

Proposed FY26 Water, Sewer and Stormwater Fees

Combined Impact of Change in Rates on Homeowners - Quarterly

Quarterly Water Consumption	FY25 Rates	FY26 Rates	FY26 Proposed	
			Change from FY25	Percent Change from FY25
City 25,000	\$ 405.99	\$ 436.28	\$ 30.29	7.46%
Town 25,000	\$ 426.77	\$ 456.91	\$ 30.14	7.06%
City 10,000	\$ 259.55	\$ 278.51	\$ 18.96	7.31%
Town 10,000	\$ 280.33	\$ 299.14	\$ 18.81	6.71%

All Residential Rates based on Proposed Budget

	FY25 Rates	FY26 Rates		FY26 Proposed	
				Change from FY25	Percent Change from FY25
Water per 100 Gallons - all users	\$ 0.2472	\$ 0.2552		\$ 0.0080	3.24%
Water Flat Fee - City	\$ 66.63	\$ 68.79	Qtrly	\$ 2.16	3.25%
Water Flat Fee - Town	\$ 93.93	\$ 96.98	Qtrly	\$ 3.05	3.25%
Sewer per 100 Gallons - all users	\$ 0.7291	\$ 0.7965		\$ 0.0675	9.26%
Sewer Flat Fee - City	\$ 77.38	\$ 84.54	Qtrly	\$ 7.16	9.25%
Sewer Flat Fee - Town	\$ 88.77	\$ 96.99	Qtrly	\$ 8.21	9.25%
Stormwater - ERU Fee	\$ 17.91	\$ 20.00	Qtrly	\$ 2.09	11.67%

Allocation History (EUs)	FY25	FY26	Change from FY25	Percent Change from FY25
Water City	3,653.79	3,660.74	6.95	0.19%
Water Town	2,511.18	2,540.42	29.24	1.16%
Sewer City	3,670.56	3,731.27	60.71	1.65%
Sewer Town	1,913.92	2,044.88	130.96	6.84%
Stormwater ERUs	5,205.50	5,207.50	2.00	0.04%

All Enterprise Funds	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual at 031725	% of Budget	2026 Proposal	\$ Change	% Change
Summary Type											
User Fees	5,665,305	5,766,797	6,149,909	6,349,166	6,931,691	7,455,698	5,556,108	74.5%	7,896,262	440,564	5.9%
Charges for Service	266,002	329,247	300,565	340,760	381,904	347,589	730,480	210.2%	404,584	56,996	16.4%
Allocations	76,214	79,510	227,463	45,644	667,888	55,000	487,931	887.1%	50,000	(5,000)	-9.1%
Interest and Penalty	49,336	52,562	49,767	49,623	30,578	48,300	30,684	63.5%	48,300	-	0.0%
Interest Earnings	2,396	2,593	3,599	16,431	31,553	22,750	15,452	67.9%	22,750	-	0.0%
Other Revenue	2,937,149	86,157	126,004	130,467	29,156	519,000	443,754	85.5%	19,000	(500,000)	-96.3%
Reserves	20,000	-	1,235,540	652,023	-	-	-	n/a	317,000	317,000	n/a
Loan Proceeds	50,116	61,979	124,086	1,656,149	1,175,966	1,452,900	155,088	10.7%	-	(1,452,900)	-100.0%
Total Revenue	9,066,518	6,378,844	8,216,933	9,240,263	9,248,735	9,901,236	7,419,496	74.94%	8,757,896	(1,143,340)	-11.5%
Wages	1,465,243	1,491,630	1,536,631	1,625,323	1,752,789	1,920,468	1,624,951	84.6%	1,953,227	32,759	1.7%
Benefits	605,012	735,281	619,199	901,117	863,231	891,326	665,304	74.6%	888,037	(3,289)	-0.4%
Training	2,151	7,725	4,119	9,091	2,333	7,500	1,999	26.7%	7,700	200	2.7%
Purchased and Professional Services	544,791	660,431	574,775	1,183,505	1,131,667	664,336	1,236,395	186.1%	985,474	321,138	48.3%
Insurance	173,477	186,168	221,347	217,828	230,695	220,000	104,658	47.6%	165,000	(55,000)	-25.0%
Consumables	130,340	110,369	120,027	151,892	130,380	150,500	95,078	63.2%	141,550	(8,950)	-5.9%
Rent and Utilities	663,757	679,893	744,973	729,777	783,537	769,758	660,598	85.8%	807,302	37,544	4.9%
R&M	385,660	286,546	417,403	436,907	408,047	407,000	316,381	77.7%	446,000	39,000	9.6%
Other	256,406	241,110	823,131	489,454	229,584	240,500	164,298	68.3%	290,000	49,500	20.6%
