

FY26 Budget Pro Forma

2026 Budget September 3 Agenda

500 - Sewer Operating Fund

	FY25	FY26	FY27	FY28	FY29	FY30
	Adopted	Budget	Budget	Budget	Budget	Budget
All Accounts	91,057,836	94,022,688	96,893,374	100,685,748	104,118,611	107,758,195
Expenditures	91,057,836	94,022,688	96,893,374	100,685,748	104,118,611	107,758,195
Personnel Services	19,418,470	19,769,123	20,451,671	21,160,945	21,898,216	22,664,770
511000 - Salaries	13,735,638	13,991,305	14,411,045	14,843,374	15,288,677	15,747,338
511200 - Capitalized Wages	(2,150,601)	(2,144,078)	(2,208,402)	(2,274,654)	(2,342,892)	(2,413,180)
511300 - Salary Enhancements	555,952	556,039	572,721	589,902	607,596	625,824
511500 - Temporary Wages	585,612	603,181	621,276	639,914	659,112	678,885
512000 - Overtime	972,521	1,001,696	1,031,747	1,062,699	1,094,582	1,127,417
512100 - Capitalized Overtime	(234,500)	(321,071)	(330,703)	(340,624)	(350,844)	(361,367)
512400 - Other Salary Items	32,967	7,800	8,035	8,275	8,524	8,780
515000 - Pension- Current	2,520,024	2,347,213	2,417,631	2,490,157	2,564,863	2,641,810
515100 - Pension- MAP	778,315	815,832	840,306	865,515	891,480	918,226
515600 - Mandatory Medicare	200,099	209,743	216,037	222,516	229,193	236,067
516000 - Health Benefits	1,961,301	2,236,799	2,393,375	2,560,910	2,740,175	2,931,988
516020 - Health Benefits - OPEB	184,244	189,771	195,464	201,328	207,368	213,589
516100 - Flex Benefits	443,166	446,148	459,532	473,318	487,518	502,144
518000 - Vacancy Factor of 3%	(166,268)	(171,255)	(176,393)	(181,685)	(187,136)	(192,751)
Operating Expenditures	9,408,926	7,937,651	8,136,091	8,339,489	8,547,974	8,761,676
521010 - Advertising	880	901	924	947	971	994
521020 - Custodial/Janitorial Services	64,091	59,921	61,418	62,953	64,527	66,139
521030 - Printing/Reproduction Services	18,432	18,234	18,690	19,158	19,637	20,128
521040 - Unclassified Professional Fees	48,148	3,669	3,760	3,854	3,951	4,050
521080 - System Collection	108,295	110,894	113,666	116,508	119,421	122,406
521090 - Bldg Repairs & Maint Non Cap	24,981	21,717	22,260	22,816	23,386	23,970
521100 - Veh & Other Equip R&M Non Cap	653,992	586,096	600,748	615,766	631,161	646,941
521110 - Medical Services	2,147	2,199	2,254	2,309	2,367	2,428
521120 - Educational Services	2,134	1,028	1,054	1,080	1,107	1,135
521130 - Engineering Services	9,473	8,383	8,592	8,807	9,027	9,253
521140 - Contract Engineering Services	33	34	35	36	36	37
521180 - Unclassified Contractual Srvcs	1,297,698	1,107,741	1,135,434	1,163,820	1,192,915	1,222,737
521190 - IT Consulting Services	292,463	213,079	218,407	223,866	229,462	235,199
521200 - Environmental Contractual Svc	13	13	14	14	14	15
522080 - Mobile Devices/Phone Services	94,070	96,182	98,586	101,051	103,576	106,168
523010 - Chem-Med-Lab	3,678,547	3,479,557	3,566,547	3,655,710	3,747,104	3,840,781
523020 - Food Products/Services	12,757	7,848	8,044	8,246	8,451	8,662
523030 - Gasoline/Fuel	159	163	167	171	175	180
523040 - Oil & Lubricants	19,489	19,957	20,455	20,967	21,491	22,029
523050 - Postage/Shipping/Freight Chgs	50,956	36,635	37,550	38,487	39,451	40,438
523060 - Office Supplies	42,417	38,324	39,281	40,265	41,272	42,303
523070 - Uniforms & Clothing	45,565	42,476	43,539	44,628	45,742	46,886
523080 - Unclassified Supplies	1,083,040	791,356	811,139	831,416	852,203	873,507
523090 - Furniture & Equip Non Cap	27,751	28,019	28,719	29,438	30,172	30,928
523130 - Building Supplies Non Cap	6,778	5,842	5,988	6,138	6,292	6,448
523140 - Safety Materials & Supplies	21,461	21,977	22,526	23,090	23,667	24,257
524010 - Travel & Training	127,432	85,560	87,700	89,891	92,140	94,442
524020 - Journals & Books	1,714	1,755	1,799	1,844	1,889	1,937
524040 - Membershp/Certificates/License	77,986	67,194	68,877	70,597	72,363	74,171
524050 - Lease Exp Building & Office	63	65	66	68	69	71
524070 - Lease Expense- Machines	24,862	20,253	20,759	21,278	21,810	22,355
524080 - Unclassified Charges	981	1,005	1,030	1,055	1,081	1,109
540120 - Bad Debt Expense	449,108	459,887	471,384	483,168	495,248	507,629
540130 - Line Extensions	365,580	234,174	240,028	246,029	252,179	258,484
580030 - Office Equipment	6,632	11,791	12,086	12,388	12,698	13,015
580060 - Unclassified Equipment	699,098	167,057	171,234	175,515	179,902	184,401
521191 - IT Hardware/Software Maint Sv	33,000	33,792	34,637	35,503	36,390	37,300
523065 - Computer/IT Equip Non Cap	16,700	152,873	156,694	160,612	164,627	168,743
Internal Service Funds	12,480,122	13,148,751	13,937,671	14,773,930	15,660,378	16,599,990
560010 - Human Resource Expense	419,124	437,020	463,241	491,036	520,499	551,728
560020 - Accounting Expense	575,559	579,397	614,159	651,009	690,071	731,473
560030 - Purchasing Expense	237,024	256,285	271,660	287,959	305,237	323,550
560040 - Information Systems Expense	1,836,310	1,904,373	2,018,635	2,139,752	2,268,138	2,404,226
560050 - Risk Management Expense	1,763,775	1,901,198	2,015,272	2,136,186	2,264,361	2,400,219

