



City of La Crosse Stormwater Utility Financial Report  
Year Ended December 2025

# Storm Income Statement

Revenues	2024	2025	\$ CHANGE	% CHANGE
6506514 - STORM SERVICES				
452006 - STORM SERVICE				
S4611 - RESIDENTIAL SALES	\$685,674.50	\$1,118,178.25	\$432,503.75	63.1%
S4612 - NON-RESIDENTIAL SALES	\$1,609,865.77	\$2,645,631.99	\$1,035,766.22	64.3%
S4700 - FORFEITED DISCOUNTS	\$22,202.62	\$26,506.99	\$4,304.37	19.4%
6506514 - STORM SERVICES	\$2,317,742.89	\$3,790,317.23	\$1,472,574.34	63.5%
6506516 - NON-OPERATING INCOME				
453010 - INVESTMENT EARNINGS	\$57,317.89	\$1,578.94	(\$55,738.95)	-97.2%
454000 - MISCELLANEOUS REVENUE	\$18,095.24	\$23,936.21	\$5,840.97	32.3%
454006 - REBATE	\$35.42	\$3.62	(\$31.80)	-89.8%
481000 - INSURANCE DIVIDENDS	\$78.59	\$106.36	\$27.77	35.3%
6506516 - NON-OPERATING INCOME	\$75,527.14	\$25,625.13	(\$49,902.01)	-66.1%
<b>Total Revenues</b>	<b>\$2,393,270.03</b>	<b>\$3,815,942.36</b>	<b>\$1,422,672.33</b>	<b>59.4%</b>

# Storm Income Statement

Expenses	2024	2025	\$ CHANGE	% CHANGE
6506510 - GEN ADMIN - STORM				
510000 - SALARIES AND WAGES	\$152,763.61	\$194,361.34	\$41,597.73	27.2%
510001 - SEVERANCE PAY	\$0.00	\$1,713.54	\$1,713.54	#DIV/0!
510006 - OVERTIME PAY	\$0.00	\$0.00	\$0.00	#DIV/0!
510030 - CELL PHONE REIMBURSEMENT	\$30.71	\$6.98	(\$23.73)	-77.3%
511005 - HEALTH INSURANCE	\$259,256.16	\$213,135.57	(\$46,120.59)	-17.8%
511010 - WORKERS COMPENSATION DEPT CHGS	\$8,889.97	\$9,214.55	\$324.58	3.7%
511015 - LIFE INSURANCE	\$1,650.66	\$325.84	(\$1,324.82)	-80.3%
511020 - SOCIAL SECURITY AND MEDICARE	\$38,565.79	\$14,428.03	(\$24,137.76)	-62.6%
511025 - RETIREMENT BENEFITS	\$47,042.09	\$13,601.73	(\$33,440.36)	-71.1%
511065 - EMPLOYEE RECOGNITION	\$129.33	\$642.54	\$513.21	396.8%
513102 - GASB RETIREMENT ALLOCATION	(\$42,780.00)	(\$8,484.00)	\$34,296.00	-80.2%
520006 - REGULATORY PERMIT/FEES	\$17,050.00	(\$1,050.00)	(\$18,100.00)	-106.2%
520010 - AUDIT & ACCOUNTING FEES	\$2,600.00	\$2,731.00	\$131.00	5.0%
520050 - CONSULTING SERVICES	\$24,600.14	\$48,668.94	\$24,068.80	97.8%
520055 - RECRUITMENT FEES & SVCS	\$282.26	\$129.45	(\$152.81)	-54.1%
520110 - OTHER CONTRACTED SVCS	\$133.44	\$0.00	(\$133.44)	-100.0%
520134 - INTERFUND CHARGES FOR SERVICES	\$84,242.60	\$136,000.46	\$51,757.86	61.4%
S8100 - CITY SERVICES				
FINANCE (ACCOUNTING)	\$8,961.00	\$29,427.23	\$20,466.23	228.4%
FINANCE (PAYROLL)	\$2,331.00	\$1,980.75	(\$350.25)	-15.0%
MAYOR	\$3,789.00	\$6,910.50	\$3,121.50	82.4%
HUMAN RESOURCES	\$3,028.00	\$3,661.94	\$633.94	20.9%
INFORMATION SERVICES	\$12,599.44	\$16,578.51	\$3,979.07	31.6%
CITY CLERK/DEPT. OF PUBLIC WORKS	\$2,359.00	\$4,176.61	\$1,817.61	77.1%
ENGINEERING	\$16,813.00	\$32,385.78	\$15,572.78	92.6%
RECYCLING	\$499.25	\$0.00	(\$499.25)	-100.0%
CITY ATTORNEY/LEGAL	\$8,561.00	\$15,516.27	\$6,955.27	81.2%
S9030 - CUSTOMER RECORDS & COLLECTIONS	\$25,301.91	\$25,362.87	\$60.96	0.2%
521005 - TRAVEL - OTHER	\$0.00	\$209.13	\$209.13	#DIV/0!
521006 - TRAINING/CONF. REGISTRATION	\$1,045.51	\$12,047.29	\$11,001.78	1052.3%