Chemicals	497,286	529,481	525,415	774,282	790,571	705,000	651,144	92.4%	823,000	118,000	16.7%
Appropriations	75,931	43,283	55,531	60,865	58,156	60,773	57,474	94.6%	59,982	(791)	-1.3%
Debt Service	1,210,010	1,257,318	1,653,191	1,622,401	1,659,050	1,702,776	1,593,207	93.6%	1,823,625	120,850	7.1%
Capital	3,352,767	658,154	345,265	1,706,464	1,744,974	2,161,300	803,324	37.2%	367,000	(1,794,300)	-83.0%
Total Expenses	9,362,833	6,887,391	7,641,007	9,908,907	9,785,015	9,901,236	7,974,811	80.54%	8,757,896	(1,143,340)	-11.5%

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Water 2026 Budget		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual at 05/23/25	% of Budget		2026 Proposal	\$ Change	% Change	Notes	5 year average actual
2	Revenue															
3	200-4-42-00-001.00	Water Billing	2,277,089	2,312,729	2,515,157	2,663,263	2,745,443	2,979,246	2,178,402	73.1%		2,996,715	17,468	0.6%		2,502,736
4	200-4-42-00-002.00	Billing Penalties	8,571	6,329	7,340	7,640	6,855	7,000	5,215	74.5%		7,000	-	0.0%		7,347
5	200-4-42-00-003.00	Water Billing Interest	9,587	13,523	11,675	11,533	5,860	10,000	6,879	68.8%		10,000	-	0.0%		10,436
6	200-4-42-00-003.01	Allocation Interest	751	2,990	13,845	60	9,924	-	6,871	n/a		-	-	n/a		5,514
7	200-4-42-00-013.00	Interest on Savings	-	617	754	4,035	12,205	8,500	8,453	99.4%		8,500	-	0.0%		5,522
8	200-4-42-00-049.00	Miscellaneous Revenue	1,605	2,708	2,845	7,103	14,156	3,000	-	0.0%		3,000	-	0.0%		5,683
9	200-4-42-00-055.00	Land Lease	15,000	15,000	15,000	15,000	15,000	15,000	21,376	142.5%		15,000	-	0.0%		15,000
10	200-4-42-00-056.00	RF3-411 Aldis Tank	50,116	61,979	117,208	1,656,149	1,175,966	-	155,088	n/a		-	-	n/a		612,284
11	200-4-42-00-061.00	Services Billed	-	143	428	3,311	1,129	1,000	3,485	348.5%		1,000	-	0.0%		1,002
12	200-4-42-00-062.00	Permit Fees	518	814	1,110	2,444	777	800	888	111.0%		800	-	0.0%		1,133
13	200-4-42-00-063.00	Materials Sold	-	-	2,993	2,565	2,280	2,000	2,138	106.9%		2,000	-	0.0%		1,568
14	200-4-42-00-064.00	Allocation Fees	31,400	31,757	83,026	19,394	103,060	30,000	64,524	215.1%		25,000	(5,000)	-16.7%		53,727
15	200-4-42-00-079.00	Catch Basin Cleaning	-	-	-	-	525	-	-	n/a		-	-	n/a		105
16	200-4-42-00-820.00	Debt Reserves-Fairfax Filter	20,000	-	-	-	-	-	-	n/a		-	-	n/a		5,000
17	200-4-42-00-999.00	Transfer from Reserves	-	-	650,201	-	-	-	-	n/a		135,000	135,000	n/a	Use reserves to pay for CIP FY24 balance	130,040
18	200-4-42-00-850.00	Debt Proceeds	-	-	-	-	-	202,900	-	0.0%		-	(202,900)	-100.0%	\$393,579	-
19		Total Revenue	2,414,637	2,448,588	3,421,582	4,392,497	4,093,179	3,259,446	2,453,319	75.3%		3,204,015	(55,432)	-1.7%		3,354,096
20																
21	Water Admin. Expenses															
22	200-5-42-10-110.00	Salaries	226,422	263,253	268,380	290,329	318,533	336,767	305,841	90.8%		350,734	13,967	4.1%		273,383
23	200-5-42-10-210.00	Health Benefits	36,251	49,102	48,331	56,499	63,844	85,267	71,491	83.8%		91,048	5,781	6.8%		50,805
24	200-5-42-10-220.00	FICA/MEDI	17,424	19,681	20,509	21,066	23,411	26,874	22,937	85.3%		27,989	1,115	4.1%		20,418
25	200-5-42-10-230.00	Retirement, Prudential	18,994	18,108	17,400	18,100	18,900	19,300	19,300	100.0%		21,300	2,000	10.4%		18,300
