

**RESOLUTION NO. 2026-08
A RESOLUTION OF THE BOARD
OF DIRECTORS OF THE HEBER
PUBLIC UTILITY DISTRICT
AMENDING THE FISCAL
YEAR 2025-2026**

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

WHEREAS, the Board of Directors of the Heber Public Utility District Adopted Resolution 2026-04

WHEREAS, Resolution Number 2026-04 Amended the Fiscal Year 2025-2026 Budget

WHEREAS, it has become necessary to amend the budget to address changes in revenue projections, 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, APPROVED AND ADOPTED by the Board of Directors of the Heber Public Utility District at a regular meeting held on the 18th of June, 2026, by the following vote:

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

NOES:

ABSENT:

ABSTAIN:

ATTEST:

By: _____


J. Bermudez
Jacob Bermudez,
Clerk of the Board

By: _____

P. Tabarez
Pompeyo Tabarez,
Board President

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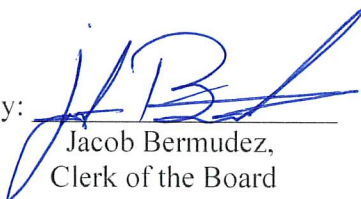
APPROVED AS TO FORM:

By: 

Mitchell A. Driskill,
General Counsel

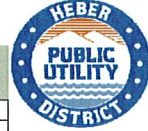
State of California)
County of Imperial)
Heber Public Utility)
District)

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 regularly scheduled meeting held on the 18th day of June 2026.

By: 

Jacob Bermudez,
Clerk of the Board

FISCAL YEAR 2025/2026 PARKS & RECREATION
INCOME STATEMENT BUDGET



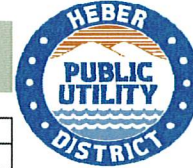
REVENUE		FY 2025-26 BUDGET	Amendment 08/21/2025	Amendment 02/19/2026	Amendment 03/19/2026	Amendment 06/18/2026	
4010	Property Taxes	400,000	400,000	400,000	400,000	651,819	increase
4036	Parks Maintenance - CFDS	83,500	83,500	83,500	83,500	90,619	increase
4104	Royalties (Geothermal)	3,435	3,435	3,435	3,435	4,004	increase
4106	Parks & Rec/Park Use	11,000	11,000	11,000	11,000	12,688	increase
4211	Administration Fees	31,586	31,586	31,586	31,586	36,828	increase
4621	Grant Revenue -	165,962	1,744,923	1,744,923	943,520	1,045,398	increase
4702	Interest - LAIF	38,851	38,851	38,851	38,851	34,000	decrease
4708	Other Revenues	-	-	-	-	7,606	increase
4750	Other Contributions (Donations)	12,000	12,000	13,250	13,250	13,250	same
7000	Land transfer to Wastewater Dues Payment Resol. 2018-09	48,828	48,828	48,828	48,828	48,828	same
Total Revenues		795,163	2,374,123	2,375,373	1,573,970	1,945,040	

