ADOPTED SEWER BUDGET
FISCAL YEAR 2025-2026
PORTER VISTA PUBLIC UTILITY DISTRICT

		Adopted 2025-2026 Budget
Fund Balances		
Beginning Cash Fund Balance	$	3,052,706
Revenues		
Current Secured Property Tax	$	100,000
Current Unsecured Property Tax/Prior		5,000
Other Taxes		500
Interest (County)		0
Interest (Bank)		0
Homeowners Tax Subvention		0
Business Inventory Tax Subvention		0
Disconnect/Reconnect Fees		0
Customer Sales		516,000
Late Charges - Customer Sales		0
Capacity Acquisition Fees		0
Miscellaneous Revenue		0
Total Estimated Revenue	$	621,500
Reserve Funds		
Revenue Reserve Acct - Cap Aquis Fees	$	1,176,556
Capital Reserve Fund		1,266,124
Wastewater Capital Reserve Fund		297,527
Water Revenue Reserve Acct		55,452
Replacement of District Water Well		50,000
Replacement of Copy Machine		10,000
Replacement of District Truck		21,857
Revolving Fund Cash/Petty Cash		150
Accrued Vac and Sick Leave at 6/30/25		14,969
Total Reserves	$	2,892,635
TOTAL AVAILABLE FUNDS	$	781,071

ADOPTED SEWER BUDGET
FISCAL YEAR 2025-2026
PORTER VISTA PUBLIC UTILITY DISTRICT

		Adopted 2025-2026 Budget
Expenses		
Salaries & Employee Benefits		
Salaries	$	141,200
Overtime (1)		0
Extra Help		0
Directors' Fees		0
Retirement		54,500
Social Security		11,400
Health Insurance		21,000
Life Insurance		0
State Unemployment Insurance		(1)
Worker's Compensation Insurance		2,000
Total Salaries & Employee Benefits	$	230,100
Services and Supplies		
Property Tax Administration Charge	$	3,000
Communications		4,000
Household Expense		0
Insurance		40,000
Maintenance - Equipment		10,000
Maintenance - Office and Grounds		10,000
Maintenance - Collection Syst.		50,000
Miscellaneous Expense		1,000
Office Expense/Postage		24,000
Professional & Specialized Expense		60,000
Publications & Legal Notices		1,000
Rentals & Leases - Equipment		1,000
Small Tools & Instruments		500
Permit Fees		5,000
District Special Expense		225,000
Transportation & Travel		3,000
Utilities - Office		5,500
Utilities - Plant		4,000
Uncollectible Accounts		3,000
Total Services & Supplies	$	450,000

ADOPTED SEWER BUDGET
FISCAL YEAR 2025-2026
PORTER VISTA PUBLIC UTILITY DISTRICT

		Adopted 2025-2026 Budget
Other		
Property Tax Income Shortfall	$	
Internal Debt Retirement Loan (12/12)		38,331
Depreciation - Capital Reserve		5,000
Water - Reimbursement		0
Audit Adjustments		0
Bank Charges		750
City of Porterville (CRF)		0
Total Other Charges	$	44,131
Fixed Assets		
Replace District Truck	$	5,000
Computers/Training		8,000
Office Furniture		5,000
AC System		0
Total Fixed Assets	$	18,000
Contingencies		
Appropriation for contingencies	$	38,840
TOTAL BUDGET EXPENDITURES	$	781,071

(1) Included in salaries.

(2) To reserve account.