# Storm Income Statement

521101 - TELEPHONE	\$7,037.58	\$8,376.80	\$1,339.22	19.0%
530200 - PROPERTY INS	\$4,583.56	\$4,495.78	(\$87.78)	-1.9%
530250 - LIABILITY INS	\$7,049.90	\$7,859.84	\$809.94	11.5%
532000 - OFFICE SUPPLIES	\$1,206.31	\$1,288.72	\$82.41	6.8%
532010 - OPERATING SUPPLIES	\$23,407.90	\$26,526.10	\$3,118.20	13.3%
532055 - GASOLINE FUEL	\$6,238.56	\$7,696.82	\$1,458.26	23.4%
532056 - DIESEL FUEL	\$9,262.01	\$15,015.51	\$5,753.50	62.1%
532060 - POSTAGE	\$388.15	\$445.56	\$57.41	14.8%
532075 - MEMBERSHIPS & SUBSCRIPTIONS	\$2,447.53	\$2,051.39	(\$396.14)	-16.2%
533000 - OPERATING EQUIP UNDER \$10,000	\$0.00	\$36,327.07	\$36,327.07	#DIV/0!
533030 - MJR TOOLS & EQ UNDER \$10,000	(\$2,904.91)	\$6,965.74	\$9,870.65	-339.8%
533035 - SMLL/MINR TOOLS UNDER \$1,000	\$4,376.51	\$11,162.84	\$6,786.33	155.1%
540100 - R&M - EQUIP/MACH	\$36,767.19	\$36,043.88	(\$723.31)	-2.0%
540150 - R&M - COMMUNICATION	\$3,966.98	\$4,307.55	\$340.57	8.6%
540250 - R&M - VEHICLE	\$93,129.49	\$33,973.20	(\$59,156.29)	-63.5%
550000 - MISCELLANEOUS	\$5,577.80	\$7,312.07	\$1,734.27	31.1%
550250 - AP PMT BY CREDIT CARD FEE	\$0.00	\$8.66	\$8.66	#DIV/0!
563200 - RENTAL STRUCTURE (CITY HALL OFFICE RENT)	\$3,240.00	\$3,240.00	\$0.00	0.0%
563225 - RENTAL LAND	\$14,904.96	\$20,129.77	\$5,224.81	35.1%
563250 - RENTAL EQUIPMENT	\$10,000.00	\$1,925.00	(\$8,075.00)	-80.8%
564100 - SUBSCRIPTION INTEREST	\$17.01	\$595.98	\$578.97	3403.7%
580300 - EQUIPMENT AND MACHINERY	\$36,327.07	\$0.00	(\$36,327.07)	-100.0%
598100 - DEPRECIATION EXPENSE	\$37,794.21	\$509,624.89	\$471,830.68	1248.4%
598200 - AMORTIZATION EXPENSE	\$13,158.65	\$12,391.23	(\$767.42)	-5.8%
6506510 - GEN ADMIN - STORM	\$913,478.73	\$1,395,446.79	\$481,968.06	52.8%

# Storm Income Statement

## 6506512 - QUALITY MANAGEMENT

510000 - SALARIES AND WAGES	\$116,880.10	\$142,857.85	\$25,977.75	22.2%
510005 - LIMITED TERM EE SALARIES	\$2,377.00	\$10,072.01	\$7,695.01	323.7%
510006 - OVERTIME PAY	\$432.17	\$156.34	(\$275.83)	-63.8%
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$13.54	\$135.58	\$122.04	901.3%
511020 - SOCIAL SECURITY AND MEDICARE	\$353.60	\$11,249.14	\$10,895.54	3081.3%
511025 - RETIREMENT BENEFITS	\$337.43	\$9,496.81	\$9,159.38	2714.5%
532010 - OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	#DIV/0!
550000 - MISCELLANEOUS	\$15,976.00	\$22,172.00	\$6,196.00	38.8%

6506512 - QUALITY MANAGEMENT	\$136,369.84	\$196,139.73	\$59,769.89	43.8%
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## 6506524 - STORM COLLECTION

