

Heber Public Utility District

3rd Qtr. Budget Report - Fiscal Year 2025-2026

April 16, 2026

OVERVIEW ALL FUNDS

The accompanying summary tables present HPUD’s overall financial position for the fiscal year through March 31, 2026. To date, 70.02% of total budgeted revenues across all funds and sources have been received, while 68.69% of total expenditures—including capital outlay and debt service—have been incurred.

All Funds Revenue Overview	Budget	YTD	%
Parks & Recreation	\$ 1,523,892.00	\$ 817,687.42	53.66%
Water	\$ 1,966,645.00	\$ 1,532,077.42	77.90%
Sewer	\$ 1,602,735.00	\$ 1,168,343.89	72.90%
Trash	\$ 750,200.00	\$ 573,351.87	76.43%
Total	\$ 5,843,472.00	\$ 4,091,460.60	70.02%

All Funds Expenditures Overview	Budget	YTD	%
Parks & Recreation	\$ 1,042,551.00	\$ 736,031.76	70.60%
Water	\$ 2,642,200.18	\$ 1,958,902.18	74.14%
Sewer	\$ 1,605,494.22	\$ 943,891.31	58.79%
Trash	\$ 731,904.00	\$ 497,691.85	68.00%
Total	\$ 6,022,149.40	\$ 4,136,517.10	68.69%

PARKS AND RECREATION FUND

With 75% of the fiscal year completed, Parks & Recreation Fund revenues have reached 53.66% of projections, while expenditures total 70.60% of the approved budget, as summarized in the table.

PARKS AND RECREATION FUND 105			
Revenue	Budget	YTD	%
Property Taxes	\$ 400,000.00	\$ 82,266.60	20.57%
Parks Maintenance	\$ 83,500.00	\$ 90,618.71	108.53%
Grant Revenue	\$ 943,520.00	\$ 585,041.44	62.01%
Other Revenues	\$ 96,872.00	\$ 59,760.67	61.69%
Total	\$ 1,523,892.00	\$ 817,687.42	53.66%
Expenditure			
Operating	\$ 673,142.00	\$ 497,338.57	73.88%
Capital Outlay & CIP	\$ 369,409.00	\$ 238,693.19	64.61%
Total	\$ 1,042,551.00	\$ 736,031.76	70.60%

Property Taxes

Property taxes represent 20.57% of the total Parks and Recreation budget and are typically received twice per year, in December and April.

Park/Retention Maintenance Revenue

This revenue consists of funds received from the Community Facilities Districts (CFDs), specifically McCabe Ranch.

Grants

Grant revenues include funds received from Parks and Recreation programs, AGWest, FEMA, IID, and Imperial County.

Parks & Recreation Expenditures

As of the third quarter, operating expenditure is 73.88% of the budget. Capital outlay and construction in progress are at 64.61%, reflecting payments for Correll Park design, Children’s Park parking improvements, Estancia Park sprinklers and fencing, and Tito Huerta light replacement.

WATER FUND

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

WATER FUND 200			
	Budget	YTD	%
Revenue			
Water sales	\$ 1,741,300.00	\$ 1,249,737.84	71.77%
Impact/Cap Fees	\$ 80,262.00	\$ 83,349.00	103.85%
Grant Revenue	\$ -	\$ 44,080.00	
Other Revenue	\$ 145,083.00	\$ 154,910.58	106.77%
Total	\$ 1,966,645.00	\$ 1,532,077.42	77.90%
Expenditure			
Operating	\$ 1,571,226.00	\$ 1,062,429.62	67.62%
Capital Outlay & CIP	\$ 819,172.00	\$ 734,670.38	89.68%
Debt Service	\$ 251,802.18	\$ 161,802.18	64.26%
Total	\$ 2,642,200.18	\$ 1,958,902.18	74.14%

Water Fund Revenues

Water revenues, which include water sales, fees, penalties, and miscellaneous sources, have reached 77.90% of the budget.

Water Sales

Revenue from water sales is 71.77%, slightly below expected levels for this point in the fiscal year.

Water Fund Expenditures

Operation and maintenance expenditures are at 67.62%, capital outlay at 89.68%, and debt service at 64.26%.

SEWER FUND

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

SEWER FUND 300			
	Budget	YTD	%
Revenue			
Wastewater Sales	\$ 1,445,500.00	\$ 1,080,653.35	74.76%
Impact/Cap Fees	\$ 26,642.00	\$ 26,642.00	100.00%
Other Revenue	\$ 130,593.00	\$ 61,048.54	46.75%
Total	\$ 1,602,735.00	\$ 1,168,343.89	72.90%
Expenditure			
Operating	\$ 1,284,820.00	\$ 850,937.43	66.23%
Capital Outlay & CIP	\$ 144,276.10	\$ 92,953.88	64.43%
Debt Service	\$ 176,398.12	\$ -	0.00%
Total	\$ 1,605,494.22	\$ 943,891.31	58.79%

Sewer Fund Revenues

Sewer revenues, including service charges, fees, penalties, and miscellaneous income, have reached 72.90% of the budget.

Sewer Service Charges

At the third quarter, sewer service charges are at 74.76%, consistent with expected performance.

Sewer Fund Expenditures

Operation and maintenance expenditures are at 66.23%, while capital outlay is at 64.43%.

Debt service

Debt service expenditures are currently at 0%, as the CRWA–SRF loan payment is due in May 2026.

TRASH FUND

The Trash Fund is performing in line with expectations for the third quarter, as reflected in the table.

TRASH FUND 400			
	Budget	YTD	%
Revenue			
Trash Services	\$ 742,700.00	\$ 566,097.85	76.22%
Other revenue	\$ 7,500.00	\$ 7,254.02	96.72%
Total	\$ 750,200.00	\$ 573,351.87	76.43%
Expenditure			
Operating	\$ 56,704.00	\$ 40,111.60	70.74%
CR&R Payments	\$ 675,200.00	\$ 457,580.25	67.77%
	\$ 731,904.00	\$ 497,691.85	68.00%

**Note: Expenditures across all funds include full annual payments for workers’ compensation insurance and SDRMA general liability insurance.

This third-quarter budget summary is based on detailed financial data generated by the Heber Public Utility District’s financial management system.

For questions or additional information, please contact the Finance Manager.