

**RESOLUTION 2026-02**  
**RESOLUTION OF THE HEBER PUBLIC**  
**UTILITY DISTRICT AMENDING THE BUDGET**  
**FOR FISCAL YEAR 2025-2026**

**WHEREAS**, the Board of Directors of the Heber Public Utility District (District) adopted the Fiscal Year 2025-2026 Budget on June 12th, 2025, establishing revenues and expenditures for the operation of the District; and

**WHEREAS**, it has become necessary to amend the budget to address changes in expenditure needs, and/or newly identified priorities; and

**WHEREAS**, the proposed budget amendment will ensure the continued fiscal responsibility and operational efficiency of the District; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HEBER PUBLIC UTILITY DISTRICT AS FOLLOWS:**

Adopt the Fiscal Year 2025-2026 Budget amendment as outlined in Exhibit A, attached hereto and incorporated herein by reference.

Authorize and direct the District's Staff to implement the amended budget and make any accounting adjustments necessary to carry out the intent of this resolution.

This resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of the Heber Public Utility District held on the 19th day of February 2026.

**AYES:** *Tabarez, Matus, Sandoval, Diaz-Molina, Curry*

**NOES:**

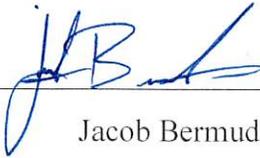
**ABSENTEE:**

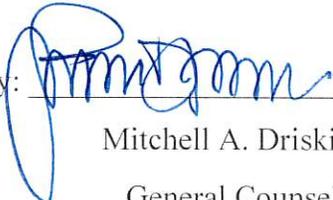
By:  \_\_\_\_\_

Pompeyo Tabarez,  
President of the Board

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**FOR FISCAL YEAR 2025-2026**

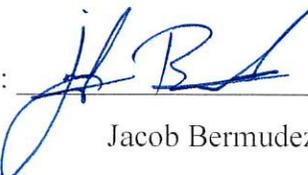
**ATTEST:**

By:   
\_\_\_\_\_  
Jacob Bermudez,  
Clerk of the Board

By:   
\_\_\_\_\_  
Mitchell A. Driskill,  
General 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 regular meeting held on the 19th day of February, 2026.

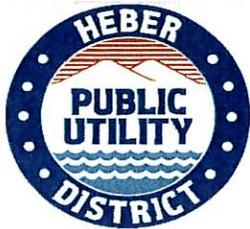
By:   
\_\_\_\_\_  
Jacob Bermudez,  
Clerk of the Board



# Fiscal Year 2025-2026 Proposed Budget Amendment

FINANCE MANAGER

FEBRUARY 19, 2026

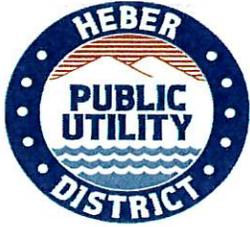


FISCAL YEAR 2025/2026 PARKS & RECREATION  
INCOME STATEMENT BUDGET

REVENUE	FY 2025-26 BUDGET	Amendment 08/21/2025	Amendment 02/19/2026
4010 Property Taxes	400,000.00	400,000.00	400,000.00
4036 Parks Maintenance - CFDS	83,500.00	83,500.00	83,500.00
4104 Royalties (Geothermal)	3,435.00	3,435.00	3,435.00
4106 Parks & Rec/Park Use	11,000.00	11,000.00	11,000.00
4211 Administration Fees	31,586.00	31,586.00	31,586.00
4615 Grant Revenue -	165,962.07	1,744,923.00	1,744,923.00
4702 Interest - LAIF	38,851.45	38,851.45	38,851.45
4708 Other Revenues	-	-	-
4750 Other Contributions (Donations)	12,000.00	12,000.00	13,250.00
Land transfer to Wastewater Dues			
7000 Payment Resol. 2018-09	48,828.00	48,828.00	48,828.00
Total Revenues	795,162.52	2,374,123.45	2,375,373.45

