

Fund		12		OPUD WATER DEPARTMENT		2023-24 Budget	2024-25 Budget Request
Revenue	Dept	Account	Account Names				
	0	41100	SALES - RESIDENTIAL - WATER			4,179,000	4,498,569
	0	41200	SALES - BUSINESSES - WATER				
	0	41350	DROUGHT SURCHARGE				
	0	42300	PENALTY FEES - WATER			15,000	15,000
	0	42400	ADMIN AND DELINQUENT CHARGES - WATER				35,000
	0	42550	BACKFLOW DEVICE REVENUE			3,000	2,000
	0	42600	SERVICE FEES - WATER BILL COPY FEES			3,000	3,000
	0	45103	MISCELLANEOUS REVENUE - WATER			50,000	
	0	45160	PLAN CHECK FEE REVENUE - WATER			2,000	2,000
	0	45410	WATER METER FEE				1,000
	0	45431	TRANSFER OUT - SAFETY FUNDS			(5,000)	(5,000)
	0	45437	CONTRACT - HARD ROCK CASINO			156,000	135,000
	0	45500	INTEREST EARNED OPERATING - WATER			10,000	80,000
	0	45600	MXU METER REIMBURSEMENT				165,000
	0	45700	INSPECTION REVENUE - WATER			45,000	45,000
				<b>Total Revenues</b>	<b>\$</b>	<b>4,458,000</b>	<b>\$ 4,976,569</b>
<b>Expense</b>	0	59100	WAGES & BENENFTS			1,156,894	1,060,000
	0	59102	OVERHEAD - SALARIES/BENEFITS - WATER			844,063	581,513
	0	59103	OVERHEAD - ADMIN EXPENSES - WATER			501,705	70,319
	0	59104	OVERHEAD - ENGINEERING			137,820	200,100
	0	59200	WATER METERS AND SUPPLIES			150,000	250,000
	0	59300	OPERATING SUPPLIES & REPAIRS - WATER			100,000	120,000
	0	59301	LICENSES AND DUES - WATER EMPLOYEES			3,500	5,000
	0	59302	OFFICE SUPPLIES & EXP - WATER			3,000	3,000
	0	59303	GAS & OIL - WATER			40,000	40,000
	0	59304	FEES, LICENSES & PERMITS - WATER FACILITIES			65,000	65,000
	0	59305	UTILITIES & PHONE - WATER			1,150,000	1,100,000
	0	59306	OUTSIDE SERVICES - WATER			125,000	125,000
	0	59307	PRINTING/PUBLIC/LEGAL NOTICES - WATER			1,000	1,500
	0	59308	LAB SUPPLIES			3,500	4,000
	0	59309	SMALL TOOLS - WATER			3,000	3,000
	0	59310	UNIFORMS - WATER			8,500	8,500
	0	59311	CUSTOMER SERVICE AND BILLING			53,000	53,000
	0	59312	TRAINING & EDUCATION - WATER			2,500	2,000

Fund 12 OPUD WATER DEPARTMENT

Dept	Account	Account Names	2023-24 Budget	2024-25 Budget Request
0	59313	UNEMPLOYMENT - WATER		
0	59315	SAFETY SUPPLIES / EXPENSE	6,000	6,000
0	59316	CHLORINE EXPENSE	190,000	210,000
0	59320	POSTAGE & SHIPPING - WATER	500	750
0	59325	DIRECT ASSESSMENTS - WATER	2,500	2,500
0	59350	LAB TESTING SERVICES - WATER	25,000	25,000
0	59401	GENERAL INSURANCE - WATER	110,471	115,000
0	59404	COMPUTER SERVICES	49,000	50,000
0	59405	LEGAL FEES - WATER	10,000	10,000
0	59425	SECURITY - WATER	14,000	2,000
0	59505	EMPLOYMENT COSTS - WATER	1,000	1,000
0	59551	BOARD COMMUNITY OUTREACH	500	500
0	59600	CAPITAL OUTLAY - WATER	20,000	2,480,000 ** 3
0	59650	RAISING IRON - WATER	80,000	100,000
0	59801	BLDGS & IMPROVEMENTS - WATER	50,000	20,000
0	59802	AUTO & OTHER EQUIP EXP - WATER	50,000	30,000
0	59803	WELL & WTP EXP	210,000	257,500 ** 1
0	59805	VEHICLE REPLACEMENT	210,000	210,000 ** 2
0	59902	CASH SHORT/(OVER) - WATER	250	250
0	59903	MISCELLANEOUS EXP - WATER	1,000	1,000
0	59952	CONSERVATION EXPENSES	0	2,500
0	65100	INTEREST - LOANS & ADVANCES	70,637	70,637
0	65704	DEPRECIATION EXPENSE - WATER	100,000	100,000
<b>Total Expenses</b>			<b>\$ 5,549,340</b>	<b>\$ 7,386,569</b>

