

**SAN JUAN RIVER VILLAGE COMBINED FUNDS - 2026 ADOPTED BUDGET**

GENERAL FUND		WATER FUND		SEWER FUND		CONSERVATION FUND	
BEGINNING BALANCE 1/1/26	\$ 208,809	BEGINNING BALANCE 1/1/26	\$ 127,285	BEGINNING BALANCE 1/1/26	\$ 27,569	BEGINNING BALANCE 1/1/26	\$ 408
PROPERTY TAXES	\$ 90,049	404 WATER USAGE FEES	\$ 110,000	SEWER RESERVE CARRY OVER	\$ 200,000	416 INCOME	\$ 400
HWY USER FEES	\$ 9,900	4041 DAILY USE SURCHARGE FEE	\$ 3,000	404 SEWER USAGE FEES	\$ 70,000	BANK INTEREST	\$ -
ROAD FEES	\$ 300	405 WATER TAP FEES	\$ -	4041 DAILY USE SURCHARGE FEE	\$ 3,000		
INFRASTRUCTURE FEES	\$ 211,200	800 HOOKUP FEES	\$ -	405 SEWER TAP FEES	\$ -		
SPECIFIC OWNERSHIP TAX	\$ 3,000	TRANSFER FROM GENERAL	\$ 25,000	800 HOOKUP FEES	\$ -		
DELINQUENT INTEREST	\$ 50	TRANSFER FROM SEWER FUND	\$ -	TRANSFER FROM GENERAL	\$ -		
LEGAL/LIEN/LATE FEES	\$ 1,500	BANK INTEREST	\$ 100	TRANSFER FROM WATER	\$ -		
REIMBURSEMENTS/REFUNDS/ABATEMENTS	\$ -			BANK INTEREST	\$ 340		
SENIOR/VET EXEMPT TAX	\$ -						
MISC INCOME	\$ -						
GRANTS - EWP	\$ 1,575,000						
FLOOD MITIGATION POA RESERVES	\$ 68,000						
TRANSFER FROM WATER FOR SALARIES	\$ -						
TRANSFER FROM SEWER FOR SALARIES	\$ 200,285						
BANK INTEREST	\$ 200						
<b>TOTAL INCOME</b>	<b>\$ 2,159,484</b>	<b>TOTAL INCOME</b>	<b>\$ 138,100</b>	<b>TOTAL INCOME</b>	<b>\$ 73,340</b>	<b>TOTAL INCOME</b>	<b>\$ 400</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 2,368,293</b>	<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 265,385</b>	<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 300,909</b>	<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 808</b>
SALARY & WAGES	\$ 138,737	700 CLASS A OPERATOR-WATER	\$ 4,000	700 CLASS A OPERATOR-SEWER	\$ 2,000		
MERIT INCENTIVES	\$ 8,000	701 WATER SYSTEM OPERATOR - TRANS TO GEN	\$ -	701 WASTEWATER SYSTEM OPERATOR - TRANS TO GEN	\$ -	975 CONSERVATION PROJECTS	\$ 750
HEALTH SAVINGS PLAN CONTRIBUTION	\$ 14,150	702 ELECTRIC-WATER	\$ 15,000	702 ELECTRIC-SEWER	\$ 12,000		
HEALTH INSURANCE CONTRIBUTION	\$ 10,179	703 NATURAL GAS-WATER	\$ -	707 REPAIR LABOR/RENTAL-SEWER	\$ 2,000		
WORKER'S COMP	\$ 4,402	707 REPAIR LABOR/RENTAL-WATER	\$ 3,000	708 REPAIR PARTS - SEWER	\$ 5,000		
SOCIAL SECURITY	\$ 9,098	708 REPAIR PARTS-WATER	\$ 12,000	710 SUPPLIES-SEWER	\$ 3,000		
MEDICARE	\$ 2,128	709 CHEMICALS-WATER	\$ 9,500	713 MONTHLY TEST-SEWER	\$ 8,000		
STATE UNEMPLOYMENT	\$ 440	710 SUPPLIES-WATER	\$ 4,000	714 FREIGHT/SHIPPING-SEWER	\$ 200		
RETIREMENT CONTRIBUTION	\$ 11,538	712 UTILITY NOTIFICATION	\$ 100	715 PROF FEES/CONSULTING	\$ 10,000		
WATER JET TRUCK EXPENSES	\$ 1,000	713 MONTHLY TEST-WATER	\$ 7,000	513 OFFICE SUPPLIES	\$ 150		
