

			FY 25/26	FY 26/27
SEWER FUND BUDGET		ACTUAL	APPROVED	REQUESTED
FOR FISCAL YEAR 2026-2027		FY 24/25	BUDGET	BUDGET
	<b>**** REVENUE SECTION ****</b>			
<b>81-3298-0000</b>	<b>ASSIGNED FUND BALANCE</b>	\$0.00	\$1,840,326.00	\$1,922,121.00
<b>81-3299-0000</b>	<b>UNASSIGNED FUND BALANCE</b>	\$0.00	\$0.00	\$0.00
<b>81-3381-0000</b>	<b>REIMBURSEMENTS</b>	\$135,269.07	\$0.00	\$0.00
	<b>METERED SERVICES</b>			
<b>81-3601-0000</b>	<b>RESIDENTIAL</b>	\$1,878,165.30	\$1,850,000.00	\$2,000,000.00
<b>81-3602-0000</b>	<b>COMMERCIAL</b>	\$948,842.66	\$930,000.00	\$1,100,000.00
<b>81-3603-0000</b>	<b>INDUSTRIAL</b>	\$116,998.56	\$100,000.00	\$125,000.00
<b>81-3606-0000</b>	<b>GOVERNMENT</b>	\$130,297.07	\$160,000.00	\$175,000.00
	<b>OTHER SEWER REVENUES</b>			
<b>81-3612-0000</b>	<b>FORFEITED DISCOUNTS</b>	\$23,890.16	\$25,000.00	\$30,000.00
<b>81-3615-0000</b>	<b>MISCELLANEOUS REVENUES</b>	\$2,797.50	\$2,000.00	\$2,500.00
<b>81-3537-0000</b>	<b>TAP FEES</b>	\$54,000.00	\$35,000.00	\$60,000.00
<b>81-3380-0000</b>	<b>INTEREST INCOME</b>	\$363,643.86	\$300,000.00	\$150,000.00
<b>81-3531-0000</b>	<b>SLUDGE REMOVAL</b>	\$834,677.81	\$400,000.00	\$400,000.00
	<b>TOTAL REVENUE</b>	<b>\$4,488,581.99</b>	<b>\$5,642,326.00</b>	<b>\$5,964,621.00</b>

			FY 25/26	FY 26/27
	SEWER FUND BUDGET	ACTUAL	APPROVED	REQUESTED
	FOR FISCAL YEAR 2026-2027	FY 24/25	BUDGET	BUDGET
	**** EXPENDITURE SECTION ****			
<b>SUMMARY OF EXPENDITURES</b>				
	PUMPING EXPENSES	\$675,703.57	\$668,890.00	\$810,531.00
	TREATMENT AND DISPOSAL EXPENSES	\$725,149.92	\$879,886.00	\$1,022,322.00
	BILLING AND COLLECTION EXPENSES	\$931,275.12	\$1,070,640.00	\$1,164,889.00
	COLLECTING EXPENSES	\$303,554.50	\$580,665.00	\$497,952.00
	CAPITAL EXPENSES	\$2,847,550.25	\$2,442,245.00	\$2,468,927.00
	<b>TOTAL SEWER FUND</b>	<b>\$5,483,233.36</b>	<b>\$5,642,326.00</b>	<b>\$5,964,621.00</b>
<b>DETAILED EXPENDITURES</b>				
	<b>PUMPING EXPENSES</b>			
<b>81-511-00-000-0716</b>	<b>POWER AND FUEL</b>	\$221,374.97	\$135,000.00	\$250,000.00
	Environmental charge added			
<b>81-511-00-000-0720</b>	<b>SUPPLIES AND EXPENSES</b>	\$4,312.70	\$21,000.00	\$20,000.00
	Normal Expenses - Structures improvements, repairs, etc.			
	Cleanup WWTP dump site - Burn permit, tipping fee, etc.			
