

# BENTON UTILITIES

## 2026 BUDGET



	<b>2025 Adopted Budget</b>	<b>2026 Adopted Budget</b>
Carryover Balance	2,020,360	<b>2,050,000</b>
Revenues:		
Electric	28,338,125	<b>32,174,584</b>
Water	9,322,000	<b>9,757,000</b>
Wastewater	10,439,000	<b>10,889,730</b>
Total Revenues	<u>48,099,125</u>	<u><b>52,821,314</b></u>
Expenditures:		
General Manager	2,282,776	<b>1,323,487</b>
Finance	324,851	<b>475,171</b>
Billing Services	1,528,049	<b>1,347,989</b>
Purchasing Services	336,498	<b>370,517</b>
Metering	553,184	<b>542,285</b>
Wholesale Electricity	17,400,000	<b>19,663,000</b>
Electric Distribution	6,084,640	<b>5,705,860</b>
Electric Admin	788,500	<b>734,384</b>
Water Purification	2,976,668	<b>4,468,573</b>
Construction - Water	5,029,697	<b>4,481,760</b>
Water Admin	1,583,000	<b>1,081,300</b>
Wastewater Treatment	4,406,053	<b>3,160,353</b>
Lift Stations	1,355,789	<b>1,185,492</b>
Construction - Wastewater	2,866,780	<b>2,997,763</b>
Wastewater Admin	2,603,000	<b>2,381,200</b>
Total Expenditures	<u>50,119,485</u>	<u><b>49,919,134</b></u>
Revenues Over (Under) Expenditures	<u>0</u>	<u><b>4,952,180</b></u>
Electric Revenues	<b>28,338,125</b>	<b>32,174,584</b>
Less Expenditures	<b>(25,948,259)</b>	<b>(27,456,394)</b>
Carryover Balance	-	<b>350,000</b>
Projected Net Income (Loss)	<u><b>2,389,866</b></u>	<u><b>5,068,190</b></u>
Water Revenues	<b>9,322,000</b>	<b>9,757,000</b>
Less Expenditures	<b>(11,264,484)</b>	<b>(11,384,783)</b>
Carryover Balance	<b>300,000</b>	<b>1,700,000</b>
Projected Net Income (Loss)	<u><b>(1,642,484)</b></u>	<u><b>72,217</b></u>
Wastewater Revenues	<b>10,439,000</b>	<b>10,889,730</b>
Less Expenditures	<b>(12,906,741)</b>	<b>(11,077,958)</b>
Carryover Balance	<b>1,720,360</b>	-
Projected Net Income (Loss)	<u><b>(747,381)</b></u>	<u><b>(188,228)</b></u>
Total Net Income (Loss)	<u><b>0</b></u>	<u><b>4,952,180</b></u>

# Budget Worksheet

## 4100 - Billing Services

Account Description	2025	2026
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<b>Human Resources</b>
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Regular Salaries	512,007	474,114
Overtime Salaries	5,963	2,148

501.10 Salaries - Regular	512,007	474,114
501.11 Salaries - Overtime	5,963	2,148
501.13 Fringe Benefits - Payroll Taxes	39,625	36,434
501.14 Fringe Benefits - Insurance	102,527	94,968
501.16 Fringe Benefits - Pensions	51,977	49,116
501.19 Fringe Benefits - Clothing Allowance	1,000	0
<b>Total Human Resources</b>	<b>713,099</b>	<b>656,780</b>

<b>Supplies</b>
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510.20 Supplies - Small Tools	500	200
510.30 Supplies - Office	5,000	2,500
510.32 Supplies - Postage	110,200	110,200
510.35 Supplies - Computer	8,000	4,000
510.40 Supplies - Janitorial	5,000	2,500
510.45 Supplies - Rugs, Rags, Towels, Etc.	300	300
510.60 Supplies - First Aid	750	500
510.62 Supplies - Safety	500	500
510.72 Supplies - Food	1,800	1,800
<b>Total Supplies</b>	<b>132,050</b>	<b>122,500</b>

<b>Repairs &amp; Maintenance</b>
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520.12 Repairs & Maintenance - Office Equipment	15,000	10,000
520.15 Repairs & Maintenance - Miscellaneous Equipment	1,000	1,000
520.20 Repairs & Maintenance - Facility	10,250	9,500
<b>Total Repairs &amp; Maintenance</b>	<b>26,250</b>	<b>20,500</b>

<b>Professional Services</b>
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530.20 Professional Services - Professional/Consultants	5,750	5,750
530.25 Professional Services - Computer	413,200	333,200
530.30 Professional Services - Advertising	500	500
530.40 Professional Services - Janitorial	7,850	7,850
530.50 Professional Services - Collection	22,000	22,000
530.60 Professional Services - Insurance - Property/Casualty	2,500	3,000
530.90 Professional Services - Other	13,500	13,800
<b>Total Professional Services</b>	<b>465,300</b>	<b>386,100</b>

<b>Utilities</b>
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540.10 Utilities - Interdepartmental (Non-cash)	3,400	3,559
540.20 Utilities - Natural Gas	1,000	1,100
540.30 Utilities - Telephone	7,000	0
540.35 Utilities - Cell Phones	1,200	1,200
<b>Total Utilities</b>	<b>12,600</b>	<b>5,859</b>

<b>Miscellaneous</b>
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560.10 Miscellaneous - Public Relations	150	150
560.30 Miscellaneous - Travels & Meetings	15,500	15,500
560.60 Miscellaneous - Bank Fees/Credit Card Fees	162,500	140,000
560.65 Miscellaneous - Cash Over/(Short)	500	500
560.90 Miscellaneous - Other	100	100
<b>Total Miscellaneous</b>	<b>178,750</b>	<b>156,250</b>

<b>Total 4100 - Billing Services</b>	<b>1,528,049</b>	<b>1,347,989</b>
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## Budget Worksheet

