	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual-9-30-2026	2026 Variance	2027 Budget
08 Sewer Fund									
Revenue									11/13/2026
Interest Earnings									
08-34100-0341-001	Investment Interest	$ 1,000.00	$ 121,709.97	$ 1,000.00	$ 141,636.27	$ 1,000.00	$ 104,671.89	($103,671.89)	$ 130,000.00
Chg for SVC-Sanitation									
08-36400-0379-010	Sewer Use Charge	$ 2,145,000.00	$ 2,994,237.23	$ 2,145,000.00	$ 3,060,992.07	$ 2,175,000.00	$ 2,172,495.22	$2,504.78	$ 3,200,000.00
08-36400-0379-091	Penalties Imposed	$ 1,000.00	$ 12,512.19	$ 1,000.00	$ 11,660.22	$ 1,000.00	$ 9,939.72	($8,939.72)	$ 13,000.00
08-36400-0379-095	KMA Mgmt. Svc. Fee	$ -	$ 3,279.00	$ 100,000.00	$ 3,210.39	$ 200,000.00	$ 2,334.52	$197,665.48	$ 2,500.00
Other unclass OperRev									
08-38900-0396-002	Reimb-Employee Health Care Cont	$ 1,200.00	$ -	$ 1,200.00	$ -	$ 1,200.00	$ -	$1,200.00	$ 1,200.00
08-38900-0396-080	Reimb-Misc.	$ 100.00	$ -	$ 100.00	$ 223.55	$ 100.00	$ -	$100.00	$ 100.00
08-38900-0396-090	Reimb-Billable Work	$ 1,000.00	$ -	$ 1,000.00	$ -	$ 1,000.00	$ -	$1,000.00	$ -
Interfund Oper Tfrs									
08-39200-0380-000	Other Misc. Income	$ 100.00	$ 2,958.40	$ 100.00	$ 52.40	$ 100.00	$ -	$1,000.00	$ 100.00
08-39200-0380-015	Other Income Pyts-Other Funds	$ 45,000.00	$ 43,499.54	$ 45,000.00	$ 43,772.28	$ 45,000.00	$ 32,963.76	$12,036.24	$ 43,000.00
08-39200-0392-002	Transfer From Reserves	$ -	$ -	$ 250,000.00	$ -	$ 475,000.00	$ -	$475,000.00	$ -
	Fund Bal - Use in Curr Yr - Non-spec								
	Fund Bal - Use in Curr Yr - Specific								$ 1,343,420.79
Expenses									
Wastewater treatment									
08-42900-9720-000	Improvements Other than Bldgs	$ 100,000.00	$ 5,132.25	$ 500,000.00	$ 5,440.00	$ 700,000.00	$ 5,766.50	$694,233.50	$ 1,343,420.79
08-42900-9740-000	Machinery & Equipment	$ -	$ 439.62	$ -	$ 1,201.86	$ 88,000.00	$ 31,211.40	$56,788.60	$ 33,000.00
Sewer fund-Admin									
08-42981-4130-000	Salaries of Management Staff	$ 150,000.00	$ 88,044.98	$ 100,000.00	$ 89,303.02	$ 100,000.00	$ 75,204.79	$24,795.21	$ 104,864.34
08-42981-4140-000	Wages of Office/Field Staff	$ 220,000.00	$ 289,482.81	$ 300,000.00	$ 306,900.44	$ 300,000.00	$ 226,115.53	$73,884.47	$ 309,750.00
08-42981-4145-000	Overtime	$ 22,230.36	$ 14,709.67	$ 23,144.03	$ 14,699.37	$ 24,095.25	$ 11,547.82	$12,547.43	$ 20,000.00
08-42981-4156-000	Life/Health/Dental/Vision EmpBen	$ 176,964.24	$ 176,473.86	$ 195,000.00	$ 194,142.17	$ 226,785.00	$ 170,787.90	$55,997.10	$ 264,151.95
08-42981-4160-000	Contribution to Employee Pension	$ 70,556.93	$ 61,882.94	$ 74,867.96	$ 74,726.12	$ 78,012.42	$ 68,233.48	$78,012.42	$ 85,813.66
08-42981-4161-000	Employer Contr to Taxes	$ 27,036.56	$ 29,717.51	$ 28,147.77	$ 31,156.75	$ 29,304.64	$ 23,734.72	$5,569.92	$ 35,000.00
08-42981-4162-000	Unemployment Comp Insurance	$ 1,388.00	$ -	$ 1,388.00	$ -	$ 1,388.00	$ -	$1,388.00	$ -