EXPENDITURES	FY 2025-26 BUDGET	Amendment 08/21/2025	Amendment 02/19/2026
5101-5114 SALARIES	209,100.00	209,100.00	209,100.00
5121-5134 FRINGE - BENEFITS	177,500.00	177,500.00	177,500.00
5139-5160 PERSONNEL (Uniforms, Training)	7,000.00	7,000.00	8,000.00
5215 RECREATION ACTIVITIES SUPPLIES	10,000.00	10,000.00	5,950.00
5218 PUBLIC OUTREACH Calendar of Events	20,000.00	20,000.00	33,250.00
5270 MATERIALS & SUPPLIES	21,000.00	21,000.00	21,000.00
5281 OFFICE SERVICES	16,200.00	16,200.00	16,200.00
5282 OFFICE SUPPLIES	2,800.00	2,800.00	2,800.00
5283 UB POSTAGE/MAILING	3,200.00	3,200.00	3,200.00
5289 MISCELLANEOUS	2,200.00	2,200.00	2,200.00
5290 PARKS MAINTENANCE & REPAIRS	21,000.00	21,000.00	21,000.00
5291-5292 AUTO & TRUCKS REP & MAINT	2,400.00	2,400.00	4,200.00
5293 OTHER EQ REPAIR-REPLACE & MAINT	9,000.00	9,000.00	9,000.00
5298 EQUIPMENT RENTAL	3,500.00	3,500.00	3,500.00
5302 GASOLINE & DIESEL	6,200.00	6,200.00	6,200.00
5332 ACCOUNTING & AUDITING FEES	4,600.00	4,600.00	4,600.00
5334 ENGINEERING FEES	5,000.00	5,000.00	5,000.00
5336 LEGAL FEES	1,600.00	1,600.00	2,850.00
5361 MEMBERSHIP FEES	2,200.00	2,200.00	2,200.00
5401 GENERAL LIABILITY	33,300.00	33,300.00	33,300.00
5511 UTILITIES	67,100.00	67,100.00	67,100.00
5514 STREET LIGHTING (power cost & repairs)	35,000.00	35,000.00	35,000.00
TOTAL Operating Expenses	659,900.00	659,900.00	673,150.00
NET OPERATING REVENUES	135,262.52	1,714,223.45	1,702,223.45

<b>OTHER EXPENDITURES -</b>		<b>FY 2025-26</b>	<b>Amendment</b>	<b>Amendment</b>
<b>CAPITAL OUTLAY AND DEBT SERVICE</b>		<b>BUDGET</b>	<b>08/21/2025</b>	<b>02/19/2026</b>
1350	Construction in progress	-	1,069,554.58	1,069,554.58
6000	Office Equipment Outlay	-	-	-
6500	Plant Equipment Outlay	32,000.00	32,000.00	32,000.00
	Total Other Expenditures	32,000.00	1,101,554.58	1,101,554.58
	<b>NET AFTER CAPITAL OUTLAY</b>	<b>103,262.52</b>	<b>612,668.87</b>	<b>600,668.87</b>



FISCAL YEAR 2025/2026 WATER  
INCOME STATEMENT BUDGET

REVENUE	FY 2025-26 BUDGET	Amendment 08/21/2025	Amendment 02/19/2026
<b>NON OPERATING REVENUES</b>			
4050 Developer/Admin Fees- 15% (Imp Ctr)	80,262.00	80,262.00	80,262.00
4120 Capacity Fees	-	-	-
4104 Royalties (Geothermal)	-	-	-
4620 Grant Revenue	-	555,739.00	555,739.00
<b>SUB TOTAL NON OPERATING REVENUES</b>	<b>80,262.00</b>	<b>636,001.00</b>	<b>636,001.00</b>
<b>OPERATING REVENUES</b>			
4211 Administration fees	-	-	-
4221 Residential	1,261,500.00	1,261,500.00	1,261,500.00
4222 Multi-Residential	127,900.00	127,900.00	127,900.00
4223 Commercial	30,900.00	30,900.00	30,900.00
4224 Industrial	102,300.00	102,300.00	102,300.00
4225 Public Agencies	118,000.00	118,000.00	118,000.00
4227 Fire Hydrants (Imperial Center)	13,300.00	13,300.00	13,300.00
4228 OSA Water	87,400.00	87,400.00	87,400.00
4231 New Service Fee	3,500.00	3,500.00	3,500.00
4232 Penalties - Late fees	42,000.00	42,000.00	42,000.00
4233 Reconnection Charge	9,660.00	9,660.00	9,660.00
4234 Miscellaneous (BACK-FLOW & NSF)	1,330.00	1,330.00	1,330.00
4702 Interest - LAIF	77,702.92	77,702.92	77,702.92
4708 Other Revenues	-	-	-
4760 Rent *Verizon-American Tower	10,890.00	10,890.00	10,890.00
4762 Lease Revenues	-	-	-
4770 Sale of Assets:	-	-	-
Sub Total OPERATING Revenues	1,886,382.92	1,886,382.92	1,886,382.92
<b>TOTAL REVENUES</b>	<b>1,966,644.92</b>	<b>2,522,383.92</b>	<b>2,522,383.92</b>