### 4200 - Purchasing Services

Account Description	2025	2026
<b>Human Resources</b>		
Regular Salaries	186,646	214,715
Overtime Salaries	2,783	3,268
501.10 Salaries - Regular	186,646	214,715
501.11 Salaries - Overtime	2,783	3,268
501.13 Fringe Benefits - Payroll Taxes	14,491	16,676
501.14 Fringe Benefits - Insurance	31,779	34,498
501.16 Fringe Benefits - Pensions	26,399	30,310
501.19 Fringe Benefits - Clothing Allowance	300	300
<b>Total Human Resources</b>	<b>262,398</b>	<b>299,767</b>
<b>Supplies</b>		
510.10 Supplies - Vehicle Fuel	2,250	2,000
510.20 Supplies - Small Tools	100	100
510.30 Supplies - Office	1,200	1,200
510.35 Supplies - Computer	2,700	2,700
510.40 Supplies - Janitorial	200	200
510.60 Supplies - First Aid	200	200
510.62 Supplies - Safety	250	250
510.70 Supplies - Education/Training	0	1,000
510.72 Supplies - Food	0	100
<b>Total Supplies</b>	<b>6,900</b>	<b>7,750</b>
<b>Repairs &amp; Maintenance</b>		
520.10 Repairs & Maintenance - Vehicles	2,500	2,500
520.12 Repairs & Maintenance - Office Equipment	2,000	2,000
520.15 Repairs & Maintenance - Miscellaneous Equipment	1,500	1,500
520.17 Repairs & Maintenance - Machinery	1,000	1,000
<b>Total Repairs &amp; Maintenance</b>	<b>7,000</b>	<b>7,000</b>
<b>Professional Services</b>		
530.20 Professional Services - Professional/Consultants	200	200
530.25 Professional Services - Computer	1,500	1,500
530.30 Professional Services - Advertising	500	500
530.60 Professional Services - Insurance - Property/Casualty	500	1,300
530.90 Professional Services - Other	800	1,500
<b>Total Professional Services</b>	<b>3,500</b>	<b>5,000</b>
<b>Utilities</b>		
540.30 Utilities - Telephone	700	0
540.35 Utilities - Cell Phones	3,000	2,500
<b>Total Utilities</b>	<b>3,700</b>	<b>2,500</b>
<b>Miscellaneous</b>		
560.20 Miscellaneous - Dues & Memberships	500	500
560.30 Miscellaneous - Travels & Meetings	2,500	3,000
<b>Total Miscellaneous</b>	<b>3,000</b>	<b>3,500</b>
<b>Capital Outlay</b>		
580.10 Capital Outlay - Furnitures and Fixtures	0	0
580.20 Capital Outlay - Vehicles	0	0
580.30 Capital Outlay - Equipment	0	0
580.40 Capital Outlay - Facilities and Buildings	0	10,000
580.50 Capital Outlay - System	0	0
580.60 Capital Outlay - Special Projects	50,000	35,000
580.70 Capital Outlay - Laboratory Equipment	0	0
<b>Total Capital Outlay</b>	<b>50,000</b>	<b>45,000</b>
<b>Total 4200 - Purchasing Services</b>	<b>336,498</b>	<b>370,517</b>

# Budget Worksheet

## 4300 - General Manager

Account Description		2025	2026
<b>Human Resources</b>			
Regular Salaries		651,352	707,554
Overtime Salaries		0	0
501.10	Salaries - Regular	651,352	707,554
501.13	Fringe Benefits - Payroll Taxes	49,828	54,128
501.14	Fringe Benefits - Insurance	70,831	86,377
501.16	Fringe Benefits - Pensions	58,265	72,708
501.19	Fringe Benefits - Clothing Allowance	700	700
<b>Total Human Resources</b>		<b>830,976</b>	<b>921,467</b>
<b>Supplies</b>			
510.10	Supplies - Vehicle Fuel	7,500	7,500
510.30	Supplies - Office	5,000	4,000
510.32	Supplies - Postage	100	100
510.35	Supplies - Computer	20,000	22,500
510.40	Supplies - Janitorial	150	150
510.62	Supplies - Safety	5,000	4,000
510.72	Supplies - Food	3,000	2,000
<b>Total Supplies</b>		<b>40,750</b>	<b>40,250</b>
<b>Repairs &amp; Maintenance</b>			
520.10	Repairs & Maintenance - Vehicles	2,000	2,000
<b>Total Repairs &amp; Maintenance</b>		<b>2,000</b>	<b>2,000</b>
<b>Professional Services</b>			
530.20	Professional Services - Professional/Consultants	50,000	50,000
530.25	Professional Services - Computer	250,000	250,000
530.30	Professional Services - Advertising	3,000	2,000
530.60	Professional Services - Insurance - Property/Casualty	550	1,550
530.90	Professional Services - Other	0	2,500
<b>Total Professional Services</b>		<b>303,550</b>	<b>306,050</b>
<b>Utilities</b>			
540.30	Utilities - Telephone	2,500	0
540.35	Utilities - Cell Phones	3,000	3,720
<b>Total Utilities</b>		<b>5,500</b>	<b>3,720</b>
<b>Miscellaneous</b>			
560.10	Miscellaneous - Public Relations	10,000	10,000
560.20	Miscellaneous - Dues & Memberships	20,000	20,000
560.30	Miscellaneous - Travels & Meetings	20,000	20,000
560.60	Miscellaneous - Bank Fees/Credit Card Fees	0	0
<b>Total Miscellaneous</b>		<b>50,000</b>	<b>50,000</b>
<b>Capital Outlay</b>			
580.10	Capital Outlay - Furnitures and Fixtures	0	0
580.20	Capital Outlay - Vehicles	50,000	0
580.30	Capital Outlay - Equipment	0	0
580.40	Capital Outlay - Facilities and Buildings	1,000,000	0
580.50	Capital Outlay - System	0	0
580.60	Capital Outlay - Special Projects	0	0
580.70	Capital Outlay - Laboratory Equipment	0	0
<b>Total Capital Outlay</b>		<b>1,050,000</b>	<b>0</b>
<b>Total 4300 - General Manager</b>		<b>2,282,776</b>	<b>1,323,487</b>