EXPENDITURES		FY 2025-26 BUDGET	Amendment 08/21/2025	Amendment 02/19/2026	Amendment 03/19/2026	Amendment 06/18/2026	
5101-5114	SALARIES	209,100	209,100	209,100	208,100	208,100	between
5121-5134	FRINGE - BENEFITS	177,500	177,500	177,500	183,500	183,500	same
5139-5160	PERSONNEL (Uniforms, Training)	7,000	7,000	8,000	8,000	8,000	same
5215	RECREATION ACTIVITIES SUPPLIES	10,000	10,000	5,950	5,950	5,950	same
5218	PUBLIC OUTREACH Calendar of Events	20,000	20,000	33,250	33,250	33,380	increase
5270	MATERIALS & SUPPLIES	21,000	21,000	21,000	21,000	21,000	same
5281	OFFICE SERVICES	16,200	16,200	16,200	16,200	16,200	same
5282	OFFICE SUPPLIES	2,800	2,800	2,800	2,800	2,800	same
5283	UB POSTAGE/MAILING	3,200	3,200	3,200	3,200	3,200	same
5289	MISCELLANEOUS	2,200	2,200	2,200	2,200	2,200	same
5290	PARKS MAINTENANCE & REPAIRS	21,000	21,000	21,000	21,000	21,000	same
5291-5292	AUTO & TRUCKS REP & MAINT	2,400	2,400	4,200	4,200	4,580	increase
5293	OTHER EQ REPAIR-REPLACE & MAINT	9,000	9,000	9,000	9,000	9,000	same
5298	EQUIPMENT RENTAL	3,500	3,500	3,500	3,500	3,500	same
5302	GASOLINE & DIESEL	6,200	6,200	6,200	6,200	6,200	between
5332	ACCOUNTING & AUDITING FEES	4,600	4,600	4,600	4,600	4,090	reduce
5336	LEGAL FEES	1,600	1,600	2,850	2,850	2,850	same
5361	MEMBERSHIP FEES	2,200	2,200	2,200	2,200	2,200	same
5401	GENERAL LIABILITY	33,300	33,300	33,300	33,300	33,300	same
5511	UTILITIES	67,100	67,100	67,100	67,100	67,100	between
5514	STREET LIGHTING (power cost & repairs)	35,000	35,000	35,000	35,000	35,000	same
TOTAL Operating Expenses		659,900	659,900	673,150	673,150	673,150	

NET OPERATING REVENUES 135,263 1,714,223 1,702,223 900,820 1,271,890

OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE		FY 2025-26 BUDGET	Amendment 08/21/2025	Amendment 02/19/2026	Amendment 03/19/2026	Amendment 06/18/2026	
1350	Construction in progress	-	1,069,555	1,069,555	326,502	245,593	reduce
6000	Office Equipment Outlay	-	-	-	-	-	
6500	Plant Equipment Outlay	32,000	32,000	32,000	32,000	20,004	
Total Other Expenditures		32,000	1,101,555	1,101,555	358,502	265,597	
NET AFTER CAPITAL OUTLAY		103,263	612,669	600,669	542,318	1,006,293	

FISCAL YEAR 2025/2026 WATER
INCOME STATEMENT BUDGET

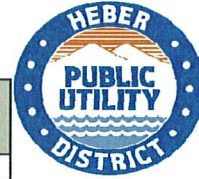


REVENUE		Amendment 03/19/2026	Amendment 06/18/2026	
OPERATING REVENUES				
4221	Residential	1,261,500	1,240,000	reduce
4222	Multi-Residential	127,900	141,885	increase
4223	Commercial	30,900	32,000	increase
4224	Industrial	102,300	102,300	same
4225	Public Agencies	118,000	101,578	reduce
4227	Fire Hydrants (Imperial Center)	13,300	15,780	increase
4228	OSA Water	87,400	78,800	decrease
4231	New Service Fee	3,500	4,000	increase
4232	Penalties - Late fees	42,000	44,000	increase
4233	Reconnection Charge	9,660	8,500	reduce
4234	Miscellaneous (BACK-FLOW & NSF)	1,330	1,085	reduce
4702	Interest - LAIF	77,703	68,500	reduce
4708	Other Revenues	-	894	increase
4760	Rent *Verizon-American Tower	10,890	10,925	increase
Sub Total OPERATING Revenues		1,886,383	1,850,247	
TOTAL REVENUES		2,608,901	1,977,676	

