



Heber Public Utility District

4th Qtr. Budget Report - Fiscal Year 2024-2025

August 21, 2025

OVERVIEW ALL FUNDS

The accompanying summary tables reflect HPUD’s overall financial position for the fiscal year 2024-2025. At the end of the fiscal year 93.70% of the total revenue budget has been received for all funds and sources. 91.78% of the total expenditures, including capital outlay and Debt Service, have been expended.

All Funds Revenue Overview	Budget	YTD	%
Parks & Recreation	\$ 2,552,711.00	\$ 1,386,331.10	54.31%
Water	\$ 2,205,906.00	\$ 2,514,452.58	113.99%
Sewer	\$ 1,969,043.00	\$ 2,304,642.37	117.04%
Trash	\$ 766,149.00	\$ 816,114.31	106.52%
Total	\$ 7,493,809.00	\$ 7,021,540.36	93.70%

All Funds Expenditures Overview	Budget	YTD	%
Parks & Recreation	\$ 703,533.00	\$ 606,348.05	86.19%
Water	\$ 2,533,595.18	\$ 2,335,261.02	92.17%
Sewer	\$ 1,628,033.61	\$ 1,479,706.28	90.89%
Trash	\$ 786,340.00	\$ 765,510.69	97.35%
Total	\$ 5,651,501.79	\$ 5,186,826.04	91.78%

PARKS AND RECREATION FUND

At the close of fiscal year 2024–2025, Parks & Recreation Fund revenues reached 54.31% of projections, while expenditures were at 86.19% of the budget, as summarized in the table below.

PARKS AND RECREATION FUND 105			
Revenue	Budget	YTD	%
Property Taxes	\$ 454,200.00	\$ 394,575.00	86.87%
Parks Maintenance	\$ 80,000.00	\$ 83,638.57	104.55%
Grant Revenue	\$ 1,597,490.00	\$ 467,890.00	29.29%
Dev. Fees	\$ 326,000.00	\$ 374,000.00	114.72%
Other Revenues	\$ 95,021.00	\$ 66,227.53	69.70%
	\$ 2,552,711.00	\$ 1,386,331.10	54.31%
Expenditure			
Operating	\$ 641,175.00	\$ 572,698.63	89.32%
Capital Outlay	\$ 62,358.00	\$ 33,649.42	53.96%
Total	\$ 703,533.00	\$ 606,348.05	86.19%

Property Taxes

Property tax revenues represent 86.87% of the total Parks & Recreation budget. These revenues are received semiannually, in April and December, and have been adjusted to reflect the revised apportionment from Imperial County.

Park/Retention Maintenance Revenue

This revenue source is monies received from the Community Facilities Districts (CFDS): Heber Meadows and McCabe Ranch.

Grant Revenue

During this fiscal year, we received the second reimbursement for Children’s Park. The projected budget amount included Correll Park, which remains pending.

Dev. Fees

The amount includes payment received from developers and deferred income from developers’ projects received at the end of the previous fiscal year, (we deposited \$262,000 to cfd-2005).

Other Revenues

We should receive this month the invoiced amount sent to the CFD administrator for \$35,815.20

Parks & Recreation Expenditures

Operating expenses are at 89.32%, and capital outlay at 53.96%. We purchased only the Bobcat, which is expected to be reimbursed by FEMA, along with a few benches. Due to uncertainty regarding revenues, the acquisition of the pump, additional benches, trash cans, and bleachers was postponed.

WATER FUND

Water Revenues are at 113.99% of projected budget and total Expenditures including Capital Outlay are at 92.17% of the budget. The following summarizes year 2024-2025 revenues, expenditures and changes in working capital for the Water Fund.

WATER FUND 200			
	Budget	YTD	%
Revenue			
Water sales	\$ 1,699,100.00	\$ 1,721,816.92	101.34%
Impact/Cap Fees	\$ 220,411.00	\$ 497,451.00	225.69%
Other Revenue	\$ 286,395.00	\$ 295,184.66	103.07%
Total	\$ 2,205,906.00	\$ 2,514,452.58	113.99%
Expenditure			
Operating	\$ 1,474,500.00	\$ 1,353,595.04	91.80%
Capital Outlay	\$ 807,293.00	\$ 729,863.80	90.41%
Debt Service	\$ 251,802.18	\$ 251,802.18	100.00%
Total	\$ 2,533,595.18	\$ 2,335,261.02	92.17%

Water Fund Revenues

Water revenues are monies received from water sales, fees and penalties, and other miscellaneous revenues. Overall water revenues are at 113.99% of the budget, we received impact fees from construction developers not included in budget.

Water Sales

Water sales revenues are at 101.34% of the budgeted amount.

Water Fund Expenditures

Water Fund Operation and Maintenance expenditures are at 91.80%, Capital Outlay at 90.41%, and Debt Service at 100%.

The meter system and the acquisition of a 1,550-gallon tank are still in progress and will require funding to be reprogrammed for the next fiscal year.

SEWER FUND

The wastewater revenues are at 117.04% of projected budget and total Expenditures including Capital Outlay are at 90.89% of the budget.

SEWER FUND 300			
	Budget	YTD	%
Revenue			
Wastewater Sales	\$ 1,402,700.00	\$ 1,404,593.81	100.14%
Impact/Cap Fees	\$ 440,893.00	\$ 789,879.00	179.15%
Other Revenue	\$ 125,450.00	\$ 110,169.56	87.82%
Total	\$ 1,969,043.00	\$ 2,304,642.37	117.04%
Expenditure			
Operating	\$ 1,246,382.00	\$ 1,161,313.12	93.17%
Capital Outlay	\$ 207,000.00	\$ 143,741.55	69.44%
Debt Service	\$ 174,651.61	\$ 174,651.61	100.00%
Total	\$ 1,628,033.61	\$ 1,479,706.28	90.89%

Sewer Fund Revenues

Sewer revenues are monies received from sewer service charges, fees and penalties, and other miscellaneous revenues. Overall Sewer Service Sales are at 100.14% of the budget. We received impact fees from construction developers not included on budget.

Sewer Fund Expenditures

Sewer Fund operation and maintenance expenditures are at 93.17%. Capital Outlay is at 69.44%.

Debt service is at 100% the CRWA –SRF Loan due date was May 20, 2025.

TRASH FUND

The Trash Fund is at 106.52% at the end of the fiscal year and expenditures at 97.35% as shown in the table below.

TRASH FUND 400			
	Budget	YTD	%
Revenue			
Trash Services	\$ 670,500.00	\$ 720,465.31	107.45%
Grant Cal Rec.	\$ 95,649.00	\$ 95,649.00	100.00%
Total	\$ 766,149.00	\$ 816,114.31	106.52%
Expenditure			
Operating	\$ 95,365.00	\$ 64,488.76	67.62%
Capital Outlay	\$ 52,984.00	\$ 52,984.00	100.00%
CR&R Payments	\$ 637,991.00	\$ 648,037.93	101.57%
Total	\$ 786,340.00	\$ 765,510.69	97.35%

We still need to expend funds from The Cal-recycle fund and will require funding to be reprogrammed for the next fiscal year.

Capital Outlay includes 2 new vehicles Chevrolet Trax and Colorado.

This End of the Fiscal Year 2024-2025 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.