

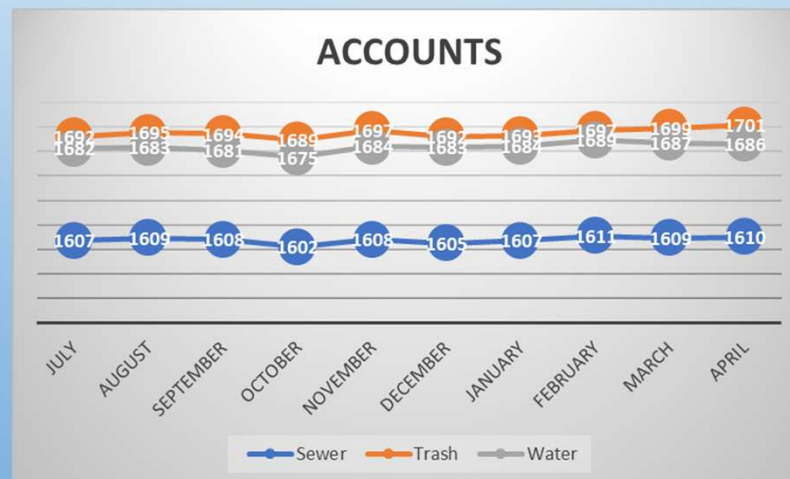
BUDGET WORKSHOPS F.Y. 2025-2026 ASSUMPTIONS, WATER & TRASH

THURSDAY, MAY 29, 2025

ASSUMPTIONS

- New Development and service connections: Heber del Sol 48 units & Miraluz 64 units (expected to begin services in January 2026);
- Westwind 6" Water & 8" Sewer connection (expected to begin services in January 2026);
- Budget scenario
- ✓ F.Y. 2024-2025 slight increase in the number of accounts (3 water-4 sewer)

Accounts										
Service	July	August	September	October	November	December	January	February	March	April
Sewer	1607	1609	1608	1602	1608	1605	1607	1611	1609	1610
Trash	1692	1695	1694	1689	1697	1692	1693	1697	1699	1701
Water	1682	1683	1681	1675	1684	1683	1684	1689	1687	1686



ASSUMPTIONS

- New Development and service connections

Billed												
Service	July	August	September	October	November	December	January	February	March	April	Balance	
Sewer	117,279.84	117,191.62	117,430.23	116,483.42	116,455.74	116,075.38	116,058.78	116,322.74	116,430.82	116,859.33	1,166,587.90	
Trash	59,138.21	59,216.70	59,164.10	59,123.41	59,233.17	59,280.52	59,123.36	59,404.53	59,374.07	59,542.32	592,600.39	
Water	167,094.81	157,239.16	158,334.78	145,294.87	136,797.99	133,586.50	131,880.77	132,601.33	129,760.02	135,464.25	1,428,054.48	
	343,512.86	333,647.48	334,929.11	320,901.70	312,486.90	308,942.40	307,062.91	308,328.60	305,564.91	311,865.90	3,187,242.77	

✓ F.Y. 2024-2025 Estimate of meeting the Water Fund budget (10 months=83.33%)

WATER FUND 200			
	Budget	YTD	%
Revenue			
Water sales	\$ 1,699,100.00	\$ 1,432,535.20	84.31%
Impact/Cap Fees	\$ 220,411.00	\$ 494,364.00	224.29%
Other Revenue	\$ 286,395.00	\$ 315,099.04	110.02%
	\$ 2,205,906.00	\$ 2,241,998.24	101.64%

HEBER DEL SOL APARTMENTS - 195 Desert Sunrise Ave.				
48 UNITS	Monthly	Annual	Expected	
WATER (2) 1" wtr mtr @ \$70.94 each (2) 3" wtr mtr @ \$465.81 each	\$ 1,073.50	15,000 GL limit for 1" meter 60,000 GL limit for 3" meter	\$12,882.00	\$ 6,441.00
SEWER 48 units @ \$61.28	\$ 2,941.44		\$35,297.28	\$17,648.64
TRASH possibility double service from neighboring apartment complex	\$ 916.94	Trash 1-4yrd-2xwk @ \$325.46 Recy 1-3yrd-1xwk @ \$91.54 Organic 1 bin-1xwk @ \$41.45	\$11,003.28	\$ 5,501.64
	\$ 4,931.88		\$59,182.56	\$29,591.28
MIRALUZ APARTMENTS - E. CORRELL RD				
64 UNITS - PHASE 1				
WATER (1) 1" wtr mtr @ \$70.94 each (2) 2" wtr mtr @ \$221.31 each	\$ 1,073.50	15,000 GL limit for 1" meter 40,000 GL limit for 2" meter	\$12,882.00	\$ 6,441.00
SEWER 64 units @ \$61.28	\$ 3,921.92		\$47,063.04	\$23,531.52
TRASH Possible service basing it off the other apartment complex	\$ 987.32	Trash 1-3yrd-3xwk @ \$366.14 Trash 1-4yrd-3xwk @ \$488.19 Recy 1-4yrd-1xwk @ \$91.54 Organic 1 bin-1xwk @ \$41.45	\$11,847.84	\$ 5,923.92
	\$ 5,982.74		\$71,792.88	\$35,896.44
WEST WIND PARKING (Jaime Tamayo) - 425 E. Heber Rd.				
WATER (1) 6" wtr mtr @ 7 NO Established rate for this size of meter	\$ 816.49	RATE is for the 4" water meter 75,000 GL limit	\$ 9,797.88	\$ 4,898.94
SEWER 8" Sewer	\$ 224.88		\$ 2,698.56	\$ 1,349.28
	\$ 1,041.37		\$12,496.44	\$ 6,248.22

A conservative budget scenario is only to increase the accounts we are certain will be opened.

ASSUMPTIONS

- A Rate Study Must Be Prepared for water/sewer F.Y. 2025-2026, \$50,000.00 budgeted.
- Trash Increase for 2025-2026 CR&R Contract (Approved 04/10/25 effective 07/01/2025)
- Current Residential Rate: \$25.05
- Increase: \$ 0.83
- New Rate 25-26 \$25.88
- Minimal impact on HPUD's Franchise Fee, which is 10% of gross revenue (about \$58k per year)

ASSUMPTIONS

- SALARY INCREASE

- ✓ Includes a 3% increase -To all personnel with more than 1 year, new personnel after 1 year.
- ✓ Additional 2% Step Increase
- ✓ Excludes general manager.

- MEDICAL INSURANCE COST

- ✓ Increase 9% from the last budget
- CalPers 25-26 rates: same 13.54 & 7.87%
- Unfunded liability \$96,611

- PART-TIME POSITIONS

- ✓ Temp part-time recreation coordinator.
- All Administrative Cost that are not specific to Enterprise funds are shared according to this formula:
 - ✓ 40% Water Fund
 - ✓ 40% Wastewater Fund
 - ✓ 16% Parks
 - ✓ 04% Trash Fund

ASSUMPTIONS

- PUBLIC OUTREACH:

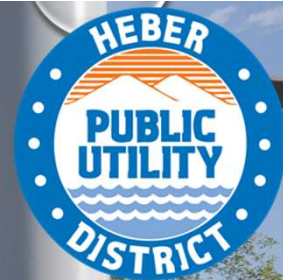
- ✓ Fall Fiesta, Easter, Christmas expenditures will be budget the amount of \$20,000 Parks fund.

