HEBER VALLEY SPECIAL SERVICE DISTRICT

2026 DRAFT BUDGET

13-Nov-25

		2025 YTD AUG	2025 Budget	2026 Budget	% Increase	2026 Budget w/ 5% Rate Increase	2026 YTD	%YTD
OPERATING REVENUE								
3731000	O&M Flow	$ 359,879.00	$ 563,750.00	$ 577,843.75	2.50%	$ 621,066.00		
3731010	Dump Station	$ 27,276.64	$ 40,000.00	$ 40,000.00	0.00%	$ 40,000.00		
3731110	O&M Capital Fund	$ 1,424,911.91	$ 2,156,600.00	$ 2,210,515.00	2.50%	$ 2,419,500.00		
3740000	Farm Income	$ 72,526.78	$ 200,000.00	$ 200,000.00	0.00%	$ 200,000.00		
3740020	Rents							
5741000	Interest Income							
5741120	Misc Income							
	Contribution from Fund Balance							
	TOTAL OPERATING REVENUE	**$ 1,884,594.33**	**$ 2,960,350.00**	**$ 3,028,358.75**	2.30%	**$3,280,566.00**		
OPERATING EXPENDITURES								
PLANT								
5213000	Plant Expenses	$ 18,343.28	$ 20,000.00	$ 50,000.00	150.00%	$ 50,000.00		
5213110	Wages Plant	$ 285,506.17	$ 475,000.00	$ 490,000.00	3.16%	$ 490,000.00		
5213115	PT Wages Plant		$ -					
5213130	Employee Benefits	$ 89,807.08	$ 123,000.00	$ 130,000.00	5.69%	$ 130,000.00		
5213230	Travel							
5213235	Training, Dues & Conferences	$ 14,715.65	$ 15,000.00	$ 20,000.00	33.33%	$ 20,000.00		
5213240	Laboratory Expense	$ 52,325.37	$ 32,000.00	$ 65,000.00	103.13%	$ 65,000.00		
5213242	Bank Charges							
5213245	Repairs & Maint Plant	$ 43,417.68	$ 175,000.00	$ 215,000.00	22.86%	$ 215,000.00		
5213250	Insurance	$ 32,594.78	$ 20,000.00	$ 35,000.00	75.00%	$ 35,000.00		
5213270	Electricity Plant							
5213271	Utilities	$ 190,943.81	$ 255,000.00	$ 335,000.00	31.37%	$ 335,000.00		
5213272	Chemicals	$ 41,476.60	$ 60,000.00	$ 90,000.00	50.00%	$ 90,000.00		
5213274	Vehicle Expense	$ 5,321.11	$ 7,000.00	$ 15,000.00	114.29%	$ 15,000.00		
5213710	Office Supply/Expenses	$ 6,179.58	$ 15,000.00	$ 16,000.00	6.67%	$ 16,000.00		
5215312	Board Member Stipend	$ 17,850.00	$ 31,000.00	$ 35,000.00	12.90%	$ 35,000.00		
5215310	Professional Services	$ 71,286.29	$ 130,000.00	$ 200,000.00	53.85%	$ 200,000.00		
5741900	Depreciation			$ -				
	TOTAL PLANT EXPENDITURES	**$ 869,767.40**	**$ 1,358,000.00**	**$ 1,696,000.00**	24.89%	**$ 1,696,000.00**		
FARM								
5214000	Farm Expenses	$ 4,970.32	$ 15,000.00	$ 20,000.00	33.33%	$ 20,000.00		
5214110	Wages Farm	$ 71,558.83	$ 115,000.00	$ 120,000.00	4.35%	$ 120,000.00		
5214111	Wages PT Farm					$ -		
5214130	Employee Benefits	$ 24,952.28	$ 39,000.00	$ 40,000.00	2.56%	$ 40,000.00		
5214210	Books, Subsriptions					$ -		
5214220	Fuel, Gas, Oil Farm	$ 4,132.36	$ 15,000.00	$ 15,000.00	0.00%	$ 15,000.00		
5214230	Bldg Maint and Supplies					$ -		
5214240	Repairs & Maintenance	$ 44,050.80	$ 80,000.00	$ 100,000.00	25.00%	$ 100,000.00		
5214250	Equip. & Supplies Farm	$ 73,082.12	$ 75,000.00	$ 75,000.00	0.00%	$ 75,000.00		
5214251	New Pivot Costs					$ -		
5214260	Agricultural Supplies					$ -		
5214270	Utilities Farm	$ 32,695.37	$ 52,000.00	$ 60,000.00	15.38%	$ 60,000.00		
5214310	Professional Services	$ 7,265.02	$ 20,000.00	$ 25,000.00	25.00%	$ 25,000.00		
5214510	Insurance	$ 4,203.68	$ 12,000.00	$ 15,000.00	25.00%	$ 15,000.00		
5214720	Water Assessments	$ 164.56	$ 18,000.00	$ 20,000.00	11.11%	$ 20,000.00		
5214730	Equipment RentalLease	$ 19,000.00	$ 25,000.00	$ 25,000.00	0.00%	$ 25,000.00		
	TOTAL FARM EXPENDITURES	**$ 286,075.34**	**$ 466,000.00**	**$ 515,000.00**	10.52%	**$515,000.00**		
	TOTAL OPERATING EXPENDITURES	**$ 1,155,842.74**	**$ 1,824,000.00**	**$ 2,211,000.00**	21.22%	**$ 2,211,000.00**		
	OPERATING INCOME	**$ 728,751.59**	**$ 1,136,350.00**	**$ 817,358.75**	-28.07%	**$ 1,069,566.00**		