510000 - SALARIES AND WAGES	\$214,400.02	\$190,560.94	(\$23,839.08)	-11.1%
510005 - LIMITED TERM EE SALARIES	\$10,428.00	\$14,432.15	\$4,004.15	38.4%
510006 - OVERTIME PAY	\$4,625.37	\$789.59	(\$3,835.78)	-82.9%
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$31.60	\$320.81	\$289.21	915.2%
511020 - SOCIAL SECURITY AND MEDICARE	\$417.20	\$15,059.94	\$14,642.74	3509.8%
511025 - RETIREMENT BENEFITS	\$400.49	\$12,667.55	\$12,267.06	3063.0%
520100 - CONTRACT SVCS - CLEANING	\$0.00	\$91,474.85	\$91,474.85	#DIV/0!
520106 - CONTRACT SVCS - TELEVISED LINE	\$21,647.91	\$32,461.52	\$10,813.61	50.0%
520107 - CONTRACTED REPAIRS	\$25,795.33	\$36,991.31	\$11,195.98	43.4%
520108 - CONTRACTED FLATWORK	\$109,101.17	\$167,766.29	\$58,665.12	53.8%
532041 - FOUNDRY SUPPLIES	\$221,966.70	\$143,503.00	(\$78,463.70)	-35.3%
532042 - CONCRETE SUPPLIES	\$99,820.66	\$36,976.94	(\$62,843.72)	-63.0%
540300 - R&M - INFRASTRUCTURE	\$18,831.56	\$31,953.46	\$13,121.90	69.7%

6506524 - STORM COLLECTION	\$727,466.01	\$774,958.35	\$47,492.34	6.5%
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# Storm Income Statement

## 6506526 - LIFT STATIONS

510000 - SALARIES AND WAGES	\$15,715.59	\$4,186.97	(\$11,528.62)	-73.4%
510005 - LIMITED TERM EE SALARIES	\$144.00	\$800.00	\$656.00	455.6%
510006 - OVERTIME PAY	\$919.40	\$226.20	(\$693.20)	-75.4%
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$2.30	\$3.49	\$1.19	51.7%
511020 - SOCIAL SECURITY AND MEDICARE	\$32.61	\$382.69	\$350.08	1073.5%
511025 - RETIREMENT BENEFITS	\$31.05	\$300.30	\$269.25	867.1%
521102 - ELECTRICITY	\$35,459.48	\$30,626.00	(\$4,833.48)	-13.6%
521103 - WATER	\$512.64	\$512.64	\$0.00	0.0%
521104 - NATURAL GAS	\$2,087.68	\$2,752.43	\$664.75	31.8%
521106 - STORM WATER	\$186.05	\$265.16	\$79.11	42.5%
540000 - R&M - BUILDINGS	\$2,683.66	\$3,423.49	\$739.83	27.6%
540050 - R&M - GROUNDS	\$9,650.36	\$6,490.57	(\$3,159.79)	-32.7%
540100 - R&M - EQUIP/MACH	\$1,283.66	\$21,454.48	\$20,170.82	1571.4%

6506526 - LIFT STATIONS	\$68,708.48	\$71,424.42	\$2,715.94	4.0%
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## 6506528 - CUSTOMER ACCOUNTS

510000 - SALARIES AND WAGES	\$46,736.86	\$53,815.00	\$7,078.14	15.1%
510005 - LIMITED TERM EE SALARIES	\$87.72	\$884.28	\$796.56	908.1%
510006 - OVERTIME PAY	\$19.82	\$565.26	\$545.44	2752.0%
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$5.62	\$117.00	\$111.38	1981.9%
511020 - SOCIAL SECURITY AND MEDICARE	\$124.47	\$3,913.64	\$3,789.17	3044.2%
511025 - RETIREMENT BENEFITS	\$115.32	\$3,784.14	\$3,668.82	3181.4%
550100 - REFUNDS	\$0.00	\$0.00	\$0.00	#DIV/0!
550150 - BAD DEBT EXPENSE	\$641.06	\$119.50	(\$521.56)	-81.4%

6506528 - CUSTOMER ACCOUNTS	\$47,730.87	\$63,198.82	\$15,467.95	32.4%
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## 6506530 - LABORATORY

520045 - TESTING/SAMPLING SVCS	\$10,638.97	\$12,121.85	\$1,482.88	13.9%
532091 - LAB SUPPLIES	\$1,173.52	\$113.00	(\$1,060.52)	-90.4%

6506530 - LABORATORY	\$11,812.49	\$12,234.85	\$422.36	3.6%
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# Storm Income Statement

6506532 - SOLIDS DISPOSAL					
521132 - SOLIDS DISPOSAL		\$3,137.82	\$7,140.38	\$4,002.56	127.6%
	6506532 - SOLIDS DISPOSAL	\$3,137.82	\$7,140.38	\$4,002.56	127.6%
6506534 - STREET SWEEPING					
510000 - SALARIES AND WAGES		\$0.00	\$140,826.28	\$140,826.28	#DIV/0!
510005 - LIMITED TERM EE SALARIES		\$0.00	\$303.44	\$303.44	#DIV/0!
510006 - OVERTIME PAY		\$0.00	\$1,660.19	\$1,660.19	#DIV/0!
511005 - HEALTH INSURANCE		\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE		\$0.00	\$371.17	\$371.17	#DIV/0!
511020 - SOCIAL SECURITY AND MEDICARE		\$0.00	\$10,504.90	\$10,504.90	#DIV/0!
511025 - RETIREMENT BENEFITS		\$0.00	\$9,904.81	\$9,904.81	#DIV/0!
521103 - WATER		\$0.00	\$8.05	\$8.05	#DIV/0!
521132 - SOLIDS DISPOSAL		\$0.00	\$17,937.13	\$17,937.13	#DIV/0!
532056 - DIESEL FUEL		\$0.00	\$22,035.13	\$22,035.13	#DIV/0!
540100 - R&M - EQUIP/MACH		\$0.00	\$42,978.60	\$42,978.60	#DIV/0!
	6506534 - STREET SWEEPING	\$0.00	\$246,529.70	\$246,529.70	#DIV/0!
<b>Total Expenses</b>		<b>\$1,908,704.24</b>	<b>\$2,767,073.04</b>	<b>\$858,368.80</b>	<b>45%</b>
<b>Net Income:</b>		<b>\$484,565.79</b>	<b>\$1,048,869.32</b>	<b>\$564,303.53</b>	<b>-116%</b>

