	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual-9-30-2026	2026 Variance	2027 Budget
06 Water Fund									
Revenue									11/13/2026
Interest Earnings									
06-34100-0341-001	Investment Interest	$ 2,000.00	$ 51,033.39	$ 2,000.00	$ 57,267.05	$ 2,000.00	$ 36,790.41	($34,790.41)	$ 20,000.00
Rents and Royalties									
06-34200-0342-010	Rent of Land	$ 5,000.00	$ -	$ 5,000.00	$ -	$ 5,000.00	$ -	$5,000.00	$ -
Chg for SVC Water									
06-37800-0361-030	Connection Deposits	$ 2,000.00	$ -	$ 2,000.00	$ 12,200.00	$ 2,000.00	$ 3,590.00	($1,590.00)	$ 2,000.00
06-37800-0361-033	Facility Fee Deposit	$ 10,000.00	$ 2,000.00	$ 10,000.00	$ 3,000.00	$ 10,000.00	$ 59,500.00	($49,500.00)	$ 10,000.00
06-37800-0378-010	Metered Water Sales	$ 2,100,000.00	$ 2,594,104.05	$ 2,200,000.00	$ 2,633,898.27	$ 2,250,000.00	$ 2,206,493.80	$43,506.20	$ 2,750,000.00
06-37800-0378-090	Other Water Revenue	$ 4,000.00	$ -	$ 4,000.00	$ -	$ 4,000.00	$ 84.00	$3,916.00	$ 1,000.00
06-37800-0378-091	Penalties Imposed	$ 1,000.00	$ 12,264.89	$ 1,000.00	$ 11,485.60	$ 1,000.00	$ 9,733.94	($8,733.94)	$ 10,000.00
Other Unclass OperRev									
06-38900-0396-002	Reimb-Employee Health Care Cont	$ 2,000.00	$ -	$ 2,000.00	$ -	$ 2,000.00	$ -	$2,000.00	$ -
Interfund Oper Tfrs									
06-39200-0380-000	Other Income Pyts-Other Funds	$ 45,000.00	$ 54,693.62	$ 45,000.00	$ 45,625.72	$ 45,000.00	$ 34,289.36	$10,710.64	$ 45,000.00
	Fund Bal - Use in Curr Yr - Non-spec								
	Fund Bal - Use in Curr Yr - Specific								$ 179,000.00
Expenses									
PW Water System									
06-44800-9720-000	Improvements Other than Bldgs	$ 30,000.00	$ 164,270.25	$ 30,000.00	$ 251,958.45	$ 38,000.00	$ 313,961.36	($275,961.36)	$ 179,000.00
06-44800-9740-000	Machinery & Equipment	$ 70,000.00	$ 18,925.08	$ 40,000.00	$ -	$ 40,000.00	$ 15,245.00	$24,755.00	$ 40,000.00
06-44800-9750-000	Minor Mach & Equip	$ 2,000.00	$ 839.85	$ 2,000.00	$ 2,107.81	$ 2,000.00	$ 4,801.33	($2,801.33)	$ 5,250.00
Water fund-Admin									
06-44861-4130-000	Salaries of Management Staff	$ 159,975.50	$ 164,074.72	$ 175,000.00	$ 171,997.52	$ 175,000.00	$ 134,925.05	$40,074.95	$ 182,301.84
06-44861-4140-000	Wages of Office/Field Staff	$ 290,000.00	$ 297,292.79	$ 320,000.00	$ 310,082.52	$ 320,000.00	$ 227,410.60	$92,589.40	$ 330,400.00
06-44861-4145-000	Overtime	$ 24,371.48	$ 15,098.97	$ 25,373.14	$ 16,893.19	$ 26,415.98	$ 11,731.47	$14,684.51	$ 20,000.00
06-44861-4156-000	Life/Health/Dental/Vision EmpBen	$ 232,265.57	$ 210,495.62	$ 237,143.14	$ 231,263.60	$ 275,797.47	$ 203,070.70	$72,726.77	$ 314,082.68
