CITY OF LABELLE

AGENDA

City Commission Budget Workshop
Thursday, August 13, 2026, at 3:00 PM

LaBelle Commission Chambers
481 West Hickpochee Ave
LaBelle, FL 33975

CITY COMMISSION:

Julie C. Wilkins, Mayor
Jackie Ratica, Vice Mayor
Kevin Holland, Commissioner
Bobbie Spratt, Commissioner
Hugo Vargas, Commissioner

ADMINISTRATION:

Tijauna Warner, MPA, MMC, Deputy City Clerk
Derek Rooney, Esq., City Attorney
Mitchell Wills, Superintendent PW

Agenda

1. **Call to Order**
2. **Invocation and Pledge of Allegiance**
3. **Roll Call**
4. **New Business**
    A. FY2026-2027 Utility Budget
5. **Adjournment**

Meeting Records Request

Any person requesting the appeal of a decision of the Planning Agency will require a verbatim record of the proceedings and for that purpose will need to ensure that such verbatim record is made. Pursuant to FS. 286.0105, the record must include the testimony and evidence upon which the appeal is to be based. The City of LaBelle does not prepare or provide such verbatim record.

Americans with Disabilities Act

In accordance with the provisions of the Americans with Disabilities Act (ADA), this document can be made available in an alternate format upon request. Special accommodations can be provided upon request with five (5) days advance notice of any meeting, by contacting Deputy City Clerk Tijauna Warner at LaBelle City Hall, 481 W. Hickpochee Avenue, LaBelle, Florida. Phone No. 863-675-2872. Hearing Assistance: If hearing impaired, contact Florida Relay at 800-955-8771 (TDD) or 800-955-8770 (Voice), for assistance. (Reference: Florida Statute 286.26)

City of LaBelle
FY2027 Budget
Utilities: Supplemental notes

DISCUSSION ITEMS

ESTIMATES -	SIGNIFICANT UNCERTAINTY REGARDING GRANT-RELATED ACTIVITY, WHICH
	IMPACTS TIMING AND AMOUNT OF GRANT RECEIPTS, CAPITAL OUTLAY,
	AND CASH/LOAN REQUIREMENTS. (LOAN NOT YET APPROVED BY USDA.)
REVENUE -	CUSTOMER DEPOSITS REPORTED NET OF REFUNDS
REVENUE -	CAPITAL IMPROVEMENT GRANTS REVENUE REPORTED AT ESTIMATED RECEIPTS
REVENUE -	SERVICE CHARGES INCLUDE 4% ADJ FOR COLA & GROWTH + TRUE-UP
EXPENDITURES -	REPAIRS AND MAINTENANCE DUE TO AGING INFRASTRUCTURE & EQUIPMENT
EXPENDITURES -	CAPITAL OUTLAY INCLUDES "UNFUNDED" GRANT PROJECTS & REPLACEMENT OF AGING EQUIPMENT
EXPENDITURES -	INFLATIONARY PRESSURES (FUEL, UTILITIES)
EXPENDITURES -	3RD PARTY CONTRACTORS
EXPENDITURES -	DEBT SERVICE - LINE OF CREDIT (PENDING USDA APPROVAL)
	GROSS PROCEEDS PEGGED TO FORECASTED CAPITAL OUTLAY. INTEREST @ 4.5%
	CASH FLOW ESTIMATES HIGHLY VARIABLE DUE TO TIMING OF EXPENDITURES & REIMBURSEMENTS.
	ASSUMES BEGINNING DEBT OBLIGATION OF $3.5M FOR FY2026.
BUDGET SHORTFALL -	SEWER OPERATING AT AN ESTIMATED DEFICIT OF $639K. OPTIONS TO FUND SHORTFAL:
	EXCESS PROCEEDS FROM WATER ($284K)
	GENERAL FUND TRANSFFER (($356K)
SANITATION -	CONTRACT DISPUTE FOR WASTE DISPOSAL UNDER NEGOTIATION.
	LIKELY TO RESULT IN A SIGNIFICANT CASH SETTLEMENT PAYABLE TO WASTE CONNECTIONS
	AND LARGE INCREASE IN FEES. BUDGET MAY BE UNDERSTATED FOR CHANGES.