OTHER INCOME (NON-OPERATING)								
5741000	Interest Income	$ 75,191.11	$ 50,000.00	$ 50,000.00	0.00%	$ 50,000.00		
3740010	Impact Fees	$ 1,254,675.20	$ 1,500,000.00	$ 1,600,000.00	6.67%	$ 1,600,000.00		
3740015	Impact Fee Interest	$ 404,208.03	$ 550,000.00	$ 550,000.00	0.00%	$ 550,000.00		
5741120	Wastewater Sampling	$ 3,086.80	$ 5,000.00	$ 5,000.00	0.00%	$ 5,000.00		
3731010	Dump Station	$ -				$ -		
3740020	Property Lease/Rental	$ 9,027.00	$ 18,000.00	$ 18,000.00	0.00%	$ 18,000.00		
3740000	Farm Income	$ -	$ -			$ -		
	NON-OPERATING INCOME	**$ 1,746,188.14**	**$ 2,123,000.00**	**$ 2,223,000.00**	4.71%	**$ 2,223,000.00**		
	GROSS INCOME	**$ 2,474,939.73**	**$ 3,259,350.00**	**$ 3,040,358.75**	-6.72%	**$ 3,292,566.00**		
OTHER EXPENDITURES								
	Bond Payment-Principal	$ -	$ (349,000.00)	$ (326,000.00)		$ (326,000.00)		
	Bond Payment-Interest	$ -	$ (447,912.00)	$ (300,000.00)		$ (300,000.00)		
	Facility Planning	$ -	$ (250,000.00)	$ -		$ -		
	Bond Proceeds		$ 10,000,000.00	$ -		$ -		
	Capital Projects	$ 572,936.67	$ (10,400,000.00)	$ (1,650,000.00)		$ (1,650,000.00)		
	TOTAL OTHER EXPENDITURES	**$ 572,936.67**	**$ (1,446,912.00)**	**$ (2,276,000.00)**		**$ (2,276,000.00)**		
	NET INCOME	**$ 1,902,003.06**	**$ 1,812,438.00**	**$ 764,358.75**		**$ 1,016,566.00**		
				$ 2,414,358.75		$ 2,666,566.00		
	Depreciation	$ 583,728.00	$ 876,000.00	$ 876,000.00		$ 876,000.00		
	Net Income after Depreciaition	$ 1,318,275.06	$ 936,438.00	$ (111,641.25)		$ 140,566.00		