

**HPUD FY 2023-2024 BUDGET ASSUMPTIONS**

<b>New Development and Service Connections</b>				
Description	Water	Sewer	Parks and Recreation	Trash
No New Capacity Fees for FY 23-24	No New Capacity Fees for FY 23-24	No New Capacity Fees for FY 23-24		Minimal impact to trash franchise fee.
<b>Rate Adjustment</b>				
Description	Water	Sewer	Parks and Recreation	Trash
No rate increase for water / sewer in FY 2023-24 A Rate Study Must Be Prepared in FY 2023-24				Proposed Increase for 2022-23 Current Rate: 23.34 <b>Increase: \$ 0.86</b> New Rate 23-24: \$24.20  Minimal impact to HPUD's Franchise Fee, which is 10% of gross revenue, which is about \$49K per year.  Currently HPUD has 169 Senior accounts with 10% discount for trash
<b>Personnel Costs</b>				
Description	Water	Sewer	Parks and Recreation	Trash
Salary Increase - Includes a 2% increase FY 23-24				
Medical Insurance Cost - anticipated to increase approximately 6%.				
Part-time Positions to be filled: Starting in July 01, 2023. Temp Part-time Recreation Coordinator.			Part- Time Recreation Coordinator: \$17,000 per year.	
Workers' Comp Rates has small increase for FY 2023-2024 rates: Clerical / Office 0.03%. Liability Insurance with SDRMA went up \$3,400, which is 13%				
CALPERS 23-24 RATES:	The Unfunded liability for CalPERS in FY 2023-24 is \$90,962, which is an increase of 8%.			
<b>Administrative Overhead Pro-rated Share</b>				
Description	Water	Sewer	Parks and Recreation	Trash
All Administrative Costs that are not Specific to Enterprise Funds are shared according to this formula except the following.	40% water	40% sewer	16% parks	4% Trash Fund
<b>Public Outreach:</b> Fall Fiesta expenditures: in FY 22-23 was \$41,240. We anticipate holding the Fall Fiesta in 23-24 and will budget the amount of \$20,000.			100% share of total cost = \$20,000	

**HPUD FY 2023-2024 BUDGET ASSUMPTIONS**

<b>New Equipment Purchases</b>				
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks &amp; Rec</b>	<b>Trash</b>
Various Equipment replacement costs. In water fund these will be funded through Short Lived Asset Replacement Fund. In sewer these will be charged to the Equipment Replacement Fund. Both of these funds are required by our lender and must be funded each year. Equipment List attached:	This budget includes 210 meters of various sizes and 125 stealth readers			
<b>Increase in Expenditures</b>				
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks and Recreation</b>	<b>Trash</b>
<b>Increase in Expenditures of 7% expect what is listed below.</b>				
Power Cost increase to 12% for FY 2023-24				
Granicus System: \$6900, second year of contract. This was approved in FY 21-22 and will be included in FY 23-24.				
Chemicals & Lab Testing: an increase of 18% anticipated for FY 2023-24				
Tyler System increase 10% for FY 23-24	HPUD Financial Management System fees increased 10%			
IVTA fee increase FY 23-24	IVTA fees increased by 50% for FY 2023-2024			
SDRMA General Liability Insurance rate increased by 14% for FY 23-24	SDRMA General Liability Insurance rate increased by 14% for FY 2023-2024			
<b>Debt Coverage Ratio</b>				
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks and Recreation</b>	<b>Trash</b>
Lender Requirement to ensure the debt is paid. Net Operating Revenues Divided by Debt equals Debt Coverage Ratio. HPUD has a required Debt Coverage Ratio of 1.2.	HPUD must maintain a debt coverage ratio of 1.2	HPUD must maintain a debt coverage ratio of 1.2	No Debt - Not Required	No Debt - Not Required