Reconciliation of grant funding, loan activity, and capital outlay

		WATER	SEWER	TOTAL
	GRANT REVENUE			
Accrual basis	GRANT REV = LOC DRAW	11,912,500	22,641,500	34,554,000
	LESS: EST AR	(5,497,250)	(10,942,650)	(16,439,900)
	RECEIPTS/LOAN PYMTS	6,415,250	11,698,850	18,114,100
	LESS ARPA (DEFERRED REVENUE)		(1,000,000)	(1,000,000)
	NET GRANT RECEIPTS	6,415,250	10,698,850	17,114,100
	DEBT SERVICE			
	Payments	6,415,250	11,698,850	18,114,100
	LOC interest	187,619	334,256	521,875
	EXISTING LOANS	580,259	187,350	767,609
	TOTAL DEBT SVC	7,183,128	12,220,456	19,403,584
				-
	CAPITAL OUTLAY			-
	GRANT PROJECTS	11,912,500	22,641,500	34,554,000
	UNFUNDED OUTLAY			-
	EQUIPMENT/GRANTS	150,000	100,000	250,000
	METERS	128,500		128,500
	EASEMENTS	30,000	30,000	60,000
	TOTAL UNFUNDED OUTLAY	308,500	130,000	438,500
	TOTAL OUTLAY	**12,221,000**	**22,771,500**	**34,992,500**

ACCOUNT DESCRIPTION	FY2025 Actual	YTD 06/30/2026	*FY2025 Budget*	*FY2026 Budget*	*FY2027 Budget*	*Change*	*% Change*
UTILITIES							
WATER UTILITY REVENUES AND INFLOWS							
CASH ADJ Water deposits: CUSTOMER DEPOSITS - Cash adj		-	*97,600*	*87,600*	*6,000*	*(81,600)*	*-93%*
041-331-3100: FEDERAL GRANTS - WATER	-	1,157,836	-	*387,990*	*3,723,000*	*3,335,010*	*860%*
041-341-9000: FEES MISC AND CONNECTION FEES	31,724	26,629	*46,000*	*20,000*	*20,000*	-	
041-343-3100: WATER SALES	3,677,763	2,791,304	*3,644,000*	*3,600,000*	*3,851,999*	*251,999*	*7%*
041-343-3300: TURN ON FEES	12,936	12,000	*11,000*	*10,000*	*12,000*	*2,000*	*20%*
041-343-3400: CAPITAL OUTLAY	102,614	101,347	*188,000*	*100,000*	*100,000*	-	
041-343-6000: GRANT - STATE OF FL DW SRF	861,482	636,038	*3,500,000*	*3,500,000*	*2,692,250*	*(807,750)*	*-23%*
041-343-9002: WTR/NSF	5,280	3,843	*4,000*	*3,500*	*3,500*	-	
041-361-1000: INTEREST ON INVESTMENTS	13,009	9,199	*11,000*	*10,000*	*10,000*	-	
041-369-0000: MISCELLANEOUS REVENUE	1,542	71	-	-	-	-	
041-384-1000: LOAN OR BOND PROCEEDS	-	-	-	-	*11,912,500*	*11,912,500*	*100%*
041-399-9011: AR ALLOWANCE	(12,360)	-	-	-	-	-	
041-399-9999: PRIOR YEAR EXPENDITURES	-	18	-	-	-	-	
TOTAL WATER UTILITY REVENUES AND INFLOWS	**4,693,990**	**4,738,286**	**7,501,600**	**7,719,090**	**22,331,249**	***14,612,159***	***189%***
WATER UTILITY EXPENDITURES AND OUTLFOWS							
041-510-512-1022: RETIREMENT CONTRIB.	(44,377)	-	-	-	-	-	
041-510-513-3031: ATTORNEY FEES & EXPENSE	-	2,220	-	*15,000*	*20,000*	*5,000*	*33%*
041-510-513-3035: MISCELLANEOUS	-	500	-	*500*	*500*	-	
041-510-513-3040: CONFERENCES,MEALS & TRAVEL	-	-	-	*2,000*	*2,000*	-	
041-510-513-3054: FEES/DUES/DONATIONS	125	-	-	-	-	-	
041-510-513-4999: RESERVE FOR CONTINGENCIES	-	-	*99,707*	*421,556*	-	*(421,556)*	*-100%*
041-510-519-1012: SALARIES	4,255	-	-	-	-	-	
041-535-533-1012: SALARIES	313,633	347,513	*288,018*	*461,462*	*411,782*	*(49,680)*	*-11%*
041-535-533-1014: OVERTIME	24,874	17,582	*20,000*	*30,000*	*27,000*	*(3,000)*	*-10%*
041-535-533-1016: OPEB LIABILITY CHANGE	19,857	-	-	-	-	-	
041-535-533-1021: SOCIAL SECURITY	25,094	27,289	*23,563*	*37,597*	*33,567*	*(4,030)*	*-11%*
041-535-533-1022: RETIREMENT CONTRIBUTION	42,749	44,001	*39,683*	*66,328*	*59,631*	*(6,697)*	*-10%*
041-535-533-1023: LIFE AND HEALTH INSURANCE	70,824	94,021	*75,897*	*132,106*	*119,628*	*(12,478)*	*-9%*
041-535-533-1024: WORKERS COMPENSATION	27,159	14,535	*26,468*	*46,291*	*32,139*	*(14,152)*	*-31%*
041-535-533-3030: PROFESSIONAL SERVICES	-	2,580	-	-	-	-	
041-535-533-3031: PROFESSIONAL SERVICES	844,341	733,116	*1,093,000*	*1,040,187*	*1,098,286*	*58,099*	*6%*
041-535-533-3034: CONTRACT SERVICES	28,934	25,430	*27,000*	*29,570*	*52,570*	*23,000*	*78%*

