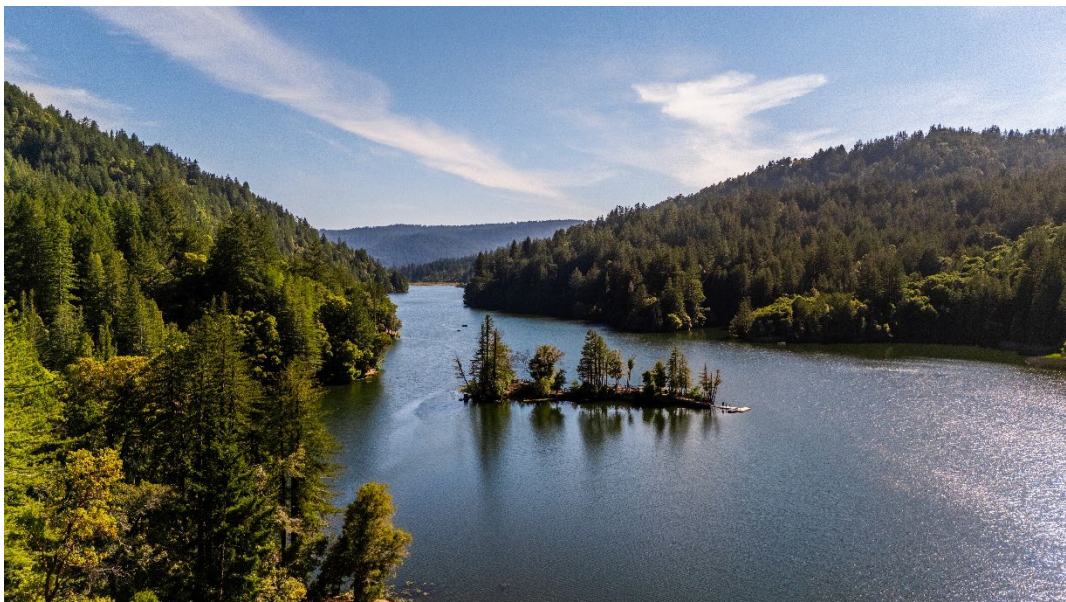


Water

Reconciliation of FY 2025 ACFR to FY 2025 Expenditures Reported in FY 2027 Budget

FY 2025 ACFR		Differences		FY 2025 Actuals Reported in FY 2027 Budget	
Personnel Services		GASB 68/75 & Compensated Absences		Personnel Services	
	19,439,488		(1,263,293)	18,176,195	
Services	12,481,715	GASB 87	283,657	12,765,372	Services
Supplies	3,967,633	GASB 96 Subscription	46,750	4,014,383	Supplies
Other supplies & Services	1,558,052	Capitalized expenditures	(190,292)	1,367,760	Other materials & services
Capital Outlay	-	Capital assets	343,149	343,149	Capital Outlay
Total Services, Supplies, & Other Charges	18,007,400	Total Services, Supplies, & Other Charges	483,264	18,490,664	Total Services, Supplies, & Other Charges
Depreciation and Amortization	6,370,845	Non-budgetary items	(6,370,845)	-	Depreciation and Amortization
Total Operating Expenses	43,817,733	Total Operating Expenses	(7,150,874)	36,666,859	Total Operating Expenses
Interest/fiscal charges on debt	5,064,358	Principal offset & deferred issuance costs	1,640,491	6,704,849	Interest/fiscal charges on debt
Transfers	521,923	Intra Entity Transfers	8,164,767	8,686,690	Transfers
TOTAL	49,404,014	Total	2,654,384	52,058,398	Total



Wastewater

Reconciliation of FY 2025 ACFR to FY 2025 Expenditures Reported in FY 2027 Budget

FY 2025 ACFR		Differences		FY 2025 Actuals Reported in FY 2027 Budget	
Personnel Services	11,645,066	GASB 68/75 & Compensated Absences	(666,285)	10,978,781	Personnel Services
Services	7,707,142	GASB 87 Leases	84,625	7,791,767	Services
Supplies	4,067,991			4,067,991	Supplies
Other materials & Services	3,321,674	Capitalized expenditures	(2,840,528)	48,146	Other materials & services
Capital Outlay	-	Capital assets	12,204,009	12,204,009	Capital Outlay
Total Services, Supplies, & Other Charges	15,096,807	Total Services, Supplies, & Other	(2,755,903)	12,340,904	Total Services, Supplies, & Other Charges
Depreciation and Amortization	5,074,618	Non-budgetary items	(5,074,618)	-	Depreciation and Amortization
Total Operating Expenses	31,816,491	Total Operating Expenses	(8,496,806)	23,319,685	Total Operating Expenses
Interest/fiscal charges on debt	628,560	Principal offset & deferred issuance costs	(1,474)	627,086	Interest/fiscal charges on debt
Transfers	193,163	Intra Entity Transfers	21,635	214,798	Transfers
TOTAL	32,638,214	Total	(8,476,645)	24,161,569	Total



