

Wastewater Enterprise Fund	ACCOUNT #	NAME	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Estimate	% Estimate vs Budget	FY27 Budget Request	% Change FY27 vs FY26 Budget	FY2027 Notes
BUDGETED CASH	10-998-3101	CASH	666,973.30	863,316.68	625,919.98	(186,075.00)	-29.73%	(110,732.00)	-17.69%	Cash as of 6/1/2026
BUDGETED CASH	10-998-3250	INVESTMENTS (UNRESTRICTED)	-	-	-	-	0.00%	-	0.00%	
BUDGETED CASH	10-998-3260	SEWER BOND RESERVE 2015	149,758.00	168,503.59	152,370.50	168,503.00	110.59%	168,503.00	110.59%	
BUDGETED CASH	10-998-3262	SEWER BOND RESERVE 2004	-	-	-	-	0.00%	-	0.00%	
BUDGETED CASH	10-998-3513	BILLED USER FEES	-	-	-	-	0.00%	-	0.00%	
BUDGETED CASH		BUDGETED CASH TOTAL	816,731.30	1,031,820.27	778,290.48	(17,572.00)	-2.26%	57,771.00	7.42%	
OPERATING REVENUE	10-100-4010	USER FEES (SEWER)	1,260,000.00	1,152,614.65	1,386,000.00	1,169,522.00	84.38%	1,318,080.00	95.10%	10% increase each year, 3 years. (yr 2 of 3) Per Rate Study - Rate increase #3 in Oct?
OPERATING REVENUE		OPERATING REVENUE TOTAL	1,260,000.00	1,152,614.65	1,386,000.00	1,169,522.00	84.38%	1,318,080.00	95.10%	
MISC. REVENUE	10-100-4503	INTEREST/CD	-	-	-	-	0.00%	-	0.00%	
MISC. REVENUE	10-100-4504	INTEREST	4,000.00	1,484.31	3,000.00	1,000.00	33.33%	3,000.00	100.00%	
MISC. REVENUE	10-100-4508	MISC REIMBURSEMENT	-	-	-	-	0.00%	-	0.00%	
MISC. REVENUE	10-100-4520	MISC REVENUE	500.00	-	-	-	0.00%	-	0.00%	
MISC. REVENUE	10-100-4523	INSURANCE PROCEEDS	-	163,619.06	-	-	0.00%	-	0.00%	
MISC. REVENUE	10-100-4539	REIMBURSED EXPENSE	500.00	17.82	500.00	-	0.00%	500.00	100.00%	
MISC. REVENUE		MISC. REVENUE TOTAL	5,000.00	165,121.19	3,500.00	1,000.00	28.57%	3,500.00	100.00%	
DEBT SERVICE	10-100-4601	WARRANT INCOME	1,500,000.00	-	1,800,000.00	-	0.00%	1,800,000.00	100.00%	300K Maint.; 1.5M Subdivisions
DEBT SERVICE	10-100-4605	BOND PROCEEDS	1,600,000.00	-	1,600,000.00	-	0.00%	1,600,000.00	100.00%	South Street Sewer (revenue)
DEBT SERVICE		DEBT SERVICE TOTAL	3,100,000.00	-	3,400,000.00	-	0.00%	3,400,000.00	100.00%	
TRANSFER IN OF FUNDS	10-100-4786	TRANS FROM DEBT SERVICE	1,500,000.00	-	1,500,000.00	-	0.00%	1,500,000.00	100.00%	If needed for new subdivisions
TRANSFER IN OF FUNDS	10-100-4787	TRANS FROM WATER	-	-	-	-	0.00%	-	0.00%	
TRANSFER IN OF FUNDS	10-100-4788	TRANS FROM SALES TAX	-	-	-	-	0.00%	-	0.00%	
TRANSFER IN OF FUNDS	10-100-4797	TRANS FROM TIF4	-	-	-	-	0.00%	-	0.00%	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	1,500,000.00	-	1,500,000.00	-	0.00%	1,500,000.00	100.00%	
		TOTAL REVENUE	6,681,731.30	2,349,556.11	7,067,790.48	1,152,950.00	16.31%	6,279,351.00	88.84%	
PERSONAL SERVICES	10-100-5001	SALARIES	520,000.00	502,938.49	638,000.00	620,800.00	97.30%	632,505.00	99.14%	
PERSONAL SERVICES	10-100-5002	FICA - CITY SHARE	39,780.00	37,103.28	48,807.00	47,189.00	96.68%	48,334.00	99.03%	
PERSONAL SERVICES	10-100-5003	WORKMAN'S COMPENSATION	10,400.00	1,246.58	1,500.00	1,700.00	113.33%	1,600.00	106.67%	
PERSONAL SERVICES	10-100-5004	H.A.L. INSURANCE	151,140.00	131,949.93	168,500.00	155,200.00	92.11%	163,644.00	97.12%	
PERSONAL SERVICES	10-100-5005	RETIREMENT - CITY SHARE	36,400.00	35,450.34	51,000.00	48,100.00	94.31%	56,575.00	110.93%	