ACCOUNT DESCRIPTION	FY2025 Actual	YTD 06/30/2026	*FY2025 Budget*	*FY2026 Budget*	*FY2027 Budget*	*Change*	*% Change*
041-535-533-3041: COMMUNICATION SERVICES	13,414	9,105	*10,000*	*15,603*	*14,425*	*(1,178)*	*-8%*
041-535-533-3042: FUEL	6,082	8,117	*5,000*	*5,150*	*9,650*	*4,500*	*87%*
041-535-533-3043: UTILITY SERVICES	181,096	141,277	*201,000*	*185,975*	*204,342*	*18,367*	*10%*
041-535-533-3045: INSURANCE	165,399	158,302	*167,677*	*211,591*	*170,240*	*(41,351)*	*-20%*
041-535-533-3051: OFFICE SUPPLIES	2,541	2,551	*10,000*	*5,501*	*5,000*	*(501)*	*-9%*
041-535-533-3052: OPERATING SUPPLIES	78,258	23,075	*78,000*	*77,974*	*30,000*	*(47,974)*	*-62%*
041-535-533-3054: SUBSCRIPTIONS & MEMBERSHIPS	1,773	889	*1,000*	*1,793*	*2,000*	*207*	*12%*
041-535-533-3146: REPAIR AND MAINTENANCE	154,487	252,854	*40,000*	*170,173*	*350,000*	*179,827*	*106%*
041-535-533-6064: CAPITAL OUTLAY	76,759	1,876,568	-	-	*12,062,500*	*12,062,500*	*100%*
CASH ADJ - WATER CAPITAL: CAPITAL OUTLAY - ASSETS	1,209,405	-			-	-	
CASH ADJ - WATER EASEMENTS: Intangibles and Easements - ASSETS	32,500	-			-	-	
041-535-533-6068: Intangibles and Easements	-	-	-	-	*30,000*	*30,000*	*100%*
041-536-533-1012: SALARIES	4,255	-	-	-	-	-	
041-536-533-3042: GASOLINE & OIL	898	-	-	-	-	-	
041-537-533-1012: SALARIES	4,255	-	-	-	-	-	
041-538-533-7272: BOND INTEREST EXPENSE	316,332	8,272	*316,634*	*301,956*	*481,918*	*179,962*	*60%*
041 CASH ADJ - DEBT : DEBIT SERVICE - PRINCIPAL - Cash adj	270,173	-	*270,173*	*278,560*	*6,701,210*	*6,422,650*	*2306%*
041-550-533-5900: DEPRECIATION	750,700	-	*724,500*	-	-	-	
041-550-533-6063: IMPROVE OTHER THAN BLDG.	-	-	*3,500,000*	*3,887,990*	-	*(3,887,990)*	*-100%*
041-550-533-6064: EQUIPMENT/RADIO READ METERS	-	52,609	-	*100,000*	*128,500*	*28,500*	*29%*
CASH ADJ-WATER XFER OUT: TRANSFER TO SEWER		-		*154,227.00*	*284,361.00*	*130,134.00*	
TOTAL WATER UTILITY EXPENDITURES AND OUTLFOWS	**4,625,793**	**3,842,407**	***7,017,320***	***7,719,090***	***22,331,249***	***14,612,159***	***189%***