# Budget Worksheet

## Revenue 4400 - Electric

### REVENUE

#### Account Description

2025

2026

Electric Sales			
440.10	Residential Sales	15,800,000	17,000,000
440.101	Residential Sales - PCA	0	1,034,000
440.11	Night Lights	27,325	24,500
441.10	Commercial Sales	7,800,000	8,300,000
441.101	Commercial Sales - PCA	0	546,000
442.10	Industrial Sales	2,700,000	2,850,000
442.101	Industrial Sales - PCA	0	260,000
443.10	Public Authority Sales - COB	125,000	150,000
443.101	Public Authority Sales - COB - PCA	0	14,000
443.11	Public Authority Sales - City of Benton - Street Lights	471,000	480,684
443.20	Public Authority Sales - BU	730,000	740,000
443.201	Public Authority Sales - BU - PCA	0	76,000
<b>Total Electric Sales</b>		<b>27,653,325</b>	<b>31,475,184</b>

Service Charges and Penalties			
450.10	Connection Fees	48,000	48,000
450.11	Tap Fees	26,400	30,000
450.12	Re-Connection Fees	75,000	65,000
450.14	Late Payment Fees	137,000	145,000
450.15	Returned Check Fees	9,000	10,000
450.23	Fiber Optic Maintenance Fee	0	12,000
450.24	Meter Fees	2,400	2,400
450.25	Inspection Fees	25,000	45,000
<b>Total Service Charges and Penalties</b>		<b>322,800</b>	<b>357,400</b>

Other			
480.10	Miscellaneous Revenues	110,000	25,000
480.11	Damage/Repair Reimbursements	12,000	12,000
482.10	Bad Debts Recovered	35,000	30,000
485.10	Contributed Capital	80,000	80,000
<b>Total Other</b>		<b>237,000</b>	<b>147,000</b>

490.10	Interest and Dividend Income	125,000	195,000
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<b>Total Electric Revenue</b>		<b>28,338,125</b>	<b>32,174,584</b>
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# Budget Worksheet

## 4420 - Wholesale Electricity

Account Description		2025	2026
Wholesale Electricity			
550.10	Constellation	13,000,000	14,658,000
550.11	Plum Point	1,775,000	1,775,000
550.12	MISO	3,261,000	3,800,000
550.21	Plum Point Settlement	(575,000)	(600,000)
550.22	MISO Settlement	(61,000)	(20,000)
550.30	Consultants	0	50,000
<b>Total Wholesale Electricity</b>		<b>17,400,000</b>	<b>19,663,000</b>

## Budget Worksheet

### 4430 - Electric Distribution

Account Description	2025	2026
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<b>Human Resources</b>
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Regular Salaries	1,696,230	1,774,400
Overtime Salaries	140,245	155,047

501.10 Salaries - Regular	1,623,839	1,695,356
501.11 Salaries - Overtime	140,245	155,047
501.12 Salaries - On-Call	72,391	79,044
501.13 Fringe Benefits - Payroll Taxes	140,490	147,603
501.14 Fringe Benefits - Insurance	241,045	242,308
501.16 Fringe Benefits - Pensions	226,187	231,855
501.19 Fringe Benefits - Clothing Allowance	30,000	30,000
<b>Total Human Resources</b>	<b>2,474,197</b>	<b>2,581,213</b>

<b>Supplies</b>
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510.10 Supplies - Vehicle Fuel	60,000	60,000
510.20 Supplies - Small Tools	25,000	25,000
510.30 Supplies - Office	2,500	2,000
510.32 Supplies - Postage	0	500
510.35 Supplies - Computer	17,500	10,000
510.40 Supplies - Janitorial	6,000	2,500
510.45 Supplies - Rugs, Rags, Towels, Etc.	5,000	2,500
510.60 Supplies - First Aid	750	750
510.62 Supplies - Safety	9,000	9,000
510.70 Supplies - Education/Training	0	1,200
510.72 Supplies - Food	1,200	2,000
<b>Total Supplies</b>	<b>126,950</b>	<b>115,450</b>

<b>Repairs &amp; Maintenance</b>
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520.10 Repairs & Maintenance - Vehicles	90,000	90,000
520.12 Repairs & Maintenance - Office Equipment	6,000	6,000
520.15 Repairs & Maintenance - Miscellaneous Equipment	6,000	6,000
520.20 Repairs & Maintenance - Facility	30,000	30,000
520.25 Repairs & Maintenance - System	150,000	225,000
520.30 Repairs & Maintenance - Street Lights	48,000	60,000
<b>Total Repairs &amp; Maintenance</b>	<b>330,000</b>	<b>417,000</b>

<b>Professional Services</b>
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530.10 Professional Services - Tree Trimming	750,000	750,000
530.20 Professional Services - Professional/Consultants	15,000	20,000
530.25 Professional Services - Computer	1,000	6,000
530.40 Professional Services - Janitorial	7,000	6,000
530.60 Professional Services - Insurance - Property/Casualty	40,000	44,000
530.90 Professional Services - Other	15,000	17,000
<b>Total Professional Services</b>	<b>828,000</b>	<b>843,000</b>

<b>Utilities</b>
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540.10 Utilities - Interdepartmental (Non-cash)	12,400	18,197
540.20 Utilities - Natural Gas	5,000	8,000
540.30 Utilities - Telephone	40,000	1,500
540.35 Utilities - Cell Phones	10,000	10,000
540.40 Utilities - Trash Collection	14,000	10,000
<b>Total Utilities</b>	<b>81,400</b>	<b>47,697</b>

<b>Miscellaneous</b>
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560.20 Miscellaneous - Dues & Memberships	30,000	40,000
560.30 Miscellaneous - Travels & Meetings	17,000	10,000
<b>Total Miscellaneous</b>	<b>47,000</b>	<b>50,000</b>