- INCREASES IN EXPENDITURES EXPECTED:

- ✓ Increase 3.5% general expenditures
- ✓ Increase utilities 4% from last budget
- ✓ Increase Chemicals 5% from last budget (last budget increased 25%)
- ✓ Uniforms Increase 10% from last budget

- DEBT COVERAGE RATIO

- ✓ Lender Requirement to ensure the debt is paid. Net Operating Revenues Divided by Debt equals Debt Coverage Ratio.
- ✓ Water: HPUD has a required Debt Coverage Ratio of 1.2.
- ✓ Sewer: HPUD has a required Debt Coverage Ratio of 1.2.
- ✓ Parks & Trash (No debt)

The background of the slide is a photograph of a modern splash pad at a park. The splash pad is a large, shallow concrete area with several colorful water features, including blue and green poles with buckets and nozzles. Water is spraying from the features, creating a misty atmosphere. The splash pad is surrounded by green grass and a black metal fence. In the background, there are residential houses and a clear blue sky. A large, white, curved structure, possibly a canopy or part of a playground, is visible on the left side of the splash pad.

PARKS AND RECREATION FUND



FISCAL YEAR 2025/2026 PARKS & RECREATION

COMPARATIVE INCOME STATEMENT

PARKS AND RECREATION

FTE: 2.96

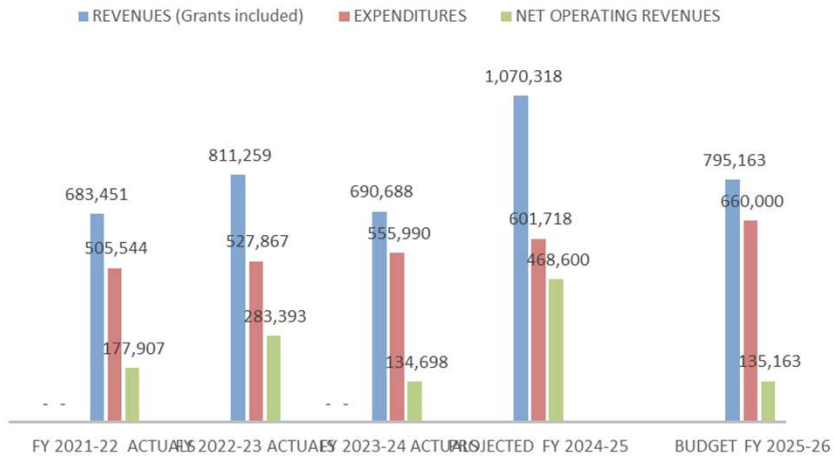
		FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 PROJECTED	VARIANCE Projected Less Budget	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY 24-25 Projected Actuals
	REVENUE								
4010	Property Taxes	444,238	438,807	452,997	255,645	372,782	117,136	400,000	27,218
4036	Parks Maintenance - CFDS	73,139	83,919	81,046	83,639	83,639	0	83,500	(139)
4104	Royalties (Geothermal)	3,567	3,107	2,289	4,242	4,520	278	3,435	(1,085)
4106	Parks & Rec/Park Use	560	4,760	11,743	11,678	10,418	(1,260)	11,000	583
4211	Administration Fees		2,700	28,627	31,586	32,000	414	31,586	(414)
4615	Grant Revenue -	-	89,477	181,468	200,000	459,640	259,640	165,962	(293,678)
4702	Interest - LAIF	-	-	913	41,900	39,021	(2,879)	38,851	(170)
4708	Other Revenues	147,089	9,353	1,567	1,235	1,235	1	-	(1,235)
4750	Other Contributions (Donations)	5,027	2,500	1,782	11,935	18,235	6,300	12,000	(6,235)
	Land transfer to Wastewater Dues								
7000	Payment Resol. 2018-09	48,828	48,828	48,828	48,828	48,828	0	48,828	0
	Total Revenues	722,449	683,451	811,259	690,688	1,070,318	379,629	795,163	(275,155)

	EXPENDITURES	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 PROJECTED	VARIANCE Projected 24-25 VS 23-24	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY 24-25 Projected Actuals
5101-5114	SALARIES	110,199	168,795	141,600	170,428	202,229	31,801	209,200	6,971
5121-5134	FRINGE - BENEFITS	101,403	106,009	160,064	157,527	161,918	4,391	177,500	15,582
5139-5160	PERSONNEL (Uniforms, Training)	2,061	6,186	6,039	4,924	6,278	1,354	7,000	722
5215	RECREATION ACTIVITIES SUPPLIES	2,013	5,931	5,235	7,021	985	(6,035)	10,000	9,015
5216	MOVIES RENTAL (15*300)	285	1,242	0	480	0	(480)	0	0
5218	PUBLIC OUTREACH Calendar of Events	3,739	8,268	8,624	19,495	23,035	3,541	20,000	(3,035)
5270	MATERIALS & SUPPLIES	20,359	20,139	21,286	15,124	18,767	3,643	21,000	2,233
5275	FIRE HYDRANTS MAINTENANCE	-	-	0	0	0	0	0	0
5281	OFFICE SERVICES	17,132	13,715	13,434	14,300	14,202	(99)	16,200	1,998
5282	OFFICE SUPPLIES	669	3,943	2,191	3,800	3,800	0	2,800	(1,000)
5283	UB POSTAGE/MAILING	1,084	1,200	1,920	2,603	3,358	755	3,200	(158)
5289	MISCELLANEOUS	541	993	1,210	2,757	2,773	16	2,200	(573)
5290	PARKS MAINTENANCE & REPAIRS	39,669	8,957	19,044	22,011	17,804	(4,206)	21,000	3,196
5291-5292	AUTO & TRUCKS REP & MAINT	3,660	5,183	838	1,606	2,054	448	2,400	346
5293	OTHER EQ REPAIR-REPLACE & MAINT	3,647	1,066	9,789	7,935	7,776	(159)	9,000	1,224
5294	PLANT LAB AND OFFICES REPAIR	-	-	0	0	0	0	0	0
5298	EQUIPMENT RENTAL	378	-	905	2,982	3,329	347	3,500	171
5302	GASOLINE & DIESEL	3,509	6,924	4,873	5,353	3,875	(1,478)	6,200	2,325
5332	ACCOUNTING & AUDITING FEES	4,144	3,328	3,400	3,360	3,760	400	4,600	840
5334	ENGINEERING FEES	2,113	3,675	12,000	0	0	0	5,000	5,000
5336	LEGAL FEES	2,176	2,680	3,075	1,329	1,750	421	1,600	(150)
5339	PLANNING CONTRACT FEES+ S A P	12,241	11,754	1,590	0	0	0	0	0
5340	TEMP EMPLOYMENT SERVICES	21,820	10,400	0	0	0	0	0	0
5350	BANK FEES/MERCHANT FEES	-	4,575	0	0	0	0	0	0
5360	LAFCO - EXPENDITURES SHARE	-	-	0	0	0	0	0	0
5361	MEMBERSHIP FEES	2,788	1,382	1,310	1,793	1,543	(250)	2,200	657
5363	LICENSES & PERMITS		10	52	0	0	0	0	0
5365	POLLUTION &HAZDS COMPLIANCE		-	85	0	0	0	0	0
5401	GENERAL LIABILITY	17,054	17,720	27,061	27,125	29,258	2,133	33,300	4,042
5511	UTILITIES	54,370	60,451	52,992	51,772	59,903	8,131	67,100	7,197
5514	STREET LIGHTING (power cost & repairs)	26,546	31,018	29,251	32,266	33,320	1,054	35,000	1,680
	TOTAL Operating Expenses	453,597	505,544	527,867	555,990	601,718	45,727	660,000	58,282
	NET OPERATING REVENUES	268,852	177,907	283,393	134,698	468,600		135,163	
	OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 PROJECTED	VARIANCE Projected 24-25 VS 23-24	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY 24-25 Projected Actuals
1350	Construction in progress		110,675	190,230	745,395	884,782	139,387	0	(745,395)
6000	Office Equipment Outlay	0	-	0			0	0	-
6500	Plant Equipment Outlay	0	-	0	0	32,381	32,381	32,000	32,000
	Total Other Expenditures	-	-	-	745,395	917,163	171,769	32,000	(713,395)
	NET AFTER CAPITAL OUTLAY	268,852	177,907	283,393	(610,697)	(448,563)		103,163	