26	200-5-42-10-230.01	Defined Contribution, 457	713	13	(13)	-	-	-	-	n/a		-	-	n/a		143
27	200-5-42-10-230.02	Retirement, VMERS	13,758	15,875	17,766	19,151	21,453	23,574	21,071	89.4%		25,428	1,855	7.9%		17,600
28	200-5-42-10-230.03	Pension Related Audit Entries	-	-	(53,650)	146,813	12,201	-	-	n/a		-	-	n/a	Required for pension exp on a GAAP basis	21,073
29	200-5-42-10-250.00	Unemployment	186	480	594	568	669	1,100	481	43.7%		1,100	-	0.0%		499
30	200-5-42-10-260.00	Workers' Comp.	5,372	5,444	6,256	7,179	7,219	6,300	1,623	25.8%		2,504	(3,796)	-60.3%		6,294
31	200-5-42-10-290.00	Leave Buyback	12,377	8,969	9,739	7,869	4,066	9,500	-	0.0%		-	(9,500)	-100.0%	Moved to salary line	8,604
32	200-5-42-10-290.03	Individual Clothing	1,306	32	-	-	-	-	-	n/a		-	-	n/a		268
33	200-5-42-10-320.00	Training	61	3,700	1,272	588	418	1,500	212	14.1%		1,500	-	0.0%		1,208
34	200-5-42-10-330.00	OPS	12,838	14,888	11,633	19,029	7,688	15,000	15,370	102.5%		15,000	-	0.0%		13,215
35	200-5-42-10-330.02	Audit Fees	11,361	11,682	10,457	12,316	13,099	12,500	13,713	109.7%		14,250	1,750	14.0%		11,783
36	200-5-42-10-333.00	Legal Services	6,589	14,213	1,468	1,298	643	7,000	236	3.4%		2,000	(5,000)	-71.4%		4,842
37	200-5-42-10-340.00	Dispatch Services	9,561	10,039	10,340	10,650	11,299	11,638	11,638	100.0%		11,987	349	3.0%		10,378
38	200-5-42-10-350.00	IT Services	7,880	7,685	6,180	6,391	10,530	10,000	7,688	76.9%		10,000	-	0.0%		7,733
39	200-5-42-10-421.00	Trash Removal	2,406	162	3,080	1,113	498	2,500	277	11.1%		2,500	-	0.0%	Trash sometimes goes to 430.00	1,452
40	200-5-42-10-430.00	City Hall Buildings & Grounds	5,009	6,156	14,746	7,579	7,969	7,500	27,039	360.5%		7,500	-	0.0%	FY25 City Hall Front Steps	8,292
41	200-5-42-10-440.00	Rentals/copier leases	5,044	4,534	4,400	5,619	4,898	5,100	4,926	96.6%		5,100	-	0.0%		4,899
42	200-5-42-10-441.00	Lease, City Hall-PW Garage	55,953	57,631	59,360	61,141	62,975	64,864	48,648	75.0%		66,810	1,946	3.0%		59,412
43	200-5-42-10-490.00	Real Estate Taxes	24,772	25,343	34,405	27,768	27,003	35,500	29,029	81.8%		35,500	-	0.0%		27,858
44	200-5-42-10-490.01	Permit Fees	300	-	3,350	-	-	300	-	0.0%		300	-	0.0%		730
45	200-5-42-10-520.00	Insurance	84,166	93,067	100,029	101,524	111,942	105,000	45,643	43.5%		75,000	(30,000)	-28.6%		98,145
46	200-5-42-10-520.01	Insurance Deductibles	2,381	-	7,128	7,108	3,406	5,000	-	0.0%		5,000	-	0.0%		4,005
47	200-5-42-10-530.00	Telephone	7,831	8,589	9,391	9,998	12,096	8,500	9,762	114.8%		11,750	3,250	38.2%		9,581
48	200-5-42-10-531.00	Postage	5,509	5,733	5,575	6,015	5,466	6,000	3,073	51.2%		4,000	(2,000)	-33.3%		5,660
49	200-5-42-10-540.00	Advertising	600	3,638	2,289	1,063	1,872	1,750	551	31.5%		1,750	-	0.0%		1,892
50	200-5-42-10-550.00	Printing	3,247	1,517	1,595	1,911	2,874	2,800	3,088	110.3%		2,800	-	0.0%		2,229
51	200-5-42-10-560.00	Dues & Subscriptions	19,683	17,054	18,124	11,824	23,965	16,000	24,733	154.6%		25,000	9,000	56.3%		18,130
52	200-5-42-10-560.01	Credit Card Fees	-	4,540	6,173	10,563	11,957	11,500	14,809	128.8%		15,000	3,500	30.4%	Increased utilization	6,646
53	200-5-42-10-580.00	Travel	99	19	23	134	608	500	676	135.3%		500	-	0.0%		177
54	200-5-42-10-610.00	Supplies	4,139	3,998	5,530	8,101	4,615	5,000	3,634	72.7%		5,000	-	0.0%		5,277