# Storm Income Statement

## BILLABLE ERUS (EQUIVALENT RUN OFF UNITS)

	2024	2025	% CHANGE
RESIDENTIAL	52,544	62,231	18.4%
NON-RESIDENTIAL	144,675	145,149	0.3%
<b>TOTAL</b>	<b>199,243</b>	<b>209,405</b>	<b>5.1%</b>

## DAYS CASH ON HAND - FYE 2025

O & M EXPENSES	\$2,767,073.04	
CASH ON HAND - NOT INCLUDING RESTRICTED	<u>(\$63,057.06)</u>	***Need to have a minimum of 130 days cash on hand. Higher bond rating if we have 150+ days cash on hand.***
FACTOR	<u>-43.88</u>	
DAYS CASH ON HAND	-8.32	

## DEBT COVERAGE RATIO - FYE 2025

DEPRECIATION EXPENSE	\$509,624.89	***Ratio for revenue bonds must be 1.2 or higher. Ratio for general obligation bonds must be 1.0 or higher.***
INTEREST EXPENSE	\$595.98	
AMORTIZATION EXPENSE	<u>\$12,391.23</u>	
CASH FROM OPERATIONS TO PAY DEBT	<u>\$522,612.10</u>	
ANNUAL DEBT PAYMENT	<u>\$0.00</u>	
DEBT COVERAGE RATIO - FYE 2024	#DIV/0!	

# Storm Balance Sheet

Assets	
EQUITY IN POOLED CASH	-\$717,519.62
DELINQUENT A/R FROM TAX ROLL	\$19,833.13
ACCOUNTS RECEIVABLE	\$179,256.48
ACCRUED REVENUE	\$858,483.23
DUE FROM RE & PERSONAL PROP TX	\$122,608.29
PREPAID EXPENSE	\$790.17
BUILDINGS	\$6,249,801.93
ACCUM DEPR - BUILDINGS	-\$178,034.95
INFRASTRUCTURE	\$15,714,237.04
ACCUM DEPR - INFRASTRUCTURE	-\$1,104,550.90
MACHINERY & EQUIPMENT	\$2,376,726.79
ACCUM DEPR - MACHINERY & EQUIP	-\$647,957.44
VEHICLES	\$124,710.63
ACCUM DEPR - VEHICLES	-\$64,861.81
SBITA RIGHT OF USE ASSET	\$34,979.21
ACCUM AMORT-SBITA ASSET	-\$11,769.86
CONSTRUCTION IN PROGRESS	\$2,296,011.77
WRS DEF OUTFLOW PENSION	\$293,256.00
WRS DEF OUTFLOW-PENSION OPEB	\$20,995.00
<b>Total Assets</b>	<b>\$25,566,995.09</b>

Liabilities	
ACCOUNTS PAYABLE	-\$251,817.94
DEFERRED PRINCIPAL	-\$22,407.45
ACCRUED LIAB-PYRL & RELATD TX	-\$28,845.86
WRS NET PENSION LIABILITY	-\$117,585.00
WRS DEF INFLOWS PENSION	-\$144,155.00
WRS DEF INFLOW PENSION OPEB	-\$53,853.00
ACCRUED INTEREST	-\$595.98
<b>Total Liabilities</b>	<b>-\$619,260.23</b>

Equity	
REVENUES	\$0.00
EXPENDITURES	\$0.00
CONTRIBUTED CAPITAL	-\$382,581.98
RETAINED EARNINGS	-\$5,699,998.82
FB RESERVED	-\$18,865,154.06
<b>Total Equity</b>	<b>-\$24,947,734.86</b>

<b>Total Liabilities + Equity</b>	<b>-\$25,566,995.09</b>
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AGE OF SYSTEM		
PLANT IN SERVICE	\$24,465,476.39	***System doing ok at 50% or less. If over 65% the system is old. Ideally, should reinvest in capital at depreciation rate or higher.***
ACCUMULATED DEPRECIATION	<u>\$1,995,405.10</u>	
PERCENT DEPRECIATED	<u>8%</u>	



