

Heber Public Utility District

MEETING DATE: June 18, 2026

FROM: Madeline Dessert, General Manager

SUBJECT: Adopt Resolution Number 2026-07 to Adopt the Fiscal Year 2026-2027 Budget.

ISSUE:

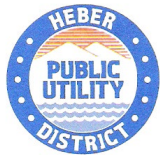
Shall the Heber Public Utility Board of Directors approve Resolution 2026-09 adopting a budget for Fiscal Year 2026-2027 and rescinding all prior Resolutions related to the appropriation of funds?

GENERAL MANAGER RECOMMENDATION:

Approve Resolution Number 2026-09 as presented.

FISCAL IMPACT:

The proposed HPUD Operating Revenues for the Fiscal Year 2026-27 are \$6,275,495 and HPUD total Expenditures are \$6,167,344.



Heber Public Utility District

2026-2027

Effective July 1, 2026

All Funds Summary FY 2026-2027

2026-2027 BUDGET	Parks & Rec	Water	Wastewater	Solid Waste	TOTAL Government Wide
Revenues	1,612,264	2,581,768	2,002,463	79,000	6,275,495
Total Revenues	\$ 1,612,264	\$ 2,581,768	\$ 2,002,463	\$ 79,000	\$ 6,275,495
Expenditures					
Operating	705,000	1,541,500	1,336,650	54,103	3,637,253
Capital & Equipment Outlay	1,019,200	607,982	329,400	-	1,956,582
Funds Transfers/Reserves	(48,828)	-	48,828		-
Debt Service	-	313,509	260,000	-	573,509
Total Expenditures	1,675,372	2,462,991	1,974,878	54,103	6,167,344
To Fund Balance	\$ (63,108)	\$ 118,777	\$ 27,585	\$ 24,897	108,151

BACKGROUND:

The District's annual budget represents a total financing plan for all District operations and must be analyzed by its component parts in order to make any meaningful assumptions. Although there is some financial interdependence between the funds, such as the shared allocation of labor costs, each fund represented in the budget must stand alone.

The budget serves as the financial planning tool of the District. It provides for the allocation of resources across the full range of the District's activities.

DISCUSSION:

Attached to this document is the HPUD Operating Budget Report prepared by the General Manager after receiving input from the Board of Directors.

CONCLUSION:

Adoption of Resolution 2026-09 enables Heber Public Utility District to meet their anticipated operating and maintenance obligations to keep our parks, water and sewer systems in top condition. It also allows for the purchase of some necessary capital outlay and equipment. Adopting the budget at this meeting will meet the deadline to have a budget in place by the beginning of the Fiscal Year.

Respectfully Submitted,

Madeline Dessert, General Manager

Attachments:

FY 2026-27 Operating Budget Report
Resolution 2026-09

RESOLUTION 2026-10

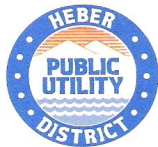
A RESOLUTION OF THE HEBER PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS ADOPTING A BUDGET FOR FISCAL YEAR 2026-2027

WHEREAS, the General Manager has submitted the 2026-2027 Budget to the Board of Directors for its review and consideration in accordance with budget policies and objectives established by the Board of Directors, and

WHEREAS, the 2026-2027 Budget is effective on July 1, 2026 and is based upon public comment and direction of the Board of Directors received at scheduled public meeting on May 21, 2026, and

WHEREAS, in said fiscal year beginning July 1, 2026, there is hereby appropriated out of the Treasury of the Heber Public Utility District for District purposes and for allowances to be used by the various departments and activities of said District for the fiscal year 2026-2027, the sum of \$6,167,344 in the amounts, allowances and estimates more particularly set forth and described in said budget on file in the District office; and

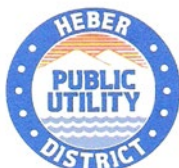
WHEREAS, the following monies are hereby appropriated from each fund in the following amounts:



Heber Public Utility District

2026-2027
Effective July 1, 2026
All Funds Summary FY 2026-2027

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RESOLUTION 2026-10

A RESOLUTION OF THE HEBER PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS ADOPTING A BUDGET FOR FISCAL YEAR 2026-2027

2026-2027 BUDGET		Part
Revenues		1
Total Revenues		1
Expenditures		
Operating		705
Capital & Equipment Outlay		1,01
Funds Transfers/Reserves		(48)
Debt Service		-
Total Expenditures		1,67
To Fund Balance		\$ (63)

WHEREAS, all previous appropriations are hereby cancelled and the balances remaining therein are applied to finance the new appropriations set forth in this budget; and

WHEREAS, according to adopted Policy 3040.2, Any commitment of District funds for a purchase or expense greater than \$15,000.00 shall first be submitted to the Board of Directors for approval, or shall be in conformance with prior Board action and/or authorizations; and

WHEREAS, according to adopted Policy 2040.2.1, The General Manager may authorize expenditures greater than \$15,000.00 in certain circumstances that require immediate action. The General Manager will immediately report any such expense to the Board of Directors; and
HPUD Budget Resolution 2026-09

RESOLUTION 2026-10

**A RESOLUTION OF THE HEBER PUBLIC
UTILITY DISTRICT BOARD OF DIRECTORS
ADOPTING A BUDGET FOR FISCAL YEAR
2026-2027**

WHEREAS, all increases in the Fiscal Year 2026-27 Budget of funds, departments and/or activities shall be made by the Board of Directors except that the General Manager may, on her own initiative and without prior approval of the Board of Directors, transfer between budget accounts within a fund, activity, or capital improvement fund, or from a budget account or appropriation, to the said fund reserve, amounts determined to be in excess of actual requirements; as long as such changes are reported regularly to the Board of Directors; and

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE HEBER PUBLIC
UTILITY DISTRICT, DOES HEREBY RESOLVE AS FOLLOWS:**

1. That the foregoing is true, correct and adopted.
2. That the Board of Directors finds that the Fiscal Year 2026-27 Budget of \$6,167,344 is based upon reasonable estimates of revenues and expenditures resulting in a balanced budget.
3. That the Board of Directors of the Heber Public Utility District does hereby adopt this Resolution approving the Fiscal Year 2026-27 Budget as set forth.
4. That the President of the Board of Directors of the Heber Public Utility District is hereby authorized to sign said Resolution, a copy of which is on file at the District office.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Heber Public Utility District held on the 18th day of June 2026.

AYES:

NOES:

ABSENTEE:

ABSENTEE:

ATTEST:

By: _____

Jacob Bermudez,

By: _____

Pompeyo Tabarez,

RESOLUTION 2026-10

**A RESOLUTION OF THE HEBER PUBLIC
UTILITY DISTRICT BOARD OF DIRECTORS
ADOPTING A BUDGET FOR FISCAL YEAR
2026-2027**

Clerk of the Board

Board President

APPROVED AS TO FORM:

By: _____
Mitchell A. Driskill,
District Counsel

State of California
County of Imperial
Heber Public Utility District

I, Jacob Bermudez, Clerk of the Board of the Heber Public Utility District, County of Imperial, State of California, DO HEREBY CERTIFY that the foregoing resolution was dully passed, approved and adopted by the Board of Directors of the Heber Public Utility District at its regularly scheduled meeting held on the 18th day of June 2026.

By: _____
Jacob Bermudez,
Clerk of the Board