

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
WASTEWATER DIVISION ENTERPRISE FUND										
BUDGETED CASH	10-998-3101	CASH	335,048.65	638,535.74	666,973.30	874,773.95	131.16%	625,919.98	-6.16%	
BUDGETED CASH	10-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	10-998-3260	SEWER BOND RESERVE 2015	149,758.00	149,757.50	149,758.00	152,370.50	101.74%	152,370.50	1.74%	
BUDGETED CASH	10-998-3262	SEWER BOND RESERVE 2004	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	10-998-3513	BILLED USER FEES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH		BUDGETED CASH TOTAL	484,806.65	788,293.24	816,731.30	1,027,144.45	125.76%	778,290.48	-4.71%	
OPERATING REVENUE	10-100-4010	USER FEES (SEWER)	1,320,000.00	1,278,604.34	1,260,000.00	1,226,680.28	97.36%	1,386,000.00	10.00%	10% increase each year for 3 years. Rate Study planned for this year.
OPERATING REVENUE		OPERATING REVENUE TOTAL	1,320,000.00	1,278,604.34	1,260,000.00	1,226,680.28	97.36%	1,386,000.00	10.00%	1,512,000.00 1,638,000.00
MISC. REVENUE	10-100-4503	INTEREST/CD	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	10-100-4504	INTEREST	4,000.00	1,201.39	4,000.00	1,522.85	38.07%	3,000.00	-25.00%	
MISC. REVENUE	10-100-4508	MISC REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	10-100-4520	MISC REVENUE	500.00	0.00	500.00	0.00	0.00%	0.00	-100.00%	
MISC. REVENUE	10-100-4523	INSURANCE PROCEEDS	0.00	0.00	0.00	163,619.06	163619.06%	0.00	0.00%	
MISC. REVENUE	10-100-4539	REIMBURSED EXPENSE	500.00	45.00	500.00	23.70	4.74%	500.00	0.00%	
MISC. REVENUE		MISC. REVENUE TOTAL	5,000.00	1,246.39	5,000.00	165,165.61	3303.31%	3,500.00	-30.00%	
DEBT SERVICE	10-100-4601	WARRANT INCOME	1,500,000.00	0.00	1,500,000.00	0.00	0.00%	1,800,000.00	20.00%	300K Maint.; 1.5M Subdivisions
DEBT SERVICE	10-100-4605	BOND PROCEEDS	1,350,000.00	0.00	1,600,000.00	0.00	0.00%	1,600,000.00	0.00%	South Street Sewer (revenue)
DEBT SERVICE		DEBT SERVICE TOTAL	2,850,000.00	0.00	3,100,000.00	0.00	0.00%	3,400,000.00	9.68%	
TRANSFER IN OF FUNDS	10-100-4786	TRANS FROM DEBT SERVICE	200,000.00	200,000.00	1,500,000.00	0.00	0.00%	1,500,000.00	0.00%	Subdivision construction
TRANSFER IN OF FUNDS	10-100-4787	TRANS FROM WATER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	10-100-4788	TRANS FROM SALES TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	10-100-4797	TRANS FROM TIF4	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	200,000.00	200,000.00	1,500,000.00	0.00	0.00%	1,500,000.00	0.00%	
		TOTAL REVENUE	4,859,806.65	2,268,143.97	6,681,731.30	2,418,990.34	36.20%	7,067,790.48	5.78%	
PERSONAL SERVICES	10-100-5001	SALARIES	445,000.00	469,253.68	520,000.00	454,089.93	87.32%	638,000.00	22.69%	
PERSONAL SERVICES	10-100-5002	FICA - CITY SHARE	35,000.00	34,403.12	39,780.00	33,782.00	84.92%	48,807.00	22.69%	
PERSONAL SERVICES	10-100-5003	WORKMAN'S COMPENSATION	5,500.00	696.93	10,400.00	1,247.00	11.99%	1,500.00	-85.58%	
PERSONAL SERVICES	10-100-5004	H.A.L. INSURANCE	97,000.00	119,943.99	151,140.00	112,631.05	74.52%	168,500.00	11.49%	
PERSONAL SERVICES	10-100-5005	RETIREMENT - CITY SHARE	27,000.00	54,289.47	36,400.00	51,752.96	142.18%	51,000.00	40.11%	
