CITY OF PEARLAND, TEXAS
CITY COUNCIL AGENDA ITEM REQUEST
AIR-26-270

MEETING DATE:	City Council Special Meeting - Jul 27 2026
DEPARTMENT:	Administration
PREPARED BY:	Rachel Wynslow

AGENDA CAPTION
Presentation regarding the Fiscal Year 2027 Proposed Budget for Enterprise Funds.

RECOMMENDED ACTION
Staff has no recommendation.

STRATEGIC PRIORITIES

☐Trusted Government ☐Strong Economy ☐Safe Community ☐Sustainable Infrastructure ☒Resilient Finances ☐Connected Community

EXECUTIVE SUMMARY
The Fiscal Year 2027 (FY27) Proposed Budget presentation provides staff the opportunity to present the proposed budget for the Enterprise Funds for discussion by City Council. The full Proposed Budget document will be available on August 4th. The budget document for this meeting is available, and future meetings will be available on the FY27 Budget Development Site. All updates and meeting materials will be posted to this website throughout the scheduled workshops, public hearings, and ordinance readings. The FY27 budget has been prepared in an effort to clearly communicate to the citizens and staff of the City the overall policies and goals of the City Council and City Management and who we are and what we do, thereby enabling the reader to gain valuable information about the City without requiring detailed accounting or budgetary knowledge. The budget document includes descriptions of various activities that the programs support the City's Strategic Priorities.

ATTACHMENTS
- Draft Pearland Water System Status Presentation
- FY27 Budget Presentation to Council - Presentation #2
- FY27 Proposed Budget Book - Enterprise Funds PDF
- FY27 Proposed Budget Line Item Excel - Enterprise Funds

Budget Workshop #2

Utility Enterprise Fund & Pearland Water

July 27, 2026

Pearland's Water System by Strategic Priority

Trusted Government

- Reliable service
- Regulatory compliance

Strong Economy

- Serves local businesses
- Supports economic development

Safe Community

- Safe water production, treatment, and delivery
- Fire hydrant maintenance
- Emergency response
- Environmental Services

Sustainable Infrastructure

- Preventative maintenance
- Asset Reliability Management
- Lift station pump redundancy

Resilient Finances

- Utility Customer Service
- Reduced reliance on purchased water

Connected Community

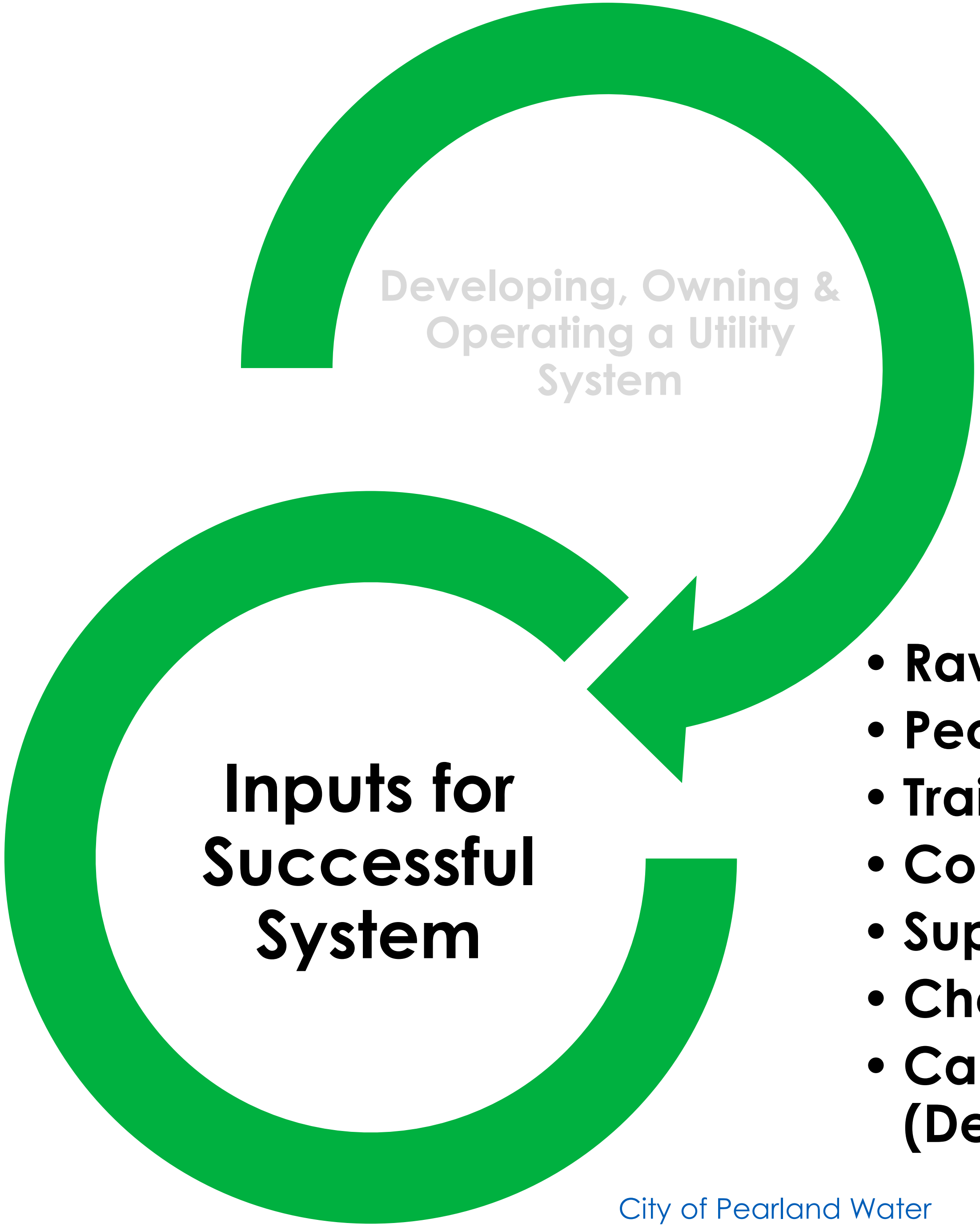
- Responsive to customer concerns
- Public outreach and education

Enterprise Fund Overview

- **Self-Sustaining**
- **Functions as a Separate Business Unit**
- **All Operations, Capital Investment, & Risk Managed in Standalone Budgetary Fund**
- **Funded by Ratepayers**
  - *Base Rates + Volumetric Rates to Capture Scale of Customer Consumption*

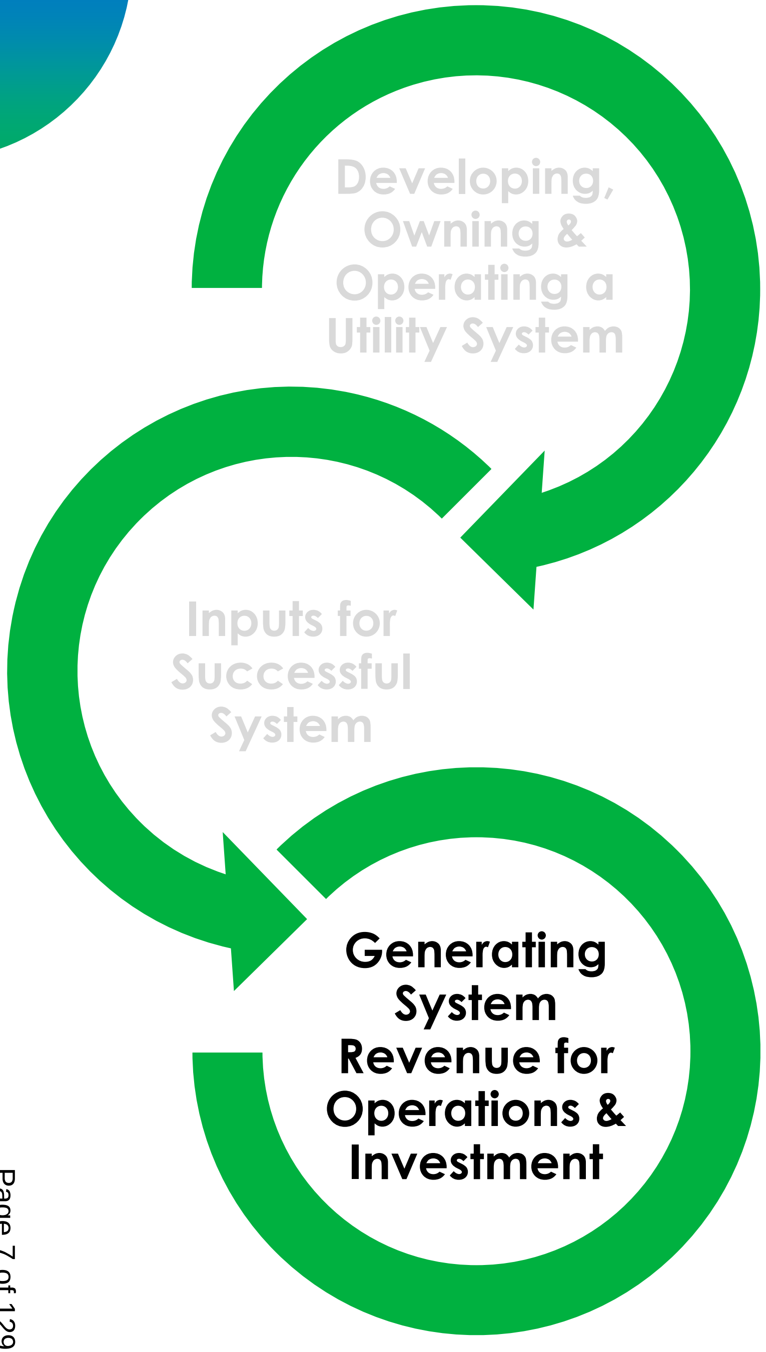
Developing, Owning & Operating a Utility System

- Acquisition of Water Rights
- Regulatory Permitting
- Building Capital Infrastructure
- Operating the System + Routine Maintenance
- Rehabilitation & Recapitalization
- System Expansion
- Billing & Collections



- Acquisition of Water Rights
- Regulatory Permitting
- Building Capital Infrastructure
- Operating the System + Routine Maintenance
- Rehabilitation & Recapitalization
- System Expansion
- Billing & Collections

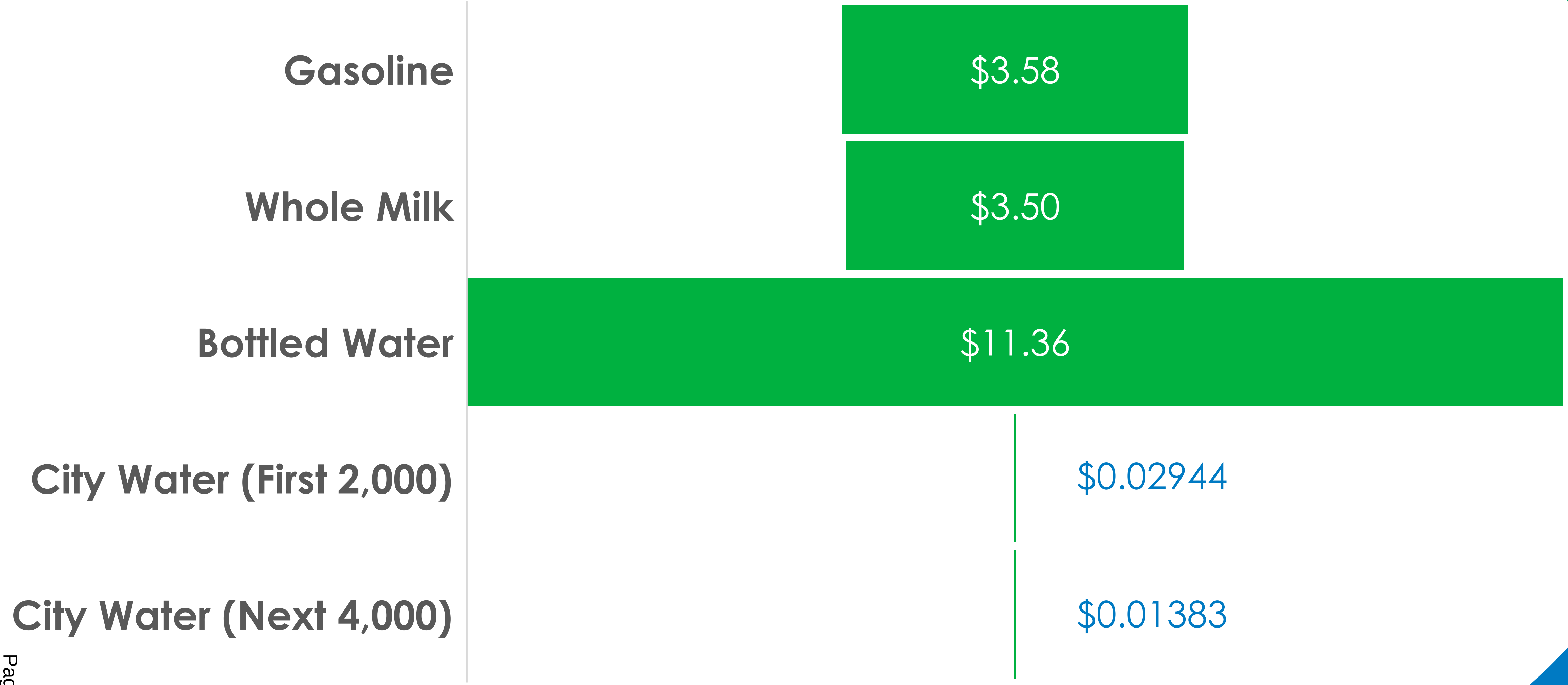
- **Raw Water**
- **People**
- **Training**
- **Contracts**
- **Supplies**
- **Chemicals**
- **Capital Funds (Debt)**



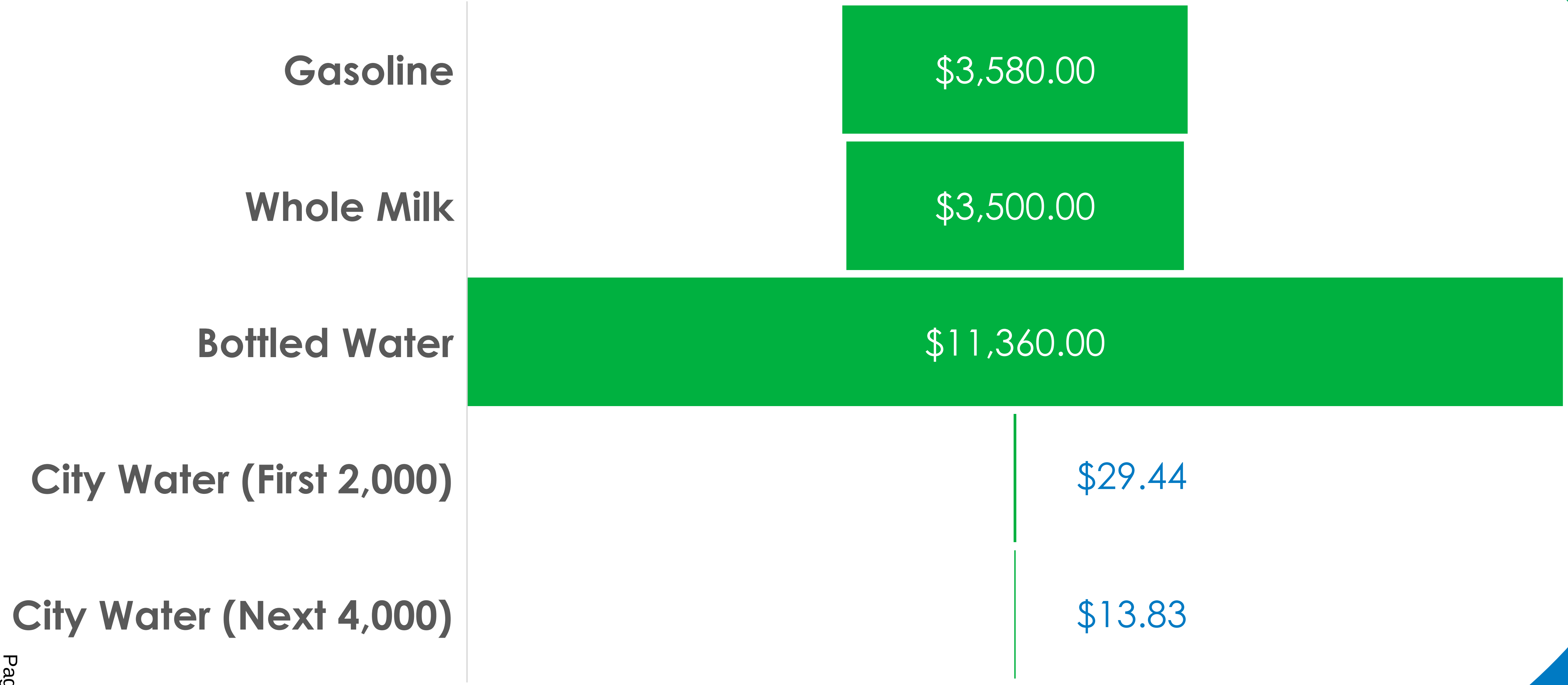
- **Selling Water: Residential, Commercial, Irrigation & Potential Future Wholesale Customers**

- **Impact Fees – Cost Recovery of Capacity for New Development (State Law Limits to 50%)**

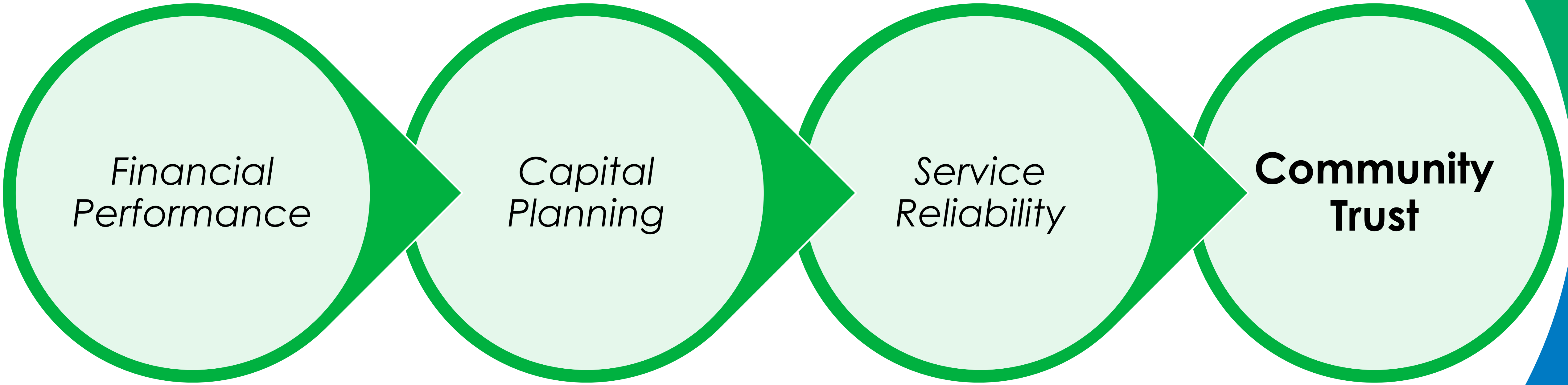
Per Gallon Cost Comparison



Per 1,000 Gallon Cost Comparison



How It All Fits Together



Pearland Water

Who We Are… What We Do

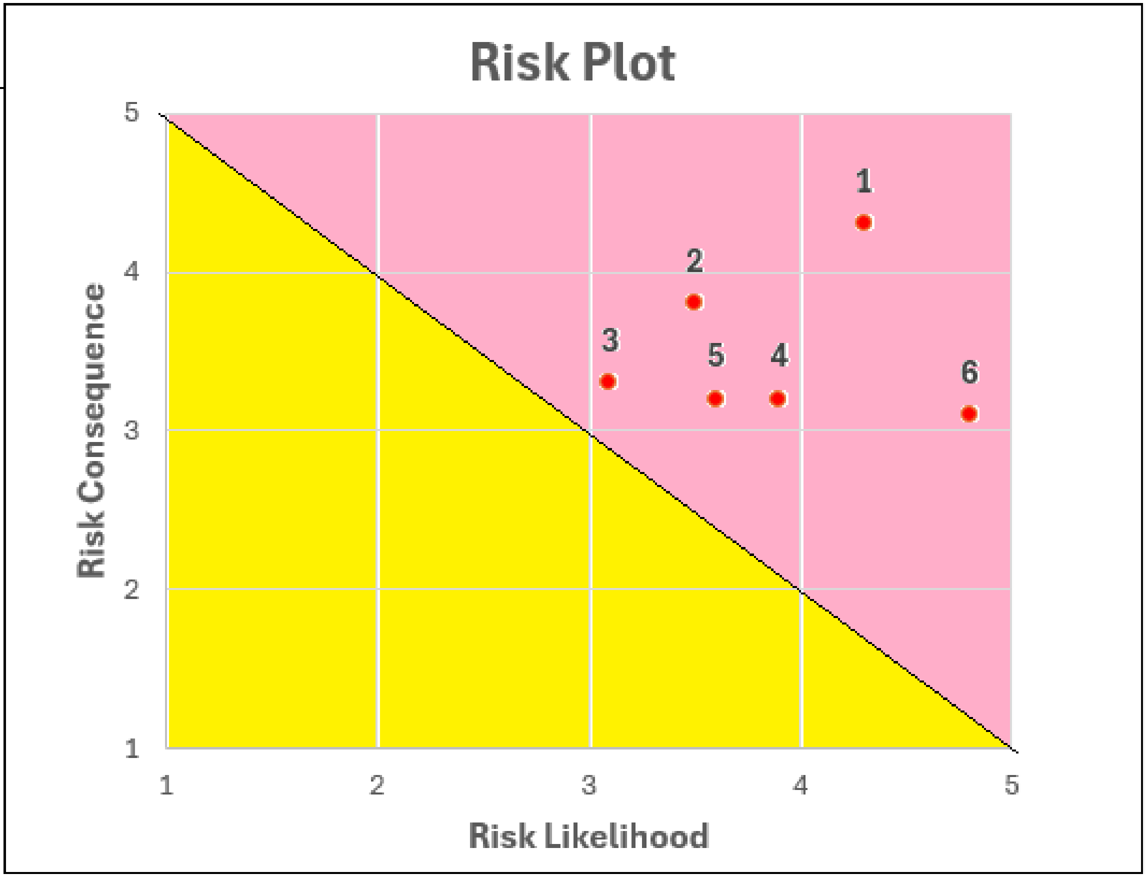
July 27, 2026

Mission

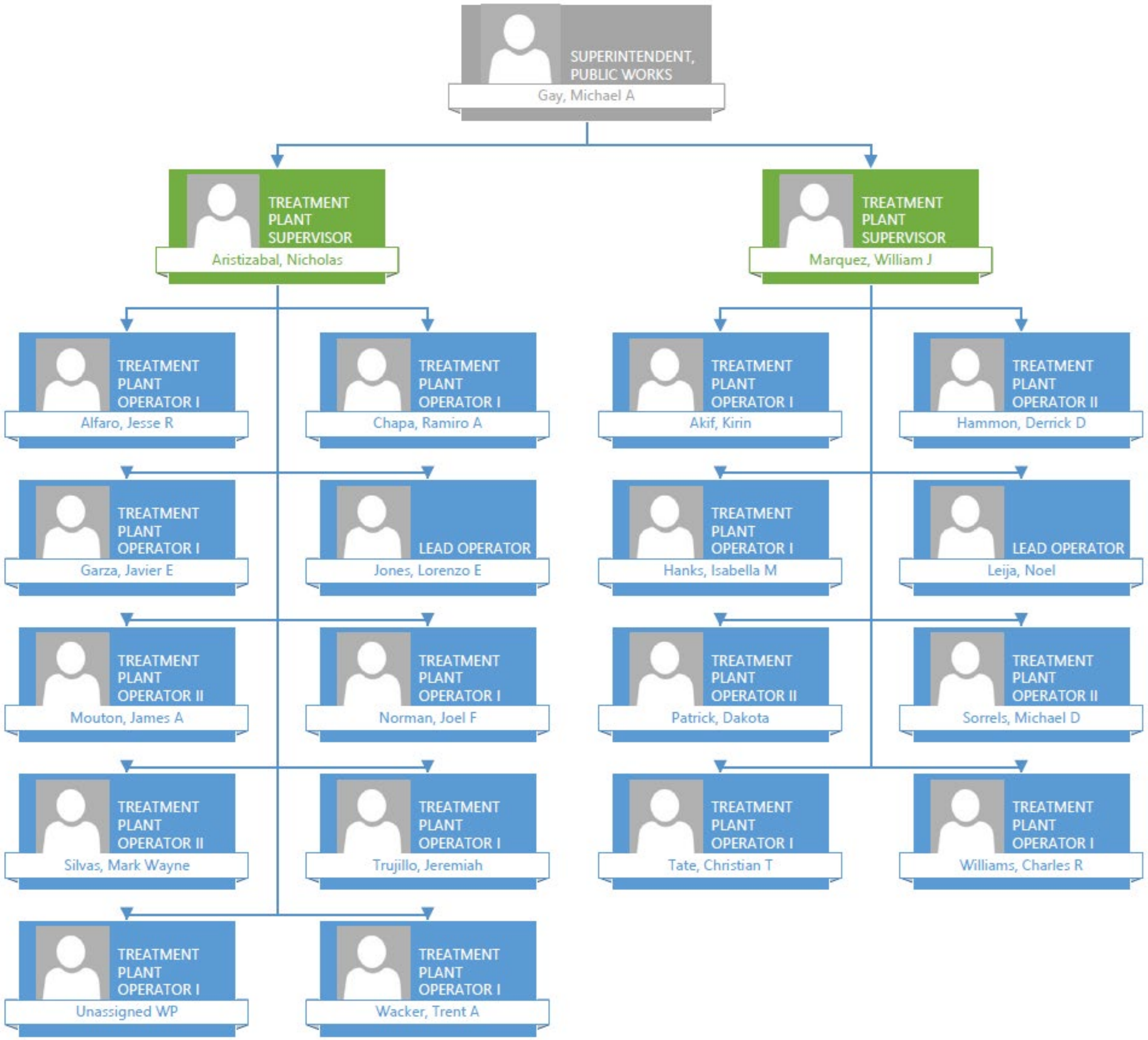
"Enrich our community and protect our environment through superior delivery of water utility services."

FY26 Risk Identification

Risk	item
Facility Resilience	1
Asset Reliability	2
Reg Compliance	3
Water Loss	4
I&I Reduction	5
Pipeline Damage	6



Water Production



Water Production

- **1 Superintendent**
- **2 Supervisors**
- **2 Lead Operators**
- **5 Operator II**
- **11 Operator I**

Sections within Water Production

Water Operations

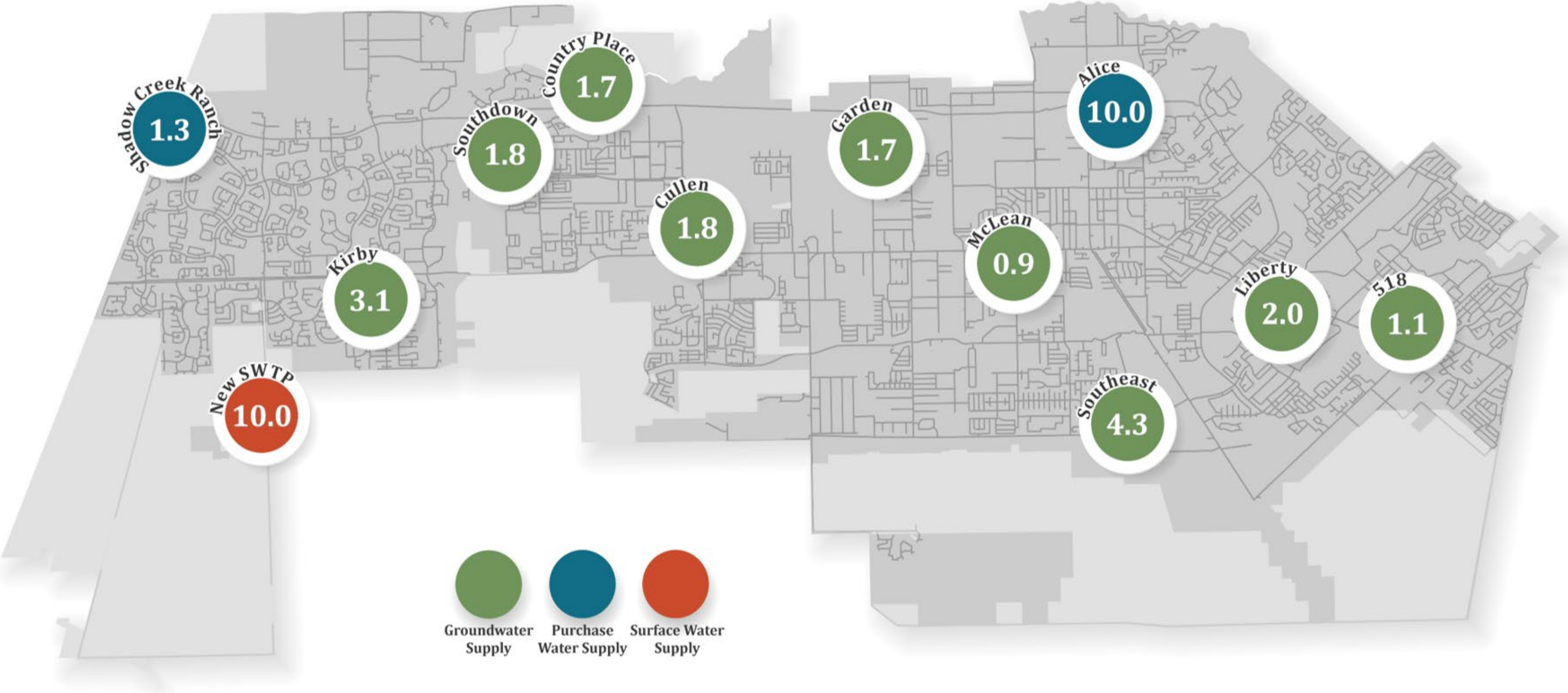
Water Sampling

Water Quality

Water Monitoring

City of Pearland Water

Pearland Water Supply Sources



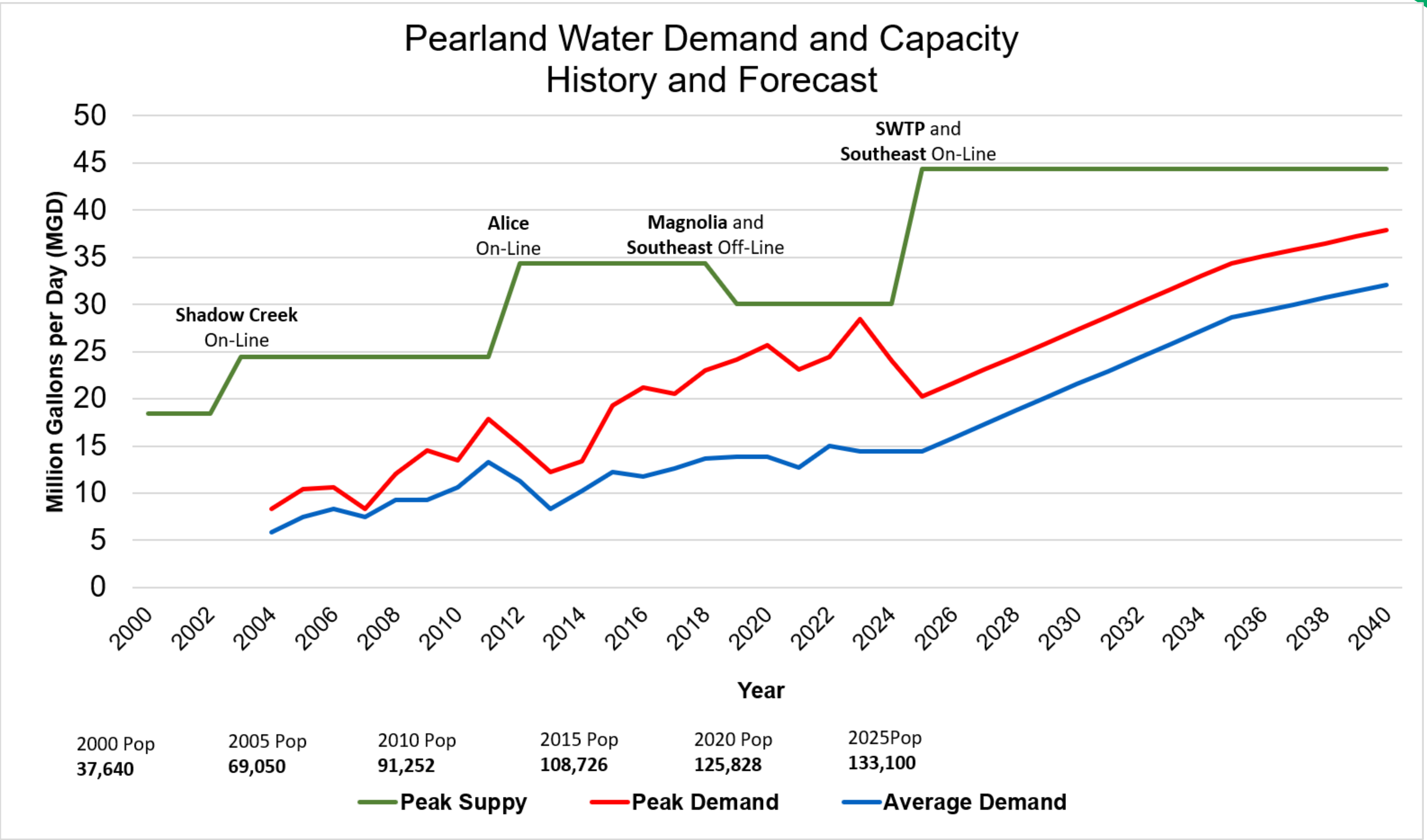
12 Treatment Facilities

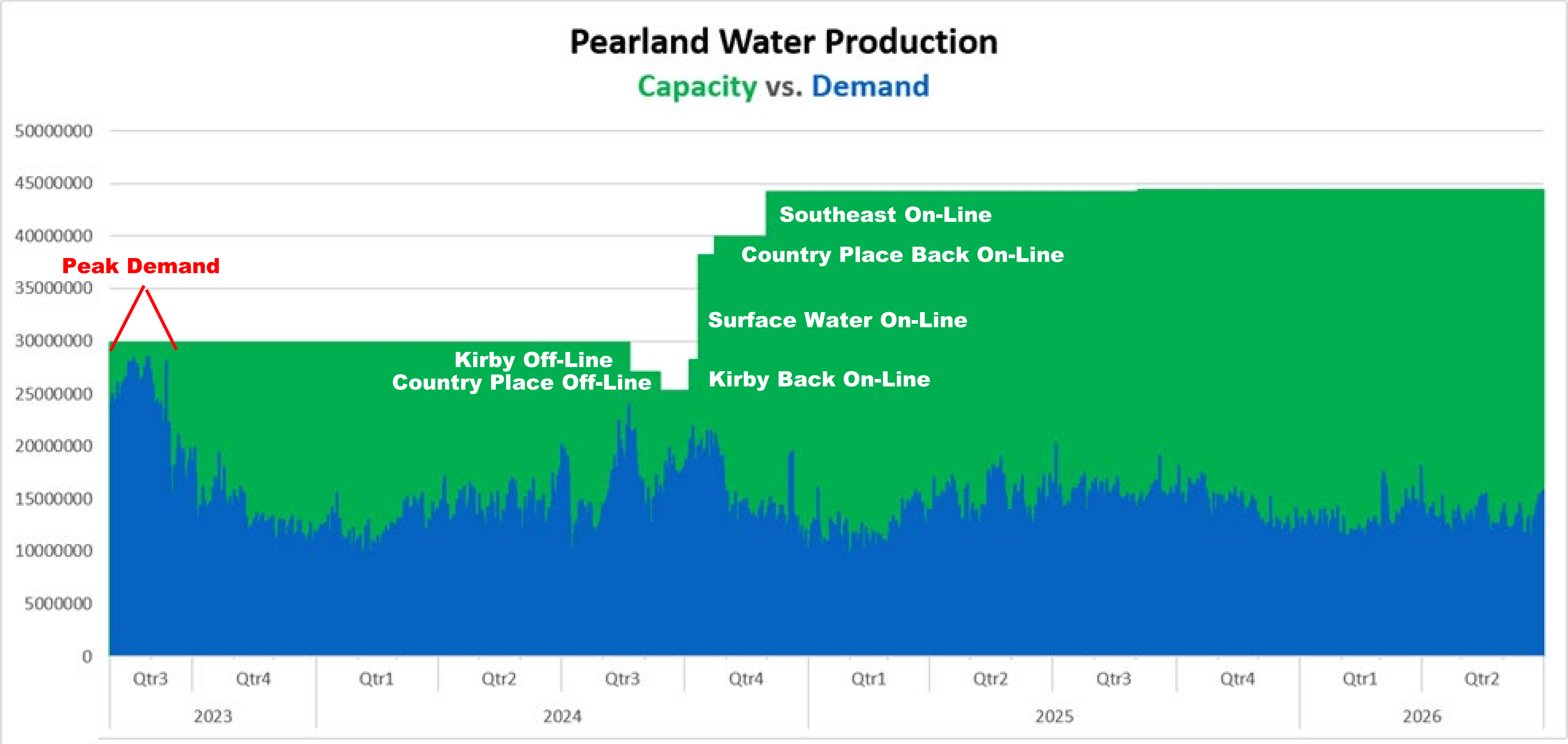
10 Water Wells - 18.4 MGD (Groundwater)
Gulf Coast Aquifer

