

PATRICK M O'NEIL  
MAYOR

# TOWN OF SULLIVAN'S ISLAND



TOWN COUNCIL  
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DIRECTOR OF PLANNING AND ZONING

REBECCA FANNING  
DIRECTOR OF RESILIENCE AND NATURAL RESOURCES

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WATER AND SEWER MANAGER

GLENN MEADOWS  
POLICE CHIEF

M. ANTHONY STITH  
FIRE CHIEF

MAX WURTHMANN  
BUILDING OFFICIAL

## ORDINANCE 2025-02 AN ORDINANCE TO ADOPT THE WATER AND SEWER OPERATING BUDGET FOR FISCAL YEAR 2025-26

**WHEREAS,** The Town of Sullivan's Island owns and operates a municipal waste water collection system and treatment plant; and

**WHEREAS,** the Town of Sullivan's Island owns and operates a water distribution system; and

**WHEREAS,** The Town of Sullivan's Island operates the Water and Sewer Systems on a July 1 through June 30 budget cycle; and

**WHEREAS,** The Town of Sullivan's Island collects user fees and rates for the operation of the Water and Sewer Systems; and

**WHEREAS,** The Water and Sewer Committee has reviewed the operating expenses and revenue of the Water and Sewer Department and recommends adoption;

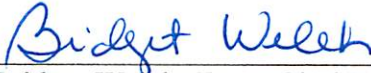
**NOW THEREFORE BE IT ORDAINED** by the Mayor and Town Council of the Town of Sullivan's Island in Council assembled, that the operating budget for the Water and Sewer Department for the period of July 1, 2025 through June 30, 2026 be adopted.

**THIS ORDINANCE SHALL BE EFFECTIVE IMMEDIATELY UPON RATIFICATION.**

**SIGNED, SEALED AND DELIVERED THIS 17<sup>th</sup> day of June, 2025.**

  
Patrick M. O'Neil, Mayor

Attest:

  
Bridget Welch, Town Clerk

First Reading: April 15, 2025  
Second Reading: May 20, 2025  
Third Reading and Ratification: June 17, 2025

# WATER SEWER BUDGET SUMMARY FY26

|                                                                                                                              |                              |                  |                              |                 |                   |  |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|------------------------------|-----------------|-------------------|--|
|                                             |                              |                  |                              |                 |                   |  |
|                                                                                                                              | 5/5//2025                    |                  |                              |                 |                   |  |
|                                                                                                                              | Water                        |                  | Sewer                        |                 |                   |  |
|                                                                                                                              | FY26<br>\$ increase/decrease |                  | FY26<br>\$ increase/decrease |                 |                   |  |
| <b>Expenses Assumptions</b>                                                                                                  |                              |                  |                              |                 |                   |  |
| Salaries                                                                                                                     | \$                           | 19,197 Increase  | \$                           | 19,197 Increase |                   |  |
| Health Insurance                                                                                                             | \$                           | 1,367 Increase   | \$                           | 1,367 Increase  |                   |  |
| <b>Expenses Highlights</b>                                                                                                   |                              |                  |                              |                 |                   |  |
| Debt Service                                                                                                                 | \$                           | - Same           | \$                           | - Same          |                   |  |
| Water Delivery Capital Improvements                                                                                          | \$                           | 80,000 Increase  |                              | N/A             |                   |  |
| Capital Improvements                                                                                                         | \$                           | - Same           | \$                           | - Same          |                   |  |
| CWS H2O Purchase                                                                                                             | \$                           | 88,000 Increase  |                              | N/A             |                   |  |
| Equipment/Vehicle Capital Reserves                                                                                           | \$                           | - Same           | \$                           | - Same          |                   |  |
| Reserves/Depreciation                                                                                                        | \$                           | - Same           | \$                           | 20,000 Increase |                   |  |
| Operating Costs                                                                                                              | \$                           | 1,920 Increase   | \$                           | 3,795 Increase  |                   |  |
| <b>Usage Demand Assumptions</b>                                                                                              |                              |                  |                              |                 |                   |  |
| Usage                                                                                                                        | 119 Million Gallons          |                  | 67 Million Gallons           |                 |                   |  |
| Billed Usage (projections)                                                                                                   |                              |                  |                              |                 |                   |  |
| <b>Revenue Requirements</b>                                                                                                  |                              |                  |                              |                 |                   |  |
| Estimated Budget Increase                                                                                                    | 11.60%                       |                  | 1.47%                        |                 |                   |  |
| Estimated Revenue Requirements                                                                                               | \$                           | 190,484 Increase | \$                           | 44,359 Increase |                   |  |
| Avg 6,000 gallon user will actually see a                                                                                    |                              |                  | 4.8%                         |                 | Combined Increase |  |
| All increases or decreases are referenced to budgeted numbers from Revised FY25                                              |                              |                  |                              |                 |                   |  |
| Equipment replacements from reserves = Sewer push camera. Dump Truck was ordered in 2/2024 but will not arrive until 4/2025. |                              |                  |                              |                 |                   |  |
|                                                                                                                              |                              |                  |                              |                 |                   |  |