WATER TRUCK EXPENSES	\$ 1,000	714 FREIGHT/SHIPPING-WATER	\$ 1,500	620 BLDG MAINT-SEWER	\$ 1,000		
BOBCAT MAINTENANCE	\$ 2,000	715 PROF FEES/CONSULTING	\$ 9,000	623 CAPITAL PROJECTS	\$ 38,955		
AUTOMOTIVE EXPENSES	\$ 6,000	620 BLDG MAINT - WATER	\$ 1,000	625 CONTRIBUTION TO CAPITAL RESERVES	\$ -		
BACKHOE MAINTENANCE	\$ 2,500	526 DEBT SVC - PRINCIPAL REDUCTION	\$ -	950 HOOKUP PARTS/LABOR/MATL	\$ 1,500		
ACCOUNTING/BOOKKEEPING	\$ 16,600	527 INTEREST ON NOTES PAYABLE	\$ -	TRANSFER TO GENERAL FUND	\$ 200,285		
DUES/MEMBERSHIPS	\$ 2,500	513 OFFICE SUPPLIES	\$ 500	TRANSFER TO WATER FUND	\$ -		
POSTAGE/SHIPPING	\$ 3,000	716 AMR MAINTENANCE	\$ 6,000	COST OVER RUN @ 10%	\$ 4,485		
OFFICE SUPPLIES/EQUIP	\$ 2,500	538 SPECIAL USE PERMIT FEE	\$ 550	SEWER PLANT CAPITAL PROJECT	\$ -		
PROFESSIONAL/CONSULT	\$ 1,000	623 CAPITAL PROJECTS	\$ 157,425				
LIEN/LEGAL FEES	\$ 10,000	625 CONTRIBUTION TO CAPITAL RESERVES	\$ -				
ELECTRICITY	\$ 2,000	951 HOOKUP PARTS/LABOR/MATL	\$ 3,000				
NATURAL GAS	\$ 2,500	TRANSFER TO SEWER FUND	\$ -				
TELEPHONE	\$ 2,500	TRANSFER TO GENERAL FUND	\$ -				
WASTE REMOVAL	\$ 2,500	COST OVER RUN @ 10%	\$ 7,818				
TREASURER'S FEES	\$ 3,000						
ELECTION EXPENSE	\$ -						
PUBLIC NOTICE ADV	\$ 200						
TRAVEL/ENTERTAINMENT	\$ 2,500						
BANK SVC CHGS	\$ 100						
DEBT SVC - PRINCIPAL REDUCTION	\$ -						
INTEREST ON NOTES PAYABLE	\$ -						
LIABILITY INS	\$ 22,376						
DEBT SVC - PREPAYMENT PENALTY	\$ -						
MISC EXPENSE	\$ 250						
CONTRACT LABOR	\$ 1,000						
EDUCATION	\$ 1,500						
EQUIPMENT REGISTRATION	\$ -						
CUSTOMER RETURNS	\$ -						
GRADER REPAIRS	\$ 2,000						
COMPACTOR REPAIRS	\$ 750						
FUEL	\$ 6,000						
ROAD MAINT LABOR	\$ -						
SNOWPLOWING	\$ 5,000						
ROAD MAINT MATERIALS	\$ 5,000						
ROAD REPAIRS/SIGNS/CULVERTS	\$ 3,000						
LEASE PAYMENTS	\$ -						
BLDG MAINT-CLUBHOUSE	\$ 1,000						
GROUNDS MAINT/MOWING	\$ 500						
FIRE HYDRANT TEST	\$ -						
CAPITAL PROJECTS	\$ 54,567						
CAPITAL PROJECTS - PARKS & REC	\$ 2,500						
LITIGATION SETTLEMENT	\$ -						
TRANSFER TO WATER FUND	\$ 25,000						
TRANSFER TO SEWER FUND	\$ -						
COST OVER RUN @ 5%	\$ 15,749						
Flood Mitigation - EWP	\$ 1,575,000						
Flood Mitigation - Metro	\$ 228,606						
Flood Mitigation - POA	\$ 68,000						
<b>TOTAL EXPENSE</b>	<b>\$ 2,279,869</b>	<b>TOTAL EXPENSE</b>	<b>\$ 241,993</b>	<b>TOTAL EXPENSE</b>	<b>\$ 288,575</b>	<b>TOTAL EXPENSE</b>	<b>\$ 750</b>
<b>NET INCOME (FUND BALANCE)</b>	<b>\$ 88,424</b>	<b>NET INCOME (FUND BALANCE)</b>	<b>\$ 23,392</b>	<b>NET INCOME (FUND BALANCE)</b>	<b>\$ 12,334</b>	<b>NET INCOME (FUND BALANCE)</b>	<b>\$ 58</b>
<b>COMBINED FUNDS NET INCOME</b>	<b>\$ 124,750</b>						

