

Heber Public Utility District

MEETING DATE: February 20, 2025

FROM: Luis Carrazco, Finance Manager

SUBJECT: Approval of budget Amendment for Fiscal Year 2024-25.

PARKS FUND

Adjusted for increase in the following accounts:

105-5114 Holiday

BUDGET	YTD	BALANCE	NEEDED	INCREASE
8057	7029	1028	3340	2,312

**5 Holiday (Feb17, Ap01, May 26, Jun19)

105-5140 Uniforms

BUDGET	YTD	BALANCE	NEEDED	INCREASE
1600	1508	92	801	709

**Uniforms for employees

105-5218 Public Outreach

BUDGET	YTD	BALANCE		INCREASE
20000	24409.15	-4409.15		12,974

**Fall Fiesta event (next events Easter and End of School year)

105-5289 Miscellaneous

BUDGET	YTD	BALANCE	NEEDED	INCREASE
2200	2173	27	1007	980

** We bought a Laptop Charging Cart and should receive reimbursement from USDA

The budget amount approved by the board for fall fiesta was 20,000.00, HPUD received from Fall Fiesta Sponsors \$16,975 registered in the account 105-4750

The approved amount to buy the 2023 Bob-Cat for \$28,858 was registered on the account 105-6500 and HPUD should receive the reimbursement from FEMA

WATER FUND

Adjusted for increase in the following accounts:

200-5104 Overtime

BUDGET	YTD	BALANCE	NEEDED	INCREASE
20596	22974	-2378	14359	16737

**Employee deficit, Leaks increased, Meter Reading

200-5108 Comp-time

BUDGET	YTD	BALANCE	NEEDED	INCREASE
5700	5160	540	1442	902

**To pay hours in leave reports if needed

200-5114 Holiday

BUDGET	YTD	BALANCE	NEEDED	INCREASE
16605	13575	3030	7002	3972

**5 Holiday (Feb17, Ap01, May 26, Jun19)

200-5340 Temp Employment Services

BUDGET	YTD	BALANCE	NEEDED	INCREASE
0	892	-892	3200	3200

** Meters Reading

Adjusted for decrease in the following accounts:

200-5101 Regular Pay

BUDGET	YTD	BALANCE		DECREASE
375311	198908	176403		-24811

**Use savings to adjust accounts

Adjusted for increase in the following accounts:

200-5250 Chemicals

BUDGET	YTD	BALANCE		INCREASE
110000	96925	13075		27000

**Increased in price and quantity of chemical

200-5270 Materials and Supplies

BUDGET	YTD	BALANCE		INCREASE
20000	18988	1012		5000

**To use in Asphalt and street repairs

200-5292 Auto and Truck Repairs

BUDGET	YTD	BALANCE	NEEDED	INCREASE
4000	3082	918	2200	1282

**For tires, brake pads and small repairs

200-5603 Internet

BUDGET	YTD	BALANCE	NEEDED	INCREASE
7250	6407	843	1100	257

**To adjust IVTA amount increased

Adjusted for decrease in the following account:

200-5290 Distrib. Maint & Repairs

BUDGET	YTD	BALANCE		DECREASE
78000	25049	52951		-33539

**Use Savings to adjust accounts

WASTEWATER FUND

Adjusted for increase in the following accounts:

300-5110 Sick Leave

BUDGET	YTD	BALANCE	NEEDED	INCREASE
14175	12530	1645	7832	6187

**To pay hours in leave reports if needed

300-5112 Vacations

BUDGET	YTD	BALANCE	NEEDED	INCREASE
24150	27265	-3115	8590	11705

**Paid leave hours employees left HPUD

300-5114 Holiday

BUDGET	YTD	BALANCE	NEEDED	INCREASE
17922	15421	2501	7849	5348

**5 Holiday (Feb17, Ap01, May 26, Jun19)

300-5140 Uniforms

BUDGET	YTD	BALANCE	NEEDED	INCREASE
4000	2808.7	1306	1700	394

****Uniforms for employees

300-5603 Internet

BUDGET	YTD	BALANCE	NEEDED	INCREASE
7300	6647	713	1100	387

**To adjust IVTA amount increased

300-5363 Licenses and Permits

BUDGET	YTD	BALANCE		INCREASE
25000	25125	-125		125

Adjusted for decrease in the following accounts:

300-5101 Regular Pay

BUDGET	YTD	BALANCE		DECREASE
320365	203371	116994		-6146

**Use Savings to adjust accounts

300-5339 Planning Contract

BUDGET	YTD	BALANCE		DECREASE
10000	0	10000		-10000

**Use Savings to adjust accounts

300-5334 Engineering Fees

BUDGET	YTD	BALANCE		DECREASE
8000	0	8000		-8000

**Use Savings to adjust accounts

SOLID WASTE FUND

Adjusted for increase in the following account:

400-5114 Holiday

BUDGET	YTD	BALANCE	NEEDED	INCREASE
883	720	163	364	250

**5 Holiday (Feb17, Ap01, May 26, Jun19)

Adjusted for decrease in the following account:

400-5104 Overtime

BUDGET	YTD	BALANCE		DECREASE
1010	0	1010		-250

**Use Savings to adjust accounts

Cal Recycle Grant Accounts:

OW1 \$20,649 and OW4 \$75,000

400-6500	Capital Outlay	BUDGET
	Chevrolet Colorado	31500
	Chevrolet Trax	21484
400-5218	Public Outreach	
	Educational & Pamphlets	21500
	Organic waste bins	8500
400-5140	Uniforms- PPE	6250
400-5289	Miscellaneous	
	Indirect Cost	6415
		95649

PARKS FUNDS		FY		ADJUSTED
	EXPENDITURES	2024-2025	ADJUSTMENT	BUDGET
5101-5114	SALARIES	200,000	2312	202,312
5121-5134	FRINGE - BENEFITS	162,300		162,300
5139-5160	PERSONNEL	6,900	709	7,609
0	SPONSORSHIP CONTRIBUTIONS	0		0
5215	RECREATION ACTIVITIES SUPPLIES	10,000		10,000
5216	MOVIES RENTAL (15*300)	0		0
5218	PUBLIC OUTREACH Calendar of Events	20,000	12,974	32,974
5270	MATERIALS & SUPPLIES	21,000		21,000
5275	FIRE HYDRANTS MAINTENANCE	0		0
5281	OFFICE SERVICES	15,300		15,300
5282	OFFICE SUPPLIES	2,800		2,800
5283	UB POSTAGE/MAILING	3,100		3,100
5289	MISCELLANEOUS	2,200	980	3,180
5290	PARKS MAINTENANCE & REPAIRS	21,000		21,000
5291-5292	AUTO & TRUCKS REP & MAINT	2,000		2,000
5293	OTHER EQ REPAIR-REPLACE & MAINT	9,000		9,000
5294	PLANT LAB AND OFFICES REPAIR	0		0
5298	EQUIPMENT RENTAL	3,500		3,500
5302	GASOLINE & DIESEL	6,000		6,000
5332	ACCOUNTING & AUDITING FEES	4,600		4,600
5334	ENGINEERING FEES	5,000		5,000
5336	LEGAL FEES	1,600		1,600
5339	PLANNING CONTRACT FEES+ S A P	0		0
5340	TEMP EMPLOYMENT SERVICES	0		0
5350	BANK FEES/MERCHANT FEES	0		0
5360	LAFCO - EXPENDITURES SHARE	0		0
5361	MEMBERSHIP FEES	2,200		2,200
5363	LICENSES & PERMITS	0		0
5365	POLLUTION & HAZDS COMPLIANCE	0		0
5401	GENERAL LIABILITY	29,800		29,800
5511	UTILITIES	60,900		60,900
5514	STREET LIGHTING (power cost & repairs)	35,000		35,000
		624,200	16,975	641,175

WATER FUNDS		FY		ADJUSTED
	EXPENDITURES	2024-2025	ADJUSTMENT	BUDGET
5101-5114	SALARIES	460,000	-3200	456,800
5121-5134	FRINGE - BENEFITS	284,300		284,300
5138-5160	PERSONNEL	16,500		16,500
5170	SPONSORSHIP	0		0
5218	PUBLIC OUTREACH	0		0
5220	RAW WATER PURCHASE	24,000		24,000
5250	CHEMICALS	110,000	27000	137,000
5260	LABORATORY TEST SERVICES	10,000		10,000
5270	MATERIALS & SUPPLIES	20,000	5000	25,000
5281	OFFICE SERVICES	46,200		46,200
5282	OFFICE SUPPLIES	9,000		9,000
5283	UB POSTAGE/MAILING	7,700		7,700
5289	MISCELLANEOUS	5,400		5,400
5290	MAINT & REPAIRS (Parks,Distrib,Collection)	78,000	-33539	44,461
5291	OPERATION EQUIP REP & MAINT	28,000		28,000
5292	AUTO & TRUCKS REP & MAINT	4,000	1282	5,282
5293	OTHER EQUIP REP & MAINT	19,000		19,000
5294	PLANT LAB AND OFFICES REPAIR	2,400		2,400
5298	EQUIPMENT RENTAL	600		600
5301-5302	FUEL (Diesel and Gasoline)	7,600		7,600
5320	U/B BAD DEBT	0		0
5332	ACCOUNTING & AUDITING FEES	11,500		11,500
5334	ENGINEERING FEES	3,500		3,500
5336	LEGAL FEES	4,000		4,000
5337	COMPLIANCE - FEES & EXPENSES	0		0
5339	PLANNING CONTRACT FEES	0		0
5340	TEMP EMPLOYMENT SERVICES	0	3200	3,200
5350-5351	BANK FEES/MERCHANT FEES	13,000		13,000
5360	LAFCO - EXPENDITURES SHARE	0		0
5361	MEMBERSHIP FEES	5,500		5,500
5363	LICENSES & PERMITS	10,000		10,000
5365	POLLUTION TESTS-HZDZ MAT DISP FEES	0		0
5401	GENERAL LIABILITY INSURANCE	74,500		74,500
5511-5603	UTILITIES	152,300	257	152,557
5800	INTEREST EXPENSE	67,500		67,500
TOTAL Operating Expenses		1,474,500	-	1,474,500