PERSONAL SERVICES	10-100-5006	UNEMPLOYMENT COMP	125.00	0.00	125.00	0.00	0.00%	500.00	300.00%	
PERSONAL SERVICES	10-100-5007	DISABILITY	2,500.00	1,835.27	2,500.00	1,700.00	68.00%	2,500.00	0.00%	
PERSONAL SERVICES	10-100-5008	PENSION ADMINISTRATION	500.00	154.90	500.00	200.00	40.00%	200.00	-60.00%	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	612,625.00	680,577.36	760,845.00	655,402.94	86.14%	911,007.00	19.74%	
OPERATING EXPENSE	10-100-5209	BANK FEES	500.00	233.81	500.00	218.12	43.62%	300.00	-40.00%	
OPERATING EXPENSE	10-100-5210	LEGAL	6,000.00	3,572.72	6,000.00	1,038.73	17.31%	4,000.00	-33.33%	
OPERATING EXPENSE	10-100-5211	AUDITING	13,500.00	18,953.25	15,500.00	15,593.00	100.60%	16,000.00	3.23%	
OPERATING EXPENSE	10-100-5212	ENGINEERING/CONSULTANT	10,000.00	9,595.14	10,000.00	4,528.65	45.29%	60,000.00	500.00%	1) Rate Study. 2) Outfall Design Study.
OPERATING EXPENSE	10-100-5213	PROFESSIONAL SERVICES	20,000.00	32,646.46	85,000.00	86,054.99	101.24%	10,000.00	-88.24%	
OPERATING EXPENSE	10-100-5215	EMPLOYEE APPREC/SCHOOLING	600.00	2,985.01	600.00	243.39	40.57%	1,000.00	66.67%	
OPERATING EXPENSE	10-100-5216	POSTAGE	7,500.00	3,766.33	7,500.00	2,868.81	38.25%	4,000.00	-46.67%	
OPERATING EXPENSE	10-100-5217	PRINTING & PUBLICATION	300.00	1,948.42	300.00	465.50	155.17%	600.00	100.00%	
OPERATING EXPENSE	10-100-5222	TRAVEL EXPENSE	5,000.00	1,930.05	5,000.00	2,044.21	40.88%	5,000.00	0.00%	
OPERATING EXPENSE	10-100-5223	TRAINING EXP/CONF REGISTR	4,000.00	4,411.15	5,000.00	7,843.01	156.86%	9,000.00	80.00%	
OPERATING EXPENSE	10-100-5224	DUES	500.00	8,222.56	500.00	130.34	26.07%	500.00	0.00%	
OPERATING EXPENSE	10-100-5227	SOFTWARE MAINTENANCE	14,000.00	20,621.56	20,000.00	27,981.87	139.91%	20,000.00	0.00%	
OPERATING EXPENSE	10-100-5228	UTILITIES	75,000.00	66,792.54	75,000.00	86,166.71	114.89%	75,000.00	0.00%	
OPERATING EXPENSE	10-100-5229	TELEPHONE	6,000.00	3,186.74	6,000.00	3,173.38	52.89%	6,000.00	0.00%	
OPERATING EXPENSE	10-100-5230	VEHICLE INSURANCE	1,900.00	1,641.97	1,900.00	2,255.00	118.68%	2,500.00	31.58%	
OPERATING EXPENSE	10-100-5231	LIABILITY INSURANCE	10,000.00	3,718.61	5,000.00	4,261.00	85.22%	5,000.00	0.00%	
OPERATING EXPENSE	10-100-5232	BLDG & CONTENT INSURANCE	20,000.00	30,160.50	30,000.00	34,886.00	116.29%	35,000.00	16.67%	

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OPERATING EXPENSE	10-100-5233	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	10-100-5234	FLOOD INSURANCE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	10-100-5236	RADIO MAINTENANCE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	10-100-5237	OFFICE EQUIPMENT MAINTENANCE	200.00	306.50	500.00	0.00	0.00%	500.00	0.00%	
OPERATING EXPENSE	10-100-5239	MOTORIZED EQUIPMENT MAINT	5,000.00	5,903.91	5,000.00	364.42	7.29%	5,000.00	0.00%	
OPERATING EXPENSE	10-100-5240	BUILDING MAINTENANCE	10,000.00	9,245.23	12,000.00	28,603.00	238.36%	20,000.00	66.67%	
OPERATING EXPENSE	10-100-5245	MEDICAL SCREENING	300.00	515.55	300.00	385.70	128.57%	600.00	100.00%	
OPERATING EXPENSE	10-100-5247	MAJOR MAINTENANCE	50,000.00	10,443.49	100,000.00	113,400.00	113.40%	50,000.00	-50.00%	Requested 225K for Jetting and TV sewer mains.
