

Description	Type	2024 Actual	2025 Actual	2026 Year -to-Date Actual	2026 Approved Budget	2027 Department Request	% Change - FY 27/FY 26
Budgeted Revenue:		3,376,398.13	3,466,393.58	2,717,700.97	3,438,701.00	3,859,186.83	112.23%
Budgeted Expense:		2,415,426.34	3,164,155.14	1,900,993.60	3,186,769.00	3,361,062.20	105.47%
Budget Totals:		960,971.79	302,238.44	816,707.37	251,932.00	498,124.63	

Income or Expense

Income From Operations:		2024 Actual	2025 Actual	2026 Year -to-Date Actual	2026 Approved Budget	2027 Department Request	% Change - FY 27/FY 26
Operating income							
362-390 - Sewer SEPTAGE PROCESSING FEES	R	90,080.46	94,230.54	77,242.00	60,000.00	95,000.00	158.33%
372-300 - SEWER EXISTING FACILITY FEE	R	39,395.96	21,761.56	29,314.67	45,000.00	45,000.00	100.00%
372-310 - SEWER STUDIES FEE	R	3,101.11	1,968.59	2,859.12	4,000.00	4,000.00	100.00%
372-320 - SEWER SERVICES CHARGES	R	2,059,852.85	2,299,850.23	1,652,506.48	2,200,000.00	2,261,600.00	102.80%
372-325 - Sewer SPECIAL SERVICES BY CITY	R	-	4,710.00	48,550.00	5,000.00	5,000.00	100.00%
372-326 - Sewer GREASE TRAP SERVICES/FIN	R	829.00	-	-	1,000.00	1,000.00	100.00%
372-327 - Sewer VIOLATION FINES	R	-	-	-	-	-	N/A
372-350 - Sewer SPANISH VALLEY SEWER	R	664,526.25	608,069.61	424,862.95	674,494.00	693,379.83	102.80%
372-360 - Sewer SJSPPSSD SEWER	R	33,106.68	54,993.98	38,262.29	25,000.00	45,000.00	180.00%
372-370 - SEWER CONNECTION	R	4,736.00	1,394.00	1,530.00	5,000.00	5,000.00	100.00%
386-300 - ALLOWANCE ON DOUBTFUL ACCOUNTS	R	-	-	-	-	-	N/A
Total Operating income		2,895,628.31	3,086,978.51	2,275,127.51	3,019,494.00	3,154,979.83	104.49%

Operating expense

Sewer WRF

600-509 - Sewer GENERAL FUND O/H	E	-	430,000.00	-	442,900.00	455,301.20	102.80%	added OH for 2027
600-510 - Sewer WRF SALARIES	E	188,769.15	359,638.41	248,366.33	363,669.00	393,316.00	108.15%	
600-512 - Sewer FUTURE LIABILITY	E	-	-	-	16,407.00	16,866.00	102.80%	
600-513 - Sewer WRF BENEFITS	E	103,492.35	223,488.81	140,285.57	206,037.00	228,231.00	110.77%	
600-515 - Sewer WRF OVERTIME	E	4,476.91	6,410.70	2,799.20	12,000.00	12,000.00	100.00%	
600-516 - Sewer WRF UNEMPLOYMENT	E	-	-	-	-	-	N/A	
600-521 - Sewer WRF SUBSCRIPTIONS	E	980.33	738.71	24.00	1,500.00	750.00	50.00%	
600-523 - Sewer WRF TRAVEL	E	-	1,457.26	1,734.80	3,000.00	3,500.00	116.67%	
600-524 - Sewer WRF OFFICE EXPENSE	E	842.61	711.41	1,183.89	1,200.00	7,700.00	641.67%	
600-525 - Sewer WRF EQUIPMENT SUPPLIES/MAINT	E	77,924.61	124,227.00	64,093.06	120,000.00	115,000.00	95.83%	
600-526 - Sewer WRF BUILDING SUPPLIES/MAINT	E	10,699.93	2,577.57	26,398.51	2,500.00	8,000.00	320.00%	
600-527 - Sewer WRF UTILITIES	E	178,770.29	179,171.90	159,662.37	250,000.00	385,500.00	154.20%	
600-528 - Sewer WRF TELEPHONE	E	5,857.77	5,707.11	4,627.82	6,200.00	6,200.00	100.00%	
600-529 - Sewer WRF RENT	E	163.39	-	175.50	1,000.00	2,000.00	200.00%	
600-530 - Sewer WRF FUEL	E	6,896.03	3,560.49	534.48	5,500.00	3,000.00	54.55%	
600-531 - Sewer WRF PROFESSIONAL & TECHNICAL	E	211,809.64	264,183.90	139,693.41	240,000.00	54,500.00	22.71%	
600-533 - Sewer WRF EDUCATION	E	1,269.00	1,069.98	1,926.99	10,000.00	5,900.00	59.00%	

