

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

01 (POOL)

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 WORKING BUDGET	COMMENTS
Revenues				
11.45100.01.0	POOL ADMISSION	11,000	11,000	
11-45403.01.0	GRANT INCOME	65,000	32,800	
11.49300.01.0	CURR SECURED TAXES - POOL	8,000	8,000	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	
01 (POOL)	Total Revenues	\$ 84,000	\$ 51,800	
Expenditures				
11.59101.01.0	SALARIES - POOL	3,500	6,000	
11.59501.01.0	PAYROLL TAXES - POOL	1,000	800	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	50	100	
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POO	4,000	6,500	
11.59305.01.0	UTILITIES & PHONE - POOL	2,000	6,500	
11.59306.01.0	OUTSIDE SERVICES - POOL	56,000	18,000	
11.59308.01.0	CHEMICALS	2,000	3,500	
11.59312.01.0	TRAINING & EDUCATION - POOL	2,500	1,000	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	500	
11.59317.01.0	WATER/SEWER - POOL	2,000	1,500	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	225	100	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	225	-	
01 (POOL)	Total Expenditures	74,000	44,500	
Excess of Revenues over Expenditures		10,000	7,300	
	DEPRECIATION EXPENSE	(6,500)	(4,029)	
	LOAN FROM ADMIN FOR POOL LINER	(9,271)	(9,271)	
	TRANSFER FROM LIGHTING SURPLUS	5,771	6,000	
		\$ -	\$ -	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

02 (PARKS)

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 WORKING BUDGET	2021-22 AMENDED BUDGET	COMMENTS
Revenues					
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	-	-	-	
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	50	50		
11.45160.02.0	PLAN CHECK FEE REVENUE - PARKS	-	-	-	
11.45420.02.0	WATER TOWER RENTALS	48,000	43,500	35,000	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	(220)	(220)	(220)	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	3,800	2,100	2,100	
11.49300.02.0	CURR SECURED TAXES - PARKS	103,000	102,285	80,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	
02 (PARKS)	Total Revenues	\$ 154,630	\$ 147,715	\$ 116,880	
Expenditures					
11.59101.02.0	SALARIES - PARK	10,619	9,521	14,979	
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	11,302	14,896		
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,594	9,283	19,911	
11.59104.02.0	OVERHEAD - ENGINEERING	2,609	2,120		
11.59110.02.0	SALARIES OT - PARK	100	635	500	
11.59501.02.0	PAYROLL TAXES - PARKS	3,458	738	1,968	
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	17,853	4,361	5,057	
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	100	100	
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,017	1,636	1,416	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,000	8,000	8,000	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	250	250	250	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	100	100	
11.59303.02.0	GAS & OIL - PARKS	1,500	1,500	1,000	
11.59305.02.0	UTILITIES & PHONE - PARK	1,000	1,000	1,000	
11.59306.02.0	OUTSIDE SERVICES - PARKS	12,000	19,400	11,000	
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	100	150	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

02 (PARKS)

