Heber Public Utility District

4th Qtr. Budget Report - Fiscal Year 2025-2026

July 16, 2026

OVERVIEW ALL FUNDS

The accompanying summary tables reflect HPUD's overall financial position for Fiscal Year 2025–2026. At year-end, 105.28% of the total revenue budget across all funds and sources has been received. Total expenditures, including capital outlay and debt service, are at 94.09% of the budget.

All Funds Revenue Overview	Budget	YTD	%
Parks & Recreation	$ 1,894,962.00	$ 2,064,662.88	108.96%
Water	$ 2,531,772.00	$ 2,719,424.09	107.41%
Sewer	$ 1,602,300.00	$ 1,604,257.00	100.12%
Trash	$ 769,629.00	$ 769,230.89	99.95%
Total	$ 6,798,663.00	$ 7,157,574.86	105.28%

All Funds Expenditures Overview	Budget	YTD	%
Parks & Recreation	$ 688,582.00	$ 640,962.86	93.08%
Water	$ 2,590,760.18	$ 2,381,039.39	91.91%
Sewer	$ 1,595,147.12	$ 1,528,009.75	95.79%
Trash	$ 741,061.00	$ 733,544.77	98.99%
Total	$ 5,615,550.30	$ 5,283,556.77	94.09%

PARKS AND RECREATION FUND

At the close of Fiscal Year 2025–2026, Parks & Recreation Fund revenues reached 108.96% of projections, while expenditures totaled 93.08% of the budget, as summarized below.

PARKS AND RECREATION FUND 105			
Revenue	**Budget**	**YTD**	**%**
Property Taxes	$ 651,819.00	$ 680,688.79	104.43%
Parks Maintenance	$ 90,619.00	$ 90,618.71	100.00%
Grant Revenue	$ 1,045,398.00	$ 1,185,624.03	113.41%
Other Revenues	$ 107,126.00	$ 107,731.35	100.57%
Total	$ 1,894,962.00	$ 2,064,662.88	108.96%
Expenditure			
Operating	$ 673,142.00	$ 625,522.95	92.93%
Capital Outlay & CIP	$ 15,440.00	$ 15,439.91	100.00%
Total	$ 688,582.00	$ 640,962.86	93.08%

Property Taxes
Property tax revenues represent 104.43% 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 consists of funds received from the Community Facilities Districts (CFDs): Heber Meadows and McCabe Ranch.

Grant Revenue
At the end of the fiscal year, the District received pending payments from the Coachella Valley District, as well as funding for Correll Park from the Heber Community Foundation, which had originally been projected for FY 2026–2027.

Parks & Recreation Expenditures
Operating expenses are 92.93%, and capital outlay is 93.08%.

WATER FUND

Water Fund revenues reached 107.41% of the projected budget, while total expenditures, including capital outlay, are at 92.82% of the budget. The following summarizes FY 2025–2026 revenues, expenditures, and changes in working capital for the Water Fund.

WATER FUND 200			
	Budget	**YTD**	**%**
Revenue			
Water sales	$ 476,343.00	$ 481,974.14	101.18%
Impact/Cap Fees	$ 1,323,349.00	$ 1,330,177.64	100.52%
Other Revenue	$ 732,080.00	$ 907,272.31	123.93%
Total	$ 2,531,772.00	$ 2,719,424.09	107.41%
Expenditure			
Operating	$ 1,571,226.00	$ 1,394,339.75	88.74%
Capital Outlay & CIP	$ 767,732.00	$ 734,897.46	95.72%
Debt Service	$ 251,802.18	$ 251,802.18	100.00%
Total	$ 2,590,760.18	$ 2,381,039.39	91.91%

Water Sales
Water sales revenues are at 101.18% of the budgeted amount.

Grant Revenue
At the end of the fiscal year, the District received pending payments from the Coachella Valley Water District for the Pipeline Project, which had been projected for FY 2026–2027.

Water Fund Expenditures
Operations and maintenance expenditures are at 88.74%, capital outlay at 95.72%, and debt service at 100%.

SEWER FUND

Wastewater revenues reached 100.12% of the projected budget, while total expenditures, including capital outlay, are at 95.79% of the budget.

SEWER FUND 300			
	Budget	YTD	%
Revenue			
Wastewater Sales	$ 359,533.00	$ 361,035.48	100.42%
Impact/Cap Fees	$ 1,163,960.00	$ 1,164,497.74	100.05%
Other Revenue	$ 78,807.00	$ 78,723.78	99.89%
Total	$ 1,602,300.00	$ 1,604,257.00	100.12%
Expenditure			
Operating	$ 1,284,820.00	$ 1,229,748.06	95.71%
Capital Outlay & CIP	$ 133,929.00	$ 121,863.57	90.99%
Debt Service	$ 176,398.12	$ 176,398.12	100.00%
Total	$ 1,595,147.12	$ 1,528,009.75	95.79%

Sewer Fund Revenues
Sewer revenues consist of service charges, fees, penalties, and other miscellaneous revenues. Overall, sewer service sales are at 100.42% of the budget.

Sewer Fund Expenditures
Operations and maintenance expenditures are at 95.71%, while capital outlay is at 90.99%.

Debt service is at 100%, with the CRWA–SRF loan payment due on May 20, 2025.

TRASH FUND

At the end of the fiscal year, Trash Fund revenues reached 99.95% of the budget, while expenditures totaled 98.99%, as shown in the table below.

TRASH FUND 400			
	Budget	YTD	%
Revenue			
Trash Services	$ 761,125.00	$ 760,697.72	99.94%
Other revenue	$ 8,504.00	$ 8,533.17	100.34%
Total	$ 769,629.00	$ 769,230.89	99.95%
Expenditure			
Operating	$ 56,704.00	$ 49,779.69	87.79%
CR&R Payments	$ 684,357.00	$ 683,765.08	99.91%
	$ 741,061.00	$ 733,544.77	98.99%

This End of the Fiscal Year 2025-2026 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.