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF THE 2026 BUDGET FOR SAN JUAN RIVER VILLAGE METRO DISTRICT

# SAN JUAN RIVER VILLAGE METRO DISTRICT GENERAL FUND - 2026 ADOPTED BUDGET

Income	2026 BUDGET	2025 PROJ	2024 PREVIOUS
<b>Beginning Bal</b>	<b>208,809</b>	<b>215,538</b>	<b>160,293</b>
Property Taxes	90,049	91,280	93,875
Hwy user Tax	9,900	9,900	11,502
Road Fees	300	300	275
Infrastructure Fees	211,200	211,200	210,567
Specific Ownership Tax	3,000	4,567	69,703
Delinquent Interest	50	50	118
Legal Lien late Fees	1,500	3,450	3,151
Reimbursement / Refunds			
Senior/Vet Exempt Tax		806	772
Abatements			
Bank Interest	200	200	229
Misc Income		50	1121
Sale of Capital Assets			
Grants - EWP & State	1,575,000		
Flood Mitigation POA Reserves	68,000		
Transfer from Water			
Transfer from Sewer	200,285		
<b>Total Income - General Fund</b>	<b>\$ 2,368,293</b>	<b>\$ 537,341</b>	<b>\$ 551,606</b>

EXPENSES	2026 BUDGET	2025 PROJ	2024 PREVIOUS
500 SALARY & WAGES	138,737	124,000	120,378
5002 MERIT INCENTIVES	8,000	8,000	26,500
501 HEALTH SAVINGS PLAN CONTRIB	14,150	13,850	13,450
502 HEALTH INSURANCE CONTRIB	10,179	9,463	9,820
503 WORKER'S COMP	4,402	1,929	2,679
504 SOCIAL SECURITY	9,098	8,184	9,008
505 MEDICARE	2,128	1,914	2,230
506 STATE UNEMPLOYMENT	440	396	292
507 RETIREMENT CONTRIB	11,538	10,462	10,158
615 WATER JET TRUCK EXPENSES	1,000	1,000	-
614 WATER TRUCK EXPENSES	1,000	1,000	523
613 BOBCAT MAINTENANCE	2,000	2,000	915
612 AUTOMOTIVE EXPENSES	6,000	6,000	7,094
611 BACKHOE MAINTENANCE	2,500	2,500	1,028
510 ACCOUNTING/BOOKKEEPING	16,600	14,570	14,500
511 DUES/MEMBERSHIPS/SOFTWARE	2,500	2,398	2,500
512 POSTAGE/SHIPPING	3,000	2,000	1,421
513 OFFICE SUPPLIES/EQUIP	2,500	2,600	398
514 PROFESSIONAL/CONSULT	1,000	1,000	695
515 LIEN/LEGAL FEES	10,000	10,000	4,080
516 ELECTRICITY	2,000	2,000	1,116
517 NATURAL GAS	2,500	2,500	1,278
518 TELEPHONE	2,500	2,500	1,973
520 WASTE REMOVAL	2,500	2,500	1,761
521 TREASURER'S FEES	3,000	3,000	2,685
522 ELECTION EXPENSE	0	-	-
523 PUBLIC NOTICE ADV	200	250	40
524 TRAVEL/ENTERTAINMENT	2,500	2,500	1,794
525 BANK SERVICE CHARGES	100	100	
526 BANK DEBT SERVICE			
527 INTEREST ON NOTES PAYABLE			
528 LIABILITY INS	22,376	20,916	19,471
536 DEBT SERV PREPAY PENALTY			
530 MISC EXPENSE	250	250	
531 CONTRACT LABOR	1,000	1,000	
532 EDUCATION	1,500	2,000	
535 EQUIPMENT REGISTRATION			
550 CUSTOMER RETURNS			
600 GRADER REPAIRS	2,000	2,000	56
601 COMPACTOR REPAIRS	750	750	
602 FUEL	6,000	8,000	4,246
603 ROAD MAINT LABOR			
604 SNOW PLOWING	5,000	5,000	
605 ROAD MAINT MATERIALS	5,000	4,000	833
606 REPAIRS/SIGNS/CULVERTS	3,000	-	1,121
607 LEASE PAYMENTS			
620 BLDG MAINT-CLUBHOUSE	1,000	1,000	2,511
621 GROUNDS MAINT/MOWING	500	500	723
622 FIRE HYDRANT TEST			
623 CAPITAL PROJECTS	54,567	37,000	68,405
PARKS AND RECREATION	2,500	2,500	386
Litigation Settlement			
TRANSFER TO WATER FUND	25,000	-	
TRANSFER TO SEWER FUND			
Cost Over Run @ 5%	15,749		
Flood Mitigation - EWP & State	1,575,000	5,000	
Flood Mitigation - Metro	228,606		
Flood Mitigation - POA	68,000		
<b>Total Expense General Fund</b>	<b>\$ 2,279,869</b>	<b>\$ 328,532</b>	<b>\$ 336,068</b>

