WASTEWATER FUND		2025 Actual	Adopted Budget FY2026	AMENDED Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY2027 Budget	Changes from metered rate
	Operating Revenues						
300-30-41800	Administrative Fees	(150)	(300)	(300)	(50)	(500)	
300-30-41815	Application Fees	(400)	(200)	(200)	(150)	(500)	
300-30-41816	Connect/Inspect Fees	-	-	-	(50)	(250)	
300-30-41900	Grants	-	-	-	-		
300-30-42001	Sewer User Fees	(1,227,113)	(819,600)	(819,600)	(732,457)	(840,873)	999,716.00
New	Account Fee						95,000.00
300-30-45000	Misc Income	-	-	-	-	-	
300-30-45100	Interest Earned	(55,410)	-	-	(32,216)	(5,000)	
300-30-46000	Insurance Claim Reimbursement	(299,219)	-	-	-		
300-30-40000	Fund Balance (Reserves)	(160,255)	(26,931)	(26,931)	-	-	
Total Operating Revenues		**(1,742,547)**	**(847,031)**	**(847,031)**	**(764,923)**	**(847,123)**	(1,100,969.00)
	Capital (Non-Operating Revenues)						
300-30-42002	Bond Debt Fee	-	(410,400)	(410,400)	(205,203)	(410,000)	
NEW	Capital Projects Fee	-	-	-	-	(105,000)	
300-30-42004	Sewer Cap Fee	(60,805)	(20,000)	(20,000)	(23,160)	(25,000)	
300-30-48000	Capital Revenue Fund	-		(638,204)	-	-	
New	Capital Reserves					(20,000)	
Total Capital Revenues		**(60,805)**	**(430,400)**	**(1,068,604)**	**(228,363)**	**(560,000)**	
TOTAL WASTEWATER REVENUES		**(1,803,352)**	**(1,277,431)**	**(1,915,635)**	**(993,286)**	**(1,407,123)**	
	Personnel Expenses						
300-30-50001	Salaries & Wages	53,934	75,119	75,119	51,097	217,109	
300-30-50010	P/R Tax Expense	3,502	5,747	5,747	3,883	16,609	
300-30-50017	Retirement	4,835	8,984	12,600	9,103	25,966	
300-30-50011	Insurance - Health	5,021	12,600	2,707	2,282	41,561	
300-30-50015	Worker's Comp	1,892	2,707	8,984	5,985	3,311	
	Air Ambulance			-	-	215	
Total Personnel Expenses		**69,184**	**105,157**	**105,157**	**72,351**	**304,771**	
	Operating Expenses						
300-30-51010	Admin Fees	114,776	139,532	139,532	69,766	86,511	
300-30-51020	Advertising	-	200	200	-	200	
300-30-51030	Bank Charges	353	250	250	138	250	
300-30-51060	Computer IT Support	1,318	4,000	4,000	-	6,625	
300-30-51062	Computers - Software & Subs	7,892	10,500	10,500	2,915	25,000.00	
300-30-51073	Contract Labor	144,890	100,000	100,000	57,833	25,000	
300-30-51075	Contingency Expense	-	50,000	50,000	-	50,000.00	
300-30-51080	Dues & Memberships	998	500	500	300	500	-
300-30-51090	Engineering Services	11,050	20,000	20,000	6,673	25,000.00	
300-30-51110	Fuel	3,808	10,000	10,000	4,899	10,000	
300-30-51125	Interest Expense	78,916	-	-	-		
300-30-51130	Equipment Rental	-	-	-	-	5,000.00	
300-30-51140	Legal Fees	1,103	2,000	2,000	150	2,000	
300-30-51150	Liability Insurance	25,646	23,642	23,642	23,626	48,900	
300-30-51155	Merchant Fees	4,759	-	-	-	-	
300-30-51160	Repairs & Maintenance (Gen	21,946	70,000	70,000	125,575	65,000.00	
300-30-51163	R & M - Equipment (non-auto)	17,435	10,000	10,000	8,040	10,000	
300-30-51167	R & M - Autos	3,482	15,000	15,000	1,102	15,000.00	
300-30-51177	Misc Expense	19	-	-	-	-	
300-30-51180	Office Equipment			-	-	1,700	
300-30-52010	Office Supplies	192	-	-	-	1,750	
300-30-52020	Internet Expense	609	2,500	2,500	20	-	
300-30-52040	Postage, copies & mailing				-	5,500	
300-30-52050	Professional Services	2,848	4,000	4,000	3,264	5,000.00	
300-30-52070	Signs	149	300	300	1,177	1,000	
300-30-52080	Small Tools & Equipment	6,029	3,000	3,000	2,676	3,000	
300-30-52090	Supplies	82,493	45,000	45,000	91,796	101,000.00	
300-30-52100	Telephone	610	700	700	366	4,700	
300-30-52110	Test Samples - Sewer	23,052	10,000	10,000	19,563	30,000.00	
300-30-52111	Test Samples - Non-Regulated	-	-	-	-	-	
300-30-52120	Training & Meetings	1,416	10,000	10,000	668	10,000.00	
300-30-52124	Travel Expense	196	1,500	1,500	519	1,500	
300-30-52130	Uniforms/Clothing	-	1,500	1,500	-	3,000.00	