**Surplus/(Deficit) (2,410,000)**

**Transfer-in from Water Fund Reserves** \$760,000  
**Transfer-in from Water Capacity Fees** \$850,000  
**Transfer-in from Fund 19 Fund Balance** \$800,000

**Total** \$ -

Fund	12	OPUD WATER DEPARTMENT		2023-24 Budget	2024-25 Budget Request	
Dept	Account	Account Names				
	** 1					
		Raising Iron	Yuba County	59,650		
		PL Mananese Filter Expansion Procent SCADA	Primex	30,000		
		PUMP Replacement Well #29		40,000		
		Booster Pump Well# 4		20,000		
		Air Compressor Well #28		2,500		
		Noise Enclosure	Affinity Engineering	15,000		
		Annual Outlay Estimate - historic base		90,350		
						\$257,500 ** 1
	** 2					
		2 Pickup Trucks	2023-24 Budget	60,000		
		Truck & Crane	2023-24 Budget	150,000		
						\$210,000 ** 2

OPUD  
2024-25 CAPITAL BUDGET

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**FUNDING**

Budget Description	Budgeted Cost (\$)	FUNDING			
		Reserves	FUND 12 Service Revenue	Cap Fees	FUND 19 Fund Balance
<b>Water Supply</b>					
Wheeler WTP - Methane Treatment	1,200,000	400,000			800,000
Well #34 - PLC Replacement	75,000	75,000			
Well #31 - Pump Replacement	50,000	50,000			
Well #35 - Hydrogeology and Services during Construction	100,000			100,000	
Well #35 - Drill and Cap Well	750,000			750,000	
Plumas Lake Wall Replacement	50,000	50,000			
Well #9 - Destroy Well	10,000	10,000			
Lindhurst Well Site	50,000	50,000			
Miscellaneous Pump Replacements	50,000	50,000			
<b>Total Water Supply</b>	<b>\$2,335,000</b>				
<b>Water Distribution</b>					
Fire Hydrant Replacements (5 Hydrants)	75,000	75,000			
System Valve Replacements (5 Valves)	50,000		50,000		
Service Replacements	20,000		20,000		
<b>Total Distribution</b>	<b>\$145,000</b>				
<b>Total Capital Outlay</b>	<b>\$2,480,000</b>	<b>\$760,000</b>	<b>\$70,000</b>	<b>\$850,000</b>	<b>\$800,000</b>

Fund 13

OPUD SEWER DEPARTMENT

				2023-24 Budget	2024-25 Budget Request
Revenue	Dept	Account	Account Names		
	0	411000	SALES - RESIDENTIAL - SEWER	3,922,000	4,454,458
	0	412000	SALES - BUSINESSES - SEWER		
	0	412100	SALES - ADA SEWER	58,000	65,000
	0	423000	PENALTY & FEES - SEWER	0	15,000
	0	424000	ADMIN AND DELINQUENT CHARGES - SEWER	0	35,000
	0	426000	SERVICE FEES - SEWER BILL COPY FEE	3,000	3,000
	0	451010	GOLD VILLAGE REIMBURSEMENT	110,000	110,000
	0	451030	MISCELLANEOUS REVENUE - SEWER	0	
	0	451600	PLAN CHECK FEE REVENUE - SEWER	1,000	
	0	454310	TRANSFER OUT - SAFETY FUNDS	(5,000)	(5,000)
	0	454370	CONTRACT - HARD ROCK CASINO	350,000	300,000
	0	455000	INTEREST EARNED OPERATING - SEWER	10,000	250,000
	0	457000	INSPECTION REVENUE - SEWER	45,000	10,000
<b>Total Revenues</b>				<b>\$ 4,494,000</b>	<b>\$ 5,237,458</b>