Adopted Via Resolution 2023-XX  
Effective July 1, 2023

**FISCAL YEAR 2023/2024 PARKS & RECREATION  
COMPARATIVE INCOME STATEMENT  
PARKS AND RECREATION**

FTE: 2.96

<b>REVENUE</b>	<b>FY 2019-20 ACTUALS</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 ACTUAL</b>	<b>FY 2022-23 BUDGET</b>	<b>PROJECTED FY 2022-23 ACTUALS</b>	<b>VARIANCE Projected Less Budget</b>	<b>FY 2023-24 BUDGET</b>	<b>VARIANCE FY 23-24 Budget Less FY 22-23 Projected Actuals</b>
Property Taxes	469,955	444,238	438,807	449,700	451,700	2,000	454,200	2,500
Parks Maintenance - CFDS	84,872	73,139	83,919	87,000	86,600	(400)	87,000	400
Royalties (Geothermal)	3,889	3,567	3,107	3,600	2,200	(1,400)	3,200	1,000
Parks & Rec/Park Use	2,330	560	4,760	2,700	10,100	7,400	2,700	(7,400)
Administration Fees			2,700		3,400		-	
Grant Revenue - COVID	-	-	89,477	0	0	0	-	0
Other Revenues	4,601	147,089	9,353	20,650	1,600	(19,050)	3,000	1,400
Other Contributions (Donations)	5,027	5,027	2,500	0	1,800	1,800	-	(1,800)
<b>Land transfer to Wastewater Dues Payment Resol. 2018-09</b>	<b>48,828</b>	<b>48,828</b>	<b>48,828</b>	<b>48,828</b>	<b>48,828</b>	<b>0</b>	<b>48,828</b>	<b>0</b>
<b>Total Revenues</b>	<b>619,502</b>	<b>722,449</b>	<b>683,451</b>	<b>612,478</b>	<b>606,228</b>	<b>(9,650)</b>	<b>598,928</b>	<b>(3,900)</b>

**PARKS AND RECREATION**

<b>EXPENDITURES</b>	<b>FY 2019-20 ACTUALS</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 ACTUAL</b>	<b>FY 2022-23 BUDGET</b>	<b>PROJECTED FY 2022-23 ACTUALS</b>	<b>VARIANCE Projected Less Budget</b>	<b>FY 2023-24 BUDGET</b>	<b>VARIANCE FY 23-24 Budget Less FY 22-23 Projected Actuals</b>
SALARIES	143,601	110,199	168,795	198,200	159,100	(39,100)	188,400	29,300
FRINGE - BENEFITS	84,958	101,403	106,009	106,600	99,800	(6,800)	127,300	27,500
PERSONNEL	3,247	2,061	6,186	6,900	7,200	300	6,600	(600)
RECREATION ACTIVITIES SUPPLIES	16,854	2,013	5,931	16,000	9,300	(6,700)	10,000	700
MOVIES RENTAL (15*300)	1,379	285	1,242	1,600	1,500	(100)	1,600	100
PUBLIC OUTREACH Calendar of Events	9,710	3,739	8,268	5,600	7,600	2,000	20,000	12,400
MATERIALS & SUPPLIES	22,354	20,359	20,139	20,000	23,200	3,200	21,000	(2,200)
FIRE HYDRANTS MAINTENANCE	0	-	-	3,500	0	(3,500)	0	0
OFFICE SERVICES	7,705	17,132	13,715	13,400	15,800	2,400	13,300	(2,500)
OFFICE SUPPLIES	3,509	669	3,943	3,100	3,200	100	3,800	600
UB POSTAGE/MAILING	724	1,084	1,200	2,300	2,200	(100)	2,900	700
MISCELLANEOUS	767	541	993	2,100	2,000	(100)	2,100	100
PARKS MAINTENANCE & REPAIRS	10,103	39,669	8,957	20,000	24,200	4,200	21,000	(3,200)
AUTO & TRUCKS REP & MAINT	2,906	3,660	5,183	2,200	1,400	(800)	1,700	300
OTHER EQ REPAIR-REPLACE & MAINT	7,766	3,647	1,066	10,000	12,200	2,200	11,500	(700)
PLANT LAB AND OFFICES REPAIR	0	-	-	1,200	0	(1,200)	1,200	1,200
EQUIPMENT RENTAL	3,392	378	-	3,500	1,300	(2,200)	3,500	2,200
GASOLINE & DIESEL	4,625	3,509	6,924	7,800	6,100	(1,700)	7,800	1,700
ACCOUNTING & AUDITING FEES	4,760	4,144	3,328	4,600	4,600	0	5,800	1,200
ENGINEERING FEES	2,725	2,113	3,675	10,000	0	(10,000)	10,000	10,000
LEGAL FEES	1,834	2,176	2,680	3,000	3,000	0	3,100	100
PLANNING CONTRACT FEES+ S A P	4,886	12,241	11,754	4,400	1,200	(3,200)	10,000	8,800
TEMP EMPLOYMENT SERVICES	9,883	21,820	10,400	0	0	0	0	0
BANK FEES/MERCHANT FEES	1,367	-	4,575	0	0	0	0	0
LAFCO - EXPENDITURES SHARE		-	-	0	0	0	0	0
MEMBERSHIP FEES	1,662	2,788	1,382	2,100	2,100	0	2,200	100
LICENSES & PERMITS			10	0	0	0	0	0
POLLUTION &HAZDS COMPLIANCE	0		-	500	0	(500)	500	500
GENERAL LIABILITY	13,148	17,054	17,720	21,000	22,200	1,200	25,300	3,100
UTILITIES	45,055	54,370	60,451	62,700	56,100	(6,600)	59,100	3,000
STREET LIGHTING (power cost & repairs)	26,003	26,546	31,018	33,000	31,900	(1,100)	35,000	3,100
<b>TOTAL Operating Expenses</b>	<b>434,923</b>	<b>453,597</b>	<b>505,544</b>	<b>565,300</b>	<b>497,200</b>	<b>(68,100)</b>	<b>594,700</b>	<b>97,500</b>
<b>NET OPERATING REVENUES</b>	<b>184,578</b>	<b>268,852</b>	<b>177,907</b>	<b>47,178</b>	<b>109,028</b>		<b>4,228</b>	