**WATER EXPENDATURES  
BUDGET FY26**

|    |           |                                    | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>ACTUAL</b> | <b>FY25 REVISED<br/>PROJECTED<br/>ACTUAL</b> | <b>FY25 REVISED<br/>BUDGETED</b> | <b>FY26 DRAFT<br/>BUDGET</b> | <b>(+/-) % to<br/>BUDGET</b> |
|----|-----------|------------------------------------|------------------------|------------------------|----------------------------------------------|----------------------------------|------------------------------|------------------------------|
| 1  | 5/5//2025 | <b>WATER 114</b>                   |                        |                        |                                              |                                  |                              |                              |
| 2  |           | <b>DESCRIPTION</b>                 |                        |                        |                                              |                                  |                              |                              |
| 3  | 124.0100  | Salaries                           | \$ 281,111.61          | \$ 278,002.60          | \$ 317,710.78                                | \$ 375,432.93                    | \$ 388,579.79                | 3.5%                         |
| 4  | 124.0200  | Social Security                    | \$ 20,140.20           | \$ 20,070.91           | \$ 23,169.98                                 | \$ 28,720.62                     | \$ 29,726.35                 | 3.5%                         |
| 5  | 124.0210  | Health Insurance                   | \$ 37,022.41           | \$ 34,807.42           | \$ 38,099.27                                 | \$ 52,717.16                     | \$ 52,697.75                 | 0.0%                         |
| 6  | 124.0220  | Retirement                         | \$ 45,652.77           | \$ 48,447.27           | \$ 58,585.86                                 | \$ 69,680.35                     | \$ 72,120.41                 | 3.5%                         |
| 7  | 124.0300  | Gas & Oil Vehicles                 | \$ 7,183.91            | \$ 5,514.09            | \$ 5,705.95                                  | \$ 7,500.00                      | \$ 7,500.00                  | 0.0%                         |
| 8  | 124.0310  | Diesel--Fuel                       | \$ 1,350.06            | \$ 1,350.06            | \$ 1,313.76                                  | \$ 2,000.00                      | \$ 2,000.00                  | 0.0%                         |
| 9  | 124.0320  | Diesel Equip Maint & Repairs       | \$ 2,166.20            | \$ 1,237.22            | \$ 1,436.67                                  | \$ 2,000.00                      | \$ 2,000.00                  | 0.0%                         |
| 10 | 124.0400  | Maint & Repairs Vehicles           | \$ 2,282.96            | \$ 1,848.77            | \$ 1,433.81                                  | \$ 5,000.00                      | \$ 5,000.00                  | 0.0%                         |
| 11 | 124.0600  | Supplies & Materials               | \$ 6,176.79            | \$ 7,037.86            | \$ 9,136.48                                  | \$ 12,000.00                     | \$ 12,000.00                 | 0.0%                         |
| 12 | 124.0610  | Tools                              | \$ 2,092.40            | \$ 1,302.67            | \$ 259.17                                    | \$ 1,800.00                      | \$ 1,800.00                  | 0.0%                         |
| 13 | 124.0620  | Office Supplies                    | \$ 10,945.23           | \$ 12,589.01           | \$ 9,779.61                                  | \$ 10,000.00                     | \$ 10,000.00                 | 0.0%                         |
| 14 | 124.0630  | Lab Supplies                       | \$ 4,323.12            | \$ 5,801.36            | \$ 5,553.81                                  | \$ 4,500.00                      | \$ 4,635.00                  | 3.0%                         |
| 15 | 124.0700  | Telephone                          | \$ 6,650.72            | \$ 7,463.94            | \$ 7,748.78                                  | \$ 6,500.00                      | \$ 6,695.00                  | 3.0%                         |
| 16 | 124.0900  | Power & Electricity                | \$ 3,728.24            | \$ 4,335.45            | \$ 4,603.80                                  | \$ 4,000.00                      | \$ 4,120.00                  | 3.0%                         |
| 17 | 124.1000  | Insurance                          | \$ 29,338.19           | \$ 31,215.00           | \$ 28,309.45                                 | \$ 24,000.00                     | \$ 24,720.00                 | 3.0%                         |
| 19 | 124.1200  | System Repairs&Main                | \$ 41,069.33           | \$ 29,815.74           | \$ 55,167.93                                 | \$ 41,300.00                     | \$ 42,000.00                 | 1.7%                         |
| 20 | 124.1203  | Uniforms and Clothing              | \$ 998.54              | \$ 1,137.43            | \$ 250.00                                    | \$ 1,700.00                      | \$ 1,700.00                  | 0.0%                         |
| 21 | 124.1210  | capital Improvements               | \$ 85,952.49           | \$ 39,142.52           | \$ 21,223.41                                 | \$ 100,500.00                    | \$ 100,500.00                | 0.0%                         |
| 22 | 124.1211  | Admin. Bld. Expenses               | \$ 3,025.50            | \$ 1,000.00            | \$ 891.75                                    | \$ 1,200.00                      | \$ 1,200.00                  | 0.0%                         |
| 23 | 124.1220  | Depreciation                       | \$ -                   | \$ -                   | \$ -                                         | \$ -                             | \$ -                         |                              |
| 24 | 124.1300  | Dues & Certifications              | \$ 9,972.95            | \$ 9,370.76            | \$ 8,610.76                                  | \$ 9,500.00                      | \$ 9,500.00                  | 0.0%                         |
| 25 | 124.1400  | Training & Seminars                | \$ 4,750.35            | \$ 3,021.68            | \$ 1,290.55                                  | \$ 4,900.00                      | \$ 4,900.00                  | 0.0%                         |
| 26 | 124.1900  | Prof. Ser. - Audit                 | \$ 5,569.50            | \$ 569.50              | \$ 5,210.00                                  | \$ 5,000.00                      | \$ 5,000.00                  | 0.0%                         |
| 27 | 124.2000  | Prof. Ser. - Eng.                  | \$ 28,365.19           | \$ 75,401.54           | \$ 12,903.63                                 | \$ 5,000.00                      | \$ 5,000.00                  | 0.0%                         |
| 28 | 124.3000  | Miscellaneous                      | \$ 66.09               | \$ 2,721.73            | \$ -                                         | \$ 1,564.35                      | \$ 1,564.35                  | 0.0%                         |
| 29 | 124.3100  | Prop. & Equipment                  | \$ 52,941.21           | \$ -                   | \$ 52,735.50                                 | \$ 52,735.50                     | \$ -                         | -100.0%                      |
| 30 | 124.3110  | Prop & Equip <\$5,000              | \$ -                   | \$ -                   | \$ -                                         | \$ -                             | \$ -                         |                              |
| 32 | 124.3532  | Water System Depreciation          | \$ -                   | \$ -                   | \$ 95,000.00                                 | \$ 95,000.00                     | \$ 95,000.00                 |                              |
| 33 | 124.3510  | Equipment/Vehicle Capital Reserves | \$ 14,088.45           | \$ 12,349.35           | \$ 51,120.00                                 | \$ 51,124.00                     | \$ 51,124.00                 | 0.0%                         |
| 34 | 124.3600  | Water analysis                     | \$ 1,200.00            | \$ 1,280.00            | \$ 2,280.00                                  | \$ 1,350.00                      | \$ 1,400.00                  | 3.7%                         |
| 35 | 124.3700  | Chemicals                          | \$ 14,492.12           | \$ 11,147.67           | \$ 8,783.59                                  | \$ 11,000.00                     | \$ 11,000.00                 | 0.0%                         |
| 37 | 124.3900  | H2O Payment, Operation             | \$ 136,109.08          | \$ 144,373.80          | \$ 233,705.50                                | \$ 168,000.00                    | \$ 256,000.00                | 52.4%                        |
| 38 | 124.4000  | CPW Improvements                   | \$ -                   |                        | \$ 242,332.00                                | \$ 306,000.00                    | \$ 386,000.00                |                              |
| 39 | 124.8900  | Bad Debt Expenses                  | \$ -                   |                        | \$ -                                         | \$ -                             | \$ -                         |                              |
| 40 |           | <b>SUBTOTAL - WATER</b>            | <b>\$ 1,068,765.61</b> | <b>\$ 1,002,355.35</b> | <b>\$ 1,304,351.79</b>                       | <b>\$ 1,461,724.91</b>           | <b>\$ 1,595,482.65</b>       | <b>9.2%</b>                  |
| 41 |           |                                    |                        |                        |                                              | \$ -                             |                              |                              |
| 42 |           |                                    |                        |                        |                                              |                                  |                              |                              |
| 43 |           | <b>ADMINISTRATIVE</b>              |                        |                        |                                              |                                  |                              |                              |
| 44 | ACCT #    | <b>DESCRIPTION</b>                 |                        |                        |                                              |                                  |                              |                              |
| 45 | 129.0100  | Admin. Salaries                    | \$ 52,325.32           | \$ 55,815.26           | \$ 63,923.13                                 | \$ 58,952.32                     | \$ 61,015.65                 | 3.5%                         |
| 46 | 129.0200  | Social Security                    | \$ 3,871.19            | \$ 4,137.72            | \$ 4,584.03                                  | \$ 4,509.85                      | \$ 4,667.70                  | 3.5%                         |
| 47 | 129.0210  | Hospital Insurance                 | \$ 5,503.37            | \$ 5,945.99            | \$ 10,394.06                                 | \$ 6,985.15                      | \$ 8,371.76                  | 19.9%                        |
| 48 | 129.0220  | Retirement                         | \$ 9,104.95            | \$ 9,817.57            | \$ 11,783.66                                 | \$ 10,941.55                     | \$ 11,324.50                 | 3.5%                         |
| 49 |           | Admin-Office Supplies              |                        |                        | \$ -                                         | \$ -                             | \$ -                         |                              |
| 50 |           | Bond Interest expense              |                        |                        | \$ -                                         | \$ -                             | \$ -                         |                              |
| 51 |           | Transfer to Gen. Fund              |                        |                        | \$ -                                         | \$ -                             | \$ -                         |                              |
| 52 |           | Transfer to Water Fund             |                        |                        | \$ -                                         | \$ -                             | \$ -                         |                              |
| 53 |           | Transfer to Sewer Fund             |                        |                        | \$ -                                         | \$ -                             | \$ -                         |                              |
| 54 |           | Transfer to Special Rev            |                        |                        | \$ -                                         | \$ -                             | \$ -                         |                              |
| 55 |           | <b>TOTAL ADMINISTRATIVE</b>        | <b>\$ 70,804.83</b>    | <b>\$ 75,716.54</b>    | <b>\$ 90,684.88</b>                          | <b>\$ 81,388.87</b>              | <b>\$ 85,379.61</b>          | <b>4.9%</b>                  |
| 56 |           |                                    |                        |                        |                                              |                                  |                              |                              |
| 57 |           | <b>GRAND TOTAL - WATER</b>         | <b>\$ 1,139,570.44</b> | <b>\$ 1,078,071.89</b> | <b>\$ 1,395,036.67</b>                       | <b>\$ 1,543,113.78</b>           | <b>\$ 1,680,862.27</b>       | <b>8.9%</b>                  |
|    |           |                                    |                        |                        |                                              |                                  |                              |                              |
|    |           | Salaries                           |                        |                        |                                              |                                  |                              |                              |
|    |           | Health Ins                         |                        |                        |                                              |                                  |                              |                              |
|    |           | O&M                                |                        |                        |                                              |                                  |                              |                              |