2 Purchase Surface Water Intakes (Houston) - 16 MGD
Trinity River Basin

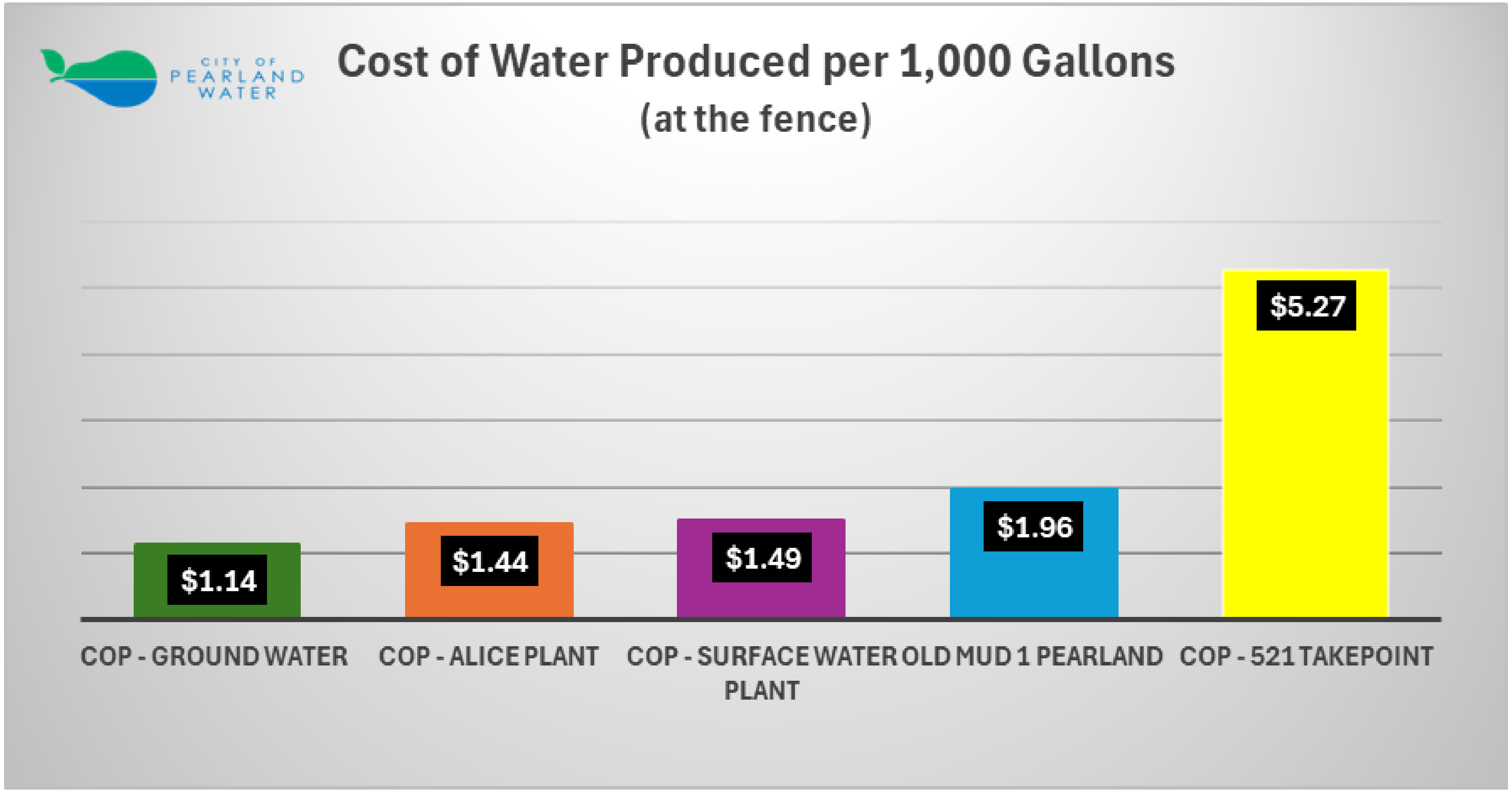
1 Surface Water Treatment Plant – 10 MGD
Brazos River Basin

Total Capacity - 44.4 MGD


Pearland Water Demand and Capacity
History and Forecast
Million Gallons per Day (MGD)
50
45
40
35
30
25
20
15
10
5
0
Shadow Creek On-Line
Alice On-Line
Magnolia and Southeast Off-Line
SWTP and Southeast On-Line
2000
2002
2004
2006
2008
2010
2012
2014
2016
2018
2020
2022
2024
2026
2028
2030
2032
2034
2036
2038
2040
Year
2000 Pop 37,640
2005 Pop 69,050
2010 Pop 91,252
2015 Pop 108,726
2020 Pop 125,828
2025Pop 133,100
Peak Suppy
Peak Demand
Average Demand


Pearland Water Production
Capacity vs. Demand
50000000
45000000
40000000
35000000
30000000
25000000
20000000
15000000
10000000
5000000
0
Peak Demand
Kirby Off-Line
Country Place Off-Line
Southeast On-Line
Country Place Back On-Line
Surface Water On-Line
Kirby Back On-Line
Qtr3
Qtr4
Qtr1
Qtr2
Qtr3
Qtr4
Qtr1
Qtr2
Qtr3
Qtr4
Qtr1
Qtr2
2023
2024
2025
2026

Water Supply Cost



Gulf Coast Water Authority

Contract Water

1998 “Raw Water Availability Agreement”

- Supplies 10 MGD from American Canal to SWTP
- Ends 2027

Option Water

2006 “Interim Water Supply Agreement”

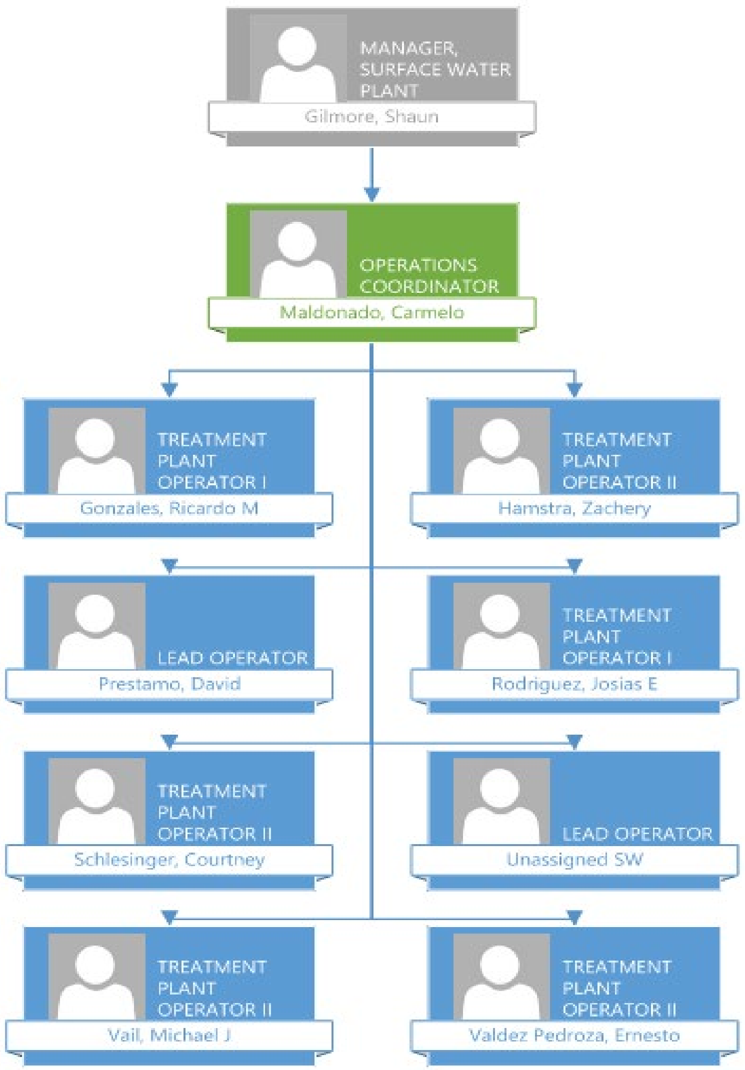
- Provides for an additional 10 MGD in Options
- Ends 2027

2026 Amended “Raw Water Availability Agreement”

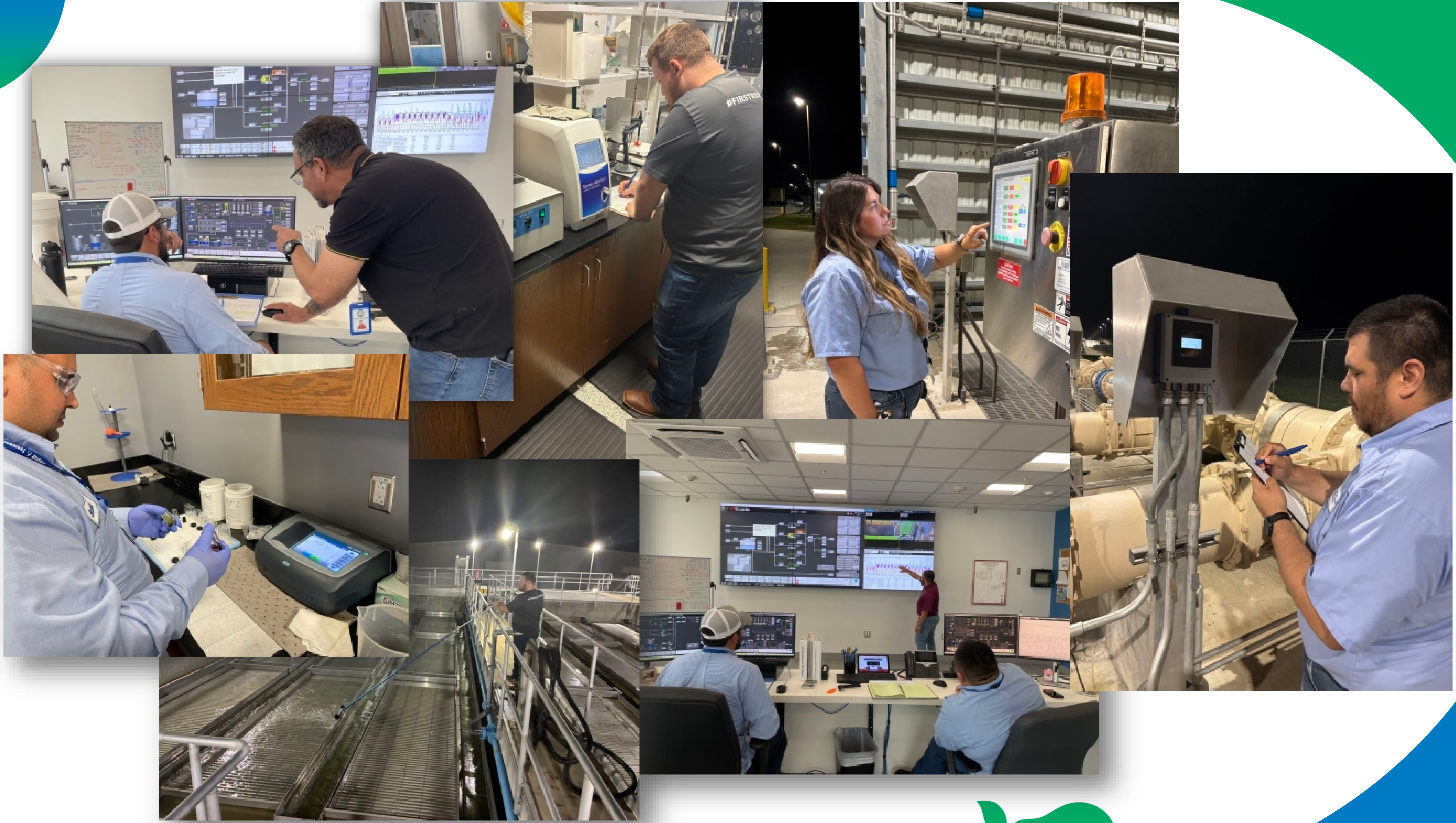
- Supplies 10 MGD from American Canal to SWTP through 2056
- Secures our 10MGD in Options through 2044

Surface Water

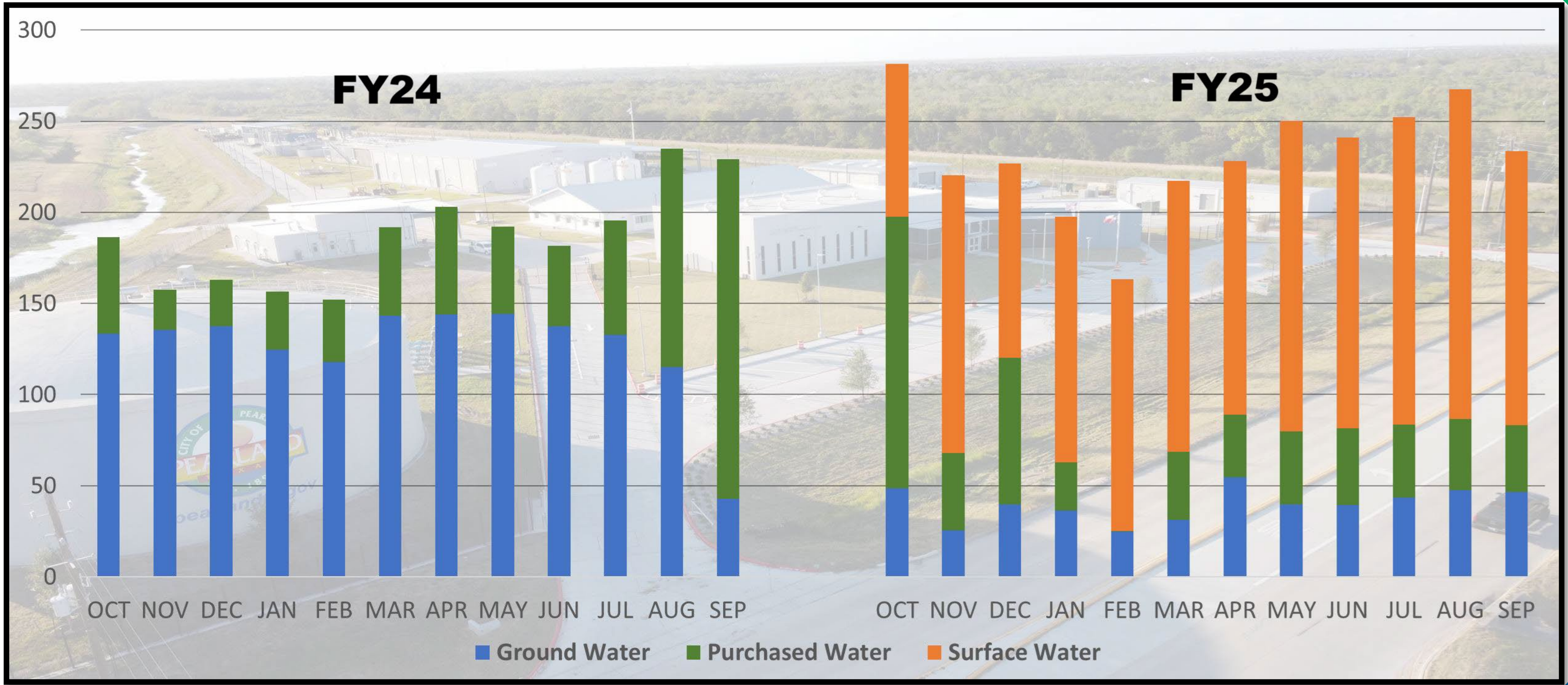
Surface Water



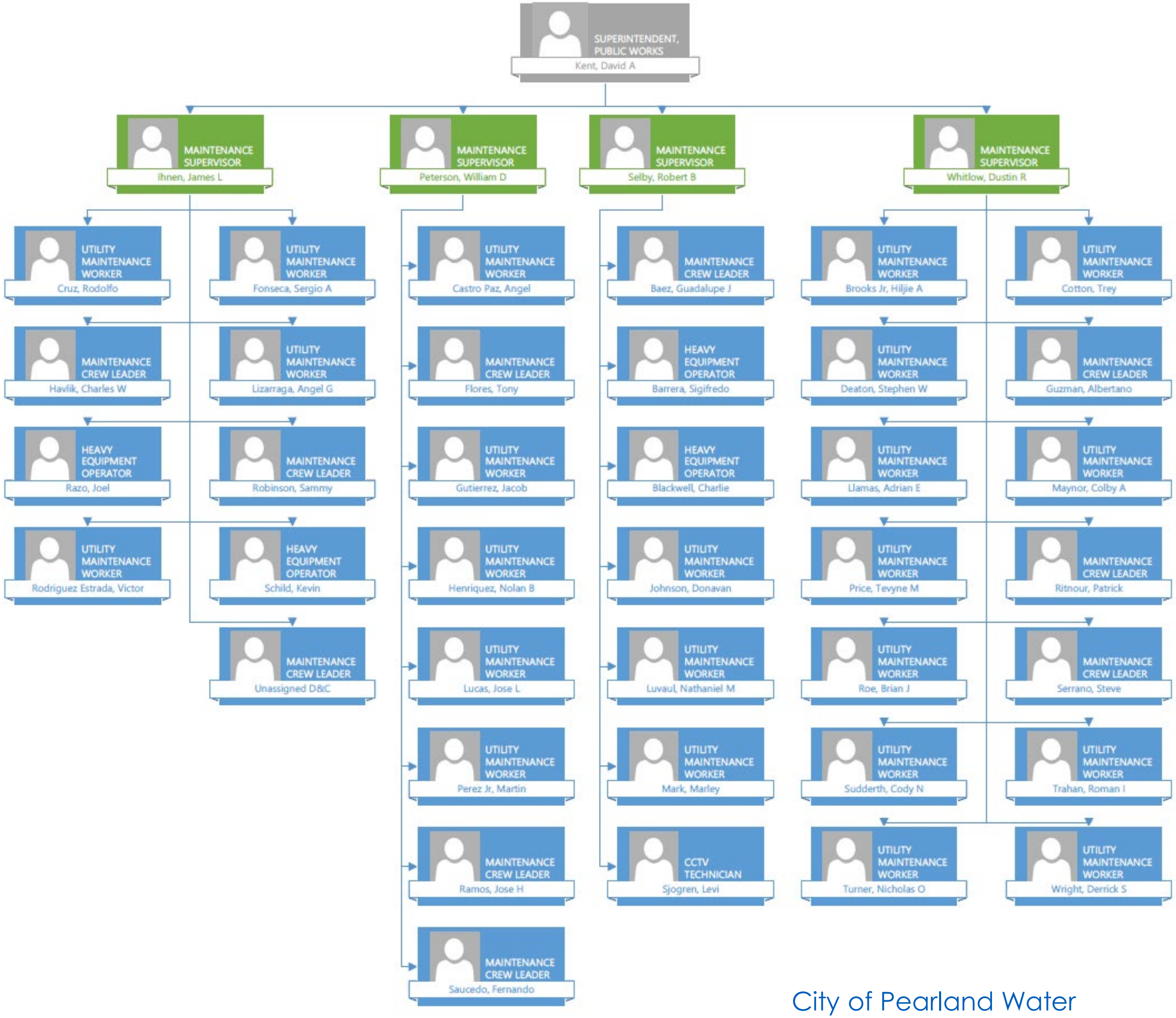
- **1 Plant Manager**
- **1 Operations Coordinator**
- **2 Lead Operators**
- **4 Operator II**
- **2 Operator I**



Westend SWTP 1st Year Impact



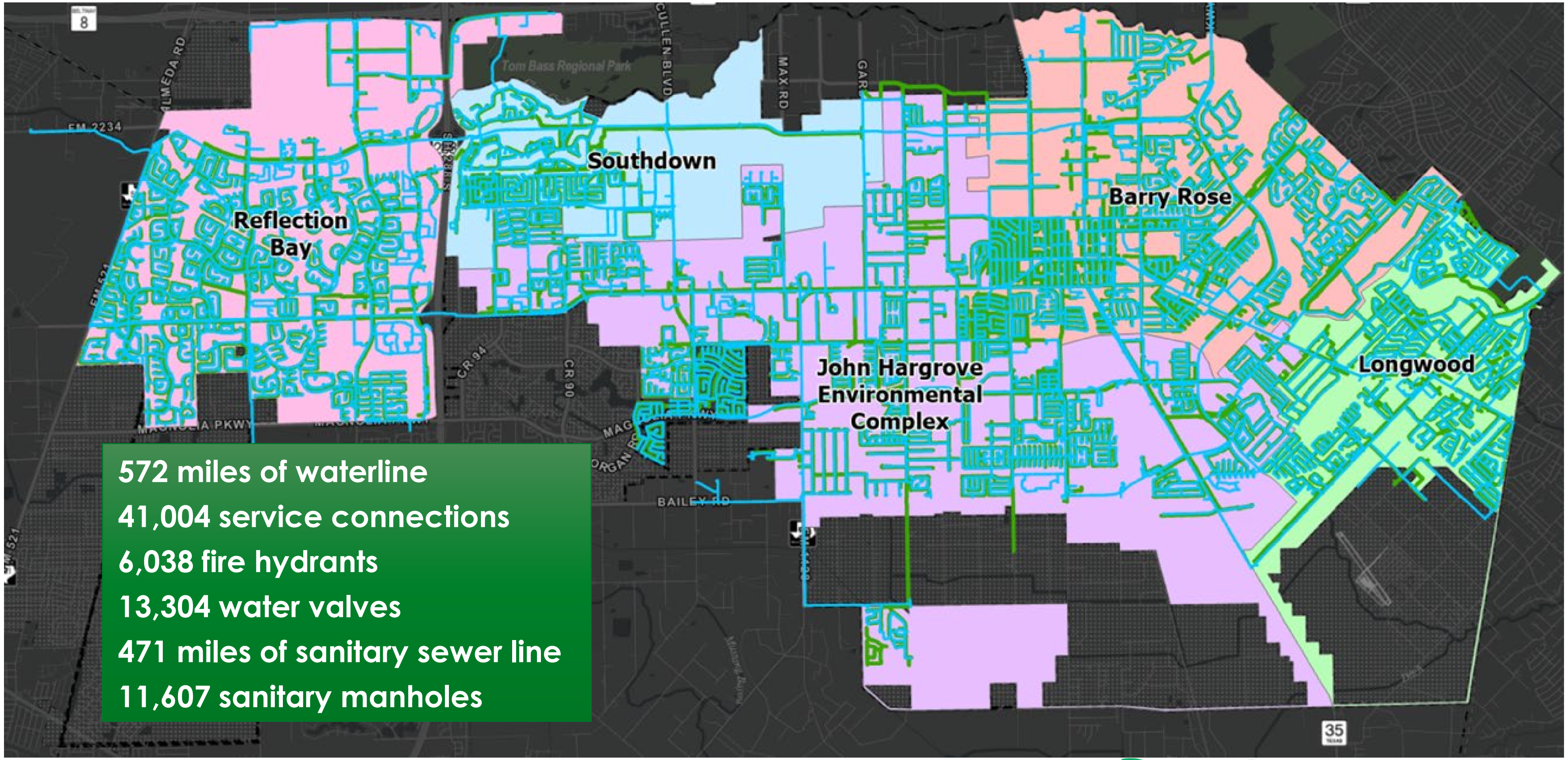
Distribution and Collection



Distribution and Collection

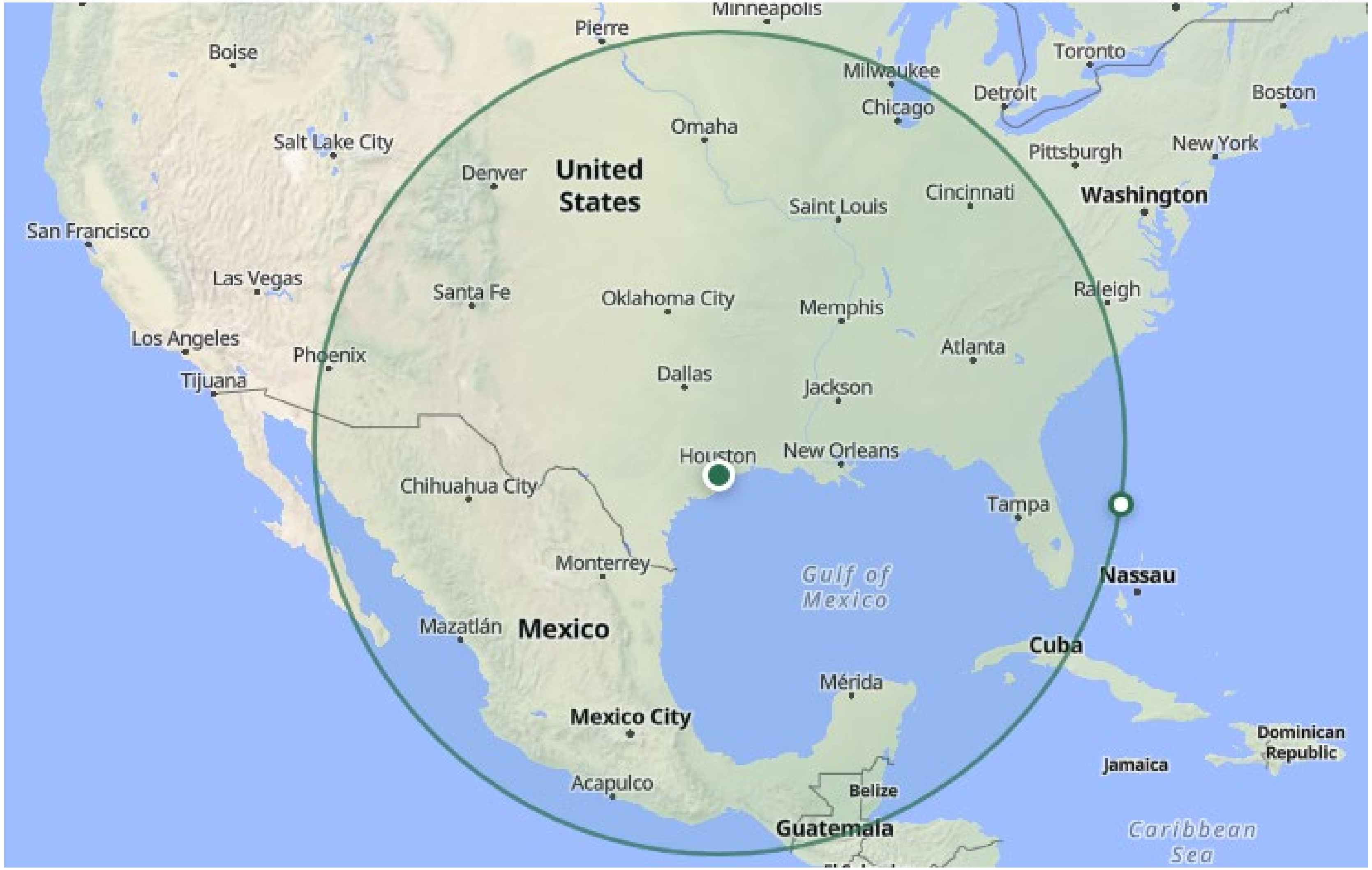
- 1 Superintendent
- 4 Supervisors
- 10 Crew Leaders
- 28 Additional Staff Positions (Heavy Equipment Operator, CCTV Tech, Utilities Maintenance Worker)

Distribution & Collection By the Numbers



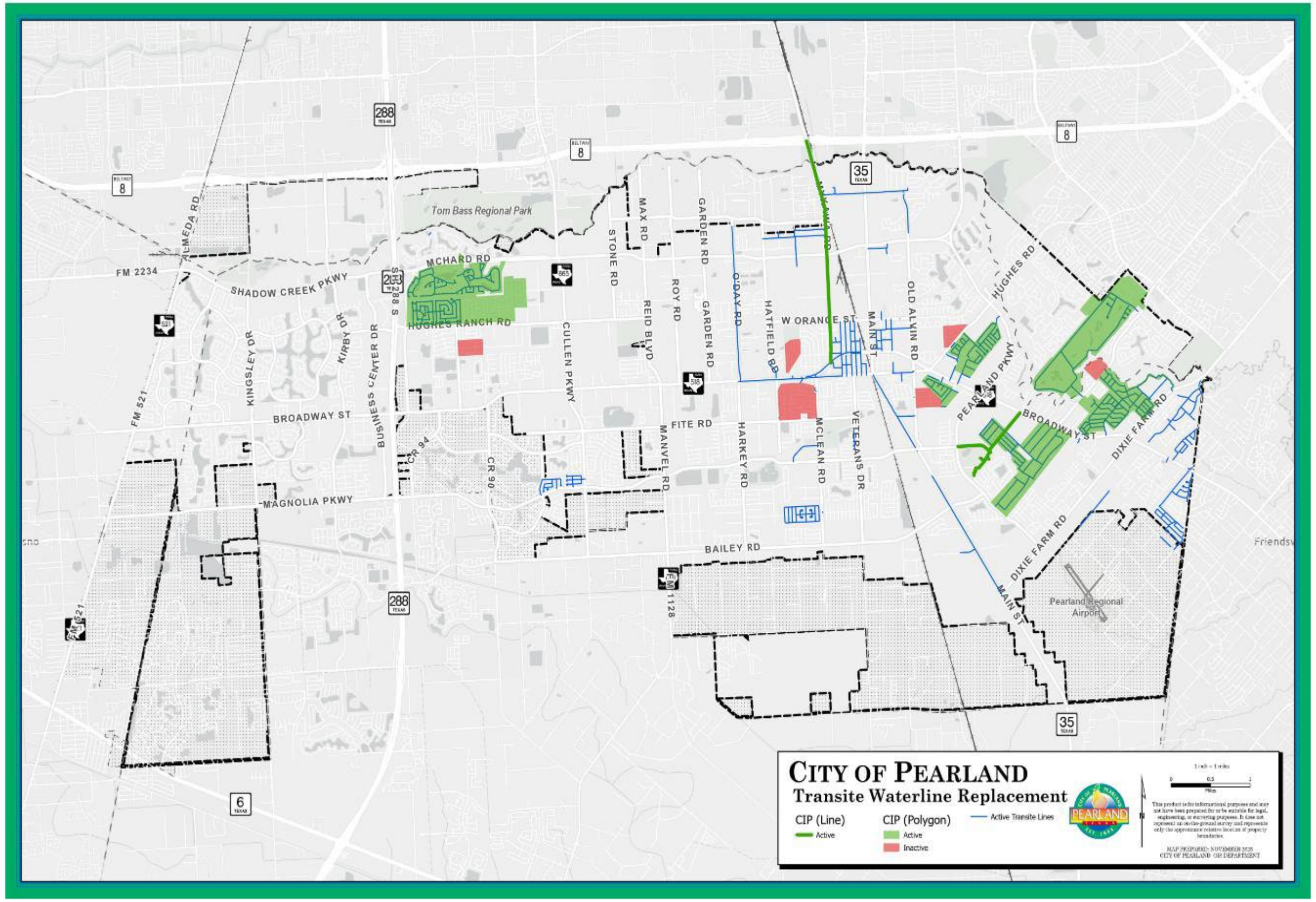
572 miles of waterline
41,004 service connections
6,038 fire hydrants
13,304 water valves
471 miles of sanitary sewer line
11,607 sanitary manholes

1,043-Mile Radius From Pearland, Texas



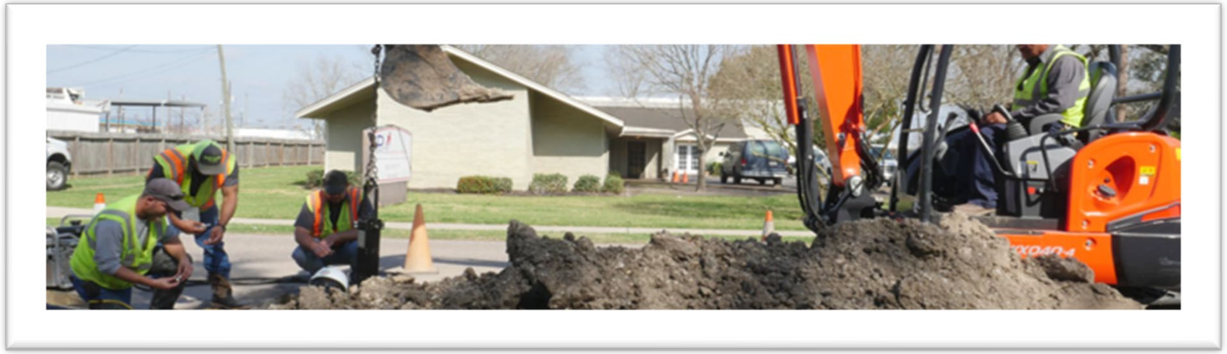
Transite Water Line

- Transite water line was used extensively in the mid-1900s in potable water distribution systems
- Estimated lifespan at 50-70 years.
- Pearland has an estimated 572 miles of waterline and approximately 72 miles is Transite water pipe.
- There are ongoing CIP projects to replace Transite piping throughout the city.



Excavation and Repairs on Water and Sewer Lines

- Excavation
- Repair Work
- Restoration
- Rapid Response



Fire Hydrant Crew

Inspection 57254 | **Cityworks**
Fire Hydrant Inspection | **Status: WORK COMPLETE**

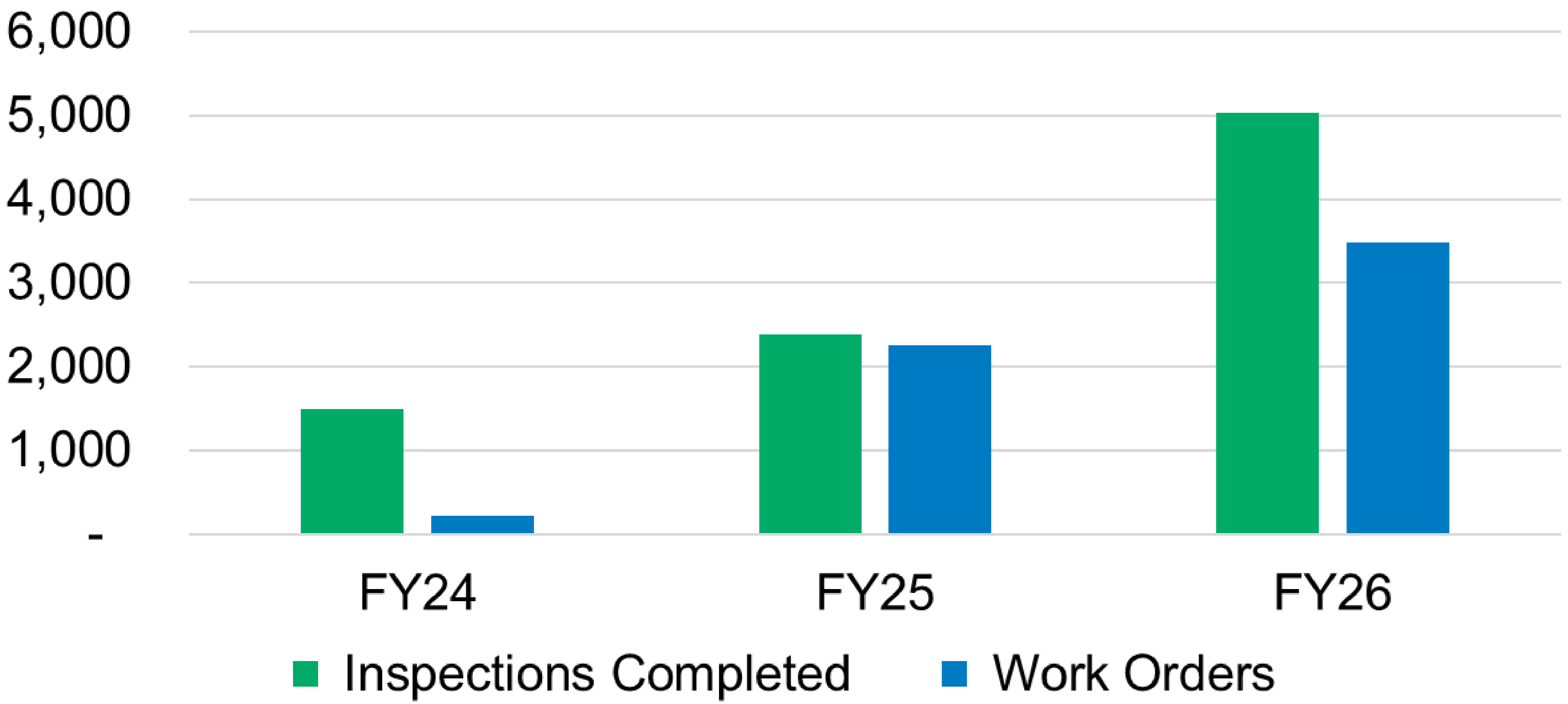
Priority: **Location:** SHADOW GATE LN **Inspected By:** Molina, Aaron

Observations:

Hydrant ID:	6-3-132
Hydrant Make:	Clow
Hydrant Model:	Medallion - Clow
Hydrant Year:	2016
Valve:	Visible
Access Unobstructed:	Yes
Faced Correctly:	Yes
Set Properly:	Yes
Hydrant Paint Condition?:	Fair
Threads in Good Repair:	Yes
Lubricated?:	Yes
Caps Replaced?:	No
Leakage in Base, Dome or Sleeve under Pressure:	No
Hydrant Operates Properly:	Yes
Operating Nut Lubricate:	Yes
Hydrant Drains Properly After Test:	Yes
Bolts in Good Condition:	Yes
Blue Hydrant Marker:	Good
Does Area around Hydrant need Weedeating:	No

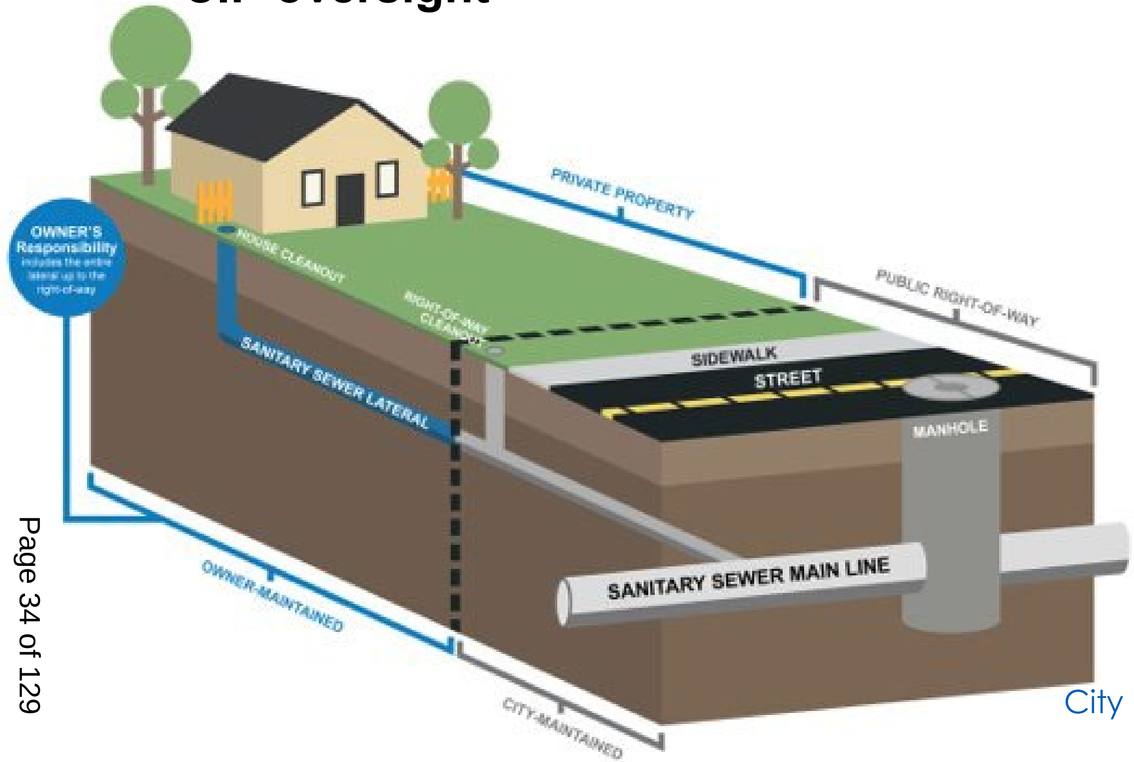
- Annual Inspections
- Out of Service repairs
- Painting
- Operational Maintenance