**PARKS AND RECREATION**

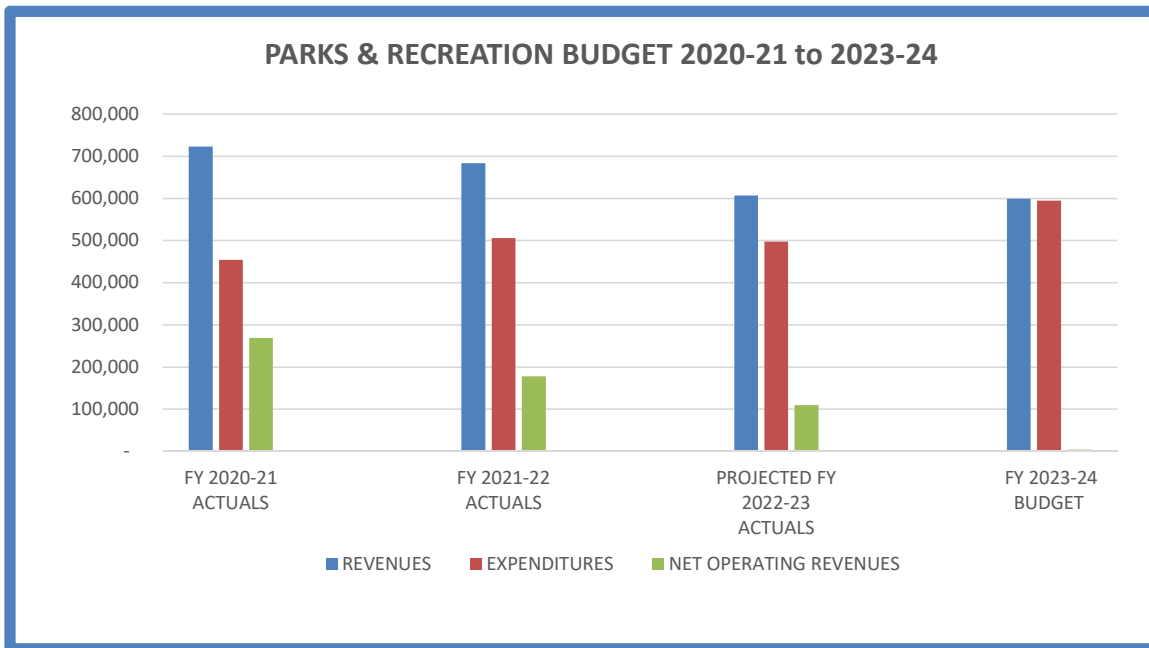
<b>OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>FY 2019-20 ACTUALS</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 ACTUAL</b>	<b>FY 2022-23 BUDGET</b>	<b>PROJECTED FY 2022-23 ACTUALS</b>	<b>VARIANCE Projected Less Budget</b>	<b>FY 2023-24 BUDGET</b>	<b>VARIANCE FY 23-24 Budget Less FY 22-23 Projected Actuals</b>
Office Equipment Outlay	2,544	0	-	0		0	1,200	1,200
Plant Equipment Outlay	0	0	-	0	20,000	(20,000)	0	(20,000)
<b>Total Other Expenditures</b>	<b>2,544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>(20,000)</b>	<b>1,200</b>	<b>(18,800)</b>
<b>NET AFTER CAPITAL OUTLAY</b>	<b>182,034</b>	<b>268,852</b>	<b>177,907</b>	<b>47,178</b>	<b>89,028</b>		<b>3,028</b>	