Fund 13

OPUD SEWER DEPARTMENT

				2023-24 Budget	2024-25 Budget Request
<b>Expense</b>	<b>Dept</b>	<b>Account</b>	<b>Account Names</b>		
	0	59100	WAGES & BENEFITS - SEWER	1,129,288	845,000
	31	59100	SALARIES & BENEFITS - SEWER COLLECTION	168,000	395,000
	0	591020	OVERHEAD - SALARIES/BENEFITS - SEWER	501,705	581,513
	0	591030	OVERHEAD - ADMIN EXPENSES - SEWER	137,820	70,319
	0	591040	OVERHEAD - ENGINEERING	337,701	200,100
	0	593000	OPERATING SUPPLIES & REPAIRS - SEWER	40,000	30,000
	0	593010	LICENSES AND DUES - SEWER EMPLOYEES	5,000	5,000
	0	593020	OFFICE SUPPLIES & EXP - SEWER	5,000	5,000
	0	593030	GAS & OIL - SEWER	25,000	25,000
	0	593040	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	50,000
	0	593050	UTILITIES & PHONE - SEWER	1,150,000	1,250,000
	0	593060	OUTSIDE SERVICES - SEWER	100,000	100,000
	0	593070	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	2,000
	0	593080	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	25,000
	0	593090	SMALL TOOLS - SEWER	8,000	8,000
	0	593100	UNIFORMS - SEWER	10,000	12,000
	0	593110	CUSTOMER SERVICE AND BILLING	53,000	53,000
	0	593120	TRAINING & EDUCATION - SEWER	5,000	12,500
	0	59300	UNEMPLOYMENT - SEWER	0	
	0	593150	SAFETY SUPPLIES / EXPENSE	10,000	15,000
	0	593180	CHEMICALS	30,000	25,000
	0	593200	POSTAGE & SHIPPING - SEWER	1,500	1,000
	0	593250	DIRECT ASSESSMENTS - SEWER	3,000	3,000
	0	593330	PUMPS, MOTORS, EQUIPMENT	80,000	50,000
	0	593370	SLUDGE DISPOSAL	33,000	33,000
	0	593500	LAB TESTING SERVICES - SEWER	60,000	60,000
	0	594010	GENERAL INSURANCE - SEWER	125,745	133,000
	0	594030	TRANSPORTATION & TRAVEL - SEWER	1,500	1,500
	0	594040	COMPUTER SERVICES	45,000	45,000
	0	594050	LEGAL FEES - SEWER	15,000	15,000
	0	594250	SECURITY - SEWER	4,000	4,000
	0	595050	EMPLOYMENT COSTS - SEWER	1,250	1,250
	0	595510	BOARD COMMUNITY OUTREACH	500	500
	0	596000	CAPITAL OUTLAY - SEWER	125,000	2,096,038 ** 2
	0	596500	RAISING IRON - SEWER	130,000	50,000
	0	597000	RENTS & LEASES - SEWER	7,500	5,000
	0	598010	BLDGS & IMPROVEMENTS - SEWER	20,000	20,000
	0	598020	AUTO & OTHER EQUIP EXP - SEWER	260,000	100,000
	0	598030	UV FILTER REPAIR		40,000
	0	598050	VEHICLE REPLACEMENT	30,000	40,000 ** 1
	0	599020	CASH SHORT/(OVER) - SEWER	250	250
	0	657040	DEPRECIATION EXPENSE - SEWER	300,000	300,000