06-44861-4160-000	Contribution to Employee Pension	$ 80,690.11	$ 70,723.36	$ 85,620.27	$ 85,350.81	$ 89,216.33	$ 77,981.12	$89,216.33	$ 98,137.96
06-44861-4161-000	Employer Contr to Taxes	$ 37,120.25	$ 36,109.74	$ 38,645.90	$ 37,842.90	$ 40,234.24	$ 28,380.42	$11,853.82	$ 42,245.96
06-44861-4162-000	Unemployment Comp Insurance	$ 1,829.62	$ -	$ 1,829.62	$ -	$ 1,829.62	$ -	$1,829.62	$ -
06-44861-4195-000	Training, Seminars, Cert.	$ 3,500.00	$ 1,150.00	$ 3,500.00	$ 190.00	$ 3,500.00	$ -	$3,500.00	$ 2,000.00
06-44861-4220-000	Operating Supplies	$ 1,500.00	$ 81.48	$ 1,500.00	$ -	$ 1,500.00	$ -	$1,500.00	$ 1,500.00
06-44861-4242-000	Protection to Persons and PP&E	$ 45,180.00	$ 47,100.50	$ 45,180.00	$ 50,865.50	$ 45,180.00	$ 33,885.00	$11,295.00	$ 45,180.00
06-44861-4260-000	Small Tools & Minor Equipment	$ 2,500.00	$ 545.78	$ 2,500.00	$ 31.75	$ 2,500.00	$ -	$2,500.00	$ 500.00
06-44861-4310-000	Legal Services	$ 5,000.00	$ 1,700.00	$ 5,000.00	$ -	$ 5,000.00	$ 200.00	$4,800.00	$ 1,500.00
06-44861-4311-000	Accounting & Auditing Services	$ 2,600.00	$ 3,625.00	$ 2,600.00	$ 4,187.50	$ 2,600.00	$ 3,412.50	($812.50)	$ 5,000.00
06-44861-4313-000	Engineering Services	$ 10,000.00	$ 61,803.18	$ 10,000.00	$ 41,593.78	$ 10,000.00	$ 56,802.62	($46,802.62)	$ 75,000.00
06-44861-4317-000	Other Consultants	$ 1,500.00	$ -	$ 1,500.00	$ -	$ 1,500.00	$ -	$1,500.00	$ -
06-44861-4318-000	Financial Services & Fees	$ 4,500.00	$ 12,741.73	$ 4,500.00	$ 12,289.46	$ 4,500.00	$ 8,313.06	($3,813.06)	$ 13,000.00
06-44861-4321-000	Telephone/Communications Chgs	$ 4,000.00	$ 6,330.58	$ 4,000.00	$ 2,050.32	$ 4,000.00	$ 1,885.92	$2,114.08	$ 3,000.00
06-44861-4325-000	Postage	$ 2,500.00	$ 615.43	$ 2,500.00	$ 307.26	$ 2,500.00	$ 881.93	$1,618.07	$ 1,000.00
06-44861-4331-000	Travel Expense	$ 3,000.00	$ -	$ 3,000.00	$ -	$ 3,000.00	$ -	$3,000.00	$ 1,000.00
06-44861-4341-000	Advertising	$ 1,500.00	$ 447.22	$ 1,500.00	$ 626.63	$ 1,500.00	$ 30.51	$1,469.49	$ 1,500.00
06-44861-4342-000	Printing	$ 1,000.00	$ 1,369.04	$ 1,000.00	$ 1,530.82	$ 1,000.00	$ 901.49	$98.51	$ 1,500.00
06-44861-4352-000	Gen Liability Ins. (package)	$ 13,833.00	$ -	$ 13,833.00	$ -	$ 13,833.00	$ -	$13,833.00	$ -
06-44861-4354-000	Workers Compensation	$ 2,754.00	$ 12,019.09	$ 2,754.00	$ 12,509.29	$ 2,754.00	$ 9,149.20	($6,395.20)	$ 13,134.75
06-44861-4356-000	Umbrella Insurance	$ 3,175.00	$ -	$ 3,175.00	$ -	$ 3,175.00	$ -	$3,175.00	$ -
06-44861-4366-000	Water	$ 8,000.00	$ 30,620.92	$ 8,000.00	$ 32,745.85	$ 8,000.00	$ 20,513.10	($12,513.10)	$ 30,000.00
