

		2025 Actual	2026 Budget	2026 YTD 5/31/26	PRELIM FY2027 Budget
WATER FUND		9/30/2025	9/30/26	5/31/26	
Revenues					
200-20-41800	Administrative Fees	(150)	(375)	-	\$ -
200-20-41815	Application Fees	(475)	(125)	(150)	\$ (500.00)
200-20-41816	Connect/Inspect Fee	-	-	(200)	\$ (1,000.00)
200-20-41950	Permit - Other	(600)	(500)	(756)	\$ (500.00)
200-20-42001	Water User Fees	(480,984)	(480,000)	(375,044)	\$ (500,270.00)
200-20-42002	Water Meter Vault Fees	(886)	(5,000)	(9,480)	\$ (20,000.00)
200-20-42005	Late Fees	(320)	-	(1,260)	\$ (1,000.00)
200-20-42006	Water On or Off	(980)	(2,000)	(1,660)	\$ (1,500.00)
200-20-43000	Client Cost Reimbursement	(1,097)	-	(2,381)	
200-20-45000	Misc Income	(804)	-	-	\$ -
200-20-45010	AFFF Litigation Settlement	(90,763)	-	(37,886)	
200-20-45100	Interest Earned	(37,054)	-	(27,097)	\$ (20,000.00)
200-20-40000	Fund Balance - Reserves	-	(152,719)	-	\$ -
Total Operating Revenue		(614,114)	(640,719)	(455,913)	\$ (544,770.00)
Capital (Non-Operating) Revenues					
200-20-41900	Grant - EPA	-	-	-	(4,000,000)
200-20-41910	IDEQ - Water Grant/Bond DW2409	(99,784)	(3,200,000)	(369,474)	(2,798,676)
200-20-41911	IDEQ - WFP 270-2023-21	-	-	(47,500)	
200-20-42004	Water Cap Fee	(53,364)	(15,000)	(16,500)	\$ (25,000.00)
New	Capital Projects Fee (Water Meters)				\$ (250,000.00)
New	Water Bond Fee	-	-	-	\$ (191,000.00)
New	Capital Fund Balance -Reserves				\$ (20,000.00)
Total Capital Revenues		(153,148)	(3,215,000)	(433,474)	\$ (7,264,676.00)
TOTAL WATER REVENUES		(767,262)	(3,855,719)	(889,387)	\$ (7,809,446.00)
Personnel Expenses					
200-20-50001	Salaries & Wages	61,790	75,119	46,314	\$ 199,637.00
200-20-50010	P/R Tax Expense	4,113	5,747	3,509	\$ 15,272.00
200-20-50017	Retirement	7,457	12,600	5,505	\$ 40,396.00
200-20-50011	Insurance - Health	1,028	2,702	2,186	\$ 3,664.00
200-20-50015	Workers Comp	6,653	8,984	5,520	\$ 23,877.00
	Air Ambulance	-	-	-	\$ 171.00
Total Personnel Expense		81,041	105,152	63,033	\$ 283,017.00
Operating Expenses					
200-20-51010	Admin Fees	93,908	122,644	61,322	\$ 86,511.00
200-20-51020	Advertising		200	-	\$ 1,000.00
200-20-51030	Bank Charges		-	-	\$ -
200-20-51041	Client Cost Expense	-	-		\$ -
200-20-51060	Computer IT Support	1,318	1,920		\$ 6,625.00
200-20-51062	Computers - Software & Subs	8,462	6,000	1,074	\$ 20,000.00
200-20-51070	Conjunctive Management	31,604	53,000	20,855	\$ 40,000.00
200-20-51073	Contract Labor	151,910	85,000	48,610	\$ 20,000.00
200-20-51075	Contingency Expense	-	25,000	-	\$ 20,000.00
200-20-51080	Dues & Memberships	744	1,000	225	\$ 1,500.00
200-20-51090	Engineering Services	-	-	643	\$ 10,000.00
200-20-51110	Fuel	-	10,000	2,472	\$ 10,000.00
200-20-51122	IDWR Water Fees		4,000	-	\$ 4,000.00
200-20-51125	Interest Expense	8,078	-	-	\$ -