ACCOUNT DESCRIPTION	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
SEWER UTILITY REVENUES AND INFLOWS							
CASH ADJ - Sewer Deposits: CUSTOMER DEPOSITS		-	62,000	45,000	5,000	(40,000)	-89%
042-331-3500: FEDERAL GRANTS - SEWER	-	647,964	-	430,950	8,115,758	7,684,808	1783%
042-343-3400: CAPITAL OUTLAY	68,741	99,115	128,000	50,000	80,000	30,000	60%
042-343-5100: SEWER USER FEES	1,432,436	1,119,921	1,705,000	1,400,000	1,545,491	145,491	10%
042-343-5200: SEWER DUMPING FEES	88,700	53,280	140,000	100,000	71,040	(28,960)	-29%
042-343-5500: SEWER CONNECTION FEES	7,649	11,029	28,000	10,000	10,000	-	
042-361-1000: INTEREST ON INVESTMENTS	-	-	4,500	-	-	-	
042-369-0000: MISCELLANEOUS REVENUE	1,394	-	-	-	-	-	
042-369-3000: CLAIMS AND SETTLEMENTS	-	11,001	-	-	-	-	
042-381-1000: TRANSFER IN-GENERAL FUND	-	-	-	-	355,543	355,543	100%
042-384-1000: DEM/DEP GRANTS	4,240,146	2,706,870	6,500,000	3,500,000	2,583,092	(916,908)	-26%
042-384-2000: LOAN PROCEEDS-FIRST BANK	-	-	500,000	-	23,540,000	23,540,000	100%
042-399-9011: AR ALLOWANCE	(15)	-	-	-	-	-	
CASH ADJ SEWER - WATER XFER IN: TRANSFER IN - WATER FUND		-		154,227	284,361	130,134	84%
TOTAL SEWER UTILITY REVENUES AND INFLOWS	**5,839,051**	**4,649,180**	**9,067,500**	**5,690,177**	**36,590,285**	**30,900,108**	**543%**
SEWER UTILITY EXPENDITURES AND OUTFLOWS							
042-510-512-1022: RETIREMENT CONTRIB.	(16,734)	-	-	-	-	-	
042-510-513-3031: ATTORNEY FEES & EXPENSE	-	-	-	15,000	20,000	5,000	33%
042-510-513-3054: FEES/DUES/DONATIONS	25	-	-	-	-	-	
042-525-535-1012: SALARIES	127,784	80,312	139,830	114,217	118,128	3,911	3%
042-525-535-1014: OVERTIME	2,735	1,125	20,000	20,600	21,400	800	4%
042-525-535-1016: OPEB LIABILITY CHANGE	7,758	-	-	-	-	-	
042-525-535-1021: SOCIAL SECURITY	9,775	6,065	12,227	10,314	10,673	359	3%
042-525-535-1022: RETIREMENT CONTRIBUTION	15,677	8,507	19,485	16,290	18,962	2,672	16%
042-525-535-1023: LIFE AND HEALTH INSURANCE	30,093	-	35,724	-	-	-	
042-525-535-1024: WORKERS COMPENSATION	10,606	7,389	11,480	9,852	6,840	(3,012)	-31%
042-525-535-3030: PROFESSIONAL SERVICES	1,800	5,813	-	-	-	-	
042-525-535-3031: PROFESSIONAL SERVICES	801,257	683,186	1,105,000	1,020,933	1,006,571	(14,362)	-1%
042-525-535-3034: CONTRACT SERVICES	2,166	1,976	15,000	4,077	4,330	253	6%
042-525-535-3043: UTILITIES/LIFT STATION	139,637	110,587	141,000	139,731	163,049	23,318	17%
042-525-535-3045: INSURANCE	44,600	44,090	43,756	56,483	45,246	(11,237)	-20%
042-525-535-3048: SEWAGE COLLECTI PROMOTIONAL ACTIVITY/AD'	-	-	-	82	100	18	22%

