

## FY26 Budget Pro Forma

2026 Budget September 3 Agenda

460 - Water Operating Fund

	FY25	FY26	FY27	FY28	FY29	FY30
	Adopted	Budget	Budget	Budget	Budget	Budget
<b>All Accounts</b>	53,646,588	55,350,832	57,692,018	59,660,627	62,053,038	64,616,312
<b>Expenditures</b>	53,646,588	55,350,832	57,692,018	59,660,627	62,053,038	64,616,312
<b>Personnel Services</b>	11,023,200	11,710,939	12,129,318	12,564,940	13,018,656	13,491,356
511000 - Salaries	7,724,945	8,171,968	8,417,125	8,669,639	8,929,730	9,197,621
511200 - Capitalized Wages	(1,455,834)	(1,565,199)	(1,612,154)	(1,660,519)	(1,710,335)	(1,761,645)
511300 - Salary Enhancements	322,028	331,152	341,087	351,319	361,859	372,715
511500 - Temporary Wages	495,620	510,488	525,804	541,576	557,824	574,559
512000 - Overtime	546,244	572,631	589,811	607,505	625,729	644,502
512100 - Capitalized Overtime	(210,184)	(227,771)	(234,604)	(241,643)	(248,890)	(256,358)
512400 - Other Salary Items	12,331	3,120	3,214	3,310	3,410	3,512
515000 - Pension- Current	1,350,592	1,402,939	1,445,027	1,488,378	1,533,029	1,579,020
515100 - Pension- MAP	450,493	485,778	500,352	515,363	530,822	546,748
515600 - Mandatory Medicare	115,818	124,890	128,636	132,495	136,470	140,564
516000 - Health Benefits	1,446,295	1,676,276	1,793,615	1,919,168	2,053,509	2,197,255
516020 - Health Benefits - OPEB	82,018	84,479	87,013	89,623	92,312	95,081
516100 - Flex Benefits	286,842	288,516	297,171	306,087	315,269	324,727
518000 - Vacancy Factor of 3%	(144,008)	(148,328)	(152,779)	(157,361)	(162,082)	(166,945)
<b>Operating Expenditures</b>	2,274,866	1,936,065	1,984,466	2,034,075	2,084,925	2,137,048
521020 - Custodial/Janitorial Services	36,569	37,446	38,383	39,342	40,326	41,334
521030 - Printing/Reproduction Services	28,817	29,523	30,261	31,018	31,793	32,588
521040 - Unclassified Professional Fees	13,903	14,236	14,592	14,957	15,332	15,715
521080 - System Collection	142,813	146,241	149,897	153,644	157,485	161,422
521090 - Bldg Repairs & Maint Non Cap	7,038	2,948	3,022	3,097	3,174	3,254
521100 - Veh & Other Equip R&M Non Cap	22,011	18,595	19,060	19,536	20,025	20,524
521110 - Medical Services	648	664	680	697	715	732
521160 - Legal Services	5,434	5,564	5,704	5,846	5,992	6,142
521170 - Construction/Renovation Svcs	1,896	1,942	1,990	2,040	2,091	2,143
521180 - Unclassified Contractual Svcs	285,614	275,633	282,523	289,587	296,825	304,246
521190 - IT Consulting Services	19,708	14,835	15,206	15,585	15,975	16,375
521200 - Environmental Contractual Svc	54,338	55,642	57,033	58,459	59,920	61,418
522080 - Mobile Devices/Phone Services	60,614	60,130	61,633	63,175	64,754	66,373
523010 - Chem-Med-Lab	303,403	176,597	181,013	185,538	190,176	194,931
523020 - Food Products/Services	18,460	18,903	19,376	19,860	20,356	20,865
523030 - Gasoline/Fuel	1,310	1,511	1,549	1,588	1,628	1,669
523040 - Oil & Lubricants	1,275	1,305	1,338	1,371	1,406	1,441
523050 - Postage/Shipping/Freight Chgs	6,858	7,940	8,139	8,342	8,550	8,763
523060 - Office Supplies	21,327	18,405	18,864	19,335	19,818	20,314
523070 - Uniforms & Clothing	45,573	48,577	49,793	51,037	52,312	53,618
523080 - Unclassified Supplies	517,767	424,323	434,931	445,803	456,950	468,373
523090 - Furniture & Equip Non Cap	26,814	22,282	22,839	23,411	23,996	24,597
523100 - Vehicle Non Garage	1,413	1,447	1,483	1,520	1,558	1,597
523140 - Safety Materials & Supplies	16,002	17,828	18,273	18,730	19,197	19,678
524010 - Travel & Training	68,975	68,330	70,038	71,790	73,583	75,423
524020 - Journals & Books	2,725	1,041	1,068	1,094	1,122	1,150
524040 - Membershp/Certificates/License	22,342	23,491	24,078	24,679	25,296	25,929
524070 - Lease Expense- Machines	15,341	12,572	12,886	13,208	13,539	13,877
524080 - Unclassified Charges	5,807	6,530	6,693	6,860	7,031	7,208
540110 - Interest on Deposits	20,014	18,724	19,192	19,672	20,164	20,668
540120 - Bad Debt Expense	310,487	272,249	279,055	286,032	293,183	300,512
540130 - Line Extensions	150,626	94,392	96,751	99,170	101,649	104,191
580060 - Unclassified Equipment	35,744	36,219	37,123	38,052	39,004	39,978
523065 - Computer/IT Equip Non Cap	3,200	0	0	0	0	0
<b>Internal Service Funds</b>	12,352,588	12,793,601	13,561,222	14,374,896	15,237,388	16,151,632
560010 - Human Resource Expense	287,545	311,613	330,310	350,129	371,136	393,404
560020 - Accounting Expense	313,145	409,242	433,796	459,824	487,413	516,658
560030 - Purchasing Expense	81,640	112,941	119,718	126,901	134,516	142,586
560040 - Information Systems Expense	1,287,528	1,321,492	1,400,781	1,484,828	1,573,918	1,668,352
560050 - Risk Management Expense	1,543,028	1,658,791	1,758,318	1,863,818	1,975,646	2,094,184
560060 - Radio Communications Expense	46,531	58,275	61,772	65,478	69,406	73,572
560070 - Revenue Collection	359,930	296,305	314,083	332,928	352,904	374,078
560080 - Utility Services Expense	3,684,268	3,741,006	3,965,466	4,203,394	4,455,598	4,722,934
560082 - Facilities and Environmental	1,271,204	1,221,309	1,294,588	1,372,263	1,454,599	1,541,875