Refuse

Reconciliation of FY 2025 ACFR to FY 2025 Expenditures Reported in FY 2027 Budget

FY 2025 ACFR		Differences		FY 2025 Actuals Reported in FY 2027 Budget	
Personnel Services	14,686,605	GASB 68/75 & Compensated Absences	(707,922)	13,978,683	Personnel Services
Services	9,243,571	GASB 87 leases	18,752	9,262,323	Services
Supplies	762,665			762,665	Supplies
Other supplies & Services	1,841,046	Capitalized expenditures	(616,538)	1,224,508	Other materials & services
Capital Outlay	-	Capital assets	3,967,570	3,967,570	Capital Outlay
Total Services, Supplies, & Other Charges	11,847,282	Total Services, Supplies, & Other Charges	(597,786)	11,249,496	Total Services, Supplies, & Other Charges
Depreciation and Amortization	2,565,812	Non-budgetary items	(2,565,812)	-	Depreciation and Amortization
Total Operating Expenses	29,099,699	Total Operating Expenses	(3,871,520)	25,228,179	Total Operating Expenses
Interest/fiscal charges on debt	11,225	GASB 87 lease interest	(177)	11,048	Interest/fiscal charges on debt
Transfers	494,945	Intra Entity Transfers	291,745	786,690	Transfers
TOTAL	29,605,869	Total	(3,579,952)	26,025,917	Total



Parking

Reconciliation of FY 2025 ACFR to FY 2025 Expenditures Reported in FY 2027 Budget

FY 2025 ACFR		Differences		FY 2025 Actuals Reported in FY 2027 Budget	
Personnel Services	3,714,259	Compensated Absences, OPEB	17,760	3,732,019	Personnel Services
Services	2,802,016	GASB 87	92,553	2,894,569	Services
Supplies	220,562			220,562	Supplies
Other supplies & Services	256,236	Capitalized expenditures	(26,306)	229,930	Other materials & services
Capital Outlay	-	Capital assets	694,801	694,801	Capital Outlay
Total Services, Supplies, & Other Charges	3,278,814	Total Services, Supplies, & Other Charges	761,048	4,039,862	Total Services, Supplies, & Other Charges
Depreciation and Amortization	755,087	Non-budgetary items	(755,087)	-	Depreciation and Amortization
Total Operating Expenses	7,748,160	Total Operating Expenses	23,721	7,771,881	Total Operating Expenses
Interest/fiscal charges on debt	256,503	Principal offset & deferred issuance costs	6,483	262,986	Interest/fiscal charges on debt
Transfers	170,919	Intra Entity Transfers	1,717	172,636	Transfers
TOTAL	8,175,582	Total	31,921	8,207,503	Total



Stormwater

Reconciliation of FY 2025 ACFR to FY 2025 Expenditures Reported in FY 2027 Budget

FY 2025 ACFR		Differences		FY 2025 Actuals Reported in FY 2027 Budget	
Personnel Services	302,332	GASB 68/75 & Compensated Absences	(66,160)	236,172	Personnel Services
Services	55,223		-	55,223	Services
Supplies	13,900		-	13,900	Supplies
Other supplies & Services	1,416,908	Capitalized expenditures	(974,666)	442,242	Other materials & services
Capital Outlay	-	Capital assets	974,666	974,666	Capital Outlay
Total Services, Supplies, & Other Charges	1,486,031	Total Services, Supplies, & Other Charges	-	1,486,031	Total Services, Supplies, & Other Charges
Depreciation and Amortization	802,008	Non-budgetary items	(802,008)	-	Depreciation and Amortization
Total operating expenses	2,590,371	Total Operating Expenses	(868,168)	1,722,203	Total Operating Expenses
Interest/fiscal charges on debt	69,021	Principal offset & deferred issuance costs	(26,921)	42,100	Interest/fiscal charges on debt
Transfers	229,232	Intra Entity Transfer	2,164	231,395	Transfers
TOTAL	2,888,624	Total	(892,925)	1,995,698	Total