PERSONAL SERVICES	10-100-5006	UNEMPLOYMENT COMP	125.00	-	500.00	-	0.00%	-	0.00%	
PERSONAL SERVICES	10-100-5007	DISABILITY	2,500.00	2,038.83	2,500.00	2,000.00	80.00%	2,000.00	80.00%	
PERSONAL SERVICES	10-100-5008	PENSION ADMINISTRATION	500.00	228.10	200.00	200.00	100.00%	300.00	150.00%	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	760,845.00	710,955.55	911,007.00	875,189.00	96.07%	904,958.00	99.34%	
OPERATING EXPENSE	10-100-5209	BANK FEES	500.00	240.53	300.00	300.00	100.00%	300.00	100.00%	
OPERATING EXPENSE	10-100-5210	LEGAL	6,000.00	957.78	4,000.00	1,000.00	25.00%	25,000.00	625.00%	
OPERATING EXPENSE	10-100-5211	AUDITING	15,500.00	15,592.70	16,000.00	15,400.00	96.25%	16,000.00	100.00%	
OPERATING EXPENSE	10-100-5212	ENGINEERING/CONSULTANT	10,000.00	4,097.86	60,000.00	125,000.00	208.33%	241,200.00	402.00%	Engineering capacity study - Olson Some exp may be in FY26
OPERATING EXPENSE	10-100-5213	PROFESSIONAL SERVICES	85,000.00	141,790.79	10,000.00	80,000.00	800.00%	50,000.00	500.00%	
OPERATING EXPENSE	10-100-5214	EMPLOYEE BRANDING	-	-	-	300.00	0.00%	1,000.00	0.00%	
OPERATING EXPENSE	10-110-5215	EMPLOYEE APPREC/SCHOOLING	600.00	297.37	1,000.00	1,000.00	100.00%	1,140.00	114.00%	SHRM-SCP Cert(Ben \$140)
OPERATING EXPENSE	10-100-5216	POSTAGE	7,500.00	2,957.93	4,000.00	4,500.00	112.50%	4,000.00	100.00%	
OPERATING EXPENSE	10-100-5217	PRINTING & PUBLICATION	300.00	622.64	600.00	200.00	33.33%	300.00	50.00%	
OPERATING EXPENSE	10-100-5222	TRAVEL EXPENSE	5,000.00	1,937.57	5,000.00	5,000.00	100.00%	5,000.00	100.00%	
OPERATING EXPENSE	10-100-5223	TRAINING EXP/CONF REGISTR	5,000.00	6,460.51	9,000.00	5,000.00	55.56%	7,030.00	78.11%	Includes others %
OPERATING EXPENSE	10-100-5224	DUES	500.00	8,859.93	500.00	600.00	120.00%	500.00	100.00%	

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OPERATING EXPENSE	10-100-5227	SOFTWARE MAINTENANCE	20,000.00	25,082.12	20,000.00	35,000.00	175.00%	15,000.00	75.00%	Scada Updates moved to 5410 (Tom White - WWTP needs minimum \$13k for software maint agreements)
OPERATING EXPENSE	10-100-5228	UTILITIES	75,000.00	82,778.73	75,000.00	84,520.00	112.69%	85,000.00	113.33%	
OPERATING EXPENSE	10-100-5229	TELEPHONE	6,000.00	3,171.53	6,000.00	3,900.00	65.00%	35,000.00	583.33%	
OPERATING EXPENSE	10-100-5230	VEHICLE INSURANCE	1,900.00	2,254.64	2,500.00	2,700.00	108.00%	25,000.00	1000.00%	
OPERATING EXPENSE	10-100-5231	LIABILITY INSURANCE	5,000.00	4,261.24	5,000.00	5,000.00	100.00%	5,000.00	100.00%	
OPERATING EXPENSE	10-100-5232	BLDG & CONTENT INSURANCE	30,000.00	34,885.51	35,000.00	35,100.00	100.29%	35,000.00	100.00%	
OPERATING EXPENSE	10-100-5233	EMPLOYEE BONDS	-	-	-	-	0.00%	-	0.00%	
OPERATING EXPENSE	10-100-5234	FLOOD INSURANCE	-	-	-	-	0.00%	-	0.00%	
OPERATING EXPENSE	10-100-5236	RADIO MAINTENANCE	-	-	-	3,100.00	0.00%	500.00	0.00%	
OPERATING EXPENSE	10-100-5237	OFFICE EQUIPMENT MAINTENANCE	500.00	793.68	500.00	200.00	40.00%	3,500.00	700.00%	(Tom White - additional workstation)
OPERATING EXPENSE	10-100-5239	MOTORIZED EQUIPMENT MAINT	5,000.00	283.54	5,000.00	900.00	18.00%	5,000.00	100.00%	
OPERATING EXPENSE	10-100-5240	BUILDING MAINTENANCE	12,000.00	40,555.44	20,000.00	43,100.00	215.50%	35,000.00	175.00%	