WASTEWATER FUND		2025 Actual	Adopted Budget FY2026	AMENDED Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY2027 Budget	Changes from metered rate
300-30-52140	Utilities - Gas	597	1,000	1,000	536	1,000	
300-30-52143	Utilities - Power	30,053	55,000	55,000	20,633	55,000	
300-30-52146	Utilities - Trash/Toilet/Recyc	666	750	750	1,769	1,500	
300-30-56045	Radio Fees	220	250	250	160	250	
300-30-57000	Safety Equipment	693	3,000	3,000	1,324	20,000	
300-30-57500	Scada Maint & Repair	-	21,900	21,900	15,587	15,000.00	
300-30-58110	Computer Purchase	1,029	-	-	484	2,000.00	
Total Operating Expenses		**589,241**	**616,024**	**616,024**	**461,557**	**637,886**	
	Capital Expenses						
300-30-58120	Construction & Improvement	207,509	85,000	85,000	50,749	105,000.00	
300-30-58121	Membrane Replacement Project	-	-	638,204	156,760	-	
300-30-58150	Auto/Equipment Lease (12+ mos)	34,889	40,850	40,850	35,498	40,850	
300-30-58160	Auto or Equipment Purchase	-	20,000	20,000	-	40,000	
300-30-58170	IDEQ Loan	205,200	410,400	410,400	410,400	410,400	
300-30-58250	Street Construction	-	-	-	-		
Total Capital Expenses		**447,598**	**556,250**	**1,194,454**	**653,407**	**596,250**	-
TOTAL WASTEWATER FUND EXPENSES		**1,106,023**	**1,277,431**	**1,915,635**	**1,187,315**	**1,538,907**	
TOTAL WASTEWATER REVENUES						**(1,407,123)**	
Balance						131,784	

GL Account	300-30-42001 Sewer User Fees
Period	07/26 (07/31/2026)
Activation Date	
Termination Date	

Period	Date	Journal	Reference Number	Description	Amount
06/26	6/30/2026	UM	50.0001	UM - Billings - Sewer	$ 105,959.02
05/26	5/31/2026	UM	50.0002	UM - Billings - Sewer	$ 104,934.99
04/26	4/30/2026	UM	50.0003	UM - Billings - Sewer	$ 104,585.93
03/26	3/31/2026	UM	50.0004	UM - Billings - Sewer	$ 104,292.46
02/26	2/28/2026	UM	50.0005	UM - Billings - Sewer	$ 104,447.50
01/26	1/31/2026	UM	50.0006	UM - Billings - Sewer	$ 103,816.72
12/25	12/31/2025	UM	50.0007	UM - Billings - Sewer	$ 103,872.25
11/25	11/30/2025	UM	50.0008	UM - Billings - Sewer	$ 103,242.09
10/25	10/31/2025	UM	50.0009	UM - Billings - Sewer	$ 103,003.85
				Total 10.25-6.26	$ 938,154.81
				Average	$ 104,239.42
				12 Month Prediction	$ 1,250,873.08

Type	Metered	Non-Metered	metered not Read	May-Sep (5)	Oct-April (7)	Total Customers	Total Monthly Irrigation Season	Total Monthly Non-Irrigation Season
Residential	788	138		35000	9000	926	32,410,000.00	8,334,000.00
Comercial	41	34	36	35000	20000	111	3,885,000.00	2,220,000.00
							36,295,000.00	10,554,000.00
						1037	**181,475,000.00**	**73,878,000.00**

Residential Customers		Cost Per Customer	Losses	Annual Losses
Current Base Rate Per 1000 Gal	$ 14.42			
Overcharge Rate (6500+) Per 1000 Gal	$ 0.88	<--------- WHY?	94% Less	
Adj Overcharge Matching Water Dif	$ 2.88			
Increased Overcharge	$ 17.30			
Current Gallons Sold Per Customer	6500	$93.73		
October-April	9000	$95.93	$2.20	$24,446.40
May-September	35000			$0.00
				$24,446.40
Over Charge Adjusted	9000	$ 100.94	$ 7.21	**$80,117.52**
	9000	$ 136.99	$ 43.26	**$480,705.12**

Commercial Customers		
October-April	20000	$105.61
May-September	35000	$118.81