

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: May 21, 2026

Item description/summary:

Adjustment to property tax allocation, administrative, engineering, and indirect cost share associated with parks for 2026-27.

The District's property tax revenues allocation to general fund departments corresponds the operating costs of these departments. During the last years the District's approved allocation ratio resulted in surplus in Lighting and Johnson Ditch Maintenance, while the Pool is depending almost entirely on outside sources. Staff recommends to change allocation ratios for these departments: lower allocation to Lighting and Johnson Ditch maintenance and increase allocation to Pool. See Proposed 2026-27 Allocations R1. Attachment B illustrates the change effect using actual 2024-25 property tax revenues.

The District's cost for administration and engineering allocation is shared across different departments using the activity based methodology. Staff recommends that the both administrative and engineering allocation are modified to include the Park fee fund for staff time spent on accounting, reporting to comply with California Government Code §66000 et seq., and the Parks Master Plan. See Proposed 2026-27 Allocations C1 and C2.

6% of indirect park expenses are currently allocated to Olivehurst parks and 94% to CSA 66 parks. This split is based on 2021 park acreage (22.5 OH and 38.3 CSA). Since 2021 CSA park acreage increased by 10.2 to 48.7 acres. Staff recommends to decrease the current Olivehurst Park allocation of 6% to 5% and increase CSA Park allocation from 94% to 95% to reflect the growth in CSA park acreage. See Proposed 2026-27 Allocations C3.

Fiscal Analysis:

See Attachment B/ to be determined

Sample Motion/Staff Recommendation:

Move to change to change allocations R1, C1, C2, and/or C3 for fiscal year 2026-27

Prepared by:

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Financial Manager

Proposed 2026-27 Allocations

2025-26 Allocations

Proposed 2026-27

REVENUE

Property Taxes

	%		
Pool	1.196%	11	01
Parks (OH)	13.036%	11	02
Parks (Lighting)	12.136%	11	05
Parks (J.Ditch)	0.632%	11	06
Fire	<u>73.000%</u>	11	09
	100.00%		

R1 Property Taxes

	%		
Pool	2.614%	11	01
Parks (OH)	13.036%	11	02
Parks (Lighting)	11.000%	11	05
Parks (J.Ditch)	0.350%	11	06
Fire	<u>73.000%</u>	11	09
	100.00%		

COST

Admin. Allocation

	%	Fund	Dept
Fire	4.00%	11	09
Parks (OH)	1.50%	11	02
Parks (CSA 66)	3.50%	11	03
Water	45.00%	12	00
Wastewater	45.00%	13	00
CFD 2002-1	0.80%	18	00
CFD 2005-2	<u>0.20%</u>	20	00
	100.00%		

C1 Admin. Allocation

	%	Fund	Dept
Fire	4.00%	11	09
Parks (OH)	1.00%	11	02
Parks (CSA 66)	3.00%	11	03
Water	45.00%	12	00
Wastewater	45.00%	13	00
CFD 2002-1	0.80%	18	00
CFD 2005-2	0.20%	20	00
Park Development	1.00%	33	00
	100.00%		

Engineering Allocation

Parks (OH)	0.88%	11	02
Parks (CSA 66)	10.12%	11	03
Water	44.50%	12	00
Wastewater	<u>44.50%</u>	13	00
	100.00%		

C2 Engineering Allocation

Parks (OH)	0.50%	11	02
Parks (CSA 66)	10.00%	11	03
Park Development	1.50%	33	00
Water	44.00%	12	00
Wastewater	<u>44.00%</u>	13	00
	100.00%		