08-42981-4163-000	Retiree Health Care Expense	$ 3,000.00	$ -	$ 3,000.00	$ -	$ 3,000.00	$ -	$3,000.00	$ -
08-42981-4195-000	Training, Seminars, Cert.	$ 1,410.00	$ 368.00	$ 1,410.00	$ 976.25	$ 1,410.00	$ 3,372.19	($1,962.19)	$ 1,500.00
08-42981-4210-000	Office Supplies	$ 31,380.00	$ -	$ 31,380.00	$ 278.00	$ 31,380.00	$ 1,094.10	$30,285.90	$ 1,500.00
08-42981-4220-000	Operating Supplies	$ 2,000.00	$ 10,412.08	$ 2,000.00	$ -	$ 2,000.00	$ 1,053.09	$946.91	$ -
08-42981-4242-000	Protection to Persons and PP&E	$ 5,000.00	$ 28,978.73	$ 5,000.00	$ 31,380.00	$ 5,000.00	$ 23,535.00	($18,535.00)	$ 46,243.56
08-42981-4260-000	Small Tools & Minor Equipment	$ 3,300.00	$ 45.00	$ 3,300.00	$ 52.17	$ 3,300.00	$ -	$3,300.00	$ 500.00
08-42981-4310-000	Legal Services	$ 15,000.00	$ 180.00	$ 15,000.00	$ -	$ 15,000.00	$ 200.00	$14,800.00	$ 5,000.00
08-42981-4311-000	Accounting & Auditing Services	$ 1,000.00	$ 3,625.00	$ 1,000.00	$ 4,187.50	$ 1,000.00	$ 3,412.50	($2,412.50)	$ 4,000.00
08-42981-4313-000	Engineering Services	$ 3,000.00	$ 49,461.82	$ 3,000.00	$ 102,705.90	$ 3,000.00	$ 95,955.15	($92,955.15)	$ 46,500.00
08-42981-4317-000	Other Consultants	$ 200.00	$ -	$ 200.00	$ -	$ 200.00	$ -	$200.00	$ -
08-42981-4318-000	Financial Services & Fees	$ 500.00	$ 12,939.88	$ 500.00	$ 12,391.91	$ 500.00	$ 8,384.84	($7,884.84)	$ 13,000.00
08-42981-4325-000	Postage	$ 1,000.00	$ -	$ 1,000.00	$ -	$ 1,000.00	$ 11.84	$988.16	$ 200.00
08-42981-4331-000	Travel Expense	$ 600.00	$ -	$ 600.00	$ -	$ 600.00	$ 304.50	$295.50	$ 200.00
08-42981-4341-000	Advertising	$ 1,000.00	$ 155.68	$ 1,000.00	$ 692.45	$ 1,000.00	$ 30.51	$969.49	$ 1,000.00
08-42981-4342-000	Printing	$ 500.00	$ 1,187.06	$ 500.00	$ 1,489.73	$ 500.00	$ 728.51	($228.51)	$ 1,500.00
08-42981-4351-000	Property/Equipment Insurance	$ 31,380.00	$ -	$ 31,380.00	$ -	$ 31,380.00	$ -	$31,380.00	$ -
08-42981-4352-000	Gen Liability Ins. (package)	$ 37,817.00	$ -	$ 37,817.00	$ -	$ 37,817.00	$ -	$37,817.00	$ 37,817.00
08-42981-4353-000	Surety & Fidelity	$ 5,541.00	$ -	$ 5,541.00	$ -	$ 5,541.00	$ -	$5,541.00	$ -
08-42981-4354-000	Workers Compensation	$ 3,383.00	$ 12,508.87	$ 3,383.00	$ 13,075.05	$ 3,383.00	$ 9,760.86	($6,377.86)	$ 13,728.80
08-42981-4355-000	Automobile Insurance	$ 452.00	$ -	$ 452.00	$ -	$ 452.00	$ -	$452.00	$ -
08-42981-4356-000	Umbrella Insurance	$ 5,541.00	$ -	$ 5,541.00	$ -	$ 5,541.00	$ -	$5,541.00	$ -
08-42981-4358-000	Public Officials Insurance	$ 1,500.00	$ -	$ 1,500.00	$ -	$ 1,500.00	$ -	$1,500.00	$ -
08-42981-4374-000	Repairs & Maint Machine & Equip	$ 500.00	$ -	$ 500.00	$ -	$ 500.00	$ -	$500.00	$ -
08-42981-4383-000	Rent of Buildings	$ 68,226.00	$ 76,526.50	$ 68,226.00	$ 68,226.00	$ 68,226.00	$ 51,169.50	$17,056.50	$ 129,061.56
08-42981-4450-000	Contract Services-Other	$ 23,000.00	$ 33,263.87	$ 23,000.00	$ 62,884.67	$ 23,000.00	$ 51,407.10	($28,407.10)	$ 60,000.00