WATER REVENUE  
BUDGET FY26

| 4  | 5/5//2025 | DESCRIPTION                   | FY23 ACTUAL     | FY24 ACTUAL     | FY25 REVISED<br>PROJECTED<br>ACTUAL | FY25 REVISED<br>BUDGETED | FY26 DRAFT<br>REVENUES | (+/-) % to<br>BUDGET |
|----|-----------|-------------------------------|-----------------|-----------------|-------------------------------------|--------------------------|------------------------|----------------------|
| 5  | 123-0005  | Water Bond Transfer           | \$ -            |                 | \$ -                                | \$ -                     | \$ -                   |                      |
| 6  | 123-1000  | Transfer From CIP Fund        | \$ -            | \$ 7,550.00     | \$ -                                | \$ 52,735.00             | \$ -                   |                      |
| 7  | 123.2000  | Transfer fr. Depreciation Fd. | \$ -            | \$ -            | \$ -                                | \$ -                     | \$ -                   |                      |
| 8  | 123.3300  | Interest earned               | \$ 77,153.27    | \$ 209,687.11   | \$ 162,929.10                       | \$ 2,060.00              | \$ 27,000.00           | 1210.7%              |
| 9  | 123.4110  | Water Sales                   | \$ 1,199,443.69 | \$ 1,299,448.72 | \$ 1,582,694.40                     | \$ 1,461,221.46          | \$ 1,630,662.27        | 11.6%                |
| 10 | 123.4111  | Penalties                     | \$ 3,195.00     | \$ 3,840.00     | \$ 3,282.86                         | \$ 5,500.00              | \$ 5,500.00            | 0.0%                 |
| 11 | 123.4112  | Administrative Account Fees   | \$ 4,225.00     | \$ 4,905.00     | \$ 4,802.14                         | \$ 8,240.00              | \$ 8,240.00            | 0.0%                 |
| 13 | 123.4114  | Hydrant meter permits         | \$ -            | \$ -            | \$ -                                | \$ 200.00                | \$ 200.00              | 0.0%                 |
| 14 | 123.4300  | Meter connect & renew         | \$ 55,953.00    | \$ 44,875.00    | \$ 56,224.26                        | \$ 7,210.00              | \$ 7,210.00            | 0.0%                 |
| 15 | 123.4400  | Meter Repairs                 | \$ -            | \$ 75.00        | \$ 725.00                           | \$ 500.00                | \$ 500.00              | 0.0%                 |
| 16 | 123.4500  | Service Calls                 | \$ 1,860.00     | \$ 1,440.00     | \$ 1,542.86                         | \$ 500.00                | \$ 500.00              | 0.0%                 |
| 17 | 123.4600  | Inspection Fees               | \$ 2,520.00     | \$ 3,110.00     | \$ 3,678.57                         | \$ 250.00                | \$ 250.00              | 0.0%                 |
| 18 | 123.4610  | Backflow Testing              | \$ 3,180.00     | \$ 3,180.00     | \$ -                                | \$ 700.00                | \$ 700.00              | 0.0%                 |
| 19 | 124.4611  | Unmetered Fire Line Fees      | \$ -            |                 | \$ -                                | \$ -                     | \$ -                   |                      |
| 21 | 124.4612  | Repairs Caused by Others      | \$ -            |                 | \$ 2,163.00                         | \$ -                     | \$ -                   |                      |
| 22 | 123.4900  | Miscellaneous                 | \$ -            |                 | \$ 150.00                           | \$ 100.00                | \$ 100.00              | 0.0%                 |
| 23 | 123.9000  | Transfer fr. Spec. Rev.       | \$ -            |                 | \$ -                                | \$ -                     | \$ -                   |                      |
| 24 | 123.9100  | Transfer fr. Sewer Fd.        | \$ -            |                 | \$ -                                | \$ -                     | \$ -                   |                      |
| 25 | 123.9400  | Transfer fr. Gen. Fd.         | \$ -            |                 | \$ -                                | \$ -                     | \$ -                   |                      |
| 26 | 123.9900  | Advalorem Tax                 | \$ -            |                 | \$ -                                | \$ -                     | \$ -                   |                      |
| 27 |           | <b>TOTAL</b>                  | \$ 1,347,529.96 | \$ 1,578,110.83 | \$ 1,818,192.19                     | \$ 1,539,216.46          | \$ 1,680,862.27        | 9.2%                 |
|    |           |                               |                 |                 |                                     |                          |                        |                      |