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 WORKING BUDGET	2021-22 AMENDED BUDGET	COMMENTS
11.59308.02.0	HERBICIDES/PESTICIDES	400	400	400	
11.59309.02.0	SMALL TOOLS - PARKS	250	250	250	
11.59310.02.0	UNIFORMS - PARKS	150	2,000	100	
11.59312.02.0	TRAINING & EDUCATION - PARKS	25	25	25	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	250	250	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	45,000	48,000	40,500	
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	300	200	200	
11.59401.02.0	GENERAL INSURANCE - PARKS	6,210	8,100	3,401	
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	500	500	700	
11.59405.02.0	LEGAL FEES - PARKS	500	500	500	
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	75	75	
11.59600.02.0	CAPITAL OUTLAY - PARKS	5,000	5,000	320	
11.59700.02.0	RENTS & LEASES - PARKS	1,000	1,000	-	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	5,369	15,000	1,500	
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	5,000	6,184	2,320	
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	5,000	5,000	5,000	
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARKS	5,000	10,000	-	
02 (PARKS)	Total Expenditures	\$ 154,630	\$ 176,124	\$ 120,972	
	Excess of Revenues over Expenditures	\$ 0	\$ (28,409)	\$ (4,092)	
	Transfer to Youth Center Building		(1,750)		
	Transfer from Johnson Ditch Cash Surplus/Lighting		2,312	4,092	
	From / (To) Cash Reserve:		27,847		
		\$ 0	\$ (0)	\$ (0)	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
Revenues					
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	-	-	
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	1,000	1,000	1,000	
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(3,220)	(3,220)	(3,220)	
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	715,000	710,000	690,000	
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	175,000	170,000	100,970	
03 (CSA 66 PARKS)	Total Revenues	887,780	877,780	672,780	
Expenditures					
11.59101.03.0	SALARIES - CSA 66 PARKS	186,668	149,157	103,258	
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	26,372	34,756		
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	10,719	21,661	46,458	
11.59104.03.0	OVERHEAD - ENGINEERING	30,003	23,373		
11.59110.03.0	SALARIES OT - CSA 66 PARKS	682	1,620	1,000	
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	14,801	11,561	22,196	
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PAF	40,670	68,318	63,059	
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	100	100	
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	15,925	9,971	15,630	
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PA	35,000	35,500	28,750	
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	350	350	350	
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARK	1,000	1,000	1,600	
11.59303.03.0	GAS & OIL - CSA 66 PARKS	15,000	15,000	9,000	
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	500	500	
11.59305.03.0	UTILITIES & PHONE	18,000	22,000	20,000	
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	188,000	176,200	135,000	
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PA	100	100	100	
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	3,000	3,500	
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	2,500	2,500	
11.59310.03.0	UNIFORMS - CSA 66 PARKS	1,500	1,500	1,050	
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	150	150	150	
11.59315.03.0	SAFETY SUPPLIES / EXPENSE	2,500	2,500	2,500	
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	100,000	100,000	80,000	
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	50	50	50	
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	4,500	4,000	3,500	
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	37,157	32,400	21,107	
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE	9,000	9,000	4,500	
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	1,000	1,000	1,000	
11.59551.03.0	BOARD COMMUNITY OUTREACH	150	150	150	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 AMENDED BUDGET	2021-22 AMENDED BUDGET	COMMENTS
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	5,000	35,500	11,680	
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PA	500	500	500	
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	13,384	29,450	1,500	Bark Replacements
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 P/	30,000	47,043	26,680	Irrigation Repairs/Replacements
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	3,000			
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	80,000	80,000	80,000	
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 P	10,000	2,000	2,000	PLAYGROUND REPAIR/REPLACEMENTS
03 (CSA 66 PARKS)	Total Expenditures	\$ 887,780	\$ 921,910	\$ 689,367	
	Excess of Revenues over Expenditures for Report	\$ 0	\$ (44,130)	\$ 23,362	
	Reserves: Maintenance of Future Park Sites		\$ 44,130	\$ (23,362)	
	Reserves: Capital Asset Repair				
		\$ 0	\$ -	\$ (0)	