06-44861-4374-000	Repairs & Maint Machine & Equip	$ 100.00	$ -	$ 100.00	$ -	$ 100.00	$ 1,185.32	($1,085.32)	$ -
06-44861-4383-000	Rent of Buildings	$ 68,226.00	$ 56,855.00	$ 68,226.00	$ 62,540.50	$ 68,226.00	$ 51,169.50	$17,056.50	$ 68,226.00
06-44861-4420-000	Dues, Subs and Memberships	$ 1,500.00	$ 2,964.50	$ 1,500.00	$ 3,209.00	$ 1,500.00	$ 2,102.50	($602.50)	$ 4,000.00
06-44861-4450-000	Contract Services-Other	$ 20,100.00	$ 40,932.83	$ 20,100.00	$ 56,956.25	$ 20,100.00	$ 45,548.01	($25,448.01)	$ 60,000.00
06-44861-4451-000	Other Services and Charges	$ 500.00	$ 6,589.77	$ 500.00	$ 630.24	$ 500.00	$ 8,594.89	($8,094.89)	$ 5,000.00
06-44861-4460-000	Meetings & Conferences	$ 1,500.00	$ -	$ 1,500.00	$ -	$ 1,500.00	$ -	$1,500.00	$ -
Water fund-Pump/Purif									
06-44862-4162-000	Unemployment Comp Insurance	$ 282.00	$ -	$ 282.00	$ -	$ 282.00	$ -	$282.00	$ -
06-44862-4195-000	Training, Seminars, Cert.	$ 1,500.00	$ 500.00	$ 1,500.00	$ -	$ 1,500.00	$ 60.00	$1,440.00	$ 1,500.00

	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual-9-30-2026	2026 Variance	2027 Budget
06-44862-4220-000	Operating Supplies	$ 940.00	$ 639.52	$ 940.00	$ 742.15	$ 940.00	$ 288.28	$651.72	$ 800.00
06-44862-4221-000	Chemicals	$ 80,000.00	$ 71,495.49	$ 80,000.00	$ 91,594.76	$ 80,000.00	$ 87,037.51	($7,037.51)	$ 120,000.00
06-44862-4222-000	Water Analysis	$ 20,000.00	$ 16,698.58	$ 20,000.00	$ 18,702.48	$ 20,000.00	$ 17,199.92	$2,800.08	$ 20,000.00
06-44862-4242-000	Protection to Persons and PP&E	$ 45,000.00	$ 48,954.00	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 35,616.62	$9,383.38	$ 45,000.00
06-44862-4260-000	Small Tools & Minor Equipment	$ 11,000.00	$ 3,982.20	$ 11,000.00	$ 6,902.21	$ 11,000.00	$ 3,334.04	$7,665.96	$ 7,000.00
06-44862-4321-000	Telephone/Communications Chgs	$ 1,000.00	$ 2,337.07	$ 1,000.00	$ 875.66	$ 1,000.00	$ 630.52	$369.48	$ 1,000.00
06-44862-4354-000	Workers Compensation	$ 1,384.00	$ -	$ 1,384.00	$ -	$ 1,384.00	$ -	$1,384.00	$ -
06-44862-4361-000	Electricity	$ 110,460.00	$ 136,068.81	$ 110,460.00	$ 134,662.26	$ 110,460.00	$ 91,046.19	$19,413.81	$ 140,000.00
06-44862-4374-000	Repairs & Maint Machine & Equip	$ 13,000.00	$ 64,778.56	$ 13,000.00	$ 132,453.40	$ 13,000.00	$ 41,705.66	($28,705.66)	$ 80,000.00
06-44862-4450-000	Contract Services-Other	$ 25,000.00	$ 70,211.03	$ 25,000.00	$ 49,715.81	$ 20,000.00	$ 84,006.64	($64,006.64)	$ 75,000.00
06-44862-4451-000	Other Services and Charges	$ 100.00	$ 546.18	$ 100.00	$ 1,190.41	$ 100.00	$ 1,046.84	($946.84)	$ 500.00