WATER CAPITAL  
BUDGET FY26

|          |                                    |                                     |                |                |                                        |                          |                      |  |        |                                            |                |                |                                        |                             |                      |
|----------|------------------------------------|-------------------------------------|----------------|----------------|----------------------------------------|--------------------------|----------------------|--|--------|--------------------------------------------|----------------|----------------|----------------------------------------|-----------------------------|----------------------|
| 5/5/2025 | JUSTIFICATION OF .3100, 3110, 3500 |                                     |                |                |                                        |                          |                      |  |        |                                            |                |                |                                        |                             |                      |
|          | ACCT.#                             | DESCRIPTION                         | FY23<br>ACTUAL | FY24<br>ACTUAL | FY25<br>REVISED<br>PROJECTED<br>ACTUAL | FY25 REVISED<br>BUDGETED | FY26 DRAFT<br>BUDGET |  | 4.1200 | System Repairs & Maintenance               | FY23<br>ACTUAL | FY24<br>ACTUAL | FY25<br>REVISED<br>PROJECTED<br>ACTUAL | FY25<br>REVISED<br>BUDGETED | FY26 DRAFT<br>BUDGET |
| 6        |                                    | EXISTING DEBT SERVICE               | \$ 12,900.72   |                | \$ -                                   | \$ -                     | \$ -                 |  |        |                                            |                |                |                                        |                             |                      |
| 7        |                                    | Equipment/Vehicle Capital Reserves  | \$ 31,470.71   | \$ 46,172.00   | \$ -                                   | \$ 49,101.00             | \$ 49,101.00         |  |        | General System Improvements                |                |                | \$ -                                   | \$ 41,300.00                | \$ 43,000.00         |
| 8        |                                    | Lab Equipment Reserves              |                |                | \$ -                                   | \$ 2,023.00              | \$ 2,023.00          |  |        |                                            |                |                |                                        |                             |                      |
| 9        |                                    |                                     |                |                |                                        |                          |                      |  |        | Total                                      |                |                | \$ -                                   | \$ 41,300.00                | \$ 43,000.00         |
| 10       |                                    |                                     |                |                |                                        |                          |                      |  |        |                                            |                |                |                                        |                             |                      |
| 11       |                                    |                                     |                |                |                                        |                          |                      |  | 4.1210 | Capital Improvements Program               |                |                |                                        |                             |                      |
| 12       |                                    | Meter Reader Utility Vehicle        |                | \$ 7,550.00    | \$ -                                   | \$ -                     | \$ -                 |  |        | Irrigation meter installes                 |                |                | \$ 56,224.26                           |                             |                      |
| 13       |                                    | 2 - F150 xlt cew cab                |                |                | \$ -                                   | \$ -                     | \$ -                 |  |        | Meter Replacement Program                  |                |                | \$ -                                   |                             |                      |
| 14       |                                    | Dump Truck 5 - 6 yd                 |                |                | \$ 52,735.50                           | \$ 52,735.50             | \$ -                 |  |        | Building Repairs                           |                |                | \$ -                                   | \$ 10,500.00                | \$ 10,500.00         |
| 15       |                                    | Towable Air Compressor 180cfm       |                |                | \$ -                                   | \$ -                     | \$ -                 |  |        | Pipe Replacement Program                   |                |                | \$ -                                   | \$ 90,000.00                | \$ 90,000.00         |
| 16       |                                    | 1- F250 W/Utility Bed and pipe rack | \$ 21,500.00   |                | \$ -                                   | \$ -                     | \$ -                 |  |        | Total                                      |                |                | \$ -                                   | \$ 100,500.00               | \$ 100,500.00        |
| 17       |                                    | 1- F350 W/crane                     | \$ 42,500.00   |                | \$ -                                   | \$ -                     | \$ -                 |  |        |                                            |                |                |                                        |                             |                      |
| 18       |                                    | New Mower                           |                | \$ 6,152.00    | \$ -                                   | \$ -                     | \$ -                 |  | 4.1220 | Deprecation Fund/Reserves                  |                |                |                                        |                             |                      |
| 19       |                                    | 4" Dewatering/Bypass Pump           |                |                | \$ -                                   | \$ -                     | \$ -                 |  |        | Reserve for Anticipated capital Outlays    |                |                | \$ -                                   | \$ 95,000.00                | \$ 95,000.00         |
| 20       |                                    |                                     |                |                |                                        |                          |                      |  |        | Water Delivery Capital Reserves            |                |                | \$ -                                   | \$ 306,000.00               | \$ 479,000.00        |
| 21       |                                    |                                     |                |                |                                        |                          |                      |  |        | Total                                      |                |                | \$ -                                   | \$ 401,000.00               | \$ 574,000.00        |
| 22       |                                    |                                     |                |                |                                        |                          |                      |  |        |                                            |                |                |                                        |                             |                      |
| 23       |                                    |                                     |                |                |                                        |                          |                      |  |        |                                            |                |                |                                        |                             |                      |
| 24       |                                    |                                     |                |                |                                        |                          |                      |  | 4.2000 | Professional Services - Engineering        |                |                |                                        |                             |                      |
| 25       |                                    |                                     |                |                |                                        |                          |                      |  |        | Rate Study                                 | \$ 25,657.69   |                | \$ -                                   | \$ -                        | \$ -                 |
| 26       |                                    |                                     |                |                |                                        |                          |                      |  |        | ASR Study                                  |                |                | \$ -                                   | \$ -                        |                      |
| 27       |                                    |                                     |                |                |                                        |                          |                      |  |        | Legal                                      |                | \$ 11,171.53   | \$ -                                   | \$ -                        | \$ -                 |
| 28       |                                    |                                     |                |                |                                        |                          |                      |  |        | Water System Modeling/Design               |                |                | \$ -                                   | \$ -                        | \$ -                 |
| 29       |                                    | TOTAL PROPERTY & EQUIPMENT          |                |                | \$ 52,735.50                           | \$ 52,735.50             | \$ -                 |  |        | Design future years water line replacement |                |                | \$ -                                   | \$ -                        | \$ -                 |
| 30       |                                    |                                     |                |                |                                        |                          |                      |  |        | Miscellaneous Engineering                  |                |                | \$ -                                   | \$ 5,000.00                 | \$ 5,000.00          |
| 31       | 12.4.3100                          | Property & Equipment                |                |                | \$ 52,735.50                           | \$ 52,735.50             | \$ -                 |  |        | GIS Mapping                                |                |                | \$ -                                   | \$ -                        |                      |
| 32       | 12.4.3110                          | Property & Equipment <\$5,000       |                |                | \$ -                                   |                          |                      |  |        | Total                                      |                |                | \$ 12,903.63                           | \$ 5,000.00                 | \$ 5,000.00          |
| 33       | 12.4.3510                          | Lease Payments/Vehicle replacements |                |                | \$ 51,124.00                           | \$ 51,124.00             | \$ 51,124.00         |  |        | Reserve Offsets                            |                |                | \$ -                                   | \$ 30,000.00                | \$ -                 |
| 34       |                                    |                                     |                |                |                                        |                          |                      |  |        | Total                                      |                |                | \$ 12,903.63                           | \$ 517,800.00               | \$ 722,500.00        |

