FISCAL YEAR ENDED MARCH 31, 2027 - WATER UTILITY BUDGET REQUEST

	2023-2024	2024-2025	2025-2026		2026-2027			
				YTD		CHANGE		
	ACTUAL	ACTUAL	BUDGET	ACTUAL	REQUEST	$	%	NOTES
REVENUE								
334 - GRANT REVENUES - STATE	177,589.00	1,930,399.06	-	-	-	-	-	
340 - CHARGES FOR SERVICES	2,524,102.60	2,919,118.89	3,084,659.00	2,066,456.00	3,054,100.00	(30,559)	-1%	
361 - INVESTMENT EARNINGS	20,599.95	34,107.67	17,500.00	26,794.00	78,550.00	61,050	349%	POSTIVE CASH BALANCE TO INVEST
369 - MISC REVENUES	37,724.92	34,457.22	21,150.00	2,173,852.00	363,700.00	342,550	1620%	SETTLEMENT PAYMENT FOR 3M
397 - CAPITAL CONTRIBUTIONS	-	-	-	3,067,232.00	-	-	-	
399 - BUDGETARY CONTROL	-	-	1,113,436.00	-	427,271.00	(686,165)	-62%	
	2,760,016.47	**4,918,082.84**	**4,236,745.00**	**7,334,334.00**	**3,923,621.00**	**(313,124)**	**-7%**	
EXPENSE								
11 - SALARIES & WAGES	838,763.50	921,269.40	966,377.00	650,812.12	1,034,186.00	67,809	7%	APPROVED SALARIES & PROJECTED CPI
13 - OVERTIME	6,775.26	11,957.43	19,154.00	9,417.30	23,422.00	4,268	22%	
20 - EMPLOYEE BENEFITS - PAYROLL TAXES	71,101.69	76,092.29	80,829.00	50,559.90	87,841.00	7,012	9%	APPROVED SALARIES & PROJECTED CPI
21 - EMPLOYEE BENEFITS - GROUP INSURANCE	185,191.72	270,377.92	355,956.00	219,752.50	347,441.00	(8,515)	-2%	
23 - EMPLOYEE BENEFITS - RETIREMENT CONTRIBUTIONS	152636.47	126357.75	171043	108471.73	190841	19,798	12%	RETURNS & INCREASED SALARIES
25 - EMPLOYEE BENEFITS - UNEMPLOYMENT INSURANCE	134.66	-	2,567.00	339.87	2,567.00	-	0%	
26 - EMPLOYEE BENEFITS - WORKERS' COMPENSATION	8,118.16	17,933.18	18,164.00	18,713.41	18,178.00	14	0%	
29 - EMPLOYEE BENEFITS - OTHER	(5,021.19)	3,031.11	-	-	-	-	-	
30 - PROFESSIONAL/TECHNICAL SERVICES	475.93	4,447.09	750.00	264.97	1,000.00	250	33%	
31 - OFFICE/ADMINISTRATIVE	35,739.75	29,710.96	36,380.00	22,198.15	42,925.00	6,545	18%	INCREASED COSTS FOR NEWSLETTERS
32 - PROFESSIONAL	20128.21	26318.51	22086	10423.81	36750	14,664	66%	INCREASED ENGINEERING COSTS
33 - OTHER PROFESSIONAL	35,935.24	34,349.13	38,670.00	15,753.37	63,651.00	24,981	65%	CASH RESERVE STUDY
34 - TECHNICAL	191,226.77	123,777.82	146,811.00	80,462.67	136,596.00	(10,215)	-7%	CHANGE IN SOFTWARE COSTS
40 - PROPERTY SERVICES	2,591.36	2,532.74	2,921.00	2,039.71	3,416.00	495	17%	
41 - UTILITY SERVICES	68,319.29	72,038.73	72,631.00	44,919.78	75,873.00	3,242	4%	
42 - CLEANING SERVICES	11,089.86	12,462.13	13,960.00	10,777.11	14,310.00	350	3%	
43 - REPAIRS AND MAINTENANCE	189377.44	185735.14	181430	136513.19	198675	17,245	10%	LIGHTING & MATERIALS BINS
44 - RENTALS	449.50	5,237.63	600.00	380.49	600.00	-	0%	
50 - OTHER PURCHASED SERVICES	19,185.75	14,981.33	18,000.00	10,287.95	18,000.00	-	0%	
52 - INSURANCE	61,482.28	48,242.60	74,580.00	61,072.11	69,670.00	(4,910)	-7%	
60 - SUPPLIES	17,495.35	6,161.51	8,750.00	5,450.84	8,750.00	-	0%	
61 - SUPPLIES - TOOLS & SUPPLIES	13,300.90	15,824.50	10,142.00	9,619.64	11,142.00	1,000	10%	