## PARKS & RECREATION CHARTS

FY 2023-24

NET OPERATING REVENUES	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	PROJECTED FY 2022-23 ACTUALS	FY 2023-24 BUDGET
REVENUES	722,449	683,451	606,228	598,928
EXPENDITURES	453,597	505,544	497,200	594,700
<b>NET OPERATING REVENUES</b>	<b>268,852</b>	<b>177,907</b>	<b>109,028</b>	<b>4,228</b>

OTHER EXPENDITURES CAPITAL OUTLAY	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	PROJECTED FY 2022-23 ACTUALS	FY 2023-24 BUDGET
Office Equipment Outlay	0	0	0	1,200
Plant Equipment Outlay	0	0	20,000	0
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>1,200</b>
<b>NET AFTER CAPITAL OUTLAY</b>	<b>268,852</b>	<b>177,907</b>	<b>89,028</b>	<b>3,028</b>



**HEBER PUBLIC UTILITY DISTRICT 2023-2024 SALARIES AND BENEFITS**

FRINGE BENEFITS EXPENDITURE DETAIL - HEALTH - VISION, DENTAL WITH 2022-2023 RATES W/6 Mo. 5%, 3% & 1% Increase							FULL TIME EQUIVALENT EMPLOYEES : 14					TOTAL COST
POSITION / TITLE 2.00%	POSITION SALARY	FICA 6.2%	Medicare 1.45%	PERS 23-24 rates 11.59%&7.47%	UI & ETT	Work-Comp 23-24 Rates	Health Insurance	Dental	VISION	Life	TOTAL	TOTAL COST
Based on % Distribution							6%	2%	1%	0%		
<b>Management</b>												
General Manager (including mileage)	100,200	6,212	1,453	7,485	217	631	22,403	1,635	247	103	40,386	140,586.436
Finance Manager	78,123	4,844	1,133	5,836	217	453	20,166	1,635	247	103	34,633	112,756.250
Chief Operator	91,459	5,670	1,326	17,002	217	4,870	31,528	1,635	247	103	62,598	154,057.492
Office Manager	73,543	4,560	1,066	5,494	217	427	5,843	638	87	103	18,435	
<b>Sub-Total:</b>	<b>343,325</b>	<b>\$21,286</b>	<b>\$4,978</b>	<b>\$35,817</b>	<b>\$868</b>	<b>6,381</b>	<b>\$79,941</b>	<b>5,543</b>	<b>826</b>	<b>413</b>	<b>\$156,053</b>	<b>499,378.279</b>
<b>Office Staff</b>												
Bookkeeper	58,158	3,606	843	10,812	217	337	23,824	1,075	161	103	40,978	99,135.978
Senior Account Clerk	58,158	3,606	843	10,812	217	337	18,991	1,635	247	103	36,791	94,949.019
<b>Sub-Total:</b>	<b>116,317</b>	<b>7,212</b>	<b>1,687</b>	<b>21,623</b>	<b>434</b>	<b>675</b>	<b>42,815</b>	<b>2,710</b>	<b>407</b>	<b>206</b>	<b>77,768</b>	<b>194,084.997</b>
<b>Parks &amp; Retention Mntnce</b>												
Parks Maintenance (Step 2)	50,475	3,129	732	9,383	217	3,579	31,973	1,635	247	103	50,998	101,472.460
Parks Maintenance (Step 1)	39,865	2,472	578	2,978	217	2,826	12,351	755	114	103	22,394	62,258.590
<b>Sub- Total:</b>	<b>90,339</b>	<b>5,601</b>	<b>1,310</b>	<b>12,361</b>	<b>434</b>	<b>6,405</b>	<b>44,324</b>	<b>2,390</b>	<b>360</b>	<b>206</b>	<b>73,392</b>	<b>163,731.049</b>