<b>81-511-00-000-0723</b>	<b>MAINTENANCE OF POWER PUMPING EQUIPMENT</b>	\$150,164.71	\$177,000.00	\$177,000.00
	Pumps/Equipment			
<b>81-511-00-000-0724</b>	<b>MAINTENANCE OF OTHER POWER PUMPING EQUIP</b>	\$307.08	\$2,500.00	\$2,500.00
	Miscellaneous parts			
<b>81-511-00-000-0725</b>	<b>CSO EXPENSES</b>	\$7,821.23	\$10,000.00	\$10,000.00
<b>81-511-00-000-0726</b>	<b>MAINTENANCE OF STRUCTURES</b>	\$30,930.75	\$42,000.00	\$42,000.00
	Maintenance of pump station structures/Appurtenances			
	Lift Station fencing, repair, replace, install			
	Lift Station bypass connectors (2 per year)			

			FY 25/26	FY 26/27
	SEWER FUND BUDGET	ACTUAL	APPROVED	REQUESTED
	FOR FISCAL YEAR 2026-2027	FY 24/25	BUDGET	BUDGET
<b>81-511-00-103-7013</b>	<b>PAYROLL PUMPING EXPENSE OPERATIONS</b>	\$77,828.83	\$80,840.00	\$85,760.00
	25% - Superintendent of Utilities			
	26% - Lift Station Technician I			
	26% - Lift Station Foreman			
	26% - Lift Station Technician II			
	Overtime - 2 hours per week			
<b>81-511-00-103-7014</b>	<b>PAYROLL PUMPING EXPENSE MAINTENANCE</b>	\$182,963.30	\$200,550.00	\$223,271.00
	25% - Superintendent of Utilities			
	74% Lift Station Technician I			
	74% Lift Station Foreman			
	74% Lift Station Technician II			
	15% Garage (manager/mechanic)			
	Overtime - 6 hours per week			
	2 summer employees for grounds maintenance (25% of Salary) 12 weeks			
	<b>TOTAL PUMPING EXPENSES</b>	<b>\$675,703.57</b>	<b>\$668,890.00</b>	<b>\$810,531.00</b>
	<b>TREATMENT AND DISPOSAL EXPENSES</b>			
<b>81-512-00-000-0711</b>	<b>SLUDGE DISPOSAL</b>	\$64,472.56	\$140,000.00	\$100,000.00
<b>81-512-00-000-0715</b>	<b>POWER PURCHASED FOR TREATMENT</b>	\$254,248.99	\$180,000.00	\$300,000.00
	WWTP			
<b>81-512-00-000-0718</b>	<b>CHEMICAL TREATMENT EXPENSES</b>	\$18,151.30	\$20,000.00	\$20,000.00
<b>81-512-00-000-0727</b>	<b>SUPPLIES AND EXPENSES</b>	\$49,687.99	\$60,000.00	\$60,000.00
	Uniforms/Boots/Clothing Expenses			
<b>81-512-00-000-0728</b>	<b>UV SUPPLIES</b>	\$81.70	\$15,000.00	\$15,000.00
	Maintenance of UV bulbs, UV racks and crystals			
<b>81-512-00-000-0729</b>	<b>HEADWORKS MAINTENANCE</b>	\$9,416.85	\$10,000.00	\$10,000.00
	Filters and maintenance			
<b>81-512-00-000-0745</b>	<b>MAINTENANCE OF STRUCTURES / IMPROVEMENTS</b>	\$42,972.63	\$65,000.00	\$50,000.00
<b>81-512-00-000-0746</b>	<b>MAINTENANCE OF TREATMENT EQUIPMENT</b>	\$40,443.52	\$80,000.00	\$80,000.00
	Shafts, bearings and gear boxes			
<b>81-512-00-000-0775</b>	<b>LAB FEES</b>	\$27,915.00	\$30,000.00	\$40,000.00
	Sampling twice a week. Additional testing requirement for heavy metal			

			FY 25/26	FY 26/27
	SEWER FUND BUDGET	ACTUAL	APPROVED	REQUESTED
	FOR FISCAL YEAR 2026-2027	FY 24/25	BUDGET	BUDGET
<b>81-512-00-103-7015</b>	<b>PAYROLL TREATMENT/DISPOSAL OPERATION</b>	\$187,329.34	\$223,010.00	\$267,827.00
	25% - Superintendent of Utilities			
	100% WWTP Foreman			
	75% WWTP Operator			
	75% WWTP Operator			
	50% WWTP Util Operator (75% S/ 25%W TOTAL)			
	1/2 Camera/Flusher Technician (50%S/W)			
	4 hours overtime per week			
	2 summer employees for grounds maintenance (25% of Salary) - 12 weeks			
<b>81-512-00-103-7016</b>	<b>PAYROLL TREATMENT/DISPOSAL MAINTENANCE</b>	\$30,430.04	\$50,876.00	\$73,495.00
	25% WWTP Operator			
	25% WWTP Operator			
	25% WWTP Utility Operator			
	On Call Pay			
	15% Overtime			
	2 summer employees for grounds maintenance (25% of Salary) - 12 weeks			
<b>81-512-00-103-7018</b>	<b>CERTIFICATION INCREASES</b>	\$0.00	\$6,000.00	\$6,000.00
	Increase for employees after completion of additional certification. Requires approval of City Manager Includes increase in salary and benefits for employees			
	<b>TOTAL TREATMENT / DISPOSAL EXPENSES</b>	<b>\$725,149.92</b>	<b>\$879,886.00</b>	<b>\$1,022,322.00</b>
	<b>BILLING AND COLLECTING EXPENSES</b>			
<b>81-513-00-000-0408</b>	<b>REGULATORY COMMISSION EXPENSE</b>	\$18,948.70	\$22,000.00	\$22,000.00
	NPDES permit - annual			
	PSC - fee based upon revenues.			