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560090 - Vehicle Garage Expense	1,273,184	1,157,770	1,227,238	1,300,870	1,378,922	1,461,659
560095 - Vehicle Fuel	401,176	426,678	452,280	479,417	508,182	538,672
560100 - Vehicle Replacement	904,879	1,045,726	1,108,469	1,174,978	1,245,476	1,320,205
560120 - Indirect Costs	543,407	606,354	642,737	681,301	722,179	765,509
560140 - Community Relations Expense	289,613	359,410	380,974	403,833	428,063	453,747
560150 - Diversity and Inclusion Exp	65,510	66,689	70,692	74,934	79,430	84,197
<b>Utilities and Other Expenses</b>	<b>1,832,212</b>	<b>1,878,530</b>	<b>1,925,494</b>	<b>1,973,627</b>	<b>2,022,971</b>	<b>2,073,546</b>
571010 - Utilities - Sewer	3,281	3,363	3,447	3,533	3,622	3,712
571030 - Utilities - Sanitation	1,124	1,152	1,181	1,210	1,241	1,272
571040 - Utilities - Stormwater	10,469	7,886	8,083	8,284	8,492	8,705
571050 - Utilities - Gas	197	202	207	212	217	223
571060 - Utilities - Water	4,274	4,381	4,491	4,602	4,717	4,835
571070 - Utilities - Electric	1,797,409	1,851,770	1,898,064	1,945,515	1,994,154	2,044,008
571080 - Utilities - Fire Services	15,458	9,776	10,021	10,271	10,528	10,791
<b>Transfers</b>	<b>21,563,536</b>	<b>22,472,941</b>	<b>23,418,793</b>	<b>23,923,546</b>	<b>24,779,817</b>	<b>25,730,717</b>
611300 - Debt Service Transfer	7,576,135	7,439,751	8,054,140	8,325,139	8,581,317	8,904,520
612200 - RR&I Transfer	9,087,000	9,700,000	9,940,000	10,080,005	10,584,005	11,113,206
612300 - Other Transfers	3,572,763	3,658,509	3,749,972	3,843,721	3,939,814	4,038,310
612400 - Inter-Fund Ops Transfer	1,327,638	1,674,681	1,674,681	1,674,681	1,674,681	1,674,681
<b>Contributions to Operations</b>	<b>4,451,910</b>	<b>4,558,756</b>	<b>4,672,725</b>	<b>4,789,543</b>	<b>4,909,281</b>	<b>5,032,013</b>
621000 - Contribution to Other Funds	4,451,910	4,558,756	4,672,725	4,789,543	4,909,281	5,032,013
<b>Year End Adjustments</b>	<b>148,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
632200 - Transfer to RR&I	148,276	0	0	0	0	0