OPERATING EXPENSE	10-100-5245	MEDICAL SCREENING	300.00	294.42	600.00	400.00	66.67%	600.00	100.00%	
OPERATING EXPENSE	10-100-5247	MAJOR MAINTENANCE	100,000.00	121,938.88	50,000.00	7,000.00	14.00%	150,000.00	300.00%	
OPERATING EXPENSE	10-100-5248	MAINTENANCE AGREEMENTS	500.00	-	500.00	-	0.00%	500.00	100.00%	
OPERATING EXPENSE	10-100-5249	CAR EXPENSE	2,300.00	-	500.00	-	0.00%	500.00	100.00%	
OPERATING EXPENSE	10-100-5258	OTHER OPERATING EXPENSE	-	29.00	-	-	0.00%	-	0.00%	
OPERATING EXPENSE	10-100-5266	CONTRACT MOWING	2,500.00	1,363.06	2,500.00	1,000.00	40.00%	2,500.00	100.00%	
OPERATING EXPENSE	10-100-5280	VEHICLE REPAIR STORM	-	-	1,000.00	-	0.00%	1,000.00	100.00%	
OPERATING EXPENSE	10-100-5281	BUILDING REPAIR STORM	1,000.00	224,919.79	10,000.00	-	0.00%	1,000.00	10.00%	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	397,900.00	726,427.19	344,500.00	460,220.00	133.59%	751,570.00	218.16%	
EXPENDABLE MAT & SUPPLIES	10-100-5359	OFFICE EQUIPMENT	500.00	354.23	7,000.00	3,800.00	54.29%	5,000.00	71.43%	
EXPENDABLE MAT & SUPPLIES	10-100-5360	OFFICE SUPPLIES	4,000.00	1,550.22	3,000.00	4,500.00	150.00%	3,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5361	JANITORIAL SUPPLIES	500.00	147.80	500.00	600.00	120.00%	500.00	100.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5362	SHOP SUPPLIES	1,000.00	5,237.97	1,000.00	1,400.00	140.00%	1,500.00	150.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5363	CHEMICALS/SLUDGE DISPOSAL	80,000.00	163,931.62	100,000.00	175,000.00	175.00%	125,000.00	125.00%	Does this need to increase? S&S Pumping Service is biggest portion.
EXPENDABLE MAT & SUPPLIES	10-100-5369	SAFETY EQUIPMENT/TRAINING	8,000.00	1,144.99	4,000.00	1,000.00	25.00%	4,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5370	GAS/OIL/DIESEL	4,000.00	2,983.57	5,000.00	3,100.00	62.00%	5,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5371	UNIFORMS	700.00	1,663.40	2,500.00	2,200.00	88.00%	2,500.00	100.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5372	BOOKS & MAPS	1,000.00	-	100.00	-	0.00%	100.00	100.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5373	SMALL TOOLS	900.00	17.58	900.00	2,000.00	222.22%	2,000.00	222.22%	
EXPENDABLE MAT & SUPPLIES	10-100-5374	SAND/GRAVEL/ROCK	-	-	500.00	-	0.00%	500.00	100.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5383	SYSTEM MAINTENANCE	90,000.00	70,468.61	90,000.00	93,020.00	103.36%	90,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5395	NON-CAPITAL EQUIPMENT	-	-	-	-	0.00%	-	0.00%	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	190,600.00	247,499.99	214,500.00	286,620.00	133.62%	239,100.00	111.47%	
RENTAL EXPENSE	10-100-5396	OTHER RENTAL EQUIPMENT	-	9,951.94	-	-	0.00%	200.00	0.00%	
RENTAL EXPENSE	10-100-5398	OFFICE EQUIPMENT	1,200.00	1,023.42	1,200.00	-	0.00%	1,200.00	100.00%	
RENTAL EXPENSE		RENTAL EXPENSE TOTAL	1,200.00	10,975.36	1,200.00	-	0.00%	1,400.00	116.67%	
OTHER CAPITAL OUTLAY	10-100-5401	OFFICE EQUIPMENT	2,000.00	-	2,000.00	1,000.00	50.00%	2,000.00	100.00%	
OTHER CAPITAL OUTLAY	10-100-5402	MOTORIZED EQUIPMENT	5,200.00	-	160,000.00	22,000.00	13.75%	200,000.00	125.00%	150K for Lift pumps; RAS pumps; WAS pumps. Unless it can be done this FY?
