

Summary of Revenues, Expenditures
and Change in Cash

****UPDATED 8/19/25****

2026 Public Works and Utilities Proposed Budget



	2026 Budget	2025 Budget	% Change	Notes:
Water				
Rev	\$ 71,499,000	\$ 19,899,000	259.31%	2026 Capital Expenses \$54,358,000
Exp	\$ 73,300,800	\$ 21,731,800	237.30%	2026 Depreciation \$2,256,300
Change in Cash*	\$ (738,000)	\$ (1,182,300)		Capital includes \$50M for LSLR Projects
Est. Year End Cash Balance	\$ 13,971,004			
Gas				
Rev	\$ 56,432,300	\$ 51,862,100	8.81%	2026 Capital Expenses \$3,747,500
Exp	\$ 57,780,300	\$ 52,974,400	9.07%	2026 Depreciation \$1,650,400
Change in Cash*	\$ 302,400	\$ 1,839,189		
Est. Year End Cash Balance	\$ 11,580,229			
Sanitary				
Rev	\$ 22,223,000	\$ 21,460,400	3.55%	2026 Capital Expenses \$3,632,500
Exp	\$ 24,210,300	\$ 22,620,900	7.03%	2026 Depreciation \$2,301,500
Change in Cash*	\$ 500,900	\$ 157,588		
Est. Year End Cash Balance	\$ 9,866,245			
Stormwater				
Rev	\$ 10,521,600	\$ 9,429,800	11.58%	2026 Capital Expenses \$7,419,500
Exp	\$ 14,863,600	\$ 11,832,800	25.61%	2026 Depreciation \$620,700
Change in Cash*	\$ (3,721,300)	\$ (1,817,900)		
Est. Year End Cash Balance	\$ 5,283,527			
Water Infrastructure Surcharge Fund (511)				
Rev	\$ 23,000,000	\$ 35,500,000	-35.21%	Fund 511 was realigned to WIS vs Construction Bond
Exp	\$ 20,086,500	\$ 35,500,000	-43.42%	
Change in Cash*	\$ 2,477,000			
Est. Year End Cash Balance	\$ 2,977,000			

2026 Public Works and Utilities Proposed Budget



Fund: 510 Water			
	2026 Dept Submission	2025 Adopted Budget	% Change
01 - Operating Revenues	\$21,321,000.00	\$19,721,000.00	8.11%
02 - Non-Operating Revenues	\$18,000.00	\$18,000.00	0.00%
30 - Intergovernmental	\$50,000,000.00	\$0.00	100.00% LSLR was moved to Fund 510 from Fund 511
70 - Investment Income	\$0.00	\$0.00	0.00%
75 - Miscellaneous	\$25,000.00	\$25,000.00	0.00%
80 - Other Financing Sources	\$135,000.00	\$135,000.00	0.00%
Fund Total: Water	\$71,499,000.00	\$19,899,000.00	259.31%
Fund: 511 Water Infrastructure Surcharge			
01 - Operating Revenues	\$3,000,000.00	\$0.00	100.00%
30 - Intergovernmental	\$0.00	\$35,500,000.00	-100.00% LSLR was moved to Fund 510 from Fund 511
80 - Other Financing Sources	\$20,000,000.00	\$0.00	100.00%
Fund Total: Water Infrastructure Surcharge	\$23,000,000.00	\$35,500,000.00	-35.21%
Fund: 520 Gas			
01 - Operating Revenues	\$56,331,800.00	\$51,761,600.00	8.83% Ave. cost of gas 2024 \$5.81, 2025 estimated cost of gas \$4.75
02 - Non-Operating Revenues	\$100,000.00	\$100,000.00	0.00%
30 - Intergovernmental	\$0.00		
70 - Investment Income	\$0.00		
75 - Miscellaneous	\$500.00	\$500.00	0.00%
80 - Other Financing Sources	\$0.00		
Fund Total: Gas	\$56,432,300.00	\$51,862,100.00	8.81%
Fund: 530 Sewer			
01 - Operating Revenues	\$22,211,900.00	\$21,447,100.00	3.57% Adjustment for WLSSD estimated costs
02 - Non-Operating Revenues	\$3,000.00	\$3,000.00	0.00%
30 - Intergovernmental	\$0.00		
70 - Investment Income	\$0.00		
75 - Miscellaneous	\$300.00	\$300.00	0.00%
80 - Other Financing Sources	\$7,800.00	\$10,000.00	-22.00% Change to CWF maintenance set-a-side
Fund Total: Sewer	\$22,223,000.00	\$21,460,400.00	3.55%