		2025 Actual	2026 Budget	2026 YTD 5/31/26	PRELIM FY2027 Budget
200-20-51130	Equipment Rental	-	-	-	\$ 2,000.00
200-20-51140	Legal Fees	3,143	3,000	901	\$ 3,000.00
200-20-51150	Liability Insurance	12,632	13,913	13,913	\$ 14,200.00
200-20-51155	Merchant Fees	1,851	-	-	\$ -
200-20-51160	Repairs & Maintenance (Gen	28,982	40,000	25,665	\$ 40,000.00
200-20-51163	R & M - Equipment (non-auto)	18,026	5,000	1,005	\$ 5,000.00
200-20-51167	R & M - Autos	5,775	2,500	1,950	\$ 5,000.00
200-20-51180	Office Equipment	-			\$ 2,000.00
200-20-52010	Office Supplies	129	500	12	\$ 2,250.00
200-20-52040	Postage, Copies, Mailing	-	250	-	\$ 6,000.00
200-20-52050	Professional Services	2,771	4,500	2,088	\$ 5,000.00
200-20-52070	Signs	149	250	1,177	\$ 2,000.00
200-20-52080	Small Tools & Equipment	5,976	2,500	1,023	\$ 15,000.00
200-20-52090	Supplies	39,509	10,000	1,062	\$ 10,000.00
200-20-52100	Telephone	1,185	1,215	676	\$ 4,750.00
200-20-52110	Test Samples - Water	4,967	10,000	15,155	\$ 20,000.00
200-20-52111	Test Samples - Non-Regulated	-	-	375	\$ 2,000.00
200-20-52120	Training & Meetings	4,150	2,500	2,993	\$ 6,000.00
200-20-52124	Travel Expense	154	1,500	-	\$ 1,000.00
200-20-52130	Uniforms	-	1,500	120	\$ 3,000.00
200-20-52135	Water District Fees	225	1,100	153	\$ 1,500.00
200-20-52140	Utilities - Gas	27,620	250		\$ 250.00
200-20-52143	Utilities - Power	99	25,000	12,286	\$ 25,000.00
200-20-52146	Utilities - Trash/Toilet/Recyc	1,079	-	1,391	\$ 500.00
200-20-56045	Radio Fees	220	250	160	\$ 250.00
200-20-57000	Safety Equipment	180	1,000	187	\$ 10,000.00
200-20-57500	Scada Maintenance & Repairs	-	5,000	5,065	\$ 10,000.00
200-20-58110	Computer Purchase	1,029	-	484	\$ 2,500.00
Total Operating Expenses		455,872	440,492	223,042	\$ 417,836.00
WATER FUND					
	Capital Expenses				
200-20-58120	Construction & Improvement	461	37,935	-	\$ -
200-20-58125	Water Improvements IDEQ	-	3,200,000	380,409	\$ 6,798,676
200-20-58150	Auto/Equipment Lease (12+ mos)	-	40,940	35,498	\$ 41,000.00
200-20-58160	Auto or Equipment Purchase	-	20,000	-	\$ 40,000.00
200-20-58250	Street Construction	-	5,000	-	\$ 15,000.00
200-20-58260	Capital Project (Water Meters)	7,912	6,200	6,120	\$ 250,000.00
NEW	Water Bond Debt Service				\$ 191,000.00
Total Capital Expenses:		8,372	3,310,075	422,027	\$ 7,335,676.00
Total Water Expenses		545,285	3,855,719	708,102	\$ 8,036,529.00
Total Water Revenue					\$ (7,809,446.00)
				Difference	\$ 227,083.00

GL Account	200-20-42001	Water User Fees
Period	07/26 (07/31/2026)	
Activation Date		
Termination Date		