<b>Rentals</b>
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570.90 Rentals - Miscellaneous	1,500	1,500
<b>Total Rentals</b>	<b>1,500</b>	<b>1,500</b>

**Budget Worksheet**  
**4430 - Electric Distribution**

<b>Account Description</b>		<b>2025</b>	<b>2026</b>
<b>Capital Outlay</b>			
580.10	Capital Outlay - Furnitures and Fixtures	0	
580.20	Capital Outlay - Vehicles	405,593	350,000
580.30	Capital Outlay - Equipment	10,000	60,000
580.40	Capital Outlay - Facilities and Buildings	0	
580.50	Capital Outlay - System	1,780,000	1,240,000
580.60	Capital Outlay - Special Projects	0	
<b>Total Capital Outlay</b>		<b>2,195,593</b>	<b>1,650,000</b>
<b>Total 4430 - Electric Distribution</b>		<b>6,084,640</b>	<b>5,705,860</b>

**Budget Worksheet**  
**4440 - Electric Administrative**

<b>Account Description</b>		<b>2025</b>	<b>2026</b>
<b>Administrative</b>			
560.50	Bad Debt Loss	55,000	55,000
560.70	Miscellaneous - Franchise Taxes	20,000	30,000
560.81	Payments to City - Utility Service	471,000	480,684
590.90	Debt Service Funding	242,500	168,700
<b>Total Administrative - Electric</b>		<b>788,500</b>	<b>734,384</b>

# Budget Worksheet

## Revenue 4500 - Water

### REVENUE

#### Account Description

2025

2026

Water Sales			
440.10	Residential Sales	5,700,000	6,000,000
441.10	Commercial Sales	2,000,000	2,150,000
441.20	Fire Hydrant Water Sales	13,000	13,000
443.10	Public Authority Sales - City of Benton	25,000	28,000
443.20	Public Authority Sales - Benton Utilities	147,000	153,000
<b>Total Water Sales</b>		<b>7,885,000</b>	<b>8,344,000</b>

Wholesale Water Sales			
444.10	Town of Bauxite	75,000	60,000
444.20	Salem Water Users	400,000	355,000
444.30	Southwest Water Users	650,000	680,000
<b>Total Wholesale Water Sales</b>		<b>1,125,000</b>	<b>1,095,000</b>

Service Charges and Penalties			
450.10	Connection Fees	6,000	6,000
450.11	Tap Fees	129,000	135,000
450.12	Re-Connection Fees	2,000	3,000
450.14	Late Payment Fees	30,000	35,000
450.15	Returned Check Fees	1,500	1,500
<b>Total Service Charges and Penalties</b>		<b>168,500</b>	<b>180,500</b>

Other			
480.10	Miscellaneous Revenues	5,000	10,000
480.11	Damage/Repair Reimbursements	36,000	12,000
482.10	Bad Debts Recovered	7,500	5,500
<b>Total Other</b>		<b>48,500</b>	<b>27,500</b>

490.10	Interest and Dividend Income	95,000	110,000
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<b>Total Water Revenue</b>		<b>9,322,000</b>	<b>9,757,000</b>
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# Budget Worksheet

## 4520 - Water Purification

Account Description	2025	2026
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<b>Human Resources</b>
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Regular Salaries	702,724	814,287
Overtime Salaries	62,328	85,167

501.10	Salaries - Regular	702,724	814,287
501.11	Salaries - Overtime	62,328	85,167
501.13	Fringe Benefits - Payroll Taxes	58,526	68,808
501.14	Fringe Benefits - Insurance	127,350	137,459
501.16	Fringe Benefits - Pensions	77,790	92,045
501.19	Fringe Benefits - Clothing Allowance	9,500	9,500
<b>Total Human Resources</b>		<b>1,038,218</b>	<b>1,207,266</b>

<b>Supplies</b>
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510.10	Supplies - Vehicle Fuel	12,000	12,000
510.15	Supplies - Diesel Fuel	6,000	5,000
510.20	Supplies - Small Tools	3,000	2,000
510.30	Supplies - Office	2,000	2,000
510.32	Supplies - Postage	400	400
510.35	Supplies - Computer	5,000	2,500
510.40	Supplies - Janitorial	4,000	2,000
510.45	Supplies - Rugs, Rags, Towels, Etc.	2,500	2,500
510.50	Supplies - Chemicals	550,000	400,000
510.52	Supplies - Laboratory	12,500	10,000
510.55	Supplies - Instrumentation	3,500	3,500
510.60	Supplies - First Aid	2,000	5,000
510.62	Supplies - Safety	1,500	5,000
510.70	Supplies - Education/Training	500	1,000
510.72	Supplies - Food	500	500
510.90	Supplies - Other Miscellaneous	900	500
<b>Total Supplies</b>		<b>606,300</b>	<b>453,900</b>

<b>Repairs &amp; Maintenance</b>
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520.10	Repairs & Maintenance - Vehicles	8,000	8,000
520.13	Repairs & Maintenance - Generators	15,000	10,000
520.15	Repairs & Maintenance - Miscellaneous Equipment	10,000	15,000
520.17	Repairs & Maintenance - Machinery	5,000	5,000
520.20	Repairs & Maintenance - Facility	100,000	75,000
520.21	Repairs & Maintenance - Reservoir	5,000	5,000
520.25	Repairs & Maintenance - System	50,000	20,000
<b>Total Repairs &amp; Maintenance</b>		<b>193,000</b>	<b>138,000</b>

<b>Professional Services</b>
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530.20	Professional Services - Professional/Consultants	80,000	50,000
530.25	Professional Services - Computer	5,000	2,500
530.30	Professional Services - Advertising	1,000	1,000
530.40	Professional Services - Janitorial	6,000	3,000
530.50	Professional Services - Collection	1,000	1,000
530.60	Professional Services - Insurance - Property/Casualty	80,000	98,000
530.90	Professional Services - Other	0	2,500
<b>Total Professional Services</b>		<b>173,000</b>	<b>158,000</b>