OPERATING EXPENSE	10-100-5248	MAINTENANCE AGREEMENTS	500.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
OPERATING EXPENSE	10-100-5249	CAR EXPENSE	2,300.00	0.00	2,300.00	0.00	0.00%	500.00	-78.26%	
OPERATING EXPENSE	10-100-5258	OTHER OPERATING EXPENSE	0.00	71.90	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	10-100-5266	CONTRACT MOWING	2,500.00	983.18	2,500.00	831.25	33.25%	2,500.00	0.00%	
OPERATING EXPENSE	10-100-5280	VEHICLE REPAIR STORM	0.00	0.00	0.00	0.00	0.00%	1,000.00	1000.00%	
OPERATING EXPENSE	10-100-5281	BUILDING REPAIR STORM	0.00	1,746.12	1,000.00	225,000.00	22500.00%	10,000.00	900.00%	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	265,600.00	243,602.70	397,900.00	648,337.08	162.94%	344,500.00	-13.42%	
EXPENDABLE MAT & SUPPLIES	10-100-5359	OFFICE EQUIPMENT	500.00	29.99	500.00	38.57	7.71%	7,000.00	1300.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5360	OFFICE SUPPLIES	4,000.00	2,588.53	4,000.00	1,730.33	43.26%	3,000.00	-25.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5361	JANITORIAL SUPPLIES	500.00	476.17	500.00	98.42	19.68%	500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5362	SHOP SUPPLIES	1,000.00	792.64	1,000.00	200.00	20.00%	1,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5363	CHEMICALS/SLUDGE DISPOSAL	80,000.00	89,557.94	80,000.00	122,759.00	153.45%	100,000.00	25.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5369	SAFETY EQUIPMENT/TRAINING	8,000.00	1,688.28	8,000.00	1,143.80	14.30%	4,000.00	-50.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5370	GAS/OIL/DIESEL	4,000.00	3,194.31	4,000.00	2,793.00	69.83%	5,000.00	25.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5371	UNIFORMS	700.00	5,309.82	700.00	1,657.18	236.74%	2,500.00	257.14%	
EXPENDABLE MAT & SUPPLIES	10-100-5372	BOOKS & MAPS	1,000.00	0.00	1,000.00	0.00	0.00%	100.00	-90.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5373	SMALL TOOLS	900.00	440.18	900.00	23.94	2.66%	900.00	0.00%	Requested 15K for Trash Pump; Trailer tools; Quick Saw
EXPENDABLE MAT & SUPPLIES	10-100-5374	SAND/GRAVEL/ROCK	0.00	0.00	0.00	0.00	0.00%	500.00	500.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5383	SYSTEM MAINTENANCE	90,000.00	81,541.80	90,000.00	5,640.53	6.27%	90,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5395	NON-CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	190,600.00	185,619.66	190,600.00	136,084.77	71.40%	214,500.00	12.54%	
RENTAL EXPENSE	10-100-5396	OTHER RENTAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
RENTAL EXPENSE	10-100-5398	OFFICE EQUIPMENT	1,000.00	885.13	1,200.00	816.62	68.05%	1,200.00	0.00%	
RENTAL EXPENSE		RENTAL EXPENSE TOTAL	1,000.00	885.13	1,200.00	816.62	68.05%	1,200.00	0.00%	
OTHER CAPITAL OUTLAY	10-100-5401	OFFICE EQUIPMENT	2,000.00	617.45	2,000.00	0.00	0.00%	2,000.00	0.00%	
OTHER CAPITAL OUTLAY	10-100-5402	MOTORIZED EQUIPMENT	5,200.00	150.00	5,200.00	0.00	0.00%	160,000.00	2976.92%	150K for Lift pumps; RAS pumps; WAS pumps
