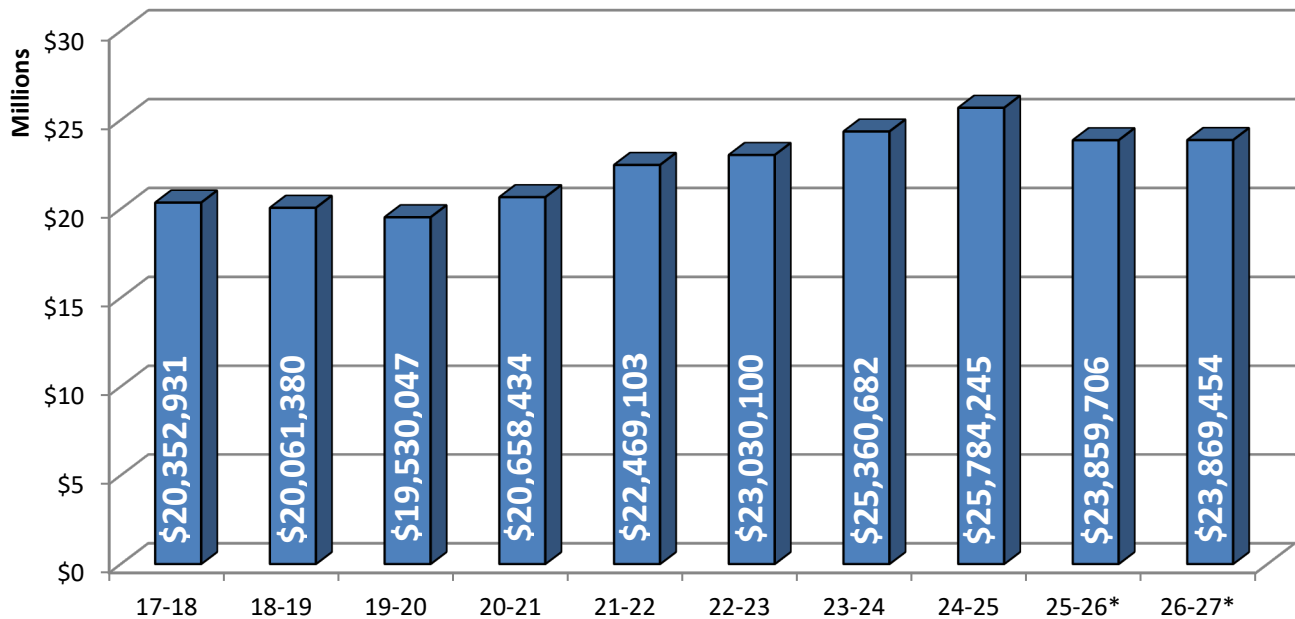
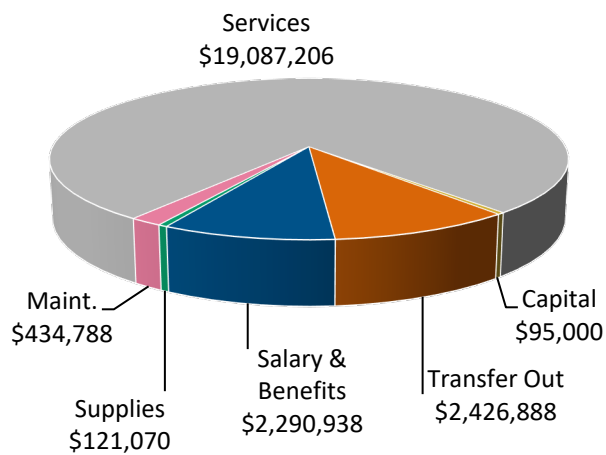