ACCOUNT DESCRIPTION	FY2025 Actual	YTD 06/30/2026	*FY2025 Budget*	*FY2026 Budget*	*FY2027 Budget*	*Change*	*% Change*
042-525-535-3051: OFFICE SUPPLIES	1,772	820	*6,000*	*3,030*	*3,030*	-	
042-525-535-3052: OPERATING SUPPLIES	31,663	30,268	*61,000*	*61,278*	*40,000*	*(21,278)*	*-35%*
042-525-535-3146: REPAIR AND MAINTENANCE	80,948	104,498	*42,000*	*50,045*	*140,000*	*89,955*	*180%*
042-525-535-6064: CAPITAL OUTLAY	33,841	3,445,511	*6,500,000*	*3,930,950*	*22,741,500*	*18,810,550*	*479%*
CASH ADJ: CAPITAL OUTLAY - ASSETS	4,411,300	-			-	-	
CASH ADJ: Intangibles and Easements - ASSETS	32,500	-			-	-	
042-525-535-6068: Intangibles and Easements	-	-	-	-	*30,000*	*30,000*	*100%*
042-535-533-1012: SALARIES	710	-	-	-	-	-	
042-535-533-1014: SEWER TREATMENT OVERTIME	-	1,623	-	-	-	-	
042-535-533-1021: SOCIAL SECURITY	54	123	-	-	-	-	
042-535-533-3146: REPAIRS & MAINTENANCE-FAC. & EQ.	-	4,728	-	-	-	-	
042-538-533-7073: OTHER DEBT SERVICE COSTS	58,947	-	-	-	*387,606*	*387,606*	*100%*
042-538-533-7272: BOND PRINCIPAL/INTEREST EXPENSE	-	-	*81,063*	*56,295*	-	*(56,295)*	*-100%*
042 CASH ADJ - DEBT: DEBIT SERVICE - PRINCIPAL - Cash adj	128,000	-	*269,715*	*131,000*	*11,832,850*	*11,701,850*	*8933%*
042-550-533-6064: EQUIPMENT	-	-	*500,000*	*50,000*	-	*(50,000)*	*-100%*
042-550-533-6900: DEPRECIATION	600,257	-	*624,500*	-	-	-	
TOTAL SEWER UTILITY EXPENDITURES AND OUTFLOWS	**6,557,170**	**4,536,620**	**9,627,780**	**5,690,177**	**36,590,285**	**30,900,108**	***543%***
SANITATION UTILITY REVENUES AND INFLOWS							
CASH ADJ - Sanitation Deposits: CUSTOMER DEPOSITS		-	*16,000*	*16,000*	*1,000*	*(15,000)*	*-94%*
043-343-4341: REFUSE COLLECTION	1,137,647	818,531	*1,167,000*	*1,142,000*	*1,308,000*	*166,000*	*15%*
043-399-9011: AR ALLOWANCE	(680)	-	-	-	-	-	
TOTAL SANITATION UTILITY REVENUES AND INFLOWS	**1,136,967**	**818,531**	**1,183,000**	**1,158,000**	**1,309,000**	**151,000**	***13%***
SANITATION UTILITY EXPENDITURES AND OUTFLOWS							
043-555-534-3134: GARBAGE FEES	1,091,317	862,412	*1,107,000*	*1,090,000*	*1,309,000*	*219,000*	*20%*
TOTAL SANITATION UTILITY EXPENDITURES AND OUTFLOWS	**1,091,317**	**862,412**	**1,107,000**	**1,158,000**	**1,309,000**	**151,000**	***13%***