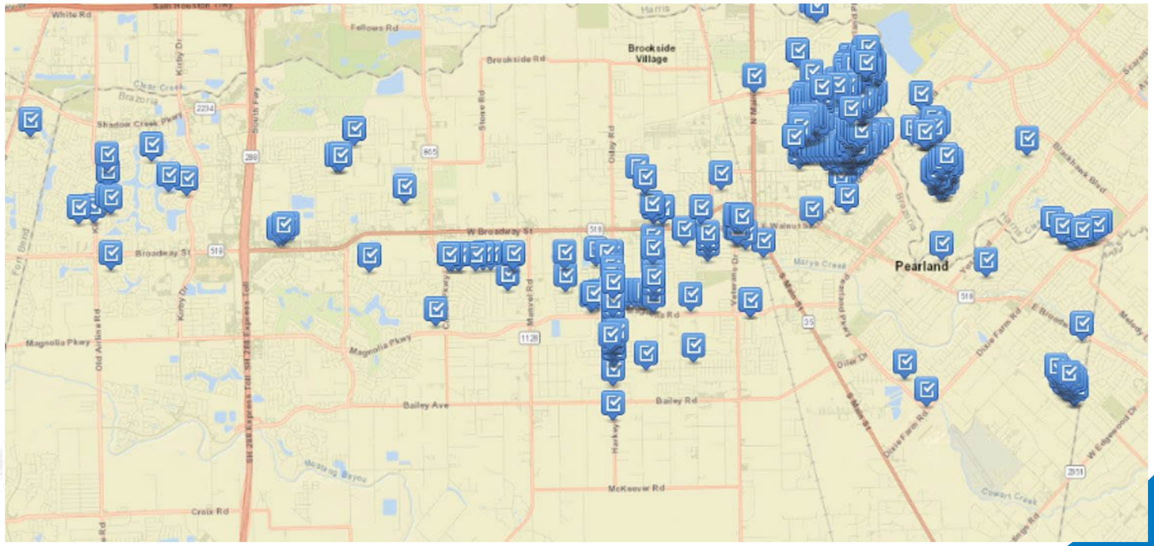
Fire Hydrant Inspection Program
(as of June 24, 2026)



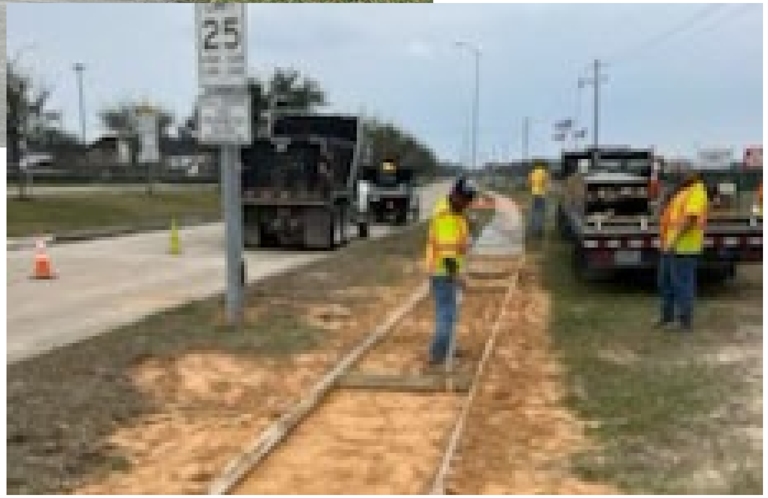
Sanitary Sewer Crew Overview

- Reactive inspection to support repairs
- Manhole inspection & dashboard
- Programmed based approach to proactive inspection
- Manhole Rehab Contractual management
- CIP oversight



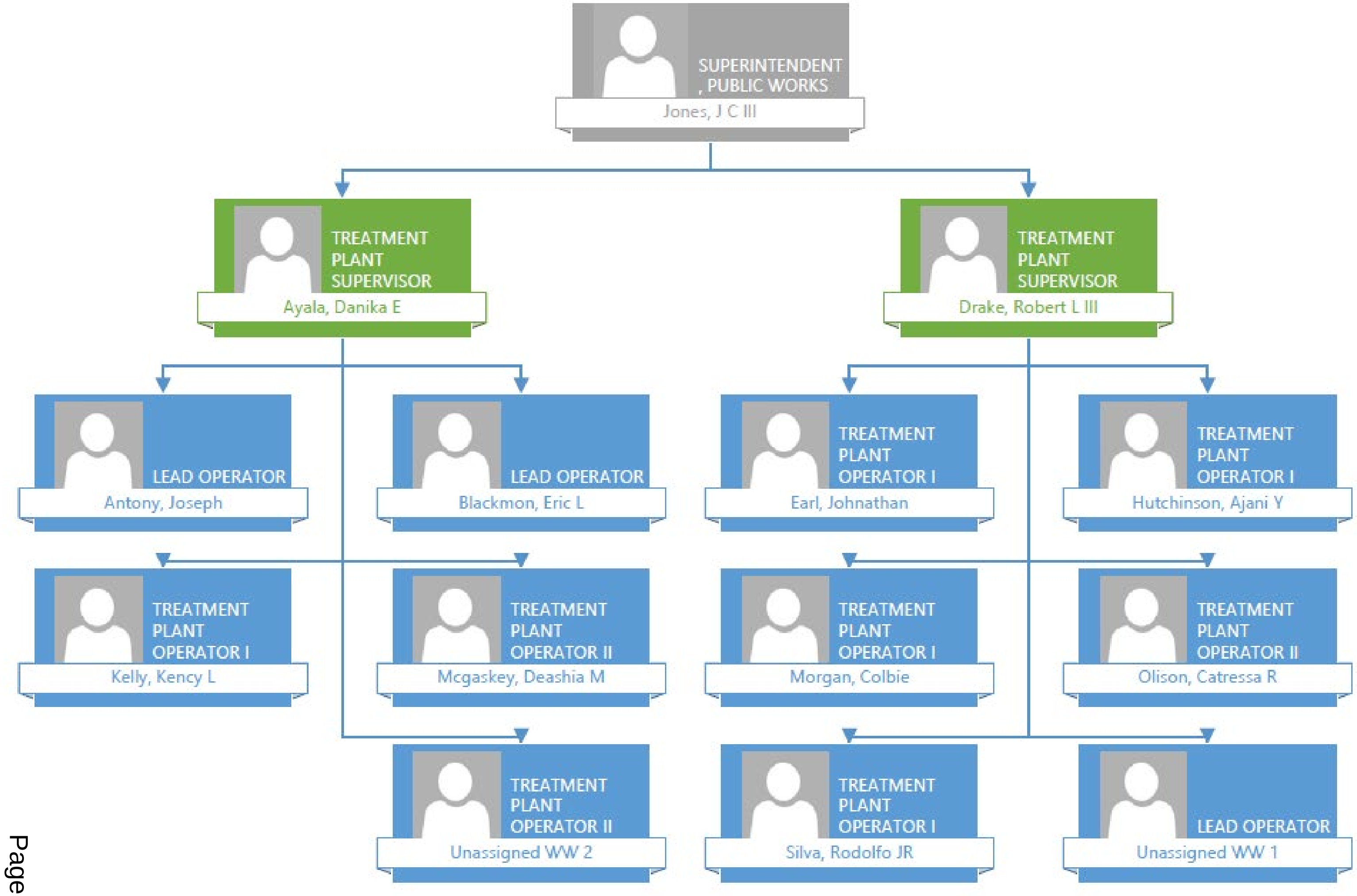


Utility Cuts & Concrete Replacement Crew



Wastewater Treatment

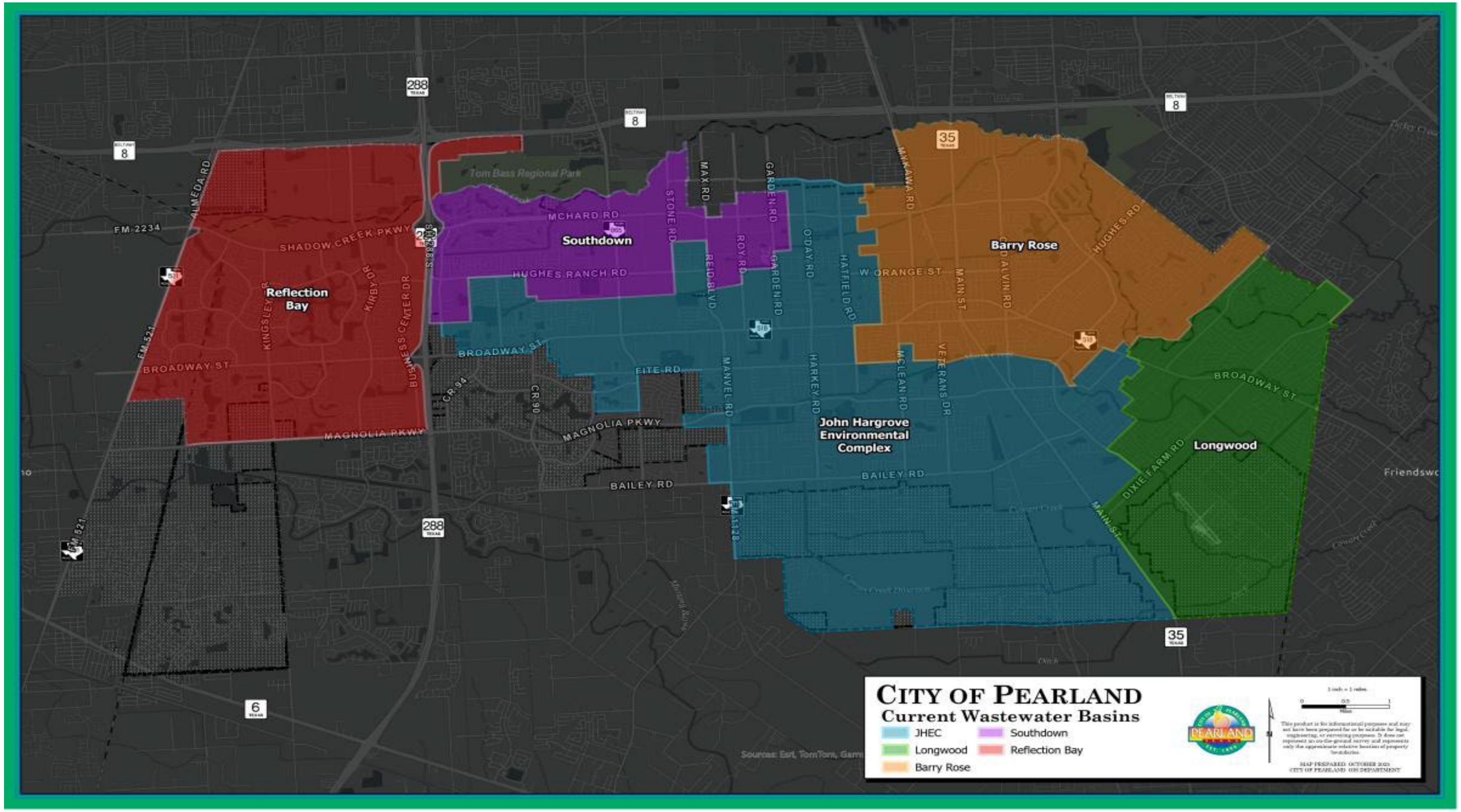
Wastewater Treatment



- Five Reclamation Facilities (WWTP)
  - 3 – Old Conventional Plants
  - 2 – Modern Sequential Batch Reactors (SBR)

Wastewater Team

Wastewater System Overview



JHEC Water Reclamation Facility Expansion

Completed in 2026

Prior to expansion Permitted for
4 MGD

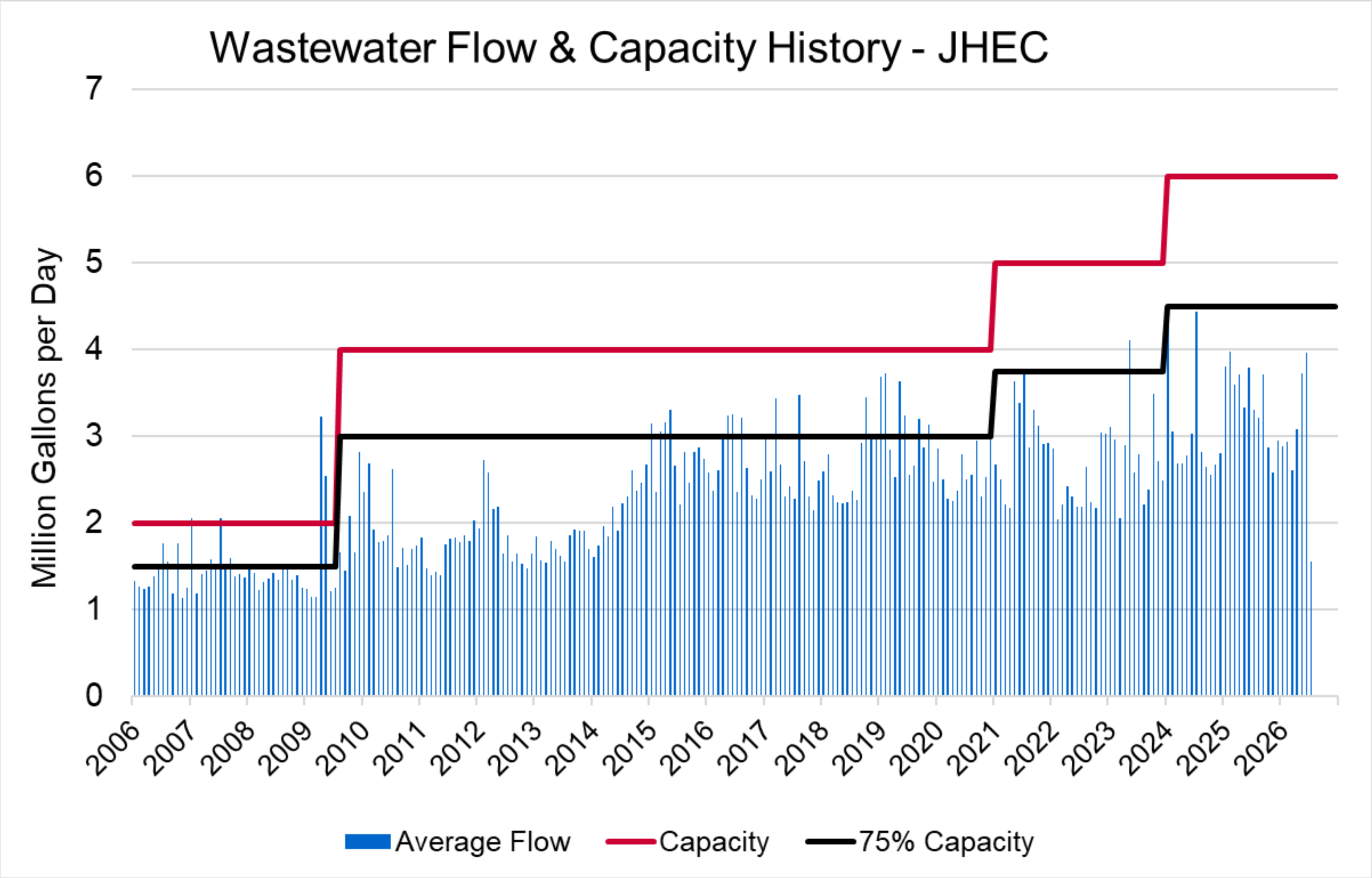
Now permitted for
6 MGD

Barry Rose WRF Expansion

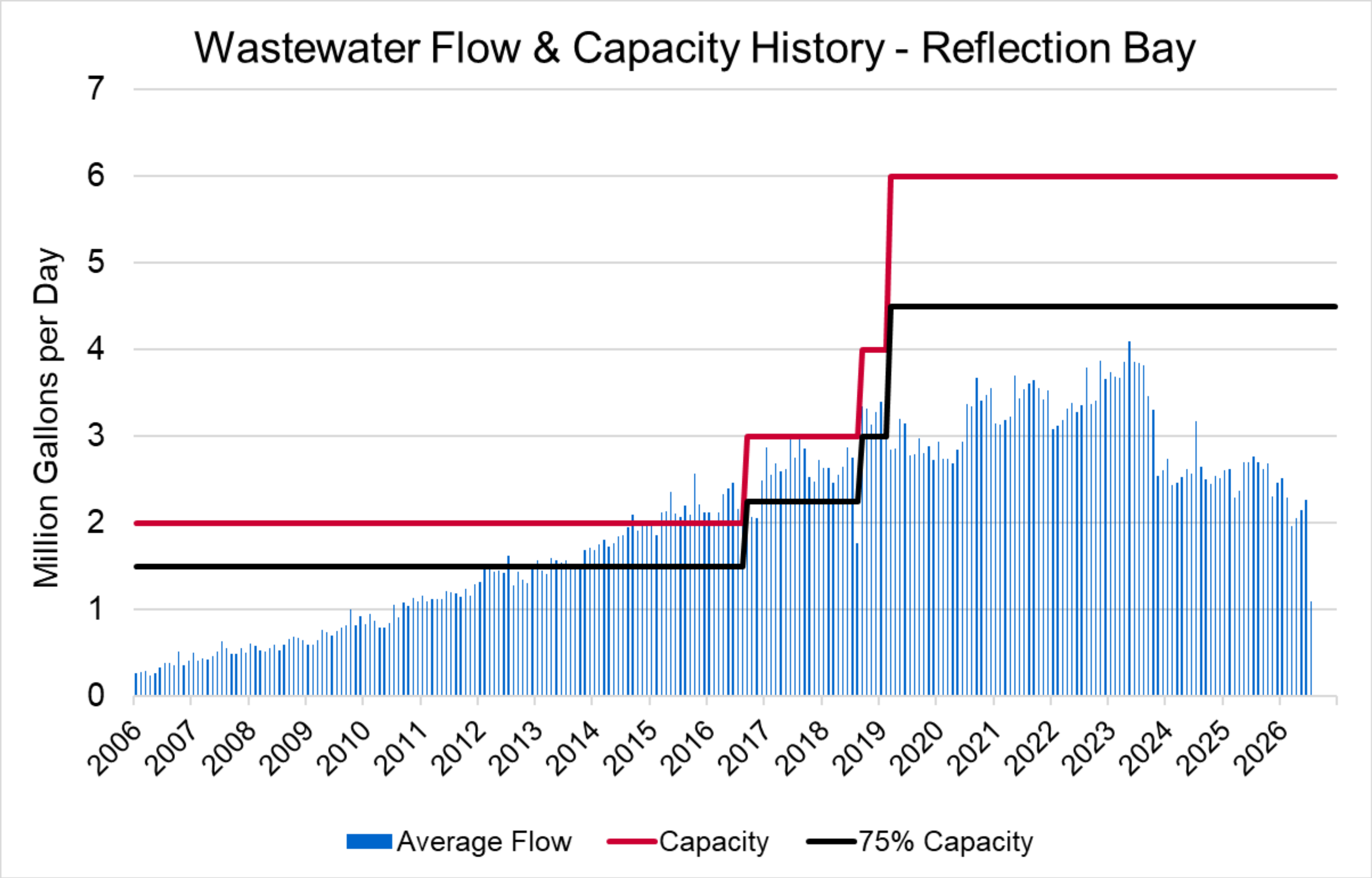
$223,830,000
Combined
Construction Budget

Estimated completion
April 2028

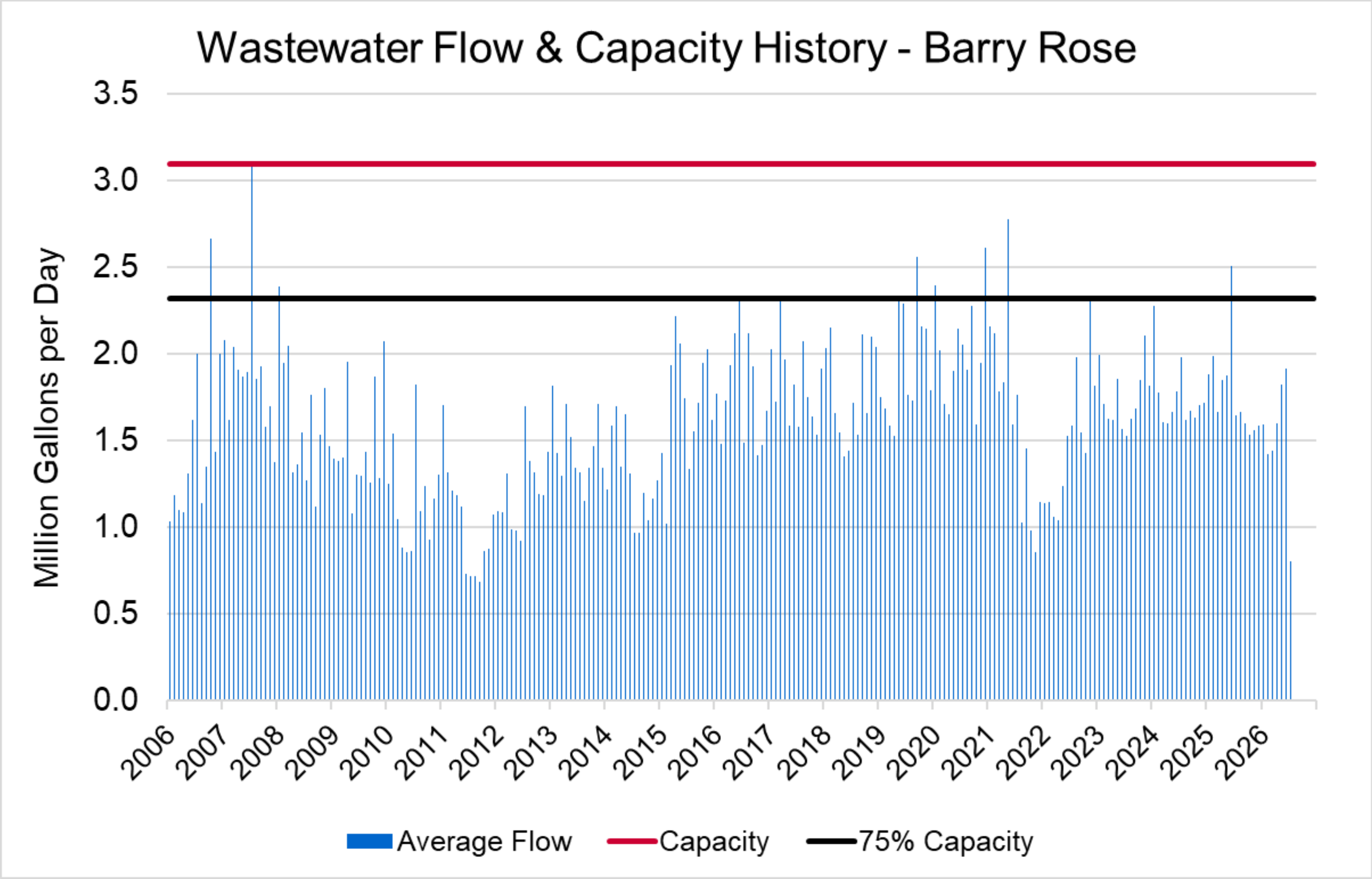
Average Flow vs Permitted Capacity JHEC



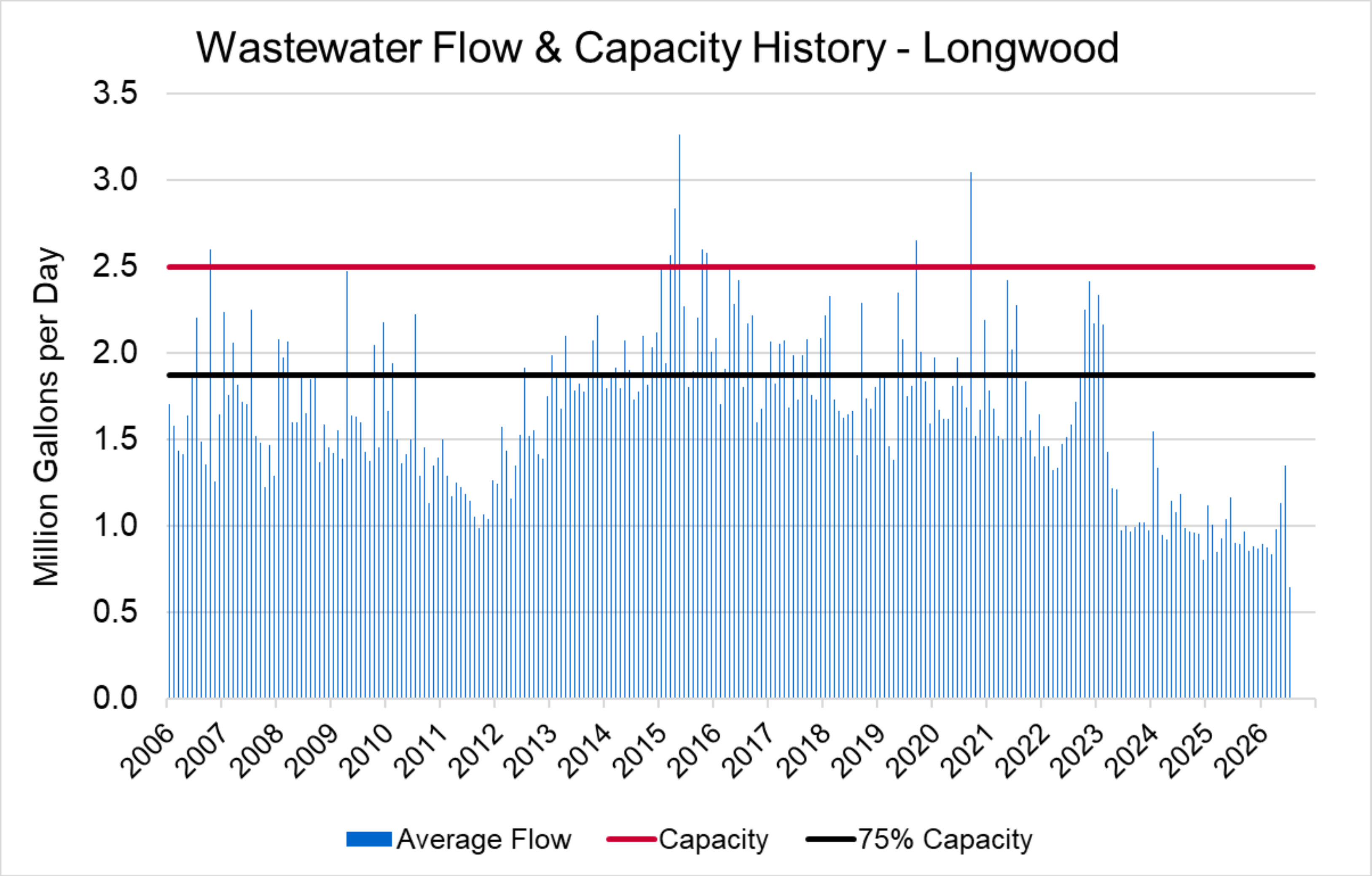
Average Flow vs Permitted Capacity Reflection Bay



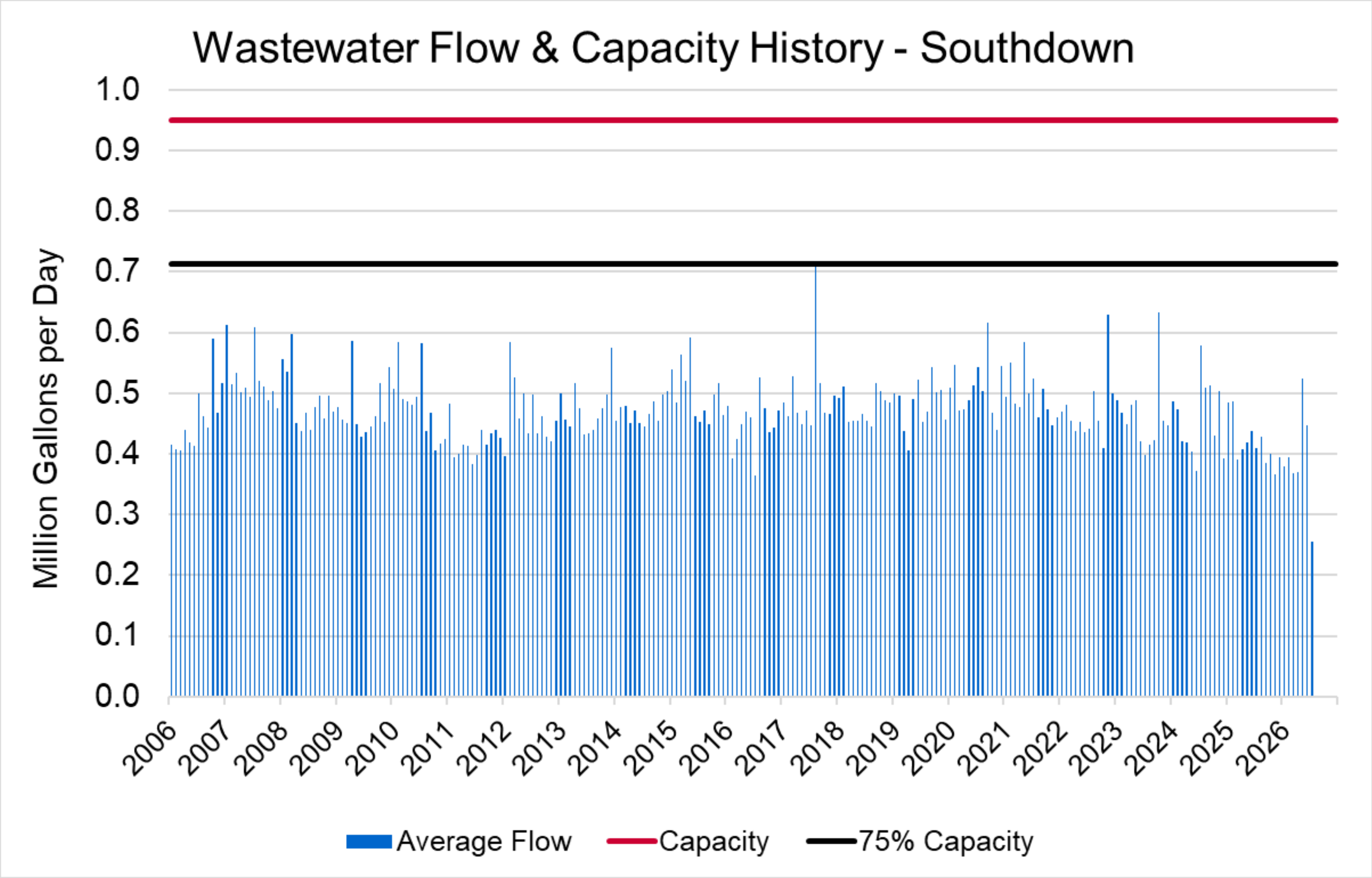
Average Flow vs Permitted Capacity Barry Rose



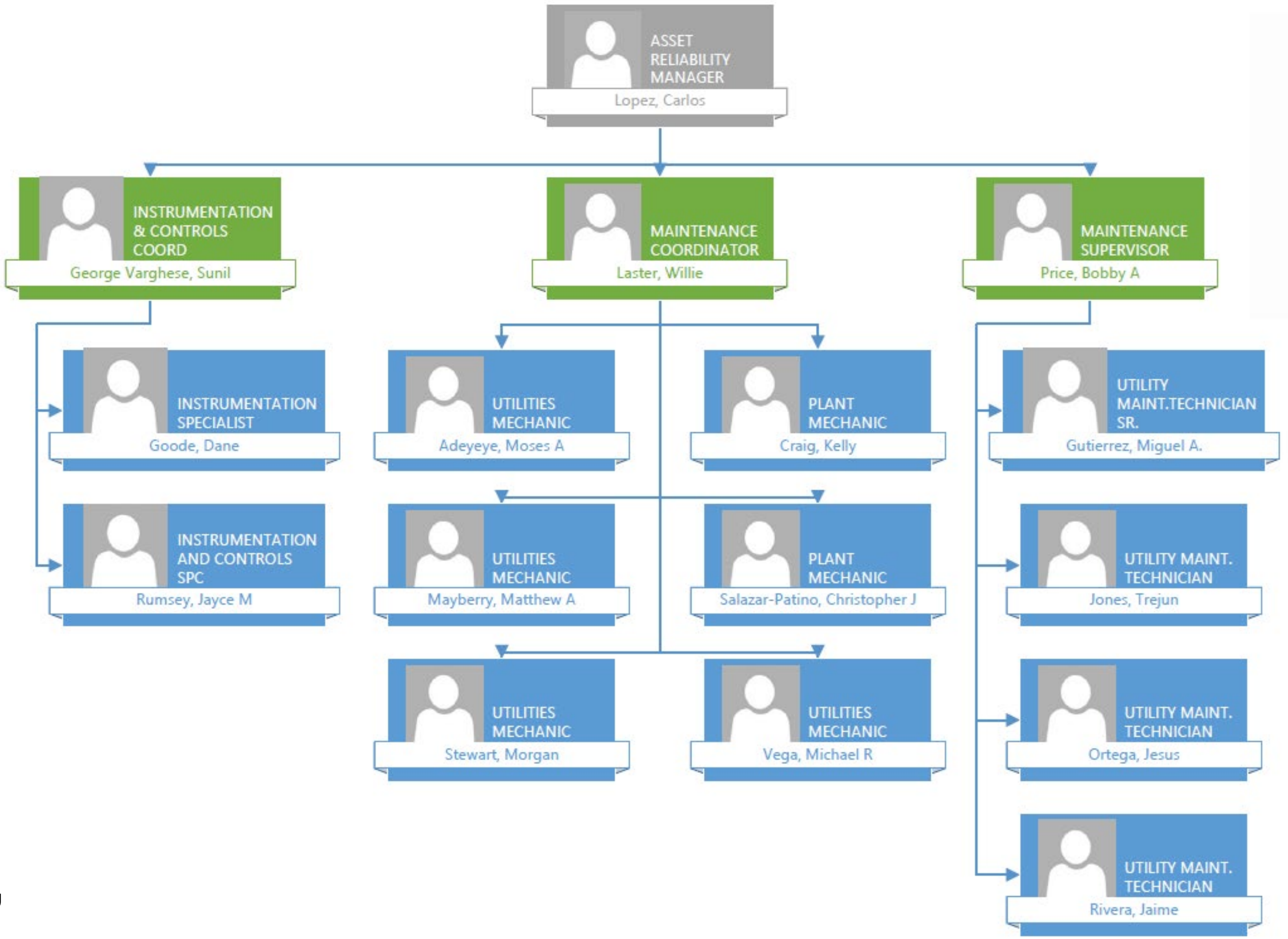
Average Flow vs Permitted Capacity Longwood



Average Flow vs Permitted Capacity Southdown



Asset Reliability



Asset Reliability

- Provide Preventive Maintenance
- Provide Predictive Analytics
- Coordinate Major Asset Repairs

Asset Reliability

Pearland Water is progressing from a reactive maintenance model toward a proactive, data-driven reliability program.