2026 Public Works and Utilities Proposed Budget



Fund: 532 Clean Water Surcharge Fund	2026 Dept Submission	2025 Adopted Budget	% Change	
01 - Operating Revenues	\$0.00	\$1,658,000.00	-100.00%	Per proposed conversion plan
02 - Non-Operating Revenues	\$0.00			
30 - Intergovernmental	\$0.00			
70 - Investment Income	\$0.00			
80 - Other Financing Sources	\$0.00			
Fund Total: Clean Water Surcharge Fund	\$0.00	\$1,658,000.00	-100.00%	
Fund: 535 Stormwater				
01 - Operating Revenues	\$10,484,700.00	\$9,407,300.00	11.45%	11.25% rate increase July 2024
02 - Non-Operating Revenues	\$1,000.00	\$1,000.00	0.00%	
20 - Licenses and Permits	\$24,900.00	\$20,000.00	24.50%	
30 - Intergovernmental	\$10,000.00	\$0.00	100.00%	
70 - Investment Income	\$0.00			
75 - Miscellaneous	\$1,000.00	\$1,500.00	-33.33%	
80 - Other Financing Sources	\$0.00			
Fund Total: Stormwater	\$10,521,600.00	\$9,429,800.00	11.58%	
Net Grand Totals:	\$183,675,900.00	\$139,809,300.00	31.38%	

2026 Public Works and Utilities Proposed Budget



		<u>2026 Proposed</u>	<u>2025 Accepted</u>	<u>% Change</u>	<u>Key Comments</u>
<u>510- Water</u>	1900 Director's Office	\$ 130,500	\$ 140,100	-6.85%	
	1905 Capital (incl deprec/debt svc)	\$ 56,498,600	\$ 6,695,000	743.89%	<u>\$4.4M Capital Investment \$50M LSLR Projects</u>
	1910 Rolling Stock	\$ 591,000	\$ -		
	1915 Utility General Expense	\$ 1,311,600	\$ 1,683,500	-22.09%	Reduction of Retiree Medical
	1930 Engineering				
	2330 Utility Engineering	\$ 1,290,600	\$ 1,087,100	18.72%	Increase in S&B
	1940 Customer Service				
	2400 Customer Accounts	\$ 810,900	\$ 750,900	7.99%	Increase in S&B
	2410 Service	\$ 1,465,300	\$ 1,085,300	35.01%	Increased Supplies
	1945 Utility Operations	\$ 4,803,000	\$ 4,181,100	14.87%	Increased Supplies
	1955 Water Treatment & Pumping	\$ 5,731,500	\$ 5,461,600	4.94%	SCADA Updates
	1970 Compliance (Lead Remediation Prog)	\$ 667,800	\$ 647,200	3.18%	Increase in S&B
510- Water Fund Total		\$ 73,300,800	\$ 21,731,800	237.30%	
<u>511- Water Infrastructure Surcharge</u>		\$ 20,086,500	\$ 35,500,000	-43.42%	
511- Water Infrastructure Surcharge		\$ 20,086,500	\$ 35,500,000	-43.42%	Fund 511 was realigned to WIS vs Construction Bond
<u>520- Gas</u>	1900 Director's Office	\$ 155,500	\$ 229,900	-32.36%	
	1905 Capital (incl deprec/debt svc)	\$ 5,050,400	\$ 5,063,700	-0.26%	<u>\$3.3M Capital Investment</u>
	1910 Rolling Stock	\$ 485,000	\$ -		
	1915 Utility General Expense	\$ 4,732,100	\$ 5,216,800	-9.29%	Reduction of Retiree Medical
	1930 Engineering				
	2330 Utility Engineering	\$ 1,864,700	\$ 1,514,000	23.16%	Increase in S&B
	1940 Customer Service				
	2400 Customer Accounts	\$ 1,541,700	\$ 1,387,900	11.08%	Increase in S&B
	2410 Service	\$ 4,294,700	\$ 3,608,500	19.02%	Gas meter replacement program
	2420 Servicing Appliance	\$ 1,379,700	\$ 1,346,500	2.47%	Increase in S&B
	2430 Information and Conse	\$ 262,100	\$ 245,700	6.67%	
	2440 Conservation Improve	\$ 226,900	\$ 226,900	0.00%	
	1945 Utility Operations	\$ 3,375,000	\$ 2,823,800	19.52%	Increase in S&B
	1960 Natural Gas	\$ 34,405,500	\$ 31,303,700	9.91%	Average cost of gas 2024 \$5.81, 2025 estimated cost of gas \$4.75
	1970 Compliance (Public Awareness)	\$ 7,000	\$ 7,000	0.00%	
520- Gas Fund Total		\$ 57,780,300	\$ 52,974,400	9.07%	