Period	Date	Journal	Reference Number	Description	Amount
05/26	6/30/2026	UM	48.0001	UM - Billings - Water	\$ 43,022.35
05/26	5/31/2026	UM	2.0001	UM - Billings - Water	\$ 42,500.94
04/26	4/30/2026	UM	14.0001	UM - Billings - Water	\$ 41,755.97
03/26	3/31/2026	UM	12.0001	UM - Billings - Water	\$ 41,574.40
02/26	2/28/2026	UM	4.0001	UM - Billings - Water	\$ 41,550.13
01/26	1/31/2026	UM	14.0001	UM - Billings - Water	\$ 41,171.98
12/25	12/31/2025	UM	14.0001	UM - Billings - Water	\$ 41,348.52
11/25	11/30/2025	UM	2.0001	UM - Billings - Water	\$ 41,218.20
10/25	10/31/2025	UM	4.0001	UM - Billings - Water	\$ 41,061.61
Total					\$ 375,204.10
Average					\$ 41,689.34
12 Month Prediction					\$ 500,272.13

GL Account	200-20-40000	Carryover
Period	07/26 (07/31/2026)	
Activation Date		
Termination Date		

Period	Date	Journal	Reference Number	Description	Amount
00/25	10/20/2025	BUD1	184.0001		\$ 152,719.00

Department	Water
Current Year Budget as of	07/31/2026
Current Year Budget	\$3,855,719.00
YTD Actual	\$735,634.89
Variance	\$3,120,084.11

Account Number	Account Title	YTD Actual	YTD Budget	Variance	Amount
200-20-51070	Conjunctive Management	\$ 22,489.26	\$ 53,000.00	\$ 30,510.74	\$ 149,835.74
200-20-51073	Contract Labor	\$ 48,610.00	\$ 85,000.00	\$ 36,390.00	
200-20-51075	Contingency Expense	\$ -	\$ 25,000.00	\$ 25,000.00	
200-20-58120	Construction & Improvement	\$ -	\$ 37,935.00	\$ 37,935.00	
200-20-58160	Auto or Equipment Purchase	\$ -	\$ 20,000.00	\$ 20,000.00	
Total Carry Over					\$ 302,554.74

Period	07/26 (07/31/2026)
Activation Date	
Termination Date	

Period	Date	Journal	Reference Number	Description	Amount
01/26	12/22/2025	AP	69.0001	Idaho Power	388.11
01/26	12/22/2025	AP	70.0001	Idaho Power	36.32
01/26	12/22/2025	AP	71.0001	Idaho Power	67.57
01/26	12/22/2025	AP	72.0001	Idaho Power	553.28
01/26	12/22/2025	AP	73.0001	Idaho Power	39.18
01/26	12/22/2025	AP	74.0001	Idaho Power	356.09
					1440.55

