2026-2027 Budget (Final)

Accounts	Actuals YTD	25-26	26-27	↑/↓
Income				
40000 Operating Revenue				
41000 Sewer Revenue	3,087,844	3,225,000	3,450,750	0.07
41100 Sewer Connection Fees	4,400	15,000	20,000	0.33
41200 Sewer Misc. Revenue	18,592	10,000	25,000	1.50
42000 Water Revenue	2,019,374	2,125,000	2,232,000	0.05
42100 Water Connection Fees	6,808	13,000	15,000	0.15
42101 Water Meters Issued	35,698	45,000	60,000	0.33
42200 Water Misc. Revenue	156,052	165,000	180,000	0.09
43000 Reuse/Irrigation Revenue		-	-	
43100 Reuse Connection Fees		-	-	
43200 Reuse Misc. Revenue		-	-	
44000 Late Fee Revenue	8,555	10,000	17,750	0.78
Billable Expense Income		-	-	
Sales of Product Income		-	-	
Total Income	**5,337,321**	**5,608,000**	**6,000,500**	0.07
Cost of Goods Sold		-	-	
Cost of Goods Sold		-	-	
Total Cost of Goods Sold		-	-	
Expense		-	-	
61100 Wages & Benefits		-	-	
61105 Salaries	1,561,782	1,698,089	1,521,296	-0.10
61110 Overtime/On-Call		-	21,420	#DIV/0!
61115 Workers Compensation	8,347	22,519	20,000	-0.11
61120 Employer Payroll Tax	26,462	28,358	24,341	-0.14
61205 457(b)		-	60,075	
61210 Public Employees Retirement Sys.	141,169	151,296	137,982	-0.09
61305 Employee Health Insurance	282,246	355,711	231,071	-0.35
61310 All other employee benefits	11,442	28,500	74,702	1.62
62000 Dues & Subscriptions		-	8,035	0.22
62010 HOA Dues	2,340	2,725	2,725	0.00
62015 Memberships		11,900	8,085	-0.32
62200 Other Consulting Fees	45,835	-	17,000	#DIV/0!
62205 Audit Expense	28,200	32,500	30,300	-0.07
63100 Legal Fees				
63105 Legal Fees Attorney	930,890	200,000	200,000	0.00
63110 Water Rights/Legal	20,082	-	25,000	#DIV/0!
63115 Legal Other		-	500	#DIV/0!
63120 Legal Costs Non Attorney Expenses	30,025	5,000	2,000	-0.60
63500 Safety Equipment/Training				
63505 Safety Equipment/Uniforms	13,773	50,000	50,500	0.01

2026-2027 Budget (Final)

Accounts	Actuals YTD	25-26	26-27	↑/↓
63510 Safety Training		-	5,500	100.00
64000 Insurance				
64005 Insurance Property Plant and Equipm	301,961	85,827	113,321	0.32
64010 Insurance Vehicle	24,289	26,129	18,000	-0.31
64015 Insurance Earthquake		161,830	163,000	0.01
64020 Insurance Pollution		51,811	51,455	-0.01
64200 Miscellaneous Exp				
64210 Miscellaneous Op Exp	1,553	6,250	2,750	-0.56
64220 Bank Service Charge	120	250	250	0.00
65000 Office Expenses	19,607	26,573	12,200	-0.54
65005 Merchant Services	8,009	5,000	2,000	-0.60
65015 Printing and Postage	7,500	18,500	6,400	-0.65
65020 Advertising	7,185	2,750	5,000	0.82
65025 Computer Software/Hardware	25,020	224,042	46,540	-0.79
65030 Directors Reimbursable	6,557	12,000	12,000	0.00
65500 Travel & Training	9,929	18,750	24,250	0.29
66100 General Supplies & Materials				
66105 Ops Software Maintenance	98,023	22,792	60,875	1.67
66115 Operating Supplies	19,017	1,250	25,000	19.00
66120 Bio Solids Disposal	97,356	51,000	100,000	0.96
66130 Tools and Tool Maintenance	11,502	11,825	22,500	100.00
66135 Metering Supplies/Repairs	47	250	250	0.00
66200 Lab Testing				
66205 Lab Sampling Supplies	3,088	-	10,000	#DIV/0!
66210 Lab Testing Equipment	17,578	5,000	20,000	3.00
66215 Lab Fees Wastewater Monitoring	52,855	40,000	45,000	0.13
66220 Lab Fees Water Monitoring	8,764	7,000	3,500	-0.50
66300 Utilities				
66325 Telephone & Internet	8,604	17,900	5,000	-0.72
66330 Propane	41,499	76,000	78,000	0.03
66335 Electricity	571,982	499,000	575,000	0.15
66340 Fuel (Generators)	-	4,000	3,000	-0.25
66345 Fuel (Other)	1,637	3,500	12,000	2.43
66350 Trash Pickup	8,415	13,450	13,450	0.00
66400 Chemicals				
66405 Chemicals Clorine	18,796	29,750	14,000	-0.53
66410 Chemicals Citric Acid	10,408	16,000	16,000	0.00
66415 Chemicals Polymer & Micro C	85,381	50,000	65,000	0.30
67300 Repairs & Maintenance				
67310 Bld Repair Maintenance	11,298	23,750	26,250	0.11
67325 Treatment Plant Repairs and Mainten	139,733	35,000	100,000	1.86