City of La Crosse Water Utility Financial Report  
Year Ended December 2025

# Water Income Statement

Revenues	2024	2025	\$ CHANGE	% CHANGE
<b>6406412 - OPERATING INCOME</b>				
452010 - WATER SALES METERED				
P4611 - RESIDENTIAL	\$2,485,404.60	\$2,493,782.17	\$8,377.57	0.3%
P4612 - COMMERCIAL	\$938,403.54	\$915,619.32	(\$22,784.22)	-2.4%
P4613 - INDUSTRIAL	\$990,321.66	\$916,432.98	(\$73,888.68)	-7.5%
P4614 - MUNICIPAL	\$312,237.38	\$310,233.64	(\$2,003.74)	-0.6%
P4615 - MUTLI - FAMILY RESIDENTIAL	\$482,824.92	\$495,190.96	\$12,366.04	2.6%
P4616 - IRRIGATION	\$188,278.42	\$199,478.89	\$11,200.47	5.9%
P4620 - PRIVATE FIRE PROTECTION	\$78,118.19	\$79,856.15	\$1,737.96	2.2%
452013 - WATER SALES NON-METERED				
P4612 - COMMERCIAL	\$24,377.53	\$13,399.95	(\$10,977.58)	-45.0%
P4613 - INDUSTRIAL	\$0.00	\$70.00	\$70.00	#DIV/0!
P4614 - MUNICIPAL	\$2,889.21	\$3,763.82	\$874.61	30.3%
P4630 - PUBLIC FIRE PROTECTION	\$797,611.72	\$800,830.50	\$3,218.78	0.4%
<b>6406412 - OPERATING INCOME</b>	<b>\$6,300,467.17</b>	<b>\$6,228,658.38</b>	<b>(\$71,808.79)</b>	<b>-1.1%</b>
<b>6406414 - OPERATING INCOME - OTHER</b>				
452010 - WATER SALES METERED				
P4700 - FORFEITED DISCOUNTS	\$63,067.73	\$58,496.33	(\$4,571.40)	-7.2%
P4740 - OTHER WATER REVENUE	\$53,417.20	\$28,971.11	(\$24,446.09)	-45.8%
452015 - OTHER SERVICE CHARGES	\$952.00	\$987.00	\$35.00	3.7%
<b>6406414 - OPERATING INCOME - OTHER</b>	<b>\$117,436.93</b>	<b>\$88,454.44</b>	<b>(\$28,982.49)</b>	<b>-24.7%</b>

# Water Income Statement

6406416 - OTHER INCOME					
452010 - WATER SALES METERED	\$4,775.12	\$2,101.17	(\$2,673.95)	-56.0%	
452015 - OTHER SERVICE CHARGES	\$0.00	\$0.00	\$0.00	#DIV/0!	
453010 - INVESTMENT EARNINGS	\$258,876.70	\$180,517.18	(\$78,359.52)	-30.3%	
454002 - GAS TAX REFUND	\$0.00	\$0.00	\$0.00	#DIV/0!	
454006 - REBATE	\$5,360.66	\$3,445.86	(\$1,914.80)	-35.7%	
481000 - INSURANCE DIVIDENDS	\$431.93	\$549.58	\$117.65	27.2%	
	6406416 - OTHER INCOME	\$269,444.41	\$186,613.79	(\$82,830.62)	-30.7%
6406418 - MISC INCOME DEDUCTIONS					
454000 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	#DIV/0!	
	6406418 - MISC INCOME DEDUCTIONS	\$0.00	\$0.00	\$0.00	#DIV/0!
6406422 - EARNED SURPLUS					
499990 - PRIOR YEAR REVENUE	\$70,770.75	(\$47.23)	(\$70,817.98)	-100.1%	
	6406422 - EARNED SURPLUS	\$70,770.75	(\$47.23)	(\$70,817.98)	-100.1%
<b>Total Revenues</b>	<b>\$6,758,119.26</b>	<b>\$6,503,679.38</b>	<b>(\$254,439.88)</b>	<b>-3.8%</b>	