2023
Stakeholder engagement and program alignment

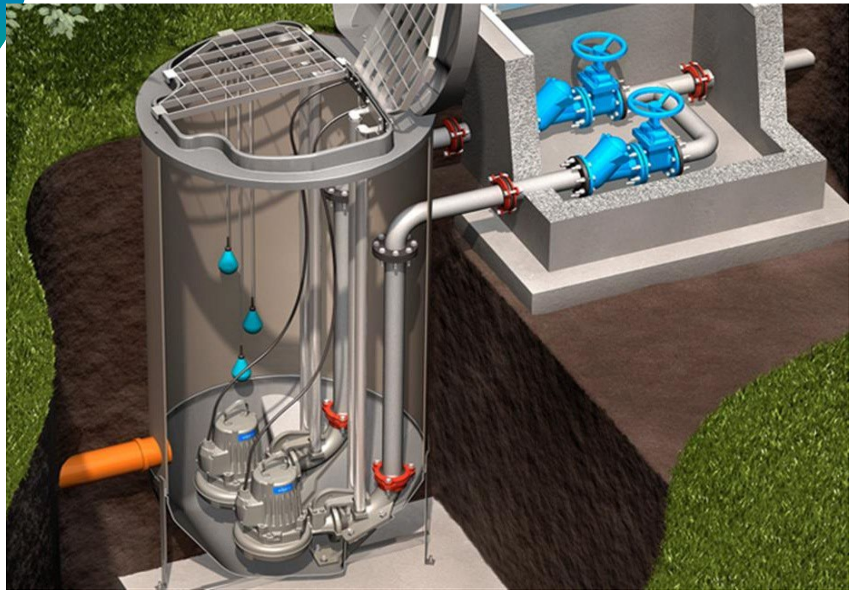
2024
Skills assessment, equipment assessment, CMMS review, and staff training

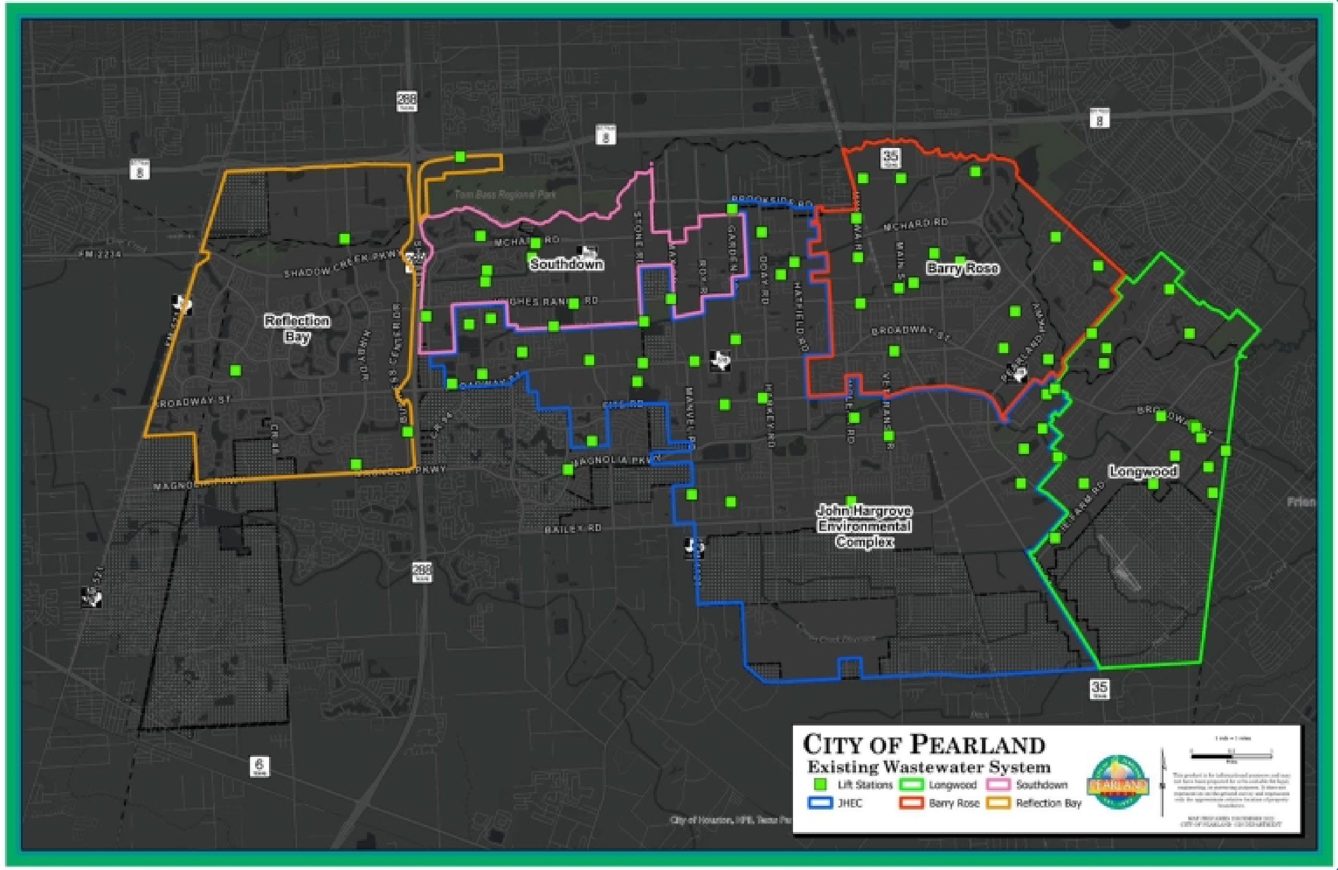
2024–2025
Reliability division established and staffed

2025
Critical rotating equipment assessments completed

2026
Asset registry expanded by 2,946 assets; CMMS integration underway

Lift Stations

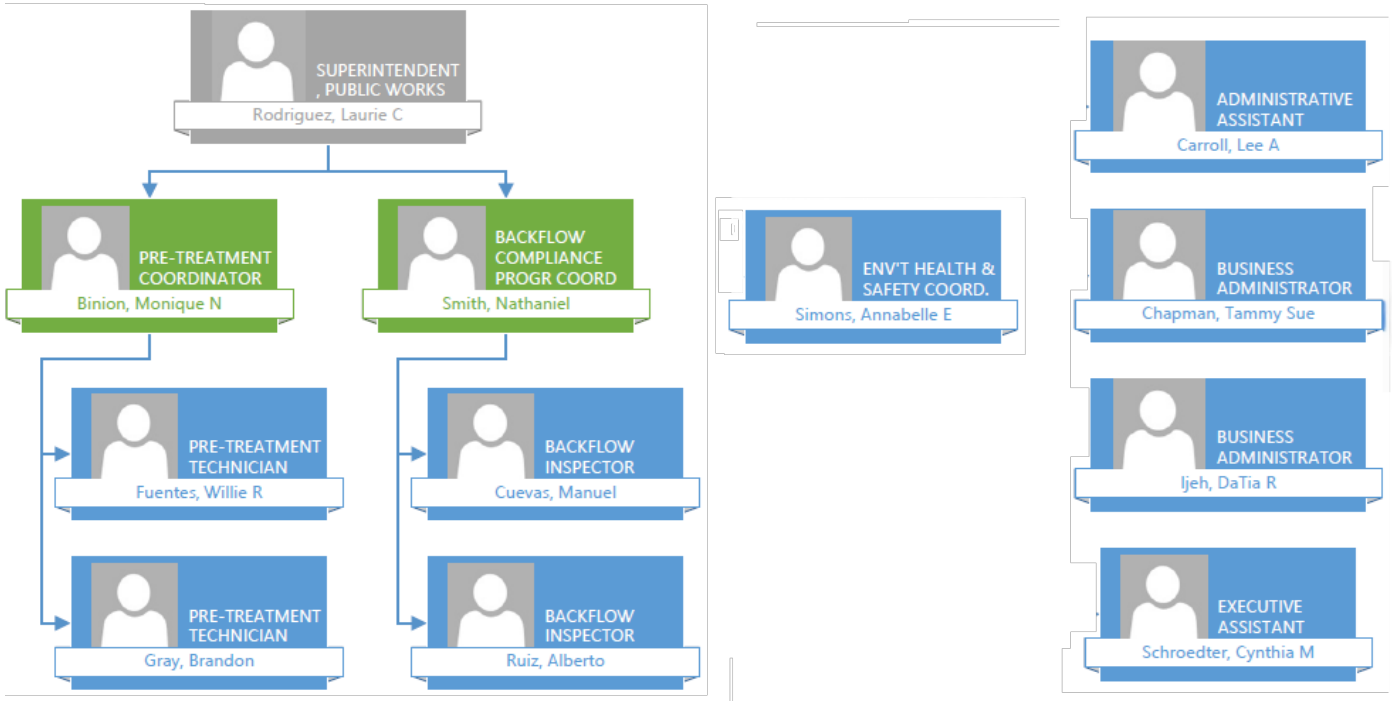




Support Roles

Support Roles

- **Environmental Services**
  - Key Utility Program Management
  - Solid Waste Contract Management
- **Administrative Support**
  - Supports Director Office, Divisional Superintendents, and Supervisors.
- **Health & Safety**
  - Supports each Department Division providing tailored job-based training and KPI metric tracking.



Solid Waste

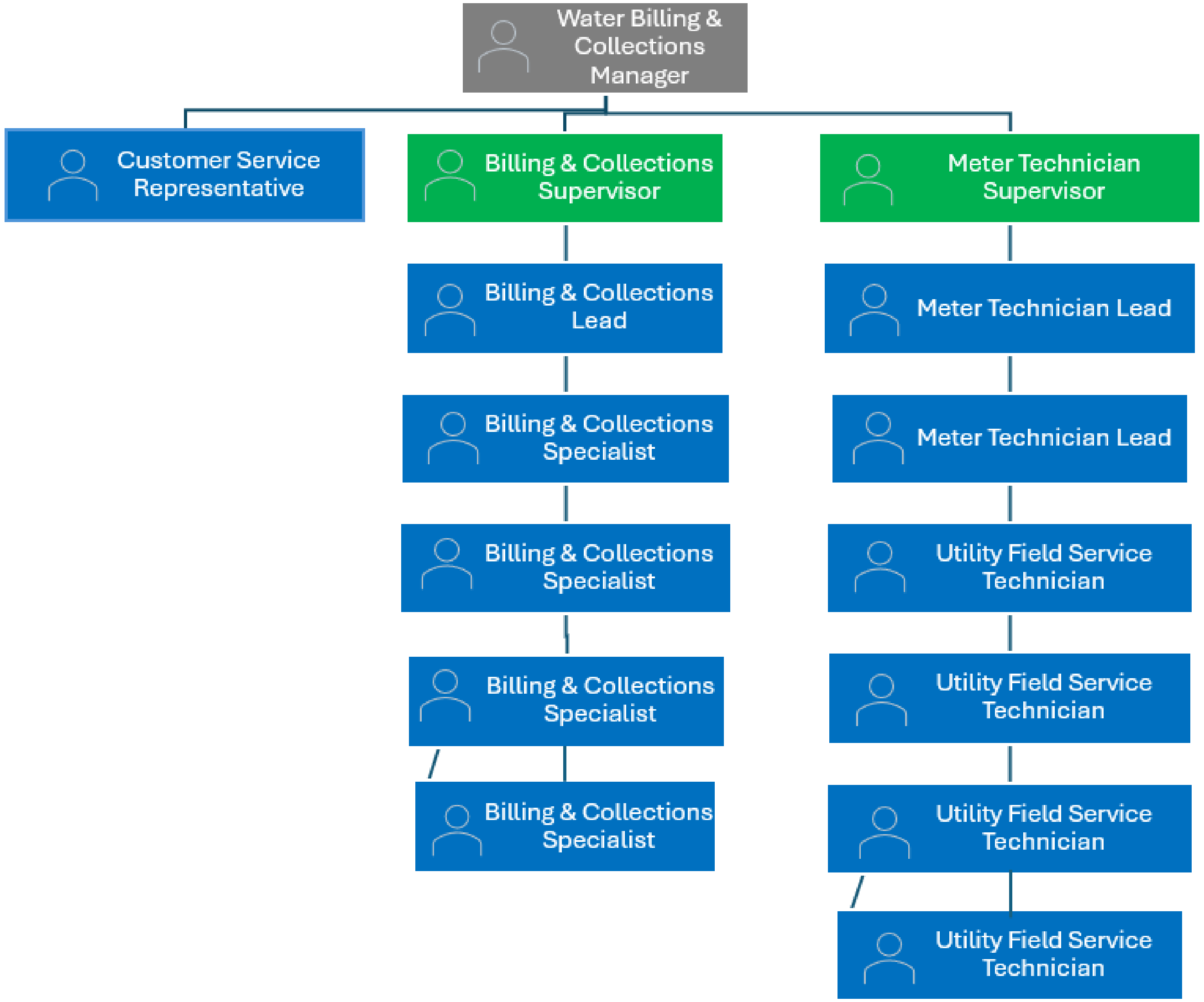
Frontier Waste Solutions –

Franchise contractor providing weekly trash, recycling, bulk waste, roll-off, and HHW services for Pearland residents and businesses.

Disaster Debris Management –

Supports rapid storm cleanup through pre-arranged, FEMA-approved debris removal contracts to ensure efficient and compliant disaster recovery.

Water Billing & Collections



Water Billing & Collections

- Provides in-person customer service
- Coordinates meter readings and meter maintenance
- Manages billing and delinquency processes

Total Active Accounts: 40,558 → Total Active Connections: 41,004

Customer Service -

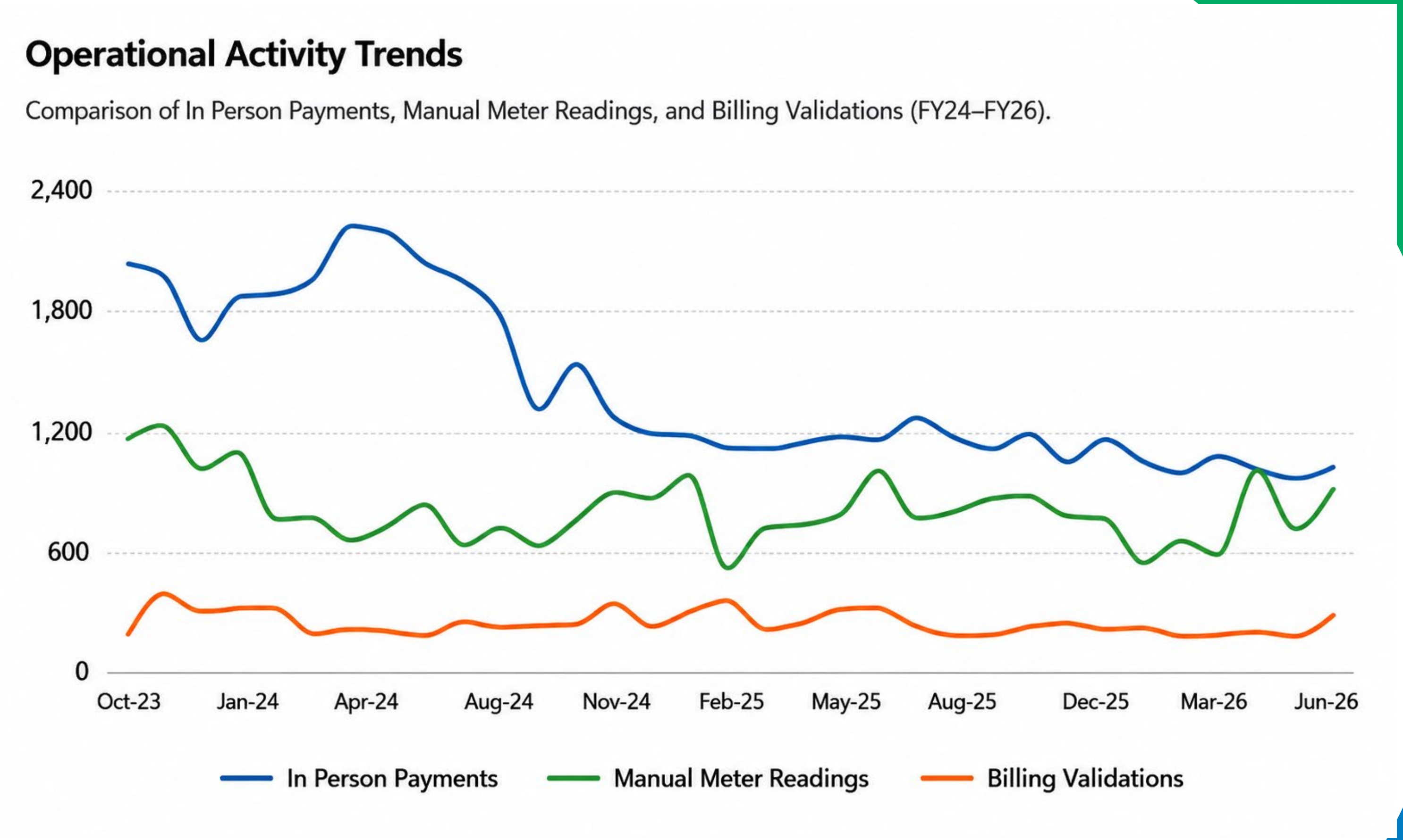
- Customer Service operates with one employee who provides in-person assistance at the City Hall Annex payment window and is responsible for processing payments and account inquiries.

Meter Services -

- The Meter Services team, consisting of seven employees (1 Supervisor, 2 Leads, and 4 Technicians), is responsible for the reading, maintenance, replacement, testing process, and installation of water meters.

Billing & Collections -

- The Billing & Collections team, consisting of six employees (1 Supervisor, 1 Lead, and 4 Specialists), is responsible for account audits, billing reviews, and managing delinquent accounts.



Billing Date (Every 30/31 Days) → Due Date (Day 24) → Payment Reminder (Day 25) → 10% Late Fee (Day 26) → Termination Notice (Day 60) → Final Payment Reminder (Day 67) → Disconnection (Day 75-80) → Account Termination due to Non-Payment (Day 86)

Summary

Together over 100 Professionals work to deliver Pearland Citizens **safe water** and **effective water reclamation services.**

Questions

Thank you

City of Pearland FY27 Proposed Budget

Budget Discussion #2

- Enterprise Fund
- Future Dates

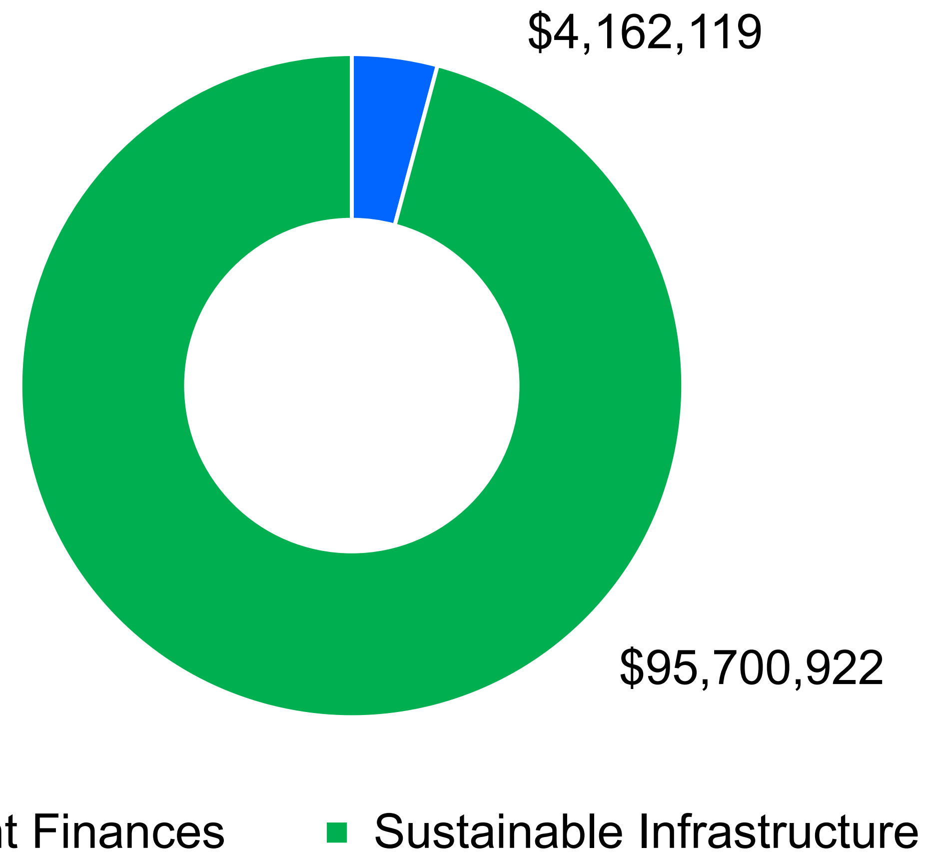
Enterprise Funds

Water and Sewer Operations

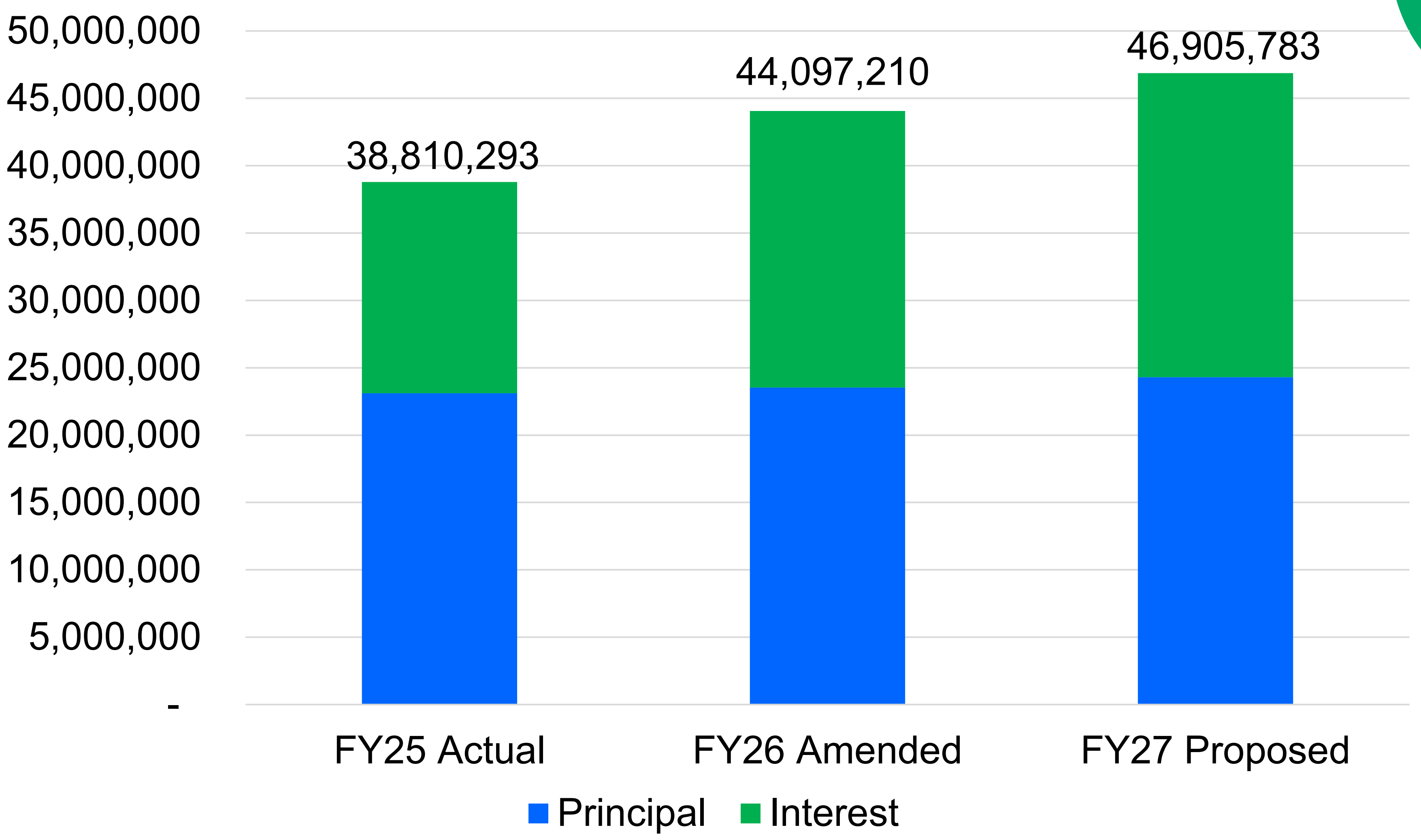
Enterprise Fund by Strategic Priority

Resilient Finances: Finance Department - Utility Customer Service Division

Sustainable Infrastructure: Pearland Water (Utilities) Department, Other Requirements (Debt Service)



Enterprise Debt Fund Expenditures



What is Driving Rates-Revenue

- Revenue:

  Wet VS Dry Season Impact: key factor behind year-over-year revenue variability

  Revenue projections for Water & Sewer operations are based on a 3–5 year average, which helps smooth out year-to-year volatility

  - During wet years, consume less water, resulting in lower volumetric revenue, leading to pull down the multi-year average used for modeling.
  - Dry years, increase consumption and boost revenue, but because the model relies on multi-year averaging, those gains are moderated over time

  Impact Fee Revenue: influenced by development activity—higher growth yields higher fee collection

What is Driving Rates-Expenditures

- **Expense:**
  - Operating expense
    - Rising purchase-water costs and treatment expenses
    - Inflationary impacts on labor, materials, and contracted services

- **Debt payments:**
    - Significant investment required to maintain aging water and wastewater systems
    - System growth demands new lines, plant upgrades, and lift station rehabilitations
    - $30M contributed by EDC for 518 and Lower Kirby projects. This offsets the amount of debt the city has to issue and pay for.

CIP Projects Impacting Rates

Ongoing

WW1502 – Barry Rose WRF Replacement and Expansion - $229.4M

WW1906 – Longwood Water Reclamation Facility Decommissioning - $38M

FY27 Lift Station Rehabilitations (5) - $1.5M

Complete

WW1603 – JHEC WWTP Expansion - $80.5M

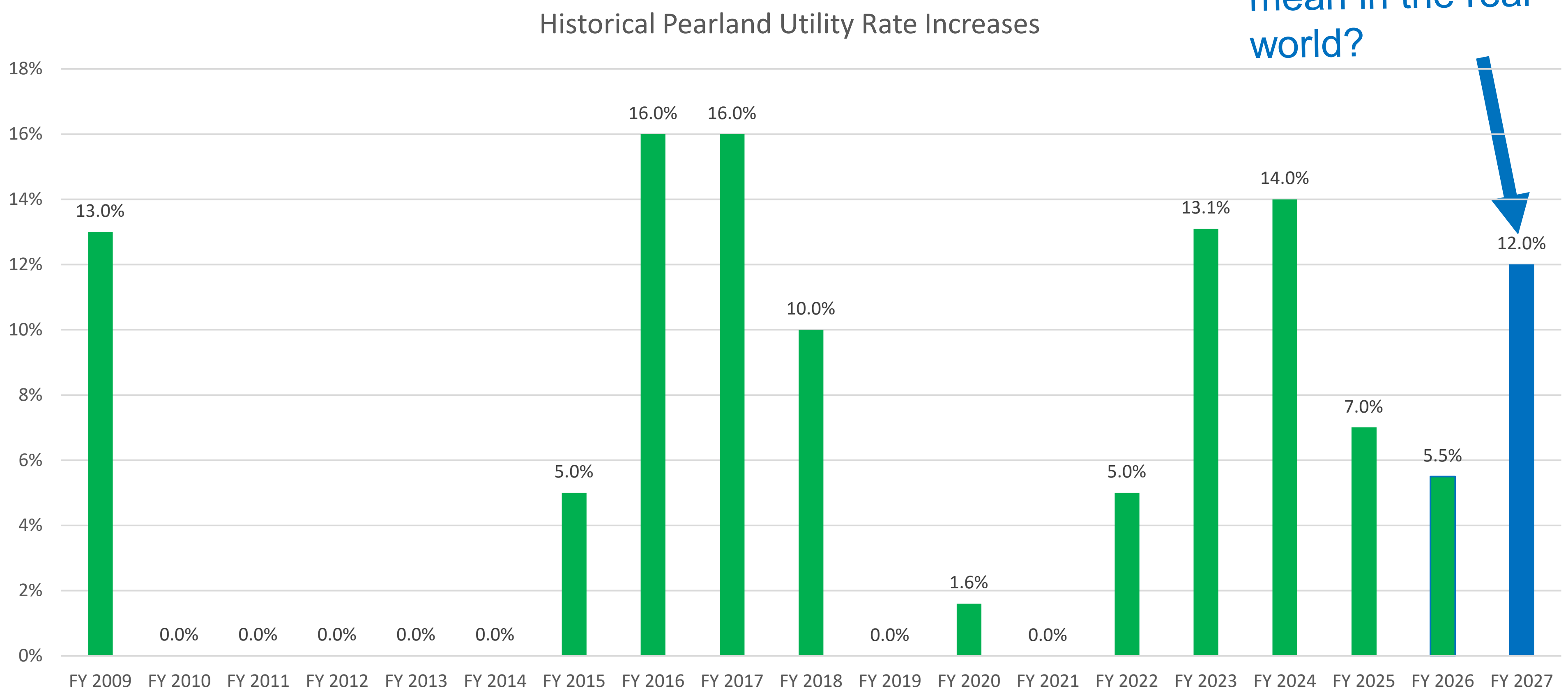
WA1605 – Surface Water Plant - $175.5M

Total: $524.9M

Explanation of Rates

- **Base Rate**
  - Includes up to **2,000 gallons** of water.
  - Charged **monthly**, regardless of usage.
  - Based on **meter size**.
  - Covers a portion of fixed costs and helps keep rates stable year-round.
- **Volumetric Rate**
  - Based on the amount of water used above 2,000 gallons.
  - Uses **tiered pricing** to encourage efficient water use.
  - Different rate structures for **residential, commercial, and irrigation** customers.
  - Also covers fixed and variable costs

History of Rate Increases in Pearland



What does 12% mean in the real world?

FY2027 Revenue Changes

- The City must bring in enough money to pay for debt and operations.
- Increased consumption helps to some extent.
- Rate increases are the main way cities bring in the necessary Enterprise Fund revenue.
- When we issued Revenue Bond, we have agreed to have a Revenue Bond Coverage Ratio ≥1.15.
- Enterprise cash equivalent operating reserve must remain above 15% of total operating expenses.

- **An average household in Pearland using approximately 6,000 gallons of water per month. They will pay ~$13.70 more a month.**
- A 12% rate increase is proposed for FY27

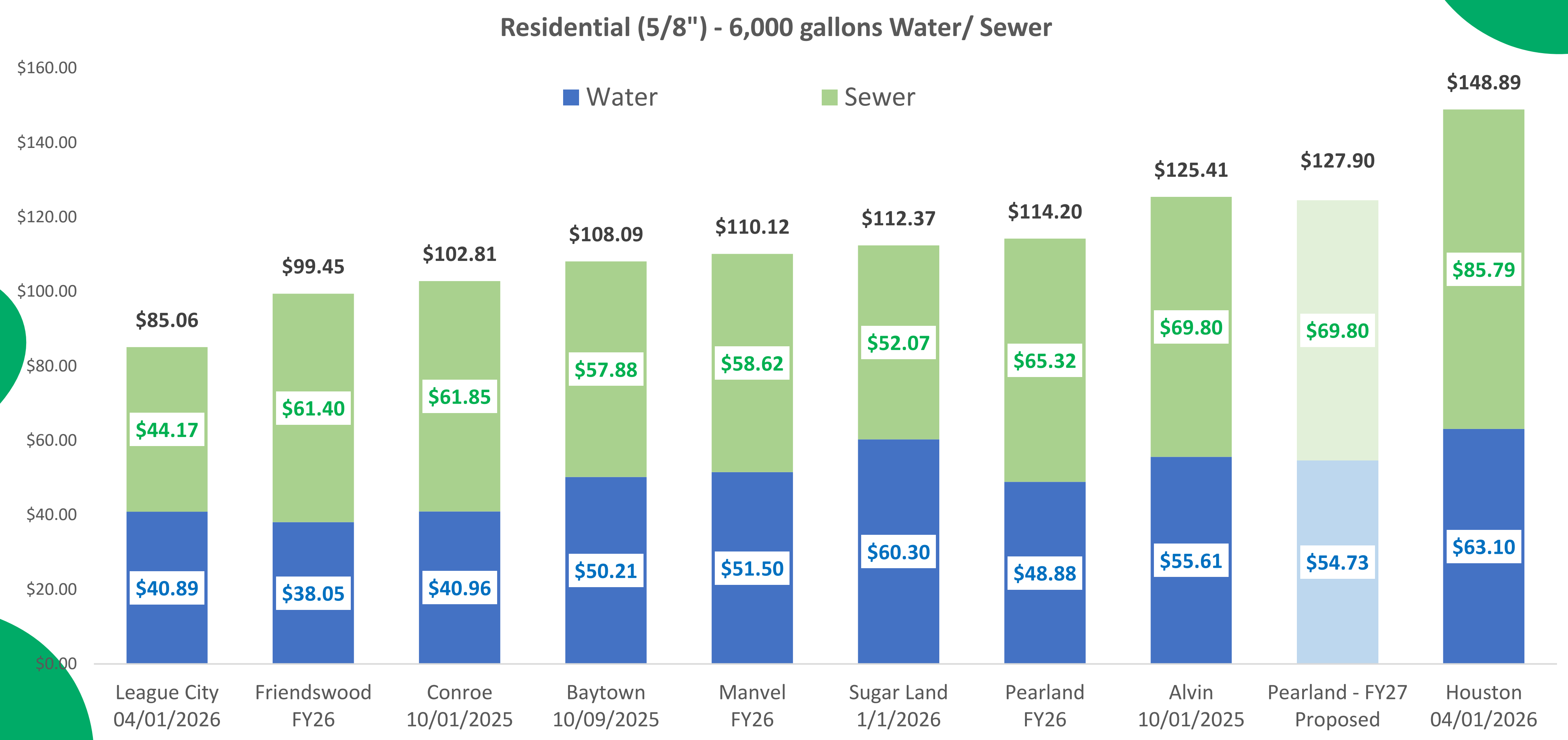
Sample Bills with 12% Proposed Rate Increase for FY 27

The average resident will see a monthly bill increase of ~$13.70

Sample Bills with 12% Proposed Rate Increase for FY27

Account Type	Usage	Meter Size	Water Current Rate	Water Proposed Rate	Water Increase	Sewer Current Rate	Sewer Proposed Rate	Sewer Increase	Current TOTAL	Proposed TOTAL	INCREASE TOTAL	INCREASE %
Residential	2,000	5/8"	$ 24.12	$ 27.01	$ 2.89	$ 34.76	$ 38.93	$ 4.17	$ 58.88	$ 65.94	$ 7.06	12.0%
Residential	3,000	5/8"	$ 30.31	$ 33.94	$ 3.63	$ 42.40	$ 47.49	$ 5.09	$ 72.71	$ 81.43	$ 8.72	12.0%
Residential	6,000	5/8"	$ 48.88	$ 54.73	$ 5.85	$ 65.32	$ 73.17	$ 7.85	$ 114.20	$ 127.90	$ 13.70	12.0%
Residential	12,000	5/8"	$ 95.56	$ 106.99	$ 11.43	$ 111.16	$ 124.53	$ 13.37	$ 206.72	$ 231.52	$ 24.80	12.0%
Small Office	4,000	5/8"	$ 39.68	$ 44.43	$ 4.75	$ 50.04	$ 56.05	$ 6.01	$ 89.72	$ 100.48	$ 10.76	12.0%
Commercial	38,000	2"	$ 473.05	$ 529.69	$ 56.64	$ 553.06	$ 619.54	$ 66.48	$ 1,026.11	$ 1,149.23	$ 123.12	12.0%
Fast Food Restaurant	59,000	1.5"	$ 564.08	$ 631.56	$ 67.48	$ 609.25	$ 682.54	$ 73.29	$ 1,173.33	$ 1,314.10	$ 140.77	12.0%
Sit Down Restaurant	122,000	2"	$ 1,126.57	$ 1,261.33	$ 134.76	$ 1,194.82	$ 1,338.58	$ 143.76	$ 2,321.39	$ 2,599.91	$ 278.52	12.0%

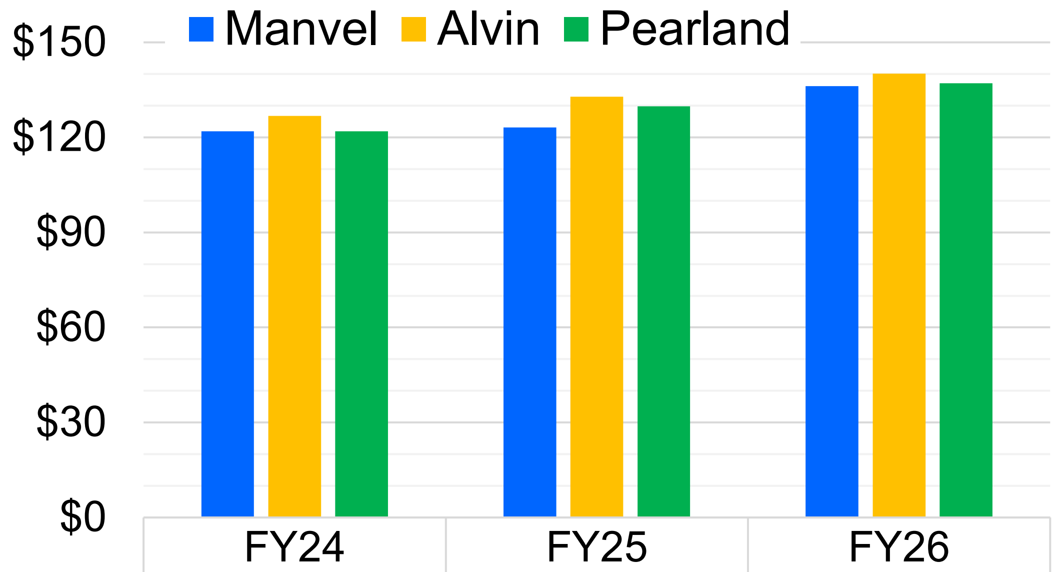
Comparison Bill



Historical Comparison Bill – Manvel & Alvin

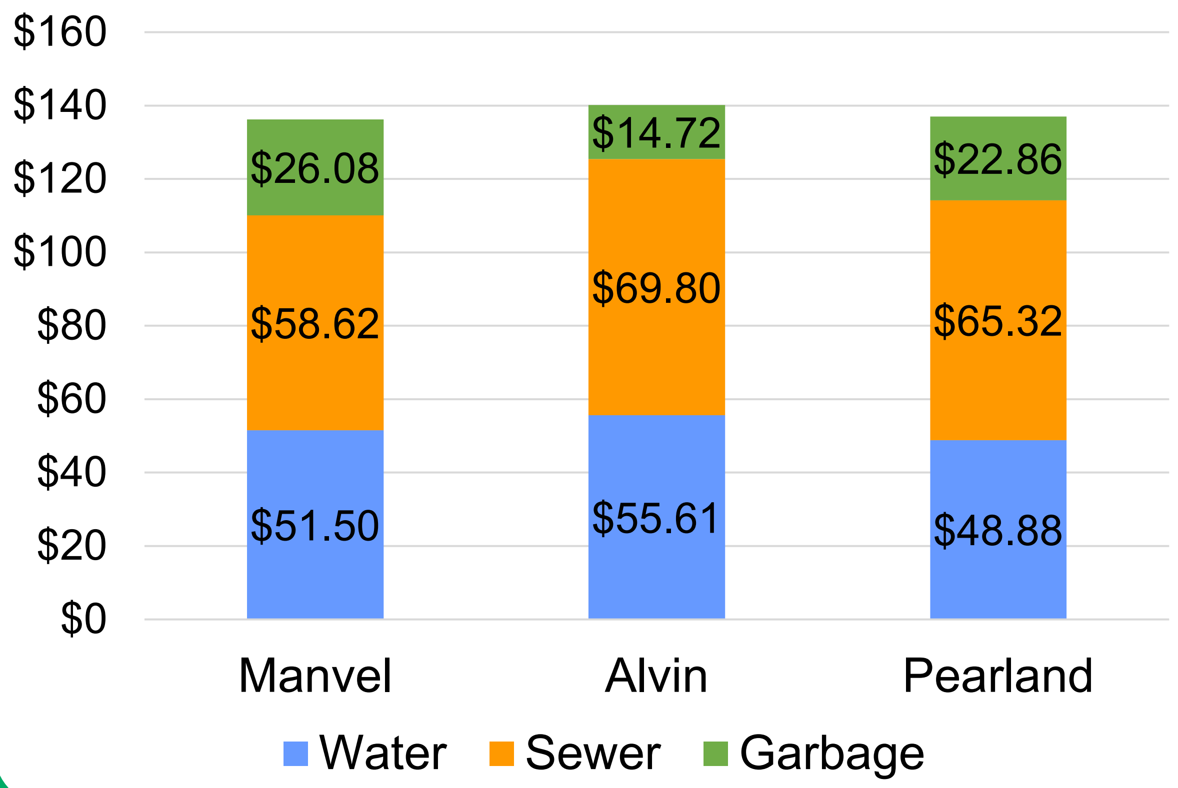
Bills assume 6,000 gallons of usage at residential rates.
Note: Pearland and Manvel garbage collection is 2x weekly. Alvin is 1x weekly.