City of LaBelle
FY2027 Budget
Utilities

SUMMARY: UTILITY FUND

	ACTUAL			BUDGET			
	FY2025 Actual	YTD 06.2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	*CHANGE*	% CHANGE
REVENUE	**11,670,008**	**10,205,997**	**17,752,100**	**14,567,267**	**60,230,534**	***45,663,267***	***313%***
041	4,693,990	4,738,286	7,501,600	7,719,090	22,331,249	*14,612,159*	*189%*
042	5,839,051	4,649,180	9,067,500	5,690,177	36,590,285	*30,900,108*	*543%*
043	1,136,967	818,531	1,183,000	1,158,000	1,309,000	*151,000*	*13%*
EXPENDITURES	**12,274,279**	**9,241,439**	**16,403,100**	**14,567,267**	**60,230,534**	***45,663,267***	***313%***
041	4,625,793	3,842,407	6,292,820	7,719,090	22,331,249	*14,612,159*	*189%*
042	6,557,170	4,536,620	9,003,280	5,690,177	36,590,285	*30,900,108*	*543%*
043	1,091,317	862,412	1,107,000	1,158,000	1,309,000	*151,000*	*13%*
LESS: DEPRECIATION EXP	1,350,956						
EXPENSE NET OF DEPR	10,923,323						
Net income							
Water	68,197	895,880	1,208,780	-	-	-	
Sewer	(718,118)	112,560	64,220	-	-	-	
Sanitation	45,650	(43,881)	76,000	-	-	-	
	(604,272)	**964,558**	**1,349,000**	**-**	**-**	**-**	

SUMMARY: UTILITY FUND BY ACCOUNT GROUP

	ACTUAL		BUDGET					
	FY2025 Actual	YTD 06.2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	*CHANGE*	% CHANGE	
REVENUE	**11,670,008**	**10,205,997**	**17,752,100**	**14,567,267**	**60,230,534**	***45,663,267***	***313%***	
2a.Intergovt Rev - Grants	5,101,628	5,148,709	10,000,000	7,818,940	17,114,100	*9,295,160*	*119%*	*CAPITAL IMPROVEMENT GRANTS, NET OF AR*
3.Svc charges	6,375,800	4,832,693	6,741,000	6,282,000	6,818,530	*536,530*	*9%*	*=4% (COLA & GROWTH) + TRUE-UP*
3a.Svc charges (capital)	171,355	200,462	316,000	150,000	180,000	*30,000*	*20%*	*GROWTH*
5.Fines & Penalties	5,280	3,843	4,000	3,500	3,500	-	*0%*	
6.Misc	2,936	11,090	-	-		-		
98.Loan Proceeds	-		500,000	-	35,452,500	*35,452,500*	*100%*	*ST FUNDING FOR GRANT CAPITAL IMPR PROJECTS*
99.Investment Inc	13,009	9,199	15,500	10,000	10,000	-	*0%*	
98. Customer Deposits			175,600	148,600	12,000	*(136,600)*	*-92%*	*CUSTOMER DEPOSITS NET OF REFUNDS*
TRANSFERS				154,227	284,361	*130,134*	*84%*	*WATER TRANSFER TO SEWER FOR SHORTFALL*
GF TRANSFER	-		-	-	355,543	*355,543*	*100%*	*GF XFER TO SEWER FOR SHORTFALL*
EXPENDITURES	**10,923,323**	**9,241,439**	**16,403,100**	**14,567,267**	**60,230,534**	***45,663,267***	***313%***	
A.Personnel	681,035	650,085	712,375	945,057	859,750	*(85,307)*	*-9%*	*CHANGES IN ALLOCATIONS*
B.Prof & Contract Svcs	2,769,815	2,316,733	3,347,000	3,214,767	3,510,757	*295,990*	*9%*	*INFLATION, INCR SERVICES*
C.Insurance	209,999	202,392	211,433	268,074	215,486	*(52,588)*	*-20%*	*REDUCED PREMIUM*
D.Repairs & Maint	235,435	362,080	82,000	260,218	490,000	*229,782*	*88%*	*TRUE-UP, AGING INFRASTRUCTURE*
E.Supplies	114,234	56,714	155,000	147,783	78,030	*(69,753)*	*-47%*	*EXPENSES MOVED TO R&M*
F.Fuel & Utilities	341,127	269,086	357,000	346,459	391,466	*45,007*	*13%*	*INFLATION*
G.Other	1,923	1,389	1,000	4,375	4,600	*225*	*5%*	
I.Capital Outlay	5,796,304	5,374,687	10,500,000	7,968,940	34,992,500	*27,023,560*	*339%*	*CAPITAL IMPROVEMENT GRANTS*
J.Debt service	773,452	8,272	937,585	767,811	19,403,584	*18,635,773*	*2427%*	*LINE OF CREDIT*
L.Reserves	-	-	-	68,000	-	*(68,000)*	*-100%*	*NO EXCESS FUNDS AVAILABLE*
N.Contingency	-	-	99,707	421,556	-	*(421,556)*	*-100%*	*NO EXCESS FUNDS AVAILABLE*
TRANSFERS				154,227	284,361	*130,134*	*84%*	*XFER FROM WATER TO SEWER FOR SHORTFALL*
NET CASH INFLOWS/(OUTFLOWS)	**746,684**	**964,558**	**1,349,000**	**-**	**-**	***-***		
UNFUNDED CAPITAL OUTLAY	**(694,676)**	**(225,978)**	**(500,000)**	**(150,000)**	**(438,500)**	***(288,500)***	***52%***	