<b>81-513-00-000-0717</b>	<b>IT SERVICES</b>	\$38,701.24	\$23,829.00	\$52,596.00
	GIS Software - Direct Cost			
	Direct Software Costs - Tyler			
	10% of citywide software cost below:			
<b>81-513-00-000-0719</b>	<b>GENERAL OFFICE SUPPLIES</b>	\$36,213.08	\$42,000.00	\$42,000.00
	Finance/Accounting Office Supplies			
<b>81-513-00-000-0731</b>	<b>PROFESSIONAL SERVICES</b>	\$0.00	\$5,000.00	\$12,500.00
	Emergency Excavating (1/3 G/W/S)			
	Professional Services - Ordinance Updates (70%Gen/ 15%W/ 15%S)			
<b>81-513-00-000-0732</b>	<b>SPECIAL SERVICES</b>	\$20,488.77	\$18,000.00	\$18,000.00
	Audit Costs			
	Misc. Consulting Costs			
	MWQA dues			
<b>81-513-00-000-0733</b>	<b>SPECIAL LEGAL SERVICES</b>	\$7,039.75	\$15,000.00	\$15,000.00

			FY 25/26	FY 26/27
	SEWER FUND BUDGET	ACTUAL	APPROVED	REQUESTED
	FOR FISCAL YEAR 2026-2027	FY 24/25	BUDGET	BUDGET
81-513-00-000-0741	<b>RENTS</b> Increased by 2.9% CPI - paid to general fund	\$41,410.92	\$42,612.00	\$43,635.00
81-513-00-000-0756	<b>PROPERTY INSURANCE</b> Based on current year - will use fund balance to reflect actual	\$9,813.00	\$22,000.00	\$15,000.00
81-513-00-000-0758	<b>WORKER'S COMPENSATION @ 1.3%</b>	\$14,256.31	\$20,938.00	\$19,700.00
81-513-00-000-0782	<b>METER READING EXPENSES</b> Increased by 2.4% (CPI)	\$75,417.96	\$77,606.00	\$79,469.00
81-513-00-000-0783	<b>PUBLIC UTILITIES/PW MEMBERSHIPS/TRAINING</b> Training for Plant and Staff Includes license and dues for memberships in public assns (50% ENG,25%WATER, 25% SEWER) Website Upgrades (80%CMD, 10%WATER, 10%SEWER)	\$7,072.38	\$8,000.00	\$10,250.00
81-513-00-101-0000	<b>ADMINISTRATIVE SALARIES/BOARD - PAYROLL</b>	\$2,950.00	\$3,000.00	\$3,000.00
81-513-00-103-0001	<b>INCENTIVE PAYROLL (FORMERLY MERIT PAY)</b>	\$7,170.00	\$9,000.00	\$9,000.00
81-513-00-103-7017	<b>PAYROLL CUSTOMER ACCOUNTS</b> 50% Utility Billing Manager 40% Account Clerk II 40% Account Clerk I	\$68,208.53	\$71,000.00	\$74,051.00
81-513-00-103-7018	15% City Manager 15% Director of Finance 15% Payroll Coordinator 15% Assistant Director of Finance 10% IT Director 10% IT new position 10% IT Intern 10% Public Information Officer 15% Safety Manager 15% City Clerk 33% Bldg. Permit/Finance Clerk I 15% Staff Accountant - Finance AP 15% Human Resource Coordinator	\$129,225.09	\$138,658.00	\$156,257.00