361-310 - SEWER IMPACT FEE INTEREST	R	30,841.31	41,531.51	12,345.34	25,000.00	25,000.00	100.00%
361-311 - SEWER IMPACT FEES	R	46,335.06	60,359.94	67,681.28	50,000.00	75,000.00	150.00%
361-312 - SEWER IMPACT FEE BEG F.B.	R	-	-	-	-	-	N/A
361-313 - SEWER IMPACT FEE FINANCE INTER	R	2,417.28	2,125.74	1,066.69	2,000.00	2,000.00	100.00%
361-315 - SVWSID CAPITAL ANNUAL CONTRIBU	R	102,207.00	102,207.00	102,207.00	102,207.00	102,207.00	100.00%
362-320 - SEWER WWTP FINANCING	R	-	-	-	-	-	N/A
362-350 - WWTP AGENCY ILA CONTRIBUTION	R	-	-	-	-	-	N/A
362-360 - Gain (loss) on asset retiremen	R	-	-	-	-	-	N/A
362-386 - Sewer Contribution from capita	R	-	-	-	-	-	N/A
365-300 - SALE OF MATERIALS & SUPPLIES	R	-	-	-	-	-	N/A
395-335 - W/S - BEG. FUND BALANCE	R	-	-	-	-	-	N/A
Total Non-operating income		480,769.82	379,415.07	442,573.46	419,207.00	704,207.00	167.99%
Non-operating expense							
500-683 - Water BOND ISSUANCE COSTS	E	-	-	-	-	-	N/A
600-682 - Sewer INTEREST ON SEWER BONDS	E	459,584.43	386,592.72	264,816.40	440,000.00	327,559.00	74.45%
600-683 - Sewer BOND ISSUANCE COSTS	E	-	-	-	-	-	N/A
600-684 - Sewer IMPACT FEE WAIVERS	E	-	-	-	-	-	N/A
600-685 - Sewer IMPACT FEE WAIVERS	E	-	-	-	-	-	N/A
600-691 - Sewer BENEFIT EXPENSE-CHGE NPL/NPA	E	-	-	-	-	-	N/A
600-692 - Sewer PENSION EXPENSE (GASB 68)	E	-	-	-	-	-	N/A
600-693 - Sewer Bad Debt Expense	E	255.26	-	-	-	-	N/A
610-581 - Sewer TRANSFER OUT TO DEBT SERVICE FUND	E	-	12,392.00	-	13,000.00	-	0.00%
610-582 - Sewer Transfer to Capital Projects Fund	E	-	-	-	-	-	N/A
610-583 - Sewer TRANSFER TO VEHICLE FUND	E	-	-	-	-	-	N/A
Total Non-operating expense		459,839.69	398,984.72	264,816.40	453,000.00	327,559.00	72.31%
Total Non-Operating Items:		20,930.13	(19,569.65)	177,757.06	(33,793.00)	376,648.00	-1114.57%
Total Income or Expense		960,971.79	302,238.44	816,707.37	251,932.00	498,124.63	197.72%