Heber Public Utility District

1st Qtr. Budget Report - Fiscal Year 2026-2027

October 15, 2026

OVERVIEW ALL FUNDS

The accompanying summary tables reflect HPUD's overall financial position for the fiscal year through September 30, 2026. Up to date, 19.67% of the total revenue budget has been received for all funds and sources. 20.63% of the total expenditures, including capital outlay and Construction in Progress, have been expended.

All Funds Revenue Overview	Budget	YTD	%
Parks & Recreation	$ 1,613,477.00	$ 118,978.07	7.37%
Water	$ 2,015,881.00	$ 546,186.66	27.09%
Sewer	$ 2,002,571.00	$ 395,920.10	19.77%
Trash	$ 794,300.00	$ 203,025.61	25.56%
Total	$ 6,426,229.00	$ 1,264,110.44	19.67%

All Funds Expenditures Overview	Budget	YTD	%
Parks & Recreation	$ 1,749,339.00	$ 282,468.45	16.15%
Water	$ 2,474,969.18	$ 548,298.79	22.15%
Sewer	$ 1,934,283.12	$ 515,727.37	26.66%
Trash	$ 770,858.00	$ 83,111.55	10.78%
Total	$ 6,929,449.30	$ 1,429,606.16	20.63%

PARKS AND RECREATION FUND

At the start of the new fiscal year, Parks & Recreation Fund revenues are at 7.37% of projections and expenditure is at 16.15% of budget as summarized in this table.

PARKS AND RECREATION FUND 105			
Revenue	**Budget**	**YTD**	**%**
Property Taxes	$ 500,000.00	$ 289.05	0.06%
Parks Maintenance	$ 90,619.00	$ 92,524.37	102.10%
Grant Revenue	$ 893,287.00	$ -	0.00%
Other Revenues	$ 129,571.00	$ 26,164.65	20.19%
Total	$ 1,613,477.00	$ 118,978.07	7.37%
Expenditure			
Operating	$ 707,200.00	$ 212,903.00	30.11%
Capital Outlay & CIP	$ 1,042,139.00	$ 69,565.45	6.68%
Total	$ 1,749,339.00	$ 282,468.45	16.15%

Property Taxes

Property Taxes are received only twice per year around December 2026 and April 2027.

Parks & Recreation Expenditures

At the start of this new fiscal year, our operating expenses are at 30.11%. Capital Outlay and Construction in progress is 6.68%, (We paid for repairs for Tito Huerta Park).

WATER FUND

The following summarizes year-to-date revenues, expenditures, and changes in working capital for the Water Fund.

Water Fund Revenues

Water revenues are monies received from water sales, fees and penalties, and other miscellaneous revenues. Overall water revenues are at 27.09% of the budget.

WATER FUND 200			
	Budget	**YTD**	**%**
Revenue			
Water sales	$ 1,697,000.00	$ 489,432.27	28.84%
Impact/Cap Fees	$ 185,220.00	$ -	0.00%
Other Revenue	$ 133,661.00	$ 56,754.39	42.46%
Total	$ 2,015,881.00	$ 546,186.66	27.09%
Expenditure			
Operating	$ 1,615,185.00	$ 437,487.20	27.09%
Capital Outlay & CIP	$ 607,982.00	$ 29,910.50	4.92%
Debt Service	$ 251,802.18	$ 80,901.09	32.13%
Total	$ 2,474,969.18	$ 548,298.79	22.15%

Water Sales
Revenues from water sales are 28.84%, on track at this time of the year.

Water Fund Expenditures
Water Fund Operation and Maintenance expenditures are at 27.09% and Capital Outlay and Construction in Progress are at 4.92%.
Debt service is at 32.13% USDA Loans due dates are July (paid), December 2026, January and June 2027.

SEWER FUND

This table summarizes year-to-date revenues, expenditures, and changes in working capital for the Sewer Fund.

SEWER FUND 300			
	Budget	YTD	%
Revenue			
Wastewater Sales	$ 1,485,200.00	$ 374,582.56	25.22%
Impact/Cap Fees	$ 399,600.00	$ -	0.00%
Other Revenue	$ 117,771.00	$ 21,337.54	18.12%
Total	$ 2,002,571.00	$ 395,920.10	19.77%
Expenditure			
Operating	$ 1,378,505.00	$ 481,127.32	34.90%
Capital Outlay & CIP	$ 379,380.00	$ -	0.00%
Debt Service	$ 176,398.12	$ -	0.00%
Total	$ 1,934,283.12	$ 481,127.32	24.87%

Sewer Fund Revenues
Sewer revenues are monies received from sewer service charges, fees and penalties, and other miscellaneous revenues. Overall, Sewer Fund revenues are at 19.77% of the budget.

Sewer Service Charges
At the start of our fiscal year, sewer service charges are at 25.22%.

Sewer Fund Expenditures
Sewer Fund operation and maintenance expenditures are at 34.90%. **Debt service** CRWA –SRF Loan due date is May 2027.

TRASH FUND

The Trash Fund is running on schedule for the First Quarter of the year as shown in the table below.

TRASH FUND 400			
	Budget	YTD	%
Revenue			
Trash Services	$ 786,800.00	$ 201,766.44	25.64%
Other revenue	$ 7,500.00	$ 1,259.17	16.79%
Total	$ 794,300.00	$ 203,025.61	25.56%
Expenditure			
Operating	$ 55,558.00	$ 22,759.59	40.97%
CR&R Payments	$ 715,300.00	$ 60,351.96	8.44%
	$ 770,858.00	$ 83,111.55	10.78%

**Expenditures in all funds includes the total amount paid for annual workers compensation insurance and annual SDRMA General Liability insurance.

This Unaudited First Quarter of the Year 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.