# Water Income Statement

Expenses	2024	2025	\$ CHANGE	% CHANGE
6406410 - GEN ADMIN - WATER				
510000 - SALARIES AND WAGES	\$91,879.59	\$182,077.70	\$90,198.11	98.2%
510001 - SEVERANCE PAY	\$0.00	\$1,713.55	\$1,713.55	#DIV/0!
510005 - LIMITED TERM EE SALARIES	\$0.00	\$40.00		
510006 - OVERTIME PAY	\$0.00	\$401.75	\$401.75	#DIV/0!
510025 - COMPENSATED ABSENCES EXPENSE	(\$8,640.89)	\$43,856.78	\$52,497.67	-607.5%
510030 - CELL PHONE REIMBURSEMENT	\$35.00	\$13.88	(\$21.12)	-60.3%
511005 - HEALTH INSURANCE	\$306,760.97	\$360,415.42	\$53,654.45	17.5%
511015 - LIFE INSURANCE	\$2,910.51	\$2,894.46	(\$16.05)	-0.6%
511020 - SOCIAL SECURITY AND MEDICARE	\$0.00	\$0.00	\$0.00	#DIV/0!
511025 - RETIREMENT BENEFITS	\$111,951.19	\$102,257.83	(\$9,693.36)	-8.7%
511065 - EMPLOYEE RECOGNITION	\$1,808.57	\$0.00	(\$1,808.57)	-100.0%
513102 - GASB RETIREMENT ALLOCATION	(\$344,670.00)	(\$248,026.00)	\$96,644.00	-28.0%
520110 - OTHER CONTRACTED SVCS	\$110,940.60	\$197,795.29	\$86,854.69	78.3%
520134 - INTERFUND CHARGES FOR SERVICES	\$173,833.50	\$229,466.78	\$55,633.28	32.0%
P9200 - CITY SERVICES				
FINANCE (ACCOUNTING)	\$14,404.50	\$28,961.50	\$14,557.00	101.1%
FINANCE (PAYROLL)	\$6,294.00	\$8,114.00	\$1,820.00	28.9%
MAYOR	\$12,179.00	\$13,602.00	\$1,423.00	11.7%
HUMAN RESOURCES	\$8,795.00	\$14,045.00	\$5,250.00	59.7%
INFORMATION SERVICES	\$41,248.00	\$61,848.00	\$20,600.00	49.9%
CITY CLERK/DEPT. OF PUBLIC WORKS	\$7,584.00	\$8,221.00	\$637.00	8.4%
RECYCLING	\$1,753.00	\$0.00	(\$1,753.00)	-100.0%
P9230 - OUTSIDE SERVICES				
ENGINEERING	\$54,052.00	\$63,747.00	\$9,695.00	17.9%
CITY ATTORNEY/LEGAL	\$27,524.00	\$30,542.00	\$3,018.00	11.0%
521005 - TRAVEL - OTHER	\$7,346.98	\$5,052.07	(\$2,294.91)	-31.2%
521006 - TRAINING/CONF. REGISTRATION	\$15,169.46	\$7,155.47	(\$8,013.99)	-52.8%
521101 - TELEPHONE	\$246.39	\$645.74	\$399.35	162.1%
521102 - ELECTRICITY	\$1,276.55	\$1,458.69	\$182.14	14.3%
521104 - NATURAL GAS	\$1,191.67	\$1,903.64	\$711.97	59.7%

# Water Income Statement

530200 - PROPERTY INS	\$32,279.73	\$33,218.26	\$938.53	2.9%
531000 - EMPLOYER MEDICAL EXPENSE	\$60,574.44	\$65,645.63	\$5,071.19	8.4%
532010 - OPERATING SUPPLIES	\$35,253.87	\$29,191.50	(\$6,062.37)	-17.2%
532055 - GASOLINE FUEL	\$0.00	\$0.00	\$0.00	#DIV/0!
532056 - DIESEL FUEL	\$0.00	\$0.00	\$0.00	#DIV/0!
532075 - MEMBERSHIPS & SUBSCRIPTIONS	\$38,265.95	\$9,952.65	(\$28,313.30)	-74.0%
540100 - R&M - EQUIP/MACH	\$0.00	\$0.00	\$0.00	#DIV/0!
540150 - R&M - COMMUNICATION	\$445.45	\$18,433.81	\$17,988.36	4038.2%
540250 - R&M - VEHICLE	\$0.00	\$0.00	\$0.00	#DIV/0!
540500 - R&M - OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!
550000 - MISCELLANEOUS	\$60,309.87	\$75,944.17	\$15,634.30	25.9%
550100 - REFUNDS	\$0.00	\$0.00	\$0.00	#DIV/0!
550250 - AP PMT BY CREDIT CARD FEE	\$0.45	\$43.69	\$43.24	9608.9%
563200 - RENTAL STRUCTUREM (CITY HALL OFFICE RENT)	\$6,480.00	\$6,480.00	\$0.00	0.0%
564100 - SUBSCRIPTION INTEREST	\$0.00	\$0.00	\$0.00	#DIV/0!
580300 - EQUIPMENT AND MACHINERY	\$0.00	\$0.00	\$0.00	#DIV/0!
598200 - AMORTIZATION EXPENSE	\$0.00	\$0.00	\$0.00	#DIV/0!
6406410 - GEN ADMIN - WATER	\$705,649.85	\$1,127,646.48	\$421,996.63	59.8%
6406412 - OPERATING INCOME				
511020 - SOCIAL SECURITY AND MEDICARE	\$102,671.63	\$113,364.90	\$10,693.27	10.4%
551010 - PROPERTY TAX	\$877,611.40	\$921,927.87	\$44,316.47	5.0%
581000 - SPECIAL ASSESSMENT EXPENSE	\$8,165.49	\$6,221.12	(\$1,944.37)	-23.8%
598100 - DEPRECIATION EXPENSE	\$1,101,742.15	\$1,073,835.23	(\$27,906.92)	-2.5%
598200 - AMORTIZATION EXPENSE	\$13,158.66	\$20,311.99	\$7,153.33	54.4%
6406412 - OPERATING INCOME	\$2,103,349.33	\$2,135,661.11	\$32,311.78	1.5%