**SEWER EXPENDATURES  
BUDGET FY26**

|    |          |                                               |                        |                      | FY25 REVISED<br>PROJECTED<br>ACTUAL | FY25 REVISED<br>BUDGETED | FY26 DRAFT<br>BUDGET   | (+/-) %<br>to<br>BUDGET |
|----|----------|-----------------------------------------------|------------------------|----------------------|-------------------------------------|--------------------------|------------------------|-------------------------|
| 1  | 5/5/2025 | <b>SEWER 114</b>                              | <b>FY23 ACTUAL</b>     | <b>FY24 ACTUAL</b>   |                                     |                          |                        |                         |
| 2  |          | <b>DESCRIPTION</b>                            |                        |                      |                                     |                          |                        |                         |
| 3  |          | 114.0100 Salaries                             | \$ 281,130.20          | \$ 284,575.58        | \$ 317,730.35                       | \$ 375,432.93            | \$ 388,579.79          | 3.5%                    |
| 4  |          | 114.0200 Social Security                      | \$ 20,142.47           | \$ 20,840.29         | \$ 23,172.79                        | \$ 28,720.62             | \$ 29,726.35           | 3.5%                    |
| 5  |          | 114.0210 Health Insurance                     | \$ 37,027.01           | \$ 36,165.57         | \$ 37,035.76                        | \$ 52,717.16             | \$ 52,697.75           | 0.0%                    |
| 6  |          | 114.0220 Retirement                           | \$ 45,654.19           | \$ 48,362.96         | \$ 58,738.49                        | \$ 69,680.35             | \$ 72,120.41           | 3.5%                    |
| 7  |          | 114.0300 Gas & Oil Vehicles                   | \$ 7,106.35            | \$ 5,999.57          | \$ 5,706.02                         | \$ 7,500.00              | \$ 7,500.00            | 0.0%                    |
| 8  |          | 114.0310 Diesel--Fuel                         | \$ 8,062.18            | \$ 3,350.06          | \$ 4,938.18                         | \$ 4,100.00              | \$ 4,100.00            | 0.0%                    |
| 9  |          | 114.0320 Diesel Equip Maint & Repairs         | \$ 12,521.07           | \$ 8,099.80          | \$ 11,392.74                        | \$ 7,100.00              | \$ 7,400.00            | 4.2%                    |
| 10 |          | 114.0400 Maint & Repairs Vehicles             | \$ 2,679.46            | \$ 2,828.36          | \$ 913.82                           | \$ 5,000.00              | \$ 5,000.00            | 0.0%                    |
| 11 |          | 114.0600 Supplies & Materials                 | \$ 8,692.07            | \$ 7,013.79          | \$ 5,307.02                         | \$ 11,025.00             | \$ 11,025.00           | 0.0%                    |
| 12 |          | 114.0610 Tools                                | \$ 2,246.91            | \$ 1,390.16          | \$ 219.02                           | \$ 2,300.00              | \$ 2,300.00            | 0.0%                    |
| 13 |          | 114.0620 Office Supplies                      | \$ 11,336.57           | \$ 10,576.81         | \$ 9,832.42                         | \$ 10,000.00             | \$ 10,000.00           | 0.0%                    |
| 14 |          | 114.0630 Lab Supplies                         | \$ 7,186.32            | \$ 10,959.00         | \$ 9,716.22                         | \$ 10,000.00             | \$ 10,300.00           | 3.0%                    |
| 15 |          | 114.0700 Telephone                            | \$ 6,650.74            | \$ 7,606.43          | \$ 7,748.89                         | \$ 6,500.00              | \$ 6,695.00            | 3.0%                    |
| 16 |          | 114.0900 Power & Electricity                  | \$ 64,954.00           | \$ 79,023.38         | \$ 66,542.48                        | \$ 65,000.00             | \$ 66,950.00           | 3.0%                    |
| 17 |          | 114.1000 Insurance                            | \$ 48,613.94           | \$ 42,890.07         | \$ 41,397.14                        | \$ 35,000.00             | \$ 36,050.00           | 3.0%                    |
| 19 |          | 114.1200 System Repairs&Main                  | \$ 39,699.77           | \$ 27,238.78         | \$ 24,751.11                        | \$ 77,250.00             | \$ 77,250.00           | 0.0%                    |
| 20 |          | 114.1201 Sludge Disposal                      | \$ 18,010.86           | \$ 15,882.77         | \$ 25,911.49                        | \$ 20,000.00             | \$ 20,000.00           | 0.0%                    |
| 21 |          | 114.1202 Grit Disposal                        | \$ 5,766.62            | \$ 653.64            | \$ 257.35                           | \$ 1,627.50              | \$ 1,627.50            | 0.0%                    |
| 22 |          | 114.1203 Uniforms and Clothing                | \$ 948.56              | \$ 1,087.44          | \$ 250.00                           | \$ 2,200.00              | \$ 2,200.00            | 0.0%                    |
| 23 |          | 114.1210 Capital Improvements                 | \$ 2,700.57            | \$ 965.73            | \$ 60,880.00                        | \$ 100,000.00            | \$ 100,000.00          | 0.0%                    |
| 24 |          | 114.1211 Admin. Bld. Expenses                 | \$ 3,025.50            | \$ -                 | \$ 891.75                           | \$ 1,200.00              | \$ 1,200.00            |                         |
| 26 |          | 114.1230 Collection System I&I Monitoring     | \$ -                   | \$ -                 | \$ -                                | \$ -                     | \$ -                   |                         |
| 27 |          | 114.1300 Dues & Certifications                | \$ 3,409.94            | \$ 3,045.75          | \$ 3,085.75                         | \$ 8,100.00              | \$ 8,100.00            | 0.0%                    |
| 28 |          | 114.1400 Training & Seminars                  | \$ 4,832.10            | \$ 2,173.45          | \$ 573.55                           | \$ 6,000.00              | \$ 6,000.00            | 0.0%                    |
| 29 |          | 114.1900 Prof. Ser. - Audit                   | \$ 5,000.00            | \$ 250.00            | \$ 6,454.63                         | \$ 5,000.00              | \$ 5,000.00            | 0.0%                    |
| 30 |          | 114.2000 Prof. Ser. - Eng.                    | \$ 41,797.69           | \$ 19,180.37         | \$ 4,908.12                         | \$ 5,000.00              | \$ 5,000.00            | 0.0%                    |
| 31 |          | 114.2000.0001 Prof. Ser. - Eng.               | \$ 20,761.37           |                      |                                     |                          |                        |                         |
| 32 |          | 114.2000.0004 Prof. Ser. - Eng. Lift Stations | \$ 5,260.00            | \$ 7,015.00          |                                     |                          |                        |                         |
| 33 |          | 114.3000 Miscellaneous                        | \$ 66.00               | \$ 2,787.75          | \$ -                                | \$ 1,124.82              | \$ 1,124.82            | 0.0%                    |
| 34 |          | 114.3100 Prop. & Equipment                    | \$ 52,941.22           | \$ -                 | \$ 52,735.50                        | \$ 52,735.50             | \$ 12,000.00           | -77.2%                  |