08-42981-4451-000	Other Services and Charges	$ 500.00	$ 78.33	$ 500.00	$ 29.68	$ 500.00	$ 30.45	$469.55	$ 100.00
08-42981-4460-000	Meetings & Conferences	$ 1,000.00	$ -	$ 1,000.00	$ -	$ 1,000.00	$ -	$1,000.00	$ 500.00
Sewer fund-Coll Sys									

	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual-9-30-2026	2026 Variance	2027 Budget
08-42982-4195-000	Training, Seminars, Cert.	$ 1,000.00	$ -	$ 1,000.00	$ -	$ 1,000.00	$ -	$1,000.00	$ 500.00
08-42982-4220-000	Operating Supplies	$ 300.00	$ -	$ 300.00	$ -	$ 300.00	$ -	$300.00	$ -
08-42982-4231-000	Vehicle Fuel-Gas	$ 4,500.00	$ 2,177.19	$ 4,500.00	$ 2,198.11	$ 4,500.00	$ 1,871.16	$2,628.84	$ 2,500.00
08-42982-4232-000	Vehicle Fuel-Diesel	$ 500.00	$ 499.27	$ 500.00	$ 366.05	$ 500.00	$ -	$500.00	$ 500.00
08-42982-4242-000	Protection to Persons and PP&E	$ 20,000.00	$ 20,162.54	$ 20,000.00	$ 20,660.04	$ 20,000.00	$ 16,666.70	$3,333.30	$ 30,537.36
08-42982-4251-000	Vehicle Repairs	$ 1,500.00	$ -	$ 1,500.00	$ -	$ 1,500.00	$ -	$1,500.00	$ -
08-42982-4321-000	Telephone/Communications Chgs	$ 500.00	$ 22.62	$ 500.00	$ 0.93	$ 500.00	$ 1.19	$498.81	$ 100.00
08-42982-4354-000	Workers Compensation	$ 682.00	$ -	$ 682.00	$ -	$ 682.00	$ -	$682.00	$ -
08-42982-4361-000	Electricity	$ 9,000.00	$ 4,552.85	$ 9,000.00	$ 4,146.33	$ 9,000.00	$ 2,636.11	$6,363.89	$ 5,000.00
08-42982-4370-000	System Maintenance	$ 5,000.00	$ 4,199.00	$ 5,000.00	$ 5,556.97	$ 5,000.00	$ 5,208.89	($208.89)	$ 6,000.00
08-42982-4372-000	I&I System Maint.	$ 10,000.00	$ -	$ 10,000.00	$ -	$ 10,000.00	$ -	$10,000.00	$ -
08-42982-4374-000	Repairs & Maint Machine & Equip	$ 1,000.00	$ 34,364.55	$ 1,000.00	$ 2,816.19	$ 1,000.00	$ 22,318.64	($21,318.64)	$ 15,000.00
08-42982-4450-000	Contract Services-Other	$ 2,000.00	$ 195.60	$ 2,000.00	$ 1,395.25	$ 2,000.00	$ 459.82	$1,540.18	$ 1,500.00
08-42982-4451-000	Other Services and Charges	$ 500.00	$ 475.28	$ 500.00	$ 671.79	$ 500.00	$ 379.86	$120.14	$ 550.00
SewWaterTreatPlant									
08-42983-4195-000	Training, Seminars, Cert.	$ 1,500.00	$ 362.63	$ 1,500.00	$ -	$ 1,500.00	$ 163.64	$1,336.36	$ 1,000.00
08-42983-4210-000	Office Supplies	$ 7,820.00	$ 196.22	$ 7,820.00	$ -	$ 7,820.00	$ 60.65	$7,759.35	$ 500.00
08-42983-4220-000	Operating Supplies	$ -	$ 6,305.97	$ -	$ 9,849.33	$ -			$ 10,000.00
08-42983-4221-000	Chemicals	$ 60,000.00	$ 89,630.84	$ 60,000.00	$ 106,008.82	$ 60,000.00	$ 79,734.44	($19,734.44)	$ 130,000.00
08-42983-4230-000	Heating Fuels	$ 17,000.00	$ 18,241.33	$ 17,000.00	$ 15,842.78	$ 17,000.00	$ 14,828.89	$2,171.11	$ 17,500.00
08-42983-4238-000	Clothing & Uniforms	$ 3,700.00	$ 4,878.81	$ 3,700.00	$ 5,139.62	$ 3,700.00	$ 4,188.14	($488.14)	$ 5,000.00
08-42983-4242-000	Protection to Persons and PP&E	$ 20,000.00	$ 21,002.63	$ 20,000.00	$ 21,353.15	$ 20,000.00	$ 13,630.87	$6,369.13	$ 30,537.48