	ACTUAL			BUDGET				
	FY2025 Actual	YTD 06.2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	*CHANGE*	% CHANGE	
041 - WATER FUND								
REVENUE	**4,693,990**	**4,738,286**	**7,501,600**	**7,719,090**	**22,331,249**	***14,612,159***	***189%***	
2a.Intergovt Rev - Grants	861,482	1,793,875	3,500,000	3,887,990	6,415,250	*2,527,260*	*65%*	*GRANT REIMBURSEMENTS ANTICIPATED*
3.Svc charges	3,710,063	2,829,933	3,701,000	3,630,000	3,883,999	*253,999*	*7%*	*=4% (COLA & GROWTH) + TRUE-UP*
3a.Svc charges (capital)	102,614	101,347	188,000	100,000	100,000	*-*	*0%*	
5.Fines & Penalties	5,280	3,843	4,000	3,500	3,500	*-*	*0%*	
6.Misc	1,542	89	-	-		*-*	*0%*	
98.Loan Proceeds	-		-	-	11,912,500	*11,912,500*	*0%*	*ST FUNDING FOR GRANT CAPITAL IMPR PROJECTS*
99.Investment Inc	13,009	9,199	11,000	10,000	10,000	*-*	*0%*	
98. Customer Deposits			97,600	87,600	6,000	*(81,600)*	*-93%*	*CUSTOMER DEPOSITS NET OF REFUNDS*
EXPENDITURE	**3,875,094**	**3,842,407**	**6,292,820**	**7,719,090**	**22,331,249**	***14,612,159***	***189%***	
A.Personnel	492,577	544,941	473,629	773,784	683,747	*(90,037)*	*-12%*	*CHANGE IN ALLOCATIONS*
B.Prof & Contract Svcs	873,276	763,346	1,120,000	1,084,757	1,170,856	*86,099*	*8%*	*INFLATION*
C.Insurance	165,399	158,302	167,677	211,591	170,240	*(41,351)*	*-20%*	*PREMIUM REDUCTION*
D.Repairs & Maint	154,487	252,854	40,000	210,173	350,000	*139,827*	*67%*	*TRUE-UP, AGING INFRASTRUCTURE*
E.Supplies	80,799	25,626	88,000	83,475	35,000	*(48,475)*	*-58%*	*ALLOCATED TO R&M*
F.Fuel & Utilities	201,490	158,499	216,000	206,728	228,417	*21,689*	*10%*	*INFLATION*
G.Other	1,898	1,389	1,000	4,293	4,500	*207*	*5%*	
I.Capital Outlay	1,318,663	1,929,177	3,500,000	3,987,990	12,221,000	*8,233,010*	*206%*	*CAPITAL IMPROVEMENT GRANTS*
J.Debt service	586,505	8,272	586,807	580,516	7,183,128	*6,602,612*	*1137%*	*LINE OF CREDIT*
N.Contingency	-	-	99,707	421,556	-	*(421,556)*	*-100%*	*NO EXCESS FUNDS AVAILABLE*
TRANSFERS				154,227	284,361	*130,134*	*84%*	*WATER TRANSFER TO SEWER*

