

Description	Type	2024 Actual	2025 Actual	2026 Year -to-Date Actual	2026 Approved Budget	2027 Department Request	% Change - FY 27/FY 26	
Budgeted Revenue:		2,680,297.83	2,541,004.08	1,705,340.21	2,616,040.00	2,490,700.42	95.21%	reduced because of trx of interest income
Budgeted Expense:		1,628,922.06	2,048,166.18	1,131,443.56	2,261,871.00	2,271,367.20	100.42%	
Budget Totals:		1,051,375.77	492,837.90	573,896.65	354,169.00	219,333.22		

Income or Expense

Income From Operations:		2024 Actual	2025 Actual	2026 Year -to-Date Actual	2026 Approved Budget	2027 Department Request	% Change - FY 27/FY 26	
Operating income								
363-330 - WATER PENALTIES	R	13,411.05	12,923.75	7,556.85	18,000.00	18,000.00	100.00%	
369-300 - Water SUNDRY REVENUES	R	30,374.61	21,380.36	35,271.35	25,000.00	30,000.00	120.00%	
369-301 - Water GOVERNMENT SHOP WATER	R	-	-	-	-	-	N/A	
369-302 - Water SHOP WATER	R	(10,083.11)	1,651.97	(2,913.61)	10,000.00	10,000.00	100.00%	
371-300 - WATER SALES	R	1,815,310.29	1,937,200.42	1,297,050.26	1,842,540.00	1,937,200.42	105.14%	
371-320 - TAX ON SHOP WATER SALES	R	-	-	-	-	-	N/A	
372-360 - WATER CONNECTION	R	47,128.10	24,014.10	4,239.20	45,000.00	45,000.00	100.00%	
372-361 - WATER TERMINATION	R	-	-	-	-	-	N/A	
386-360 - ALLOWANCE ON DOUBTFUL ACCOUNTS	R	-	-	-	-	-	N/A	
Total Operating income		1,896,140.94	1,997,170.60	1,341,204.05	1,940,540.00	2,040,200.42	105.14%	

Operating expense

Operating

500-509 - Water GENERAL FUND O/H	E	-	430,000.00	1,807.15	442,900.00	455,301.20	102.80%	added OH for 2027
500-510 - Water SALARIES	E	438,814.41	430,401.84	286,459.44	406,436.00	460,784.00	113.37%	54,348.00 increase
500-513 - Water BENEFITS	E	252,004.47	279,461.61	177,864.47	269,279.00	338,679.00	125.77%	69,400.00 increase
500-514 - Water FUTURE LIABILITY	E	-	-	-	18,356.00	18,870.00	102.80%	123,748.00
500-515 - Water OVERTIME	E	21,531.96	27,423.09	13,489.79	45,000.00	45,000.00	100.00%	
500-516 - Water UNEMPLOYMENT	E	-	-	-	-	-	N/A	
500-521 - Water SUBSCRIPTIONS	E	4,648.50	3,335.00	1,383.00	5,500.00	2,500.00	45.45%	
500-522 - Water PUBLIC NOTICE	E	-	-	-	-	3,000.00	N/A	
500-523 - Water TRAVEL	E	112.20	711.88	1,910.14	35,000.00	4,500.00	12.86%	
500-524 - Water OFFICE SUPPLIES	E	309.45	314.83	38.23	700.00	3,000.00	428.57%	
500-525 - Water EQUIPMENT SUPPLIES/MAINT	E	29,423.02	35,735.03	2,950.47	65,000.00	40,000.00	61.54%	
500-526 - Water BUILDING SUPPLIES/MAINT	E	154.99	-	74.37	500.00	1,000.00	200.00%	
500-527 - Water UTILITIES	E	80,702.44	91,771.84	49,929.34	95,000.00	105,000.00	110.53%	
500-528 - Water TELEPHONE	E	3,869.30	4,585.90	2,155.74	5,000.00	5,500.00	110.00%	
500-530 - Water FUEL	E	18,721.26	18,465.22	9,763.45	23,000.00	22,000.00	95.65%	
500-531 - Water PROFESSIONAL & TECHNICAL	E	110,710.34	94,270.50	51,843.35	40,000.00	66,500.00	166.25%	moved 70,000 to CIP for plans
500-533 - Water EDUCATION	E	4,052.49	1,720.09	2,833.25	10,500.00	4,000.00	38.10%	
500-535 - Water OTHER	E	8,008.89	7,021.09	5,378.65	6,200.00	3,700.00	59.68%	
500-546 - Water SPECIAL DEPARTMENTAL	E	168,485.60	84,344.55	84,883.90	95,000.00	115,000.00	121.05%	
500-551 - Water INSURANCE	E	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	100.00%	
500-552 - Water SUSTAINABILITY	E	-	-	-	-	-	N/A	
500-691 - Water RENT OF PROPERTY & EQUIP	E	2,107.00	-	-	5,000.00	5,500.00	110.00%	
500-693 - Water BAD DEBT EXPENSE	E	1,277.58	-	-	-	-	N/A	
Total Operating		1,146,493.90	1,511,122.47	694,324.74	1,569,931.00	1,701,394.20	108.37%	131,463.20 increase