Average Monthly Water, Sewer, and Garbage Bill by Fiscal Year



	FY24	FY25	FY26
Manvel	$121.90	$123.17	$136.20
Alvin	$126.76	$132.80	$140.13
Pearland	$121.96	$129.80	$137.06

FY26 Average Monthly Bill by Utility



Historical Rate Comparison - Manvel & Alvin

		FY24			FY25			FY26		
		Manvel	Alvin	Pearland	Manvel	Alvin	Pearland	Manvel	Alvin	Pearland
Base Rates	Water Residential	32.59	24.97	21.36	32.59	26.19	22.86	35.58	27.73	24.12
	Water Commercial	39.11	26.17	21.36	39.11	27.45	22.86	42.70	29.06	24.12
	Sewer Residential	39.11	37.81	30.79	39.11	39.70	32.95	42.70	42.08	34.76
	Sewer Commercial	45.63	38.90	30.79	45.63	40.85	32.95	49.82	43.30	34.76
	Garbage Residential	23.48	13.98	20.77	24.75	14.43	21.55	26.08	14.72	22.86
Volumetric Rates (2,001 to 6,000 Gallons)	Water Residential	3.34	6.27	5.49	3.34	6.58	5.87	3.98	6.97	6.19
	Water Commercial	3.34	6.27	5.49	3.34	6.58	5.87	3.98	6.97	6.19
	Sewer Residential	3.34	6.23	6.77	3.34	6.54	7.24	3.98	6.93	7.64
	Sewer Commercial	3.34	6.23	6.77	3.34	6.54	7.24	3.98	6.93	7.64

Enterprise Operating Fund - Income Statement

	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 PROJECTED BUDGET	FY 2027 BUDGET
REVENUES				
SALE OF WATER	38,771,830	43,324,045	41,750,439	46,842,449
SEWER REVENUES	34,477,774	37,343,656	37,648,798	42,301,856
OTHER SERVICE CHARGES	1,792,026	1,637,019	1,592,531	1,793,173
INVESTMENT EARNINGS	985,989	825,000	854,578.00	920,000
OTHER INCOME	489,611	12,150	70,005	19,500
TRANSFERS IN	522,000	550,710	550,710	616,795
REVENUE	**$ 77,039,230**	**$ 83,692,580**	**$ 82,467,061**	**$ 92,493,773**
EXPENSES				
UTILITY CUSTOMER SERVICES	4,407,595	4,313,888	4,510,993	4,162,119
OTHER REQUIREMENTS	37,033,509	46,355,251	46,204,205	51,188,107
PUBLIC WORKS/ UTILITIES ADMINISTRATION	5,184,174	6,186,419	6,114,160	5,951,821
GROUNDS MAINTENANCE	1,222,303	970,557	917,977	1,071,342
LIFT STATIONS	1,817,482	1,191,877	1,274,513	1,140,432
WASTEWATER	6,400,237	7,130,305	12,947,020	7,192,077
ENVIRONMENTAL SERVICES	725,262	751,985	779,389	919,321
WATER PRODUCTION	11,412,864	9,853,038	9,827,946	10,210,459
DISTRIBUTION & COLLECTION	5,702,824	6,060,102	5,950,159	5,934,723
ASSET MANAGEMENT	-	7,200,906	6,984,376	8,371,144
GOVERNMENT WIDE	7,581	-		-
SURFACE WATER TREATMENT	3,430,371	3,695,648	3,528,940	3,721,496
EXPENSES	**$ 77,344,202**	**$ 93,709,976**	**$ 99,039,678**	**$ 99,863,041**
REVENUES OVER/(UNDER) EXPENSES	(304,972)	(10,017,396)	(16,572,617)	(7,369,268)
Beginning Cash Equivalents (Fund 600 & 601)	**25,508,000**	**20,027,410**	**31,925,703**	**16,303,054**
Add Unrestricted Cash in Debt Service Fund - 601	6,722,675	6,605,731	949,968	936,521
Ending Cash Equivalents (Fund 600 & 601)	**$ 31,925,703**	**$ 16,615,745**	**$ 16,303,054**	**$ 9,870,307**
Bond Coverage - 1.15 minimum required **	1.39	1.40	1.15	1.66
Water/Sewer Unreserved Working Capital - 15%	6,825,898	7,732,410	8,554,522	8,102,609
Operating Reserve Over Policy	$ 25,099,805	$ 8,883,335	$ 7,748,532	$ 1,767,698

* Beginning FY25, excess balance in Reserve For Debt Service and Interest Earning in Fund 601 will be counted toward Operating Cash Equivalents

** Calculation for Bond Coverage Requirement as shown in Enterprise Debt Fund.

Pearland Water Supplementals by Strategic Priority

Sustainable Infrastructure

- Compliance Coordinator (1 FTE) with Vehicle - $123,769
- Inventory Coordinator (1 FTE) with Vehicle - $122,485

Enterprise Debt Fund Income Statement

	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 PROJECTED BUDGET	FY 2027 BUDGET
REVENUES				
Investment Earnings	392,393	453,540	497,480	453,540
Transfers In	38,041,199	44,067,209	44,067,209	44,067,209
TOTAL	**$ 38,433,592**	**$ 44,520,749**	**$ 44,564,689**	**$ 44,520,749**
EXPENDITURES				
Principal Payment	$23,105,000	23,525,000	23,525,000	24,305,000
Interest Expense	15,682,268	20,542,210	20,542,211	22,570,783
Bond Issuance Costs	-	-	-	-
Other Debt Service	23,025	30,000	30,000	30,000
TOTAL	**$38,810,293**	**$ 44,097,210**	**$ 44,097,211**	**$ 46,905,783**
REVENUES OVER/(UNDER) EXPENSES	(376,701)	423,539	467,478	(2,385,034)
Beginning Cash Equivalents	**20,211,739**	**20,538,226**	**20,538,226**	**21,005,704**
Year End Transaction	703,188			
Ending Cash Equivalents	**$20,538,226**	**$20,961,765**	**$21,005,704**	**$18,620,670**
Reserve required for Debt Service	14,558,316	14,105,827	14,105,827	13,622,846
Balance Over the Reserve	**5,979,910**	**6,855,938**	**6,899,877**	**4,997,824**

Last Year's Rate Model - Adopted Version

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
5.5% Adopted Rate	7.0%	5.5%	16.7%	9.6%	2.0%	2.2%
Connection Growth	0.8%	1%	1%	1%	1%	1%
Water and Sewer Charges	74,091,089	80,667,701	93,475,710	103,370,365	106,604,331	109,407,275
Total Revenue	77,054,653	83,692,580	96,492,912	106,562,562	109,857,456	112,718,993
Total Expenditures	82,971,410	93,709,976	101,430,359	106,342,769	108,980,038	112,350,386
Change in Net Position	(5,916,757)	(10,017,396)	(4,937,447)	219,792	877,419	368,607
Water & Sewer Unreserved Working Capital (15%)	31%	23%	15%	15%	16%	16%
Combine Reserved Fund 600 & 601 (25%)	50%	34%	26%	25%	25%	25%

Water & Sewer Financial Policy - Snapshot

SEPTEMBER 2024 – PRIOR VERSION	SEPTEMBER 2025 – CURRENT VERSION
o A cash equivalent operating reserve will be established and maintained at 15% of the current year' s budget appropriation for total operating expenses in the Water/ Sewer operating fund. A separate Water/ Sewer debt service reserve shall be maintained in the Water/ Sewer debt service fund. The aggregate between the reserve balances of the two funds shall be no less than 25%. o Water/Sewer Revenue Debt Coverage Reserves: Revenues shall be maintained at 1.15 times coverage in a fiscal year where the water/ sewer fund is not issuing additional debt and 1.4 times coverage in a year where debt is anticipated to be issued.	• A cash equivalent operating reserve will be established and maintained at 15% of the current year's budget appropriation for total operating expenses in the Water/Sewer operating fund. • A separate Water/Sewer debt service reserve shall be maintained in the Water/Sewer debt service fund.

FY27 Staff Recommended Scenario: 12%

The average resident will see a bill increase of ~$13.70

Scenario # 1 -Staff Recommended (met the W&S Financial Policy)	FY26	FY27	FY28	FY29	FY30	FY31
	5.50%	12.00%	13.50%	5.90%	3.20%	3.50%
Total Revenue	**82,467,060**	**92,493,774**	**104,826,582**	**113,427,466**	**117,631,210**	**122,430,593**
Total Expenditures	**99,039,678**	**99,863,041**	**106,841,539**	**113,785,350**	**117,934,994**	**122,814,963**
- Operating Expense	57,030,146	54,017,391	55,728,396	57,542,002	59,399,449	61,211,094
Change In Net Position	**(16,572,617)**	**(7,369,267)**	**(2,014,956)**	**(357,884)**	**(303,783)**	**(384,370)**
Ending Fund Balance	**16,303,054**	**9,870,308**	**8,426,256**	**8,674,098**	**9,015,353**	**9,247,751**
W&S Financial Policy 15% Operating Expense	8,554,522	8,102,609	8,359,259	8,631,300	8,909,917	9,181,664
Amount Over W&S Financial Policy	7,748,532	1,767,700	66,997	42,798	105,436	66,087

FY27 Minimum Rate Scenario: 9.9%

The average resident will see a bill increase of ~$11.31

Scenario # 2 - Minimum FY27 Rate Increase (met the W&S Financial Policy)	FY26	FY27	FY28	FY29	FY30	FY31
	5.50%	9.90%	17.50%	4.30%	3.10%	3.60%
Total Revenue	**82,467,060**	**90,802,031**	**106,462,665**	**113,482,978**	**117,560,606**	**122,483,093**
Total Expenditures	**99,039,678**	**99,863,041**	**106,841,539**	**113,785,350**	**117,934,994**	**122,814,963**
- Operating Expense	57,030,146	54,017,391	55,728,396	57,542,002	59,399,449	61,211,094
Change In Net Position	**(16,572,617)**	**(9,061,010)**	**(378,873)**	**(302,372)**	**(374,388)**	**(331,870)**
Ending Fund Balance	16,303,054	8,178,566	8,370,596	8,673,950	8,944,602	9,229,498
W&S Financial Policy 15% Operating Expense	8,554,522	8,102,609	8,359,259	8,631,300	8,909,917	9,181,664
Amount Over W&S Financial Policy	7,748,532	75,957	11,337	42,650	34,684	47,834

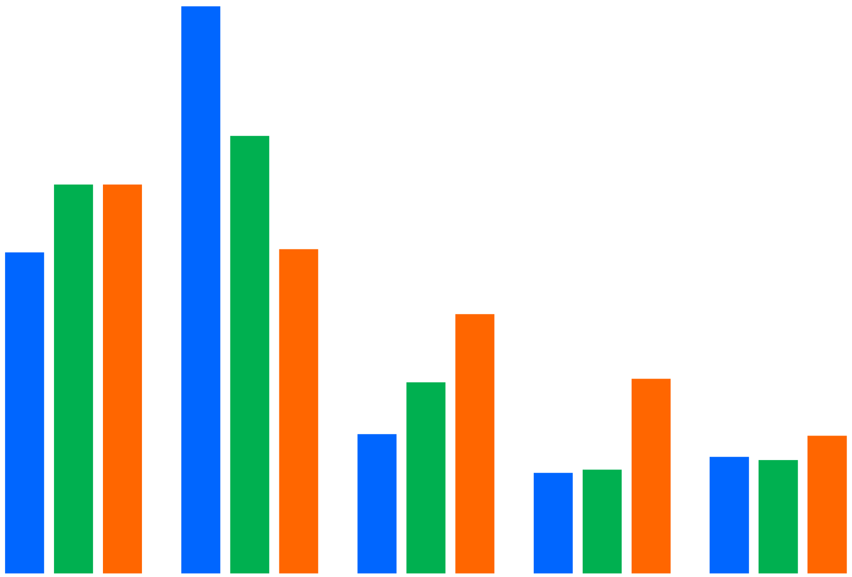
FY27 Descending Rates Scenario: 12%

The average resident will see a bill increase of ~$13.70

Scenario # 3 - Descending Rates	FY26	FY27	FY28	FY29	FY30	FY31
(need to update W&S Financial Policy)	5.50%	12.00%	10.00%	8.00%	6.00%	4.25%
Total Revenue	**82,467,060**	**92,493,774**	**101,623,750**	**112,136,800**	**119,362,991**	**125,131,981**
Total Expenditures	**99,039,678**	**99,863,041**	**106,841,539**	**113,785,350**	**117,934,994**	**122,814,963**
- Operating Expense	57,030,146	54,017,391	55,728,396	57,542,002	59,399,449	61,211,094
Change In Net Position	**(16,572,617)**	**(7,369,267)**	**(5,217,789)**	**(1,648,550)**	**1,427,997**	**2,317,018**
Ending Fund Balance	**16,303,054**	**9,870,308**	**5,223,424**	**4,180,600**	**6,253,636**	**9,187,421**
W&S Financial Policy 15% Operating Expense	8,554,522	8,102,609	8,359,259	8,631,300	8,909,917	9,181,664
Amount Over W&S Financial Policy	7,748,532.04	1,767,699.52	(3,135,835.81)	(4,450,700.54)	(2,656,281.49)	5,756.99

FY27 Rate Increase Scenario Summary

Annual Rate Increase by Scenario



Minimum FY27 Increase (9.9%)

Lowest FY27 increase allowable by reserve policy.

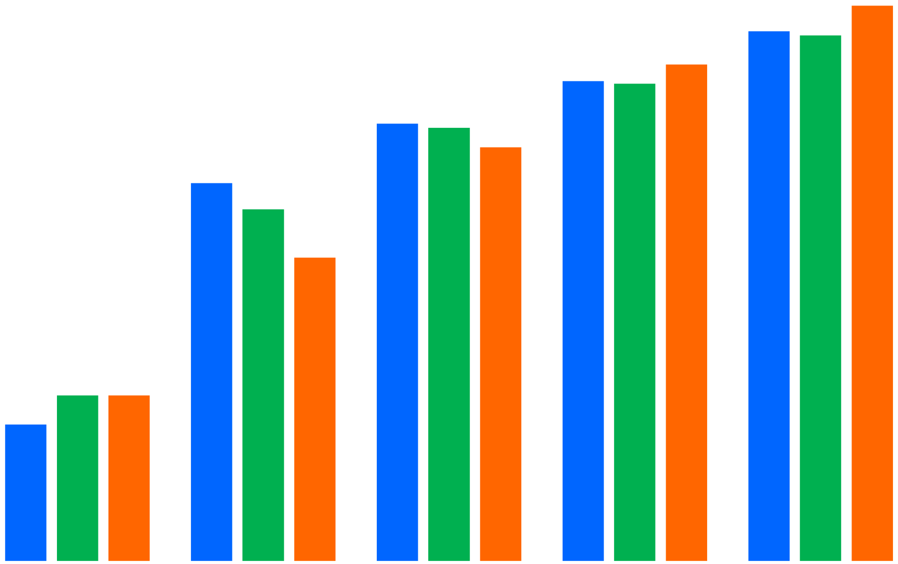
Staff Recommended (12%)

Higher FY27 rate increase leads to lower FY28 projected increase.

Descending Annual Increase (12%)

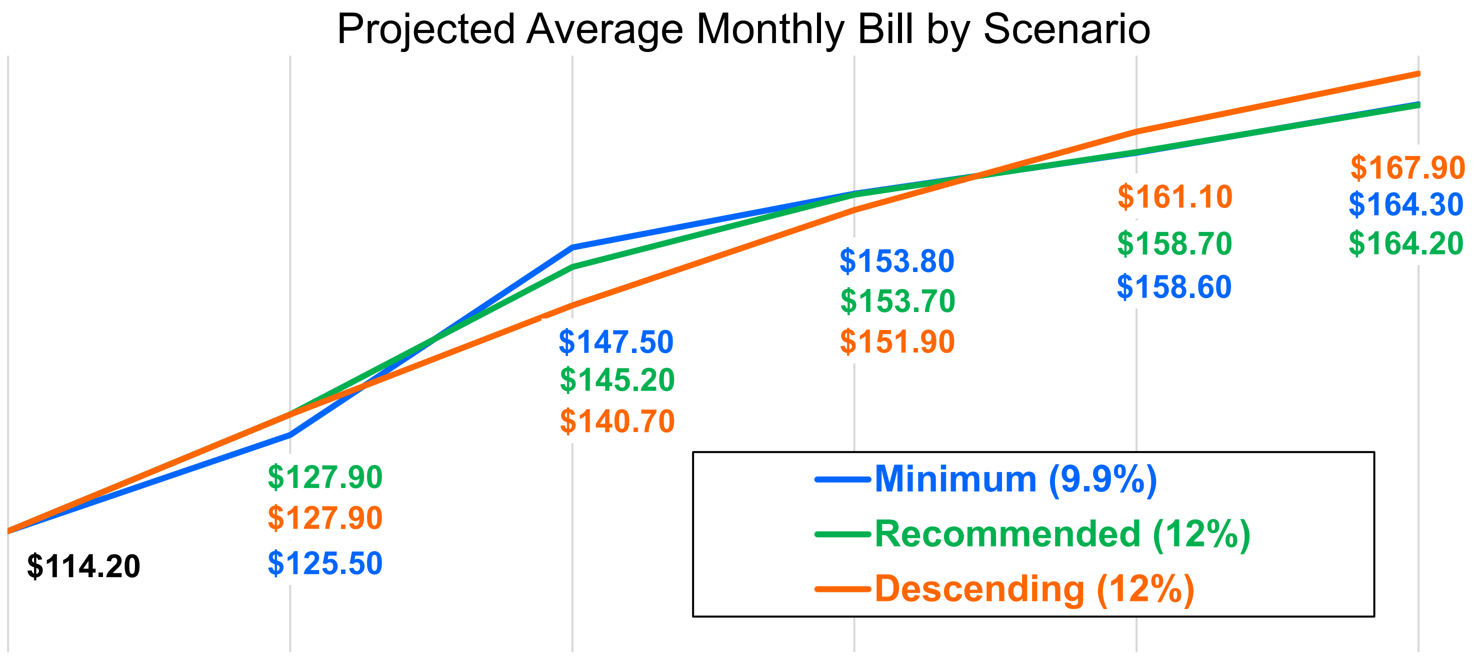
Lowest FY28 increase, but highest cumulative % increase. Does not meet reserve requirement in FY28-30, so would require change to financial policy.

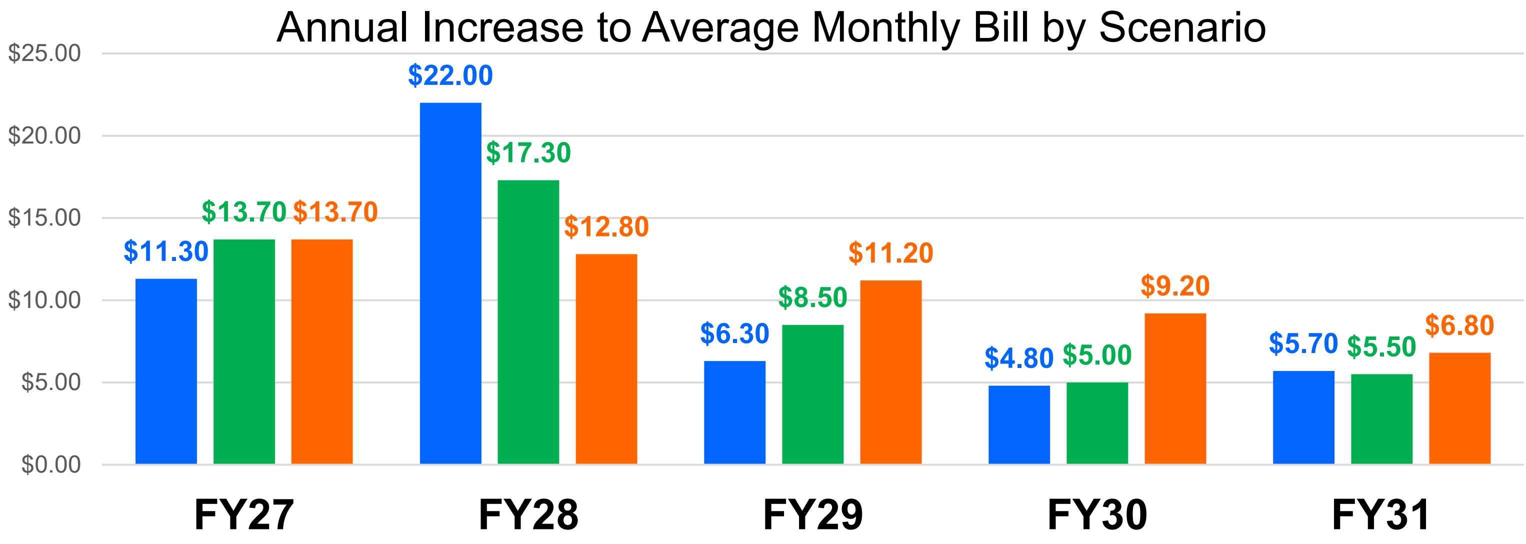
Cumulative Rate Increase by Scenario



FY27	FY28	FY29	FY30	FY31	Scenario	FY27	FY28	FY29	FY30	FY31
9.9%	17.5%	4.3%	3.1%	3.6%	Minimum (9.9%)	9.9%	27.4%	31.7%	34.8%	38.4%
12.0%	13.5%	5.9%	3.2%	3.5%	Recommended (12%)	12.0%	25.5%	31.4%	34.6%	38.1%
12.0%	10.0%	8.0%	6.0%	4.3%	Descending (12%)	12.0%	22.0%	30.0%	36.0%	40.3%

FY27 Rate Increase Scenarios

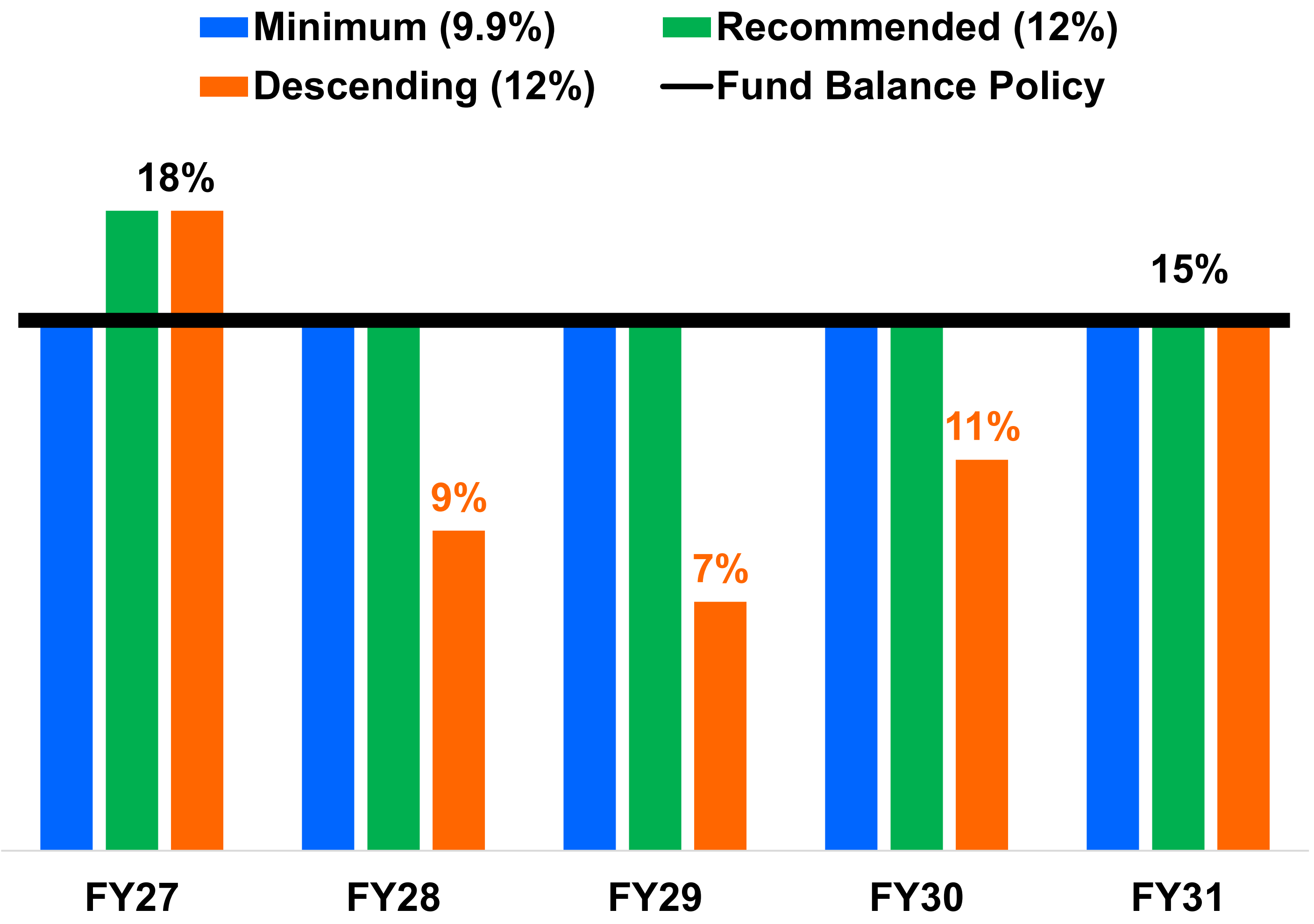




3 Scenarios:

- **Minimum FY27 Increase (9.9%)**
  - Minimum increase allowable by Financial policy requiring a reserve of 15% of operating expenditures
  - Meets reserve requirement in all years
- **Staff Recommended (12%)**
  - Higher FY27 rate increase necessitates a lower FY28 projected increase
  - Meets 15% reserve requirement in all years
- **Descending Annual Increase (12%)**
  - Lower FY28 increase, but higher future year increases
  - Meets 15% reserve requirement in FY27 and FY31
  - Does not meet requirement in FY28-30
  - Would require a revision to the reserve requirement prior to adoption

Rate Increase Scenarios: Projected Fund Balance



3 Scenarios:

- **Minimum FY27 Increase (9.9%)**
  - Minimum increase allowable by Financial policy requiring a reserve of 15% of operating expenditures
  - Meets reserve requirement in all years
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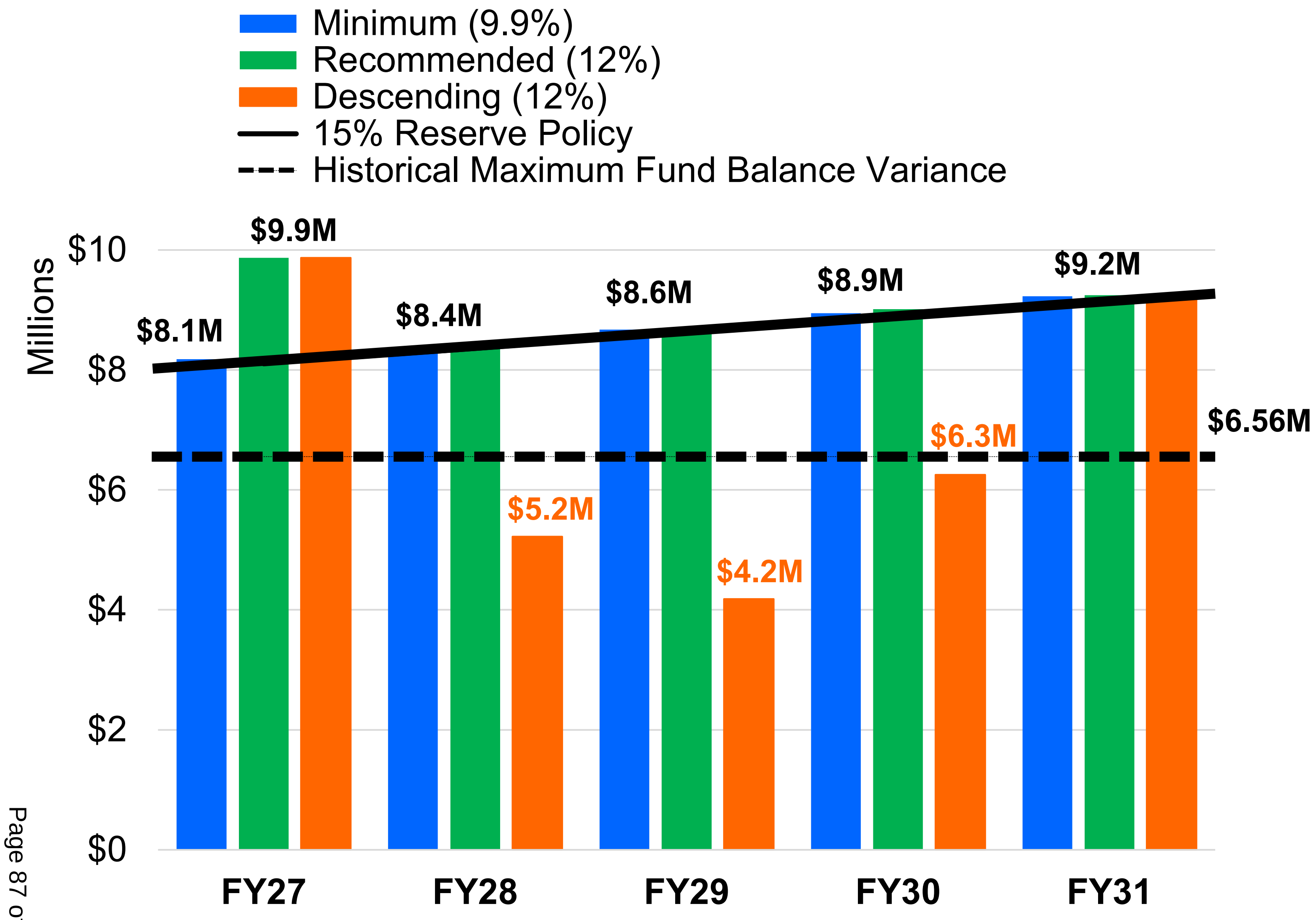
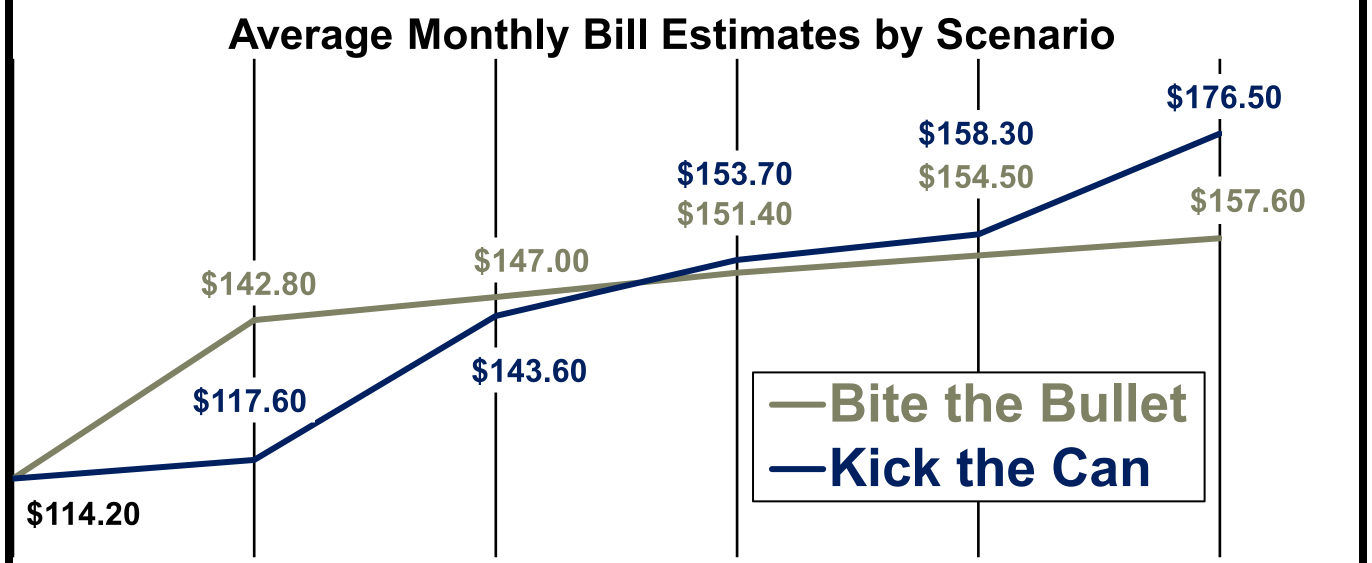
Rate Increase Scenarios: Projected Fund Balance

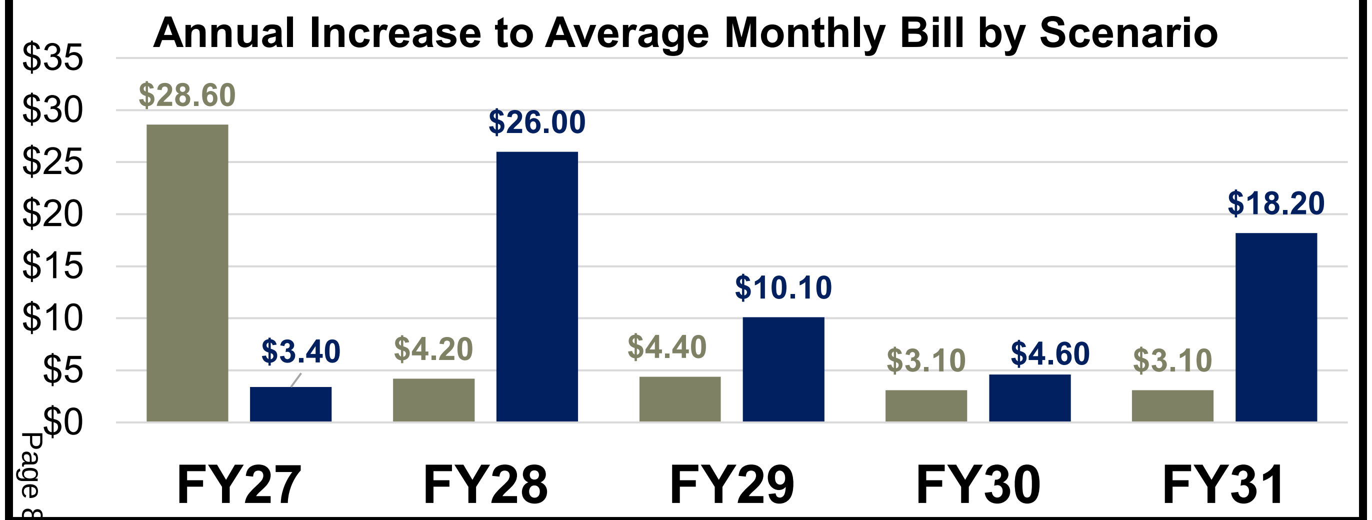


3 Scenarios:

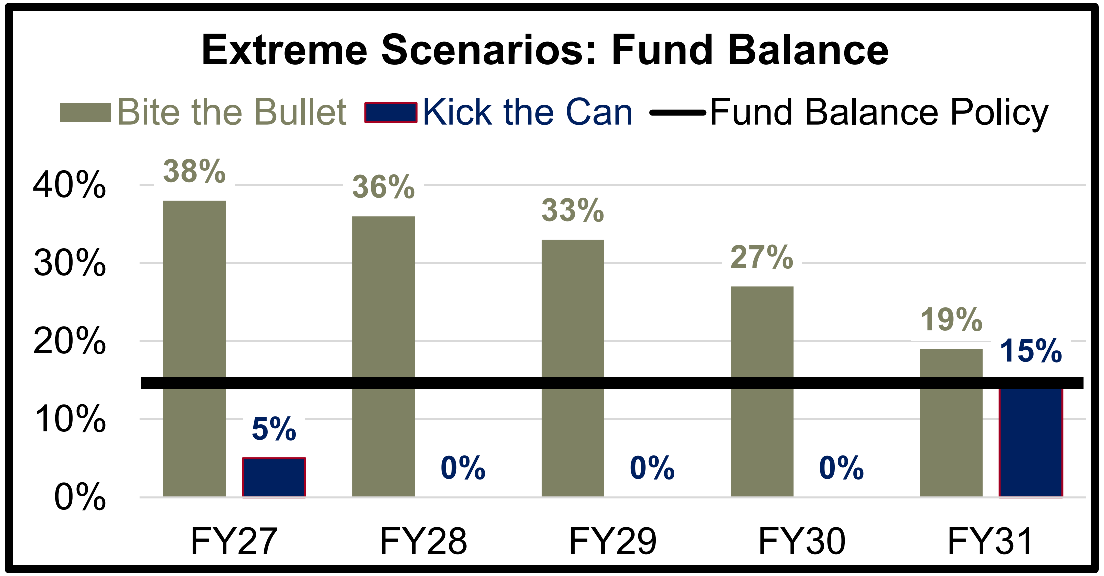
- **Minimum FY27 Increase (9.9%)**
  - Minimum increase allowable by Financial policy requiring a reserve of 15% of operating expenditures
  - Meets reserve requirement in all years
- **Staff Recommended (12%)**
  - Higher FY27 rate increase necessitates a lower FY28 projected increase
  - Meets 15% reserve requirement in all years
- **Descending Annual Increase (12%)**
  - Lower FY28 increase, but higher future year increases
  - Meets 15% reserve requirement in FY27 and FY31
  - Does not meet requirement in FY28-30
  - Would require a revision to the reserve requirement prior to adoption

FY27 Rate Increase: Extreme Scenarios





Annual Rate Increase					
	FY27	FY28	FY29	FY30	FY31
Bite the Bullet	25.0%	3.0%	3.0%	2.0%	2.0%
Kick the Can	3.0%	22.1%	7.0%	3.0%	11.5%
Cumulative Rate Increase					
	FY27	FY28	FY29	FY30	FY31
Bite the Bullet	25.0%	28.0%	31.0%	33.0%	35.0%
Kick the Can	3.0%	25.1%	32.1%	35.1%	46.6%



Solid Waste Rate in FY 2027

- 3.8% rate increase starting 10/01/2026 as mentioned in Consumer Price Index, Garbage and Trash Collection table period May 2025 – May 2026.
- Updated residential rates are listed below:

Residential Fees		
Fee	**Current (FY26)**	**Proposed (FY27)**
HHW, per lb.	$1.24	$1.28
MSW Carts, per month	$15.31	$15.89
Recycling carts, per month	$5.04	$5.23
Brush/Bulk, per month	$2.51	$2.62
Pink Tags	$0.82	$0.85
Additional MSW Cart, per month	$13.34	$13.84
Additional Recycling Cart, per month	$9.01	$9.35
Replacement Cart	$68.89	$71.50
Unusual Accumulation, per hour	$280.87	$291.54
Disposal, per yard	$16.28	$16.90

Monthly Residential		
Fee	**Current (FY26)**	**Proposed (FY27)**
MSW Carts, per month	$15.31	$15.89
Recycling carts, per month	$5.04	$5.23
Brush/Bulk, per month	$2.51	$2.62
Total	**$22.86**	**$23.74**

Enterprise Funds Council Input and Discussion

- Information requests for session #3
- Updates to the proposed budget are made by consensus

Next Steps/Calendar Items

- August 4th -Proposed Budget Filed
- August 10th-Budget Discussion #3 & Adoption of Maximum Tax Rate
- August 24th- Budget Discussion #4
- September 14th
  - 1st Reading of Budget Adoption, property tax rate, and fee changes
  - Budget Public Hearing
- September 28th
  - 2nd Reading of Budget Adoption, property tax rate, and fee changes
  - Tax Rate Public Hearing

FY27 Proposed Budget

Pearland

TABLE OF CONTENTS

Multi-Year Forecast Fiscal Years 2027-2029

EXECUTIVE SUMMARY

The Financial Forecast for the City of Pearland over a three-year timeframe includes the City's Debt Service (DS) Fund, General (GF) Fund, Water and Sewer (W&S) Fund, and Pearland Economic Development Corporation (PEDC). This is an update to the City's annual comprehensive and integrated forecast of these funds based on a set of assumptions and is intended to:

- Provide City Council and City management a meaningful tool in establishing priorities, allocating resources, and providing direction and strategies in the administration of City government.
- Provide insight into the long-term financial implications of current priorities, policies, and programs.
- Provide an understanding of available funding, financial risk, assess the likelihood that services can be sustained, assess the level at which capital investment can be made, identify future commitments, and resource demands, and identify variables that may cause changes in the level of revenues.
- Provide an early warning system for potential problem areas to watch where alternative strategies may need to be developed or where issues can be proactively addressed and planned for.
- Assist in strategic decision-making and long-range planning efforts by allowing City Council, management, and departments to see how programs fit within the overall context of City finance.