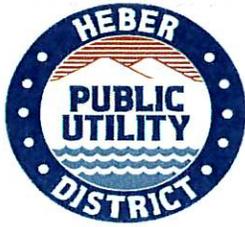
EXPENDITURES	FY 2025-26 BUDGET	Amendment 08/21/2025	Amendment 02/19/2026
5101-5114 SALARIES	458,100.00	458,100.00	458,100.00
5121-5134 FRINGE - BENEFITS	314,300.00	314,300.00	314,300.00
5138-5160 PERSONNEL (Uniforms, Shoes, Training)	16,200.00	16,200.00	16,200.00
5170 SPONSORSHIP	-	-	-
5218 PUBLIC OUTREACH	-	-	-
5220 RAW WATER PURCHASE	24,000.00	24,000.00	24,000.00
5250 CHEMICALS	144,300.00	144,300.00	144,300.00
5260 LABORATORY TEST SERVICES	10,000.00	10,000.00	10,000.00
5270 MATERIALS & SUPPLIES	25,000.00	25,000.00	25,000.00
5281 OFFICE SERVICES	40,500.00	40,500.00	40,500.00
5282 OFFICE SUPPLIES	9,000.00	9,000.00	9,000.00
5283 UB POSTAGE/MAILING	8,000.00	8,000.00	8,000.00
5289 MISCELLANEOUS	5,400.00	5,400.00	5,400.00
5290 MAINT & REPAIRS (Parks,Distrib,Collection)	44,500.00	44,500.00	44,500.00
5291 OPERATION EQUIP REP & MAINT	28,000.00	28,000.00	26,600.00

5292	AUTO & TRUCKS REP & MAINT	4,800.00	4,800.00	4,800.00
5293	OTHER EQUIP REP & MAINT	19,000.00	19,000.00	19,000.00
5294	PLANT LAB AND OFFICES REPAIR	2,400.00	2,400.00	2,400.00
5298	EQUIPMENT RENTAL	600.00	600.00	1,000.00
5301-5302	FUEL ( Diesel and Gasoline)	7,600.00	7,600.00	7,600.00
5320	U/B BAD DEBT	-	-	-
5332	ACCOUNTING & AUDITING FEES	11,500.00	11,500.00	11,500.00
5334	ENGINEERING FEES	10,500.00	10,500.00	19,510.00
5336	LEGAL FEES	4,000.00	4,000.00	5,000.00
5337	COMPLIANCE - FEES & EXPENSES	25,000.00	25,000.00	25,000.00
5339	PLANNING CONTRACT FEES	-	-	-
5340	TEMP EMPLOYMENT SERVICES	3,200.00	3,200.00	3,200.00
5350-5351	BANK FEES/MERCHANT FEES	13,000.00	13,000.00	13,000.00
5360	LAFCO - EXPENDITURES SHARE	-	-	-
5361	MEMBERSHIP FEES	5,500.00	5,500.00	5,500.00
5363	LICENSES & PERMITS	26,000.00	26,000.00	26,000.00
5365	POLLUTION TESTS-HZDZ MAT DISP FEES	-	-	-
5401	GENERAL LIABILITY INSURANCE	83,200.00	83,200.00	83,200.00
5511-5603	UTILITIES	153,800.00	153,800.00	153,800.00