2026-2027 Budget (Final)

Accounts	Actuals YTD	25-26	26-27	↑/↓
67330 Reuse Maintenance (YC Booster, Forc	4,778	12,000	12,000	0.00
67335 Pond Maintenance/Inspections	547,003	8,000	10,000	0.25
67340 Pond Blowers Maintenance	18,919	20,000	20,000	0.00
67345 Irrigation Maintenance	22,967	27,300	145,000	4.31
67355 Repairs Wells	26,247	22,000	270,000	11.27
67360 Repairs Booster Stations	15,085	15,000	15,000	0.00
67365 Repairs Water Tanks	-	2,500	2,500	0.00
67375 Generator Repairs & Maintenance	-	10,000	20,000	1.00
67380 Repairs Telemetry	515	2,000	2,000	0.00
67385 Sewer Repairs/Maintenance	203,408	245,750	170,000	-0.31
67390 Distribution Repairs & Maintenance	85,849	85,000	85,000	0.00
67400 Projects & Professional Services				
67405 Certified Oil		-	10,000	#DIV/0!
67410 Electrical Maintenance		-	50,000	#DIV/0!
67415 Engineering	274,986	295,000	290,000	-0.02
67420 Instrumentation Calibration		-	30,000	#DIV/0!
67425 Leak Detection	-	12,000	7,500	-0.38
67430 PRV Maintenance	28,233	25,000	28,750	0.15
67435 Tank Inspection/Cleaning	-	20,000	20,000	0.00
67440 Vibration Analysis				
67445 Water Meter Support		18,000	5,000	-0.72
68000 Fleet/Equipment Expense				
68005 Fleet Fuel	19,439	24,000	12,000	-0.50
68010 Fleet Repair and Maintenance	32,086	51,500	50,000	-0.03
68015 Equipment Rental Other	-	1,500	15,000	9.00
69000 Depreciation Expense	2,397,248	2,541,000	2,550,000	0.00
Purchases		-	-	#DIV/0!
Total Expense	**8,397,068**	**7,600,247**	**8,056,963**	**0.06**
Other Income				
50000 Non-Operating Revenues Master				
51001 Resort Tax Bond Payment	1,651,190	3,302,379	3,500,000	0.06
51003 Resort Tax Other	92,500	-	-	#DIV/0!
51005 Madison County Tax	124,673	146,000	195,160	0.34
51007 Gallatin County Tax	109,965	178,000	162,013	-0.09
51008 System Investment Charge	409,240	850,000	850,000	0.00
51009 Int Income Restricted	485,173	425,000	425,000	0.00
51011 Int Income Unrestricted	59,874	71,500	71,500	0.00
51013 Misc. Non-Operating Rev	1,604,309	5,100	5,100	0.00
51015 Donated Capital Assets	6,000	150,000	150,000	0.00
Total Other Income	**4,542,924**	**5,127,979**	**5,358,773**	**0.05**
Other Expense		-	-	

