

FISCAL YEAR ENDED MARCH 31, 2026 - WATER UTILITY BUDGET REQUEST

	2022-2023	2023-2024	2024-2025		2025-2026			Explanation
	ACTUAL	ACTUAL	BUDGET	YTD ACTIVITY	REQUEST	CHANGE \$	%	
Revenue								
334 - GRANT REVENUES - STATE	39,521.00	177,589.00	1,548,785.00	1,766,630.83	-	(1,548,785.00)	-100%	SRF PRINCIPAL FORGIVENESS
340 - CHARGES FOR SERVICES	2,340,511.57	2,524,102.60	2,750,197.00	2,002,710.29	3,004,213.00	254,016.00	9%	INCREASED RATES + GROWTH
361 - INVESTMENT EARNINGS	10,182.19	20,599.95	18,000.00	16,248.42	17,500.00	(500.00)	-3%	
369 - MISC REVENUES	36,717.83	37,724.92	22,050.00	18,780.40	21,150.00	(900.00)	-4%	
399 - BUDGETARY CONTROL	-	-	(27,472.00)	-	95,453.00	122,925.00	-447%	SEE BELOW
	2,426,932.59	2,760,016.47	4,311,560.00	3,804,369.94	3,138,316.00	(1,173,244.00)	-27%	
Expense								
11 - SALARIES & WAGES	761,751.13	838,763.50	910,605.00	641,934.75	966,377.00	55,772.00	6%	APPROVED SALARIES & PROJECTED CPI 3%
13 - OVERTIME	9,187.51	6,775.26	20,000.00	3,941.94	19,154.00	(846.00)	-4%	
20 - EMPLOYEE BENEFITS - PAYROLL TAXES	67,057.32	71,101.69	75,486.00	50,344.12	80,829.00	5,343.00	7%	APPROVED SALARIES & PROJECTED CPI 3%
21 - EMPLOYEE BENEFITS - GROUP INSURANCE	167,078.94	185,191.72	265,143.00	155,155.16	355,956.00	90,813.00	34%	PROJECTED INCREASE IN PREMIUMS
23 - EMPLOYEE BENEFITS - RETIREMENT CONTRIBUTIONS	143,245.12	152,636.47	145,000.00	108,014.96	171,043.00	26,043.00	18%	INVESTMENT RETURNS - PENSION
25 - EMPLOYEE BENEFITS - UNEMPLOYMENT INSURANCE	(747.16)	134.66	2,567.00	-	2,567.00	-	0%	
26 - EMPLOYEE BENEFITS - WORKERS' COMPENSATION	-	8,118.16	17,571.00	17,933.18	18,164.00	593.00	3%	
29 - EMPLOYEE BENEFITS - OTHER	9,086.78	(5,021.19)	-	-	-	-	0%	
30 - PROFESSIONAL/TECHNICAL SERVICES	750.21	475.93	1,200.00	4,447.09	750.00	(450.00)	-38%	
31 - OFFICE/ADMINISTRATIVE	42,963.29	35,739.75	34,148.00	18,048.17	36,380.00	2,232.00	7%	
32 - PROFESSIONAL	15,797.80	20,128.21	40,891.00	23,274.46	22,086.00	(18,805.00)	-46%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
33 - OTHER PROFESSIONAL	26,513.31	35,935.24	42,853.00	25,631.08	38,670.00	(4,183.00)	-10%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
34 - TECHNICAL	39,027.20	191,226.77	134,099.00	79,128.67	131,811.00	(2,288.00)	-2%	
40 - PROPERTY SERVICES	2,981.45	2,591.36	3,065.00	2,328.52	2,921.00	(144.00)	-5%	
41 - UTILITY SERVICES	60,262.81	68,319.29	71,933.00	46,482.09	72,631.00	698.00	1%	
42 - CLEANING SERVICES	9,948.21	11,089.86	12,800.00	11,281.39	13,960.00	1,160.00	9%	
43 - REPAIRS AND MAINTENANCE	199,384.47	189,377.44	247,420.00	154,142.22	181,430.00	(65,990.00)	-27%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
44 - RENTALS	368.88	449.50	800.00	5,076.75	600.00	(200.00)	-25%	
49 - FREE SERVICE	3,790.84	3,507.85	4,000.00	2,153.37	4,000.00	-	0%	
50 - OTHER PURCHASED SERVICES	13,723.46	19,185.75	18,000.00	14,815.02	18,000.00	-	0%	
52 - INSURANCE	56,265.35	61,482.28	61,425.00	47,586.09	74,580.00	13,155.00	21%	PROJECTED INCREASE IN PREMIUMS
60 - SUPPLIES	26,762.46	17,495.35	29,810.00	4,887.20	8,750.00	(21,060.00)	-71%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
61 - SUPPLIES - TOOLS & SUPPLIES	19,234.50	13,300.90	15,752.00	5,764.37	10,142.00	(5,610.00)	-36%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
62 - SUPPLIES - ENERGY	1,176.48	1,210.04	1,350.00	302.50	1,350.00	-	0%	
63 - SUPPLIES - CHEMICALS	41,020.61	27,889.19	33,750.00	19,220.75	28,400.00	(5,350.00)	-16%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
65 - DUES & SUBSCRIPTIONS	3,187.86	2,853.70	3,912.00	780.25	3,625.00	(287.00)	-7%	
66 - SUPPLIES - UNIFORM/CLOTHING	6,395.95	6,729.37	13,331.00	4,814.93	10,890.00	(2,441.00)	-18%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
69 - MISCELLANEOUS	(54.56)	(122.73)	1,000.00	10.00	-	(1,000.00)	-100%	
70 - PROPERTY - DEPRECIATION	319,358.28	356,627.11	-	-	-	-	0%	
80 - NON-OPERATING	245,186.71	231,398.49	2,103,649.00	167,781.46	863,250.00	(1,240,399.00)	-59%	REDUCTION IN CAPITAL OUTLAYS, SEE BELOW
	2,290,705.21	2,554,590.92	4,311,560.00	1,615,280.49	3,138,316.00	(1,173,244.00)	-27%	