# Water Income Statement

6406420 - INTEREST CHARGES					
562100 - DEBT INTEREST	\$12,660.24	\$8,775.06	(\$3,885.18)		-30.7%
563100 - LEASE INTEREST	\$9,116.16	\$13,100.02	\$3,983.86		43.7%
564100 - SUBSCRIPTION INTEREST	\$17.01	\$862.20	\$845.19		4968.8%
6406420 - INTEREST CHARGES	\$21,793.41	\$22,737.28	\$943.87		4.3%
6406422 - EARNED SURPLUS					
599900 - PRIOR YEAR EXPENSES	\$1,504.67	\$1,501.25	(\$3.42)		-0.2%
6406422 - EARNED SURPLUS	\$1,504.67	\$1,501.25	(\$3.42)		-0.2%
6406430 - SOURCE OF SUPPLY					
521105 - SEWER	\$1,436.81	\$1,479.47	\$42.66		3.0%
521106 - STORM WATER	\$1,411.08	\$1,969.28	\$558.20		39.6%
532010 - OPERATING SUPPLIES	\$13,781.50	\$95,883.95	\$82,102.45		595.7%
563225 - RENTAL LAND	\$7,626.45	\$4,279.73	(\$3,346.72)		-43.9%
6406430 - SOURCE OF SUPPLY	\$24,255.84	\$103,612.43	\$79,356.59		327.2%
6406432 - PUMPING					
510000 - SALARIES AND WAGES	\$368,457.79	\$366,263.96	(\$2,193.83)		-0.6%
510001 - SEVERANCE PAY	\$0.00	\$13,955.29	\$13,955.29		#DIV/0!
510006 - OVERTIME PAY	\$9,769.93	\$9,550.43	(\$219.50)		-2.2%
510030 - CELL PHONE REIMBURSEMENT	\$0.00	\$0.00	\$0.00		#DIV/0!
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00		#DIV/0!
511015 - LIFE INSURANCE	\$0.00	\$0.00	\$0.00		#DIV/0!
511020 - SOCIAL SECURITY AND MEDICARE	\$0.00	\$0.00	\$0.00		#DIV/0!
511025 - RETIREMENT BENEFITS	\$0.00	\$0.00	\$0.00		#DIV/0!
521101 - TELEPHONE	\$6,156.66	\$4,526.78	(\$1,629.88)		-26.5%
521102 - ELECTRICITY	\$317,680.84	\$313,046.90	(\$4,633.94)		-1.5%
521104 - NATURAL GAS	\$8,424.37	\$10,182.13	\$1,757.76		20.9%
532010 - OPERATING SUPPLIES	\$68,045.55	\$75,945.81	\$7,900.26		11.6%
532056 - DIESEL FUEL	\$52.57	\$1,077.54	\$1,024.97		1949.7%
540500 - R&M - OTHER	\$34,631.05	\$40,036.14	\$5,405.09		15.6%
550000 - MISCELLANEOUS	\$13,839.62	\$7,775.53	(\$6,064.09)		-43.8%
550250 - AP PMT BY CREDIT CARD FEE	\$0.00	\$4.07	\$4.07		#DIV/0!
6406432 - PUMPING	\$827,058.38	\$842,364.58	\$15,306.20		1.9%