2026-2027 Budget (Final)

Accounts	Actuals YTD	25-26	26-27	↑/↓
52000 Non-Operating Expense				
52001 SRF Int Exp	31,426	34,133	36,740	0.08
52003 FSB Int Exp	1,044,452	1,157,736	1,109,363	-0.04
52007 Misc. Non-Operating Expense	75,995	68,500	11,500	-0.83
52009 Prior Period Adjustment		-	-	#DIV/0!
Total Other Expense	**1,151,873**	**1,260,369**	**1,157,603**	**-0.08**
Total Net Income	**331,304**	**1,875,363**	**2,144,707**	**0.14**
Recap Operating v Non Operating				
Total Operating Income	5,337,321	5,608,000	6,000,500	0.07
Total Operating Expenses	8,397,068	7,600,247	8,056,963	0.06
Total Net Operating Income	**(3,059,746)**	**(1,992,247)**	**(2,056,463)**	0.03
Total Non-Operating Income	4,542,924	5,127,979	5,358,773	0.05
Total Non-Operating Expenses	1,151,873	1,260,369	1,157,603	-0.08
Total Net Non-Operating Income	**3,391,050**	**3,867,610**	**4,201,170**	0.09

2026-2027 Budget (Final)

Accounts	Admin	Sewer	Water	Reuse
Income				
40000 Operating Revenue				
41000 Sewer Revenue		3,450,750		
41100 Sewer Connection Fees		20,000		
41200 Sewer Misc. Revenue		25,000		
42000 Water Revenue			2,232,000	
42100 Water Connection Fees			15,000	
42101 Water Meters Issued			60,000	
42200 Water Misc. Revenue			180,000	
43000 Reuse/Irrigation Revenue				
43100 Reuse Connection Fees				
43200 Reuse Misc. Revenue				
44000 Late Fee Revenue		8,875	8,875	
Billable Expense Income				
Sales of Product Income				
Total Income	**-**	**3,504,625**	**2,495,875**	**-**
Cost of Goods Sold				
Cost of Goods Sold				
Total Cost of Goods Sold	-	-	-	
Expense	-	-	-	
61100 Wages & Benefits	-	-	-	
61105 Salaries	521,853	611,124	388,320	
61110 Overtime/On-Call		10,710	10,710	
61115 Workers Compensation	1,208	11,332	7,460	
61120 Employer Payroll Tax	8,350	9,778	6,213	
61205 457(b)	25,815	24,055	10,206	
61210 Public Employees Retirement Sys.	47,332	55,429	35,221	
61305 Employee Health Insurance	47,147	110,663	73,260	
61310 All other employee benefits	16,732	34,591	23,379	
62000 Dues & Subscriptions	8,035			
62010 HOA Dues	2,725			
62015 Memberships	8,085			
62200 Other Consulting Fees	17,000			
62205 Audit Expense	30,300			
63100 Legal Fees				
63105 Legal Fees Attorney	200,000			
63110 Water Rights/Legal	25,000			
63115 Legal Other	500			
63120 Legal Costs Non Attorney Expenses	2,000			
63500 Safety Equipment/Training				
63505 Safety Equipment/Uniforms		25,250	25,250	

2026-2027 Budget (Final)