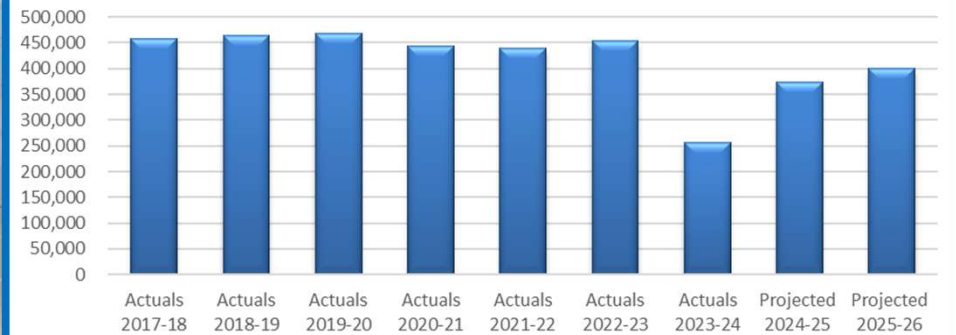
PARKS & RECREATION CHARTS

NET OPERATING REVENUES	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	PROJECTED FY 2024-25	BUDGET FY 2025-26
REVENUES (Grants included)	683,451	811,259	690,688	1,070,318	795,163
EXPENDITURES	505,544	527,867	555,990	601,718	660,000
NET OPERATING REVENUES	177,907	283,393	134,698	468,600	135,163
OTHER EXPENDITURES CAPITAL OUTLAY	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	PROJECTED FY 2024-25	BUDGET FY 2025-26
Construction in progress		190,230	745,395	884,782	0
Office Equipment Outlay	0	0	0	0	0
Plant Equipment Outlay	0	0	0	32,381	32,000
Total Other Expenditures	-	190,230	745,395	917,163	32,000
NET AFTER CAPITAL OUTLAY	177,907	93,163	(610,697)	(448,563)	103,163

PARKS & RECREATION 2021-22 THRU 2025-26



Property Taxes Historical





WATER FUND





FISCAL YEAR 2025-2026 WATER FUND
COMPARATIVE INCOME STATEMENT
WATER FUND

							FTE :	5.40	
	REVENUE	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	PROJECTED FY 2024-25	VARIANCE 24-25 Less 23- 24	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY24-25 Projected Actuals
	NON OPERATING REVENUES								
4050	Developer/Admin Fees- 15% (Imp Ctr)	-	-	0	0	148,176	148,176	80,262	(67,914)
4120	Capacity Fees	6,174	55,566	0	0	494,364	494,364	0	(494,364)
4620	State Grant Revenue - COVID		196,454	78,119	0	0	0	0	0
	SUB TOTAL NON OPERATING REVENUES	118,674	252,020	78,119	0	642,540	642,540	80,262	80,262
	OPERATING REVENUES								
4211	Administration fees		-	0	0	0	0	0	0
4221	Residential	1,240,838	1,254,806	1,248,850	1,256,160	1,258,662	2,502	1,261,500	2,838
4222	Multi-Residential	95,772	102,335	100,252	103,293	114,978	11,685	127,900	12,922
4223	Commercial	26,320	28,125	29,548	29,730	25,320	(4,410)	30,900	5,580
4224	Industrial	103,271	104,215	81,331	100,794	91,912	(8,882)	102,300	10,388
4225	Public Agencies	118,807	107,795	102,849	112,033	113,108	1,075	118,000	4,892
4227	Fire Hydrants (Imperial Center)	8,247	18,993	15,028	12,860	12,593	(267)	13,300	707
4228	OSA Water	81,019	94,108	79,789	81,870	87,391	5,521	87,400	9
4231	New Service Fee	3,000	3,250	3,325	3,175	3,375	200	3,500	125
4232	Penalties - Late fees	0	28,050	75,630	82,460	41,260	(41,200)	42,000	740
4233	Reconnection Charge	0	1,525	4,430	8,180	9,660	1,480	9,660	0
4234	Miscellaneous (BACK-FLOW & NSF)	505	780	906	4,496	1,273	(3,223)	1,330	58
4702	Interest - LAIF	675	512	26,907	83,801	77,703	(6,098)	77,703	0
4708	Other Revenues	3,454	9,966	24,000	6,259	0	(6,259)	0	0
4760	Rent *Verizon-American Tower	8,631	9,707	9,973	10,298	10,607	309	10,890	283
4762	Lease Revenues	0	495	513	319	0	(319)	0	0
4770	Sale of Assets:	0	-	0	0	0	0	0	0
	Sub Total OPERATING Revenues	1,690,539	1,764,662	1,803,332	1,895,727	1,847,841	(47,886)	1,886,383	38,542
	TOTAL REVENUES	1,809,213	2,016,681	1,881,451	1,895,727	2,490,381	594,654	1,966,645	118,804