OLIVEHURST PUBLIC UTILITY DISTRICT

		2023-24 PRELIMINARY BUDGET	2022-23 Budget	2021-22 Budget	2020-21 Budget	2019-20 Budget	2018-19 Budget
CFD 2002-1							
18.41000.00.0	CFD 2002-1 REVENUE	628,756	628,756	628,756	628,756	631,412	1,003,223
18.45500.00.0	INTEREST EARNED - CFD 2002-1			75,000	3,500	3,500	3,500
		\$ 628,756	\$ 628,756	\$ 703,756	\$ 632,256	\$ 634,912	\$ 1,006,723
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,000	45,000	45,000	45,000	45,000	35,000
18.59405.00.0	LEGAL FEES - CFD 2002-1						
18.59406.00.0	LEGAL FEES - CFD 2002-1						
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	3,000	4,625	4,625	4,644	
18.59910.00.0	PLOG REPAYMENT EXPENSE	-	-	-	-	-	792,204
18.65103.00.0	Bond Repayment - CFD 2002-1	578,748	0	573,290	579,132	548,982	175,000
		\$ 626,748	\$ 48,000	\$ 622,915	\$ 628,757	\$ 598,626	\$ 1,002,204
	Surplus/(Deficit)	2,008	580,756	80,841	3,499	36,286	4,519
CFD 2005-1							
19.41000.00.0	CFD 2005-1 REVENUE					-	
19.59405.00.0	CFD 2005-1 LEGAL EXPENSE	-	-			-	
	Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CFD 2005-2							
20.41000.00.0	CFD 2005-2 REVENUE	175,000	170,000	100,000	57,000	60,000	60,000
		\$ 175,000	\$ 170,000	\$ 100,000	\$ 57,000	\$ 60,000	\$ 60,000
20.59803.00.0	TRANSFER TO FUTURE PARK MAINTENANCE RESERVE	170,000	170,000	90,000	52,000	55,000	55,000
20.59306.00.0	CFD 2005-2 ADMIN EXPENSES	5,000	5,000	5,000	5,000	5,000	5,000
	Surplus/(Deficit)	\$ -	\$ (5,000.00)	\$ 5,000.00	\$ -	\$ -	\$ -

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 WORKING BUDGET	2021-22 AMENDED BUDGET	COMMENTS
04 (YOUTH CTR)					
Revenues					
11.45200.04.0	YCB RENTAL INCOME	2,750	1,750	1,750	
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURSEM	3,250	3,250	3,250	
04 (YOUTH CTR)	Total Revenues	\$ 6,000	\$ 5,000	\$ 5,000	
Expenditures					
11.59305.04.0	UTILITIES & PHONE - YCB	5,000	4,000	5,000	
11.59306.04.0	OUTSIDE SERVICES - YCB	1,000	1,000	-	
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	-	-	
04 (YOUTH CTR)	Total Expenditures	\$ 6,000	\$ 5,000	\$ 5,000	
Excess of Revenues over Expenditures		\$ -	\$ -	\$ -	
	Transfer-in from OH Parks	-	1,750		
		\$ -	\$ 1,750	\$ -	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 WORKING BUDGET	2021-22 AMENDED BUDGET	COMMENTS
05 (LIGHTING)					
Revenues					
11.45440.05.0	STREET LIGHTING DISTRICT ASSESSMENT	-	-	-	
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	95,223	75,000	75,000	
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	-	-	-	
11.49302.05.0	PRIOR YEAR TAXES - ST LIGHTING	-	-	#N/A	
11.49400.05.0	SUPPLEMENTAL TAXES - STREET LIGHTING	-	-	#N/A	
05 (LIGHTING)	Total Revenues	\$ 95,223	\$ 75,000	\$ 75,000	
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STREET	900	900	900	
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	55,000	55,000	55,000	
05 (LIGHTING)	Total Expenditures	\$ 55,900	\$ 55,900	\$ 55,900	
Excess of Revenues over Expenditures		\$ 39,323.12	\$ 19,100.00	\$ 19,100.00	
	Transfer to Pool				
	Cash Reserve		(19,100)	(14,400)	
				8,900	
		\$ 39,323	\$ -	\$ 13,600	

OLIVEHURST PUBLIC UTILITY DISTRICT

General Fund 11

ACCOUNT	DESCRIPTION	2023-24 PRELIMINARY BUDGET	2022-23 WORKING BUDGET	2021-22 AMENDED BUDGET	COMMENTS
06 (JOHNSON DITCH)					
Revenues					
11.49300.06.0	CURR SECURED TAXES - JOHNSON DITCH	4,959	3,500	3,000	
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH		150	-	
06 (JOHNSON DITCH)	Total Revenues	\$ 4,959	\$ 3,650	\$ 3,000	
11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	3,000	3,000	
06 (JOHNSON DITCH)	Total Expenditures	\$ 3,000	\$ 3,000	\$ 3,000	
Excess of Revenues over Expenditures		\$ 1,959	\$ 650	\$ -	
	From Cash Surplus				
	Transfer to OH Parks	(1,959)	(650)		
		\$ (0)	\$ -	\$ -	