Accounts	Admin	Sewer	Water	Reuse
63510 Safety Training		2,750	2,750	
64000 Insurance				
64005 Insurance Property Plant and Equipm	113,321			
64010 Insurance Vehicle		9,000	9,000	
64015 Insurance Earthquake	163,000			
64020 Insurance Pollution	51,455			
64200 Miscellaneous Exp				
64210 Miscellaneous Op Exp	2,750			
64220 Bank Service Charge	250			
65000 Office Expenses	12,200			
65005 Merchant Services	2,000			
65015 Printing and Postage	6,400			
65020 Advertising	5,000			
65025 Computer Software/Hardware		46,540		
65030 Directors Reimbursable		6,000	6,000	
65500 Travel & Training		24,250		
66100 General Supplies & Materials				
66105 Ops Software Maintenance		30,438	30,438	
66115 Operating Supplies			25,000	
66120 Bio Solids Disposal		100,000		
66130 Tools and Tool Maintenance		22,500		
66135 Metering Supplies/Repairs			250	
66200 Lab Testing				
66205 Lab Sampling Supplies			10,000	
66210 Lab Testing Equipment		12,000	8,000	
66215 Lab Fees Wastewater Monitoring	45,000			
66220 Lab Fees Water Monitoring			3,500	
66300 Utilities				
66325 Telephone & Internet		2,500	2,500	
66330 Propane		39,000	39,000	
66335 Electricity	8,250	366,750	100,000	100,000
66340 Fuel (Generators)		2,000	1,000	
66345 Fuel (Other)		12,000		
66350 Trash Pickup		13,450		
66400 Chemicals				
66405 Chemicals Clorine		14,000		
66410 Chemicals Citric Acid		16,000		
66415 Chemicals Polymer & Micro C		65,000		
67300 Repairs & Maintenance				
67310 Bld Repair Maintenance				26,250
67325 Treatment Plant Repairs and Mainten				100,000

2026-2027 Budget (Final)