**Salaries adjusted between accounts and transfer to 5340

WASTEWATER		FY		ADJUSTED
	EXPENDITURES	2024-2025	ADJUSTMENT	BUDGET
5101-5114	Salaries & Wages	392,408	17094	409,502
5121-5134	Fringe Benefits	253,029		253,029
5138-5160	Personnel	16,863	394	17,257
5170	Sponsorship/Contributions	0		0
5218	Public Outreach	0		0
5230	Solid Waste Collection/Sludge Disposal	10,900		10,900
5250	Chemical Purchases	9,000		9,000
5260	Laboratory	25,000		25,000
5270	Materials & Supplies - Regular Operation	20,000		20,000
5280	Office Services	37,582		37,582
5282	Office Supplies	9,000		9,000
5283	Postage	7,700		7,700
5289	Miscellaneous	5,400		5,400
5290	Maintenance & Repairs (Collection)	32,100		32,100
5291	Operation Maint. & Repair - Treatment	73,000		73,000
5292	Auto & Trucks Repair & Maintenance	4,000		4,000
5293	Equipment Replacement (all other)	19,000		19,000
5294	Plant, lab, Office Repairs (Buildings)	2,400		2,400
5298	Equipment Rental	600		600
5301	Fuel	10,000		10,000
5320	BAD DEBT	0		0
5332	Accounting/Auditing	11,500		11,500
5334	Engineering	8,000	-8000	0
5336	Legal	4,000		4,000
5337	Compliance fees & Expenses	0		0
5339	Planning	10,000	-10000	0
5340	Temp Employment Services	0		0
5350-5351	Bank & Merchant fees	13,000		13,000
5360	LAFCO - expenditure share	0		0
5361-5362	Memberships	5,500		5,500
5363	Licenses/Permits	25,000	125	25,125
5365	Pollution Tests & Compliance	5,000		5,000
5401	General Liability Insurance	74,500		74,500
5511-5603	Utilities	122,900	387	123,287
5800	Interest Expense	39000		39,000
TOTAL Operating Expenses		1,246,382	0	1,246,382

SOLID WASTE FUND		FY		ADJUSTED
		2024-2025	ADJUSTMENT	BUDGET
5101-5114	Salaries & Wages	21,277		21,277
5121-5134	Fringe Benefits	16,086		16,086
5140	Uniforms	0	6250	6,250
5150	Training/Travel & Conferences	773		773
5160	Mileage Reimb./Allowance	40		40
5170	Sponsorship/Contributions	0		0
5218	Public Outreach	0	30000	30,000
5240	Solid Waste Collection	637,991		637,991
5281	Office Services	2,028		2,028
5282	Office Supplies	942		942
5283	Postage	1,302		1,302
5289	Miscellaneous	0	6415	6,415
5294	Plant, lab, Office Repairs (Buildings)	0		0
5301	Fuel	0		0
5320	BAD DEBT	0		0
5332	Accounting/Auditing	1,150		1,150
5336	Legal	400		400
5340	Temp Employee	0		0
5351	Bank & Merchant fees	0		0
5360	Lafco - Expenditures Share	0		0
5361	Memberships	550		550
5401	General Liability Insurance	7,443		7,443
	TOTAL Operating Expenses	689,982	42,665	732,647
6500	Capital Outlay	0	52984	52,984
	TOTAL Operating Expenses and Capital Outlay	689,982	95,649	785,631