<b>Utilities</b>
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540.10	Utilities - Interdepartmental (Non-cash)	340,500	417,407
540.15	Utilities - Electricity - (Non-Interdepartmental)	70,500	70,500
540.20	Utilities - Natural Gas	6,000	12,000
540.30	Utilities - Telephone	5,000	0
540.35	Utilities - Cell Phones	2,000	1,500
540.40	Utilities - Trash Collection	6,000	3,000
<b>Total Utilities</b>		<b>430,000</b>	<b>504,407</b>

## Budget Worksheet

### 4520 - Water Purification

Account Description		2025	2026
<b>Miscellaneous</b>			
560.10	Miscellaneous - Public Relations	500	500
560.20	Miscellaneous - Dues & Memberships	1,500	500
560.30	Miscellaneous - Travels & Meetings	2,500	3,000
560.40	Miscellaneous - Pollution Control	500	500
<b>Total Miscellaneous</b>		<b>5,000</b>	<b>4,500</b>
<b>Rentals</b>			
570.90	Rentals - Miscellaneous	2,500	2,500
<b>Total Rentals</b>		<b>2,500</b>	<b>2,500</b>
<b>Capital Outlay</b>			
580.10	Capital Outlay - Furnitures and Fixtures	0	0
580.20	Capital Outlay - Vehicles	50,000	13,000
580.30	Capital Outlay - Equipment	62,500	350,000
580.40	Capital Outlay - Facilities and Buildings	50,000	125,000
580.50	Capital Outlay - System	350,000	0
580.60	Capital Outlay - Special Projects	0	1,500,000
580.70	Capital Outlay - Laboratory Equipment	16,150	12,000
<b>Total Capital Outlay</b>		<b>528,650</b>	<b>2,000,000</b>
<b>Total 4520 - Water Purification</b>		<b>2,976,668</b>	<b>4,468,573</b>

## Budget Worksheet

### 4540 - Water Administrative

Account Description		2025	2026
<b>Administrative</b>			
560.25	Misc. - Saline Regional Water Authority	51,000	52,000
560.26	Water Purchased - SWWU	24,000	17,000
560.50	Bad Debt Loss	15,000	15,000
560.70	Miscellaneous - Franchise Taxes	70,000	85,000
560.81	Payments to City - Utility Service	0	
590.90	Debt Service Funding	1,423,000	912,300
<b>Total Administrative - Water</b>		<b>1,583,000</b>	<b>1,081,300</b>

# Budget Worksheet

## Revenue 4600 - Wastewater

### REVENUE

Account Description

2025

2026

<b>Wastewater Sales</b>			
440.10	Residential Sales	7,850,000	8,100,000
440.12	Southwest Water Users - Wastewater	250,000	325,000
441.10	Commercial Sales	1,750,000	1,805,000
443.10	Public Authority Sales - City of Benton	15,000	18,000
443.20	Public Authority Sales - Benton Utilities	126,000	126,000
<b>Total Wastewater Sales</b>		<b>9,991,000</b>	<b>10,374,000</b>

<b>Service Charges and Penalties</b>			
450.10	Connection Fees	1,000	2,000
450.11	Tap Fees	174,000	174,000
450.14	Late Payment Fees	50,000	55,000
450.15	Returned Check Fees	300	330
450.17	Lift Station Maintenance Fees	1,200	1,200
450.18	Christy Acres Improvement Fees	12,000	13,200
450.19	In-line Camera Inspection Fees	500	0
450.25	Inspection Fees	5,000	10,000
460.10	Permits - Plumbing	20,000	15,000
<b>Total Service Charges and Penalties</b>		<b>264,000</b>	<b>270,730</b>

<b>Other</b>			
480.10	Miscellaneous Revenues	10,000	10,000
480.11	Damage/Repair Reimbursements	24,000	20,000
482.10	Bad Debts Recovered	15,000	10,000
<b>Total Other</b>		<b>49,000</b>	<b>40,000</b>

490.10	Interest and Dividend Income	135,000	205,000
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<b>Total Wastewater Revenue</b>		<b>10,439,000</b>	<b>10,889,730</b>
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## Budget Worksheet

### 4620 - Wastewater Treatment

Account Description	2025	2026
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<b>Human Resources</b>
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Regular Salaries	759,208	872,228
Overtime Salaries	49,203	70,455

501.10	Salaries - Regular	759,208	872,228
501.11	Salaries - Overtime	49,203	70,455
501.13	Fringe Benefits - Payroll Taxes	61,368	66,725
501.14	Fringe Benefits - Insurance	127,623	137,731
501.16	Fringe Benefits - Pensions	87,301	95,942
501.19	Fringe Benefits - Clothing Allowance	17,000	17,000
<b>Total Human Resources</b>		<b>1,101,703</b>	<b>1,260,081</b>

<b>Supplies</b>
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510.10	Supplies - Vehicle Fuel	14,000	14,000
510.15	Supplies - Diesel Fuel	5,500	8,000
510.20	Supplies - Small Tools	3,675	3,500
510.30	Supplies - Office	4,200	4,200
510.32	Supplies - Postage	100	100
		3,500	17,800
510.35	Supplies - Computer		
510.40	Supplies - Janitorial	2,100	2,000
510.45	Supplies - Rugs, Rags, Towels, Etc.	3,000	3,000
510.50	Supplies - Chemicals	105,000	110,000
510.52	Supplies - Laboratory	78,500	78,500
510.60	Supplies - First Aid	5,000	6,000
510.62	Supplies - Safety	7,350	7,350
510.70	Supplies - Education/Training	300	300
510.72	Supplies - Food	500	500
<b>Total Supplies</b>		<b>232,725</b>	<b>255,250</b>