The forecast provides a solid planning tool by building upon the proposed FY27 budget and then projects future resources and expenditures based upon known reasonable trends and continuing the City's current services and service levels. The forecast for each fund also incorporates the debt and operating costs associated with capital improvement projects in the City's Five-Year Capital Improvement Program (CIP), thus, these forecasts provide City Council and management the opportunity to "gaze" into the future based on today's and past decisions and apply strategies and sound fiscal management to maintain the strong financial health of the City.

This forecast is not intended as a budget. Rather, the multi-year forecast is a valuable tool, based on a set of well-reasoned assumptions, upon which policy and strategy may be formulated. The forecast is a vital component of the City's financial management strategy.

OVERVIEW

The Debt Service, General Fund, Water & Sewer Fund and PEDC forecasts form the "core" of this document.

The DS Fund accounts for the issuance of debt and provides for the payment of debt principal, interest and tax rebates to in-city municipal utility districts. In this fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements.

The GF is the general operating fund of the City and is used to account for all financial activity not reflected in other funds. The fund consists of the following major departments: General Government, Public Safety, Parks & Recreation, Public Works, and Community Services.

The W&S Fund includes water and sewer system operations and is operated in a manner similar to private business enterprises, where services to the public are financed primarily through user charges. This fund consists of the following major functions: Grounds Maintenance, Lift Stations, Wastewater Treatment, Water Production, Distribution and Collection, Construction, Meter Services, Surface Water Plant and Billing and Collections.

The PEDC, established in 1995 by the voters under the Texas Development Corporation Act of 1979, provides guidance and funding for the operations of the City's economic development program and provides business incentives to support and promote the growth and diversification of the City's economic base.

It is important to note that the numbers in these multi-year forecasts are estimates based on various assumptions and are not representations of fact. The picture reflected in these forecasts portrays a scenario if all assumptions hold true. Therefore, the importance of the forecasts lies not in the numbers, but in the discussion, it encourages the policy issues and strategies that can be implemented in the event these scenarios become reality.

Based upon these assumptions, the forecast shows that the City will be able to accomplish the following:

- Fund existing services at current service levels
- Meet current and future anticipated debt service obligations
- Fund a Multi-Year Capital Improvement Program and associated operating expenditures
- Meet cash reserve and bond coverage requirements
- Meet a 10% reserve policy in the Debt Service Fund
- Operate and maintain new and existing City facilities
- Maintain business incentives to attract capital investments to the City
- Meet the 1.15 Bond Coverage Requirement and the annual Debt Service Reserve set by Bond Ordinances in the W&S Fund.
- Maintain a cash equivalent operating reserve at 15% of the current year’s budget appropriation for total operating expenses in the Water/Sewer operating fund.

FORECAST METHODOLOGY

As part of the formulation of these forecasts, the forecast methodology includes estimating the future values of revenues and expenditures. The forecast provides an estimate of how much revenue will be needed/required in order to meet expenditures and reserve and bond coverage requirements over the forecast period. The value of forecasts is in estimating whether, given assumptions about financial policies and economic trends, the City will have sufficient resources to meet the resource requirements of ongoing, planned or mandated programs.

In the City’s forecasts, there are a mixture of methodologies, including historical and factual information, knowledge of anticipated events, and judgment. The methodologies incorporate information gathered on anticipated population growth and building permits. Anticipated sales tax from retail sales, anticipated valuations, and other variables were identified to try to minimize the risk of overstating or understating revenue.

Much like revenue, the expenditure projections for the General Fund and Water Sewer Fund are based on historical trends, anticipated events, assumptions about the future, and other judgments staff deemed appropriate. Salary projections are based on anticipated merit and salary adjustments, and benefits were broken out separately to account for the aberrant behavior of certain benefits, such as TMRS and health care benefits.

The City may attempt to enact some controls to prevent the anticipated growth of operating expenses, but such controls are not assumed in the plan. The Debt Service Fund expenditure forecast is based upon current debt service payments, as well as anticipated debt from new debt issuances based on the City’s Five-Year CIP and MUD rebates.

General Fund and Debt Service revenues are dependent on the net assessed property valuation assumptions which are derived from anticipated residential and commercial development, revaluation of existing property, and the scheduled roll-off of tax abatements. The forecast assumes property valuation growth for 4% in FY28 and FY29.

However, in order to do so

- A 12% rate increase is recommended in the FY27 budget for the W&S Fund; and a projected increase of 13.50% and 5.9% accordingly in FY28 and FY29 to meet cash reserve and bond coverage requirements.

INDIVIDUAL FUND OVERVIEWS

Note: only Enterprise Funds are mentioned here in this Budget Discussion#2.

Water & Sewer Fund

The Water & Sewer Fund can meet all its operating expenses, annual debt service, and bond coverage requirements of 1.15 times net operating revenues. A cash equivalent operating reserve will be established and maintained at 15% of the current year's budget appropriation for total operating expenses in the Water & Sewer operating fund. Reserve requirements are met in all years of the forecast. Strategies used in the generation of the forecast are aimed at ensuring that the fund is self-supporting.

A 12% rate increase is proposed for FY27. The City anticipates issuing additional debt in FY27 and FY28 to support major water and wastewater capital improvements. Bond proceeds will fund construction of the expansion of the Barry Rose Water Reclamation Facility (WRF), the decommissioning of the Longwood WRF, and a series of critical water and sewer infrastructure projects. These improvements include lift station rehabilitations, FM 518 utility relocations, transite pipe replacements, and targeted water line upgrades identified throughout the City's Capital Improvement Plan. These investments strengthen the long-term reliability of the water and sewer system, ensure continued regulatory compliance, and position the City to respond effectively to growing service demands if needed.

The utility system is funded through revenues generated by its users—our residents and businesses. For FY27, the City has developed three main scenarios to support review and decision-making.

FY27 Staff Recommended Scenario: 12% Water & Sewer Rate Increase

The snapshot below reflects the proposed FY27 rate model under a 12% rate increase. This scenario supports the utility system's ongoing operating needs, ensures compliance with bond covenant requirements, maintains necessary cash reserve levels, and preserves an adequate FY27 year-end fund balance that provides a modest cushion above policy requirements.

Scenario # 1 -Staff Recommended (met the W&S Financial Policy)	FY26	FY27	FY28	FY29	FY30	FY31
	5.50%	12.00%	13.50%	5.90%	3.20%	3.50%
Total Revenue	**82,467,060**	**92,493,774**	**104,826,582**	**113,427,466**	**117,631,210**	**122,430,593**
Total Expenditures	**99,039,678**	**99,863,041**	**106,841,539**	**113,785,350**	**117,934,994**	**122,814,963**
- Operating Expense	57,030,146	54,017,391	55,728,396	57,542,002	59,399,449	61,211,094
Change In Net Position	**(16,572,617)**	**(7,369,267)**	**(2,014,956)**	**(357,884)**	**(303,783)**	**(384,370)**
Ending Fund Balance	**16,303,054**	**9,870,308**	**8,426,256**	**8,674,098**	**9,015,353**	**9,247,751**
W&S Financial Policy 15% Operating Expense	8,554,522	8,102,609	8,359,259	8,631,300	8,909,917	9,181,664
Amount Over W&S Financial Policy	7,748,532	1,767,700	66,997	42,798	105,436	66,087

FY27 Minimum Rate Scenario: 9.9% Water & Sewer Rate Increase

This scenario illustrates the lowest possible rate adjustment needed to maintain required financial benchmarks, including cash reserve levels and bond coverage requirements.

Scenario # 2 - Minimum FY27 Rate Increase (met the W&S Financial Policy)	FY26 5.50%	FY27 9.90%	FY28 17.50%	FY29 4.30%	FY30 3.10%	FY31 3.60%
Total Revenue	**82,467,060**	**90,802,031**	**106,462,665**	**113,482,978**	**117,560,606**	**122,483,093**
Total Expenditures	**99,039,678**	**99,863,041**	**106,841,539**	**113,785,350**	**117,934,994**	**122,814,963**
- Operating Expense	57,030,146	54,017,391	55,728,396	57,542,002	59,399,449	61,211,094
Change In Net Position	**(16,572,617)**	**(9,061,010)**	**(378,873)**	**(302,372)**	**(374,388)**	**(331,870)**
Ending Fund Balance	16,303,054	8,178,566	8,370,596	8,673,950	8,944,602	9,229,498
W&S Financial Policy 15% Operating Expense	8,554,522	8,102,609	8,359,259	8,631,300	8,909,917	9,181,664
Amount Over W&S Financial Policy	7,748,532	75,957	11,337	42,650	34,684	47,834

FY27 Descending Water & Sewer Rates Scenario: 12% Water & Sewer Rate Increase

Implementing a declining rate structure would require updates to the City's Water & Sewer Financial Policy. Under this scenario, water and sewer charges would be recalibrated to reflect reduced rates while still ensuring compliance with financial obligations and service levels.

Scenario # 3 - Descending Rates (need to update W&S Financial Policy)	FY26 5.50%	FY27 12.00%	FY28 10.00%	FY29 8.00%	FY30 6.00%	FY31 4.25%
Total Revenue	**82,467,060**	**92,493,774**	**101,623,750**	**112,136,800**	**119,362,991**	**125,131,981**
Total Expenditures	**99,039,678**	**99,863,041**	**106,841,539**	**113,785,350**	**117,934,994**	**122,814,963**
- Operating Expense	57,030,146	54,017,391	55,728,396	57,542,002	59,399,449	61,211,094
Change In Net Position	**(16,572,617)**	**(7,369,267)**	**(5,217,789)**	**(1,648,550)**	**1,427,997**	**2,317,018**
Ending Fund Balance	**16,303,054**	**9,870,308**	**5,223,424**	**4,180,600**	**6,253,636**	**9,187,421**
W&S Financial Policy 15% Operating Expense	8,554,522	8,102,609	8,359,259	8,631,300	8,909,917	9,181,664
Amount Over W&S Financial Policy	7,748,532.04	1,767,699.52	(3,135,835.81)	(4,450,700.54)	(2,656,281.49)	5,756.99

With the revenue enhancements incorporated into the FY27 forecast, the utility system remains self-supporting and financially stable. These actions ensure that Pearland can continue delivering reliable water and sewer services while meeting long-term infrastructure and operational needs.

CONCLUSION

The proposed forecasts are conservative and only include developments that are anticipated based on current knowledge. If certain economic development projects are successful and come to fruition, or if new developments not currently known take place, then this forecast will substantially change. This forecast will be updated annually as any new developments that will impact revenue or expenditures are identified as "concrete," or likely to happen. There are external factors outside of the City, such as the legislature, inflation, supply-chain challenges, anticipated TxDOT funding of capital projects, and weather, that could impact the forecast and significantly affect the City's ability, despite having a prudent financial plan in place, to continue to provide the highest quality service and provide for those capital projects which provide a high quality of life. Our objective is to provide City Council and management a prudent financial plan in order to make decisions to benefit our current and future residents.

Enterprise Fund Multi-Year Forecast

City of Pearland

Water and Wastewater Rate Model

What is the required Rate Change to keep up with infrastructure and operation?

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
	Adopted / Proposed Water and Sewer Rate Change	**7.0%**	**5.5%**	**12.00%**	**13.50%**	**5.90%**	**3.20%**	**3.50%**
	Total Revenue	77,039,230	82,467,060	92,493,774	104,826,582	113,427,466	117,631,210	122,430,593
	Operating Expenses - Fund 600	45,513,570	57,030,146	54,017,391	55,728,396	57,542,002	59,399,449	61,211,094
	Non-operating Expenses - Fund 600	2,989,433	3,642,323	2,969,868	4,017,332	3,508,816	3,859,697	4,245,667
	Debt Service Expenses Net of Impact fee - Fund 601	28,841,199	38,367,209	42,875,782	47,095,810	52,734,533	54,675,848	57,358,202
	Total Expenses	77,344,202	99,039,678	99,863,041	106,841,539	113,785,350	117,934,994	122,814,963
	Net Annual Revenue Over Expenditures	**(304,972)**	**(16,572,617)**	**(7,369,267)**	**(2,014,956)**	**(357,884)**	**(303,783)**	**(384,370)**
	Beginning Cash Equivalents Net of Restricted for Debt Service (Fund 600 & 601)	25,508,000	31,925,703	16,303,054	9,870,308	8,426,256	8,674,098	9,015,353
	Add Unrestricted Cash in Debt Service Fund - 60110	6,722,675	949,968	936,521	570,904	605,726	645,039	616,767
	Ending Cash Equivalents Net of Restricted for Debt Service (see calculation on Multi-year Forecast) 1	31,925,703	16,303,054	9,870,308	8,426,256	8,674,098	9,015,353	9,247,751
	Additional Debt Issuance as of July 2026	**118,046,000**	**57,400,000**	**63,847,810**	**96,313,000**	**33,231,000**	**55,862,000**	**61,640,000**
	Barry Rose WRF Replacement and Expansion	90,495,000	35,000,000		28,474,000			
	Longwood Water Reclamation Facility Decommissioning	14,500,000						
	Sewer System Expansion	8,151,000	12,693,000	10,630,000				
	Other Projects	4,900,000	9,707,000	53,217,810	67,839,000	33,231,000	55,862,000	61,640,000
Bond	**Bond Coverage - 1.15**	1.39	1.15	1.66	2.18	2.46	2.57	2.88
Ordinance	**Restricted for Debt Service**	14,558,316	14,105,827	13,622,846	13,151,942	12,646,216	12,101,178	11,584,411
Financial Policy	Water/Sewer Unreserved Working Capital 15% - Ending Cash / (Operating Expense)	53%	29%	18%	15%	15%	15%	15%

* FY27 Coverage Ratio = (FY27 Revenue - FY27 Operating Expense)/ (FY27 W/S Revenue Bond Debt Service)

The current Rate Model includes: 4% Salary Increase, two new positions and $70K Vehicle Replace

MULTI-YEAR BUDGET 2027-2031

ENTERPRISE FUND DETAIL

DESCRIPTION	ACTUAL 2025	AMENDED 2026	PROPOSED 2027	FORECASTED 2028	FORECASTED 2029	FORECASTED 2030	FORECASTED 2031
CHARGES FOR SERVICE							
Water/Sewer Charges 1	73,249,603	79,399,237	89,144,306	101,221,109	108,667,994	112,778,561	117,473,851
Connection Fee							
Water/Sewer Tap Fee	40,528	71,599	56,063	56,624	57,190	57,762	58,339
Late Payment Fee	1,085,800	1,032,200	1,158,900	1,315,900	1,412,700	1,466,100	1,527,200
Meter Set Fee	184,530	116,425	126,000	127,260	128,533	129,818	131,116
Curb Stop Replacement Fee							
Grease Trap Fee	54,290	60,600	58,660	59,247	59,839	60,437	61,042
Reconnect Fee	138,910	145,600	131,000	132,310	133,633	134,969	136,319
Charges for Service Hydrant Meter Rental	10,750	11,057	10,750	10,858	10,966	11,076	11,186
Charges for Service Backflow Test Report Fee	131,080	105,800	105,800	106,858	107,927	109,006	110,096
Other Income	146,140	49,250	146,000	147,460	148,935	150,424	151,928
TOTAL CHARGES FOR SERVICE	**75,041,631**	**80,991,768**	**90,937,479**	**103,177,625**	**110,727,716**	**114,898,153**	**119,661,078**
OTHER REVENUE							
NSF Fees	22,735	26,700	14,500	14,645	14,791	14,939	15,089
Recycle							
Lien Revenue and FEMA	3,206	16,316	5,000	5,050	5,101	5,152	5,203
OTHER REVENUE	**25,941**	**43,016**	**19,500**	**19,695**	**19,892**	**20,091**	**20,292**
INTEREST							
Interest	985,989	**854,578**	920,000	929,200	938,492	947,877	957,356
TOTAL INTEREST	**985,989**	**854,578**	**920,000**	**929,200**	**938,492**	**947,877**	**957,356**
TRANSFERS IN							
City Payment for Water	522,000	550,710	616,795	700,063	741,366	765,090	791,868
TOTAL INTERFUND TRANSFERS	**522,000**	**550,710**	**616,795**	**700,063**	**741,366**	**765,090**	**791,868**
OTHER FINANCING SOURCES							
Estimated Net Revenue for Water WholeSales					**1,000,000**	**1,000,000**	**1,000,000**
Other Income	463,669	26,989					
Capital Proceed 3							
TOTAL OTHER FINANCING SOURCES	**463,669**	**26,989**			**1,000,000**	**1,000,000**	**1,000,000**
TOTAL REVENUES	**77,039,230**	**82,467,060**	**92,493,774**	**104,826,582**	**113,427,466**	**117,631,210**	**122,430,593**

1. Water/Sewer Charges reflect both growth in number of meters and necessary revenue increases

2. From FY2027, Interest Revenue are forecasted to growth at 1% annually

3. Water and Sewer Infrastructures that were built by developer then turnover to the City

MULTI-YEAR BUDGET 2027-2031

ENTERPRISE FUND DETAIL

DESCRIPTION	ACTUAL 2025	AMENDED 2026	PROPOSED 2027	FORECASTED 2028	FORECASTED 2029	FORECASTED 2030	FORECASTED 2031
EXPENDITURES							
Utilities 7							
Administration 7							
Salaries and Wages 4	1,456,601	1,190,026	1,220,508	1,271,230	1,324,142	1,379,343	1,436,938
Materials & Supplies	30,633	38,760	40,642	41,861	43,117	44,411	45,743
Repair & Maintenance	3,469	6,300	300	306	312	318	325
Contractual/Professional Services 5	124,002	19,600	56,473	57,602	58,755	59,930	61,128
Building & Ground	5,059						
Transfers Out	3,564,409	4,209,474	4,633,898	4,772,915	4,916,102	5,063,585	5,164,857
Administration Total	5,184,174	5,464,160	5,951,821	6,143,915	6,342,428	6,547,587	6,708,991
Lift Stations 7							
Salaries and Wages 4	587,445	536,070	491,556	512,673	534,741	557,806	581,916
Materials & Supplies	14,224	38,405	39,461	40,645	41,864	43,120	44,414
Building & Grounds	2,422	10,000	15,000	15,300	15,606	15,918	16,236
Repair & Maintenance	605,240	136,800	85,540	87,251	88,996	90,776	92,591
Contractual / Professional Services 5	531,793	468,118	463,134	472,397	481,845	491,482	501,311
Inventory							
Transfers Out	76,359	85,120	45,741	47,113	48,527	49,982	50,982
Lift Stations Total	1,817,482	1,274,513	1,140,432	1,175,378	1,211,578	1,249,084	1,287,451
Wastewater 7							
Salaries and Wages 4	1,170,329	1,406,378	1,368,776	1,428,156	1,490,248	1,555,183	1,623,100
Materials & Supplies	463,335	556,516	505,781	531,070	557,624	585,505	614,780
Building & Grounds	27,755	90,000	90,000	91,800	93,636	95,509	97,419
Repair & Maintenance	498,555	187,986	117,520	119,870	122,268	124,713	127,207
Mud Fee & Construction	991,202	991,202	991,202	1,011,026	1,031,247	1,051,871	1,072,909
Electricity	793,199	857,288	883,007	900,667	918,680	937,054	955,795
Contractual/ Professional Services 5	2,214,856	8,698,062	3,180,174	3,243,777	3,308,653	3,374,826	3,442,323
Inventory	20,460						
Transfers Out	220,548	159,588	55,617	(6,574)	(6,772)	(6,975)	(7,114)
Wastewater Total	6,400,237	12,947,020	7,192,077	7,319,793	7,515,584	7,717,686	7,926,419
Environmental Service 7							
Salaries and Wages 4	640,515	642,608	764,228	797,473	832,247	868,625	906,687
Materials & Supplies	13,891	13,785	14,415	15,136	15,893	16,687	17,522
Repair & Maintenance	3,937	5,520	5,520	5,630	5,743	5,858	5,975
Contractual/Professional Services 5	42,986	86,925	86,965	88,704	90,478	92,288	94,134
Transfer Out: Vehicle Purchase			35,010				
Transfers Out: Lease Fee	23,933	30,551	13,183	13,578	13,986	14,405	14,694
Environmental Service Total	725,262	779,389	919,321	920,522	958,347	997,864	1,039,011

MULTI-YEAR BUDGET 2027-2031

ENTERPRISE FUND DETAIL

DESCRIPTION	ACTUAL 2025	AMENDED 2026	PROPOSED 2027	FORECASTED 2028	FORECASTED 2029	FORECASTE 2030	FORECASTEI 2031
EXPENDITURES							
Water Production 7							
Salaries and Wages 4	1,648,828	1,862,479	1,988,930	2,074,559	2,164,066	2,257,637	2,355,469
Water Purchase 6	4,527,148	4,228,585	4,564,008	4,655,288	4,748,394	4,843,362	4,940,229
Materials & Supplies	975,594	1,197,115	1,194,115	1,253,821	1,316,512	1,382,337	1,451,454
Building & Grounds	157,119	114,150	114,150	116,433	118,762	121,137	123,560
Repair & Maintenance	1,948,246	193,000	236,000	240,720	245,534	250,445	255,454
Electricity	583,620	629,268	652,315	665,361	678,669	692,242	706,087
Contractual/Professional Services 5	1,406,686	1,341,915	1,323,427	1,349,896	1,376,893	1,404,431	1,432,520
Inventory	21,674						
Capital Outlay							
Transfers Out	143,949	261,434	137,514	13,198	13,594	14,002	14,282
Water Production Total	11,412,863	9,827,946	10,210,459	10,369,277	10,662,424	10,965,593	11,279,055
Distribution and Collection 7							
Salaries and Wages 4	3,569,371	3,763,712	4,036,465	4,213,363	4,398,488	4,592,249	4,795,080
Materials & Supplies	409,042	539,607	541,157	568,215	596,626	626,457	657,780
Repair & Maintenance	428,978	475,500	506,100	516,222	526,546	537,077	547,819
Contractual/Professional Services 5	388,335	334,225	333,149	339,812	346,608	353,540	360,611
Inventory	19,842	29,360	115,400	117,708	120,062	122,463	124,913
Capital Outlay	27,000	54,000					
Transfers Out	860,256	753,755	402,452	414,526	426,961	439,770	448,566
Distribution & Collection Total	**5,702,824**	5,950,159	5,934,723	6,169,846	6,415,291	6,671,557	6,934,768
Government Wide (FY25)							
Salaries and Wages 4	7,581						
Materials & Supplies							
Repair & Maintenance							
Contractual/Professional Services 5							
Transfers Out							
Government Wide	7,581						
Water/Sewer Grounds Maintenance							
Salaries and Wages 4	620,398	607,433	606,548	633,215	661,125	690,341	720,928
Materials & Supplies	13,236	10,984	10,813	11,354	11,921	12,517	13,143
Building & Grounds	4,502	4,750	4,750	4,845	4,942	5,041	5,142
Repair & Maintenance	8,131	13,460	13,460	13,729	14,004	14,284	14,570
Contractual/Professional Services 5	123,905	90,664	86,985	88,725	90,499	92,309	94,155
Inventory							
Transfers Out	452,132	190,686	348,786	359,250	370,027	381,128	388,750
Water/Sewer Grounds Maintenance Total	1,222,303	917,977	1,071,342	1,111,117	1,152,518	1,195,620	1,236,688

MULTI-YEAR BUDGET 2027-2031

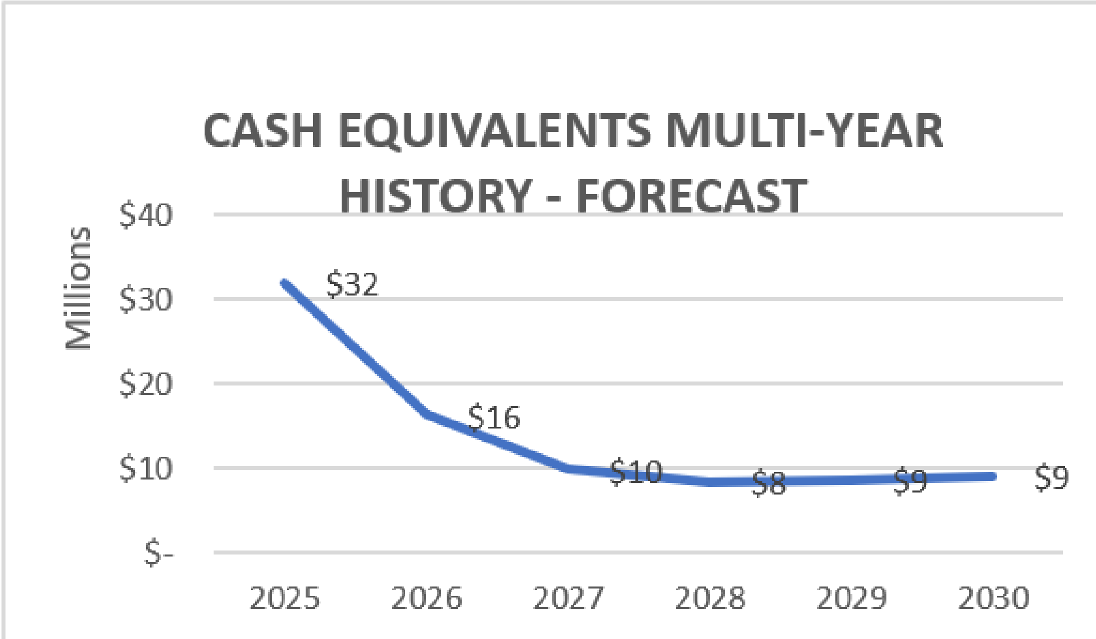
ENTERPRISE FUND DETAIL

DESCRIPTION	ACTUAL 2025	AMENDED 2026	PROPOSED 2027	FORECASTED 2028	FORECASTED 2029	FORECASTED 2030	FORECASTED 2031
EXPENDITURES							
Asset Management		35,010	203	209	215	222	226
Salaries and Wages 4		923,968	1,128,194	1,176,198	1,226,335	1,278,704	1,333,411
Materials & Supplies		227,490	474,120	497,826	522,717	548,853	576,296
Building & Grounds		10,000	24,500	24,990	25,490	26,000	26,520
Repair & Maintenance		5,298,916	6,128,100	6,250,662	6,375,675	6,503,189	6,633,253
Inventory		17,850	17,850	18,207	18,571	18,943	19,321
Contractual/Professional Services 5		471,142	546,442	557,371	568,518	579,889	591,486
Transfers Out: Lease Fee			16,725	17,227	17,744	18,276	18,641
Transfers Out: New Vehicle			35,010				
Asset Management Total		6,984,376	8,371,144	8,542,690	8,755,265	8,974,074	9,199,154
Surface Water Plant 7							
Salaries and Wages 4	1,151,562	888,707	1,025,741	1,070,287	1,116,871	1,165,592	1,216,555
Materials & Supplies 6	636,975	682,775	770,315	808,831	849,272	891,736	936,323
Bulk Water 6	1,102,664	1,210,000	1,210,000	1,270,500	1,334,025	1,400,726	1,470,763
Contractual/Professional Services 5	259,244	552,360	538,235	549,000	559,980	571,179	582,603
Electricity	175,460	146,737	151,139	154,162	157,245	160,390	163,598
Inventory / Capital Outlay	5,293						
Building & Grounds	3,012	3,000	3,000	3,060	3,121	3,184	3,247
Repair & Maintenance	49,668	2,500	2,500	2,550	2,601	2,653	2,706
Transfer Out: Vehicle Purchase							
Transfers Out: Lease Payment & Repair & Maintenance	46,493	42,861	20,566	21,183	21,818	22,473	22,922
Surface Water Plant Total	**3,430,371**	3,528,940	3,721,496	3,879,572	4,044,933	4,217,933	4,398,717
Utility Billing 8							
Salaries and Wages 4	1,878,097	2,105,687	1,746,523	1,822,657	1,902,296	1,985,613	2,072,790
Materials & Supplies	856,591	665,317	675,995	709,795	745,284	782,549	821,676
Building & Grounds Repair & Maintenance	16,821	20,000	20,004	20,404	20,812	21,228	21,653
Contractual/Professional Services 5	506,610	644,025	555,832	566,949	578,288	589,853	601,650
Transfers Out IT Services	1,002,144	978,343	1,095,338	1,128,198	1,162,044	1,196,905	1,220,844
Transfers Out	147,331	97,621	68,427	70,480	72,594	74,772	76,267
Utility Billing Total	4,407,595	4,510,993	4,162,119	4,318,482	4,481,318	4,650,921	4,814,880
Anticipated O&M for Long-term Project Total				174,966	200,000	200,000	200,000
Anticipated Vehicle Replacement and Supplement							
Anticipated O&M for Long-term Project Total				174,966	200,000	200,000	200,000

MULTI-YEAR BUDGET 2027-2031

ENTERPRISE FUND DETAIL

	ACTUAL	AMENDED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
DESCRIPTION	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
EXPENDITURES							
Other Requirements							
Cash Funded CIP	950,000	935,000		827,500			
MUD Rebate 8	2,044,727	2,653,323	2,899,848	3,189,832	3,508,816	3,859,697	4,245,667
Transfer to General Fund	2,698,557	3,634,457	4,136,902	4,261,009	4,388,839	4,520,505	4,610,915
Transfer to Facilities Fund	550,354						
Property Insurance	1,340,867	614,216	507,173	557,890	613,679	675,047	742,552
Information Technology							
Capital Outlay	(32,294)						
Contractual/Professional Services 5	640,099	650,000	768,402	783,940	799,796	815,979	832,495
Other Requirements Total	8,192,310	8,486,996	8,312,325	9,620,171	9,311,131	9,871,228	10,431,628
Debt Service							
Debt Service Payment	28,841,199	38,367,209	42,875,782	47,095,810	52,734,533	54,675,848	57,358,202
Revenue Bond Reserve Deposit 10							
Debt Service Total	28,841,199	38,367,209	42,875,782	47,095,810	52,734,533	54,675,848	57,358,202
TOTAL EXPENDITURES	**77,344,202**	**99,039,678**	**99,863,041**	**106,841,539**	**113,785,350**	**117,934,994**	**122,814,963**
REV OVER(UNDER) EXP	**(304,972)**	(16,572,617)	(7,369,267)	(2,014,956)	(357,884)	(303,783)	(384,370)
Beginning Cash Equivalents Net of Restricted for Debt Service (Fund 600 &601)	**25,508,000**	**31,925,703**	**16,303,054**	**9,870,308**	**8,426,256**	**8,674,098**	**9,015,353**
Ending Cash Balance in Operating Fund	**25,203,028**	**15,353,086**	**8,933,787**	**7,855,352**	**8,068,372**	**8,370,314**	**8,630,984**
Add Unrestricted Cash in Debt Service Fund - 60110	6,722,675	949,968	936,521	570,904	605,726	645,039	616,767
Ending Cash Equivalents Net of Restricted for Debt Service (Fund 600 & 601)	**$ 31,925,703**	**$ 16,303,054**	**$ 9,870,308**	**$ 8,426,256**	**$ 8,674,098**	**$ 9,015,353**	**$ 9,247,751**
Debt Service Coverage							
Revenue	81,354,691	86,667,060	96,693,774	109,026,582	117,207,466	121,222,210	125,842,043
Less Operating Expenses	45,513,570	57,030,146	54,017,391	55,728,396	57,542,002	59,399,449	61,211,094
Net Revenue Available for Debt Services	**35,841,121**	**29,636,914**	**42,676,383**	**53,298,186**	**59,665,464**	**61,822,762**	**64,630,949**
Revenue Bonds Current DS	25,772,433	25,870,526	25,697,370	24,453,648	24,277,914	24,092,014	22,435,915
W/S Bond Coverage - 1.15	**1.39**	1.15	1.66	2.18	2.46	2.57	2.88
Cash Reserve Ratio - 15% min required	**53%**	**29%**	**18.27%**	**15.12%**	**15.07%**	**15.18%**	**15.11%**
Actual/ Expected Rate Increase	7.0%	5.5%	12.0%	13.5%	5.9%	3.2%	3.5%
New W/S Debt Issuance	118,046,000	57,400,000	63,847,810	96,313,000	33,231,000	55,862,000	61,640,000



4. FY27 Salaries and Wages are forecasted to growth at 4 to reflect step plan (2%) and Market Competitiveness (2%) increase. Long term growth are set to 4%

5. Contractual/Professional Services Expenses include small Equipment Rental, Telephone, Annual Dues and Subscription, and Annual Professional/Contractual Services
6. In FY26, Water purchase expenses in Water Production Division are forecasted at 4.2M with Surface Water Plant fully functional.
7. Assest Management Division would be formed in FY26
8. In FY27 and future years, 66% of MUD Rebate was paid by Enterprise Fund.
9. Beginning FY25, excess balance in 601 Reserve For Debt Service and Interest Earning will be counted toward Operating Cash Equivalent s

(continued from above)

Organizational Structure by Strategic Priority

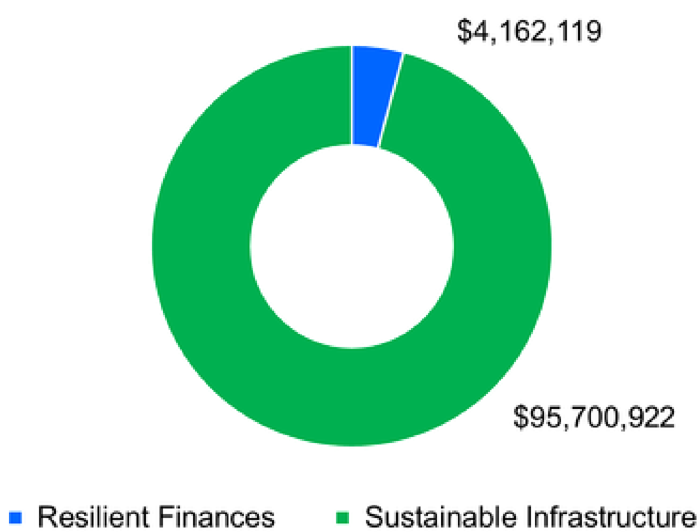
Enterprise Funds by Strategic Priority

The Enterprise Funds are a series of three (03) self-supporting funds.

Water/Sewer Fund-Rate payer supported for the purposes of water/wastewater services.

Water/Sewer Debt Fund-Rate payer supported for the purposes of paying for debt related to the building of water/wastewater infrastructure.

Solidwaste Fund-Pass through cost to Frontier Waste Management for the collection and disposal of solid waste. Supported by rate collections.



For FY27 the Enterprise Funds support two key strategic priorities: Resilient Finances and Sustainable Infrastructure.

The Resilient Finances priority encompasses Utility Billing.

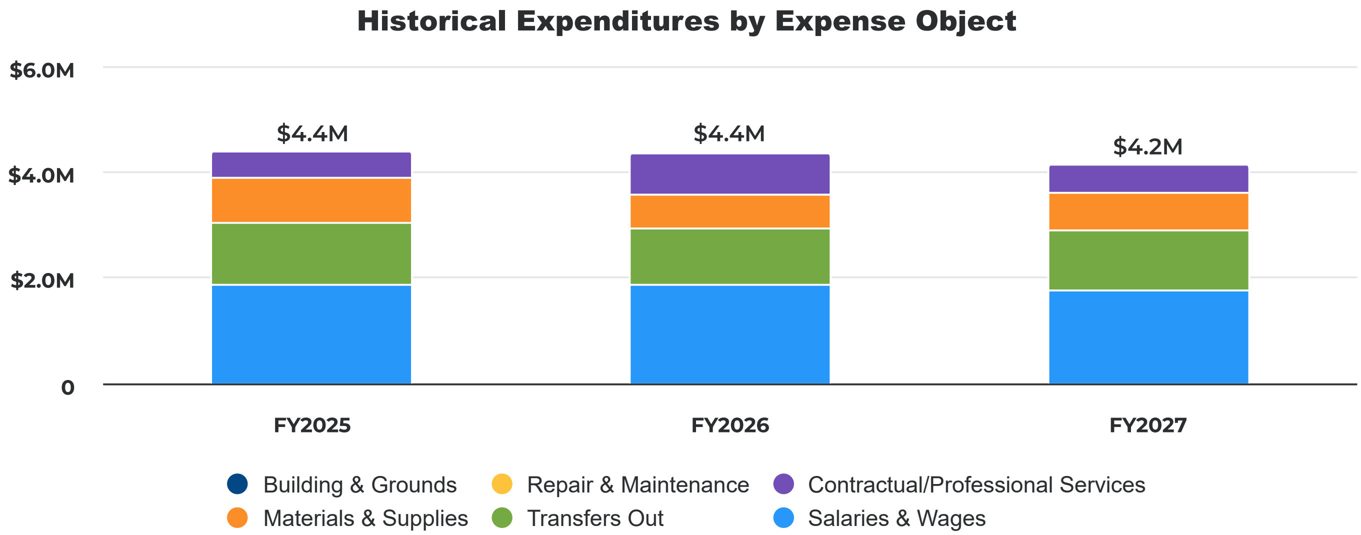
The Sustainable Infrastructure strategic priority is addressed through efforts in Engineering & Public Works (EPW) and Pearland Water, ensuring the long-term reliability and efficiency of critical infrastructure systems.

Resilient Finances-Utility Billing

Key Budget Items for FY27:

- Six budgeted positions from Utility Billing to General Fund — Customer Experience Division.

Expenditures by Expense Object



Expenditures by Expense Object

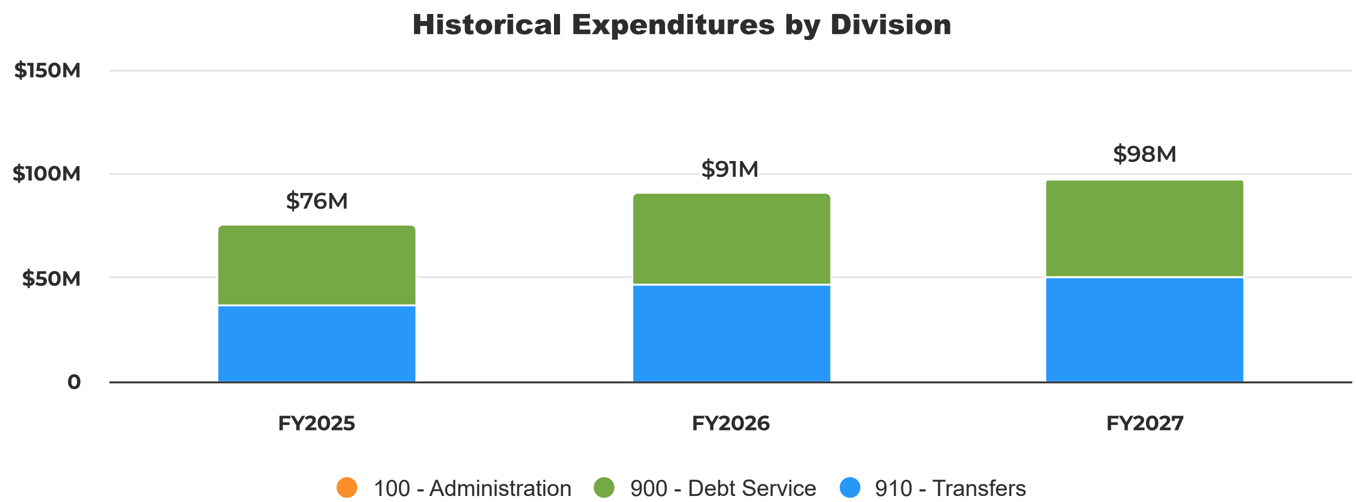
Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
Salaries & Wages	$1,878,097	$1,859,657	$2,105,687	$1,746,523	-6.1%
Materials & Supplies	$856,591	$697,342	$665,317	$675,995	-3.1%
Repair & Maintenance	$16,821	$25,404	$20,000	$20,004	-21.3%
Contractual/Professional Services	$506,610	$655,521	$644,025	$555,832	-15.2%
Transfers Out	$1,149,475	$1,075,964	$1,075,964	$1,163,765	8.2%
Total Expenditures	**$4,407,595**	**$4,313,888**	**$4,510,993**	**$4,162,119**	**-3.5%**

Sustainable Infrastructure-Other Requirements & Debt

Within the Enterprise Fund, the Other Requirements division includes the transfer from the Water & Sewer Fund (Fund 600) to the Enterprise Debt Service Fund (Fund 601) to fund debt service payments. The corresponding interest expense for Water & Sewer debt is budgeted in Fund 601. These amounts are reflected in both funds to illustrate the relationship between the transfer and the associated debt service payment.