FISCAL YEAR ENDED MARCH 31, 2027 - WATER UTILITY BUDGET REQUEST

	2023-2024	2024-2025	2025-2026		2026-2027			
				YTD		CHANGE		
	ACTUAL	ACTUAL	BUDGET	ACTUAL	REQUEST	$	%	NOTES
62 - SUPPLIES - ENERGY	1210.04	1519.69	1350	462.52	1450	100	7%	
63 - SUPPLIES - CHEMICALS	27,889.19	30,868.90	28,400.00	18,055.10	30,850.00	2,450	9%	
65 - DUES & SUBSCRIPTIONS	2,853.70	1,878.77	3,625.00	395.14	3,625.00	-	0%	
66 - SUPPLIES - UNIFORM/CLOTHING	6,729.37	7,992.26	10,890.00	4,338.23	10,890.00	-	0%	
69 - MISCELLANEOUS	10,442.90	(10,958.06)	4,000.00	13,235.27	4,000.00	-	0%	
70 - PROPERTY - DEPRECIATION	356,627.11	501,790.68	-	-	-	-	-	
80 - NON-OPERATING	224,340.71	210,256.81	1,946,679.00	340,353.20	1,486,972.00	(459,707)	-24%	DECREASE IN CAPITAL OUTLAYS
****DETAIL ON NON-PERATING EXP****								
CAPITAL OUTLAYS	-	-	1,689,179.00		1,224,750.00	(464,429)	-27%	
DEBT SERVICE	13,508.97	5,965.42	36,000.00		40,722.00	4,722	13%	BORROWING FOR NEW TRUCK
INVESTMENTS	(63.74)	(1,153.04)	500.00		500.00	-	0%	
MISC	9,845.10	6,316.96	-			-	-	
GRANT EXPENSE	9,079.00	4,475.00	-			-	-	
APPROPRIATIONS - 6%	152,087.55	149,563.26	176,000.00		176,000.00	-	0%	
APPROPRIATIONS - CITY SERVICES	39,883.83	45,089.21	45,000.00		45,000.00	-	0%	
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	2,554,590.92	**2,752,187.95**	**4,236,745.00**	**1,845,070.08**	**3,923,621.00**	**(313,124)**	**-7%**	
	205,425.55	2,165,894.89	-	5,489,263.92	-	-		

BUDGETARY CONTROL DETAIL

CAPITAL OUTLAYS - USE OF RESERVES	427,271

CAPITAL OUTLAYS

SCADA SYSTEM IMPROVEMENTS	700,000
LOOP 10TH & YOUNG STREET	15,000
FIRE HYDRANT/LEAK DETECTION	25,000
WATER GIS - MAP VERTICAL ASSETS	50,000
100 MUNICIPAL BLVD ROOF	18,000
DITCH WITCH - SUCTION HOSE BOOM	6,750
DELAWARE STREET (DEL DOT PROJECT)	410,000
	1,224,750
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FISCAL YEAR ENDED MARCH 31, 2027 - ELECTRIC UTILITY BUDGET REQUEST

