

WATER UTILITY BUDGET SUMMARY

Revenue	2025 Budget	2026 Budget	% Change
461.1 • Residential Sales - Water	\$43,500	\$44,000	1.15%
461.2 • Commercial Sales - Water	\$5,250	\$5,250	0.00%
461.3 • Industrial Sales - Water	\$170	\$175	2.94%
461.5 • Multifamily Residential - Water	\$700	\$725	3.57%
463.0 • Public Fire Protection	\$22,456	\$22,456	0.00%
464.0 • Public Authority Sales - Water	\$460	\$460	0.00%
465.2 • Bulk Water Sales	\$0	\$0	0.00%
470.0 • Forfeited Discounts - Water	\$300	\$300	0.00%
472.0 • Rents From Water Property	\$39,219	\$40,278	2.70%
474.2 • Other Water Revenue	\$1,425	\$1,425	0.00%
419.2 • Interest Income-Water	\$6,590	\$9,820	49.01%
WATER TOTAL REVENUE	\$120,070	\$124,889	4.01%
Expenses	2025 Budget	2026 Budget	% Change
Admin • Clerk & Utility Board Wages (680)	\$13,932	\$15,749	13.04%
Admin • Miscellaneous (689)	\$650	\$650	0.00%
Admin • Office Supplies & Expenses (681)	\$5,500	\$5,680	3.27%
Admin • Outside Services (682)	\$11,000	\$11,000	0.00%
Non-Operating • Depreciation (403.2)	\$15,900	\$17,752	11.65%
Non-Operating • Depreciation Contributed Plant (426.2)	\$9,700	\$9,411	-2.98%
O&M • Chemicals (630)	\$3,750	\$3,750	0.00%
O&M • Pump House & Water Tower Electric (620)	\$3,400	\$3,625	6.62%
O&M • Repairs – Water Plant & System (650)	\$25,000	\$25,000	0.00%
O&M • Supplies & General Expenses (640–649)	\$12,400	\$12,800	3.23%
O&M • Transportation Expense (660)	\$1,500	\$1,500	0.00%
O&M • Insurance (684)	\$1,850	\$1,097	-40.70%
Personnel • Employee Benefits WRS (686)	\$908	\$1,078	18.72%
Personnel • Payroll Taxes (408.2)	\$1,700	\$1,862	9.53%
Personnel • Wages (600–609)	\$8,278	\$8,588	3.74%
WATER TOTAL EXPENSES	\$115,468	\$119,542	3.53%
NET OPERATING INCOME (LOSS)	\$4,602	\$5,347	16.19%
Add Back Depreciation (Non-Cash) – Water	\$25,600	\$27,163	6.11%
AVAILABLE CASH FLOW – Water	\$30,202	\$32,510	7.64%

SEWER UTILITY BUDGET SUMMARY

Revenue	2025 Budget	2026 Budget	% Change
622.1 · Residential Sales - Sewer	\$167,000	\$169,000	1.20%
622.2 · Commercial Sales - Sewer	\$24,500	\$24,500	0.00%
622.3 · Industrial Sales - Sewer	\$700	\$700	0.00%
622.4 · Public Authority Sales - Sewer	\$1,875	\$1,875	0.00%
622.5 · Multifamily Residential - Sewer	\$4,600	\$4,600	0.00%
631.0 · Forfeited Discounts - Sewer	\$1,500	\$1,500	0.00%
635.0 · Misc. Operating Rev. - Sewer	\$0	\$0	0.00%
419.2 · Interest Income-Sewer	\$9,540	\$10,400	9.01%
SEWER TOTAL REVENUE	\$209,715	\$212,575	1.36%
Expenses	2025 Budget	2026 Budget	% Change
Admin · Office & Administrative (840-850)	\$13,932	\$15,749	13.04%
Admin · Outside Services, Insurance (851-853,856)	\$28,800	\$27,692	-3.85%
Non-Operating · Debt Service (Interest 430-434)	\$15,573	\$13,330	-14.40%
Non-Operating · Depreciation (403.1)	\$75,305	\$75,416	0.15%
Operations · Collection System Maintenance (831-834)	\$20,000	\$20,500	2.50%
Operations · WWTP Operations & Chemicals (821-829)	\$39,320	\$40,800	3.76%
Personnel · Employee Benefits WRS (854)	\$908	\$1,078	18.72%
Personnel · Payroll Taxes (408.1)	\$1,723	\$1,887	9.52%
Personnel · Wages (820)	\$8,589	\$8,922	3.88%
SEWER TOTAL EXPENSES	\$204,150	\$205,374	0.60%
NET OPERATING INCOME (LOSS)	\$5,565	\$7,201	29.40%
Add Back Depreciation (Non-Cash) – Sewer	\$75,305	\$75,416	0.15%
AVAILABLE CASH FLOW – Sewer	\$80,870	\$82,617	2.16%
AVAILABLE CASH FLOW – Total Utility	\$111,072	\$115,127	3.65%
CWF Loan Principal Payment	\$92,373	\$94,590	2.40%
Transfer to Sewer Depreciation (433.0)	\$13,985	\$12,548	-10.28%
2026 Ending Cash	\$4,714	\$7,989	69.47%