81-513-00-104-0000	<b>SOCIAL SECURITY @ 7.65%</b>	\$69,307.79	\$115,856.00	\$104,300.00
81-513-00-105-0000	<b>HEALTH INSURANCE, includes 16% projected increase (and opt</b>	\$118,721.19	\$160,000.00	\$147,000.00
81-513-00-106-0000	<b>RETIREMENT @ 8% (reduced from 9% -Retirement Board)</b>	\$76,650.41	\$135,221.00	\$108,500.00

			FY 25/26	FY 26/27
	SEWER FUND BUDGET	ACTUAL	APPROVED	REQUESTED
	FOR FISCAL YEAR 2026-2027	FY 24/25	BUDGET	BUDGET
<b>81-513-60-566-0000</b>	<b>TRANSFER TO OTHER FUNDS</b>	\$189,680.00	\$140,920.00	\$232,631.00
	Transfer escrow funds			
	Engineering Car Replacement (4 of 4) (1/3 cost G/W/S)			
	New-Ordinance Update Escrow \$50,000 1 of 5 (70%G/15%W/15%S)			
	New-IT Server/Storage (3 of 4) (70%Gen/10%B/10%W/10%S)			
	New-IT Refresh Network (3 of 6) (70%Gen/10%B/10%W/10%S)			
	New-IT Verkada Cameras (2 of 7) (70%Gen/10%B/10%W/10%S)			
	New-IT Artic Wolfe Cyber Sec (1 of 2) (70%Gen/10%B/10%W/10%S)			
	PW Flusher Truck (6 of 7) (1/2 Cost G/S)			
	PW Sewer/Storm Drain Camera \$173,000 (3 of 6) (1/2 G/S)			
	PW Utility Truck (2 of 3) (1/3 G/W/S)			
	New- PW F150 Truck \$55,000 (1 of 3) (1/3 cost G/W/S)			
	New- PW F250 Call Truck \$70,000 (1 of 3) (1/3 cost G/W/S)			
	New-PW F450 Truck \$80,000 (1 of 4) (1/3 cost G/W/S)			
	New-PW F350 Utility Truck \$65,000 (1 of 4) (1/3 cost G/W/S)			
	New-PW F350 Call Truck \$60,000 (1 of 4) 1/3 cost G/W/S)			
	WWTP Sewer Dump Truck (3 of 4)			
	WWTP LS Truck (2 of 4)			
	WWTP Call Truck (2 of 4) (25%W/75%S)			
	<b>NEW WWTP Crane Truck (1 of 4)</b>			
	<b>TOTAL ADMINISTRATIVE / GENERAL EXPENSES</b>	\$931,275.12	\$1,070,640.00	\$1,164,889.00
	<b>COLLECTION EXPENSES</b>			
<b>81-514-00-000-0721</b>	<b>MNT OF SERVICE CONNECTIONS (moved to 614-00-70520)</b>	\$0.00	\$0.00	\$0.00
<b>81-514-00-000-0722</b>	<b>MAINTENANCE OF COLLECTION MAINS</b>	\$77,567.45	\$100,000.00	\$74,000.00
	Normal expenses			
	Rental Equipment - W/S			
	Chemicals			
<b>81-514-00-103-7011</b>	<b>PAYROLL COLLECTION EXPENSES OPERATIONS</b>	\$140,787.56	\$154,900.00	\$110,072.00
	33% City Engineer			
	50% Office Administrator			
	10% Office Admin Asst.			
	25% Office Admin Asst.			