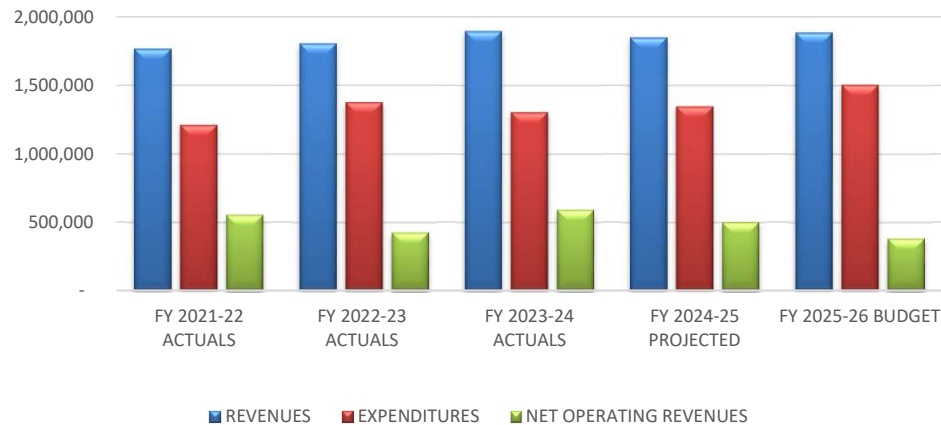
	EXPENDITURES	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	PROJECTED FY 2024-25	VARIANCE 24-25 Less 23- 24	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY24-25 Projected Actuals
5101-5114	SALARIES	395,109	405,311	419,293	473,124	428,759	(44,365)	468,900	40,141
5121-5134	FRINGE - BENEFITS	261,698	221,597	286,862	213,696	250,712	37,016	316,500	65,788
5138-5160	PERSONNEL (Uniforms, Shoes, Training	7,127	13,838	14,339	18,681	18,600	(81)	16,200	(2,400)
5170	SPONSORSHIP	-	300	0	0	-	0	0	0
5218	PUBLIC OUTREACH	1,087	13,796	16,409	0	-	0	0	0
5220	RAW WATER PURCHASE	14,742	17,362	44,406	2,802	21,692	18,890	24,000	2,308
5250	CHEMICALS	71,796	92,236	100,854	108,761	137,000	28,239	144,300	7,300
5260	LABORATORY TEST SERVICES	14,797	15,341	16,634	6,902	10,000	3,098	10,000	0
5270	MATERIALS & SUPPLIES	22,328	9,568	24,985	20,643	25,000	4,357	25,000	0
5281	OFFICE SERVICES	42,827	38,726	29,187	41,815	40,000	(1,815)	40,500	500
5282	OFFICE SUPPLIES	4,643	7,180	8,040	6,767	9,000	2,233	9,000	0
5283	UB POSTAGE/MAILING	4,716	5,216	6,640	6,901	7,700	799	8,000	300
5289	MISCELLANEOUS	2,786	4,888	3,710	5,424	5,400	(24)	5,400	0
5290	MAINT & REPAIRS (Parks,Distrib,Collect	79,762	80,370	71,771	72,512	44,461	(28,051)	44,500	39
5291	OPERATION EQUIP REP & MAINT	15,820	32,956	49,912	26,729	28,000	1,271	28,000	0
5292	AUTO & TRUCKS REP & MAINT	2,548	7,908	5,431	4,090	5,282	1,192	4,800	(482)
5293	OTHER EQUIP REP & MAINT	5,087	12,216	16,057	15,669	19,000	3,331	19,000	0
5294	PLANT LAB AND OFFICES REPAIR	3,941	2,097	750	965	2,400	1,435	2,400	0
5298	EQUIPMENT RENTAL	0	-	0	0	600	600	1,200	600
5301-5302	FUEL (Diesel and Gasoline)	4,722	8,082	7,326	5,439	6,000	561	7,600	1,600
5320	U/B BAD DEBT	0	-	0	0	0	0	0	0
5332	ACCOUNTING & AUDITING FEES	10,360	8,320	8,500	8,400	8,200	(200)	11,500	3,300
5334	ENGINEERING FEES	5,928	8,128	2,380	2,923	3,500	578	3,500	0
5336	LEGAL FEES	6,384	6,856	7,224	3,108	4,000	892	4,000	0
5337	COMPLIANCE - FEES & EXPENSES	0	200	456	0	0	0	25,000	25,000
5339	PLANNING CONTRACT FEES	5,879	1,203	0	0	0	0	0	0
5340	TEMP EMPLOYMENT SERVICES	4,288	-	4,152	0	3,200	3,200	3,200	0
5350-535	BANK FEES/MERCHANT FEES	12,751	12,632	22,395	21,991	13,000	(8,991)	13,000	0
5360	LAFCO - EXPENDITURES SHARE	0	-	0	0	0	0	0	0
5361	MEMBERSHIP FEES	4,034	3,574	3,801	3,864	5,500	1,636	5,500	0
5363	LICENSES & PERMITS	9,594	7,947	7,564	8,907	23,168	14,261	26,000	2,832
5365	POLLUTION TESTS-HZDZ MAT DISP FE	0	-	0	0	0	0	0	0
5401	GENERAL LIABILITY INSURANCE	43,500	45,472	67,651	74,859	73,146	(1,713)	83,200	10,054
5511-5603	UTILITIES	104,215	127,281	129,296	149,144	152,300	3,156	153,800	1,500
	TOTAL Operating Expenses	1,162,470	1,210,599	1,376,025	1,304,114	1,345,620	41,507	1,504,000	158,380

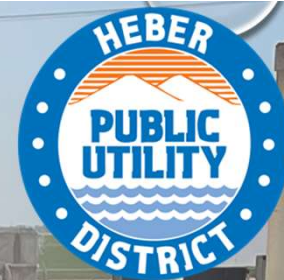
	NET OPERATING REVENUES (W/O DEPRECIATION AND CAPACITY FEES)	528,068	554,063	427,306	591,613	502,221	(89,393)	382,383	(119,838)
	<i>DEBT SERVICE RATIO Must be 1.2. Equals Net Operating Revenue Less Operating Expenses Divided by Debt Equals Debt Coverage Ratio</i>	1.62	1.72	1.32	1.80	1.59		1.21	
	OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	PROJECTED FY 2024-25	VARIANCE 24-25 Less 23- 24	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY24-25 Projected Actuals
6000	Office Equipment Outlay	2,022	-	0	-	0	0	0	0
6500	Plant Equipment Outlay	65,388	129,106	81,480	204,642	130,338	(74,304)	71,500	(58,838)
	Interfunds Due to/from Re-Payment		-			0	0	0	0
2512-2514	Debt Service - Principal payment	251,802	251,802	251,900	251,900	251,802	(98)	251,802	0
5800	INTEREST EXPENSE	73,763	71,212	71,400	76,675	64,907	(11,769)	64,907	0
	Total Other Expenditures	392,974	452,120	404,780	533,217	447,047	(86,170)	388,209	(58,838)
	NET OPERATING REVENUE LESS DEBT & CAPITAL OUTLAY (WITHOUT CAPACITY)	135,094	101,943	22,526	58,396	55,174	(3,223)	(5,826)	(61,000)
	NET REVENUE (including capacity) LESS DEBT & CAPITAL OUTLAY	253,768	353,962	100,646	58,396	697,714	639,317	74,436	19,262

WATER FUND CHARTS 2025-26

	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 PROJECTED	FY 2025-26 BUDGET
NET OPERATING REVENUES					
REVENUES	1,764,662	1,803,332	1,895,727	1,847,841	1,886,383
EXPENDITURES	1,210,599	1,376,025	1,304,114	1,345,620	1,504,000
NET OPERATING REVENUES	554,063	427,306	591,613	502,221	382,383
TOTAL OTHER EXPENDITURES	452,120	404,780	533,217	447,047	388,209
NET AFTER CAPITAL OUTLAY & DEBT SERVICE	101,943	22,526	58,396	55,174	(5,826)
OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE					
Debt Service	323,014	323,300	328,575	316,709	316,709
Office Equipment Outlay	0	0	0	-	-
Plant Equipment Outlay	129,106	81,480	204,642	130,338	71,500
Total Other Expenditures	452,120	404,780	533,217	447,047	388,209
NET AFTER CAPITAL OUTLAY	101,943	22,526	58,396	\$55,174	(\$5,826)