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Wastewater 2026 Budget		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual at 05/23/25	% of Budget	2026 Proposal	\$ Change	% Change	Notes	5 year average actual	
2	Revenue															
3	210-4-43-00-001.00	Wastewater Billing	3,206,428	3,265,500	3,393,942	3,437,619	3,857,702	4,103,619	3,109,169	75.8%	4,482,988	379,369	9.2%		3,432,238	
4	210-4-43-00-003.00	Billing Interest	14,807	20,630	18,547	19,066	7,192	18,250	9,483	52.0%	18,250	-	0.0%		16,048	
5	210-4-43-00-003.01	Allocation Interest	826	4,083	19,900	-	70,220	-	10,933	n/a	-	-	n/a		19,006	
6	210-4-43-00-004.00	Billing Penalties	14,692	11,198	11,396	10,845	9,780	12,000	8,360	69.7%	12,000	-	0.0%		11,582	
7	210-4-43-00-013.00	Interest on Savings	2,396	1,867	2,608	10,638	12,177	8,500	2,885	33.9%	8,500	-	0.0%		5,937	
8	210-4-43-00-030.00	State & Federal Grants	2,889,737	68,431	17,064	106,000	-	-	422,378	n/a	-	-	n/a	ARPA CSO Funds Stebbins Street; Houghton	616,246	
9	210-4-43-00-071.00	Services Billed	21,984	76,200	36,398	60,573	94,061	35,000	18,440	52.7%	35,000	-	0.0%		57,843	
10	210-4-43-00-072.00	Materials Sold	998	1,995	1,995	1,140	1,853	2,250	5,453	242.3%	2,250	-	0.0%		1,596	
11	210-4-43-00-073.00	NWCF Revenue	241,984	249,244	256,721	267,247	279,941	305,739	699,448	228.8%	362,734	56,996	18.6%	Cost plus 10% overhead charge (see contract)	259,027	
12	210-4-43-00-075.00	Allocation Fees	43,238	40,680	110,692	26,190	484,684	25,000	405,603	1622.4%	25,000	-	0.0%		141,097	
13	210-4-43-00-076.00	Permit Fees	518	851	921	3,481	814	800	629	78.6%	800	-	0.0%		1,317	
14	210-4-43-00-079.00	Catch Basin Cleaning	-	-	-	-	525	-	-	n/a	-	-	n/a		105	
15	210-4-43-00-080.00	Miscellaneous Revenue	-	18	3,027	2,364	-	1,000	-	0.0%	1,000	-	0.0%		1,082	
16	210-4-43-00-850.00	Debt Proceeds	-	-	6,878	-	-	750,000	-	0.0%	-	(750,000)	-100.0%		1,376	
17	210-4-43-00-850.00	Transfer from Reserves	-	-	585,339	652,023	-	-	-	n/a	182,000	182,000	n/a	Reserves for capital, FY24 balance \$479,440	247,472	
18		Total Revenue	6,437,608	3,740,697	4,465,427	4,597,185	4,818,949	5,262,158	4,692,781	89.2%	5,130,523	(131,635)	-2.5%		4,811,973	
19																
20	Wastewater Admin.															
21	210-5-43-10-110.00	Salaries	259,808	255,342	264,134	292,512	314,169	336,761	303,379	90.1%	350,728	13,967	4.1%		277,193	
22	210-5-43-10-130.00	Overtime	-	-	855	2,172	4,402	5,000	2,481	49.6%	5,000	-	0.0%		1,486	
23	210-5-43-10-210.00	Health Benefits-HDLP	36,203	42,777	48,339	56,569	64,497	85,264	71,810	84.2%	91,045	5,781	6.8%		49,677	
24	210-5-43-10-220.00	FICA/MEDI	17,489	19,350	20,512	21,247	23,413	27,273	22,939	84.1%	28,387	1,115	4.1%		20,402	
25	210-5-43-10-230.00	Retirement, Prudential	18,994	18,108	17,400	18,100	18,900	19,300	19,300	100.0%	21,300	2,000	10.4%		18,300	
26	210-5-43-10-230.01	Pension Related Audit Entries	713	13	(13)	-	111,100	-	-	n/a	-	-	n/a	Required for pension exp on a GAAP basis	22,363	
27	210-5-43-10-230.02	Retirement, VMERS	13,748	85,179	5,111	73,518	21,454	23,923	21,073	88.1%	25,790	1,867	7.8%		39,802	
28	210-5-43-10-250.00	Unemployment	186	480	594	568	620	1,000	481	48.1%	750	(250)	-25.0%		490	