| 35 |          | 114.3100.001 Prop. & Equipment                | \$ 62,332.97           |                      |                                     |                          |                        |                         |
| 36 |          | 114.3100.002 Prop. & Equipment                | \$ 139,581.00          |                      |                                     |                          |                        |                         |
| 37 |          | 114.3100.SPOE Prop. & Equipment               | \$ 14,850.00           |                      |                                     |                          |                        |                         |
| 38 |          | 114.3100.004 Prop. & Equipment                | \$ 5,957.50            |                      |                                     |                          |                        |                         |
| 39 |          | 114.3110 Prop & Equip <\$5,000                | \$ -                   | \$ -                 | \$ 2,367.67                         | \$ -                     | \$ -                   |                         |
| 40 |          | 114.3530 Admin. of Sewer bond                 | \$ 88,408.89           | \$ 86,954.24         | \$ 86,954.26                        | \$ 87,000.00             | \$ 87,000.00           | 0.0%                    |
| 41 |          | 114.3520 WWTP Depreciation                    | \$ -                   |                      | \$ 120,000.00                       | \$ 120,000.00            | \$ 140,000.00          | 16.7%                   |
| 42 |          | 114.3510 Equipment/Vehicle Capital Reserves   | \$ 101,672.16          | \$ 12,349.34         | \$ 122,925.00                       | \$ 122,925.00            | \$ 122,925.00          | 0.0%                    |
| 43 |          | 114.3600 Wastewater analysis                  | \$ 15,105.47           | \$ 13,022.50         | \$ 11,673.84                        | \$ 13,700.00             | \$ 13,700.00           | 0.0%                    |
| 44 |          | 114.3700 Chemicals                            | \$ 48,262.93           | \$ 55,892.25         | \$ 43,870.36                        | \$ 49,000.00             | \$ 49,000.00           | 0.0%                    |
| 45 |          | 114.8900 Bad Debt Expense                     | \$ -                   | \$ -                 | \$ -                                | \$ -                     | \$ -                   |                         |
| 46 |          |                                               | \$ -                   | \$ -                 | \$ (1,665.78)                       | \$ -                     |                        |                         |
| 47 |          | SRF I&I Rehab Project                         |                        | \$ 86,954.24         | \$ -                                | \$ -                     | \$ -                   |                         |
| 48 |          | <b>SUBTOTAL - SEWER</b>                       | <b>\$ 1,244,394.60</b> | <b>\$ 818,180.84</b> | <b>\$ 1,168,881.72</b>              | <b>\$ 1,362,938.88</b>   | <b>\$ 1,362,571.62</b> | <b>0.0%</b>             |
| 49 |          |                                               |                        |                      |                                     |                          |                        |                         |
| 50 |          |                                               |                        |                      |                                     |                          |                        |                         |
| 51 |          | <b>ADMINISTRATIVE</b>                         |                        |                      |                                     |                          |                        |                         |
| 52 | ACCT #   | DESCRIPTION                                   |                        |                      |                                     |                          |                        |                         |
| 53 |          | 119.0100 Admin. Salaries                      | \$ 52,777.14           | \$ 55,814.53         | \$ 63,921.79                        | \$ 58,952.32             | \$ 61,015.65           | 3.5%                    |
| 54 |          | 119.0200 Social Security                      | \$ 3,906.33            | \$ 4,137.76          | \$ 4,584.05                         | \$ 4,509.85              | \$ 4,667.70            | 3.5%                    |
| 55 |          | 119.0210 Hospital Insurance                   | \$ 5,544.08            | \$ 5,945.22          | \$ 10,393.59                        | \$ 6,985.15              | \$ 8,371.76            | 19.9%                   |
| 56 |          | 119.0220 Retirement                           | \$ 9,220.41            | \$ 9,917.66          | \$ 11,783.59                        | \$ 10,941.55             | \$ 11,324.50           | 3.5%                    |
| 57 |          | Admin-Office Supplies                         |                        |                      |                                     |                          |                        |                         |
| 58 |          | Bond Interest expense                         |                        |                      |                                     |                          |                        |                         |
| 59 |          | Transfer to Gen. Fund                         |                        |                      |                                     |                          |                        |                         |
| 60 |          | Transfer to Water Fund                        |                        |                      |                                     |                          |                        |                         |
| 61 |          | Transfer to Special Rev                       |                        |                      |                                     |                          |                        |                         |
| 62 |          | <b>TOTAL ADMINISTRATIVE</b>                   | <b>\$ 71,447.96</b>    | <b>\$ 75,815.17</b>  | <b>\$ 90,683.03</b>                 | <b>\$ 81,388.87</b>      | <b>\$ 85,379.61</b>    | <b>4.9%</b>             |
| 63 |          |                                               |                        |                      |                                     |                          |                        |                         |
| 64 |          | <b>GRAND TOTAL - SEWER</b>                    | <b>\$ 1,315,842.56</b> | <b>\$ 893,996.01</b> | <b>\$ 1,259,564.75</b>              | <b>\$ 1,444,327.75</b>   | <b>\$ 1,447,951.24</b> | <b>0.3%</b>             |
|    |          |                                               |                        |                      |                                     |                          |                        |                         |
|    |          | Salaries                                      |                        |                      |                                     |                          |                        |                         |
|    |          | Health Ins                                    |                        |                      |                                     |                          |                        |                         |
|    |          | O&M                                           |                        |                      |                                     |                          |                        |                         |