The Other Requirements division in fund 600 also includes a transfer to the General Fund to reimburse non-Enterprise Fund departments for staff time dedicated to supporting water and wastewater services.

Expenditures by Division

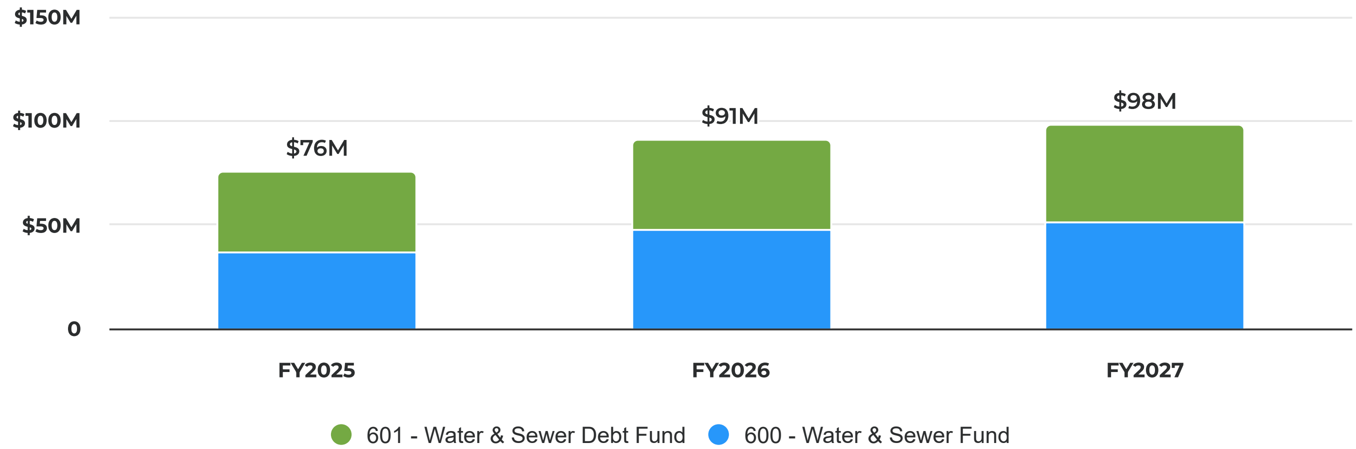


Expenditures by Division

Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
100 - Administration	$591,990	$755,000	$650,000	$768,402	1.8%
900 - Debt Service	$38,810,293	$44,097,210	$44,097,211	$46,905,783	6.4%
910 - Transfers	$36,425,704	$46,355,251	$46,204,205	$50,419,705	8.8%
Total Expenditures	**$75,827,987**	**$91,207,461**	**$90,951,416**	**$98,093,890**	**7.6%**

Expenditures by Fund

Historical Expenditures by Fund

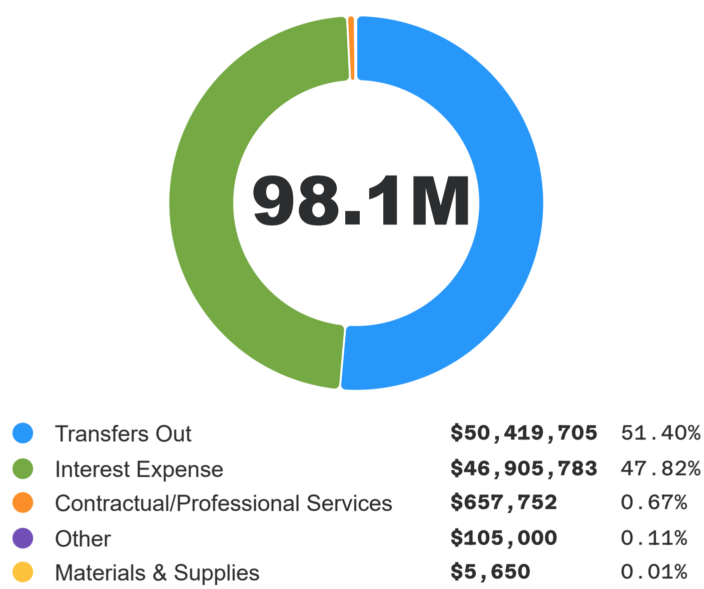


Expenditures by Fund

Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
600 - Water & Sewer Fund	$37,017,694	$47,110,251	$46,854,205	$51,188,107	8.7%
601 - Water & Sewer Debt Fund	$38,810,293	$44,097,210	$44,097,211	$46,905,783	6.4%
Total Expenditures	**$75,827,987**	**$91,207,461**	**$90,951,416**	**$98,093,890**	**7.6%**

Expenditures by Expense Object

FY27 Expenditures by Expense Object



Expenditures by Expense Object

Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
Materials & Supplies	-	-	-	$5,650	-
Contractual/Professional Services	$640,099	$650,000	$650,000	$657,752	1.2%
Other	-	$105,000	-	$105,000	-
Capital Outlay	-$48,110	-	-	-	-
Interest Expense	$38,810,293	$44,097,210	$44,097,211	$46,905,783	6.4%
Transfers Out	$36,425,704	$46,355,251	$46,204,205	$50,419,705	8.8%
Total Expenditures	**$75,827,987**	**$91,207,461**	**$90,951,416**	**$98,093,890**	**7.6%**

Note:

- Interest Expense: budgeted Debt Expense in the Enterprise Debt Service Fund (fund 601).
- Transfers Out: includes the transfers from the Water & Sewer Fund to the Enterprise Debt Service Fund for debt payment, and the transfer to General Fund to reimburse for staff time of non-Enterprise Fund support

Sustainable Infrastructure-Engineering and Public Works

Beginning in FY24 Engineering and Public Works were split to create the Pearland Water Department. The only Public Works division that is still partially in the Enterprise Fund is Right of Way/Grounds Maintenance.

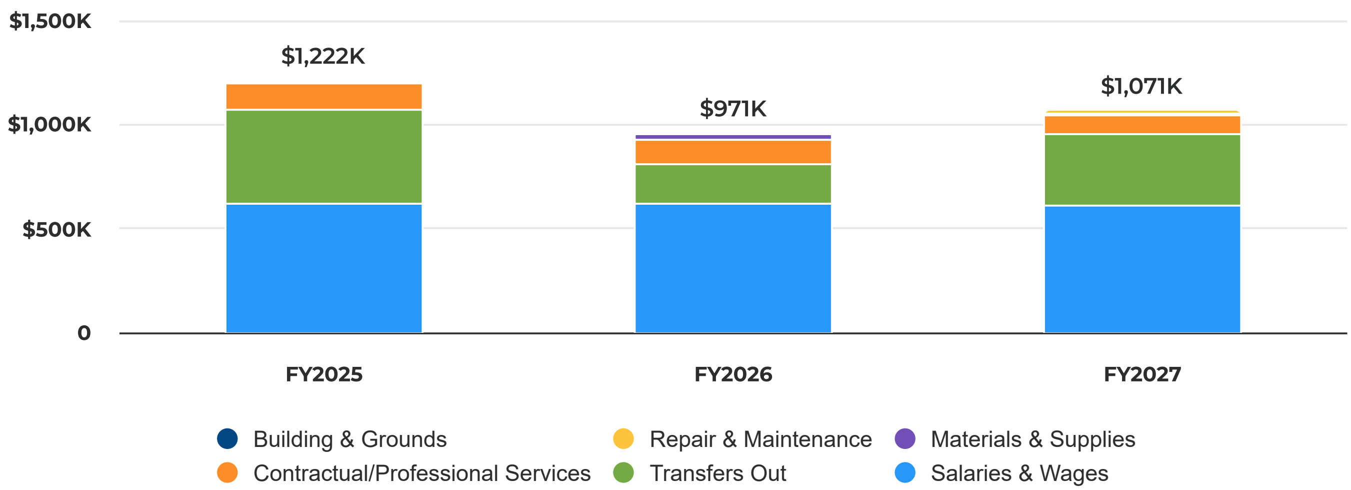
Expenditures by Division

Expenditures by Division

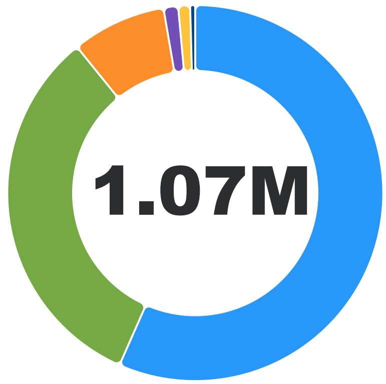
Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
315 - Grounds Maintenance	$1,222,303	$970,557	$917,977	$1,071,342	10.4%
Total Expenditures	**$1,222,303**	**$970,557**	**$917,977**	**$1,071,342**	**10.4%**

Expenditures by Expense Object

Historical Expenditures by Expense Object



FY27 Expenditures by Expense Object



Expenditures by Expense Object

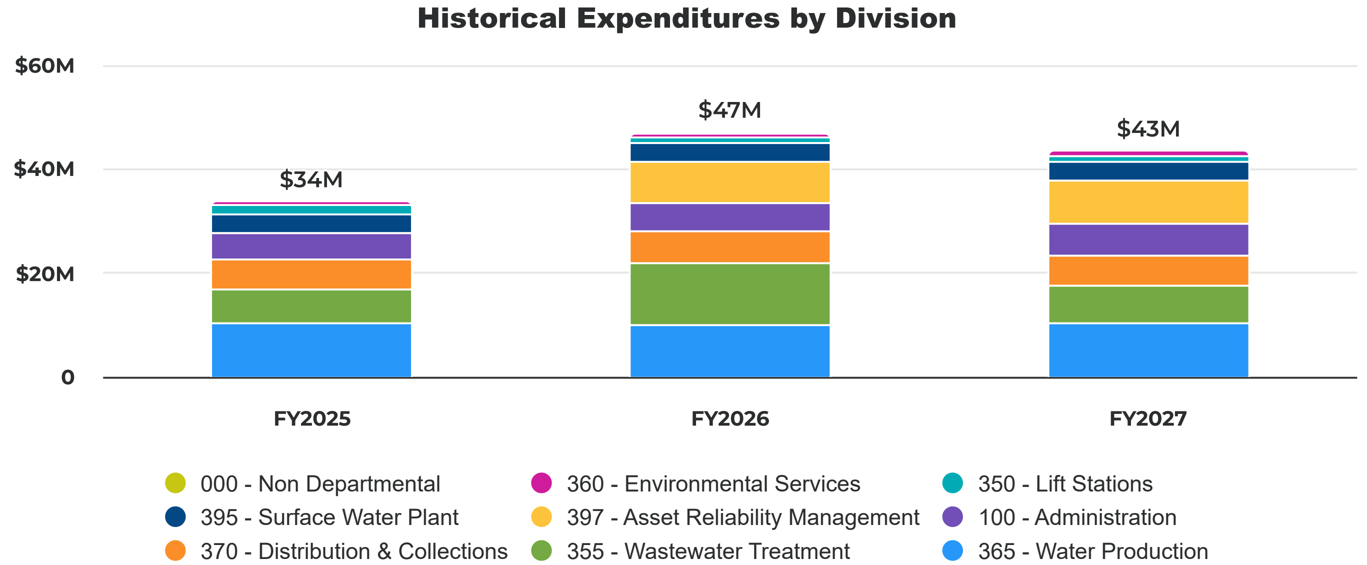
Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
Salaries & Wages	$620,398	$619,154	$607,433	$606,548	-2.0%
Materials & Supplies	$13,236	$20,293	$10,984	$10,813	-46.7%
Building & Grounds	$4,502	$7,350	$4,750	$4,750	-35.4%
Repair & Maintenance	$8,131	$13,460	$13,460	$13,460	-
Contractual/Professional Services	$123,905	$119,614	$90,664	$86,985	-27.3%
Transfers Out	$452,132	$190,686	$190,686	$348,786	82.9%
Total Expenditures	**$1,222,303**	**$970,557**	**$917,977**	**$1,071,342**	**10.4%**

Sustainable Infrastructure-Pearland Water

Key Budget Items for FY27:

- Compliance Coordinator (1 FTE) with Vehicle - $123,769
- Inventory Coordinator (1 FTE) with Vehicle - $122,485

Expenditures by Division

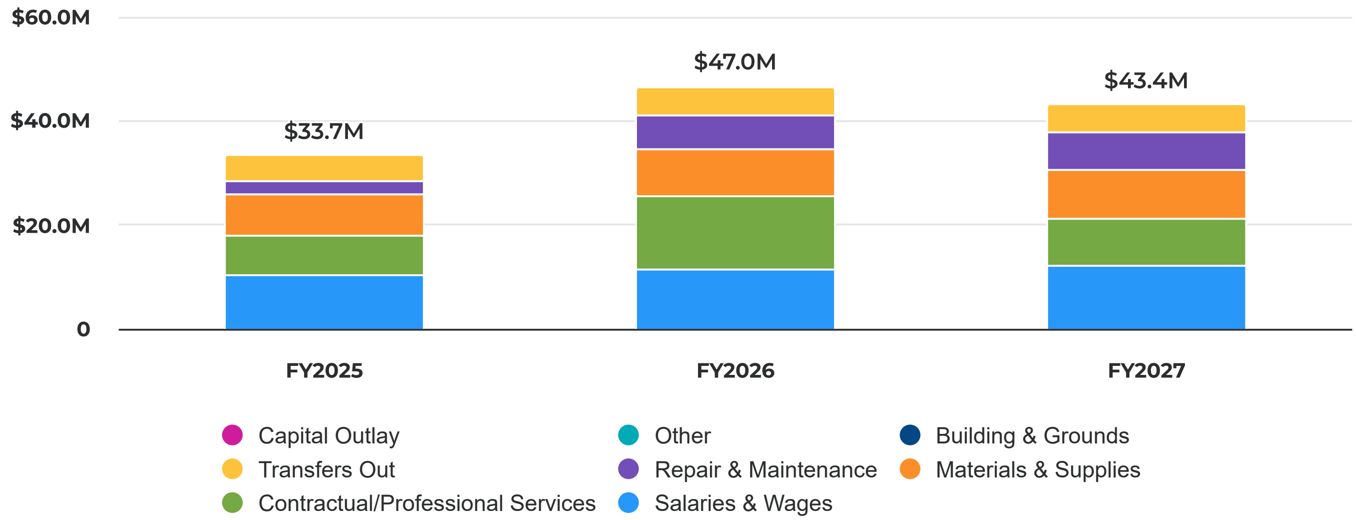


Expenditures by Division

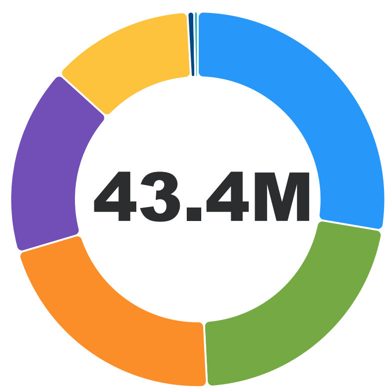
Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
000 - Non Departmental	$15,816	-	-	-	-
100 - Administration	$5,184,174	$5,431,419	$5,464,160	$5,951,821	9.6%
350 - Lift Stations	$1,817,482	$1,191,877	$1,274,513	$1,140,432	-4.3%
355 - Wastewater Treatment	$6,400,237	$7,130,305	$12,947,020	$7,192,077	0.9%
360 - Environmental Services	$725,262	$751,985	$779,389	$919,321	22.3%
365 - Water Production	$10,446,863	$9,853,038	$9,827,946	$10,210,459	3.6%
370 - Distribution & Collections	$5,702,824	$6,060,102	$5,950,159	$5,934,723	-2.1%
395 - Surface Water Plant	$3,430,371	$3,695,648	$3,528,940	$3,721,496	0.7%
397 - Asset Reliability Management	-	$7,200,906	$6,984,376	$8,371,144	16.3%
Total Expenditures	**$33,723,030**	**$41,315,280**	**$46,756,503**	**$43,441,473**	**5.1%**

Expenditures by Expense Object

Historical Expenditures by Expense Object



FY27 Expenditures by Expense Object



Salaries & Wages	**$12,024,398**	27.68%
Materials & Supplies	**$9,354,014**	21.53%
Contractual/Professional Services	**$9,205,662**	21.19%
Repair & Maintenance	**$7,081,580**	16.30%
Transfers Out	**$5,395,919**	12.42%
Building & Grounds	**$246,650**	0.57%
Other	**$133,250**	0.31%

Expenditures by Expense Object

Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
Salaries & Wages	$10,224,650	$11,442,483	$11,213,948	$12,024,398	5.1%
Materials & Supplies	$8,173,506	$8,918,907	$8,733,038	$9,354,014	4.9%
Building & Grounds	$195,366	$227,150	$227,150	$246,650	8.6%
Repair & Maintenance	$2,571,982	$6,271,342	$6,306,522	$7,081,580	12.9%

Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
Contractual/Professional Services	$7,511,494	$8,775,085	$14,596,842	$9,205,662	4.9%
Other	$61,976	$48,520	$47,210	$133,250	174.6%
Capital Outlay	$48,109	$54,000	$54,000	-	-100.0%
Transfers Out	$4,935,947	$5,577,793	$5,577,793	$5,395,919	-3.3%
Total Expenditures	**$33,723,030**	**$41,315,280**	**$46,756,503**	**$43,441,473**	**5.1%**

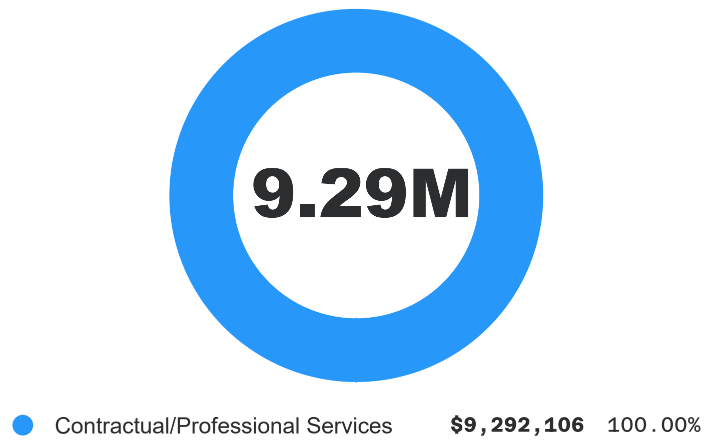
Sustainable Infrastructure-Solid Waste Fund

Frontier Waste Solutions is the City's contracted provider of solid waste services. For Fiscal Year 2027 (FY27), rates are projected to increase by 3.8% for both residential and commercial customers. Additionally, a 15% franchise fee will be applied to all customer rates. The residential monthly rate will increase from $22.86 to $23.74. The franchise fee supports key community services, including household hazardous waste disposal for Pearland residents. Of the total franchise fee collected, 14% is allocated to Keep Pearland Beautiful to help operate and maintain the Stella Roberts Recycling Center.

Estimated franchise fee revenue for FY27 is projected at $2,490,000, reflecting an average increase of approximately 5.9% over the prior fiscal year amended budget.

Expenditures by Expense Object

FY27 Expenditures by Expense Object



Expenditures by Expense Object

Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
Contractual/Professional Services	$8,527,821	$8,863,300	$8,863,300	$9,292,106	4.8%
Total Expenditures	**$8,527,821**	**$8,863,300**	**$8,863,300**	**$9,292,106**	**4.8%**

Funds Summary Overview

By category, this section will reflect a short summary schedule of each budgeted fund for the City of Pearland.

Major funds such as General Fund are without a category, while Special Revenue Funds, Enterprise Funds, and Internal Service Funds can be found individually under the summary page.

Enterprise Funds

The Enterprise Funds are a series of three self-supporting funds.

Water/Sewer Fund - Rate payer supported for the purposes of water/wastewater services.

Enterprise Fund Debt - Rate payer supported for the purposes of paying for debt related to the building of water/wastewater infrastructure.

Solid Waste Fund - Pass through cost to Frontier Waste Management for the collection and disposal of solid waste. Supported by rate collections.

600 - Water & Sewer Fund-

The Water & Sewer Fund is an enterprise fund that includes water and sewer system operations. The fund is operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges. The City provides water and sewer service to approximately 40,558 residential and commercial customers, with a total of 41,004 active connections.

Summary

Water & Sewer revenues provide 96.4% of the total revenue generated in the Water & Sewer Fund. Because the Water & Sewer Fund must be sustainably self-supporting, and ensure the system's capital infrastructure improvements and rehabilitation/repairs are adequate for the service population (customers), and that the associated bond covenants with debt service are in compliance, the water and sewer rates must be monitored and evaluated annually to ensure proper capacities and system functionality is accounted for in accordance with the amount of production and treatment required. Based on the current evaluation, a rate increase of 12% is recommended in FY 27. For a residential customer with a typical 5/8" meter, using 6,000 gallons of water during the billing cycle, a12% increase would equate to $13.70 monthly increase, taking that estimated bill from $114.20 per month to $127.90 per month.

	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 PROJECTED BUDGET	FY 2027 BUDGET
REVENUES				
SALE OF WATER	38,771,830	43,324,045	41,750,439	46,842,449
SEWER REVENUES	34,477,774	37,343,656	37,648,798	42,301,856
OTHER SERVICE CHARGES	1,792,026	1,637,019	1,592,531	1,793,173
INVESTMENT EARNINGS	985,989	825,000	854,578.00	920,000
OTHER INCOME	489,611	12,150	70,005	19,500
TRANSFERS IN	522,000	550,710	550,710	616,795
REVENUE	**$ 77,039,230**	**$ 83,692,580**	**$ 82,467,061**	**$ 92,493,773**
EXPENSES				
UTILITY CUSTOMER SERVICES	4,407,595	4,313,888	4,510,993	4,162,119
OTHER REQUIREMENTS	37,033,509	46,355,251	46,204,205	51,188,107
PUBLIC WORKS/ UTILITIES ADMINISTRATION	5,184,174	6,186,419	6,114,160	5,951,821
GROUNDS MAINTENANCE	1,222,303	970,557	917,977	1,071,342
LIFT STATIONS	1,817,482	1,191,877	1,274,513	1,140,432
WASTEWATER	6,400,237	7,130,305	12,947,020	7,192,077
ENVIRONMENTAL SERVICES	725,262	751,985	779,389	919,321
WATER PRODUCTION	11,412,864	9,853,038	9,827,946	10,210,459
DISTRIBUTION & COLLECTION	5,702,824	6,060,102	5,950,159	5,934,723
ASSET MANAGEMENT	-	7,200,906	6,984,376	8,371,144
GOVERNMENT WIDE	7,581	-		-
SURFACE WATER TREATMENT	3,430,371	3,695,648	3,528,940	3,721,496
EXPENSES	**$ 77,344,202**	**$ 93,709,976**	**$ 99,039,678**	**$ 99,863,041**
REVENUES OVER/(UNDER) EXPENSES	(304,972)	(10,017,396)	(16,572,617)	(7,369,268)
Beginning Cash Equivalents (Fund 600 & 601)	**25,508,000**	**20,027,410**	**31,925,703**	**16,303,054**
Add Unrestricted Cash in Debt Service Fund - 601	6,722,675	6,605,731	949,968	936,521
Ending Cash Equivalents (Fund 600 & 601)	**$ 31,925,703**	**$ 16,615,745**	**$ 16,303,054**	**$ 9,870,307**
Bond Coverage - 1.15 minimum required **	1.39	1.40	1.15	1.66
Water/Sewer Unreserved Working Capital - 15%	6,825,898	7,732,410	8,554,522	8,102,609
Operating Reserve Over Policy	$ 25,099,805	$ 8,883,335	$ 7,748,532	$ 1,767,698

* Beginning FY25, excess balance in Reserve For Debt Service and Interest Earning in Fund 601 will be counted toward Operating Cash Equivalents

** Calculation for Bond Coverage Requirement as shown in Enterprise Debt Fund.

601 - Water & Sewer Debt Fund

The debt service component of the operating budget for the City of Pearland utilities provides for payment of principal and interest on the City's indebtedness. All water and wastewater costs including debt requirements shall be paid for from utility revenues

Comprehensive Fund Summary

Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
Beginning Fund Balance	**$20,914,927**	**$20,538,226**	**$20,538,226**	**$21,005,704**	**2.3%**
Revenues					
Investment Earnings	$392,393	$453,540	$497,480	$453,540	-
Transfers In	$38,041,199	$44,067,209	$44,067,209	$44,067,209	-
Total Revenues	**$38,433,592**	**$44,520,749**	**$44,564,689**	**$44,520,749**	**-**
Expenditures					
Interest Expense	$38,810,293	$44,097,210	$44,097,211	$46,905,783	6.4%
Total Expenditures	**$38,810,293**	**$44,097,210**	**$44,097,211**	**$46,905,783**	**6.4%**
Total Revenues Less Expenditures	**-$376,701**	**$423,539**	**$467,478**	**-$2,385,034**	**-663.1%**
Ending Fund Balance	**$20,538,226**	**$20,961,765**	**$21,005,704**	**$18,620,670**	**-11.2%**

610 - Solidwaste Fund

The Solid Waste Enterprise Fund is used to account for residential and commercial solid waste collection and disposal.

Summary

The City's solid waste contract with Frontier Waste Solutions, was awarded on October 2020, began on October 1, 2021, renewed on October 1, 2026 and would expire on September 30, 2031. The contract allows for service rates to adjust annually to the reported Consumer Price Index for the Houston MSA beginning October 2022, which is 3.8% for FY27. The contract allows for 15% franchise fee to paid to the City for residential and commercial customers.

Comprehensive Fund Summary

Category	FY 2025 Actual	FY26 Adopted Budget	FY26 Projected	FY27 Proposed	FY 2026 Adopted Budget vs. FY27 Proposed (% Change)
Beginning Fund Balance	**-$151,364**	**-$198,970**	**-$198,970**	**-$131,256**	**-34.0%**
Revenues					
Sales & Use Taxes	$4,012	$3,500	$4,256	$3,500	-
Charges for Services	$8,464,433	$9,075,976	$8,923,758	$9,322,032	2.7%
Investment Earnings	$11,770	$13,178	$3,000	-	-100.0%
Total Revenues	**$8,480,214**	**$9,092,654**	**$8,931,014**	**$9,325,532**	**2.6%**
Expenditures					
Contractual/Professional Services	$8,527,821	$8,863,300	$8,863,300	$9,292,106	4.8%
Total Expenditures	**$8,527,821**	**$8,863,300**	**$8,863,300**	**$9,292,106**	**4.8%**
Total Revenues Less Expenditures	**-$47,606**	**$229,354**	**$67,714**	**$33,426**	**-85.4%**
Ending Fund Balance	**-$198,970**	**$30,384**	**-$131,256**	**-$97,830**	**-422.0%**

Fund	Account Type	Department	Division	Object	Account ID	Description	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 In Progress	Percent Change - FY26 Adopted to FY27 Proposed
600 - Water & Sewer Fund	R	000 - Non Departmental	000 - Non Departmental	Investment Earnings	600-000-000.3600.010	Interest Earnings Interest	985,989	825,000	854,578	920,000	11.5%
600 - Water & Sewer Fund	R	000 - Non Departmental	000 - Non Departmental	Miscellaneous	600-000-000.3800.260	Miscellaneous Reimbursements	463,669		26,989	-	-
600 - Water & Sewer Fund	R	000 - Non Departmental	000 - Non Departmental	Miscellaneous	600-000-000.3800.270	Miscellaneous Miscellaneous	629			-	-
600 - Water & Sewer Fund	R	000 - Non Departmental	000 - Non Departmental	Transfers In	600-000-000.3900	Transfers In	522,000	550,710	550,710	616,795	12.0%
600 - Water & Sewer Fund	E	000 - Non Departmental	000 - Non Departmental	Capital Outlay	600-000-000.5600.300	Capital Outlay Capital Expense Contra	15,816		-	-	-
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Charges for Services	600-130-390.3500.330	Charges for Service Water Sales	38,771,830	43,324,045	41,750,439	46,842,449	8.1%
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Charges for Services	600-130-390.3500.340	Charges for Service Sewer Charges	34,477,774	37,343,656	37,648,798	42,301,856	13.3%
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Charges for Services	600-130-390.3500.370	Charges for Service Water Tap Fee	25,320	28,045	35,085	30,203	7.7%
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Charges for Services	600-130-390.3500.380	Charges for Service Sewer Tap Fee	15,208	10,000	36,514	25,860	158.6%
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Charges for Services	600-130-390.3500.390	Charges for Service Late Payment Fee	1,085,800	1,048,700	1,032,200	1,158,900	10.5%
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Charges for Services	600-130-390.3500.400	Charges for Service Meter Sales	184,530	130,000	116,425	126,000	-3.1%
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Charges for Services	600-130-390.3500.405	Charges for Service Hydrant Meter Rental Fee	10,750	10,200	11,057	10,750	5.4%
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Charges for Services	600-130-390.3500.420	Charges for Service Processing Fee	138,910	113,500	145,600	131,000	15.4%
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Charges for Services	600-130-390.3500.430	Charges for Service Grease Trap Fee	54,290	55,300	60,600	58,660	6.1%
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Charges for Services	600-130-390.3500.440	Charges for Service Miscellaneous	146,140	135,474	49,250	146,000	7.8%
600 - Water & Sewer Fund	R	130 - Finance	390 - Utility Customer Service	Miscellaneous	600-130-390.3800.160	Miscellaneous Nsf Fees	22,735	9,650	26,700	14,500	50.3%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Regular Employees	600-130-390.5000.010	Salary and Wages Regular Employees	1,248,016	1,230,368	1,363,861	1,175,264	-4.5%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Part Time Employees	600-130-390.5000.015	Salary and Wages Part Time Employees	14,484		272	-	-
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Overtime	600-130-390.5000.030	Salary and Wages Overtime	27,360	49,917	82,766	43,188	-13.5%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Accruals Paid Out	600-130-390.5000.060	Salary and Wages Accruals Paid Out	30,606	4,545	5,941	4,728	4.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Longevity	600-130-390.5000.090	Salary and Wages Longevity	3,148	3,722	3,808	3,846	3.3%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Auto Allowance	600-130-390.5000.100	Salary and Wages Auto Allowance	3,998	1,350	3,724	4,050	200.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Certification Pay	600-130-390.5000.130	Salary and Wages Certification Pay	5,644	7,200	-	-	-100.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Medical Insurance	600-130-390.5005.010	Employee Benefits Medical Insurance	228,776	253,386	288,949	223,407	-11.8%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Other Group Insurance	600-130-390.5005.015	Employee Benefits Other Group Insurance	11,330	10,628	11,846	10,284	-3.2%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	FICA Tax	600-130-390.5005.020	Employee Benefits FICA Tax	103,028	99,078	110,158	93,534	-5.6%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Retirement	600-130-390.5005.030	Employee Benefits Retirement	192,892	192,601	224,979	181,950	-5.5%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	State Unemployment	600-130-390.5005.050	Employee Benefits State Unemployment	3,549	1,591	3,078	1,182	-25.7%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Workers' Compensation	600-130-390.5005.060	Employee Benefits Workers' Compensation	5,265	5,271	6,305	5,090	-3.4%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5100.010	Office Supplies Office Supplies	4,787	5,000	5,000	7,000	40.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5100.020	Office Supplies Copy Charges	-	2,500	2,500	-	-100.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5100.030	Office Supplies Furniture	14,992	20,000	25,000	-	-100.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5100.040	Office Supplies Copy Paper	1,090	3,600	3,600	-	-100.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5110.060	Parts & Supplies Hardware	22,130	26,150	26,150	26,150	0.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5110.110	Parts & Supplies Misc Materials & Supplies	2,350	10,200	10,200	10,200	0.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5115.010	Minor Tools & Equipment Computer Hardware & Software	120		-	-	-
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5115.050	Minor Tools & Equipment Miscellaneous	3,854	7,500	10,000	10,000	33.3%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5140.020	Programs and Events Supplies Programs	4,415	6,000	-	-	-100.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5145.020	Wearing Apparel Wearing Apparel	21,017	19,310	11,275	10,400	-46.1%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5145.025	Wearing Apparel PPE			5,350	4,750	-
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5150.070	Miscellaneous Food Ice and Drinks	776	4,560	2,720	2,720	-40.4%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5175.030	Water Meters Meter Sales	559,527	342,522	342,522	376,775	10.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Materials & Supplies	600-130-390.5175.040	Water Meters Meter Maintenance	221,533	250,000	221,000	228,000	-8.8%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Repair & Maintenance	600-130-390.5300.080	Repair & Maintenance Fuel Charges	16,821	25,404	20,000	20,004	-21.3%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5400.060	Professional/ Contractual Services Courier Service	9		-	-	-
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5400.150	Professional/ Contractual Services Consulting	30,000	30,000	104,800	75,000	150.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5400.160	Professional/ Contractual Services Miscellaneous	88,541	66,000	124,000	124,000	87.9%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5420.010	Other Services Printing	76,078	88,004	88,000	88,004	0.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5420.020	Other Services Postage	220,132	354,000	268,400	250,000	-29.4%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5420.030	Other Services Mileage	772	600	-	-	-100.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5420.065	Other Services Temporary Staffing	32,045		5,974	-	-
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5430.010	Professional Development Books Periodicals and Subscripti	192	500	500	500	0.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5430.020	Professional Development Conferences & Seminar Costs	7,512	9,900	4,000	7,900	-20.2%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5430.030	Professional Development Membership & Dues	150	955	425	955	0.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5430.040	Professional Development Certifications & Licenses	-	5,400	4,250	6,400	18.5%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5440.010	Rental Equipment Rental	252	1,680	1,680	-	-100.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5440.020	Rental Building/Facility Rental	-	440	440	440	0.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5445.020	Communications Cellular Communications	36,151	30,000	39,000	-	-100.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5445.050	Communications Internet	12,599	65,004	-	-	-100.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Contractual/Professional Service	600-130-390.5450.030	Utility Services Electricity	2,178	3,038	2,556	2,633	-13.3%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Transfers Out	600-130-390.5900.020	Transfers Out Repair & Maintenance	15,214	15,857	15,857	7,563	-52.3%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Transfers Out	600-130-390.5900.025	Transfers Out IT Services	1,002,144	978,343	978,343	1,095,338	12.0%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Transfers Out	600-130-390.5900.030	Transfers Out Lease Payments	77,780	27,781	27,781	13,271	-52.2%
600 - Water & Sewer Fund	E	130 - Finance	390 - Utility Customer Service	Transfers Out	600-130-390.5900.050	Transfers Out Facilities	54,337	53,983	53,983	47,593	-11.8%
600 - Water & Sewer Fund	E	150 - Other Requirements	100 - Administration	Materials & Supplies	600-150-100.5100.020	Office Supplies Copy Charges	-	-	-	5,650	-
600 - Water & Sewer Fund	E	150 - Other Requirements	100 - Administration	Contractual/Professional Service	600-150-100.5420.090	Other Services Bank/Credit Card Charges	640,099	650,000	650,000	650,000	0.0%
600 - Water & Sewer Fund	E	150 - Other Requirements	100 - Administration	Contractual/Professional Service	600-150-100.5440.010	Rental Equipment Rental	-	-	-	7,752	-
600 - Water & Sewer Fund	E	150 - Other Requirements	100 - Administration	Other	600-150-100.5500.100	Other Uncollectible Accts Receivable	-	5,000	-	5,000	0.0%
600 - Water & Sewer Fund	E	150 - Other Requirements	100 - Administration	Other	600-150-100.5500.190	Other Contingencies	-	100,000	-	100,000	0.0%
600 - Water & Sewer Fund	E	150 - Other Requirements	100 - Administration	Capital Outlay	600-150-100.5600.130	Capital Outlay Miscellaneous	(48,110)		-	-	-