29	210-5-43-10-260.00	Workers' Comp.	5,372	5,444	4,559	3,703	4,005	3,750	1,623	43.3%	2,504	(1,246)	-33.2%		4,617	
30	210-5-43-10-290.00	Leave Buyback	10,246	8,969	9,740	6,992	4,067	9,500	-	0.0%	-	(9,500)	-100.0%	Moved into Salaries	8,003	
31	210-5-43-10-320.00	Training	61	2,020	1,398	588	418	1,500	212	14.1%	1,500	-	0.0%		897	
32	210-5-43-10-330.00	OPS	12,847	14,888	11,143	21,800	7,388	15,000	3,370	22.5%	15,000	-	0.0%		13,613	
33	210-5-43-10-330.02	Audit Fees	11,453	11,682	10,457	12,316	13,099	12,500	13,713	109.7%	14,000	1,500	12.0%		11,802	
34	210-5-43-10-330.04	Wastesite Recertification	-	-	-	-	-	-	-	n/a	-	-	n/a		-	
35	210-5-43-10-330.05	Engineering Services	942	-	1,846	2,891	-	2,000	-	0.0%	-	(2,000)	-100.0%		1,136	
36	210-5-43-10-333.00	Legal Services	5,122	13,249	1,130	-	643	5,000	1,005	20.1%	2,500	(2,500)	-50.0%		4,029	
37	210-5-43-10-340.00	Dispatch Services	9,561	10,038	10,339	10,649	10,969	11,298	11,298	100.0%	11,637	339	3.0%		10,311	
38	210-5-43-10-350.00	IT Services	11,143	7,685	5,930	6,391	10,530	10,000	7,689	76.9%	10,000	-	0.0%		8,336	
39	210-5-43-10-421.00	Trash Removal	2,407	162	2,775	749	498	2,750	277	10.1%	2,750	-	0.0%	Trash sometimes goes to 430.00	1,318	
40	210-5-43-10-430.00	City Hall Buildings & Grounds	5,021	5,372	12,715	7,578	7,969	7,500	27,560	367.5%	7,500	-	0.0%	FY25 City Hall Front Steps	7,731	
41	210-5-43-10-431.00	R & M, Other	866	1,428	2,783	3,402	-	-	-	n/a	-	-	n/a		1,696	
42	210-5-43-10-440.00	Rentals	5,061	4,567	4,429	5,652	4,910	5,100	4,926	96.6%	5,100	-	0.0%		4,924	
43	210-5-43-10-441.00	Lease, City Hall-PW Garage	55,953	57,631	59,360	61,141	62,975	64,864	48,648	75.0%	66,810	1,946	3.0%		59,412	
44	210-5-43-10-490.00	Real Estate Taxes	4,708	5,585	5,135	5,003	6,518	7,000	5,568	79.5%	6,000	(1,000)	-14.3%		5,390	
45	210-5-43-10-490.01	Permit Fees	-	-	5,240	160	-	-	-	n/a	-	-	n/a		1,080	
46	210-5-43-10-520.00	Insurance	84,548	93,101	100,029	102,090	111,942	105,000	58,530	55.7%	80,000	(25,000)	-23.8%		98,342	
47	210-5-43-10-520.01	Insurance Deductibles	2,381	-	14,161	7,108	3,406	5,000	485	9.7%	5,000	-	0.0%		5,411	
48	210-5-43-10-530.00	Telephone	6,919	7,250	8,261	8,529	9,854	8,500	7,688	90.5%	11,750	3,250	38.2%		8,163	
49	210-5-43-10-531.00	Postage	5,509	5,733	5,576	6,015	5,466	6,000	3,073	51.2%	6,000	-	0.0%		5,660	
50	210-5-43-10-540.00	Advertising	1,235	3,638	2,289	1,063	1,672	1,750	549	31.3%	1,750	-	0.0%		1,979	
51	210-5-43-10-550.00	Printing	2,795	1,517	1,595	192	2,874	2,800	3,088	110.3%	2,800	-	0.0%		1,794	
52	210-5-43-10-560.00	Dues & Subscriptions	19,553	17,058	43,909	24,220	23,969	20,000	24,734	123.7%	25,000	5,000	25.0%		25,742	
53	210-5-43-10-560.01	Credit Card Fees	-	4,536	6,173	10,563	11,957	10,000	14,809	148.1%	15,000	5,000	50.0%	Increased utilization	6,646	

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Wastewater 2026 Budget		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual at 05/23/25	% of Budget		2026 Proposal	\$ Change	% Change	Notes	5 year average actual
96		Debt Service														
97		<i>Summary of Retired Debt</i>	55,797	55,306	59,778	16,043	4,447	-	-	n/a		-	-	n/a		38,274
98	72160	Street Sweeper	3,261	3,121	3,132	3,132	3,132	3,132	3,132	100.0%		3,132	-	0.0%		3,156