	25% Director of Public Works			
<b>81-514-00-103-7012</b>	<b>PAYROLL COLLECTION EXPENSES MAINTENANCE</b>	\$85,199.49	\$325,765.00	\$313,880.00
	Portion of PW Salaries (20%) - plus OT at 15%			
	<b>TOTAL COLLECTING EXPENSES</b>	\$303,554.50	\$580,665.00	\$497,952.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$2,635,683.11</b>	<b>\$3,200,081.00</b>	<b>\$3,495,694.00</b>

			FY 25/26	FY 26/27
	SEWER FUND BUDGET	ACTUAL	APPROVED	REQUESTED
	FOR FISCAL YEAR 2026-2027	FY 24/25	BUDGET	BUDGET
	<b>NON OPERATING EXPENSES</b>			
81-527-00-699-0000	CONTINGENCY	\$0.00	\$0.00	\$0.00
	<b>TOTAL NON OPERATING EXPENSES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>CAPITAL EXPENSES</b>			
81-515-00-000-0127	<b>CASH WORKING CAPITAL RESERVE</b>	\$405,374.00	\$400,011.00	\$430,181.00
	As mandated by PSC General Order No. 183.11 (02/24/20) in reference to Senate Bill 234 to build a reasonable Cash Working Capital Reserve. Utilities are to set aside 1/8th of the going-level O&M expenses.			
81-515-00-000-0353	<b>MISC LAND PURCHASE</b>	\$0.00	\$15,000.00	\$20,000.00
	Lift Station Project			
81-515-00-000-0354	<b>STRUCTURES AND IMPROVEMENTS</b>	\$13,501.81	\$25,000.00	\$40,000.00
	Pumps/Structures			
81-515-00-000-0357	<b>COLLECTION MAINS - PROJECTS</b>	\$94,530.80	\$110,000.00	\$110,000.00
	Materials for 4 man crew			
81-515-00-000-0388	<b>OFFICE FURNITURE / EQUIPMENT - FINANCE</b>	\$0.00	\$5,000.00	\$5,500.00
	Replacement computers/monitors/furniture - (1/3 cost G,W,S)			
81-515-00-000-0390	<b>OFFICE FURNITURE / EQUIPMENT - ENGINEERING</b>	\$2,735.05	\$7,000.00	\$500.00
	ENG Misc Equipment/Tools (1/3 cost G/W/S)			
81-515-00-000-0391	<b>TRANSPORTATION AND OTHER EQUIPMENT</b>	\$61,844.60	\$29,167.00	\$0.00
81-515-00-000-0393	<b>TOOLS SHOP AND EQUIPMENT</b>	\$5,000.00	\$118,220.00	\$122,200.00
	PW Flusher Hose (10%G/90%S)			
	PW Root Cutter Cables (10%G/90%S)			
	PW Miscellaneous Tools (1/3 G,W,S)			
	PW 2 - 1/2" impact drivers each (1/3 G,W,S)			
	PW 2 - Cut Off Saws (1/3 Cost G/W/S)			
	PW 2 Flow Meter (80%S, 20%PW)			
	PW 3 2" trash pumps (1/3 G/W/S)			
	PW Flusher Heads			
	WWTP 4" Trailer Mounted Trash Pump			
81-515-00-000-0394	<b>LABORATORY EQUIPMENT</b>	\$0.00	\$12,000.00	\$16,000.00
	Miscellaneous Lab Equipment			
	Auto Sampler			
81-515-00-000-0396	<b>COMMUNICATION EQUIPMENT</b>	\$781.87	\$10,000.00	\$10,500.00
	PW Replacment Radios (1/3 G/W/S)			
	Telemetry			
81-515-00-000-0736	<b>COLLECTION MAINS - CONTRACTED PROJECTS</b>	\$2,200,594.99	\$1,500,000.00	\$1,500,000.00
	Lift Station 1			

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FOR FISCAL YEAR 2026-2027		FY 24/25	BUDGET	BUDGET
81-515-10-103-7019	<b>PAYROLL CAPITAL PROJECTS IN HOUSE</b> 4/5 man crew 50% of Salary	\$0.00	\$210,847.00	\$214,046.00
81-515-00-241-0000	<b>REFUNDS FOR LINE EXTENSIONS</b> Excess amounts from prior years have been encumbered and will be used for the future reimbursements.	\$63,187.13	\$0.00	\$0.00
	<b>TOTAL CAPITAL EXPENSES</b>	\$2,847,550.25	\$2,442,245.00	\$2,468,927.00
	<b>TOTAL SEWER EXPENSES</b>	<b>\$5,483,233.36</b>	<b>\$5,642,326.00</b>	<b>\$5,964,621.00</b>
	<b>*does not include non operating expenses</b>			
	<b>REVENUES LESS EXPENDITURES</b>	-\$994,651.37	\$0.00	\$0.00