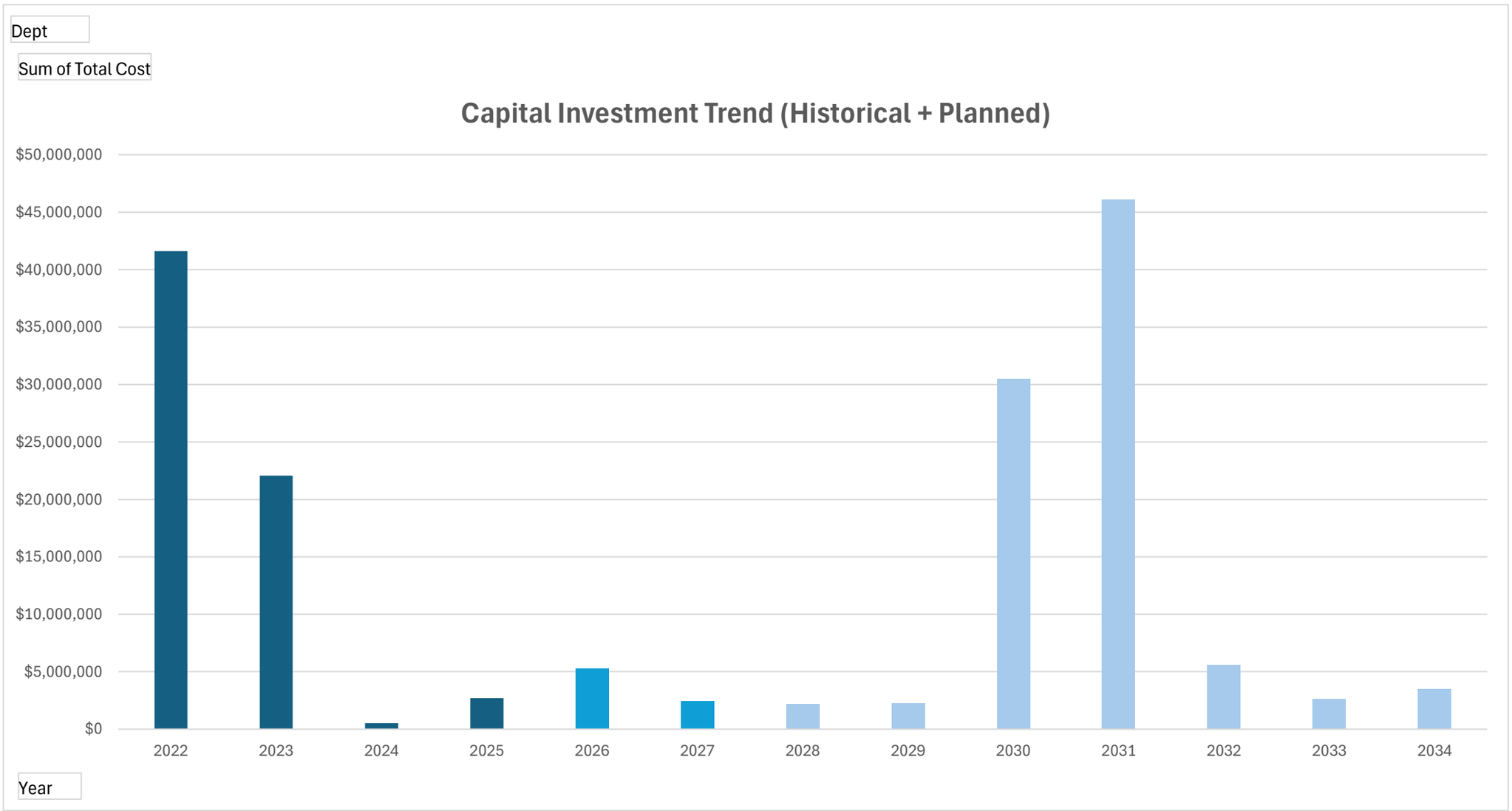
Accounts	Admin	Sewer	Water	Reuse
67330 Reuse Maintenance (YC Booster, Forc				12,000
67335 Pond Maintenance/Inspections			10,000	
67340 Pond Blowers Maintenance			10,000	10,000
67345 Irrigation Maintenance			145,000	
67355 Repairs Wells		135,000	135,000	
67360 Repairs Booster Stations			15,000	
67365 Repairs Water Tanks		2,500		
67375 Generator Repairs & Maintenance			20,000	
67380 Repairs Telemetry		1,000	1,000	
67385 Sewer Repairs/Maintenance		85,000	85,000	
67390 Distribution Repairs & Maintenance		42,500	42,500	
67400 Projects & Professional Services				
67405 Certified Oil		5,000	5,000	
67410 Electrical Maintenance		25,000	25,000	
67415 Engineering		200,000	90,000	
67420 Instrumentation Calibration		20,000	10,000	
67425 Leak Detection			7,500	
67430 PRV Maintenance			28,750	
67435 Tank Inspection/Cleaning			20,000	
67440 Vibration Analysis		-	-	
67445 Water Meter Support		2,500	2,500	
68000 Fleet/Equipment Expense				
68005 Fleet Fuel		6,000	6,000	
68010 Fleet Repair and Maintenance		25,000	25,000	
68015 Equipment Rental Other		7,500	7,500	
69000 Depreciation Expense		2,050,000	500,000	
Purchases				
Total Expense	**1,371,707**	**4,284,109**	**2,008,205**	**248,250**
Other Income				
50000 Non-Operating Revenues Master				
51001 Resort Tax Bond Payment	3,500,000			
51003 Resort Tax Other	-			
51005 Madison County Tax	195,160			
51007 Gallatin County Tax	162,013			
51008 System Investment Charge	850,000			
51009 Int Income Restricted	425,000			
51011 Int Income Unrestricted	71,500			
51013 Misc. Non-Operating Rev	5,100			
51015 Donated Capital Assets	150,000			
Total Other Income	**5,358,773**	**-**	**-**	**-**
Other Expense				

2026-2027 Budget (Final)

Accounts	Admin	Sewer	Water	Reuse
52000 Non-Operating Expense				
52001 SRF Int Exp	36,740			
52003 FSB Int Exp	1,109,363			
52007 Misc. Non-Operating Expense	11,500			
52009 Prior Period Adjustment				
Total Other Expense	**1,157,603**	**-**	**-**	**-**
Total Net Income	**2,829,463**	**(779,484)**	**487,670**	**(248,250)**
Recap Operating v Non Operating				
Total Operating Income	-	3,504,625	2,495,875	-
Total Operating Expenses	1,371,707	4,284,109	2,008,205	248,250
Total Net Operating Income	**(1,371,707)**	**(779,484)**	**487,670**	**(248,250)**
Total Non-Operating Income				
Total Non-Operating Expenses				
Total Net Non-Operating Income				