SEWER REVENUE  
BUDGET FY26

| 4  | 5/5//2025 | DESCRIPTION                   | FY23 ACTUAL     | FY24 ACTUAL     | FY25 REVISED<br>PROJECTED<br>ACTUAL | FY25 REVISED<br>BUDGETED | FY26 DRAFT<br>BUDGET | (+/-) % to<br>BUDGET |
|----|-----------|-------------------------------|-----------------|-----------------|-------------------------------------|--------------------------|----------------------|----------------------|
| 5  | 113-0005  | Sewer Bond Transfer           | \$ -            |                 | \$ -                                | \$ -                     | \$ -                 |                      |
| 6  | 113-1000  | Transfer From CIP Fund        | \$ -            |                 | \$ -                                | \$ -                     | \$ -                 |                      |
| 7  | 113-2000  | Transfer fr. Depreciation Fd. | \$ 46,000.00    | \$ 7,550.00     | \$ -                                | \$ 52,735.50             | \$ 12,000.00         |                      |
| 8  | 113-3300  | Intrest earned                | \$ 46,822.22    | \$ 129,205.93   | \$ -                                | \$ 1,000.00              | \$ 25,000.00         | 2400.0%              |
| 9  | 113-4110  | Sewer Service Charges         | \$ 1,257,293.27 | \$ 1,330,871.67 | \$ 1,457,765.32                     | \$ 1,381,592.25          | \$ 1,401,951.24      | 1.5%                 |
| 10 | 113-4111  | Penalties                     | \$ 3,195.00     | \$ 3,840.00     | \$ 2,640.00                         | \$ 5,500.00              | \$ 5,500.00          | 0.0%                 |
| 11 | 113-4112  | Administrative Account Fees   | \$ 521.43       | \$ 114.29       | \$ 400.00                           | \$ 1,300.00              | \$ 1,300.00          | 0.0%                 |
| 12 | 113-4300  | Tie-in fees & Installations   | \$ 4,400.00     | \$ 3,100.00     | \$ 61,580.00                        | \$ -                     | \$ -                 |                      |
| 13 | 113-4500  | Service Calls                 | \$ -            | \$ -            | \$ 650.00                           | \$ 500.00                | \$ 500.00            | 0.0%                 |
| 14 | 113-4600  | Inspection Fees               | \$ 4,750.00     | \$ 4,550.00     | \$ 2,200.00                         | \$ 1,500.00              | \$ 1,500.00          | 0.0%                 |
| 15 | 113-4610  | Repairs Caused by Others      | \$ -            | \$ -            | \$ 3,055.77                         | \$ -                     | \$ -                 |                      |
| 16 | 113.4800  | Federal Grant Revenue         | \$ -            |                 |                                     |                          |                      |                      |
| 17 | 113-4900  | Miscellaneous                 | \$ -            | \$ -            | \$ -                                | \$ 200.00                | \$ 200.00            | 0.0%                 |
| 18 | 113-9100  | Transfer fr. Water Fd.        | \$ -            | \$ -            | \$ -                                | \$ -                     | \$ -                 |                      |
| 19 | 113-9200  | Transfer fr. Gen. Fd.         | \$ -            | \$ -            | \$ -                                | \$ -                     | \$ -                 |                      |
| 20 | 113-9300  | Transfer fr. Spec. Rev.       | \$ 532,028.00   | \$ 7,015.00     | \$ -                                | \$ -                     | \$ -                 |                      |
| 21 | 113-9900  | Advalorem Tax                 | \$ -            |                 | \$ -                                | \$ -                     | \$ -                 |                      |
| 22 | 123.9901  | Proceeds-Sale of Assets       | \$ -            |                 | \$ -                                | \$ -                     | \$ -                 |                      |
| 23 |           | SRF Bond Reserve              | \$ -            |                 | \$ -                                | \$ -                     | \$ -                 |                      |
| 24 |           | <b>TOTAL</b>                  | \$ 1,895,009.92 | \$ 1,486,246.89 | \$ -                                | \$ 1,444,327.75          | \$ 1,447,951.24      | 0.3%                 |
|    |           |                               |                 |                 |                                     |                          |                      |                      |
|    |           |                               |                 |                 |                                     |                          |                      |                      |