Park Cost Share

Parks (OH)	6.00%	11	02
Parks (CSA 66)	<u>94.00%</u>	11	03
	100.00%		

C3 Park Cost Share

Parks (OH)	5.00%	11	02
Parks (CSA 66)	<u>95.00%</u>	11	03
	100.00%		

ATTACHMENT B

PROPERTY TAXES 2024- 2025									
DATE	DESCRIPTION	COUNTY ACCOUNT	TOTAL AMOUNT	SECURED PROPERTY TAX	UNSECURED PROPERTY TAX	SUPPLEMENTAL PROPERTY TAX	PRIOR YEAR PROPERTY TAX	TOTAL	POOL ONLY
11/29/2024	HOPTR 1ST 15%	CURRENT SEC TAX	1,078.41	1,078.41				1,078.41	12.90
12/10/2024	CY AB8 APPORTION	CURRENT SEC TAX	421,017.82	421,017.82				421,017.82	5,035.37
12/10/2024	CY UNITARY	CURRENT SEC TAX	35,770.91	35,770.91				35,770.91	427.82
12/10/2024	CY RAILROAD	CURRENT SEC TAX	1,189.39	1,189.39				1,189.39	14.23
12/10/2024	CY APPORTMNT PTAF	CURRENT SEC TAX	(13,693.16)	(13,693.16)				(13,693.16)	(163.77)
12/31/2024	75% UNSEC	CUR UNSEC TAX	21,914.80		21,914.80			21,914.80	262.10
01/02/2025	HOPTR 35%	CURRENT SEC TAX	2,516.28	2,516.28	-			2,516.28	30.09
04/10/2025	AB8 APP 45% TEETER	CURRENT SEC TAX	379,000.29	379,000.29	-			379,000.29	4,532.84
04/10/2025	CY UNITARY 45% TE	CURRENT SEC TAX	32,193.81	32,193.81				32,193.81	385.04
04/10/2025	CY RAILRD 45% TE	CURRENT SEC TAX	1,070.45	1,070.45				1,070.45	12.80
04/10/2025	AB8 PTAF APPRMT 50%	CURRENT SEC TAX	(13,693.15)	(13,693.15)				(13,693.15)	(163.77)
04/30/2025	HOPTR 35%	CURRENT SEC TAX	2,516.28	2,516.28				2,516.28	30.09
05/30/2025	HOPTR 2ND 15%	CURRENT SEC TAX	1,078.41	1,078.41				1,078.41	12.90
06/02/2025	ROPS 25-26A	CURRENT SEC TAX	22,405.94	22,405.94				22,405.94	267.98
06/30/2025	FINAL AB8 DISB TEETER	CURRENT SEC TAX	3,628.03	3,628.03				3,628.03	43.39
06/30/2025	FINAL UNITARY TEETER 5%	CURRENT SEC TAX	73,253.24	73,253.24				73,253.24	876.11
06/30/2025	FINAL RR UNITARY TEETER 5%	CURRENT SEC TAX	118.94	118.94				118.94	1.42
06/30/2025	PTAX CLEANUP	CURRENT SEC TAX	(50.94)	(50.94)				(50.94)	(0.61)
06/30/2025	AB8 5% AJE	CURRENT SEC TAX	(26,272.62)	(26,272.62)				(26,272.62)	(314.22)
06/30/2025	FINAL UNSEC ROLLS	CUR UNSEC TAX	6,054.71		6,054.71			6,054.71	72.41
06/30/2025	SUPP FINAL DELQ UNSEC	PRIOR UNSEC TAX	421.17				421.17	421.17	5.04
06/30/2025	SUPP TEETER BUYOUT	CUR SUPP TAX	6,468.28			6,468.28		6,468.28	77.36
06/30/2025	SUPP FINAL DU	CUR SUPP TAX	126.11			126.11		126.11	1.51
06/30/2025	24/25 SUPPL APPR	CUR SUPP TAX	34,829.64			34,829.64		34,829.64	416.56
06/30/2025	DIRECT CHARD ADJ	CURRENT SEC TAX	(29.69)	(29.69)				(29.69)	(0.36)
06/30/2025	RVRS JE6884 NOT NEEDED	CURRENT SEC TAX	50.94	50.94				50.94	0.61
			-	-	-	-	-	-	-
TOTAL			992,964.29	923,149.58	27,969.51	41,424.03	421.17	992,964.29	11,875.84
			%	SECURED	UNSECURED	SUPPLEMENTAL	PRIOR YEAR	TOTAL	
	2024-25 Revenues	POOL	1.196%	11,040.87	334.52	495.43	5.04	11,875.86	
		PARKS 02	13.036%	120,341.78	3,646.11	5,400.04	54.90	129,442.83	
		ST LIGHT	12.136%	112,033.43	3,394.38	5,027.22	51.11	120,506.14	
		JP DITCH	0.632%	5,834.31	176.77	261.80	2.66	6,275.54	
		FIRE	73.000%	673,899.19	20,417.73	30,239.54	307.45	724,863.91	
			100.000%	923,149.58	27,969.51	41,424.03	421.16	992,964.28	
			%	SECURED	UNSECURED	SUPPLEMENTAL	PRIOR YEAR	TOTAL	
	2024-25 modified	POOL	2.614%	24,131.13	731.12	1,082.82	11.01	25,956.08	
		PARKS 02	13.036%	120,341.78	3,646.11	5,400.04	54.90	129,442.83	
		ST LIGHT	11.000%	101,546.45	3,076.65	4,556.64	46.33	109,226.07	
		JP DITCH	0.350%	3,231.02	97.89	144.98	1.47	3,475.36	
		FIRE	73.000%	673,899.19	20,417.73	30,239.54	307.45	724,863.91	
			100.000%	923,149.57	27,969.50	41,424.02	421.16	992,964.25	