	ACTUAL			BUDGET				
	FY2025 Actual	YTD 06.2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	*CHANGE*	% CHANGE	
042 - SEWER FUND								
REVENUE	**5,839,051**	**4,649,180**	**9,067,500**	**5,690,177**	**36,590,285**	***30,900,108***	***543%***	
2a.Intergovt Rev - Grants	4,240,146	3,354,834	6,500,000	3,930,950	10,698,850	*6,767,900*	*172%*	*GRANT REIMB LESS ARPA ALREADY ON HAND*
3.Svc charges	1,528,771	1,184,230	1,873,000	1,510,000	1,626,531	*116,531*	*8%*	*=4% (COLA & GROWTH) + TRUE-UP*
3a.Svc charges (capital)	68,741	99,115	128,000	50,000	80,000	*30,000*	*60%*	*REFLECTS CURRENT TRENDS*
6.Misc	1,394	11,001	-	-				
98.Loan Proceeds	-		500,000	-	23,540,000	*23,540,000*	*100%*	*ST FUNDING FOR GRANT CAPITAL IMPR PROJECTS*
99.Investment Inc	-		4,500	-				
98. Customer Deposits			62,000	45,000	5,000	*(40,000)*	*-89%*	*CUSTOMER DEPOSITS NET OF REFUNDS*
TRANSFERS				154,227	284,361	*130,134*	*84%*	*WATER TRANSFER TO SEWER*
GF TRANSFER	-		-	-	355,543	*355,543*	*100%*	*GF TRANSFER TO SEWER (DISCUSS)*
EXPENDITURE	**5,956,913**	**4,536,620**	**9,003,280**	**5,690,177**	**36,590,285**	***30,900,108***	***543%***	
A.Personnel	188,458	105,144	238,746	171,273	176,003	*4,730*	*3%*	*CHANGE IN ALLOCATIONS*
B.Prof & Contract Svcs	805,223	690,975	1,120,000	1,040,010	1,030,901	*(9,109)*	*-1%*	*LEGAL FEES REDUCED*
C.Insurance	44,600	44,090	43,756	56,483	45,246	*(11,237)*	*-20%*	*PREMIUM REDUCTION*
D.Repairs & Maint	80,948	109,225	42,000	50,045	140,000	*89,955*	*180%*	*TRUE-UP, AGING INFRASTRUCTURE*
E.Supplies	33,435	31,088	67,000	64,308	43,030	*(21,278)*	*-33%*	*ALLOCATED TO R&M*
F.Fuel & Utilities	139,637	110,587	141,000	139,731	163,049	*23,318*	*17%*	*INFLATION*
G.Other	25	-	-	82	100	*18*	*22%*	
I.Capital Outlay	4,477,640	3,445,511	7,000,000	3,980,950	22,771,500	*18,790,550*	*472%*	*CAPITAL IMPROVEMENT GRANTS*
J.Debt service	186,947	-	350,778	187,295	12,220,456	*12,033,161*	*6425%*	*LINE OF CREDIT*
043 SANITATION FUND								
REVENUE	**1,136,967**	**818,531**	**1,183,000**	**1,158,000**	**1,309,000**	***151,000***	***13%***	*TO BALANCE & MATCH EXPENSE*
3.Svc charges	1,136,967	818,531	1,167,000	1,142,000	1,308,000	*166,000*	*100%*	
99.Investment Inc	-		-	-			*0%*	
98. Customer Deposits			16,000	16,000	1,000	*(15,000)*	*100%*	
EXPENDITURE	**1,091,317**	**862,412**	**1,107,000**	**1,158,000**	**1,309,000**	***151,000***	***13%***	*INCREASE DUE TO DISPOSAL FEES*
B.Prof & Contract Svcs	1,091,317	862,412	1,107,000	1,090,000	1,309,000	*219,000*	*100%*	*PENDING LITIGATION WITH WASTE CONNECTIONS*
L.Reserves	-	-	-	68,000	-	*(68,000)*	*100%*	*NO EXCESS FUNDS AVAILABLE*