<b>Repairs &amp; Maintenance</b>
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520.10	Repairs & Maintenance - Vehicles	16,800	20,000
520.12	Repairs & Maintenance - Office Equipment	2,000	2,000
520.13	Repairs & Maintenance - Generators	27,500	32,000
520.15	Repairs & Maintenance - Miscellaneous Equipment	4,200	4,200
520.17	Repairs & Maintenance - Machinery	140,000	140,000
520.20	Repairs & Maintenance - Facility	127,500	125,000
<b>Total Repairs &amp; Maintenance</b>		<b>318,000</b>	<b>323,200</b>

<b>Professional Services</b>
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530.20	Professional Services - Professional/Consultants	10,000	15,000
530.25	Professional Services - Computer	5,000	5,000
530.30	Professional Services - Advertising	1,500	1,000
530.40	Professional Services - Janitorial	8,300	8,300
530.60	Professional Services - Insurance - Property/Casualty	96,000	116,000
530.90	Professional Services - Other	0	4,675
<b>Total Professional Services</b>		<b>120,800</b>	<b>149,975</b>

<b>Utilities</b>
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540.10	Utilities - Interdepartmental (Non-cash)	535,000	557,947
540.20	Utilities - Natural Gas	220,000	110,000
540.30	Utilities - Telephone	3,675	0
540.35	Utilities - Cell Phones	2,100	2,100
540.40	Utilities - Trash Collection	34,650	45,000
<b>Total Utilities</b>		<b>795,425</b>	<b>715,047</b>

<b>Miscellaneous</b>
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560.10	Miscellaneous - Public Relations	100	100
560.20	Miscellaneous - Dues & Memberships	4,600	4,000
560.30	Miscellaneous - Travels & Meetings	2,000	2,000
560.40	Miscellaneous - Pollution Control	17,000	17,000
<b>Total Miscellaneous</b>		<b>23,700</b>	<b>23,100</b>

## Budget Worksheet

### 4620 - Wastewater Treatment

Account Description	2025	2026
<b>Rentals</b>		
570.10 Rentals - Vehicles	0	2,500
570.90 Rentals - Miscellaneous	4,200	4,200
<b>Total Rentals</b>	<b>4,200</b>	<b>6,700</b>
<b>Capital Outlay</b>		
580.10 Capital Outlay - Furnitures and Fixtures	0	0
580.20 Capital Outlay - Vehicles	0	0
580.30 Capital Outlay - Equipment	0	0
580.40 Capital Outlay - Facilities and Buildings	1,800,000	0
580.50 Capital Outlay - System	0	75,000
580.60 Capital Outlay - Special Projects	0	352,000
580.70 Capital Outlay - Laboratory Equipment	9,500	0
<b>Total Capital Outlay</b>	<b>1,809,500</b>	<b>427,000</b>
<b>Total 4620 - Wastewater Treatment</b>	<b>4,406,053</b>	<b>3,160,353</b>

# Budget Worksheet

## 4625 - Lift Stations

Account Description	2025	2026
<b>Human Resources</b>		
Regular Salaries	181,436	203,661
Overtime Salaries	34,285	50,287
501.10 Salaries - Regular	158,328	174,327
501.11 Salaries - Overtime	34,285	50,287
501.12 Salaries - On-Call	23,108	29,334
501.13 Fringe Benefits - Payroll Taxes	16,506	13,336
501.14 Fringe Benefits - Insurance	25,095	26,559
501.16 Fringe Benefits - Pensions	11,782	12,391
501.19 Fringe Benefits - Clothing Allowance	6,000	6,000
<b>Total Human Resources</b>	<b>275,104</b>	<b>312,234</b>
<b>Supplies</b>		
510.10 Supplies - Vehicle Fuel	18,000	15,000
510.15 Supplies - Diesel Fuel	3,675	3,675
510.20 Supplies - Small Tools	6,000	6,000
510.30 Supplies - Office	5,200	4,200
510.32 Supplies - Postage	100	100
510.35 Supplies - Computer	1,500	1,000
510.40 Supplies - Janitorial	750	650
510.45 Supplies - Rugs, Rags, Towels, Etc.	160	160
510.50 Supplies - Chemicals	5,500	5,500
510.60 Supplies - First Aid	600	600
510.62 Supplies - Safety	5,250	5,250
510.72 Supplies - Food	500	500
<b>Total Supplies</b>	<b>47,235</b>	<b>42,635</b>
<b>Repairs &amp; Maintenance</b>		
520.10 Repairs & Maintenance - Vehicles	12,000	12,600
520.12 Repairs & Maintenance - Office Equipment	1,000	1,000
520.13 Repairs & Maintenance - Generators	45,000	50,000
520.15 Repairs & Maintenance - Miscellaneous Equipment	3,000	3,000
520.20 Repairs & Maintenance - Facility	30,000	27,000
520.22 Repairs & Maintenance - Lift Stations	277,000	277,000
<b>Total Repairs &amp; Maintenance</b>	<b>368,000</b>	<b>370,600</b>
<b>Professional Services</b>		
530.20 Professional Services - Professional/Consultants	10,000	10,000
530.25 Professional Services - Computer	3,000	3,000
530.30 Professional Services - Advertising	1,000	1,000
530.60 Professional Services - Insurance - Property/Casualty	12,000	15,000
530.90 Professional Services - Other	4,500	4,500
<b>Total Professional Services</b>	<b>30,500</b>	<b>33,500</b>
<b>Utilities</b>		
540.10 Utilities - Interdepartmental (Non-cash)	80,700	90,723
540.15 Utilities - Electricity - (Non-Interdepartmental)	48,000	50,000
540.20 Utilities - Natural Gas	6,000	7,200
540.30 Utilities - Telephone	4,000	0
540.35 Utilities - Cell Phones	3,500	3,500
540.40 Utilities - Trash Collection	10,000	0
<b>Total Utilities</b>	<b>152,200</b>	<b>151,423</b>
<b>Miscellaneous</b>		
560.10 Miscellaneous - Public Relations	100	100
560.20 Miscellaneous - Dues & Memberships	2,150	1,500
560.30 Miscellaneous - Travels & Meetings	500	500
<b>Total Miscellaneous</b>	<b>2,750</b>	<b>2,100</b>

