Summary of Revenues, Expenditures and Change in Cash

2027 Public Works and Utilities Proposed Budget

		2027 Budget		2026 Budget	% Change	Notes:
Water						
Rev	$	28,452,000	$	71,499,000	-60.21%	2027 Capital Expenses $8,729,500
Exp	$	28,563,500	$	73,355,500	-61.06%	2027 Depreciation $2,374,800
Change in Cash*	$	1,134,800	$	(792,700)		Capital includes $5M for LSLR from PFA
Est. Year End Cash Balance	$	19,958,028				
Water Infrastructure Surcharge Fund (511)						
Rev	$	29,000,000	$	23,000,000	26.09%	2027 Capital Expenses $26,000,000
Exp	$	26,347,900	$	22,821,500	15.45%	2027 Depreciation $102,000
Change in Cash*	$	2,295,400	$	(258,000)		Capital reflects estimated Debt for approved projects
Est. Year End Cash Balance	$	5,582,774				
Gas						
Rev	$	56,775,500	$	56,432,300	0.61%	2027 Capital Expenses $3,993,400
Exp	$	57,912,400	$	57,645,900	0.46%	2027 Depreciation $1,617,600
Change in Cash*	$	480,700	$	436,800		
Est. Year End Cash Balance	$	10,061,061				
Sanitary						
Rev	$	23,165,600	$	22,215,200	4.28%	2027 Capital Expenses $3,714,200
Exp	$	25,220,300	$	24,239,400	4.05%	2027 Depreciation $2,183,700
Change in Cash*	$	129,000	$	277,300		
Est. Year End Cash Balance	$	15,622,021				
Stormwater						
Rev	$	11,014,300	$	10,521,600	4.68%	2027 Capital Expenses $4,494,200
Exp	$	12,756,800	$	14,585,800	-12.54%	2027 Depreciation $701,100
Change in Cash*	$	(1,041,400)	$	(3,443,500)		
Est. Year End Cash Balance	$	6,021,148				

Revenues

2027 Public Works and Utilities Proposed Budget

Fund: 510 Water	2027 Dept Submission	2026 Adopted Budget	% Change	
01 - Operating Revenues	$23,284,000.00	$21,321,000.00	9.21%	9.25% rate increase effective 1/1/2027
02 - Non-Operating Revenues	$18,000.00	$18,000.00	0.00%	Connection fees & Utility Assessments
30 - Intergovernmental	$5,000,000.00	$50,000,000.00	-90.00%	LSLR Funding availability
75 - Miscellaneous	$15,000.00	$25,000.00	-40.00%	Scrap pricing
80 - Other Financing Sources	$135,000.00	$135,000.00	0.00%	Telecom rental payment from Technology Fund
Fund Total: Water	$28,452,000.00	$71,499,000.00	-60.21%	
Fund: 511 Water Infrastructure Surcharge				
01 - Operating Revenues	$3,000,000.00	$3,000,000.00	0.00%	Fee remains static for 2027 review
80 - Other Financing Sources	$26,000,000.00	$20,000,000.00	30.00%	Anticipated Funding from PFA bonding efforts
Fund Total: Water Infrastructure Surcharge	$29,000,000.00	$23,000,000.00	26.09%	
Fund: 520 Gas				
01 - Operating Revenues	$56,355,000.00	$56,331,800.00	0.04%	
02 - Non-Operating Revenues	$170,000.00	$100,000.00	70.00%	Changes to 2-tier gas contracts
75 - Miscellaneous	$250,500.00	$500.00	50000.00%	OPEB Trust Reimbursement
Fund Total: Gas	$56,775,500.00	$56,432,300.00	0.61%	
Fund: 530 Sewer				
01 - Operating Revenues	$23,163,300.00	$22,211,900.00	4.28%	Estimate of treatment charges increased ~5%, reduced vol
02 - Non-Operating Revenues	$2,000.00	$3,000.00	-33.33%	
75 - Miscellaneous	$300.00	$300.00	0.00%	
Fund Total: Sewer	$23,165,600.00	$22,215,200.00	4.28%	
Fund: 535 Stormwater				
01 - Operating Revenues	$10,963,800.00	$10,484,700.00	4.57%	Last rate increase 7/1/2026
02 - Non-Operating Revenues	$0.00	$1,000.00	-100.00%	
20 - Licenses and Permits	$40,000.00	$24,900.00	60.64%	More permit review by Stormwater team
30 - Intergovernmental	$0.00	$10,000.00	100.00%	
75 - Miscellaneous	$10,500.00	$1,000.00	950.00%	
Fund Total: Stormwater	$11,014,300.00	$10,521,600.00	4.68%	
Utilities Grand Total:	$148,407,400.00	$183,668,100.00	-19.20%	