Water and Sewer Fund Revenues Ten Year History

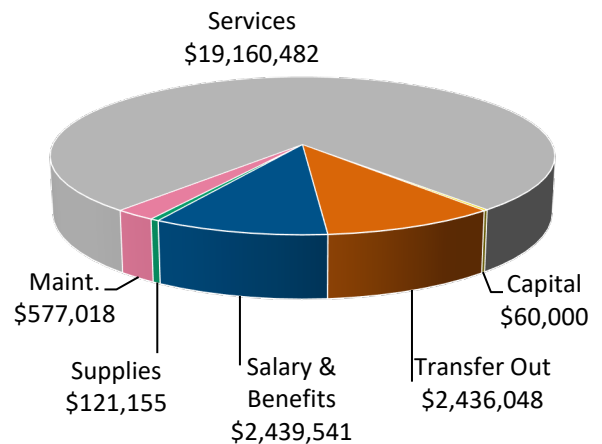


*Budgeted

Water and Sewer Fund Expenses By Classification



FY 25-26 Adopted Budget



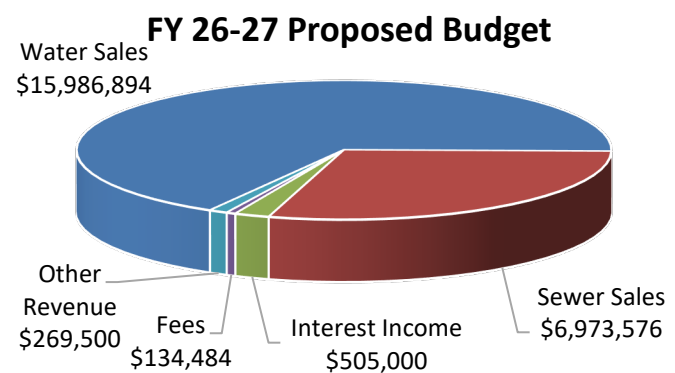
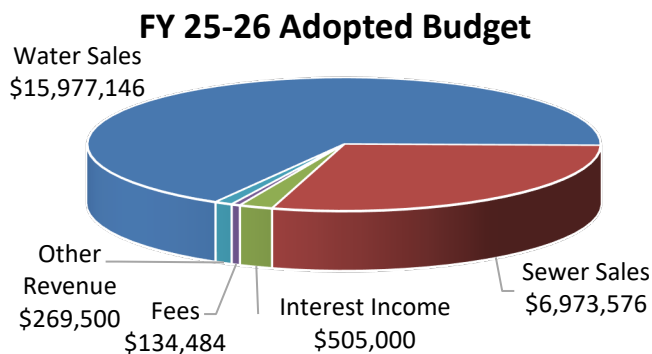
FY 26-27 Proposed Budget

Expenses are broken down by classification, which include salaries, supplies, maintenance, services, transfers, and capital.

**Water and Sewer Fund
Revenue Summary**

Description	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Water Service Sales	\$ 15,750,710	\$ 15,977,146	\$ 15,977,146	\$ 15,986,894
Total Water Sales	15,750,710	15,977,146	15,977,146	15,986,894
Sewer Service Sales	7,314,964	6,973,576	6,973,576	6,973,576
Total Sewer Sales	7,314,964	6,973,576	6,973,576	6,973,576
Interest - Operating	1,658,719	500,000	500,000	500,000
Interest - IMF	96,666	5,000	5,000	5,000
Total Interest Income	1,755,385	505,000	505,000	505,000
Disconnect/Reconnect	9,370	30,000	30,000	30,000
Water Tap Fees	500	5,000	5,000	5,000
Sewer Tap Fees	400	5,000	5,000	5,000
Utility Inspection Fees	400	4,000	4,000	4,000
Licenses	9,150	6,500	6,500	6,500
Water Impact Fees	33,593	54,343	54,343	54,343
Sewer Impact Fees	10,075	29,641	29,641	29,641
Total Fees	63,488	134,484	134,484	134,484
Miscellaneous Income	36,616	5,000	5,000	5,000
Lease Revenue	123,511	94,500	94,500	94,500
Penalties & Interest	146,936	160,000	160,000	160,000
Meter Sales Revenue	10,689	10,000	10,000	10,000
Prior Year A/E/R - IMF	626,759	0	0	0
Total Other Revenue	944,513	269,500	269,500	269,500
Total Revenue	\$ 25,829,060	\$ 23,859,706	\$ 23,859,706	\$ 23,869,454