SEWER CAPITAL  
BUDGET FY26

|    |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                |                                     |                          |                      |
|----|-----------|---------------------------------------|----------------|----------------|-------------------------------------|--------------------------|----------------------|--|--------|---------------------------------------------------|----------------|----------------|-------------------------------------|--------------------------|----------------------|
|    | 5/5/2025  | JUSTIFICATION OF .3100, 3110, 3500    |                |                |                                     |                          |                      |  |        |                                                   |                |                |                                     |                          |                      |
|    | ACCT.#    | DESCRIPTION                           | FY23<br>ACTUAL | FY24<br>ACTUAL | FY25 REVISED<br>PROJECTED<br>ACTUAL | FY25 REVISED<br>BUDGETED | FY26 DRAFT<br>BUDGET |  | 4.1200 | System Repairs&Main                               | FY23<br>ACTUAL | FY24<br>ACTUAL | FY25 REVISED<br>PROJECTED<br>ACTUAL | FY25 REVISED<br>BUDGETED | FY26 DRAFT<br>BUDGET |
| 6  |           | EXISTING DEBT SERVICE                 | \$ 99,799.99   |                | \$ -                                | \$ -                     | \$ -                 |  |        |                                                   |                |                |                                     |                          |                      |
| 7  |           | Equipment/Vhicle Capital Reserves     | \$ 15,675.01   | \$ 115,475.00  | \$ -                                | \$ 115,475.00            | \$ 115,475.00        |  |        |                                                   |                |                | \$ -                                | \$ -                     | \$ -                 |
| 8  |           | Lab Equipment Reserves                |                |                |                                     | \$ 7,450.00              | \$ 7,450.00          |  |        | General System Repairs                            | \$ 39,699.77   |                | \$ 24,751.11                        | \$ 75,000.00             | \$ 75,000.00         |
| 9  |           |                                       |                |                |                                     |                          |                      |  |        | TOTAL                                             | \$ 39,699.77   |                | \$ 24,751.11                        | \$ 75,000.00             | \$ 75,000.00         |
| 10 |           |                                       |                |                |                                     |                          |                      |  |        | <b>4.1210 capital Improvements Program</b>        |                |                |                                     |                          |                      |
| 11 |           | Meter Reader Utility vehicle          |                | \$ 7,550.00    | \$ -                                | \$ -                     |                      |  |        | Building and Grounds Repairs                      |                |                | \$ 4,600.00                         | \$ 5,000.00              | \$ 5,000.00          |
| 12 |           | 2 - F150 xlt cew cab                  |                |                | \$ -                                | \$ -                     |                      |  |        | Repairs to lift stations                          |                |                |                                     |                          |                      |
| 13 |           | Sewer lateral camera                  |                |                | \$ -                                | \$ -                     | \$ 12,000.00         |  |        |                                                   |                |                | \$ -                                | \$ -                     | \$ -                 |
| 14 |           | Dump Truck 5 - 6 yd                   |                |                | \$ 52,733.50                        | \$ 52,735.50             | \$ -                 |  |        |                                                   |                |                |                                     |                          |                      |
| 15 |           | 1- F250 W/Utility Bed and pipe rack   | \$ 21,500.00   |                | \$ -                                | \$ -                     | \$ -                 |  |        |                                                   |                |                | \$ -                                |                          |                      |
| 16 |           | 1- F350 W/crane                       | \$ 42,500.00   |                | \$ -                                | \$ -                     | \$ -                 |  |        | <b>I &amp; I Monitoring</b>                       |                |                |                                     |                          |                      |
| 17 |           | New Mower                             |                | \$ 6,152.00    | \$ -                                | \$ -                     | \$ -                 |  |        | On Going Collection Sys Rehab and/or Replacements |                |                | \$ 85,000.00                        | \$ 95,000.00             | \$ 95,000.00         |
| 18 |           | 4" Dewatering/Bypass Pump             |                |                |                                     | \$ -                     | \$ -                 |  |        | Service Lateral Rehab & Replacement               |                |                | \$ -                                |                          | \$ -                 |
| 19 |           |                                       |                |                |                                     |                          |                      |  |        | Manhole Rehabilitation                            |                |                | \$ -                                |                          | \$ -                 |
| 20 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                | \$ -                                |                          | \$ -                 |
| 21 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                | \$ -                                |                          | \$ -                 |
| 22 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                | \$ -                                |                          | \$ -                 |
| 23 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                | \$ -                                |                          | \$ -                 |
| 24 |           |                                       |                |                |                                     |                          |                      |  |        | TOTAL                                             | \$ 2,700.57    |                | \$ 60,880.00                        | \$ 100,000.00            | \$ 100,000.00        |
| 25 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                |                                     |                          |                      |
| 26 |           |                                       |                |                |                                     |                          |                      |  |        | <b>4.1220 Deprecation Fund/Reserves</b>           |                |                | \$ -                                |                          |                      |
| 27 |           |                                       |                |                |                                     |                          |                      |  |        | Reserve for Anticipated capital Outlays           | \$ 112,000.00  |                | \$ 50,000.00                        | \$ 112,000.00            | \$ 120,000.00        |
| 28 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                | \$ -                                |                          |                      |
| 29 |           | <b>TOTAL PROPERTY &amp; EQUIPMENT</b> |                |                | <b>\$ 52,733.50</b>                 | <b>\$ 60,185.50</b>      | <b>\$ 12,000.00</b>  |  |        | TOTAL                                             | \$ 112,000.00  |                | \$ 50,000.00                        | \$ 112,000.00            | \$ 120,000.00        |
| 30 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                |                                     |                          |                      |
| 31 |           |                                       |                |                |                                     |                          |                      |  |        | <b>4.2000 Professional Services - Engineering</b> |                |                |                                     |                          |                      |
| 32 | 11.4.3100 | Property & Equipment                  |                |                | \$ 52,735.50                        | \$ 52,735.50             | \$ 12,000.00         |  |        | Rate Study                                        | \$ 13,897.69   |                | \$ 26,427.50                        | \$ -                     | \$ -                 |
| 33 | 11.4.3110 | Property & Equipment <\$5,000         |                |                | \$ -                                |                          |                      |  |        | NPDES Renewal                                     | \$ 27,900.00   |                | \$ -                                | \$ -                     | \$ -                 |
| 34 | 11.4.3510 | Lease Payments/Vehicle replacements   |                |                | \$ 122,925.00                       | \$ 122,925.00            | \$ 122,925.00        |  |        | PAA study                                         |                |                |                                     |                          | \$ -                 |
| 35 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                | \$ -                                |                          |                      |
| 36 |           |                                       |                |                |                                     |                          |                      |  |        | GIS Mapping                                       |                |                |                                     |                          |                      |
| 37 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                |                                     | \$ -                     | \$ -                 |
| 38 |           |                                       |                |                |                                     |                          |                      |  |        | Miscellaneous Engineering                         |                |                | \$ 4,908.12                         | \$ 5,000.00              | \$ 5,000.00          |
| 39 |           |                                       |                |                |                                     |                          |                      |  |        | TOTAL                                             | \$ 41,797.69   |                | \$ 8,090.00                         | \$ 5,000.00              | \$ 5,000.00          |
| 40 |           |                                       |                |                |                                     |                          |                      |  |        | Reserve Offsets                                   |                |                | \$ -                                | \$ 52,735.50             | \$ 12,000.00         |
| 41 |           |                                       |                |                |                                     |                          |                      |  |        | <b>Totals</b>                                     |                |                | <b>\$ 143,721.11</b>                | <b>\$ 344,735.50</b>     | <b>\$ 312,000.00</b> |
| 42 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                |                                     |                          |                      |
| 43 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                |                                     |                          |                      |
| 44 |           |                                       |                |                |                                     |                          |                      |  |        |                                                   |                |                |                                     |                          |                      |

This equipment to be  
paid from reserves