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		<u>2026 Proposed</u>	<u>2025 Accepted</u>	<u>% Change</u>	<u>Key Comments</u>
<u>530- Sewer</u>	1900 Director's Office	\$ 123,800	\$ 128,600	-3.73%	
	1905 Capital (incl deprec/debt svc)	\$ 5,548,800	\$ 5,543,400	0.10%	<u>\$3.1M Capital Investment</u>
	1910 Rolling Stock	\$ 523,000	\$ -		
	1915 Utility General Expense	\$ 887,300	\$ 885,000	0.26%	
	1930 Engineering				
	2330 Utility Engineering	\$ 950,000	\$ 857,600	10.77%	Increase in S&B
	1940 Customer Service				
	2400 Customer Accounts	\$ 529,800	\$ 542,300	-2.30%	
	1945 Utility Operations	\$ 3,180,800	\$ 2,875,400	10.62%	
	1970 Compliance (Inflow & Infiltration)	\$ 1,331,800	\$ 1,063,600	25.22%	
	1965 Wastewater Treatment	\$ 11,135,000	\$ 10,725,000	3.82%	Estimated increase to WLSSD cost
	530- Sewer Fund Total	\$ 24,210,300	\$ 22,620,900	7.03%	
<u>535- Stormwa</u>	1900 Director's Office	\$ 123,600	\$ 122,200	1.15%	
	1905 Capital (incl deprec/debt svc)	\$ 7,727,200	\$ 6,378,100	21.15%	<u>\$7.1M Capital Investment</u>
	1910 Rolling Stock	\$ 368,000	\$ -		
	1915 Utility General Expense	\$ 2,489,600	\$ 1,398,700	77.99%	Cost increase for Street Sweeping transfer
	1930 Engineering				
	2330 Utility Engineering	\$ 1,075,600	\$ 1,119,700	-3.94%	Moved MS4 Compliance Program out of Engineering
	1940 Customer Service				
	2400 Customer Accounts	\$ 374,400	\$ 385,200	-2.80%	
	1945 Utility Operations	\$ 2,120,100	\$ 2,074,800	2.18%	
	1970 Compliance (MS4 Program)	\$ 585,100	\$ 354,100	65.24%	Expanded MS4 Compliance program
	535- Stormwater Fund Total	\$ 14,863,600	\$ 11,832,800	25.61%	
	Grand Total Utility Funds	\$ 190,241,500	\$ 144,659,900	31.51%	