**Water and Sewer Fund
Revenue Summary**

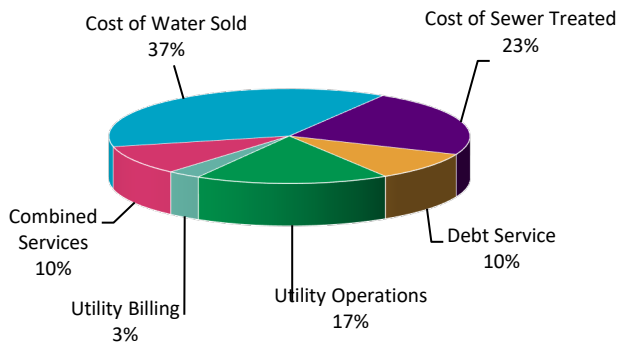


Water and Sewer Fund Expense Summary

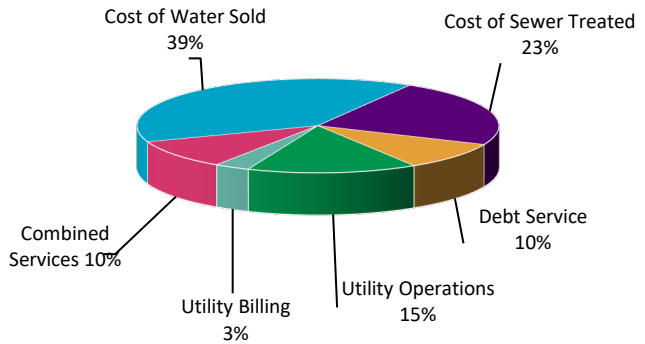
Department	Actual 2024-25	Adopted 2025-26	FY 26 Budget Amended	FY 27 Budget Proposed
Utility Operations	\$ 2,536,103	\$ 4,226,997	\$ 5,391,388	\$ 3,756,693
Utility Billing	626,231	727,499	730,331	785,020
Combined Services	2,463,944	2,442,985	2,443,895	2,473,505
Cost of Water Sold	8,395,646	9,122,072	9,673,414	9,680,479
Cost of Sewer Treated	4,959,447	5,548,206	5,548,206	5,731,290
Debt Service	<u>2,400,657</u>	<u>2,388,131</u>	<u>2,388,131</u>	<u>2,367,257</u>
Total Expenses	\$ <u>21,382,027</u>	\$ <u>24,455,890</u>	\$ <u>26,175,365</u>	\$ <u>24,794,244</u>

Water and Sewer Fund Graphic Analysis by Division

FY 25-26 Adopted Budget



FY 26-27 Proposed Budget



The total expenses for the Water and Sewer Fund for the Fiscal Year 2026-2027 is estimated at \$24,794,244 with operating costs at \$ 22,426,987 or approximately 90% and the remaining \$2,367,257 or 10% designated for debt.

Walkforward of Retained Earnings Water and Sewer Fund		
		Water and Sewer
Beginning Retained Earnings 10-01-25	\$	36,103,405
Add:		
Budgeted Revenues FY 26		23,859,706
Less:		
Budgeted Expenditures FY 26 adjusted for enc c/o	\$	26,175,365
Retained Earnings 9/30/2026		33,787,746
Add:		
Budgeted Revenues FY 27		23,869,454
Less:		
Budgeted Expenses FY 27		24,794,244
Budgeted Retained Earnings 09-30-27	\$	32,862,956
Retained Earnings:		
<u>Assigned</u>		
Water Sewer IMF (WS portion of 1/4 cent IMF projects)		
Southwestern - WS Lines	\$	250,000
Spanish Moss - WS Lines		250,000
Hillhaven/Woodway/Woodhill		250,000
Bethel School - Denton Tap to Moore Rd		3,268,905
Northlake Dr. Loop		1,000,000
Other Identified WS Projects:		
Sandy Lake Lift Station		1,200,000
Deforest Lift Station Rehab/Site Improvements		4,000,000
VP Site Improvements		3,400,000
VP, EST 1, EST 2 Chemical Analyzers/Build.		220,000
Water Sewer CIP		2,606,982
WS System Future Strategic Planning		600,000
Large Diameter Water Line Condition Assessments		1,424,100
Arborbrook Drainage Sewer Lines		1,196,818
Economic Development Agreement		472,000
<u>Unassigned</u>		
Unreserved, Undesignated		12,724,151
Projected Retained Earnings 09-30-27	\$	32,862,956