TOTAL RESTRICTED FUNDS	\$ 2,279,869	\$ 328,532	\$ 336,068
<b>FUND BALANCE End of Year</b>	<b>\$ 88,424</b>	<b>\$ 208,809</b>	<b>\$ 215,538</b>



# SAN JUAN RIVER VILLAGE METRO DISTRICT WATER FUND - 2026 ADOPTED BUDGET

## Income

### Beginning Bal

Water User Base Fees
DAILY USE SURCHARGE FEE
WATER TAP FEES
HOOKUP FEES
TRANSFER FROM GENERAL FUND
TRANSFER FROM SEWER FUND
INTEREST INCOME
<b>Total Income - Water Fund</b>

2026 BUDGET	2025 PROJ	2024 PREVIOUS
127,285	133,387	140,447
110,000	110,000	98,978
3,000	3,000	1,896
	-	
	-	
25,000	-	
	76,000	
100	148	111
<b>\$ 265,385</b>	<b>\$ 322,535</b>	<b>\$ 241,432</b>

## EXPENSES

700 CLASS A OPERATOR-WATER
701 WATER SYSTEM OPERATOR -
TRANSFER TO GENERAL
702 ELECTRIC-Water
703 NATURAL GAS WATER
707 REPAIR LABOR WATER
708 REPAIR PARTS WATER
709 CHEMICALS-WATER
710 SUPPLIES-WATER
712 UTILITY NOTIFICATION
713 MONTHLY TEST-WATER
714 FREIGHT/SHIPPING-WATER
715 PROF FEES/CONSULTING
620 BLDG MAINT - WATER
526 DEBT SERVICE
527 INTEREST ON NOTES PAYABLE
513 OFFICE SUPPLIES
716 AMR MAINTENANCE
538 SPECIAL USE PERMIT FEE
623 CAPITAL PROJECTS
625 CONTRIB TO CAP. RESERVES
CUSTOMER REFUND
HOOKUP PARTS/LABOR/MATL
TRANSFER TO SEWER FUND
TRANSFER TO GENERAL FUND
Cost Over Run @ 10%
<b>Total Expense Water Fund</b>

2026 BUDGET	2025 PROJ	2024 PREVIOUS
4,000	2,500	3,051
15,000	15,000	12,058
3,000	3,000	32
12,000	12,000	13,105
9,500	9,000	3,543
4,000	4,000	
100	100	73
7,000	3,000	4,000
1,500	600	446
9,000	9,000	10,533
1,000	1,000	74
500	500	
6,000	7,000	
550	550	363
157,425	128,000	59,553
3,000	3,000	1,214
7,818		
<b>\$ 241,393</b>	<b>\$ 198,250</b>	<b>\$ 108,045</b>
<b>\$ 241,393</b>	<b>\$ 198,250</b>	<b>\$ 108,045</b>
<b>\$ 23,992</b>	<b>\$ 124,285</b>	<b>\$ 133,387</b>

