

# Olivehurst Public Utility District



## Agenda Item Staff Report

**Meeting Date: February 19, 2026**

### Item description/summary:

**Budget Amendment 1 - Budget Year 2025-26.** The 2024-25 Budget Amendment 1 request reflects effects of inflation, addition of improvement projects, new purchase requests, and/or personnel changes.

### Fiscal Analysis:

Requests for the 2025-26 Budget Amendment 1 increase appropriations by \$476,055 district-wide. Administration budget is increased by \$310,00 to cover OPUD retirement plan restructure and strategic plan services. The Pool budget payroll category is increased by \$500 for 2025 Futa/Suta tax expense. The Fire Department request increase of \$5,000 for outside services. The Water Department request \$166,000 for meter purchases and \$10,000 for legal costs. The increase in the meter account is carry over from 2024-25, and the increase in legal fees covers the Enterprise Rancheria well site matter. \$7,000 in the Wastewater budget is for sludge disposal, and budget transfers from treatment to collection to establish the basis for future billing changes. Attached are request details and funding sources.

### Employee Feedback

### Sample Motion:

Make motion to approve/not approve 2025-26 Budget Amendment 1.

Prepared by:

Karin Helvey, Financial Manager

**2025-26 BUDGET AMENDMENT REQUEST 1**

<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
<b>Administration</b>				
11.59906.00.0	OUTSIDE SERVICES - GENERAL	310,000	Retirement Plan Restructure, Strategic Plan	General Fund Reserve/Administrative Allocation (\$25,000)
		<u>Total</u>		
		<u>\$310,000</u>		
<b>Pool - Olivehurst</b>				
11.59501.01.0	PAYROLL TAXES - POOL		FUTA/SUTA	Property Tax allocation/Transfer from other departments/Partner Grants
		500		
		<u>Total</u>		
		<u>\$500</u>		
<b>Parks- Olivehurst</b>				
11.59103.02.0	OVERHEAD - ALLOCATED COSTS - OH PARKS	375		
		<u>Total</u>		
		<u>\$375</u>		
<b>Parks-CSA</b>				
11.59103.03.0	OVERHEAD - ALLOCATED COSTS - CSA 66 PARKS	875		
		<u>Total</u>		
		<u>\$875</u>		
<b>Fire - Olivehurst and ER</b>				
11.59102.09.0	OVERHEAD - ALLOCATED COSTS - FIRE	1,000		Administrative Allocation
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	5,000		Property Taxes /Reserves
		<u>Total</u>		
		<u>\$6,000</u>		

**2025-26 BUDGET AMENDMENT REQUEST 1**

<b>Account</b>	<b>Account Name</b>	<b>Amount</b>	<b>Detail</b>	<b>Funding Source</b>
<b>Water</b>				
12.59103.00.0	OVERHEAD - ALLOCATED COSTS - WATER	11,250		Administrative Allocation
12.59200.00.0	WATER METERS AND SUPPLIES	166,055	Carryover from 2024-25 Budget	Sales Revenues
12.59405.00.0	LEGAL FEES - WATER	10,000	Well Site - Enterprise Rancheria	Sales Revenues
	<b>Total</b>	<b>\$176,055</b>		
<b>Wastewater</b>				
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	11,250		Administrative Allocation
13.59103.00.0	OVERHEAD - ADMIN EXPENSES SEWER	63,792		
13.59104.00.0	OVERHEAD - ENGINEERING SEWER	114,297		
13.59102.31.0	OVERHEAD - ADMIN EXPENSES - SEWER COLLECTIONS	(11,250)		
13.59103.31.0	OVERHEAD - ADMIN EXPENSES - SEWER COLLECTIONS	(63,792)		
13.59104.31.0	OVERHEAD - ENGINEERING SEWER COLLECTIONS	(114,297)		Budget Transfer
13.59110.00.0	SALARIES OT - WASTEWATER	20,000		
13.59110.31.0	SALARIES OT - COLLECTIONS	(20,000)		
13.59305.00.0	UTILITIES & PHONE - WASTEWATER	(250,000)		
13.59305.31.0	UTILITIES & PHONE - COLLECTIONS	250,000		
13.59337.00.0	SLUDGE DISPOSAL	7,000		Sales Revenues
	<b>Total</b>	<b>\$7,000</b>		
<b>CFD 200X-X</b>				
XX.59103.00.0	OVERHEAD - ADMIN EXPENSES - CFDs	250		Administrative Allocation
	<b>Total</b>	<b>\$250</b>		
<b>Total Budget Amendments</b>		<b>\$476,055</b>		