Fund	Account Type	Department	Division	Object	Account ID	Description	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 In Progress	Percent Change - FY26 Adopted to FY27 Proposed
600 - Water & Sewer Fund	E	150 - Other Requirements	910 - Transfers	Transfers Out	600-150-910.5900	Transfers Out	36,425,704	46,355,251	46,204,205	50,419,705	8.8%
600 - Water & Sewer Fund	R	305 - Public Works	100 - Administration	Miscellaneous	600-305-100.3800.270	Miscellaneous Other	209		-	-	-
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Regular Employees	600-305-315.5000.010	Salary and Wages Regular Employees	412,827	399,297	366,869	383,574	-3.9%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Overtime	600-305-315.5000.030	Salary and Wages Overtime	11,254	28,530	59,432	31,900	11.8%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Accruals Paid Out	600-305-315.5000.060	Salary and Wages Accruals Paid Out	1,972	634	8,197	-	-100.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Longevity	600-305-315.5000.090	Salary and Wages Longevity	1,983	2,120	2,097	1,640	-22.6%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Certification Pay	600-305-315.5000.130	Salary and Wages Certification Pay	473		-	-	-
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Medical Insurance	600-305-315.5005.010	Employee Benefits Medical Insurance	70,371	81,842	67,910	85,981	5.1%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Other Group Insurance	600-305-315.5005.015	Employee Benefits Other Group Insurance	3,593	6,886	3,441	4,262	-38.1%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	FICA Tax	600-305-315.5005.020	Employee Benefits FICA Tax	50,317	32,940	31,504	31,784	-3.5%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Retirement	600-305-315.5005.030	Employee Benefits Retirement	61,394	60,441	61,959	61,379	1.6%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	State Unemployment	600-305-315.5005.050	Employee Benefits State Unemployment	347	440	513	418	-5.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Workers' Compensation	600-305-315.5005.060	Employee Benefits Workers' Compensation	5,867	6,024	5,511	5,610	-6.9%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Materials & Supplies	600-305-315.5110.040	Parts & Supplies Chemicals	-	280	-	-	-100.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Materials & Supplies	600-305-315.5110.060	Parts & Supplies Hardware	800	800	600	600	-25.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Materials & Supplies	600-305-315.5115.010	Minor Tools & Equipment Computer Hardware & Software	-	8,000	171	-	-100.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Materials & Supplies	600-305-315.5115.050	Minor Tools & Equipment Miscellaneous	7,402	7,243	6,243	6,243	-13.8%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Materials & Supplies	600-305-315.5145.020	Wearing Apparel Wearing Apparel	5,034	3,970	3,970	1,620	-59.2%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Materials & Supplies	600-305-315.5145.025	Wearing Apparel PPE			-	2,350	-
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Building & Grounds	600-305-315.5200.130	Buildings & Grounds Miscellaneous	4,502	7,350	4,750	4,750	-35.4%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Repair & Maintenance	600-305-315.5300.060	Repair & Maintenance Special/Miscellaneous	1,121	1,300	1,300	1,300	0.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Repair & Maintenance	600-305-315.5300.070	Repair & Maintenance Fleet Charges	1,987	2,160	2,160	2,160	0.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Repair & Maintenance	600-305-315.5300.080	Repair & Maintenance Fuel Charges	5,022	10,000	10,000	10,000	0.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Contractual/Professional Service	600-305-315.5400.090	Professional/ Contractual Services Landscaping	118,681	110,085	82,085	86,985	-21.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Contractual/Professional Service	600-305-315.5430.040	Professional Development Certifications & Licenses	247	1,120	170	-	-100.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Contractual/Professional Service	600-305-315.5445.020	Communications Cellular Communications	-	8,409	8,409	-	-100.0%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Contractual/Professional Service	600-305-315.5445.030	Communications Pc Aircard Charges	4,977		-	-	-
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Transfers Out	600-305-315.5900.020	Transfers Out Repair & Maintenance	10,034	15,192	15,192	8,113	-46.6%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Transfers Out	600-305-315.5900.025	Transfers Out IT Services	339,818	139,868	139,868	323,654	131.4%
600 - Water & Sewer Fund	E	305 - Public Works	315 - Grounds Maintenance	Transfers Out	600-305-315.5900.030	Transfers Out Lease Payments	102,280	35,626	35,626	17,019	-52.2%
600 - Water & Sewer Fund	E	305 - Public Works	365 - Water Production	Repair & Maintenance	600-305-365.5300.100	Repair & Maintenance Water Wells	966,111		-	-	-
600 - Water & Sewer Fund	E	305 - Public Works	365 - Water Production	Contractual/Professional Service	600-305-365.5430.030	Professional Development Membership & Dues	(111)		-	-	-
600 - Water & Sewer Fund	R	314 - Utilities Departm	100 - Administration	Miscellaneous	600-314-100.3800.270	Miscellaneous Other	2,368	2,500	-	-	-100.0%
600 - Water & Sewer Fund	R	314 - Utilities Departm	100 - Administration	Miscellaneous	600-314-100.3800.380	Miscellaneous Lien Revenue			16,316	5,000	-
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Regular Employees	600-314-100.5000.010	Salary and Wages Regular Employees	943,532	810,415	852,485	896,067	10.6%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Overtime	600-314-100.5000.030	Salary and Wages Overtime	3,682	969	1,786	2,139	120.7%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Accruals Paid Out	600-314-100.5000.060	Salary and Wages Accruals Paid Out	6,097	5,019	5,176	5,385	7.3%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Longevity	600-314-100.5000.090	Salary and Wages Longevity	1,624	2,032	2,280	2,532	24.6%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Auto Allowance	600-314-100.5000.100	Salary and Wages Auto Allowance	14,124	16,200	15,801	16,200	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Certification Pay	600-314-100.5000.130	Salary and Wages Certification Pay	731		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Medical Insurance	600-314-100.5005.010	Employee Benefits Medical Insurance	120,456	96,384	92,666	82,185	-14.7%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Other Group Insurance	600-314-100.5005.015	Employee Benefits Other Group Insurance	7,481	5,015	6,404	6,662	32.8%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	FICA Tax	600-314-100.5005.020	Employee Benefits FICA Tax	89,379	62,865	69,706	68,827	9.5%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Retirement	600-314-100.5005.030	Employee Benefits Retirement	140,433	124,452	141,028	138,110	11.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	State Unemployment	600-314-100.5005.050	Employee Benefits State Unemployment	1,009	567	1,539	567	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Workers' Compensation	600-314-100.5005.060	Employee Benefits Workers' Compensation	1,169	1,805	1,155	1,834	1.6%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Public Works	600-314-100.5020.040	Compensated Absences Public Works	126,885		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Materials & Supplies	600-314-100.5100.010	Office Supplies Office Supplies	8,180	16,725	15,585	15,292	-8.6%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Materials & Supplies	600-314-100.5100.020	Office Supplies Copy Charges	-	2,400	2,400	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Materials & Supplies	600-314-100.5100.030	Office Supplies Furniture	5,240		720	2,465	-
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Materials & Supplies	600-314-100.5115.010	Minor Tools & Equipment Computer Hardware & Software	-	5,349	-	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Materials & Supplies	600-314-100.5115.050	Minor Tools & Equipment Miscellaneous	198		1,000	1,400	-
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Materials & Supplies	600-314-100.5130	Medical Supplies	24	500	500	500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Materials & Supplies	600-314-100.5145.020	Wearing Apparel Wearing Apparel	11,783	9,125	9,095	7,090	-22.3%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Materials & Supplies	600-314-100.5145.025	Wearing Apparel PPE			-	2,375	-
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Materials & Supplies	600-314-100.5150.070	Miscellaneous Food Ice and Drinks	5,208	10,420	9,460	11,520	10.6%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Building & Grounds	600-314-100.5200.130	Buildings & Grounds Miscellaneous	5,059		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Repair & Maintenance	600-314-100.5300.080	Repair & Maintenance Fuel Charges	19	500	300	300	-40.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Repair & Maintenance	600-314-100.5300.090	Repair & Maintenance Software Licenses	3,450	6,000	6,000	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Contractual/Professional Service	600-314-100.5400.150	Professional/ Contractual Services Consulting	99,962		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Contractual/Professional Service	600-314-100.5400.160	Professional/ Contractual Services Miscellaneous	5,358	12,396	-	30,000	142.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Contractual/Professional Service	600-314-100.5420.010	Other Services Printing	729	1,075	770	970	-9.8%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Contractual/Professional Service	600-314-100.5420.020	Other Services Postage	10	275	200	150	-45.5%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Contractual/Professional Service	600-314-100.5430.010	Professional Development Books Periodicals and Subscripti	-	200	-	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Contractual/Professional Service	600-314-100.5430.020	Professional Development Conferences & Seminar Costs	13,027	19,540	10,190	17,510	-10.4%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Contractual/Professional Service	600-314-100.5430.030	Professional Development Membership & Dues	1,240	1,689	2,340	2,510	48.6%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Contractual/Professional Service	600-314-100.5430.040	Professional Development Certifications & Licenses	943	5,322	4,000	5,333	0.2%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Contractual/Professional Service	600-314-100.5440.010	Rental Equipment Rental	139		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Contractual/Professional Service	600-314-100.5445.020	Communications Cellular Communications	2,594	4,706	2,100	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departm	100 - Administration	Transfers Out	600-314-100.5900.025	Transfers Out IT Services	3,212,083	3,937,682	3,937,682	4,146,812	5.3%

Fund	Account Type	Department	Division	Object	Account ID	Description	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 In Progress	Percent Change - FY26 Adopted to FY27 Proposed
600 - Water & Sewer Fund	E	314 - Utilities Departme	100 - Administration	Transfers Out	600-314-100.5900.030	Transfers Out Lease Payments	40,566	3,667	3,667	1,752	-52.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	100 - Administration	Transfers Out	600-314-100.5900.050	Transfers Out Facilities	311,760	268,125	268,125	485,334	81.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Regular Employees	600-314-350.5000.010	Salary and Wages Regular Employees	349,258	287,772	315,789	283,158	-1.6%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Overtime	600-314-350.5000.030	Salary and Wages Overtime	83,199	38,744	70,408	69,015	78.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Longevity	600-314-350.5000.090	Salary and Wages Longevity	488	632	632	916	44.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Medical Insurance	600-314-350.5005.010	Employee Benefits Medical Insurance	44,411	50,928	49,150	51,974	2.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Other Group Insurance	600-314-350.5005.015	Employee Benefits Other Group Insurance	3,580	2,649	2,950	3,290	24.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	FICA Tax	600-314-350.5005.020	Employee Benefits FICA Tax	33,293	25,027	30,443	26,942	7.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Retirement	600-314-350.5005.030	Employee Benefits Retirement	62,692	48,953	61,081	52,754	7.8%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	State Unemployment	600-314-350.5005.050	Employee Benefits State Unemployment	410	315	855	315	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Workers' Compensation	600-314-350.5005.060	Employee Benefits Workers' Compensation	4,960	3,752	4,762	3,192	-14.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Public Works	600-314-350.5020.040	Compensated Absences Public Works	5,153		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Materials & Supplies	600-314-350.5110.040	Parts & Supplies Chemicals	1,014	5,000	5,000	5,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Materials & Supplies	600-314-350.5110.060	Parts & Supplies Hardware	1,760	3,700	3,700	3,700	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Materials & Supplies	600-314-350.5110.110	Parts & Supplies Misc Materials & Supplies	2,375	12,175	12,175	12,175	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Materials & Supplies	600-314-350.5115.050	Minor Tools & Equipment Miscellaneous	5,790	8,900	8,900	8,900	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Materials & Supplies	600-314-350.5145.020	Wearing Apparel Wearing Apparel	3,284	8,760	8,630	3,911	-55.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Materials & Supplies	600-314-350.5145.025	Wearing Apparel PPE			-	5,775	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Building & Grounds	600-314-350.5200.130	Buildings & Grounds Miscellaneous	2,422	10,000	10,000	15,000	50.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Repair & Maintenance	600-314-350.5300.080	Repair & Maintenance Fuel Charges	14,138	20,040	15,500	20,040	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Repair & Maintenance	600-314-350.5300.105	Repair & Maintenance Sewer Plants & Lift Stations	591,103	121,300	121,300	65,500	-46.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Contractual/Professional Service	600-314-350.5400.160	Professional/ Contractual Services Miscellaneous	325,077	231,200	231,200	243,200	5.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Contractual/Professional Service	600-314-350.5420.010	Other Services Printing	85		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Contractual/Professional Service	600-314-350.5430.030	Professional Development Membership & Dues	400	1,260	1,260	1,260	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Contractual/Professional Service	600-314-350.5430.040	Professional Development Certifications & Licenses	4,027	4,977	4,311	4,977	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Contractual/Professional Service	600-314-350.5440.010	Rental Equipment Rental	19,119	20,000	20,000	30,000	50.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Contractual/Professional Service	600-314-350.5445.020	Communications Cellular Communications	31,726	35,040	33,000	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Contractual/Professional Service	600-314-350.5450.020	Utility Services Utilities	151,358	165,633	178,347	183,697	10.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Transfers Out	600-314-350.5900.020	Transfers Out Repair & Maintenance	24,577	30,182	30,182	19,496	-35.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	350 - Lift Stations	Transfers Out	600-314-350.5900.030	Transfers Out Lease Payments	51,782	54,938	54,938	26,245	-52.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Regular Employees	600-314-355.5000.010	Salary and Wages Regular Employees	591,066	854,601	878,772	845,412	-1.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Overtime	600-314-355.5000.030	Salary and Wages Overtime	243,308	122,660	144,631	126,428	3.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Accruals Paid Out	600-314-355.5000.060	Salary and Wages Accruals Paid Out	2,818		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Longevity	600-314-355.5000.090	Salary and Wages Longevity	189	600	528	886	47.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Medical Insurance	600-314-355.5005.010	Employee Benefits Medical Insurance	104,616	173,016	142,737	162,514	-6.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Other Group Insurance	600-314-355.5005.015	Employee Benefits Other Group Insurance	6,458	6,703	5,262	6,157	-8.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	FICA Tax	600-314-355.5005.020	Employee Benefits FICA Tax	62,990	74,807	74,145	73,567	-1.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Retirement	600-314-355.5005.030	Employee Benefits Retirement	120,276	144,738	146,549	143,934	-0.6%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	State Unemployment	600-314-355.5005.050	Employee Benefits State Unemployment	1,381	882	2,907	882	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Workers' Compensation	600-314-355.5005.060	Employee Benefits Workers' Compensation	8,758	10,699	10,847	8,996	-15.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Public Works	600-314-355.5020.040	Compensated Absences Public Works	28,470		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Materials & Supplies	600-314-355.5100.020	Office Supplies Copy Charges	-	250	250	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Materials & Supplies	600-314-355.5110.040	Parts & Supplies Chemicals	408,246	479,000	479,000	429,000	-10.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Materials & Supplies	600-314-355.5110.060	Parts & Supplies Hardware	557	11,000	11,000	11,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Materials & Supplies	600-314-355.5110.110	Parts & Supplies Misc Materials & Supplies	17,042	10,800	10,800	10,800	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Materials & Supplies	600-314-355.5115.050	Minor Tools & Equipment Miscellaneous	23,633	29,000	29,000	29,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Materials & Supplies	600-314-355.5120	Janitorial Supplies	4,941	6,000	6,485	6,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Materials & Supplies	600-314-355.5130	Medical Supplies	1,274	1,200	1,200	1,200	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Materials & Supplies	600-314-355.5145.020	Wearing Apparel Wearing Apparel	6,349	17,781	17,781	10,556	-40.6%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Materials & Supplies	600-314-355.5145.025	Wearing Apparel PPE			-	7,225	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Materials & Supplies	600-314-355.5150.070	Miscellaneous Food Ice and Drinks	1,292	1,000	1,000	1,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Building & Grounds	600-314-355.5200.130	Buildings & Grounds Miscellaneous	27,755	90,000	90,000	90,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Repair & Maintenance	600-314-355.5300.080	Repair & Maintenance Fuel Charges	17,081	16,000	16,000	17,520	9.5%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Repair & Maintenance	600-314-355.5300.105	Repair & Maintenance Sewer Plants & Lift Stations	481,474	120,366	171,986	100,000	-16.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Contractual/Professional Service	600-314-355.5400.070	Professional/ Contractual Services Legal Expense	44,054	26,306	-	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Contractual/Professional Service	600-314-355.5400.160	Professional/ Contractual Services Miscellaneous	3,005,252	3,902,546	9,605,954	4,099,346	5.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Contractual/Professional Service	600-314-355.5420.010	Other Services Printing	85		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Contractual/Professional Service	600-314-355.5430.020	Professional Development Conferences & Seminar Costs	695	13,600	13,600	13,600	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Contractual/Professional Service	600-314-355.5430.030	Professional Development Membership & Dues	200	2,520	2,520	2,520	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Contractual/Professional Service	600-314-355.5430.040	Professional Development Certifications & Licenses	8,806	11,310	11,310	17,910	58.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Contractual/Professional Service	600-314-355.5440.010	Rental Equipment Rental	134,839	34,680	34,680	33,000	-4.8%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Contractual/Professional Service	600-314-355.5445.020	Communications Cellular Communications	12,126	22,080	16,200	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Contractual/Professional Service	600-314-355.5446.010	Advertising and Promotion Legal\Public Notice	-	5,000	5,000	5,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Contractual/Professional Service	600-314-355.5450.020	Utility Services Utilities	793,199	781,572	857,288	883,007	13.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Other	600-314-355.5550	Inventory Items	20,460		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Transfers Out	600-314-355.5900.020	Transfers Out Repair & Maintenance	11,589	51,670	51,670	4,063	-92.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	355 - Wastewater Treatment	Transfers Out	600-314-355.5900.030	Transfers Out Lease Payments	208,959	107,918	107,918	51,554	-52.2%
600 - Water & Sewer Fund	R	314 - Utilities Departme	360 - Environmental Services	Charges for Services	600-314-360.3500.495	Charges for Service Backflow Test Report Fee	131,080	105,800	105,800	105,800	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Regular Employees	600-314-360.5000.010	Salary and Wages Regular Employees	352,286	421,286	434,336	502,768	19.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Overtime	600-314-360.5000.030	Salary and Wages Overtime	76,107	25,381	12,418	26,450	4.2%

Fund	Account Type	Department	Division	Object	Account ID	Description	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 In Progress	Percent Change - FY26 Adopted to FY27 Proposed
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Accruals Paid Out	600-314-360.5000.060	Salary and Wages Accruals Paid Out	8,191	5,799	-	4,808	-17.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Longevity	600-314-360.5000.090	Salary and Wages Longevity	1,634	516	1,692	2,060	299.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Certification Pay	600-314-360.5000.130	Salary and Wages Certification Pay	731	900	-	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Medical Insurance	600-314-360.5005.010	Employee Benefits Medical Insurance	77,313	91,884	87,389	97,201	5.8%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Other Group Insurance	600-314-360.5005.015	Employee Benefits Other Group Insurance	2,914	3,318	3,048	3,669	10.6%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	FICA Tax	600-314-360.5005.020	Employee Benefits FICA Tax	36,654	34,722	32,829	37,967	9.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Retirement	600-314-360.5005.030	Employee Benefits Retirement	63,069	66,313	66,125	85,087	28.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	State Unemployment	600-314-360.5005.050	Employee Benefits State Unemployment	567	441	1,197	441	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Workers' Compensation	600-314-360.5005.060	Employee Benefits Workers' Compensation	3,461	3,644	3,574	3,777	3.6%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Public Works	600-314-360.5020.040	Compensated Absences Public Works	17,587		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Materials & Supplies	600-314-360.5100.030	Office Supplies Furniture	216		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Materials & Supplies	600-314-360.5110.040	Parts & Supplies Chemicals	193	200	200	200	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Materials & Supplies	600-314-360.5110.110	Parts & Supplies Misc Materials & Supplies	5,951	5,600	5,350	5,600	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Materials & Supplies	600-314-360.5115.050	Minor Tools & Equipment Miscellaneous	3,945	2,500	2,750	2,500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Materials & Supplies	600-314-360.5130	Medical Supplies	24		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Materials & Supplies	600-314-360.5145.020	Wearing Apparel Wearing Apparel	3,562	4,985	4,985	3,965	-20.5%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Materials & Supplies	600-314-360.5145.025	Wearing Apparel PPE			-	1,650	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Materials & Supplies	600-314-360.5150.070	Miscellaneous Food Ice and Drinks	-	500	500	500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Repair & Maintenance	600-314-360.5300.080	Repair & Maintenance Fuel Charges	3,937	5,520	5,520	5,520	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Contractual/Professional Service	600-314-360.5400.070	Professional/ Contractual Services Legal Expense			40,000	40,000	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Contractual/Professional Service	600-314-360.5400.160	Professional/ Contractual Services Miscellaneous	12,038	17,800	17,800	22,800	28.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Contractual/Professional Service	600-314-360.5420.010	Other Services Printing	10,066	9,850	9,850	9,850	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Contractual/Professional Service	600-314-360.5430.020	Professional Development Conferences & Seminar Costs	2,415	1,200	1,600	1,600	33.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Contractual/Professional Service	600-314-360.5430.030	Professional Development Membership & Dues	505	635	635	635	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Contractual/Professional Service	600-314-360.5430.040	Professional Development Certifications & Licenses	13,054	12,080	11,680	12,080	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Contractual/Professional Service	600-314-360.5445.020	Communications Cellular Communications	4,908	6,360	5,360	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Transfers Out	600-314-360.5900.020	Transfers Out Repair & Maintenance	1,709	6,771	6,771	1,823	-73.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	360 - Environmental Services	Transfers Out	600-314-360.5900.030	Transfers Out Lease Payments	22,224	23,780	23,780	46,370	95.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Regular Employees	600-314-365.5000.010	Salary and Wages Regular Employees	1,050,552	1,180,633	1,223,746	1,243,064	5.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Overtime	600-314-365.5000.030	Salary and Wages Overtime	123,957	158,434	117,480	168,205	6.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Accruals Paid Out	600-314-365.5000.060	Salary and Wages Accruals Paid Out	5,369	1,793	1,793	4,203	134.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Longevity	600-314-365.5000.090	Salary and Wages Longevity	4,155	4,080	4,168	4,716	15.6%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Medical Insurance	600-314-365.5005.010	Employee Benefits Medical Insurance	159,978	211,133	188,292	220,861	4.6%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Other Group Insurance	600-314-365.5005.015	Employee Benefits Other Group Insurance	9,538	9,417	9,307	11,558	22.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	FICA Tax	600-314-365.5005.020	Employee Benefits FICA Tax	96,220	102,386	100,041	108,284	5.8%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Retirement	600-314-365.5005.030	Employee Benefits Retirement	171,154	198,156	198,674	212,168	7.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	State Unemployment	600-314-365.5005.050	Employee Benefits State Unemployment	1,521	1,290	3,420	1,323	2.6%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Workers' Compensation	600-314-365.5005.060	Employee Benefits Workers' Compensation	13,780	15,886	15,558	14,548	-8.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Public Works	600-314-365.5020.040	Compensated Absences Public Works	12,602		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5100.010	Office Supplies Office Supplies			3,000	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5110.040	Parts & Supplies Chemicals	933,840	1,145,000	1,145,000	1,145,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5110.060	Parts & Supplies Hardware	9,033	3,443	3,443	3,443	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5110.110	Parts & Supplies Misc Materials & Supplies	2,533	4,380	4,380	4,380	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5115.050	Minor Tools & Equipment Miscellaneous	4,628	9,412	9,412	9,412	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5120	Janitorial Supplies	2,496	2,500	2,500	2,500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5130	Medical Supplies	3,048	1,400	1,400	1,400	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5145.020	Wearing Apparel Wearing Apparel	18,049	25,980	25,980	18,230	-29.8%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5145.025	Wearing Apparel PPE			-	7,750	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5150.070	Miscellaneous Food Ice and Drinks	1,967	2,000	2,000	2,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5170.010	Purchase of Water FM 521	3,029,438	2,208,000	2,242,346	2,308,008	4.5%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Materials & Supplies	600-314-365.5170.020	Purchase of Water Alice	1,497,710	1,956,000	1,986,239	2,256,000	15.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Building & Grounds	600-314-365.5200.130	Buildings & Grounds Miscellaneous	157,119	114,150	114,150	114,150	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Repair & Maintenance	600-314-365.5300.080	Repair & Maintenance Fuel Charges	35,622	43,700	39,000	39,000	-10.8%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Repair & Maintenance	600-314-365.5300.100	Repair & Maintenance Water Wells	946,513	154,000	154,000	197,000	27.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Contractual/Professional Service	600-314-365.5400.160	Professional/ Contractual Services Miscellaneous	1,360,711	1,286,800	1,286,800	1,286,800	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Contractual/Professional Service	600-314-365.5420.010	Other Services Printing	2,359	2,500	2,500	2,500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Contractual/Professional Service	600-314-365.5430.020	Professional Development Conferences & Seminar Costs	7,681	9,700	9,700	9,700	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Contractual/Professional Service	600-314-365.5430.030	Professional Development Membership & Dues	2,157	2,307	2,307	2,307	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Contractual/Professional Service	600-314-365.5430.040	Professional Development Certifications & Licenses	18,841	22,120	22,120	22,120	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Contractual/Professional Service	600-314-365.5445.020	Communications Cellular Communications	15,048	19,526	18,488	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Contractual/Professional Service	600-314-365.5450.020	Utility Services Utilities	583,620	694,168	629,268	652,315	-6.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Other	600-314-365.5550	Inventory Items	21,674	1,310	-	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Transfers Out	600-314-365.5900.020	Transfers Out Repair & Maintenance	26,721	63,391	63,391	42,906	-32.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	365 - Water Production	Transfers Out	600-314-365.5900.030	Transfers Out Lease Payments	117,228	198,043	198,043	94,608	-52.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Regular Employees	600-314-370.5000.010	Salary and Wages Regular Employees	2,053,427	2,162,221	2,114,196	2,255,553	4.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Overtime	600-314-370.5000.030	Salary and Wages Overtime	363,818	475,148	473,836	503,909	6.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Accruals Paid Out	600-314-370.5000.060	Salary and Wages Accruals Paid Out	36,673	15,428	13,260	16,341	5.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Longevity	600-314-370.5000.090	Salary and Wages Longevity	11,760	11,776	11,416	13,124	11.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Certification Pay	600-314-370.5000.130	Salary and Wages Certification Pay	11,511	19,949	-	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Medical Insurance	600-314-370.5005.010	Employee Benefits Medical Insurance	404,223	519,784	485,764	562,053	8.1%

Fund	Account Type	Department	Division	Object	Account ID	Description	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 In Progress	Percent Change - FY26 Adopted to FY27 Proposed
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Other Group Insurance	600-314-370.5005.015	Employee Benefits Other Group Insurance	15,482	18,570	19,183	23,904	28.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	FICA Tax	600-314-370.5005.020	Employee Benefits FICA Tax	206,265	204,157	198,456	212,349	4.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Retirement	600-314-370.5005.030	Employee Benefits Retirement	357,037	401,042	400,581	413,578	3.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	State Unemployment	600-314-370.5005.050	Employee Benefits State Unemployment	3,493	3,115	7,011	2,709	-13.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Workers' Compensation	600-314-370.5005.060	Employee Benefits Workers' Compensation	35,534	39,063	40,009	32,945	-15.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Public Works	600-314-370.5020.040	Compensated Absences Public Works	70,148		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Materials & Supplies	600-314-370.5100.030	Office Supplies Furniture	5,323	4,000	4,000	4,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Materials & Supplies	600-314-370.5110.040	Parts & Supplies Chemicals	8,327	8,600	8,600	8,600	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Materials & Supplies	600-314-370.5110.060	Parts & Supplies Hardware	31,631	24,000	24,000	24,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Materials & Supplies	600-314-370.5110.110	Parts & Supplies Misc Materials & Supplies	300,332	422,337	422,337	422,337	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Materials & Supplies	600-314-370.5115.050	Minor Tools & Equipment Miscellaneous	28,436	29,500	29,500	30,500	3.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Materials & Supplies	600-314-370.5130	Medical Supplies	177	1,500	1,500	1,500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Materials & Supplies	600-314-370.5145.020	Wearing Apparel Wearing Apparel	30,411	46,220	45,670	25,375	-45.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Materials & Supplies	600-314-370.5145.025	Wearing Apparel PPE			-	20,845	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Materials & Supplies	600-314-370.5150.070	Miscellaneous Food Ice and Drinks	4,405	4,000	4,000	4,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Repair & Maintenance	600-314-370.5300.060	Repair & Maintenance Special/Miscellaneous	40,974	48,000	48,000	48,600	1.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Repair & Maintenance	600-314-370.5300.080	Repair & Maintenance Fuel Charges	87,004	96,500	96,500	96,500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Repair & Maintenance	600-314-370.5300.115	Repair & Maintenance Water & Sewer Line	301,000	331,000	331,000	361,000	9.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Contractual/Professional Service	600-314-370.5400.160	Professional/ Contractual Services Miscellaneous	310,357	245,150	245,150	271,600	10.8%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Contractual/Professional Service	600-314-370.5420.010	Other Services Printing	857	1,000	1,000	1,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Contractual/Professional Service	600-314-370.5430.020	Professional Development Conferences & Seminar Costs	2,703	6,450	6,450	6,450	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Contractual/Professional Service	600-314-370.5430.030	Professional Development Membership & Dues	1,906	2,210	2,210	2,210	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Contractual/Professional Service	600-314-370.5430.040	Professional Development Certifications & Licenses	37,498	42,389	42,389	42,389	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Contractual/Professional Service	600-314-370.5440.010	Rental Equipment Rental	10,653	9,500	9,500	9,500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Contractual/Professional Service	600-314-370.5445.020	Communications Cellular Communications	24,360	30,378	27,526	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Other	600-314-370.5550	Inventory Items	19,842	29,360	29,360	115,400	293.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Capital Outlay	600-314-370.5600.080	Capital Outlay Special Equipment	27,000	54,000	54,000	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Transfers Out	600-314-370.5900.020	Transfers Out Repair & Maintenance	376,180	235,765	235,765	155,000	-34.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	370 - Distribution & Collections	Transfers Out	600-314-370.5900.030	Transfers Out Lease Payments	484,076	517,990	517,990	247,452	-52.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Regular Employees	600-314-395.5000.010	Salary and Wages Regular Employees	654,548	633,516	587,321	673,995	6.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Overtime	600-314-395.5000.030	Salary and Wages Overtime	160,271	22,938	56,152	51,408	124.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Accruals Paid Out	600-314-395.5000.060	Salary and Wages Accruals Paid Out	1,974		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Longevity	600-314-395.5000.090	Salary and Wages Longevity	823	724	608	1,140	57.5%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Medical Insurance	600-314-395.5005.010	Employee Benefits Medical Insurance	97,152	106,857	91,605	123,973	16.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Other Group Insurance	600-314-395.5005.015	Employee Benefits Other Group Insurance	5,578	5,053	3,952	5,348	5.8%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	FICA Tax	600-314-395.5005.020	Employee Benefits FICA Tax	63,812	49,261	47,106	55,299	12.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Retirement	600-314-395.5005.030	Employee Benefits Retirement	115,674	94,691	93,427	106,911	12.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	State Unemployment	600-314-395.5005.050	Employee Benefits State Unemployment	972	564	1,710	630	11.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Workers' Compensation	600-314-395.5005.060	Employee Benefits Workers' Compensation	7,986	7,515	6,826	7,037	-6.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Public Works	600-314-395.5020.040	Compensated Absences Public Works	42,773		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5100.010	Office Supplies Office Supplies	2,876		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5100.020	Office Supplies Copy Charges	-	2,000	500	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5110.040	Parts & Supplies Chemicals	579,226	900,000	650,000	750,000	-16.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5110.060	Parts & Supplies Hardware	2,481	1,000	8,000	1,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5110.110	Parts & Supplies Misc Materials & Supplies	12,868	2,000	2,000	2,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5115.050	Minor Tools & Equipment Miscellaneous	26,494	4,500	4,500	2,500	-44.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5120	Janitorial Supplies	929	6,000	3,000	1,500	-75.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5130	Medical Supplies	524	3,000	3,000	3,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5145.020	Wearing Apparel Wearing Apparel	8,175	6,975	6,975	6,715	-3.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5145.025	Wearing Apparel PPE	2,139	4,200	3,000	2,400	-42.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5150.070	Miscellaneous Food Ice and Drinks	1,262	600	1,800	1,200	100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Materials & Supplies	600-314-395.5170.050	Purchase of Water American Canal	1,102,664	1,210,000	1,210,000	1,210,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Building & Grounds	600-314-395.5200.130	Buildings & Grounds Miscellaneous	3,012	3,000	3,000	3,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Repair & Maintenance	600-314-395.5300.060	Repair & Maintenance Special/Miscellaneous	45,237		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Repair & Maintenance	600-314-395.5300.080	Repair & Maintenance Fuel Charges	4,431	9,500	2,500	2,500	-73.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5400.100	Professional/ Contractual Services W/WW Permits/Licensing	-	500	-	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5400.160	Professional/ Contractual Services Miscellaneous	230,041	464,735	520,735	514,500	10.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5420.010	Other Services Printing	128	1,000	-	500	-50.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5420.020	Other Services Postage	68	2,200	2,180	2,180	-0.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5430.010	Professional Development Books Periodicals and Subscripti	-	500	-	500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5430.020	Professional Development Conferences & Seminar Costs	9,145	9,500	9,500	9,500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5430.030	Professional Development Membership & Dues	3,102	2,904	2,304	2,500	-13.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5430.040	Professional Development Certifications & Licenses	5,824	12,444	8,555	8,555	-31.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5440.010	Rental Equipment Rental	4,876	3,000	3,000	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5445.020	Communications Cellular Communications	6,061	7,012	6,086	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Contractual/Professional Service	600-314-395.5450.020	Utility Services Utilities	175,460	75,098	146,737	151,139	101.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Capital Outlay	600-314-395.5600.080	Capital Outlay Special Equipment	5,293		-	-	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Transfers Out	600-314-395.5900.020	Transfers Out Repair & Maintenance	1,489	967	967	552	-42.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	395 - Surface Water Plant	Transfers Out	600-314-395.5900.030	Transfers Out Lease Payments	45,004	41,894	41,894	20,014	-52.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Regular Employees	600-314-397.5000.010	Salary and Wages Regular Employees	-	703,276	664,730	788,313	12.1%

Fund	Account Type	Department	Division	Object	Account ID	Description	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 In Progress	Percent Change - FY26 Adopted to FY27 Proposed
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Overtime	600-314-397.5000.030	Salary and Wages Overtime	-	135,083	10,707	31,142	-76.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Longevity	600-314-397.5000.090	Salary and Wages Longevity	-	324	228	992	206.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Medical Insurance	600-314-397.5005.010	Employee Benefits Medical Insurance	-	100,884	83,054	104,048	3.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Other Group Insurance	600-314-397.5005.015	Employee Benefits Other Group Insurance	-	4,742	4,677	19,926	320.2%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	FICA Tax	600-314-397.5005.020	Employee Benefits FICA Tax	-	64,160	50,665	60,117	-6.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Retirement	600-314-397.5005.030	Employee Benefits Retirement	-	125,048	103,162	117,376	-6.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	State Unemployment	600-314-397.5005.050	Employee Benefits State Unemployment	-	693	1,881	709	2.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Workers' Compensation	600-314-397.5005.060	Employee Benefits Workers' Compensation	-	6,288	4,864	5,571	-11.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Materials & Supplies	600-314-397.5110.040	Parts & Supplies Chemicals	-	5,100	5,100	5,100	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Materials & Supplies	600-314-397.5110.060	Parts & Supplies Hardware	-	85,500	85,500	86,000	0.6%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Materials & Supplies	600-314-397.5110.070	Parts & Supplies Oxygen & Welding Supplies	-	2,000	2,000	2,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Materials & Supplies	600-314-397.5110.110	Parts & Supplies Misc Materials & Supplies	-	46,400	46,400	296,400	538.8%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Materials & Supplies	600-314-397.5115.050	Minor Tools & Equipment Miscellaneous	-	75,000	75,000	70,500	-6.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Materials & Supplies	600-314-397.5130	Medical Supplies	-	900	900	900	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Materials & Supplies	600-314-397.5145.020	Wearing Apparel Wearing Apparel	-	5,190	5,190	5,820	12.1%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Materials & Supplies	600-314-397.5145.025	Wearing Apparel PPE	-	5,400	5,400	5,400	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Materials & Supplies	600-314-397.5150.070	Miscellaneous Food Ice and Drinks	-	2,000	2,000	2,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Building & Grounds	600-314-397.5200.130	Buildings & Grounds Miscellaneous	-	10,000	10,000	24,500	145.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Repair & Maintenance	600-314-397.5300.060	Repair & Maintenance Special/Miscellaneous	-	2,051,500	2,051,500	2,119,000	3.3%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Repair & Maintenance	600-314-397.5300.080	Repair & Maintenance Fuel Charges	-	9,500	9,500	9,500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Repair & Maintenance	600-314-397.5300.100	Repair & Maintenance Water Wells	-	173,600	173,600	173,600	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Repair & Maintenance	600-314-397.5300.105	Repair & Maintenance Sewer Plants & Lift Stations	-	3,064,316	3,064,316	3,826,000	24.9%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Contractual/Professional Service	600-314-397.5400.160	Professional/ Contractual Services Miscellaneous	-	374,400	374,400	451,900	20.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Contractual/Professional Service	600-314-397.5430.010	Professional Development Books Periodicals and Subscripti	-	4,500	4,500	4,500	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Contractual/Professional Service	600-314-397.5430.020	Professional Development Conferences & Seminar Costs	-	12,000	12,000	14,000	16.7%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Contractual/Professional Service	600-314-397.5430.030	Professional Development Membership & Dues	-	3,042	3,042	4,242	39.4%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Contractual/Professional Service	600-314-397.5430.040	Professional Development Certifications & Licenses	-	10,800	10,800	10,800	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Contractual/Professional Service	600-314-397.5440.010	Rental Equipment Rental	-	61,000	61,000	61,000	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Contractual/Professional Service	600-314-397.5445.020	Communications Cellular Communications	-	5,400	5,400	-	-100.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Other	600-314-397.5550	Inventory Items	-	17,850	17,850	17,850	0.0%
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Transfers Out	600-314-397.5900.020	Transfers Out Repair & Maintenance (703)	-		-	203	-
600 - Water & Sewer Fund	E	314 - Utilities Departme	397 - Asset Reliability Managemen	Transfers Out	600-314-397.5900.030	Transfers Out Lease Payments	-	35,010	35,010	51,735	47.8%
600 - Water & Sewer Fund	E	700 - Government Wide	100 - Administration	OPEB Expense	600-700-100.5050.010	OPEB Expense General Government	1,138		-	-	-
600 - Water & Sewer Fund	E	700 - Government Wide	100 - Administration	OPEB Expense	600-700-100.5050.040	OPEB Expense Public Works	6,443		-	-	-
601 - Water & Sewer Debt Fun	R	000 - Non Departmental	000 - Non Departmental	Investment Earnings	601-000-000.3600.010	Interest Earnings Interest	392,393	453,540	497,480	453,540	0.0%
601 - Water & Sewer Debt Fun	R	000 - Non Departmental	000 - Non Departmental	Transfers In	601-000-000.3900	Transfers In	38,041,199	44,067,209	44,067,209	44,067,209	0.0%
601 - Water & Sewer Debt Fun	E	150 - Other Requirements	900 - Debt Service	Interest Expense	601-150-900.5800.010	Debt Service Principal Principal	23,105,000	23,525,000	23,525,000	24,305,000	3.3%
601 - Water & Sewer Debt Fun	E	150 - Other Requirements	900 - Debt Service	Interest Expense	601-150-900.5850.010	Debt Service Interest Interest	15,682,268	20,542,210	20,542,211	22,570,783	9.9%
601 - Water & Sewer Debt Fun	E	150 - Other Requirements	900 - Debt Service	Interest Expense	601-150-900.5890.010	Other Debt Service Debt Defeasance Arbitrage Fees	11,400	15,000	15,000	15,000	0.0%
601 - Water & Sewer Debt Fun	E	150 - Other Requirements	900 - Debt Service	Interest Expense	601-150-900.5890.020	Other Debt Service Debt Defeasance Fiscal Agent Fees/Arbitr	11,625	15,000	15,000	15,000	0.0%
610 - Solidwaste Fund	R	820 - Solid Waste	100 - Administration	Sales & Use Taxes	610-820-100.3100.020	Sales and use taxes Sales Tax Discount	4,012	3,500	4,256	3,500	0.0%
610 - Solidwaste Fund	R	820 - Solid Waste	100 - Administration	Charges for Services	610-820-100.3500.320	Charges for Service Trash	8,464,433	9,075,976	8,923,758	9,322,032	2.7%
610 - Solidwaste Fund	R	820 - Solid Waste	100 - Administration	Investment Earnings	610-820-100.3600.010	Interest Earnings Interest	11,770	13,178	3,000	-	-100.0%
610 - Solidwaste Fund	E	820 - Solid Waste	100 - Administration	Contractual/Professional Service	610-820-100.5400.160	Professional/ Contractual Services Miscellaneous	8,527,821	8,863,300	8,863,300	9,292,106	4.8%