

Heber Public Utility District

Report to the Board of Directors

Date: April 16, 2020
From: Laura Fischer, General Manager
Subject: General Manager's Report to Board of Directors

HPUD EVENTS

All HPUD events have been cancelled due to the COVID 19 health concerns. Staff will begin will go on as scheduled in 2020.

HPUD OPERATIONS AND ADMINISTRATION

We will be preparing a Newsletter for our May utility bill. This newsletter will include information about the operational changes being implemented at the District due to the COVID 19 health concerns. We will also have information about the Census 2020.

SOCIAL DISTANCE IMPLEMENTATION

HPUD has implemented social distance practices. Currently our operators are working one week on and one week off. This allows us to maintain plant operations and ensure our employees are able to isolate. Parks is working every day of the week, but for half day. This allows the parks to have a minimum maintenance. We are scheduling office staff as their work demands that they be in the office. Graciela and I are able to work from home and continue to keep up with the daily, weekly and monthly administrative needs of the District.

FIRST QUARTER FINANCIAL REPORT

Graciela completed the quarterly financial report for period ending March 30, 2020. It is attached it to this memo.

Heber Public Utility District

3rd Qtr. Budget Report - Fiscal Year 2019-20

April 16, 2020

OVERVIEW ALL FUNDS

The accompanying summary tables reflect HPUD's overall financial position for the fiscal year through March 31, 2020. 77% of the total revenue budget, for all funds and from all sources have been received. 60% of the total expenditures, including capital outlay and debt service payments, have been expended.

ALL FUNDS REVENUES OVERVIEW	BUDGET	Year to Date Actual	Percent
PARKS & RECREATION	559,000	318,121	57%
WATER	1,613,700	1,317,208	82%
SEWER	1,346,400	1,077,285	80%
TRASH	522,600	387,746	74%
	4,041,700	3,100,360	77%

ALL FUNDS EXPENDITURES OVERVIEW	BUDGET	Year to Date Actual	Percent
PARKS & RECREATION	556,500	348,474	63%
WATER	1,582,823	1,011,818	64%
SEWER	1,280,950	658,537	51%
TRASH	509,400	335,192	66%
	3,929,673	2,354,021	60%

Projected Property Tax Revenue on Track

The Imperial County Auditor's Office has issued the checks for the first property tax installment and the monies represent 58.2% of our property tax budget.

PARKS AND RECREATION FUND

With 75% of the year complete, Parks & Recreation Fund revenues are at 58% of projections and expenditures are at 63% of budget as summarized in this table.

PARKS AND RECREATION FUND 105			
Working Capital	Budget	YTD Actual	Percent
Revenues			
Property Taxes	465,000	270,679	58%
CFDs	81,300	36,324	45%
Other Revenues	12,700	11,118	88%
	559,000	318,121	57%
Expenditures			
Operating	545,700	345,930	63%
Capital Outlay	10,800	2,544	24%
	556,500	348,474	63%

Property Taxes

Property Taxes account for 83% of the total Parks and Recreation budget with revenue from the Park/Retention Maintenance accounting for 16%, Royalties and Other Revenues are at 1%

Park/Retention Maintenance Revenue

This revenue source is monies received from the Community Facilities Districts (CFDS): Heber Meadows and McCabe Ranch. Staff anticipates receiving the additional 45% of the remaining budget during April and expects that all of the CFDS revenues will be received.

Parks & Recreation Expenditures

As of the end of March, our operating expenses are at 63% and capital outlay at 24%. We still have pending the purchase of storm water pump that will be acquired during the next 3 months.

WATER FUND

The following summarizes year-to-date revenues, expenditures, and changes in working capital for the Water Fund.

WATER FUND			
Working Capital	Budget	YTD Actual	Percent
Revenues	1,613,700	1,317,208	82%
Expenditures			
Operating	1,185,450	842,987	74%
Capital Outlay	109,373	49,868	46%
Debt Service	328,100	118,964	36%
	1,622,923	1,011,818	62%

Water Fund Revenues

Water revenues are monies received from water sales, fees and penalties, and other miscellaneous revenues. Overall water revenues are at 82% of the budget, in track for the 3rd Quarter of the Year. Water sales make up 96.11% of the total water fund revenues, Capacity and Developers fees are 3.28% other revenues like rent interest and sale of assets, are 0.61%.

Water Sales

Revenues from water sales are at 79% on track with this time of the year.

Water Fund Expenditures

Water Fund Operation and Maintenance expenditures are at 74% and Capital Outlay is at 46%. We still have the valve exercise equipment is pending but a purchase order has been already submitted.

Debt service is at 36% due to the outstanding 2009 USDA COPS payment is due by June 1st, 2020.

SEWER FUND

This table summarizes year-to-date revenues, expenditures and changes in working capital for the Sewer Fund.

SEWER FUND			
Working Capital	Budget	YTD Actual	Percent
Revenues	1,346,400	1,077,285	80%
Expenditures			
Operating	1,032,750	640,164	62%
Capital Outlay	37,100	18,373	50%
Debt Service	211,100	0	0%
	1,280,950	658,537	51%

Sewer Fund Revenues

Sewer revenues are monies received from sewer service charges, fees and penalties, and other miscellaneous revenues. Overall Sewer Fund revenues are at 80% of the budget. Service charges account for 99.2% of the total Sewer Fund budget, Other

Revenues like interest and rental represent less than 1%.

Sewer Service Charges

At the third quarter of the year our sewer service charges are at 73.7%, in track for three quarters of the fiscal year.

Sewer Fund Expenditures

Sewer Fund operation and maintenance expenditures are at 62%.

Capital Outlay

50% of the total Capital Outlay budget has been expended, pending to purchase is the 8 x 12 shoring and a replacement pump.

Debt service is at 0% the CRWA –SRF Loan due date is May 2020.

TRASH FUND

The Trash Fund is running on schedule for the third quarter of the year as shown in the table below.

Trash Fund			
Working Capital	Budget	YTD Actual	Percent
Revenues	522,600	387,746	74%
Expenditures			
CR&R Payments	473,700	346,462	73%
Expenditures	48,100	29,076	60%
	521,800	375,538	72%

This Third Quarter of the Year Budget summary is based on detailed information produced by the Heber Public Utility District’s financial management system. Should you have any questions or need additional information, please contact the General Manager.