02/26	1/21/2026	AP	60.0001 Idaho Power	344.17
02/26	1/21/2026	AP	61.0001 Idaho Power	35.38
02/26	1/21/2026	AP	62.0001 Idaho Power	77.89
02/26	1/21/2026	AP	63.0001 Idaho Power	248.5
02/26	1/21/2026	AP	64.0001 Idaho Power	40.17
02/26	1/21/2026	AP	65.0001 Idaho Power	341.54
				1087.65
03/26	2/20/2026	AP	80.0001 Idaho Power	335.51
03/26	2/20/2026	AP	81.0001 Idaho Power	37
03/26	2/20/2026	AP	82.0001 Idaho Power	85.39
03/26	2/20/2026	AP	83.0001 Idaho Power	416.21
03/26	2/20/2026	AP	84.0001 Idaho Power	43.7
03/26	2/20/2026	AP	85.0001 Idaho Power	467.24
				1385.05
04/26	3/23/2026	AP	59.0001 Idaho Power	373.33
04/26	3/23/2026	AP	60.0001 Idaho Power	38.13
04/26	3/23/2026	AP	61.0001 Idaho Power	89.24
04/26	3/23/2026	AP	62.0001 Idaho Power	276.91
04/26	3/23/2026	AP	63.0001 Idaho Power	41.25
04/26	3/23/2026	AP	64.0001 Idaho Power	374.43
				1193.29
05/26	4/23/2026	AP	50.0001 Idaho Power	300.31
05/26	4/23/2026	AP	51.0001 Idaho Power	36.62
05/26	4/23/2026	AP	52.0001 Idaho Power	55.58
05/26	4/23/2026	AP	53.0001 Idaho Power	318.98
05/26	4/23/2026	AP	54.0001 Idaho Power	42.66
05/26	4/23/2026	AP	55.0001 Idaho Power	366.23
				1120.38
06/26	5/22/2026	AP	78.0001 Idaho Power	305.9
06/26	5/22/2026	AP	79.0001 Idaho Power	37.2
06/26	5/22/2026	AP	80.0001 Idaho Power	63.38
06/26	5/22/2026	AP	81.0001 Idaho Power	612.61
06/26	5/22/2026	AP	82.0001 Idaho Power	58.23
06/26	5/22/2026	AP	83.0001 Idaho Power	1302.01
				2379.33
07/26	6/19/2026	AP	45.0001 Idaho Power	285.42
07/26	6/19/2026	AP	46.0001 Idaho Power	37.1
07/26	6/19/2026	AP	47.0001 Idaho Power	29.71
07/26	6/19/2026	AP	48.0001 Idaho Power	1176.37
07/26	6/19/2026	AP	49.0001 Idaho Power	101.12
07/26	6/19/2026	AP	50.0001 Idaho Power	2131.26
				3760.98
10/25	10/1/2025	AP	43.0001 Idaho Power	164.27
10/25	10/1/2025	AP	44.0001 Idaho Power	35.27
10/25	10/1/2025	AP	45.0001 Idaho Power	26.04
10/25	10/1/2025	AP	46.0001 Idaho Power	1290.8
10/25	10/1/2025	AP	47.0001 Idaho Power	150.19
10/25	10/1/2025	AP	48.0001 Idaho Power	1264.41

					2930.98			
11/25	10/22/2025	AP	57.0001	Idaho Power	241.98			
11/25	10/22/2025	AP	58.0001	Idaho Power	35.88			
11/25	10/22/2025	AP	59.0001	Idaho Power	27.95			
11/25	10/22/2025	AP	60.0001	Idaho Power	706.63			
11/25	10/22/2025	AP	61.0001	Idaho Power	113.52			
11/25	10/22/2025	AP	62.0001	Idaho Power	703.93			
					1829.89			
12/25	11/20/2025	AP	66.0001	Idaho Power	313.96			
12/25	11/20/2025	AP	67.0001	Idaho Power	35.7			
12/25	11/20/2025	AP	68.0001	Idaho Power	42.38			
12/25	11/20/2025	AP	69.0001	Idaho Power	214.97			
12/25	11/20/2025	AP	70.0001	Idaho Power	38.77			
12/25	11/20/2025	AP	71.0001	Idaho Power	652.59			
					1298.37			
Irrigation Season					3 Month Total	Average	Prediction	
					\$ 9,071.29	\$ 3,023.76	\$	15,118.82
Non Irrigation Season					7 Month Total	Average		
					\$ 9,355.18	\$ 1,336.45	\$	9,355.18
						FY 27 Prediction	\$	24,474.00

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	\$5.66							
Overcharge Rate (6500+) Per 1000 Gal	\$1.44	<-----Why?	80% Less					
Current Gallons Sold Per Customer	6500	\$36.79						
October-April	9000	\$40.39	\$3.60	\$23,335.20				
May-September	35000	\$77.83	\$41.04	\$190,015.20				
				\$213,350.40				
Commercial Customers								
October-April	20000	\$56.23						
May-September	35000	\$77.83						
Estimated Annual Usage (From Meter Data)	255,353,000.00							
Current Rate (Non-Metered) 6500 Gal	\$36.80	\$5.66 per 1000 Gal						
Overage Rate		\$1.44 per 1000 Gal						
Bond Rate	\$10.95							
Capital Project Rate	\$14.35							
Total Customers	1037							
Total EDU's	1452							