99	2016-1	City Hall Renovation	35,930	16,660	35,172	34,742	34,283	33,798	33,797	100.0%		33,282	(516)	-1.5%		31,357
100	2016-1	Fairfield Street	112,772	111,685	110,500	109,208	107,821	106,352	106,352	100.0%		104,788	(1,564)	-1.5%		110,397
101	2016-1	Streetscape Utilities	16,122	15,916	15,695	15,459	15,209	14,948	14,948	100.0%		14,674	(274)	-1.8%		15,680
102	AR1-008	WWTF Upgrade Phase I, AR1-008	86,795	-	93,788	93,788	93,788	93,788	93,788	100.0%		93,788	-	0.0%		73,632
103	KS State Bank	Excavator	-	-	-	8,762	16,517	8,259	8,259	100.0%		8,259	-	0.0%		5,056
104	KS State Bank	Utility Truck FY21 International	-	7,525	-	16,156	33,319	16,660	16,659	100.0%		-	(16,660)	-100.0%		11,400
105	RF1-112	WWTF Upgrade Phase I, RF1-112	9,851	-	10,645	10,645	10,645	10,645	10,645	100.0%		10,645	-	0.0%		8,357
106	RF1-136	WWTF Upgrade Phase I, RF1-136	150,405	-	162,522	162,522	162,522	162,522	162,522	100.0%		162,522	-	0.0%		127,594
107	RF1-170	WWTF Upgrade Phase II, RF1-170	-	224,588	333,577	333,477	333,577	333,577	333,577	100.0%		333,577	-	0.0%		245,044
108	RF1-227	Lo Weldon CSO RF1-227	-	-	-	-	-	5,730	-	0.0%		5,730	-	0.0%	Feb 2026 payment \$5730	-
109	RF1-280	Kingman Street Utilities RF1-280	-	-	-	-	7,100	7,100	7,099	100.0%		7,100	-	0.0%		1,775
110	USDA	USDA WW Upgrade Loan	254,454	331,832	331,832	331,832	331,832	331,832	331,832	100.0%		331,832	-	0.0%		316,356
111	75,575.00	FY24 WW Plow Truck	-	-	-	-	8,711	17,421	17,421	100.0%		17,421	-	0.0%		1,742
112	upcoming	Houghton Park CSO	-	-	-	-	-	-	-	n/a		-	-	n/a	starts 1/1/27, \$131,586	-
113	upcoming	Vactor Truck Debt	-	-	-	-	-	-	-	n/a		33,848	33,848	n/a	FY26 start, 12 years	-
114	upcoming	FY25 Tandem Truck	-	-	-	-	-	10,394	-	0.0%		20,788	10,394	100.0%	FY25 GF Budget, 1/3 ea	-
115		Total, debt detail	725,387	766,633	1,156,641	1,135,766	1,162,903	1,156,158	1,140,032	98.6%		1,181,386	25,228	2.2%		989,466
116																
117		Collection System														
118	210-5-43-81-110.00	Salaries	163,785	189,660	183,727	198,029	213,095	241,278	184,022	76.3%		226,742	(14,536)	-6.0%	FY25 had a dedicated meter tech - removed	189,659
119	210-5-43-81-130.00	Overtime	24,686	18,981	21,954	16,442	15,698	24,000	18,518	77.2%		24,000	-	0.0%		19,552
120	210-5-43-81-210.00	Health Benefits-HDLP	25,444	36,708	37,613	35,200	41,096	58,653	34,912	59.5%		49,605	(9,048)	-15.4%		35,212
121	210-5-43-81-220.00	FICA/MEDI	13,900	14,899	16,002	15,923	17,693	21,169	15,858	74.9%		20,009	(1,160)	-5.5%		15,683
122	210-5-43-81-230.00	Retirement, Prudential	4,252	3,961	3,600	3,300	3,400	3,300	3,300	100.0%		3,100	(200)	-6.1%		3,703
123	210-5-43-81-230.02	Retirement, VMERS	10,487	11,698	13,159	13,611	14,676	18,569	13,828	74.5%		18,179	(391)	-2.1%		12,726
124	210-5-43-81-250.00	Unemployment	101	261	323	309	316	500	214	42.8%		500	-	0.0%		262
125	210-5-43-81-260.00	Workers' Comp.	13,318	14,337	13,774	14,243	16,678	14,500	11,617	80.1%		16,692	2,192	15.1%		14,470
126	210-5-43-81-290.00	Leave Buyback	1,117	5,776	7,135	5,264	6,250	7,500	-	0.0%		-	(7,500)	-100.0%	Moved to salaries	5,108
127	210-5-43-81-290.03	Individual Clothing	2,151	450	1,845	1,668	2,131	2,250	2,052	91.2%		2,250	-	0.0%		1,649
128	210-5-43-81-320.00	Training	-	-	-	-	-	500	-	0.0%		500	-	0.0%		-
