from Bond Reserves

**2 Wheeler Ranch Methane Project \$800,000
Project Funding from Cash Reserve

**3 Cash Surplus from prior years