<b>Water Fund</b>												
Lead Operator W	70,623	4,379	1,024	13,129	217	3,665	28,173	1,635	247	103	52,571	123,193.707
Operator II Step 2	64,043	3,971	929	4,784	217	3,324	11,139	638	87	103	25,191	89,234.166
Operator II Step 2	32,021	1,985	464	2,392	109	1,662	12,999	1,222	185	52	21,069	53,090.474
OIT	52,997	3,286	768	3,959	217	2,751	9,952	755	114	103	21,904	74,900.931
<b>Sub- Total:</b>	<b>219,684</b>	<b>13,620</b>	<b>3,185</b>	<b>24,264</b>	<b>760</b>	<b>11,402</b>	<b>62,262</b>	<b>4,250</b>	<b>632</b>	<b>361</b>	<b>120,735</b>	<b>340,419.277</b>
<b>Waste-Water Fund</b>												
Lead Operator WW	70,623	4,379	1,024	13,129	217	4,732	15,841	1,635	185	103	41,244	111,866.605
Operator II Step 2	32,021	1,985	464	2,392	109	2,145	15,269	1,222	185	52	23,823	55,844.761
OIT	52,998	3,286	768	3,959	217	3,551	7,364	755	114	103	20,117	73,114.490
<b>Sub- Total:</b>	<b>155,642</b>	<b>9,650</b>	<b>2,257</b>	<b>19,480</b>	<b>543</b>	<b>10,428</b>	<b>38,475</b>	<b>3,612</b>	<b>483</b>	<b>258</b>	<b>85,184</b>	<b>240,825.856</b>
Overtime	23,283	1,444	338								1,781	
Week-end duty	10,500	651	152								803	
CALL BACK/ON CALL	10,500	651	152								803	
>salary /2080*4*52											0	
CALPERS - UNFUNDED LIABILITY 23-24				90,962							90,962	90,962
<b>Full Time Employees</b>	<b>969,590</b>	<b>60,115</b>	<b>14,059</b>	<b>204,506</b>	<b>3,038</b>	<b>35,290</b>	<b>267,816</b>	<b>18,505</b>	<b>2,708</b>	<b>1,445</b>	<b>607,482</b>	<b>\$1,577,072</b>
<b>Part- Time</b>												
Parks Maintenance (Temp. PT)	0	0	0	0	0	-	0	-	-	-	0	0
Recreation Center Clerk (Temp. PT)	17,000	1,054	247	0	0	-	-	-	-	-	1,301	18,300.5
<b>Part-Time Employees</b>	<b>17,000</b>	<b>1,054</b>	<b>247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,301</b>	<b>\$18,301</b>
Board Member	4,800	298	70			30					397	5,197.44
Board Member	4,800	298	70			30					397	5,197.44
Board Member	4,800	298	70			30					397	5,197.44
Board Member	4,800	298	70			30					397	5,197.44
Board Member	4,800	298	70			30					397	5,197.44
<b>Board Members</b>	<b>24,000</b>	<b>1,488</b>	<b>348</b>	<b>0</b>	<b>0</b>	<b>151</b>	<b>0</b>	<b>0</b>			<b>1,987</b>	<b>\$25,987</b>
<b>GRAND TOTAL SALARIES</b>	<b>\$ 1,010,590</b>	<b>62,657</b>	<b>14,654</b>	<b>204,506</b>	<b>3,038</b>	<b>35,442</b>	<b>267,816</b>	<b>18,505</b>	<b>2,708</b>	<b>1,445</b>	<b>610,770</b>	<b>\$1,621,360</b>
NOTE: Board members don't receive any benefits other than FICA & Work Comp..											<b>GRAND TOTAL: ---&gt;</b>	<b>\$ 1,621,360</b>