

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: May 16, 2019

Item description/summary:

May 6, 2019 Revenue and Expenditures - Budget Year 2018-19. The attached May 6 Revenue and Expenditures show annual budget, actual current month, actual year-to-date, budget percent expended, budget amounts remaining and prior year annual budget.

Fiscal Analysis:

The attached schedule details 2018-19 second round of amendment requests to align the 2018-19 annual budget with revised estimates. The requests are detailed in the attached schedule.

| | | |
|------------------|-----------|------------------------------|
| Administration | \$ 23,023 | Allocated to all Departments |
| Olivehurst Parks | 8,277 | |
| CSA Parks | 23,215 | |
| Fire | 20,126 | |
| Water | 23,205 | |
| Waste Water | 58,303 | |

Current year revenues or transfers from Reserves will cover the requested budget adjustments. All requests are included in the Budget to Actual Report dated May 6, 2019.

Employee Feedback

Sample Motion:

Motion to approve/not approve requested budget changes and a amend 2018-19 Budget

Prepared by:

Karin Helvey, Financial Manager

Budget Amendments 2

16-May-19

| FUND | Account | Account Name | Amount | Description |
|----------------------------|-----------|-----------------------------|-----------|--|
| General Fund 11 | | | | |
| | 00 | Administration | | |
| | 59402 | WORKERS' COMP INSURANCE | \$ 1,158 | SDRMA Premium Adjustment |
| | 59405 | LEGAL FEES | \$ 20,000 | To change legal cost budget distribution (attached schedule) |
| | 59312 | TRAINING & EDUCATION | \$ 500 | GM Training |
| | 59305 | UTILITIES & PHONE - GENERAL | \$ 1,365 | Maintenance Contract for Telcom Phone System |
| | | | \$ 23,023 | |
| | 02 | Olivehurst Parks | | |
| | 59402 | WORKERS' COMP INSURANCE | \$ 432 | SDRMA Premium Adjustment |
| | 59801 | BLDGS AND IMPROVEMENTS | 7,500 | Fall Bark Replacement OH Parks |
| | 59103 | OVERHEAD - ADMIN EXPENSES | 345 | Additional Overhead Administrative Expenses |
| | | | \$ 8,277 | |
| | 03 | CSA Parks | | |
| | 59309 | SMALL TOOLS | \$ 150 | Expenses under-estimated for 2018-19 |
| | 59801 | BLDGS AND IMPROVEMENTS | 19,500 | Fall Bark Replacement CSA Parks |
| | 59402 | WORKERS' COMP INSURANCE | 1,834 | SDRMA Premium Adjustment |
| | 59103 | OVERHEAD - ADMIN EXPENSES | 806 | Additional Overhead Administrative Expenses |
| | | | \$ 22,290 | |
| | 09 | Fire Department | | |
| | 59501 | PAYROLL TAXES | \$ 10,000 | |
| | 59402 | WORKERS' COMP INSURANCE | 9,205 | SDRMA Premium Adjustment |
| | 59103 | OVERHEAD - ADMIN EXPENSES | 921 | Additional Overhead Administrative Expenses |
| | | | \$ 20,126 | |
| Water Fund 12 | | | | |
| | 59402 | WORKERS' COMP INSURANCE | \$ 7,633 | SDRMA Premium Adjustment |
| | 59903 | MISCELLANEOUS EXP - WATER | 5,212 | Refund of excessive usage charges |
| | 59103 | OVERHEAD - ADMIN EXPENSES | 10,360 | Additional Overhead Administrative Expenses |
| | | | \$ 23,205 | |
| Waste Water Fund 13 | | | | |
| | 59402 | WORKERS' COMP INSURANCE | \$ 12,943 | SDRMA Premium Adjustment |
| | 59404 | COMPUTER SERVICES | 5,000 | Expenses under-estimated for 2018-19 |
| | 59600 | CAPITAL OUTLAY - SEWER | 30,000 | Brown Bear attachment |
| | 59103 | OVERHEAD - ADMIN EXPENSES | 10,360 | Additional Overhead Administrative Expenses |
| | | | \$ 58,303 | |
| Fund 18 CFD 2002-1 | | | | |
| | 59103 | OVERHEAD - ADMIN EXPENSES | 184 | Additional Overhead Administrative Expenses |
| | | | \$ 184 | |
| Fund 18 CFD 2005-2 | | | | |
| | 59103 | OVERHEAD - ADMIN EXPENSES | 46 | Additional Overhead Administrative Expenses |
| | | | \$ 46 | |