EXPENDITURES		Amendment 03/19/2026	Amendment 06/18/2026	
5101-5114	SALARIES	458,100	458,100	same
5121-5134	FRINGE - BENEFITS	314,300	314,300	same
5138-5160	PERSONNEL (Uniforms, Shoes, Training)	16,565	18,065	increase
5170	SPONSORSHIP	-	-	same
5218	PUBLIC OUTREACH	-	-	same
5220	RAW WATER PURCHASE	24,000	24,000	same
5250	CHEMICALS	144,300	144,300	same
5260	LABORATORY TEST SERVICES	10,000	15,000	increase
5270	MATERIALS & SUPPLIES	25,000	25,000	same
5281	OFFICE SERVICES	40,500	40,500	same
5282	OFFICE SUPPLIES	9,000	9,000	same
5283	UB POSTAGE/MAILING	8,000	8,000	same
5289	MISCELLANEOUS	5,400	5,400	same
5290	MAINT & REPAIRS (Parks, Distrib, Collection)	44,500	44,500	same
5291	OPERATION EQUIP REP & MAINT	26,600	26,600	same
5292	AUTO & TRUCKS REP & MAINT	4,800	5,850	increase
5293	OTHER EQUIP REP & MAINT	19,000	19,000	same
5294	PLANT LAB AND OFFICES REPAIR	2,400	2,400	same
5298	EQUIPMENT RENTAL	1,000	1,000	same
5301-5302	FUEL (Diesel and Gasoline)	7,600	10,100	increase
5320	U/B BAD DEBT	-	-	same
5332	ACCOUNTING & AUDITING FEES	11,500	10,500	decrease
5334	ENGINEERING FEES	19,510	19,510	same
5336	LEGAL FEES	5,000	6,000	increase
5337	COMPLIANCE - FEES & EXPENSES	25,000	25,000	same
5339	PLANNING CONTRACT FEES	-	-	same
5340	TEMP EMPLOYMENT SERVICES	3,200	3,200	same
5350-5351	BANK FEES/MERCHANT FEES	13,000	13,000	same
5360	LAFCO - EXPENDITURES SHARE	-	-	same
5361	MEMBERSHIP FEES	5,500	5,500	same
5363	LICENSES & PERMITS	26,000	26,000	same
5365	POLLUTION TESTS-HZDZ MAT DISP FEES	-	-	same
5401	GENERAL LIABILITY INSURANCE	83,200	73,150	decrease
5511-5603	UTILITIES	153,800	153,800	same
TOTAL Operating Expenses		1,506,775	1,506,775	
NET OPERATING REVENUES		1,102,126	470,901	

OTHER EXPENDITURES -		Amendment	Amendment
CAPITAL OUTLAY AND DEBT SERVICE		03/19/2026	06/18/2026
1350	Construction in progress	658,456	658,456
6000	Office Equipment Outlay	-	0
6500	Plant Equipment Outlay	309,276	109,276
0	Interfunds Due to/from Re-Payment	-	-
2512-2514	Debt Service - Principal payment	251,802	251,802
5800	INTEREST EXPENSE	64,907	64,907
	Total Other Expenditures	1,284,441	1,084,441
	NET REVENUE (including capacity) LESS		
	DEBT & CAPITAL OUTLAY	(182,315)	(613,540)

FISCAL YEAR 2025/2026 SEWER
INCOME STATEMENT BUDGET



	REVENUE	Amendment 03/19/2026	Amendment 06/18/2026	
	OPERATING REVENUES			
4321	Residential	1,182,500	1,137,318	reduce
4322	Multi-Residential	179,300	233,221	increase
4323	Commercial	17,100	18,702	increase
4324	Industrial	22,800	19,810	decrease
4325	Public Agencies	43,800	43,800	same
4331	New Service Fee	-	-	same
4332	Penalties - Late fees	42,000	44,000	increase
4334	Miscellaneous charges (NSF)	-	-	same
4702	Interest - LAIF	77,703	67,882	decrease
4760	Rent (1085 Ingram & Verizon)	10,890	10,925	increase
4762	Lease Revenues	-	-	same
	TOTAL OPERATING REVENUES	1,576,093	1,575,658	
	TOTAL REVENUES	1,602,735	1,602,300	