TOTAL Operating Expenses	1,497,400.00	1,497,400.00	1,506,410.00
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NET OPERATING REVENUES	469,244.92	1,024,983.92	1,015,973.92
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	<b>FY 2025-26</b>	<b>Amendment</b>	<b>Amendment</b>	
<b>OTHER EXPENDITURES -</b>	<b>BUDGET</b>	<b>08/21/2025</b>	<b>02/19/2026</b>	
<b>CAPITAL OUTLAY AND DEBT SERVICE</b>				
1350	Construction in progress	-	509,896.00	509,896.00
6000	Office Equipment Outlay	-	-	-
6500	Plant Equipment Outlay	71,500.00	349,276.00	349,276.00
0	Interfunds Due to/from Re-Payment	-	-	-
2512-2514	Debt Service - Principal payment	251,802.18	251,802.18	251,802.18
5800	INTEREST EXPENSE	64,906.50	64,906.50	64,906.50
	Total Other Expenditures	388,208.68	1,175,880.68	1,175,880.68
	NET REVENUE (including capacity) LESS			
	DEBT & CAPITAL OUTLAY	81,036.24	(150,896.76)	(159,906.76)



FISCAL YEAR 2025/2026 SEWER  
INCOME STATEMENT BUDGET

REVENUE	FY 2025-26 BUDGET	Amendment 08/21/2025	Amendment 02/19/2026
<b>NON OPERATING REVENUES</b>			
4050 Developer Fees - 15%	26,642.00	26,642.00	26,642.00
4708 Other Revenues/Admin Fees	-	-	-
4130 Capacity Fees	-	-	-
4630 State Grant Revenue - COVID	-	-	-
<b>SUB TOTAL NON OPERATING REVENUES</b>	<b>26,642.00</b>	<b>26,642.00</b>	<b>26,642.00</b>
<b>OPERATING REVENUES</b>			
4321 Residential	1,182,500.00	1,182,500.00	1,182,500.00
4322 Multi-Residential	179,300.00	179,300.00	179,300.00
4323 Commercial	17,100.00	17,100.00	17,100.00
4324 Industrial	22,800.00	22,800.00	22,800.00
4325 Public Agencies	43,800.00	43,800.00	43,800.00
4331 New Service Fee	-	-	-
4332 Penalties - Late fees	42,000.00	42,000.00	42,000.00
4334 Miscellaneous charges (NSF)	-	-	-
4760 Rent (1085 Ingram & Verizon)	10,890.00	10,890.00	10,890.00
4762 Lease Revenues	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>1,576,092.97</b>	<b>1,576,092.97</b>	<b>1,576,092.97</b>
<b>TOTAL REVENUES</b>	<b>1,602,734.97</b>	<b>1,602,734.97</b>	<b>1,602,734.97</b>

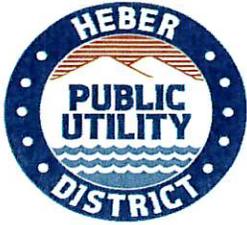
EXPENDITURES	FY 2025-26 BUDGET	Amendment 08/21/2025	Amendment 02/19/2026
5101-5114 Salaries & Wages	404,900.00	404,900.00	404,900.00
5121-5134 Fringe Benefits	260,700.00	260,700.00	260,700.00
5138-5160 Personnel	14,700.00	14,700.00	14,700.00
5170 Sponsorship/Contributions	-	-	-
5218 Public Outreach	-	-	-
5230 Solid Waste Collection/Sludge Disposal	10,900.00	10,900.00	10,900.00
5250 Chemical Purchases	9,000.00	9,000.00	9,000.00
5260 Laboratory	25,000.00	25,000.00	25,000.00
5270 Materials & Supplies - Regular Operation	20,000.00	20,000.00	20,000.00
5280 Office Services	40,500.00	40,500.00	40,500.00
5282 Office Supplies	7,500.00	7,500.00	7,500.00
5283 Postage	8,000.00	8,000.00	8,000.00
5289 Miscellaneous	5,400.00	5,400.00	5,400.00
5290 Maintenance & Repairs (Collection)	32,100.00	32,100.00	32,100.00
5291 Operation Maint. & Repair - Treatment	73,000.00	73,000.00	73,000.00
5292 Auto & Trucks Repair & Maintenance	4,800.00	4,800.00	4,800.00
5293 Equipment Replacement (all other)	19,000.00	19,000.00	16,200.00
5294 Plant, lab, Office Repairs (Buildings)	2,400.00	2,400.00	2,400.00
5298 Equipment Rental	600.00	600.00	600.00
5301 Fuel	9,800.00	9,800.00	9,800.00
5320 BAD DEBT	-	-	-
5332 Accounting/Auditing	11,500.00	11,500.00	11,500.00
5334 Engineering	-	-	-