WATER OPERATING BUDGET 2021-22 THRU 2025-26





SEWER FUND

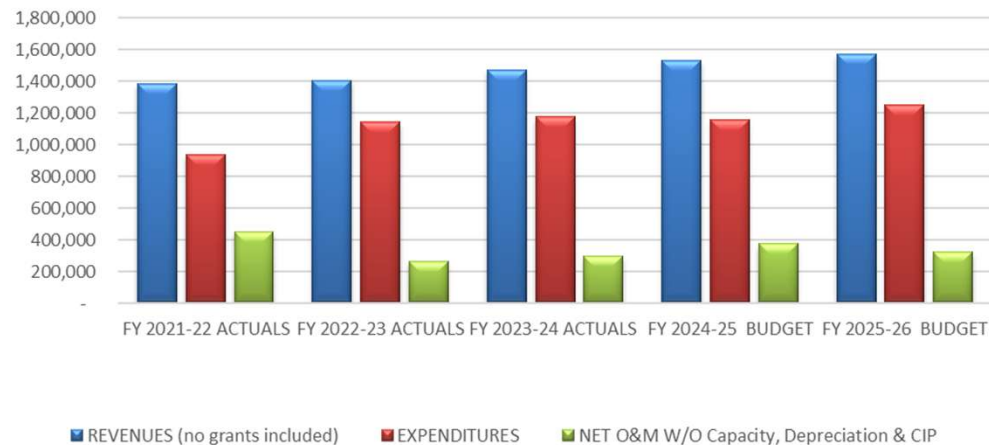
		WASTEWATER FUND							
							FTE :	4.90	
	REVENUE	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	PROJECTED FY 2024-25	VARIANCE 24- 25 Less 23-24	FY 2025-26 BUDGET	FY 25-26 Budget Less FY24-25 Projected
	NON OPERATING REVENUES								
	Other Sources: Grants, Transfers In, Repair & Replace Reserves			-	-	-	-	-	-
4050	Developer Fees - 15%	-	-	-	-	-	-	26,642	26,642
4708	Other Revenues/Admin Fees	1,941	2,982		-	1,709	1,709	-	(1,709)
4130	Capacity Fees	-	113,220	-	-	789,879	789,879	-	(789,879)
4630	State Grant Revenue - COVID		196,454						
	SUB TOTAL NON OPERATING REVENUES	1,941	312,655	-	-	791,588	791,588	26,642	(764,946)
	OPERATING REVENUES								
4321	Residential	1,086,798	1,125,305	1,137,117	1,143,724	1,142,442	(1,282)	1,182,500	40,058
4322	Multi-Residential	169,789	179,243	179,243	179,243	179,243	-	179,300	57
4323	Commercial	10,467	13,784	15,741	16,486	17,864	1,378	17,100	(764)
4324	Industrial	17,150	19,317	21,286	22,391	20,806	(1,585)	22,800	1,994
4325	Public Agencies	40,717	40,205	41,405	42,711	43,879	1,168	43,800	(79)
4331	New Service Fee	-	-	-	-	-	-	-	-
4332	Penalties - Late fees	-	-	-	-	41,260	41,260	42,000	740
4334	Miscellaneous charges (NSF)	-	-	-	-	-	-	-	-
4702	Interest - LAIF	749	569	2,064	59,854	77,703	17,849	77,703	-
4760	Rent (1085 Ingram & Verizon)	9,779	9,707	9,478	10,298	10,607	309	10,890	283
4762	Lease Revenues	-	495	513	-	-	-		
	Sale of Assets		-						-
	TOTAL OPERATING REVENUES	1,335,449	1,388,624	1,406,846	1,474,705	1,533,803	59,098	1,576,093	42,290
	TOTAL ALL REVENUES	1,337,390	1,701,280	1,406,846	1,474,705	2,325,391	850,686	1,602,735	(722,656)

		FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	PROJECTED FY 2024-25	VARIANCE 24- 25 Less 23-24	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY24-25 Projected Actuals
	EXPENDITURES								
5101-5114	Salaries & Wages	326,254	352,080	374,733	408,058	402,751	(5,307)	405,100	2,349
5121-5134	Fringe Benefits	250,892	114,957	286,187	236,272	241,523	5,251	260,800	19,277
5138-5160	Personnel	4,908	12,844	13,281	10,692	10,523	(169)	16,200	5,677
5170	Sponsorship/Contributions	-	300	150	-	-	-	0	0
5218	Public Outreach	1,087	13,645	16,279	-	-	-	0	0
5230	Solid Waste Collection/Sludge Disposal	10,084	9,002	8,044	7,676	4,100	(3,576)	10,900	6,800
5250	Chemical Purchases	4,601	5,679	11,041	7,302	5,568	(1,734)	9,000	3,432
5260	Laboratory	14,109	20,609	22,671	24,824	25,194	369	25,000	(194)
5270	Materials & Supplies - Regular Operation	16,951	27,174	21,045	20,428	20,000	(428)	20,000	0
5280	Office Services	42,674	37,999	33,036	36,569	37,000	431	40,500	3,500
5282	Office Supplies	4,091	6,541	8,372	9,861	7,311	(2,549)	9,000	1,689
5283	Postage	4,716	5,216	6,800	6,878	7,095	218	8,000	905
5289	Miscellaneous	3,687	5,160	5,769	5,070	5,286	216	5,400	114
5290	Maintenance & Repairs (Collection)	20,608	24,681	13,180	32,062	31,562	(499)	32,100	538
5291	Operation Maint. & Repair - Treatment	69,229	61,838	53,304	79,729	73,000	(6,729)	73,000	0
5292	Auto & Trucks Repair & Maintenance	2,219	838	2,145	193	2,844	2,651	4,800	1,956
5293	Equipment Replacement (all other)	16,736	15,807	15,654	21,458	18,000	(3,458)	19,000	1,000
5294	Plant, lab, Office Repairs (Buildings)	289	746	3,304	1,584	2,400	816	2,400	0
5298	Equipment Rental	536	-	-	-	462	462	600	138
5301	Fuel	4,458	5,709	4,519	5,277	6,335	1,058	9,800	3,465
5320	BAD DEBT	-	-	-	5,728	-	(5,728)	0	0
5332	Accounting/Auditing	10,360	8,320	8,500	8,400	8,200	(200)	11,500	3,300
5334	Engineering	7,588	4,350	-	7,935	-	(7,935)	0	0
5336	Legal	6,384	6,851	7,224	3,168	3,919	751	4,000	81
5337	Compliance fees & Expenses	-	6,000	256	-	-	-	25,000	25,000
5339	Planning	4,957	1,663	-	8,698	-	(8,698)	0	0
5340	Temp Employment Services	9,342	-	4,122	-	-	-	0	0
5350-5351	Bank & Merchant fees	12,209	11,984	21,679	11,123	13,000	1,877	13,000	0
5360	LAFCO - expenditure share	-	-	-	-	-	-	0	0
5361-5362	Memberships	3,530	3,530	3,900	3,377	5,000	1,623	5,500	500
5363	Licenses/Permits	26,026	32,829	34,807	22,520	25,725	3,205	26,000	276
5365	Pollution Tests & Compliance	-	-	-	4,614	5,000	386	5,000	0
5401	General Liability Insurance	38,500	44,323	55,201	67,814	73,146	5,332	83,200	10,054
5511-5603	Utilities	72,909	95,426	107,481	119,569	122,362	2,793	129,300	6,938
	TOTAL Operating Expenses	989,931	936,101	1,142,685	1,176,878	1,157,306	(19,572)	1,254,100	96,800

	OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	PROJECTED FY 2024-25	VARIANCE 24- 25 Less 23-24	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY24-25 Projected Actuals
6000	Office Equipment Outlay	2,022		-	-	-	-	-	-
6500	Plant Equipment Outlay	73,844	141,916	78,000	178,400	130,338	(100,400)	65,800	(64,538)
7000	Interfunds Dues						-	48,828	48,828
	Other Sources & Uses (Short Lived A-Reserve)						-	-	-
	DEBT SERVICE-Principal	167,837	169,515	220,100	216,665	216,665	3,435	225,300	8,635
5800	DEBT SERVICE-Interest - 5800	43,161	41,294	39,594	43,161	43,161	(3,567)	34,700	(8,461)
	Total Other Expenditures	286,864	352,725	337,694	438,226	390,164	(100,532)	374,628	(15,536)
	NET OPERATING REVENUE AFTER DEBT AND CAPITAL OUTLAY	58,654	99,798	(73,534)	(140,399)	(13,667)		(52,635)	
	NET TOTAL REVENUE LESS DEBT AND CAPITAL OUTLAY	60,595	412,454	(73,534)	(140,399)	777,921		(25,993)	
	NET OPERATING REVENUES (W/O DEPRECIATION AND CAPACITY FEES)	345,518	452,523	264,161	297,828	376,497		321,993	
	DEBT COVERAGE RATIO	1.64	2.15	1.02	1.15	1.45		1.24	
	OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	PROJECTED FY 2024-25	VARIANCE 24- 25 Less 23-24	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY24-25 Projected Actuals
6000	Office Equipment Outlay	2,022		-	-	-	-	-	-
6500	Plant Equipment Outlay	73,844	141,916	78,000	178,400	130,338	(100,400)	65,800	(64,538)
7000	Interfunds Dues						-	48,828	48,828
	Other Sources & Uses (Short Lived A-Reserve)						-	-	-
	DEBT SERVICE-Principal	167,837	169,515	220,100	216,665	216,665	3,435	225,300	8,635
5800	DEBT SERVICE-Interest - 5800	43,161	41,294	39,594	43,161	43,161	(3,567)	34,700	(8,461)
	Total Other Expenditures	286,864	352,725	337,694	438,226	390,164	(100,532)	374,628	(15,536)
	NET OPERATING REVENUE AFTER DEBT AND CAPITAL OUTLAY	58,654	99,798	(73,534)	(140,399)	(13,667)		(52,635)	
	NET TOTAL REVENUE LESS DEBT AND CAPITAL OUTLAY	60,595	412,454	(73,534)	(140,399)	777,921		(25,993)	

WASTEWATER FUND CHARTS				FY 2025-26	
NET OPERATING REVENUE	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 BUDGET	FY 2025-26 BUDGET
REVENUES (no grants included)	1,388,624	1,406,846	1,474,705	1,533,803	1,576,093
EXPENDITURES	936,101	1,142,685	1,176,878	1,157,306	1,254,100
NET O&M W/O Capacity, Depreciation & CIP	452,523	264,161	297,828	376,497	321,993
OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 BUDGET	FY 2025-26 BUDGET
Debt Service	210,809	259,694	259,826	259,826	260,000
Office Equipment Outlay	0	0	0	0	0
Plant Equipment Outlay	73,844	141,916	178,400	130,338	65,800
Total Other Expenditures	284,653	401,610	438,226	390,164	325,800
NET AFTER CAPITAL OUTLAY	167,870	(137,449)	(140,399)	(13,667)	(3,807)

WASTEWATER FUND BUDGET 2021-22 THRU 2025-26



TRASH FUND

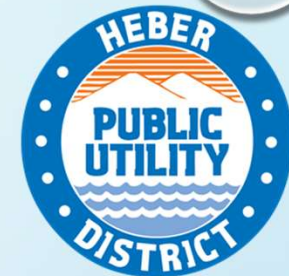




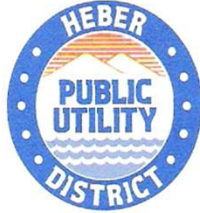
**FISCAL YEAR 2025-26 TRASH FUND
COMPARATIVE INCOME STATEMENT
TRASH FUND - (SOLID WASTE)**

						FTE:		0.24	VARIANCE FY 25-26 Budget Less FY24-25 Projected Actuals
	REVENUE	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 PROJECTED	VARIANCE 24-25 Less 23-24	FY 2025-26 BUDGET	
4708	Other Revenues/Admin fees		1,847	2,157	3,870	6,824	2,954	7,500	676
4421	Residential	357,018	371,547	390,632	452,002	468,262	16,260	474,700	6,438
4422	Multi-Residential	51,171	69,997	82,376	84,899	87,621	2,721	106,500	18,879
4423	Commercial	23,024	28,598	28,692	31,792	32,076	284	33,100	1,024
4424	Industrial	45,843	47,303	48,446	52,662	54,888	2,226	57,300	2,412
4425	Public Agencies	39,167	40,189	45,717	52,825	70,635	17,810	71,100	465
	C R & R - PAYMENTS	-463,659	-503,020	-528,519	-603,645	-646,111	(42,466)	-675,200	(29,089)
	Net Franchise Revenues	52,564	56,462	69,501	74,405	74,195	(210)	\$ 75,000	805

	EXPENSES	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 PROJECTED	VARIANCE 24-25 Less 23- 24	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY24-25 Projected Actuals
5101-5114	Salaries & Wages	16,880	17,328	19,347	18,610	20,019	1,409	22,100	3,490
5121-5134	Fringe Benefits	10,189	6,601	18,618	16,120	14,728	(1,392)	17,301	1,181
5150	Training/Travel & Conferences	200	1,033	62	500	500	-	625	125
5160	Mileage Reimb./Allow ance	0	0	-	0	0	-	42	42
5170	Sponsorship/Contributions	0	0	-	0	0	-	0	0
5218	Public Outreach	1,275	47	1,042	0	0	-	0	0
5281	Office Services	1,289	3,833	1,610	2,800	2,100	(700)	4,044	1,244
5282	Office Supplies	390	935	1,102	92	800	708	942	850
5283	Postage	1,381	1,390	1,640	760	760	-	1,332	572
5294	Plant, lab, Office Repairs (Buildings)		0	-	0	0	-	0	0
5301	Fuel		0	-	0	0	-	0	0
5320	BAD DEBT	0	0	-	0	0	-	0	0
5332	Accounting/Auditing	0	832	850	165	840	675	1,150	985
5336	Legal	0	538	665	300	300	-	400	100
5337	Compliance- Fees & Expenses							0	0
5340	Temp Employee	0	0	-	0	0	-	0	0
5351	Bank & Merchant fees	0	1,173	-	0	0	-	0	0
5360	Lafco - Expenditures Share	0	0	-	0	0	-	0	0
5361	Memberships	0	305	375	544	500	(44)	550	6
5401	General Liability Insurance	0	4,430	6,890	6,765	7,315	550	8,317	1,552
	TOTAL Operating Expenses	\$31,603	\$38,444	\$52,202	\$46,656	\$47,862	\$1,206	\$56,803	\$10,147
	NET OPERATING	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 PROJECTED	VARIANCE 24-25 Less 23-24	FY 2025-26 BUDGET	VARIANCE FY 25-26 Budget Less FY24-25 Projected Actuals
	Revenues	52,564	56,462	69,501	74,405	74,195	(210)	75,000	805
	Expenses	31,603	38,444	52,202	46,656	47,862	1,206	56,803	10,147
	Net Operating :	20,961	18,018	17,300	27,749	26,332	(1,416)	18,197	(9,341)