FISCAL YEAR ENDED MARCH 31, 2026 - WATER UTILITY BUDGET REQUEST

BUDGETARY CONTROL DETAIL

BANK FINANCING OF T-14 REPLACEMENT	100,000.00
GREEN ENERGY FUNDS TO PAY FOR T-1 REPLACEMENT	36,000.00
CONTINGENCY/EXPECTED SURPLUS	(40,547.00)
	95,453.00

CAPITAL OUTLAYS

DELAWARE STREE RAILROAD CROSSING	410,000.00
REPLACE GALVANIZED SERVICE LINES (19)	19,000.00
SCHOOL LANE CAUSTIC FEED SYSTEM & SCADA	11,500.00
216 CHESTNUT - ROOF & ENTRANCE	20,250.00
100 MUNICIPAL COPIER REPLACEMENT	9,000.00
T-14 REPLACEMENT SIVERADO EXT CAB 4WD	100,000.00
T-1 REPLACEMENT (EV)	36,000.00
	605,750.00

PROJECTED ANNUAL COST IN 26 \$12,000. \$24K AFTER FOR 5 YEARS

CITY APPROPRIATIONS PROJECTED TO INCREASE \$93,000 IN TOTAL BETWEEN WATER AND ELECTRIC

FISCAL YEAR ENDED MARCH 31, 2026 - ELECTRIC UTILITY BUDGET REQUEST

	2022-2023	2023-2024	2024-2025		2025-2026			Explanation
	ACTUAL	ACTUAL	BUDGET	YTD ACTIVITY	REQUEST	CHANGE \$	%	
Revenue								
334 - GRANT REVENUES - STATE	0	30040.91	0	41,176.03	80000	80,000.00	0%	
340 - CHARGES FOR SERVICES	9216755.23	9741650.67	10611156	7,283,100.27	11171268	560,112.00	5%	INCREASED RATES & DECREASED CONSUMPTION
361 - INVESTMENT EARNINGS	59806.35	117232.82	104000	95,302.68	104500	500.00	0%	
369 - MISC REVENUES	5176.06	40391.33	21950	4,372.11	20850	(1,100.00)	-5%	
399 - BUDGETARY CONTROL	0	0	14873	0	340578	325,705.00	2190%	SEE BELOW
	9281737.64	9929315.73	10751979	7423951.09	11717196	965217	9%	
Expense								
11 - SALARIES & WAGES	805,090.47	877,715.64	1,100,872.00	772,739.30	1,185,884.00	85,012.00	8%	APPROVED SALARIES & PROJECTED CPI 3%
13 - OVERTIME	5,496.33	10,042.18	48,000.00	10,379.42	48,823.00	823.00	2%	
20 - EMPLOYEE BENEFITS - PAYROLL TAXES	78,506.08	80,346.89	83,825.00	60,587.94	89,019.00	5,194.00	6%	APPROVED SALARIES & PROJECTED CPI 3%
21 - EMPLOYEE BENEFITS - GROUP INSURANCE	228,319.56	230,959.09	314,956.00	185,474.04	428,176.00	113,220.00	36%	PROJECTED INCREASE IN PREMIUMS
23 - EMPLOYEE BENEFITS - RETIREMENT CONTRIBUTIONS	172,827.63	189,280.26	173,000.00	123,074.17	205,295.00	32,295.00	19%	INVESTMENT RETURNS - PENSION
25 - EMPLOYEE BENEFITS - UNEMPLOYMENT INSURANCE	(907.25)	164.59	2,944.00	-	2,945.00	1.00	0%	
26 - EMPLOYEE BENEFITS - WORKERS' COMPENSATION	-	5,902.84	14,488.00	10,494.91	15,372.00	884.00	6%	
29 - EMPLOYEE BENEFITS - OTHER	14,942.89	39,519.89	-	-	-	-	0%	
31 - OFFICE/ADMINISTRATIVE	53,837.19	42,984.08	39,900.00	22,054.09	44,020.00	4,120.00	10%	
32 - PROFESSIONAL	40,743.94	32,912.69	31,434.00	4,114.04	20,010.00	(11,424.00)	-36%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
33 - OTHER PROFESSIONAL	36,097.20	45,096.27	50,298.00	35,983.72	43,885.00	(6,413.00)	-13%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