129	210-5-43-81-330.00	OPS	1,493	357	14,956	14,746	1,098	5,000	1,918	38.4%		2,500	(2,500)	-50.0%		6,530
130	210-5-43-81-411.00	Utilities - W/S	-	-	-	-	-	-	1,077	n/a		1,500	1,500	n/a		-
131	210-5-43-81-421.00	Trash Removal	964	455	895	1,550	3,425	2,500	3,138	125.5%		2,500	-	0.0%		1,458
132	210-5-43-81-431.00	R & M, Other	108,294	61,358	65,083	30,190	82,342	80,000	88,272	110.3%		85,000	5,000	6.3%	Delayed truck replacement	69,453
133	210-5-43-81-440.00	Rentals	-	-	-	-	2,108	2,000	1,358	67.9%		2,000	-	0.0%		422
134	210-5-43-81-460.00	Excavation Costs	8	1,148	2,135	43	167	3,750	803	21.4%		6,400	2,650	70.7%		700
135	210-5-43-81-530.00	Telephone	-	-	-	-	842	900	426	47.4%		1,500	600	66.7%	MXU tower account	168
136	210-5-43-81-610.03	Operating Supplies	10,577	6,823	6,247	4,331	11,026	11,500	8,257	71.8%		11,500	-	0.0%		7,801
137	210-5-43-81-610.04	Tools	8,610	3,918	1,450	985	1,456	4,500	5,960	132.5%		4,500	-	0.0%		3,284
138	210-5-43-81-621.00	Utilities, Gas, PW Garage	5,013	2,723	2,623	2,991	2,915	3,500	2,736	78.2%		3,500	-	0.0%		3,253
139	210-5-43-81-622.00	Utilities, Electric, PW Garage	2,881	3,306	2,875	2,545	2,767	3,100	2,472	79.8%		3,100	-	0.0%		2,875
140	210-5-43-81-626.00	Gasoline	14,384	14,154	21,546	24,106	16,478	19,000	12,498	65.8%		19,000	-	0.0%		18,133
141	210-5-43-81-741.00	Equipment	210	-	3,016	4,487	-	3,000	2,930	97.7%		5,000	2,000	66.7%		1,542
142	210-5-43-81-990.05	COVID-19	638	252	-	-	-	-	-	n/a		-	-	n/a		178
143		Total Collection System	412,311	391,225	419,958	389,962	455,658	530,970	416,167	78.4%		509,577	(21,392)	-4.0%		413,823
144																
145		Process Plant														
146	210-5-43-82-110.00	Salaries	235,161	244,556	267,690	239,110	234,532	242,953	210,234	86.5%		254,400	11,447	4.7%		244,210
147	210-5-43-82-130.00	Overtime	45,801	32,490	29,875	38,225	29,439	27,500	28,522	103.7%		30,000	2,500	9.1%		35,166
148	210-5-43-82-210.00	Health Benefits-HDLP	63,343	61,312	62,792	80,903	39,581	52,183	46,452	89.0%		64,699	12,516	24.0%		61,586
149	210-5-43-82-220.00	FICA/IMEDI	20,027	21,294	22,677	20,481	19,952	21,582	18,487	85.7%		22,695	1,113	5.2%		20,886

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Stormwater 2026 Budget		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual at 05/23/25	% of Budget		2026 Proposal	\$ Change	% Change	Notes	5 year average actual
2	Revenue															
3	230-4-45-00-001.00	Stormwater Billing	181,788	188,568	240,809	248,284	328,546	372,832	268,536	72.0%		416,558	43,726	11.7%		237,599
4	230-4-45-00-003.00	Billing Interest	1,678	873	740	520	891	1,000	746	74.6%		1,000	-	0.0%		940
5	230-4-45-00-004.00	Billing Penalties	-	10	70	20	-	50	-	0.0%		50	-	0.0%		20
6	230-4-45-00-013.00	Interest on Savings	-	109	237	1,758	7,171	5,750	4,114	71.5%		5,750	-	0.0%		1,855
7	230-4-45-00-030.00	State & Federal Grants	30,807	-	86,243	-	-	500,000	-	0.0%		-	(500,000)	-100.0%		23,410
8	230-4-45-00-071.00	Services Billed	-	-	-	-	-	-	-	n/a		-	-	n/a		-
9	230-4-45-00-080.00	Miscellaneous Revenue	-	-	1,826	-	-	-	-	n/a		-	-	n/a		365
10	230-4-45-00-850.00	Debt Proceeds	-	-	-	-	-	500,000	-	0.0%		-	(500,000)	-100.0%		-
11	230-4-45-00-999.00	Reserve Transfer	-	-	-	-	-	-	-	n/a		-	-	n/a		-