08-42983-4251-000	Vehicle Repairs	$ 100.00	$ 341.30	$ 100.00	$ 195.33	$ 100.00	$ 209.98	($109.98)	$ 1,500.00
08-42983-4260-000	Small Tools & Minor Equipment	$ 2,300.00	$ 414.55	$ 2,300.00	$ 165.96	$ 2,300.00	$ -	$2,300.00	$ 500.00
08-42983-4321-000	Telephone/Communications Chgs	$ 1,000.00	$ 1,993.26	$ 1,000.00	$ 1,965.30	$ 1,000.00	$ 1,412.14	($412.14)	$ 2,000.00
08-42983-4331-000	Travel Expense	$ 1,500.00	$ -	$ 1,500.00	$ -	$ 1,500.00	$ -	$1,500.00	$ -
08-42983-4354-000	Workers Compensation	$ 3,255.00	$ -	$ 3,255.00	$ -	$ 3,255.00	$ -	$3,255.00	$ -
08-42983-4361-000	Electricity	$ 73,000.00	$ 87,375.48	$ 73,000.00	$ 78,533.38	$ 73,000.00	$ 53,519.36	$19,480.64	$ 120,000.00
08-42983-4366-000	Water	$ 27,500.00	$ 31,045.98	$ 27,500.00	$ 25,976.08	$ 27,500.00	$ 16,531.44	$10,968.56	$ 27,500.00
08-42983-4373-000	Repairs & Maint-Bldgs	$ 6,000.00	$ 197.24	$ 6,000.00	$ 1,150.00	$ 6,000.00	$ 301.85	$5,698.15	$ 6,000.00
08-42983-4374-000	Repairs & Maint Machine & Equip	$ 15,000.00	$ 33,444.12	$ 15,000.00	$ 29,910.17	$ 15,000.00	$ 26,857.49	($11,857.49)	$ 35,000.00
08-42983-4450-000	Contract Services-Other	$ 13,000.00	$ 8,815.19	$ 13,000.00	$ 9,903.94	$ 13,000.00	$ 5,074.18	$7,925.82	$ 10,000.00
08-42983-4451-000	Other Services and Charges	$ 500.00	$ 695.50	$ 500.00	$ 692.00	$ 500.00	$ 776.70	($276.70)	$ 800.00
08-42983-4453-000	Contract Services-Lab Tests	$ 18,000.00	$ 53,851.23	$ 18,000.00	$ 33,376.00	$ 18,000.00	$ 30,501.30	($12,501.30)	$ 40,000.00
08-42983-4456-000	Contract Services-Sludge Removal	$ 110,000.00	$ 111,312.00	$ 110,000.00	$ 131,204.50	$ 110,000.00	$ 76,344.84	$33,655.16	$ 110,000.00
Debt Service									
08-47000-4711-000	Debt Principal-GOB Bonds	$ 515,000.00	$ -	$ 522,850.00	$ -	$ 522,850.00	$ 532,300.00	($9,450.00)	$ 538,300.00
08-47000-4721-000	Interest Expense-GOB Bonds	$ 75,000.00	$ 73,611.70	$ 65,600.00	$ 65,438.27	$ 65,600.00	$ 57,409.04	$8,190.96	$ 49,042.68
08-47000-4726-000	Amortization-Other Issuance Costs	$ 25,000.00	$ -	$ 25,000.00	$ -	$ 25,000.00	$ -	$25,000.00	$ -
Intergov Exp									
08-48300-4163-000	Retiree Health Care Expense	$ 4,865.00	$ -	$ 4,865.00	$ -	$ 4,865.00	$ -	$4,865.00	$ -
Insur Casualty&Surety									
08-49300-9720-000	Improvements Other than Bldgs	$ 15,000.00	$ -	$ 15,000.00	$ 459,324.23	$ 15,000.00	$ 634,686.77	($267,937.77)	$ 629,833.00
08-49300-9740-000	Machinery & Equipment	$ 10,000.00	$ -	$ 10,000.00	$ -	$ 10,000.00	$ -	$10,000.00	$ -
08-49300-9750-000	Minor Mach & Equip	$ 5,000.00	$ -	$ 5,000.00	$ -	$ 5,000.00	$ -	$5,000.00	$ -
	08 Sewer - Revenue	$ 2,194,400.00	$ 3,298,036.37	$ 2,544,400.00	$ 3,285,339.23	$ 2,899,400.00	$ 2,322,405.11	$573,318.89	$ 4,733,320.79
	08 Sewer - Expenses	$ 2,103,428.09	$ 2,111,894.74	$ 2,556,249.76	$ 2,076,782.69	$ 2,881,287.31	$ 2,461,126.37	$831,927.73	$ 4,385,552.18