OTHER CAPITAL OUTLAY	10-100-5410	SPECIALIZED EQUIPMENT	0.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OTHER CAPITAL OUTLAY	10-100-5422	NON-MOTORIZED EQUIP	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	7,200.00	767.45	7,300.00	0.00	0.00%	162,100.00	2120.55%	
CAPITAL IMPROVEMENTS	10-100-5501	MOTORIZED EQUIPMENT	50,000.00	9,509.80	50,000.00	0.00	0.00%	50,000.00	0.00%	Dump truck
CAPITAL IMPROVEMENTS	10-100-5510	CONSTRUCTION CONTRACTS	1,500,000.00	0.00	1,500,000.00	0.00	0.00%	1,500,000.00	0.00%	South Street Sewer (expense)
CAPITAL IMPROVEMENTS	10-100-5511	SEWER DIST CONST	1,502,200.00	0.00	1,502,200.00	0.00	0.00%	1,502,200.00	0.00%	For new subdivisions
CAPITAL IMPROVEMENTS	10-100-5512	SEWER CONSTRUCTION	0.00	0.00	0.00	212.80	212.80%	0.00	0.00%	
CAPITAL IMPROVEMENTS	10-100-5527	NON-MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	150,000.00	150000.00%	130K for Bar Screen Rebuild
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	3,052,200.00	9,509.80	3,052,200.00	212.80	0.01%	3,202,200.00	4.91%	
TRANSFER OUT OF FUNDS	10-100-6300	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	10-100-6320	TRANS TO GENERAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	

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DEBT SERVICE	10-100-7300	WARRANT PRINCIPAL PMNT	0.00	0.00	1,500,000.00	0.00	0.00%	1,500,000.00	0.00%	Short-term (repayment)
DEBT SERVICE	10-100-7301	WARRANT INTEREST PMNT	0.00	0.00	150,000.00	0.00	0.00%	150,000.00	0.00%	
DEBT SERVICE	10-100-7302	BOND PAYMENT PRINCIPAL	122,421.00	0.00	110,000.00	110,000.00	100.00%	115,000.00	4.55%	
DEBT SERVICE	10-100-7303	BOND PAYMENT INTEREST	16,109.00	947.75	30,760.00	30,760.00	100.00%	27,692.50	-9.97%	
DEBT SERVICE	10-100-7304	BOND ISSUE FEE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	10-100-7320	2012 SE SRF #C317638 PRINCIPAL	29,827.00	45,283.83	46,239.79	46,239.79	100.00%	47,215.91	2.11%	
DEBT SERVICE	10-100-7321	2012 SE SRF #C317638 INTEREST	29,714.00	9,657.99	8,702.03	8,702.03	100.00%	7,725.91	-11.22%	
DEBT SERVICE	10-100-7322	2012 SE SRF #C317638 ADMIN FEE	4,599.00	4,599.04	4,143.83	4,143.83	100.00%	3,679.00	-11.22%	58620.82
DEBT SERVICE		DEBT SERVICE TOTAL	202,670.00	60,488.61	1,849,845.65	199,845.65	10.80%	1,851,313.32	0.08%	
BONDS RESTRICTED	10-100-8106	BOND RESERVE 2004	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BONDS RESTRICTED	10-100-8108	BOND RESERVE 2015	149,758.00	0.00	149,758.00	0.00	0.00%	149,758.00	0.00%	
BONDS RESTRICTED		BONDS RESTRICTED TOTAL	149,758.00	0.00	149,758.00	0.00	0.00%	149,758.00	0.00%	
REQUIREMENTS	10-100-9009	NECESSARY CASH RESERVE	378,153.65	0.00	272,082.65	0.00	0.00%	231,212.16	-15.02%	
REQUIREMENTS		REQUIREMENTS TOTAL	378,153.65	0.00	272,082.65	0.00	0.00%	231,212.16	-15.02%	
		TOTAL EXPENSES	4,859,806.65	1,181,450.71	6,681,731.30	1,640,699.86	24.56%	7,067,790.48	5.78%	
		WASTEWATER FUND TOTAL	0.00	1,086,693.26	0.00	778,290.48		0.00		