10-Year Capital by Department

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total
Fleet	$205,000	$192,500				$200,000						$597,500
Sewer	$250,000	$2,117,910	$4,407,200	$2,035,000	$1,367,400	$172,000	$28,216,480	$30,121,139				$68,687,129
Water	$75,000	$382,000	$885,450	$429,600	$810,000	$1,898,696	$2,266,351	$15,977,222	$5,608,265	$2,646,880	$3,514,646	$34,494,110
Reuse			$70,000		$350,000		$770,000					$1,190,000
Grand Total	**$530,000**	**$2,692,410**	**$5,362,650**	**$2,464,600**	**$2,527,400**	**$2,270,696**	**$31,252,831**	**$46,098,361**	**$5,608,265**	**$2,646,880**	**$3,514,646**	**$104,968,740**


Dept
Sum of Total Cost
Capital Investment Trend (Historical + Planned)
$50,000,000
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
2022
2023
2024
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
Year

Project by Department - Approval Year 2026-2027

Year	(Multiple Items)

	Sum of Total Cost
Sewer	
In Progress	**$50,000**
Maintenance Shop Design	$50,000
Planned	**$4,328,200**
Centrifuge Engineering and Installation (Biosolids)	$4,000,000
Cleaning & Inspection of Sanitary Sewer Lines	$133,200
Critical WRRF Spare Equip.	$100,000
Manhole Rehabilitation	$35,000
Sewer Line Repair Projects from CCTV Inspections	$60,000
Water	
In Progress	**$81,600**
Bulk Water Station Installation	$17,000
Lead Service Line Inventory	$14,600
Maintenance Shop Design	$50,000
Not Delivered	**$210,000**
Cascade Booster Meter	$50,000
Hill Booster Meter	$50,000
Well Master Meter Replacement	$50,000
Well Monitoring Equipment	$60,000
Planned	**$400,000**
Fire Hydrant Replacement	$35,000
Meter Replacement	$15,000
Well Abandonment	$100,000
Well Rehabilitation Meadow	$250,000
Grand Total	**$5,069,800**

District Funding Source Impact

Column Labels													
Row Labels	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**Grand Total**
Ops Budget	$65,000	$65,000	$205,000	$647,460	$933,451	$600,000	$750,000	$600,000	$120,000					$3,985,911
Sewer Capital	$60,000			$7,500	$4,134,500		$100,000		$28,750,000	$30,000,000				$63,052,000
Sewer Reserves	$238,000	$327,000	$250,000	$1,675,000			$206,000	$100,000	$100,000	$100,000				$2,996,000
Water Capital	$165,000	$195,000		$522,500	$634,500	$135,000	$439,000	$1,848,251	$2,233,385	$3,954,599	$2,084,322			$12,211,557
Water Reserves	$25,000	$352,000	$75,000		$67,000	$300,000	$500,000				$0	$0	$1,244,634	$2,563,634
Grand Total	**$553,000**	**$939,000**	**$530,000**	**$2,852,460**	**$5,769,451**	**$1,035,000**	**$1,995,000**	**$2,548,251**	**$31,203,385**	**$34,054,599**	**$2,084,322**	**$0**	**$1,244,634**	**$84,809,102**

Outside Source Impact

Sum of Outside Share	2022	2023	2025	2026	2031	2032	2033	2034	Grand Total
Other Loan				$1,580,000					$1,580,000
Other Loan, Resort Tax	$41,049,230	$21,000,000							$62,049,230
Resort Tax	$60,000								$60,000
Undefined					$12,000,000	$3,523,943	$2,646,880	$2,270,012	$20,440,835
YC, Moonlight, Spanish Peaks, Town Center			$96,750						$96,750
Grand Total	**$41,109,230**	**$21,000,000**	**$96,750**	**$1,580,000**	**$12,000,000**	**$3,523,943**	**$2,646,880**	**$2,270,012**	**$84,226,815**