34 - TECHNICAL	44,744.19	236,601.66	120,188.00	101,432.79	157,433.00	37,245.00	31%	AFTER FYE 25 BA #2 6% INCREASE
40 - PROPERTY SERVICES	7,183.54	3,736.06	8,585.00	3,225.23	5,315.00	(3,270.00)	-38%	PROJECTED INCREASE IN PREMIUMS
41 - UTILITY SERVICES	25,779.31	22,649.94	24,769.00	12,609.42	20,861.00	(3,908.00)	-16%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
42 - CLEANING SERVICES	5,666.17	6,270.14	5,925.00	6,152.08	10,365.00	4,440.00	75%	
43 - REPAIRS AND MAINTENANCE	131,487.06	136,131.66	87,970.00	84,923.00	248,152.00	160,182.00	182%	\$140,000 FOR 4 NEW TRANSFORMERS
44 - RENTALS	450.82	549.40	1,000.00	344.42	600.00	(400.00)	-40%	
49 - FREE SERVICE	6,802.40	7,787.94	8,000.00	4,355.48	8,000.00	-	0%	
50 - OTHER PURCHASED SERVICES	16,602.12	23,313.93	21,750.00	18,010.97	19,750.00	(2,000.00)	-9%	
52 - INSURANCE	61,453.17	74,720.17	76,475.00	52,362.76	74,080.00	(2,395.00)	-3%	
60 - SUPPLIES	32,709.27	21,456.67	36,490.00	5,973.18	10,750.00	(25,740.00)	-71%	RECLASSIFICATION TO OTHER LINES
61 - SUPPLIES - TOOLS & SUPPLIES	38,539.75	23,391.63	20,608.00	13,725.25	28,662.00	8,054.00	39%	RECLASSIFICATION FROM OTHER LINES
62 - SUPPLIES - ENERGY	6,718,141.92	6,741,529.84	7,301,000.00	5,066,018.31	7,646,520.00	345,520.00	5%	DEMEC WHOLESALE RATE INCREASE
65 - DUES & SUBSCRIPTIONS	2,074.37	1,307.67	2,583.00	953.56	2,660.00	77.00	3%	
66 - SUPPLIES - UNIFORM/CLOTHING	15,411.54	15,045.82	14,200.00	7,422.35	18,800.00	4,600.00	32%	INCREASED COSTS & REPLACEMENT OF GEAR
69 - MISCELLANEOUS	12,402.47	18,530.02	20,000.00	11,689.20	10,000.00	(10,000.00)	-50%	REDUCE BUDGET REQUEST TO HISTORICAL SPEND
70 - PROPERTY - DEPRECIATION	517,694.10	653,416.98	-	(695.00)	-	-	0%	
80 - NON-OPERATING	626,218.77	635,353.00	1,142,719.00	596,775.99	1,371,819.00	229,100.00	20%	INCREASE IN APPROPRIATIONS & CAPITAL OUTLAYS
	9,698,315.01	10,176,716.95	10,751,979.00	7,210,180.62	11,717,196.00	965,217.00	9%	

FISCAL YEAR ENDED MARCH 31, 2026 - ELECTRIC UTILITY BUDGET REQUEST

BUDGETARY CONTROL DETAIL

BANK FINANCING OF T-12 REPLACEMENT	385,000.00
GREEN ENERGY FUNDS TO WATER FOR T-1	(36,000.00)
CONTINGENCY/EXPECTED SURPLUS	(8,422.00)
	<u>340,578.00</u>

CAPITAL OUTLAYS

MAPPING/OUTAGE MANAGEMENT SYSTEM	110,000.00
NEW CAPACITOR BANKS	30,000.00
FAULT INDICATORS	10,000.00
216 CHESTNUT - ROOF & ENTRANCE	24,750.00
T-12 BUCKET TRUCK (FINANCING)	385,000.00
T-1 REPLACEMENT (EV)	44,000.00
100 MUNICIPAL COPIER	11,000.00
	<u>614,750.00</u>

PROJECTED ANNUAL COST IN 26 \$33,000. \$66K AFTER FOR 7 YEARS

CITY APPROPRIATIONS PROJECTED TO INCREASE \$93,000 IN TOTAL BETWEEN WATER AND ELECTRIC