## Budget Worksheet

### 4625 - Lift Stations

Account Description		2025	2026
<b>Rentals</b>			
570.90	Rentals - Miscellaneous	10,000	8,000
<b>Total Rentals</b>		<b>10,000</b>	<b>8,000</b>
<b>Capital Outlay</b>			
580.10	Capital Outlay - Furnitures and Fixtures	0	0
580.20	Capital Outlay - Vehicles	55,000	0
580.30	Capital Outlay - Equipment	200,000	0
580.40	Capital Outlay - Facilities and Buildings	0	0
580.50	Capital Outlay - System	215,000	265,000
580.60	Capital Outlay - Special Projects	0	0
580.70	Capital Outlay - Laboratory Equipment	0	0
<b>Total Capital Outlay</b>		<b>470,000</b>	<b>265,000</b>
<b>Total 4625 - Lift Stations</b>		<b>1,355,789</b>	<b>1,185,492</b>

## Budget Worksheet

### 4640 - Wastewater Administrative

Account Description		2025	2026
<b>Administrative</b>			
560.25	Misc. - Saline Regional Water Authority	0	0
560.50	Bad Debt Loss	20,000	20,000
560.70	Miscellaneous - Franchise Taxes	35,000	37,500
560.81	Payments to City - Utility Service	0	0
590.90	Debt Service Funding	2,548,000	2,323,700
<b>Total Administrative - Wastewater</b>		<b>2,603,000</b>	<b>2,381,200</b>

# Budget Worksheet

## 4700 - Metering

Account Description		2025	2026
<b>Human Resources</b>			
	Regular Salaries	257,594	272,169
	Overtime Salaries	3,130	6,103
501.10	Salaries - Regular	244,239	268,100
501.11	Salaries - Overtime	3,130	6,103
501.12	Salaries - On-Call	13,355	4,069
501.13	Fringe Benefits - Payroll Taxes	19,945	21,288
501.14	Fringe Benefits - Insurance	52,337	50,703
501.16	Fringe Benefits - Pensions	31,878	28,422
501.19	Fringe Benefits - Clothing Allowance	5,200	6,000
	<b>Total Human Resources</b>	<b>370,084</b>	<b>384,685</b>
<b>Supplies</b>			
510.10	Supplies - Vehicle Fuel	16,000	12,000
510.20	Supplies - Small Tools	5,000	8,000
510.30	Supplies - Office	500	1,000
510.35	Supplies - Computer	4,000	4,000
510.60	Supplies - First Aid	250	250
510.62	Supplies - Safety	2,500	2,500
510.72	Supplies - Food	250	250
	<b>Total Supplies</b>	<b>28,500</b>	<b>28,000</b>
<b>Repairs &amp; Maintenance</b>			
520.10	Repairs & Maintenance - Vehicles	10,000	10,000
520.17	Repairs & Maintenance - Machinery	3,000	3,000
520.25	Repairs & Maintenance - System	4,250	4,250
	<b>Total Repairs &amp; Maintenance</b>	<b>17,250</b>	<b>17,250</b>
<b>Professional Services</b>			
530.25	Professional Services - Computer	30,000	30,000
530.60	Professional Services - Insurance - Property/Casualty	1,350	1,350
	<b>Total Professional Services</b>	<b>31,350</b>	<b>31,350</b>
<b>Utilities</b>			
540.30	Utilities - Telephone	1,500	1,500
540.35	Utilities - Cell Phones	4,500	4,500
	<b>Total Utilities</b>	<b>6,000</b>	<b>6,000</b>
<b>Miscellaneous</b>			
560.30	Miscellaneous - Travels & Meetings	25,000	25,000
	<b>Total Miscellaneous</b>	<b>25,000</b>	<b>25,000</b>
<b>Capital Outlay</b>			
580.10	Capital Outlay - Furnitures and Fixtures	0	
580.20	Capital Outlay - Vehicles	0	50,000
580.30	Capital Outlay - Equipment	0	0
580.40	Capital Outlay - Facilities and Buildings	75,000	0
580.50	Capital Outlay - System	0	
580.60	Capital Outlay - Special Projects	0	
580.70	Capital Outlay - Laboratory Equipment	0	
	<b>Total Capital Outlay</b>	<b>75,000</b>	<b>50,000</b>
<b>Total 4700 - Metering</b>		<b>553,184</b>	<b>542,285</b>

# Budget Worksheet

## 4900 - Finance

Account Description	2025	2026
<b>Human Resources</b>		
Regular Salaries	195,459	302,929
Overtime Salaries	183	215
501.10 Salaries - Regular	195,459	302,929
501.11 Salaries - Overtime	183	215
501.13 Fringe Benefits - Payroll Taxes	14,967	23,190
501.14 Fringe Benefits - Insurance	23,414	49,201
501.16 Fringe Benefits - Pensions	17,023	22,946
<b>Total Human Resources</b>	<b>251,046</b>	<b>398,481</b>
<b>Supplies</b>		
510.30 Supplies - Office	1,500	1,500
510.32 Supplies - Postage	2,500	2,500
510.35 Supplies - Computer	4,000	5,500
510.62 Supplies - Safety	0	100
510.90 Supplies - Other Miscellaneous	100	100
<b>Total Supplies</b>	<b>8,100</b>	<b>9,700</b>
<b>Repairs &amp; Maintenance</b>		
520.12 Repairs & Maintenance - Office Equipment	100	0
<b>Total Repairs &amp; Maintenance</b>	<b>100</b>	<b>0</b>
<b>Professional Services</b>		
530.20 Professional Services - Professional/Consultants	52,500	52,500
530.25 Professional Services - Computer	2,300	1,500
530.30 Professional Services - Advertising	600	600
530.90 Professional Services - Other	0	880
<b>Total Professional Services</b>	<b>55,400</b>	<b>55,480</b>
<b>Utilities</b>		
540.30 Utilities - Telephone	500	0
540.35 Utilities - Cell Phones	700	500
<b>Total Utilities</b>	<b>1,200</b>	<b>500</b>
<b>Miscellaneous</b>		
560.20 Miscellaneous - Dues & Memberships	2,005	4,010
560.30 Miscellaneous - Travels & Meetings	7,000	7,000
<b>Total Miscellaneous</b>	<b>9,005</b>	<b>11,010</b>
<b>Total 4900 - Finance</b>	<b>324,851</b>	<b>475,171</b>



