

# Olivehurst Public Utility District



## Agenda Item Staff Report

**Meeting Date: July 15, 2021**

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

**Budget Amendment 2 - Budget Year 2020-21.** Operations during the first 6 months of the 2020-21 budget year resulted in budget amendment requests submitted by staff.

### **Fiscal Analysis:**

Attached are the requested changes for 2020-21 Budget Amendment 2. Revenues are increases by \$738,421 to reflect actual collections in Water Sales and Strike Team Revenues. Cost budget revisions in the amount of \$451,800 include increases for electricity and fuel in most departments, fire strike team expenditures, fire overtime, park maintenance and water legal and chemical costs. All cost increases are offset by revenues and do require transfers from departmental reserves.

### **Employee Feedback**

### **Sample Motion:**

Make motion to approve/not approve Budget Amendments and approve/not approve 2020-21 Budget Amendment 2.

Prepared by:

Karin Helvey, Financial Manager

**BUDGET AMENDMENT 2**

Reference	Account	Account Name	Amount	Detail	Funding Source		
<b>GENERAL FUND - Olivehurst Parks</b>							
11	02	25	11.59306.03.0	OUTSIDE SERVICES - OH PARKS	3,000	May & June 2021 park maintenance cost overrun due to addtl. hours & workers	Property Tax Allocation
					\$3,000		
<b>GENERAL FUND - CSA Parks</b>							
11	03	25	11.59306.03.0	OUTSIDE SERVICES	15,000	May & June 2021 park maintenance cost overrun due to addtl. hours & workers	Assessment Revenue
11	03	7	11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	500	Addition of Feather River East Park	Assessment Revenue
				Total	\$15,500		
<b>GENERAL FUND - Fire</b>							
11	09	8	11.45403.09.0	STRIKE TEAM REVENUE	\$318,421	Actual Strike Team revenue	Offset to Strike Team wages
				Total	\$318,421		
11	09	9	11.59101.09.0	SALARIES - FIRE DEPT	8,000	Underbudgeted wages	Tax Revenue
11	09	10	11.59110.09.0	SALARIES OT - FIRE DEPT	47,000	Underbudgeted overtime	Tax Revenue
11	09	8	11.59112.09.0	SALARIES OT - FIRE DEPT VOL	153,000	Strike Team wages (offset by Strike Team revenue)	Strike Team revenue
11	09	11	11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	500	Utility cost increase	Tax Revenue
11	09	12	11.59402.09.0	WORKERS' COMP - FIRE DEPT	1,600	Strike team wages	Strike Team revenue
11	09	13	11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	18,500	Underbudgeted payroll taxes	Strike Team revenue/ tax revenue
11	09	14	11.59806.09.0	FIRE EQUIPMENT	8,000	Underbudgeted expenses	Tax Revenue
				Total	\$236,600		
11	14	15	11.59110.14.0	SALARIES OT - ER	47,000	Distribute underbudgeted overtime	
11	14	15	11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	(47,000)	Move surplus budget to SALARIES OT -ER	Budget Transfer
					\$0		
<b>WATER</b>							
12	00	16	12.41100.00.0	WATER SALES	\$420,000	Increase in sales - growth in customer base/draught	
				Total	\$420,000		
12	00	23	12.59303.00.0	GAS & OIL - SEWER	\$5,000	Underbudgeted expenses	Water sales
12	00	17	12.59305.00.0	UTILITIES	72,000	Electric charges	Water sales
12	00	18	12.59306.00.0	OUTSIDE SERVICES	10,000	Underbudgeted expenses	Water sales
12	00	24	12.59316.00.0	CHLORINE EXPENSE	10,000	Underbudgeted expenses	Water sales
12	00	19	12.49405.00.0	LEGAL FEES	25,000	Erisa attorney	Water sales
12	00	20	12.59650.00.0	RAISING IRON	79,700	11th Ave Project - Yuba County	Water sales
				Total	\$196,700		
<b>WASTE WATER</b>							
13	00	21	13.59303.00.0	GAS & OIL - SEWER	3,000	Cost of fuel increase	
13	00	21	13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	(3,000)	Move surplus budget to GAS & OIL - SEWER	Budget Transfer
13	00	22	13.59305.00.0	UTILITIES	\$60,000	Utility cost increase	
13	00	22	13.59600.00.0	CAPITAL OUTLAY	(60,000)	Move surplus budget to utilities	Budget Transfer
					\$0		
<b>Total 2020-21 Budget Amendment 2</b>							
				<b>Revenues</b>	<b>\$738,421</b>		
				<b>Expenses</b>	<b>\$451,800</b>		