	EXPENDITURES	Amendment 03/19/2026	Amendment 06/18/2026	
5101-5114	Salaries & Wages	404,900	425,900	increase
5121-5134	Fringe Benefits	260,700	260,700	between
5138-5160	Personnel	15,065	15,065	between
5230	Solid Waste Collection/Sludge Disposal	10,900	10,900	same
5250	Chemical Purchases	9,000	9,000	same
5260	Laboratory	25,000	25,000	same
5270	Materials & Supplies - Regular Operation	20,000	20,000	same
5280	Office Services	40,500	40,500	same
5282	Office Supplies	7,500	7,500	same
5283	Postage	8,000	8,000	same
5289	Miscellaneous	5,400	5,400	same
5290	Maintenance & Repairs (Collection)	32,100	32,100	same
5291	Operation Maint. & Repair - Treatment	73,000	73,000	same
5292	Auto & Trucks Repair & Maintenance	4,800	4,800	same
5293	Equipment Replacement (all other)	16,200	9,600	reduce
5294	Plant, lab, Office Repairs (Buildings)	2,400	2,400	same
5298	Equipment Rental	600	600	same
5301	Fuel	9,800	11,400	increase
5332	Accounting/Auditing	11,500	8,500	reduce
5334	Engineering	-	-	same
5336	Legal	5,000	6,000	increase
5337	Compliance fees & Expenses	25,000	25,000	same
5339	Planning	-	-	same
5340	Temp Employment Services	-	-	same
5350-5351	Bank & Merchant fees	13,000	13,000	same
5360	LAFCO - expenditure share	-	-	same
5361-5362	Memberships	4,993	4,993	same
5363	Licenses/Permits	26,000	26,000	same
5365	Pollution Tests & Compliance	5,000	300	reduce
5401	General Liability Insurance	83,200	72,100	reduce
5511-5603	Utilities	131,100	132,900	increase
	TOTAL Operating Expenses	1,250,658	1,250,658	-
	NET OPERATING REVENUES	352,077	351,642	

OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	Amendment 03/19/2026	Amendment 06/18/2026
1350 Construction in progress	-	-
6000 Office Equipment Outlay	-	-
6500 Plant Equipment Outlay	144,276	144,276

7000 Interfunds Dues	48,828	48,828
Other Sources & Uses (Short Lived A-Reser	-	-
DEBT SERVICE-Principal	225,300	225,300
5800 DEBT SERVICE-Interest - 5800	34,700	34,700
Total Other Expenditures	<u>453,104</u>	<u>453,104</u>
NET REVENUE (including capacity) LESS		
DEBT & CAPITAL OUTLAY	<u>(101,027)</u>	<u>(101,462)</u>

**FISCAL YEAR 2025/2026 TRASH
INCOME STATEMENT BUDGET**

	REVENUE	Amendment 03/19/2026	Amendment 06/18/2026	
4708	Other Revenues/Admin fees	7,500	8,504	Increase
4421	Residential	474,700	485,281	Increase
4422	Multi-Residential	106,500	102,124	decrease
4423	Commercial	33,100	34,243	Increase
4424	Industrial	57,300	57,722	Increase
4425	Public Agencies	71,100	81,755	Increase
	C R & R - PAYMENTS	(675,200)	(684,357)	Increase

Net Franchise Revenues

75,000

85,271

	EXPENDITURES	Amendment 03/19/2026	Amendment 06/18/2026	
5101-5114	Salaries & Wages	22,100	22,380	Increase
5121-5134	Fringe Benefits	17,301	17,021	decrease
5150	Training/Travel & Conferences	625	625	decrease
5160	Mileage Reimb./Allowance	42	42	same
5281	Office Services	4,044	4,044	same
5282	Office Supplies	942	942	same
5283	Postage	1,332	1,332	same
5332	Accounting/Auditing	1,150	1,150	same
5336	Legal	400	400	same
5361	Memberships	529	529	same
5401	General Liability Insurance	8,317	8,317	same

TOTAL Operating Expenses

56,781

56,781

NET OPERATING

18,219

28,490