12		Total Revenue	214,273	189,559	329,925	250,581	336,608	1,379,632	273,396	19.8%		423,358	(956,274)	-69.3%		264,189
13																
14	Expenses															
15	Stormwater Admin															
16	230-5-45-10-110.00	Salaries	-	-	-	43,753	38,931	72,092	65,839	91.3%		82,988	10,897	15.1%	staff reallocation to have 1 FTE	16,537
17	230-5-45-10-110.02	Public Works Maintenance Services	10,300	10,300	50,000	51,500	57,057	54,636	40,977	75.0%		56,275	1,639	3.0%		35,831
18	230-5-45-10-210.00	Health Benefits	-	-	-	2,095	13,592	20,036	15,359	76.7%		28,755	8,719	43.5%		3,137
19	230-5-45-10-220.00	FICA	-	-	-	2,681	2,753	5,753	4,921	85.5%		6,622	870	15.1%		1,087
20	230-5-45-10-230.02	Retirement - VMERS	-	-	-	2,488	2,598	5,046	4,592	91.0%		6,017	970	19.2%		1,017
21	230-5-45-10-230.03	GASB 67/68 Pension Adjustments					18,650	-	-	n/a		-	-	n/a		
22	230-5-45-10-250.00	Unemployment							72	n/a		100	100	n/a		
23	230-5-45-10-260.00	Workers Comp							255	n/a		593	593	n/a		
24	230-5-45-10-333.00	Legal Services	462	13,843	490	-	494	5,000	916	18.3%		2,500	(2,500)	-50.0%		3,058
25	230-5-45-10-440.00	Rentals					-	750	1,163	155.1%		1,250	500	66.7%	Copier allocation; rental and usage	-
26	230-5-45-10-490.01	Discharge Permit Fee	2,332	2,332	2,332	2,831	5,041	2,500	2,641	105.6%		2,750	250	10.0%	FY24 one time increase	2,973
27	230-5-45-10-531.00	Postage	617	1,238	1,324	1,450	2,041	2,000	531	26.6%		1,050	(950)	-47.5%	quarterly billing other mailings	1,334
28	230-5-45-10-550.00	Printing	1,418	767	798	955	2,564	1,000	3,088	308.8%		2,500	1,500	150.0%		1,300
29	230-5-45-10-580.00	Travel							35	n/a		-	-	n/a		
30	230-5-45-10-610.00	Supplies					-	500	2,023	404.6%		2,000	1,500	300.0%		-
31	230-5-45-10-990.00	Misc.					-	500	481	96.1%		500	-	0.0%		-
32	230-5-45-10-999.01	Transfer Out	20,980	-	-	20,380	-	-	-	n/a		-	-	n/a		8,272
33		Subtotal	36,109	28,480	54,944	128,133	143,720	169,813	142,892	84.1%		193,901	24,087	14.2%		78,277
34																
35	Professional Services															
36	230-5-45-11-330.00	Other Professional Services	3,438	1,236	5,516	5,282	13,348	15,000	4,481	29.9%		10,000	(5,000)	-33.3%		5,764
37	230-5-45-11-330.01	Flow Reduction & Phosphorus Control Plan	68,863	14,242	-	-	-	-	-	n/a		-	-	n/a		16,621
38	230-5-45-11-330.02	Regulatory Site Inspections	62	905	88	65	190	500	515	103.0%		1,500	1,000	200.0%	new permit condition requires additional sites to be inspected	262
39	230-5-45-11-330.03	Regulatory Plan Review		-	-	-	-	500	-	0.0%		500	-	0.0%		-
40	230-5-45-11-330.04	Property Owner Technical Assistance		-	-	-	-	500	-	0.0%		500	-	0.0%		-
41	230-5-45-11-330.05	NRPC Stormwater Education Program	7,500	5,000	2,500	7,500	2,500	7,000	7,000	100.0%		7,000	-	0.0%	contracted amount	5,000
42	230-5-45-11-330.06	Illicit Discharge Detection and Elimination	4,041	17,645	14,624	5,959	22,669	20,000	5,094	25.5%		30,000	10,000	50.0%	Required analysis, the cost of which is increasing	12,987
43		Subtotal	83,903	39,028	22,728	18,805	38,707	43,500	17,090	39.3%		49,500	6,000	13.8%		40,634
44																
45	Monitoring Program															
46	230-5-45-12-400.00	State Surface Water Monitoring Program	6,579	6,743	-	-	-	-	-	n/a		-	-	n/a	Program finished	3,331
47		Subtotal	6,579	6,743	-	-	-	-	-	n/a		-	-	n/a		2,664