Water fund-Coll/Dist									
06-44863-4195-000	Training, Seminars, Cert.	$ 2,000.00	$ 1,595.98	$ 2,000.00	$ 957.00	$ 2,000.00	$ 120.00	$1,880.00	$ -
06-44863-4220-000	Operating Supplies	$ 3,000.00	$ 2,325.86	$ 3,000.00	$ 316.59	$ 3,000.00	$ 1,744.08	$1,255.92	$ 3,000.00
06-44863-4223-000	Leak Detection	$ 2,500.00	$ 1,416.98	$ 2,500.00	$ 825.00	$ 2,500.00	$ 3,400.00	($900.00)	$ 10,000.00
06-44863-4231-000	Vehicle Fuels-Gas	$ 6,500.00	$ 2,506.74	$ 6,500.00	$ 2,030.01	$ 6,500.00	$ 2,849.67	$3,650.33	$ 3,250.00
06-44863-4232-000	Vehicle Fuels-Diesel	$ 500.00	$ 889.19	$ 500.00	$ 1,299.37	$ 500.00	$ 1,570.71	($1,070.71)	$ 2,750.00
06-44863-4238-000	Clothing & Uniforms	$ 2,500.00	$ 337.71	$ 2,500.00	$ -	$ 2,500.00	$ 361.43	$2,138.57	$ 750.00
06-44863-4242-000	Protection to Persons and PP&E	$ 20,000.00	$ 20,050.79	$ 20,000.00	$ 20,000.04	$ 20,000.00	$ 13,333.36	$6,666.64	$ 20,000.00
06-44863-4251-000	Vehicle Repairs	$ 3,000.00	$ 2,958.85	$ 3,000.00	$ 10,351.82	$ 3,000.00	$ 20,896.71	($17,896.71)	$ 15,000.00
06-44863-4260-000	Small Tools & Minor Equipment	$ 2,000.00	$ 3,326.72	$ 2,000.00	$ 852.25	$ 2,000.00	$ 1,816.32	$183.68	$ 2,000.00
06-44863-4354-000	Workers Compensation	$ 2,293.00	$ -	$ 2,293.00	$ -	$ 2,293.00	$ -	$2,293.00	$ -
06-44863-4374-000	Repairs & Maint Machine & Equip	$ 45,000.00	$ 57,651.50	$ 45,000.00	$ 54,784.73	$ 45,000.00	$ 48,703.48	($3,703.48)	$ 60,000.00
06-44863-4450-000	Contract Services-Other	$ 3,000.00	$ 872.61	$ 3,000.00	$ 2,623.21	$ 3,000.00	$ 8,175.86	($5,175.86)	$ 52,500.00
06-44863-4451-000	Other Services and Charges	$ 100.00	$ 466.15	$ 100.00	$ 3,494.14	$ 100.00	$ 377.15	($277.15)	$ 1,500.00
Debt Service									
06-47000-4711-000	Debt Principal-GOB Bonds	$ 550,000.00	$ -	$ 566,378.00	$ -	$ 575,000.00	$ 584,700.00	($9,700.00)	$ 599,700.00
06-47000-4721-000	Interest Expense-GOB Bonds	$ 153,000.00	$ 154,997.85	$ 143,129.00	$ 144,888.10	$ 132,000.00	$ 133,309.71	($1,309.71)	$ 121,556.08
Pension Payments									
06-48900-4451-000	Other Services and Charges	$ 10,870.00	$ -	$ 10,870.00	$ 820.85	$ 10,870.00	$ -	$10,870.00	$ -
Refunds									
06-49100-4911-000	Refund of PY Expenses	$ 2,000.00	$ -	$ 2,000.00	$ -	$ 2,000.00	$ -	$2,000.00	$ -
	06 Water - Revenue	$ 2,171,000.00	$ 2,818,523.62	$ 2,271,000.00	$ 2,809,399.67	$ 2,321,000.00	$ 2,350,481.51	($36,193.88)	$ 3,017,000.00
	06 Water - Expenses	$ 2,254,149.53	$ 1,931,360.92	$ 2,288,016.07	$ 2,126,975.03	$ 2,333,390.64	$ 2,445,413.30	($42,131.30)	$ 2,926,265.27