OTHER CAPITAL OUTLAY	10-100-5410	SPECIALIZED EQUIPMENT	100.00	-	100.00	-	0.00%	90,000.00	90000.00%	SCADA Updates
OTHER CAPITAL OUTLAY	10-100-5422	NON MOTORIZED EQUIP	-	-	-	-	0.00%	-	0.00%	
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	7,300.00	-	162,100.00	23,000.00	14.19%	292,000.00	180.14%	

Wastewater Enterprise Fund	ACCOUNT #	NAME	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Estimate	% Estimate vs Budget	FY27 Budget Request	% Change FY27 vs FY26 Budget	FY2027 Notes
CAPITAL IMPROVEMENTS	10-100-5501	MOTORIZED EQUIPMENT	50,000.00	-	50,000.00	10,000.00	20.00%	5,000.00	10.00%	
CAPITAL IMPROVEMENTS	10-100-5510	CONSTRUCTION CONTRACTS	1,500,000.00	-	1,500,000.00	-	0.00%	1,600,000.00	106.67%	South Street Sewer (expense)
CAPITAL IMPROVEMENTS	10-100-5511	SEWER DIST CONST	1,502,200.00	-	1,502,200.00	-	0.00%	1,500,000.00	99.85%	For new subdivisions
CAPITAL IMPROVEMENTS	10-100-5512	SEWER CONSTRUCTION	-	160.28	-	-	0.00%	-	0.00%	
CAPITAL IMPROVEMENTS	10-100-5527	NON-MOTORIZED EQUIPMENT	-	-	150,000.00	-	0.00%	20,000.00	13.33%	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	3,052,200.00	160.28	3,202,200.00	10,000.00	0.31%	3,125,000.00	97.59%	
TRANSFER OUT OF FUNDS	10-100-6300	TRANSFER TO OTHER FUNDS	-	605.48	-	-	0.00%	-	0.00%	
TRANSFER OUT OF FUNDS	10-100-6320	TRANS TO GENERAL	-	-	-	-	0.00%	-	0.00%	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	605.48	-	-	0.00%	-	0.00%	
DEBT SERVICE	10-100-7300	WARRANT PRINCIPAL PMNT	1,500,000.00	-	1,500,000.00	-	0.00%	1,800,000.00	120.00%	300K Maint.; 1.5M Subdivisions
DEBT SERVICE	10-100-7301	WARRANT INTEREST PMNT	150,000.00	-	150,000.00	-	0.00%	150,000.00	100.00%	
DEBT SERVICE	10-100-7302	BOND PAYMENT PRINCIPAL	110,000.00	110,000.00	115,000.00	115,000.00	100.00%	125,000.00	108.70%	
DEBT SERVICE	10-100-7303	BOND PAYMENT INTEREST	30,760.00	31,901.00	27,692.50	27,693.00	100.00%	22,602.50	81.62%	
DEBT SERVICE	10-100-7304	BOND ISSUE FEE	-	-	-	-	0.00%	-	0.00%	
DEBT SERVICE	10-100-7320	2012 SE SRF #C317638 PRINCIPAL	46,239.79	955.79	47,215.91	23,485.00	49.74%	48,212.22	102.11%	
DEBT SERVICE	10-100-7321	2012 SE SRF #C317638 INTEREST	8,702.03	8,702.03	7,725.91	3,987.00	51.61%	6,729.17	87.10%	
DEBT SERVICE	10-100-7322	2012 SE SRF #C317638 ADMIN FEE	4,143.83	4,143.83	3,679.00	1,899.00	51.62%	3,204.36	87.10%	58,145.75
DEBT SERVICE		DEBT SERVICE TOTAL	1,849,845.65	155,702.65	1,851,313.32	172,064.00	9.29%	2,155,748.25	116.44%	
BONDS RESTRICTED	10-100-8106	BOND RESERVE 2004	-	-	-	-	0.00%	-	0.00%	
BONDS RESTRICTED	10-100-8108	BOND RESERVE 2015	149,758.00	168,503.59	149,758.00	168,503.00	112.52%	-	0.00%	Bond CD Amount
BONDS RESTRICTED		BONDS RESTRICTED TOTAL	149,758.00	168,503.59	149,758.00	168,503.00	112.52%	-	0.00%	
REQUIREMENTS	10-100-9009	NECESSARY CASH RESERVE	272,082.65	-	231,212.16	-	0.00%	-	0.00%	
REQUIREMENTS		REQUIREMENTS TOTAL	272,082.65	-	231,212.16	-	0.00%	-	0.00%	
		TOTAL EXPENSES	6,681,731.30	2,020,830.09	7,067,790.48	1,995,596.00	28.24%	7,469,776.25	105.69%	
		WASTEWATER FUND TOTAL	-	328,726.02	-	(842,646.00)	28.24%	(1,190,425.25)	0.00%	