	2023-2024	2024-2025	2025-2026		2026-2027			
				YTD		CHANGE		
	ACTUAL	ACTUAL	BUDGET	ACTUAL	REQUEST	$	%	NOTES
REVENUE								
334 - GRANT REVENUES - STATE	30,040.91	41,038.44	80,000.00	-	-	(80,000.00)	-	
340 - CHARGES FOR SERVICES	9,741,650.67	10,702,139.06	10,988,314.00	7,411,503.01	11,032,300.00	43,986	0%	
361 - INVESTMENT EARNINGS	117,232.82	197,722.25	104,500.00	103,217.48	153,450.00	48,950	47%	WATER REPAID FULL AMT OWED
369 - MISC REVENUES	40,391.33	41,484.93	203,804.00	227,201.76	33,300.00	(170,504)	-84%	
397 - CAPITAL CONTRIBUTIONS	-	-	-	200,090.45	-	-	-	
399 - BUDGETARY CONTROL	-	-	637,446.00	-	225,509.00	(411,937)	-65%	
	9,929,315.73	**10,982,384.68**	**12,014,064.00**	**7,942,012.70**	**11,444,559.00**	**(569,505)**	**-5%**	
EXPENSE								
11 - SALARIES & WAGES	877,715.64	968,908.61	1,185,884.00	810,179.77	1,289,602.00	103,718	9%	APPROVED SALARIES & PROJECTED CPI
13 - OVERTIME	10,042.18	13,632.39	48,823.00	4,153.42	57,979.00	9,156	19%	
20 - EMPLOYEE BENEFITS - PAYROLL TAXES	80346.89	90365.63	89019	65,710.16	96,156.00	7,137	8%	APPROVED SALARIES & PROJECTED CPI
21 - EMPLOYEE BENEFITS - GROUP INSURANCE	270,478.98	337,999.06	428,176.00	259,474.42	418,067.00	(10,109)	-2%	
23 - EMPLOYEE BENEFITS - RETIREMENT CONTRIBUTIONS	189,280.26	145,449.82	205,295.00	122,508.86	228,665.00	23,370	11%	RETURNS & INCREASES IN SALARIES
25 - EMPLOYEE BENEFITS - UNEMPLOYMENT INSURANCE	164.59	-	2,945.00	415.40	2,944.00	(1)	-	
26 - EMPLOYEE BENEFITS - WORKERS' COMPENSATION	5,902.84	10,494.91	15,372.00	12,804.28	15,796.00	424	3%	
31 - OFFICE/ADMINISTRATIVE	42,984.08	36,305.99	44,020.00	27,531.08	52,575.00	8,555	19%	INCREASED COSTS FOR NEWSLETTERS
32 - PROFESSIONAL	32,912.69	8,862.29	20,010.00	7,538.48	18,300.00	(1,710)	-9%	
33 - OTHER PROFESSIONAL	45,096.27	43,967.36	43,885.00	22,031.62	74,095.00	30,210	69%	CASH RESERVE STUDY
34 - TECHNICAL	236,601.66	150,949.43	172,433.00	117,154.23	142,302.00	(30,131)	-17%	CHANGE IN SOFTWARE COSTS
40 - PROPERTY SERVICES	3,736.06	3,664.46	5,315.00	2,872.24	5,220.00	(95)	-2%	
41 - UTILITY SERVICES	22,649.94	24,059.82	20,861.00	12,970.27	23,967.00	3,106	15%	
42 - CLEANING SERVICES	6,270.14	7,078.84	10,365.00	5,707.89	10,365.00	-	0%	
43 - REPAIRS AND MAINTENANCE	136,131.66	111,006.11	248,152.00	80,978.04	257,277.00	9,125	4%	SPOILS BINS & PLATE RACK
44 - RENTALS	549.40	541.04	600.00	465.06	600.00	-	0%	
50 - OTHER PURCHASED SERVICES	23,313.93	18,214.23	19,750.00	11,851.42	19,750.00	-	0%	
52 - INSURANCE	74,720.17	52,659.15	74,080.00	65,269.12	86,495.00	12,415	17%	REALLOCATION OF EXPENSE
60 - SUPPLIES	21,456.67	9,512.48	10,750.00	6,644.18	10,750.00	-	0%	
61 - SUPPLIES - TOOLS & SUPPLIES	23,391.63	21,484.58	28,662.00	25,985.94	29,461.00	799	3%	
62 - SUPPLIES - ENERGY	6,741,529.84	7,509,596.88	7,646,520.00	4,473,793.49	7,531,104.00	(115,416)	-2%	DECREASE IN POWER PURCHASES
65 - DUES & SUBSCRIPTIONS	1,307.67	1,135.07	2,660.00	732.94	2,660.00	-	0%	
66 - SUPPLIES - UNIFORM/CLOTHING	15,045.82	10,874.34	18,800.00	12,263.77	18,800.00	-	0%	

FISCAL YEAR ENDED MARCH 31, 2027 - ELECTRIC UTILITY BUDGET REQUEST

	2023-2024	2024-2025	2025-2026		2026-2027			
				YTD		CHANGE		
	ACTUAL	ACTUAL	BUDGET	ACTUAL	REQUEST	$	%	NOTES
69 - MISCELLANEOUS	74,538.69	70,316.73	18,000.00	20,934.53	18,000.00	-	0%	
70 - PROPERTY - DEPRECIATION	653,416.98	686,426.69	-	(765.00)	-	-	-	
80 - NON-OPERATING	587,132.27	597,383.16	1,653,687.00	951,215.28	1,033,629.00	(620,058)	-37%	DECREASE IN CAPITAL OUTLAYS
CAPITAL OUTLAYS	-	-	896,618.00		230,250.00	(666,368)	-74%	
DEBT SERVICE	18,833.31	17,168.04	123,069.00		154,379.00	31,310	25%	BORROWING FOR NEW TRUCK
INVESTMENTS	(361.04)	2,452.10	4,000.00		4,000.00	-	0%	
MISC	631.32	(8,986.22)	-		-	-	-	
GRANT EXPENSE	30,040.91	(6,228.14)	-		-	-	-	
APPROPRIATIONS - 6%	531,232.77	580,271.82	630,000.00		645,000.00	15,000	2%	
APPROPRIATIONS - SPECIAL	6,755.00	12,705.56	-		-	-	-	
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	10,176,716.95	**10,930,889.07**	**12,014,064.00**	**7,120,420.89**	**11,444,559.00**	**(569,505)**	**-5%**	
	(247,401.22)	51,495.61	-	821,591.81	-	-		

BUDGETARY CONTROL DETAIL

CAPITAL OUTLAYS - USE OF RESERVES	225,509

CAPITAL OUTLAYS

NEW CAP BANKS	90,000
WILMINGTON ROAD PLANNING	100,000
LOCATOR	10,000
100 MUNICIPAL BLVD ROOF	22,000
DITCH WITCH - SUCTION HOSE BOOM	8,250
	230,250
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