5336 Legal	4,000.00	4,000.00	5,000.00
5337 Compliance fees & Expenses	25,000.00	25,000.00	25,000.00
5339 Planning	-	-	-
5340 Temp Employment Services	-	-	-
5350-5351 Bank & Merchant fees	13,000.00	13,000.00	13,000.00
5360 LAFCO - expenditure share	-	-	-
5361-5362 Memberships	4,993.00	4,993.00	4,993.00
5363 Licenses/Permits	26,000.00	26,000.00	26,000.00
5365 Pollution Tests & Compliance	5,000.00	5,000.00	5,000.00
5401 General Liability Insurance	83,200.00	83,200.00	83,200.00
5511-5603 Utilities	129,300.00	129,300.00	131,100.00

<b>TOTAL Operating Expenses</b>	<u>1,250,293.00</u>	<u>1,250,293.00</u>	<u>1,250,293.00</u>
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<b>NET OPERATING REVENUES</b>	<u>352,441.97</u>	<u>352,441.97</u>	<u>352,441.97</u>
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	<b>FY 2025-26</b>	<b>Amendment</b>	<b>Amendment</b>
<b>OTHER EXPENDITURES -</b>	<b>BUDGET</b>	<b>08/21/2025</b>	<b>02/19/2026</b>
<b>CAPITAL OUTLAY AND DEBT SERVICE</b>			
1350 Construction in progress	-	-	-
6000 Office Equipment Outlay	-	-	-
6500 Plant Equipment Outlay	65,800.00	115,800.00	115,800.00
7000 Interfunds Dues	48,828.00	48,828.00	48,828.00
Other Sources & Uses (Short Lived A-Reser	-	-	-
DEBT SERVICE-Principal	225,300.00	225,300.00	225,300.00
5800 DEBT SERVICE-Interest - 5800	34,700.00	34,700.00	34,700.00
Total Other Expenditures	<u>374,628.00</u>	<u>424,628.00</u>	<u>424,628.00</u>
NET REVENUE (including capacity) LESS			
DEBT & CAPITAL OUTLAY	<u>(22,186.03)</u>	<u>(72,186.03)</u>	<u>(72,186.03)</u>



FISCAL YEAR 2025/2026 TRASH  
INCOME STATEMENT BUDGET

	FY 2025-26	Amendment	Amendment
REVENUE	BUDGET	08/21/2025	02/19/2026
4708 Other Revenues/Admin fees	7,500.00	7,500.00	7,500.00
4421 Residential	474,700.00	474,700.00	474,700.00
4422 Multi-Residential	106,500.00	106,500.00	106,500.00
4423 Commercial	33,100.00	33,100.00	33,100.00
4424 Industrial	57,300.00	57,300.00	57,300.00
4425 Public Agencies	71,100.00	71,100.00	71,100.00
C R & R - PAYMENTS	(675,200.00)	(675,200.00)	(675,200.00)
	-	-	-
Net Franchise Revenues	75,000.00	75,000.00	75,000.00

	FY 2025-26	Amendment	Amendment
EXPENDITURES	BUDGET	08/21/2025	02/19/2026
5101-5114 Salaries & Wages	22,100.00	22,100.00	22,100.00
5121-5134 Fringe Benefits	17,300.89	17,300.89	17,300.89
5150 Training/Travel & Conferences	625.00	625.00	625.00
5160 Mileage Reimb./Allowance	41.60	41.60	41.60
5170 Sponsorship/Contributions	-	-	-
5218 Public Outreach	-	-	-
5281 Office Services	4,044.40	4,044.40	4,044.40
5282 Office Supplies	942.00	942.00	942.00
5283 Postage	1,332.08	1,332.08	1,332.08
5294 Plant, lab, Office Repairs (Buildings)	-	-	-
5301 Fuel	-	-	-
5320 BAD DEBT	-	-	-
5332 Accounting/Auditing	1,150.00	1,150.00	1,150.00
5336 Legal	400.00	400.00	400.00
5337 Compliance- Fees & Expenses	-	-	-
5340 Temp Employee	-	-	-
5351 Bank & Merchant fees	-	-	-
5360 Lafco - Expenditures Share	-	-	-
5361 Memberships	528.64	528.64	528.64
5401 General Liability Insurance	8,316.84	8,316.84	8,316.84
TOTAL Operating Expenses	56,781.45	56,781.45	56,781.45
NET OPERATING	18,218.55	18,218.55	18,218.55