All Accounts Distribution



Heber Public Utility District

2025-2026

Effective July 1, 2025

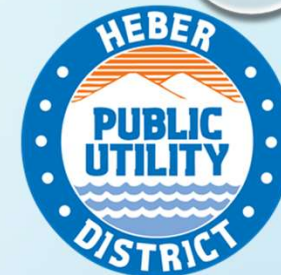
All Funds Summary FY 2025-2026

2025-2026 BUDGET	Parks & Rec	Water	Wastewater	Solid Waste	TOTAL Government Wide
Revenues	746,334	1,966,645	1,602,735	75,000	4,390,714
Total Revenues	\$ 746,334	\$ 1,966,645	\$ 1,602,735	\$ 75,000	\$ 4,390,714
Expenditures					
Operating	660,000	1,504,000	1,254,100	56,803	3,474,903
Capital Outlay	32,000	71,500	65,800	-	169,300
Funds Transfers/Reserves	(48,828)	-	48,828		-
Debt Service	-	316,709	260,000	-	576,709
Total Expenditures	643,172	1,892,209	1,628,728	56,803	4,220,912
To Fund Balance	\$ 103,162	\$ 74,436	\$ (25,993)	\$ 18,197	169,802



FISCAL YEAR 2025-2026 ALL OPERATING FUNDS BUDGET

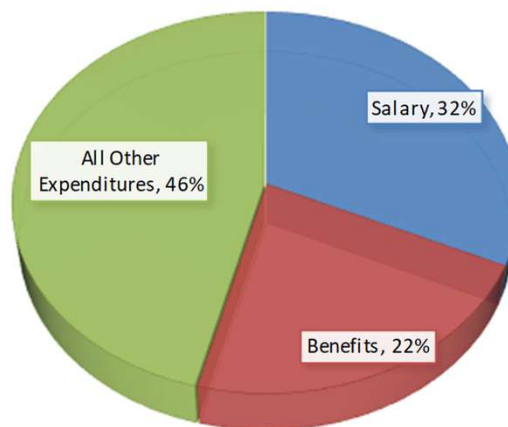
	EXPENDITURES	Parks	Water	Sewer	Trash	Total
	Salaries & Wages	209,200	468,900	405,100	22,100	\$1,105,300
	Fringe Benefits	177,500	316,500	260,800	16,500	\$771,300
5139	Safety Shoes	1,000	1,300	1,300	0	\$3,600
5140	Uniforms	2,000	4,900	4,900	489	\$12,289
5150	Training/Travel & Conferences	2,500	6,300	6,300	625	\$15,725
5151	Safety Training	1,300	3,200	3,200	312	\$8,012
5160	Mileage Reimb./Allowance	200	500	500	42	\$1,242
5170	Sponsorship/Contributions	0	0	0	0	\$0
5215	Recreation Activities	10,000	0	0	0	\$10,000
5216	Movies Rental	0	0	0	0	\$0
5218	Public Outreach	20,000	0	0	0	\$20,000
5220	Raw Water Purchase	0	24,000	0	0	\$24,000
5230	Wastewater Sludge Disposal	0	0	10,900	0	\$10,900
5250	Chemical Purchases	0	144,300	9,000	0	\$153,300
5260	Laboratory	0	10,000	25,000	0	\$35,000
5270	Materials & Supplies - Regular Operation	21,000	25,000	20,000	0	\$66,000
5275	Fire Hydrant Maintenance -	0	0	0	0	\$0
5280	Office Services	16,200	40,500	40,500	4,044	\$101,244
5282	Office Supplies	2,800	9,000	9,000	942	\$21,742
5283	Postage	3,200	8,000	8,000	792	\$19,992
5289	Miscellaneous	2,200	5,400	5,400	540	\$13,540
5290	Maintenance & Repairs (Distribution)	0	44,500	0	0	\$44,500
5290	Maintenance & Repairs (Collection)	0	0	32,100	0	\$32,100
5290	Maintenance & Repairs (Parks)	21,000	0	0	0	\$21,000
5291	Operation Maintenance & Repair - Treatment	0	28,000	73,000	0	\$101,000
5292	Auto & Trucks Repair & Maintenance	2,400	4,800	4,800	0	\$12,000
5293	Equipment Replacement (all other)	9,000	19,000	19,000	0	\$47,000
5294	Plant, lab, Office Repairs (Buildings)	0	2,400	2,400	0	\$4,800
5298	Equipment Rental	3,500	600	600	0	\$4,700
5301	Diesel	5,000	6,000	6,000	0	\$17,000
5302	Gasoline	1,200	1,600	3,800	0	\$6,600
5320	UB Bad Debt	0	0	0	0	\$0
5332	Accounting/Auditing	4,600	11,500	11,500	1,150	\$28,750
5334	Engineering	5,000	3,500	0	0	\$8,500
5336	Legal	1,600	4,000	4,000	400	\$10,000
5337	Compliance-Fees & Expenses	0	25,000	25,000	0	\$50,000
5340	Temporary Employment Services	0	3,200	0	0	\$3,200
5350	Bank & Merchant fees	0	13,000	13,000	0	\$26,000
5360	Laeco - Expenditures Share	0	0	0	0	\$0
5361	Memberships/subscriptions	2,200	5,500	5,500	550	\$13,750
5363	Licenses/Permits	0	26,000	26,000	0	\$52,000
5365	Compliance & Pollution Tests	0	0	5,000	0	\$5,000
5401	General Liability Insurance	33,300	83,200	83,200	8,317	\$208,017
5511	Utilities	67,100	153,800	129,300	0	\$350,200
5514	Street Lighting	35,000	0	0	0	\$35,000
	TOTALS	\$660,000	\$1,503,400	\$1,254,100	\$56,800	\$3,474,300