TOTAL RESTRICTED FUNDS

FUND BALANCE End of Year



# SAN JUAN RIVER VILLAGE METRO DISTRICT SEWER FUND - 2026 ADOPTED BUDGET

Income	
<b>Beginning Bal</b>	
SEWER RESERVE CARRY OVER	
SEWER USAGE FEES	
DAILY USE SURCHARGE FEE	
SEWER TAP FEES	
HOOKUP FEES	
TRANSFER FROM GENERAL FUND	
TRANSFER FROM WATER FUND	
INTEREST INCOME	
<b>Total Income - Sewer Fund</b>	

2026 BUDGET	2025 PROJ	2024 PREVIOUS
27,569	122,229	121,170
200,000	200,000	200,000
70,000	70,000	77,222
3,000	3,000	1,896
	-	
	-	
	-	
	-	
340	340	337
<b>\$ 300,909</b>	<b>\$ 395,569</b>	<b>\$ 400,625</b>

EXPENSES	
700 CLASS A OPERATOR-SEWER	
701 WASTEWATER SYSTEM OPERATOR -	
TRANSFER TO GENERAL	
702 ELECTRIC-SEWER	
707 REPAIR LABOR-SEWER	
708 REPAIR PARTS -SEWER	
710 SUPPLIES-SEWER	
713 MONTHLY TEST-SEWER	
714 FREIGHT/SHIPPING-SEWER	
715 PROF FEES/CONSULTING	
513 OFFICE SUPPLIES	
620 BLDG MAINT-SEWER	
623 CAPITAL PROJECTS	
625 CONTRIB TO CAP. RESERVES	
CUSTOMER REFUND	
HOOKUP PARTS/LABOR/MAT	
TRANSFER TO GENERAL FUND	
TRANSFER TO WATER FUND	
Cost Over Run @ 10%	
SEWER PLANT CAPITAL PROJECT	
Flood Mitigation	
<b>Total Expense Sewer Fund</b>	

2026 BUDGET	2025 PROJ	2024 PREVIOUS
2,000	1,800	432
12,000	12,000	9,712
2,000	2,000	300
5,000	5,000	6,459
3,000	3,500	
8,000	6,000	6,193
200	200	
10,000	6,000	167
150	-	190
1,000	-	
38,955	22,000	37,940
1,500	1,500	1,003
200,285	-	
	76,000	16,000
4,485		
-	200,000	200,000
-	32,000	
<b>\$ 288,575</b>	<b>\$ 368,000</b>	<b>\$ 278,396</b>
<b>\$ 288,575</b>	<b>\$ 368,000</b>	<b>\$ 278,396</b>

TOTAL RESTRICTED FUNDS

FUND BALANCE End of Year

<b>\$ 12,334</b>	<b>\$ 27,569</b>	<b>\$ 122,229</b>
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# SAN JUAN RIVER VILLAGE METRO DISTRICT CONSERVATION FUND - 2026 ADOPTED BUDGET

Income
Beginning Bal
INCOME
INTEREST INCOME
Total Income - Conservation Fund

2026 BUDGET	2025 PROJ	2024 PREVIOUS
408	52	61
400	414	689
\$ 808	\$ 466	\$ 750

EXPENSES
975 CONSERVATION PROJECTS
Total Expense - Conservation Fund

2026 BUDGET	2025 PROJ	2024 PREVIOUS
750	58	698
\$ 750	\$ 58	\$ 698

FUND BALANCE End of Year

\$ 58	\$ 408	\$ 52
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## PROPOSED CAPITAL PROJECTS

### GENERAL:

Dust Control	\$ 31,215
Flood Mitigation - Road Rebuilding	\$ 23,352

TOTAL COST \$ 54,567

### WATER:

Fire Hydrant	\$ 7,500
Pre-oxidation Filter System to remove iron & manganese	\$ 157,425

TOTAL COST \$ 164,925

### SEWER:

Manhole Rehab & Scope/Film Sewer Lines	\$ 38,955
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TOTAL COST \$ 38,955

### CONSERVATION TRUST:

COMMUNITY PROJECTS	\$ 3,250
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TOTAL COST \$ 3,250