

Heber Public Utility District

1st Qtr. Budget Report - Fiscal Year 2025-2026

October 16, 2025

OVERVIEW ALL FUNDS

The accompanying summary tables reflect HPUD's overall financial position for the fiscal year through September 30, 2025. Up to date, 27.05% of the total revenue budget has been received for all funds and sources. 25.29% of the total expenditures, including capital outlay and Construction in Progress, have been expended.

All Funds Revenue Overview	Budget	YTD	%
Parks & Recreation	\$ 746,334.00	\$ 330,820.93	44.33%
Water	\$ 1,966,645.00	\$ 482,263.82	24.52%
Sewer	\$ 1,602,735.00	\$ 370,284.27	23.10%
Trash	\$ 750,200.00	\$ 187,063.49	24.94%
Total	\$ 5,065,914.00	\$ 1,370,432.51	27.05%

All Funds Expenditures Overview	Budget	YTD	%
Parks & Recreation	\$ 1,729,447.00	\$ 286,321.09	16.56%
Water	\$ 2,673,190.18	\$ 854,941.45	31.98%
Sewer	\$ 1,577,018.12	\$ 366,285.76	23.23%
Trash	\$ 731,904.00	\$ 189,564.28	25.90%
Total	\$ 6,711,559.30	\$ 1,697,112.58	25.29%

PARKS AND RECREATION FUND

At the start of the new fiscal year, Parks & Recreation Fund revenues are at 44.33% of projections and expenditures are at 16.56% of budget as summarized in this table.

PARKS AND RECREATION FUND 105			
Revenue	Budget	YTD	%
Property Taxes	\$ 400,000.00	\$ 787.06	0.20%
Parks Maintenance	\$ 83,500.00	\$ -	0.00%
Grant Revenue	\$ 165,962.00	\$ 289,091.56	174.19%
Other Revenues	\$ 96,872.00	\$ 40,942.31	42.26%
Total	\$ 746,334.00	\$ 330,820.93	44.33%
Expenditure			
Operating	\$ 659,892.00	\$ 190,771.92	28.91%
Capital Outlay & CIP	\$ 1,069,555.00	\$ 95,549.17	8.93%
Total	\$ 1,729,447.00	\$ 286,321.09	16.56%

Property Taxes

Property Taxes are received only twice per year around December 2025 and April 2026. We should receive the parks maintenance in October 2025.

Grants

We received the checks for parks and recreation, AGWest, IID and Imperial County.

Other revenues

The amount includes payment received from CFD 2005-1 for Administration.

Parks & Recreation Expenditures

At the start of this new fiscal year, our operating expenses are at 28.91%. Capital Outlay and Construction in progress is 8.93%, (We paid Correll Park design and Children's park parking.

WATER FUND

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

Water Fund Revenues

Water revenues are monies received from water sales, fees and penalties, and other miscellaneous revenues. Overall water revenues are at 24.52% of the budget.

WATER FUND 200			
Revenue	Budget	YTD	%
Water sales	\$ 1,741,300.00	\$ 459,626.39	26.40%
Impact/Cap Fees	\$ 80,262.00	\$ -	0.00%
Other Revenue	\$ 145,083.00	\$ 22,637.43	15.60%
Total	\$ 1,966,645.00	\$ 482,263.82	24.52%
Expenditure			
Operating	\$ 1,562,216.00	\$ 422,684.14	27.06%
Capital Outlay & CIP	\$ 859,172.00	\$ 351,356.22	40.89%
Debt Service	\$ 251,802.18	\$ 80,901.09	32.13%
Total	\$ 2,673,190.18	\$ 854,941.45	31.98%

Water Sales

Revenues from water sales are at 26.40%, on track with this time of the year.

Water Fund Expenditures

Water Fund Operation and Maintenance expenditures are at 27.06% and Capital Outlay and Construction in Progress is at 40.89%. (We paid progress for Pipeline and parts for meter replacement project).

Debt service is at 32.13% USDA Loans due dates are July (paid), December 2024, January and June 2025.

SEWER FUND

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

SEWER FUND 300			
	Budget	YTD	%
Revenue			
Wastewater Sales	\$ 1,445,500.00	\$ 356,591.62	24.67%
Impact/Cap Fees	\$ 26,642.00	\$ -	0.00%
Other Revenue	\$ 130,593.00	\$ 13,692.65	10.48%
Total	\$ 1,602,735.00	\$ 370,284.27	23.10%
Expenditure			
Operating	\$ 1,284,820.00	\$ 354,601.60	27.60%
Capital Outlay & CIP	\$ 115,800.00	\$ 11,684.16	10.09%
Debt Service	\$ 176,398.12	\$ -	0.00%
Total	\$ 1,577,018.12	\$ 366,285.76	23.23%

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 23.10% of the budget.

Sewer Service Charges

At the start of our fiscal year, sewer service charges are at 24.67%, on track for the first quarter of the fiscal year.

Sewer Fund Expenditures

Sewer Fund operation and maintenance expenditures are at 27.60%. Capital Outlay is at 10.09%. **Debt service** is at 0% the CRWA –SRF Loan due date is May 2025.

TRASH FUND

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

TRASH FUND 400			
	Budget	YTD	%
Revenue			
Trash Services	\$ 742,700.00	\$ 184,629.45	24.86%
Other revenue	\$ 7,500.00	\$ 2,434.04	32.45%
Total	\$ 750,200.00	\$ 187,063.49	24.94%
Expenditure			
Operating	\$ 56,704.00	\$ 21,227.44	37.44%
CR&R Payments	\$ 675,200.00	\$ 168,336.84	24.93%
Total	\$ 731,904.00	\$ 189,564.28	25.90%

**Expenditures in all funds includes the total amount paid for annual workers compensation insurance and annual SDRMA General Liability insurance.

This Unaudited First 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 Finance Manager.