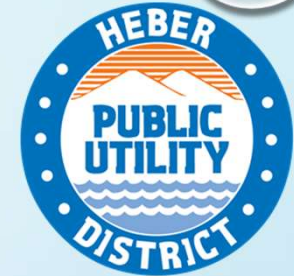
2025-2026 Salaries & Benefits

EXPENDITURE ANALYSIS CHARTS FY 2025-2026

SALARY AND BENEFITS PERCENT OF TOTAL EXPENDITURES



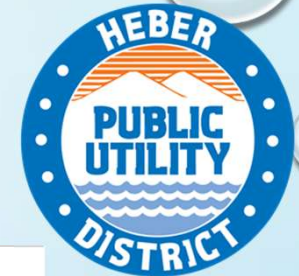
HEBER PUBLIC UTILITY DISTRICT 2025-2026 SALARIES AND BENEFITS														
FRINGE BENEFITS EXPENDITURE DETAIL - HEALTH - VISION, DENTAL WITH 2025-2026 RATES W/6 Mo. 3% & 2% Increase								FULL TIME EQUIVALENT EMPLOYEES : 14						
LINE #	POSITION / TITLE	POSITION SALARY	FICA 6.2%	Medicare 1.45%	PERS 26 rates 13.54%&7.87%	UI & ETT 1.70%	Work-Comp 25-26 Rates	Health Insurance	Dental	VISION	Life	TOTAL	TOTAL COST	
			6.20%	1.45%	13.54%						0%			
	Based on % Distribution													
	Management				7.87%	0.10%								
1	General Manager (including mileage)	121,750	7,549	1,765	9,582	235	767	33,040	1,700	258	132	55,027	176,776.633	
2	Finance Manager	79,537	4,931	1,153	6,260	235	461	13,003	664	91	132	26,929	106,466.141	
3	Chief Operator	98,913	6,133	1,434	21,177	235	5,267	41,023	1,700	258	132	77,358	176,271.099	
4	Grants Manager	75,705	4,694	1,098	5,958	235	439	19,947	1,700	258	132	34,459	110,164.097	
	Sub- Total:	375,905	\$23,306	\$5,451	\$42,977	\$938	6,935	\$107,013	5,763	863	528	\$193,773	569,677.970	
	Office Staff												-	
5	Bookkeeper	62,898	3,900	912	13,466	235	365	31,813	1,117	168	132	52,108	115,005.525	
6	Senior Account Clerk	62,898	3,900	912	13,466	235	365	24,228	1,700	258	132	45,194	108,092.283	
	Sub- Total:	125,796	7,799	1,824	26,933	469	730	56,041	2,817	425	264	97,302	223,097.808	
	Parks& Retention Mntnce												-	
1	Parks Maintenance Lead	57,351	3,556	832	12,279	235	4,066	41,386	1,700	258	132	64,442	121,792.753	
2	Parks Maintenance (Step 2)	46,643	2,892	676	3,671	235	3,307	36,101	1,700	258	132	48,971	95,613.530	
	Sub- Total:	103,994	6,448	1,508	15,950	469	7,373	77,486	3,399	515	264	113,412	217,406.283	
	Water Fund												-	
1	Lead Operator W	78,670	4,878	1,141	16,843	235	4,083	35,418	1,700	258	132	64,686	143,355.851	
2	Operator I Step 2	65,764	4,077	954	5,176	235	3,413	27,762	1,700	258	132	43,706	109,469.844	
3	OIT (50%)	29,517	1,830	428	2,323	117	1,532	3,780	332	45	66	10,453	39,970.465	
4	Operator I (Vacant)	63,848	3,959	926	5,025	235	3,314	25,200	1,700	258	132	40,747	104,594.705	
	Sub- Total:	237,799	14,744	3,448	29,367	821	12,342	92,160	5,431	818	462	159,592	397,390.865	
	Waste-Water Fund												-	
1	Lead Operator WW	78,670	4,878	1,141	16,843	235	5,271	14,885	664	91	132	44,139	122,808.516	
2	OIT (50%)	29,517	1,830	428	2,323	117	1,978	3,780	332	45	66	10,899	40,416.171	
3	Operator I Step 2	65,764	4,077	954	5,176	235	4,406	31,604	1,700	258	132	48,541	114,304.621	
	Sub- Total:	173,951	10,785	2,522	24,342	586	11,655	50,269	2,695	394	330	103,578	277,529.308	
	Overtime	25,787	1,599	374								1,973		
	Week-end duty	10,500	651	152								803		
	CALL BACK/ON CALL	10,500	651	152								803		
	>salary/2080*4*52											0		
	CALPERS - UNFUNDED LIABILITY 25-26				96,611							96,611	96,611	
*	Full Time Employees	1,064,232	65,982	15,431	236,179	3,283	39,034	382,969	20,106	3,015	1,848	767,847	\$1,832,080	
	Part- Time													
0	Parks Maintenance (Temp. PT)	0	0	0	0	0	-	0	-	-	-	0	0	
1	Recreation Center Clerk (Temp. PT)	17,000	1,054	247	0	0	-	-	-	-	-	1,301	18,300.5	
	Part-Time Employees	17,000	1,054	247	0	0	0	0	0	0	0	1,301	\$18,301	
19	Board Member	4,800	298	70			30					397	5,197.44	
20	Board Member	4,800	298	70			30					397	5,197.44	
21	Board Member	4,800	298	70			30					397	5,197.44	
22	Board Member	4,800	298	70			30					397	5,197.44	
23	Board Member	4,800	298	70			30					397	5,197.44	
	Board Members	24,000	1,488	348	0	0	151	0	0			1,987	\$25,987	
	GRAND TOTAL SALARIES	\$ 1,105,232	68,524	16,026	236,179	3,283	39,185	382,969	20,106	3,015	1,848	771,135	\$1,876,367	
	NOTE: Board members don't receive any benefits other than FICA & Work Comp..													
	GRAND TOTAL: --->										\$ 1,876,367			



DEBT SERVICE 2025-2026

Heber Public Utility District - Debt Service Schedule FY 2025-26

DEBT BALANCE AS OF JUNE 30, 2025							
Loans (Debt):	HPUD TOTAL DEBT			ANNUAL PRINCIPAL & INTEREST PAYMENTS			
	Date Debt Incurred	Original Debt Amt.	Current Bal. Owed	Water Fund		Waste Water Fund	
				Capital	Interest	Capital	Interest
INTERFUNDS DEBT							
DUE TO PARKS & REC	RESOL.2018-09	488,276	146,480			48,828	-
USDA 2009 COPS - Water	2009-2010	3,533,000	2,360,000	90,000	64,907		
NEW SRF LOAN FY2017-2018	2016-2017	4,848,959	3,883,252	161,802.18	-		
S R F 1.2 MGD WWTP LOAN	2012-2013	5,446,334	3,460,005			176,398	34,600
WATER FUND TOTAL:		8,381,959	6,243,252				
WASTEWATER FUND TOTAL:		5,934,610	3,606,485				
Water Fund Annual Debt Service :				251,802	64,907		
				\$ 251,802	\$ 64,907		
Wastewater Fund Annual Debt Service :						225,226	34,600
					\$ 259,826	\$ 225,226	\$ 34,600



EQUIPMENT OUTLAY 2025-2026

EQUIPMENT OUTLAY SUMMARY FY 2025-26							
No.	Description of Equipment:	Estimated cost	Units	Parks	Water	Wastewater	
Ref.	Capital Outlay (Office):			20.0%	40.0%	40.0%	100.0%
		Estimated cost		Parks	Water	Wastewater	
				0	0	0	0
	Totals for Capital Outlay (Office) ->	0		0	0	0	0
Parks-01	Storm Water Pumps	16000	2	32,000			32,000
WD-01	Fire Hydrants	7,000	2		14,000		14,000
WT-02	3 Million Gallon Tank- Aerator Rehabilitation	40,000	1		40,000		40,000
WT-03	Hypochlorite Room	17,500	1		17,500		17,500
WW-01	Regional Pump Station- Maintenance	7,000	1			7,000	7,000
WW-02	Head Works- Booster Pump	19,300	1			19,300	19,300
WW-03	Head Works- HMI Touch Screen	9,000	1			9,000	9,000
WW-04	Lab- DO & PH Meters	3,500	2			7,000	7,000
WW-05	Head Works- A.C. Unit	10,000	1			10,000	10,000
WW-06	Race Track- Pillow Block Bearings	5,000	2			10,000	10,000
WW-07	Head Works- Repair Junction Box & Outlet	3,500	1			3,500	3,500
							0
	Totals for Capital Outlay (Equipment) ->	137,800		32,000	71,500	65,800	169,300
	Totals for Capital Outlay ->	137,800		32,000	71,500	65,800	169,300