Expenditures

2027 Public Works and Utilities Proposed Budget

		2027 Proposed	2026 Accepted	% Change	Key Comments
510- Water					
1900	Director's Office	$ 139,100	$ 131,200	6.02%	S&B changes
1905	Capital (incl deprec/debt svc)	$ 11,229,800	$ 56,498,600	-80.12%	Change in LSLR program funding ($45M not available for 2027)
1910	Rolling Stock	$ 519,600	$ 591,000	-12.08%	Utility Total Rolling Stock Investment is $1.8M
1915	Utility General Expense	$ 1,418,800	$ 1,312,900	8.07%	Hydrant Mtc & Software
1930	Engineering				
2330	Utility Engineering	$ 1,419,900	$ 1,298,200	9.37%	Fleet ~20% & Fuel costs ~60%
1940	Customer Service				
2400	Customer Accounts	$ 848,800	$ 815,200	4.12%	
2410	Service	$ 1,320,500	$ 1,471,600	-10.27%	Changes to allocations of personnel
1945	Utility Operations	$ 4,912,500	$ 4,824,200	1.83%	
1955	Water Treatment & Pumping	$ 6,090,400	$ 5,743,500	6.04%	Chemicals ~20%, Software ~20%
1970	Compliance (Lead Remediation Prog)	$ 664,100	$ 669,100	-0.75%	
	510- Water Fund Total	**$ 28,563,500**	**$ 73,355,500**	-61.06%	what is the change without LSLR
511- Water Infrastructure Surcharge					
		$ 26,347,900	$ 22,821,500	15.45%	
	511- Water Infrastructure Surcharge	**$ 26,347,900**	**$ 22,821,500**	15.45%	
520- Gas					
1900	Director's Office	$ 165,100	$ 156,300	5.63%	S&B changes
1905	Capital (incl deprec/debt svc)	$ 5,333,500	$ 5,050,400	5.61%	Capital Equipment investments
1910	Rolling Stock	$ 558,000	$ 485,000	15.05%	Utility Total Rolling Stock Investment is $1.8M
1915	Utility General Expense	$ 4,879,700	$ 4,534,000	7.62%	Software ~45%, Contract Services ~48%
1930	Engineering				
2330	Utility Engineering	$ 2,152,400	$ 1,876,300	14.72%	S&B increases, Software true up ~58%, Fleet ~22%
1940	Customer Service				
2400	Customer Accounts	$ 1,558,600	$ 1,549,400	0.59%	
2410	Service	$ 4,862,000	$ 4,310,000	12.81%	Mtc Supplies increase.
2420	Servicing Appliance	$ 1,483,000	$ 1,386,900	6.93%	S&B changes
2430	Information and Conserv	$ 272,400	$ 263,100	3.53%	S&B changes
2440	Conservation Improveme	$ 226,900	$ 226,900	0.00%	

Expenditures

2027 Public Works and Utilities Proposed Budget

		2027 Proposed	2026 Accepted	% Change	Key Comments
1945	Utility Operations	$ 3,574,700	$ 3,392,600	5.37%	Mtc. Supplies increase,
1960	Natural Gas	$ 32,839,100	$ 34,408,000	-4.56%	Changes to NG purchases
1970	Compliance (Public Awareness)	$ 7,000	$ 7,000	0.00%	
	520- Gas Fund Total	**$ 57,912,400**	**$ 57,645,900**	0.46%	
530- Sewer					
1900	Director's Office	$ 132,500	$ 124,400	6.51%	S&B changes
1905	Capital (incl deprec/debt svc)	$ 5,731,100	$ 5,548,900	3.28%	Capital Equipment investments
1910	Rolling Stock	$ 363,300	$ 523,000	-30.54%	Utility Total Rolling Stock Investment is $1.8M
1915	Utility General Expense	$ 972,800	$ 887,800	9.57%	Contract services, insurance, Software increases
1930	Engineering				
2330	Utility Engineering	$ 1,094,500	$ 955,800	14.51%	S&B increases, Software true up ~38%, Fleet ~21%
1940	Customer Service				
2400	Customer Accounts	$ 609,700	$ 532,200	14.56%	S&B changes
1945	Utility Operations	$ 3,383,700	$ 3,194,600	5.92%	S&B changes
1970	Compliance (Inflow & Infiltration)	$ 1,397,700	$ 1,337,700	4.49%	S&B changes
1965	Wastewater Treatment	$ 11,535,000	$ 11,135,000	3.59%	Resource Renew anticipated increase
	530- Sewer Fund Total	**$ 25,220,300**	**$ 24,239,400**	4.05%	
535- Stormwater					
1900	Director's Office	$ 132,400	$ 124,200	6.60%	S&B changes
1905	Capital (incl deprec/debt svc)	$ 4,927,500	$ 7,727,200	-36.23%	Palm St. Smart Pond grant
1910	Rolling Stock	$ 364,500	$ 368,000	-0.95%	Utility Total Rolling Stock Investment is $1.8M
1915	Utility General Expense	$ 2,489,800	$ 2,190,100	13.68%	Transfer out to GF for Street Sweeping, Software ~40%
1930	Engineering				
2330	Utility Engineering	$ 1,162,700	$ 1,081,400	7.52%	S&B increases, Software true up ~38%, Fleet ~25%
1940	Customer Service				
2400	Customer Accounts	$ 433,000	$ 376,300	15.07%	S&B changes
1945	Utility Operations	$ 2,641,300	$ 2,129,700	24.02%	S&B changes, software ~20%
1970	Compliance (MS4 Program)	$ 605,600	$ 588,900	2.84%	
	535- Stormwater Fund Total	**$ 12,756,800**	**$ 14,585,800**	-12.54%	
	Grand Total Utility Funds	**$ 150,800,900**	**$ 192,648,100**	-21.72%	