Depreciation expense

410-800 - Depn expense Water	E	-	-	-	-	-	N/A	
500-669 - Water DEPRECIATION	E	320,197.84	344,873.86	289,024.84	350,000.00	433,560.00	123.87%	WE Put in high number for depreciation
Total Depreciation expense		320,197.84	344,873.86	289,024.84	350,000.00	433,560.00	123.87%	
Total Operating expense		1,466,691.74	1,855,996.33	983,349.58	1,919,931.00	2,134,954.20	111.20%	
Total Income From Operations:		429,449.20	141,174.27	357,854.47	20,609.00	(94,753.78)	-459.77%	Just operating, income - before non-operating

Non-Operating Items:

Non-operating income

361-300 - INTEREST INCOME	R	669,046.46	497,862.36	189,141.78	600,000.00	300,000.00	50.00%	
361-305 - GRANT INCOME	R	-	-	-	-	-	N/A	
361-310 - WATER IMPACT FEE INTEREST INCO	R	214.32	200.10	92.99	500.00	500.00	100.00%	
361-311 - WATER IMPACT FEES	R	114,896.11	45,771.02	174,481.39	75,000.00	150,000.00	200.00%	
361-312 - WATER IMPACT FEE BEG F.B.	R	-	-	-	-	-	N/A	
362-320 - WATER TANK FINANCING	R	-	-	-	-	-	N/A	
365-300 - SALE OF MATERIALS & SUPPLIES	R	-	-	-	-	-	N/A	
373-325 - Water SPECIAL SERV CITY DEPT	R	-	-	420.00	-	-	N/A	
395-350 - W/S - BEG. FUND BALANCE	R	-	-	-	-	-	N/A	
395-351 - TRANSFER FROM GENERAL FUND	R	-	-	-	-	-	N/A	
Total Non-operating income		784,156.89	543,833.48	364,136.16	675,500.00	450,500.00	66.69%	

Non-operating expense

500-582 - Water Transfer to Capital Projects Fund	E	-	-	535.78	-	-	N/A	
500-681 - Water TRANSFER TO DEBT SERVICE FUND	E	-	36,940.00	-	36,940.00	-	0.00%	
500-682 - Water INTEREST ON BONDS/DEBT S	E	161,230.32	154,229.85	147,558.20	305,000.00	136,413.00	44.73%	
500-683 - Water BOND ISSUANCE COSTS	E	1,000.00	1,000.00	-	-	-	N/A	
500-684 - Water TRANSFER TO CAPITAL FAC	E	-	-	-	-	-	N/A	
500-692 - Water CAPITAL LEASE EXPENSE	E	-	-	-	-	-	N/A	
563-630 - Gain (loss) on asset retiremen	E	-	-	-	-	-	N/A	
565-651 - Water CONTRIBUTIONS OF ASSETS	E	-	-	-	-	-	N/A	
600-685 - IMPACT FEE WAIVERS	E	-	-	-	-	-	N/A	
600-791 - Benefit expense-chge NPL/NPA	E	-	-	-	-	-	N/A	
600-792 - Pension expense (GASB 68)	E	-	-	-	-	-	N/A	
Total Non-operating expense		162,230.32	192,169.85	148,093.98	341,940.00	136,413.00	39.89%	
Total Non-Operating Items:		621,926.57	351,663.63	216,042.18	333,560.00	314,087.00	94.16%	
Total Income or Expense		1,051,375.77	492,837.90	573,896.65	354,169.00	219,333.22	61.93%	reduced because of trx of interest income