**Budget Worksheet**  
**5500 - Construction - Water**

<b>Account Description</b>	<b>2025</b>	<b>2026</b>
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<b>Rentals</b>		
570.90	Rentals - Miscellaneous	1,500      1,000
	<b>Total Rentals</b>	<b>1,500      1,000</b>

<b>Capital Outlay</b>		
580.10	Capital Outlay - Furnitures and Fixtures	0      0
580.20	Capital Outlay - Vehicles	45,000      0
580.30	Capital Outlay - Equipment	130,000
580.40	Capital Outlay - Facilities and Buildings	0
580.50	Capital Outlay - System	3,310,000      2,600,000
580.60	Capital Outlay - Special Projects	0      0
580.70	Capital Outlay - Laboratory Equipment	0      0
	<b>Total Capital Outlay</b>	<b>3,355,000      2,730,000</b>

<b>Total 5500 - Construction - Water</b>	<b>5,029,697</b>	<b>4,481,760</b>
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## Budget Worksheet

### 5600 - Construction - Wastewater

Account Description	2025	2026
<b>Human Resources</b>		
Regular Salaries	639,253	720,836
Overtime Salaries	50,788	57,838
501.10 Salaries - Regular	616,052	694,751
501.11 Salaries - Overtime	50,788	57,838
501.12 Salaries - On-Call	23,201	26,085
501.13 Fringe Benefits - Payroll Taxes	52,258	58,039
501.14 Fringe Benefits - Insurance	117,829	127,833
501.16 Fringe Benefits - Pensions	62,752	68,617
501.19 Fringe Benefits - Clothing Allowance	10,000	15,000
<b>Total Human Resources</b>	<b>932,880</b>	<b>1,048,163</b>
<b>Supplies</b>		
510.10 Supplies - Vehicle Fuel	56,000	55,000
510.20 Supplies - Small Tools	7,000	7,000
510.30 Supplies - Office	600	600
510.32 Supplies - Postage	300	100
510.35 Supplies - Computer	6,000	5,000
510.40 Supplies - Janitorial	2,000	2,000
510.45 Supplies - Rugs, Rags, Towels, Etc.	2,500	2,500
510.50 Supplies - Chemicals	0	3,000
510.60 Supplies - First Aid	1,000	1,500
510.62 Supplies - Safety	4,000	4,000
510.70 Supplies - Education/Training	1,000	1,200
510.72 Supplies - Food	1,000	1,000
510.90 Supplies - Other Miscellaneous	4,500	500
<b>Total Supplies</b>	<b>85,900</b>	<b>83,400</b>
<b>Repairs &amp; Maintenance</b>		
520.10 Repairs & Maintenance - Vehicles	28,000	30,000
520.12 Repairs & Maintenance - Office Equipment	3,000	1,500
520.15 Repairs & Maintenance - Miscellaneous Equipment	9,000	5,000
520.17 Repairs & Maintenance - Machinery	2,500	2,000
520.20 Repairs & Maintenance - Facility	10,000	10,000
520.25 Repairs & Maintenance - System	150,000	150,000
<b>Total Repairs &amp; Maintenance</b>	<b>202,500</b>	<b>198,500</b>
<b>Professional Services</b>		
530.20 Professional Services - Professional/Consultants	20,000	10,000
530.25 Professional Services - Computer	1,000	1,500
530.30 Professional Services - Advertising	1,000	1,000
530.40 Professional Services - Janitorial	7,000	7,000
530.60 Professional Services - Insurance - Property/Casualty	11,000	13,000
530.90 Professional Services - Other	5,000	6,000
<b>Total Professional Services</b>	<b>45,000</b>	<b>38,500</b>
<b>Utilities</b>		
540.20 Utilities - Natural Gas	5,000	3,000
540.30 Utilities - Telephone	5,000	0
540.35 Utilities - Cell Phones	9,500	7,000
540.40 Utilities - Trash Collection	5,000	3,500
<b>Total Utilities</b>	<b>24,500</b>	<b>13,500</b>
<b>Miscellaneous</b>		
560.10 Miscellaneous - Public Relations	200	200
560.20 Miscellaneous - Dues & Memberships	1,500	1,000
560.30 Miscellaneous - Travels & Meetings	2,500	3,500
560.40 Miscellaneous - Pollution Control	0	0
560.90 Miscellaneous - Other	300	0
<b>Total Miscellaneous</b>	<b>4,500</b>	<b>4,700</b>

## Budget Worksheet

### 5600 - Construction - Wastewater

Account Description	2025	2026
<b>Rentals</b>		
570.90 Rentals - Miscellaneous	1,500	1,000
<b>Total Rentals</b>	<b>1,500</b>	<b>1,000</b>
<b>Capital Outlay</b>		
580.10 Capital Outlay - Furnitures and Fixtures	0	0
580.20 Capital Outlay - Vehicles	45,000	0
580.30 Capital Outlay - Equipment	125,000	160,000
580.40 Capital Outlay - Facilities and Buildings	0	
580.50 Capital Outlay - System	1,400,000	1,450,000
580.60 Capital Outlay - Special Projects	0	0
580.70 Capital Outlay - Laboratory Equipment	0	0
<b>Total Capital Outlay</b>	<b>1,570,000</b>	<b>1,610,000</b>
<b>Total 5600 - Construction - Wastewater</b>	<b>2,866,780</b>	<b>2,997,763</b>