**Fund 13 OPUD SEWER DEPARTMENT**

			2023-24 Budget	2024-25 Budget Request
<b>Expense</b>	<b>Dept</b>	<b>Account</b>	<b>Account Names</b>	
	31	593000	OPERATING SUPPLIES & REPAIRS - SEWER COLLECT	30,000
	31	593020	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500
	31	593030	GAS & OIL - SEWER COLLECTION	15,000
	31	593040	FEES, LICENSES & PERMITS - COLLECTIONS	9,500
	31	593060	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	60,000
	31	593090	SMALL TOOLS - SEWER COLLECTIONS	5,000
	31	593150	SAFETY SUPPLIES / EQUIP - COLLECTIONS	5,000
	31	593180	CHEMICALS - SEWER COLLECTION	1,500
	31	593330	PUMPS, MOTORS, EQUIPMENT - SEWER COLIECTION	150,000
	31	596000	CAPITAL OUTLAY - SEWER COLLECTION	5,000
	31	597000	RENTS & LEASES - SEWER COLLECTIONS	4,500
	31	598020	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000
			<b>Total Expenses \$</b>	<b>\$ 5,336,759</b>
				<b>\$ 6,954,470</b>

**Surplus/(Deficit) (1,717,012)**

**Transfer-in from Wastewater Fund Reserves 1,473,993**

**Transfer-in from Sewer Capacity Fees 243,019**

**Total \$ -**

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Vehicle Replacement 2023-24 Budget 30,000

\$30,000 \*\* 1

Fund 11 OPUD ENGINEERING DEPARTMENT (Allocated Department)

Dept	Account	Account Names	2023-24 Budget	2024-25 Budget Request
<b>Revenue</b>				
15	45700	ENGINEERING OVERHEAD TRANSFER IN	577,906	499,592
15	45103	DEVELOPER REIMBURSEMENTS	20,000	** 1
<b>Total Revenues</b>			<b>\$ 597,906</b>	<b>\$ 499,592</b>
<b>Expense</b>				
15	59100	WAGES & BENEFITS	558,906	449,592 ** 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
<b>Total Expenses</b>			<b>\$ 597,906</b>	<b>\$ 499,592</b>
<b>Excess of Revenue over Expense</b>			<b>-</b>	<b>-</b>

\*\* 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

<b>Water</b>	Unrestricted	Operating Cash	643,735	1,963,575	1,413,552	1,552,208	
	Reserved	Operating Reserve ( 6 month operating expenses)			700,000	700,000	
	Reserved	Reserve for Depreciation	200,000	300,000	400,000	500,000	
	Reserved	Reserve for Capital Replacement	500,000	1,000,000	1,500,000	2,000,000	Assumes 2023-24 YE Reserve Funding
	Restricted - CAP Fees - Admin	Water Cap Fees-Admin	278,669	311,371	409,925	459,677	
	Restricted - CAP Fees	WATER CAP FEES	1,693,719	2,482,679	3,778,242	6,932,334	
				<b>\$3,316,123</b>	<b>\$6,057,625</b>	<b>\$7,966,823</b>	<b>\$12,144,219</b>
<b>Waste Water</b>	Unrestricted	Operating Cash	2,838,087	1,511,540	1,742,067	5,439,645	
	Reserved	Operating Reserve ( 6 month operating expenses)			800,000	800,000	
	Reserved	Reserve for Depreciation	2,200,000	2,500,000	2,800,000	3,100,000	
	Reserved	Reserve for Capital Replacement	2,395,379	2,395,379	2,395,379	2,970,379	Assumes 2023-24 YE Reserve Funding
	Restricted - CAP Fees - Admin	WWTF CAP FEES - Admin Share	954,059	875,008	930,303	845,026	
	Restricted - CAP Fees	WWTF CAP FEES - ALL - YUBA COUNTY CASH	9,502,543	9,441,591	8,895,848	9,868,289	
	Restricted - CAP Fees	SWR COLLECT SYS FEES - NPL - YUBA COUNTY CASH	738,245	803,347	813,823	918,790	
	Restricted - CAP Fees	SWR COLLECT SYS - SPL - YUBA COUNTY CASH	394,784	1,001,932	984,151	468,605	
	Restricted - CAP Fees	SWR COLLECT SYS - HOH - YUBA COUNTY CASH	368,315	599,560	679,773	401,280	
			<b>\$19,391,413</b>	<b>\$19,128,356</b>	<b>\$20,041,344</b>	<b>\$24,812,014</b>	