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560060 - Radio Communications Expense	47,215	64,804	68,693	72,814	77,183	81,814
560070 - Revenue Collection	304,662	245,262	259,978	275,576	292,111	309,638
560080 - Utility Services Expense	1,680,167	1,719,483	1,822,652	1,932,011	2,047,932	2,170,808
560082 - Facilities and Environmental	1,337,506	1,256,642	1,332,040	1,411,963	1,496,681	1,586,481
560090 - Vehicle Garage Expense	1,031,162	1,027,884	1,089,557	1,154,932	1,224,227	1,297,681
560095 - Vehicle Fuel	375,930	398,096	421,981	447,299	474,138	502,587
560100 - Vehicle Replacement	1,446,114	1,657,375	1,756,817	1,862,227	1,973,961	2,092,397
560120 - Indirect Costs	1,162,453	1,408,154	1,492,643	1,582,202	1,677,136	1,777,764
560140 - Community Relations Expense	152,972	183,673	194,693	206,375	218,757	231,883
560150 - Diversity and Inclusion Exp	110,149	109,105	115,650	122,589	129,946	137,741
Utilities and Other Expenses	4,351,783	4,117,504	4,220,443	4,325,954	4,434,104	4,544,953
571010 - Utilities - Sewer	8,074	8,276	8,483	8,695	8,912	9,134
571030 - Utilities - Sanitation	173,077	177,235	181,666	186,207	190,862	195,634
571040 - Utilities - Stormwater	47,732	48,925	50,148	51,402	52,687	54,004
571050 - Utilities - Gas	781,465	701,001	718,526	736,491	754,902	773,774
571060 - Utilities - Water	111,251	113,938	116,787	119,707	122,700	125,766
571070 - Utilities - Electric	3,199,624	3,036,818	3,112,739	3,190,557	3,270,322	3,352,079
571080 - Utilities - Fire Services	30,560	31,311	32,094	32,895	33,719	34,562
Transfers	39,100,989	42,761,681	43,702,321	45,479,123	46,806,474	48,246,055
611300 - Debt Service Transfer	19,361,797	19,475,520	20,196,545	20,450,496	20,694,153	21,000,048
612200 - RR&I Transfer	16,304,000	16,900,000	16,959,961	18,319,166	19,235,125	20,196,881
612300 - Other Transfers	2,548,457	2,568,134	2,632,337	2,698,146	2,765,599	2,834,739
612400 - Inter-Fund Ops Transfer	886,735	3,818,027	3,913,478	4,011,315	4,111,597	4,214,387
Contributions to Operations	6,140,603	6,287,978	6,445,177	6,606,307	6,771,465	6,940,751
621000 - Contribution to Other Funds	6,140,603	6,287,978	6,445,177	6,606,307	6,771,465	6,940,751
Year End Adjustments	156,943	0	0	0	0	0
632200 - Transfer to RR&I	156,943	0	0	0	0	0