# Water Income Statement

<b>6406434 - WATER TREATMENT</b>					
510000 - SALARIES AND WAGES	\$18,559.59	\$23,660.38	\$5,100.79	27.5%	
510001 - SEVERANCE PAY	\$0.00	\$6,976.60	\$6,976.60	#DIV/0!	
510006 - OVERTIME PAY	\$588.68	\$151.22	(\$437.46)	-74.3%	
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!	
511015 - LIFE INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!	
511020 - SOCIAL SECURITY AND MEDICARE	\$0.00	\$0.00	\$0.00	#DIV/0!	
511025 - RETIREMENT BENEFITS	\$0.00	\$0.00	\$0.00	#DIV/0!	
520045 - TESTING/SAMPLING SVCS	\$33,004.68	\$39,205.40	\$6,200.72	18.8%	
532010 - OPERATING SUPPLIES	\$28,527.18	\$17,839.31	(\$10,687.87)	-37.5%	
532090 - CHEMICAL SUPPLIES	\$81,370.61	\$84,954.50	\$3,583.89	4.4%	
<b>6406434 - WATER TREATMENT</b>	<b>\$162,050.74</b>	<b>\$172,787.41</b>	<b>\$10,736.67</b>	<b>6.6%</b>	
<b>6406436 - TRANSMISSION &amp; DISTRIBUTION</b>					
510000 - SALARIES AND WAGES	\$670,001.39	\$653,985.65	(\$16,015.74)	-2.4%	
510005 - LIMITED TERM EE SALARIES	\$0.00	\$68,187.22	\$68,187.22	#DIV/0!	
510006 - OVERTIME PAY	\$2,712.86	\$8,001.40	\$5,288.54	194.9%	
510030 - CELL PHONE REIMBURSEMENT	\$10.00	\$0.00	(\$10.00)	-100.0%	
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!	
511015 - LIFE INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!	
511020 - SOCIAL SECURITY AND MEDICARE	\$0.00	\$0.00	\$0.00	#DIV/0!	
511025 - RETIREMENT BENEFITS	\$0.00	\$0.00	\$0.00	#DIV/0!	
521102 - ELECTRICITY	\$269.25	\$1,523.65	\$1,254.40	465.9%	
532010 - OPERATING SUPPLIES	\$557,167.17	\$590,813.29	\$33,646.12	6.0%	
540500 - R&M - OTHER	\$150,820.75	\$163,135.12	\$12,314.37	8.2%	
550000 - MISCELLANEOUS	\$15,975.25	\$57,704.73	\$41,729.48	261.2%	
<b>6406436 - TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$1,396,956.67</b>	<b>\$1,543,351.06</b>	<b>\$146,394.39</b>	<b>10.5%</b>	

# Water Income Statement

6406438 - CUSTOMER ACCOUNTS				
510000 - SALARIES AND WAGES	\$156,600.85	\$182,459.26	\$25,858.41	16.5%
510005 - LIMITED TERM EE SALARIES	\$175.44	\$2,408.56	\$2,233.12	1272.9%
510006 - OVERTIME PAY	\$1,229.52	\$1,326.34	\$96.82	7.9%
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511020 - SOCIAL SECURITY AND MEDICARE	\$0.00	\$0.00	\$0.00	#DIV/0!
511025 - RETIREMENT BENEFITS	\$0.00	\$0.00	\$0.00	#DIV/0!
520110 - OTHER CONTRACTED SVCS	\$3,875.82	\$5,762.57	\$1,886.75	48.7%
520134 - INTERFUND CHARGES FOR SERVICES	\$14,404.50	\$28,961.50	\$14,557.00	101.1%
P9030 - CUSTOMER RECORDS & COLLECTIONS	\$14,404.50	\$28,961.50	\$14,557.00	101.1%
532000 - OFFICE SUPPLIES	\$16,895.12	\$18,761.22	\$1,866.10	11.0%
532010 - OPERATING SUPPLIES	\$8,639.75	\$10,922.24	\$2,282.49	26.4%
532060 - POSTAGE	\$17,254.46	\$22,419.67	\$5,165.21	29.9%
550150 - BAD DEBT EXPENSE	\$4,447.37	\$1,219.08	(\$3,228.29)	-72.6%
6406438 - CUSTOMER ACCOUNTS	\$223,522.83	\$274,240.44	\$50,717.61	22.7%
<b>Total Expenses</b>	<b>\$5,466,141.72</b>	<b>\$6,223,902.04</b>	<b>\$757,760.32</b>	<b>14%</b>
<b>Net Income:</b>	<b>\$1,291,977.54</b>	<b>\$279,777.34</b>	<b>(\$1,012,200.20)</b>	<b>-78%</b>

# Water Income Statement

## BILLED WATER CONSUMPTION ANALYSIS

	2024		2025		% CHANGE	
	CONSUMPTION (GALLONS)	AVG. CUSTOMERS	CONSUMPTION (GALLONS)	AVG. CUSTOMERS	CONSUMPTION (GALLONS)	AVG. CUSTOMERS
RESIDENTIAL	650,130,184	13,536	649,332,068	13,531	-0.1%	0.0%
COMMERCIAL	496,994,388	1,438	489,472,500	1,430	-1.5%	-0.6%
INDUSTRIAL	852,453,712	116	794,751,496	116	-6.8%	0.0%
PUBLIC AUTHORITY	220,354,816	212	170,644,980	212	-22.6%	0.0%
MULTI-FAMILY RESIDENTIAL	257,748,832	778	260,961,492	777	1.2%	-0.1%
<b>TOTAL</b>	<b>2,477,681,932</b>	<b>16,080</b>	<b>2,365,162,536</b>	<b>16,066</b>	<b>-4.5%</b>	<b>-0.1%</b>

## DAYS CASH ON HAND - FYE 2025

O & M EXPENSES	\$6,223,902.04	***Need to have a minimum of 130 days cash on hand. Higher bond rating if we have 150+ days cash on hand.***
CASH ON HAND - NOT INCLUDING RESTRICTED	\$1,780,407.47	
FACTOR	3.50	
DAYS CASH ON HAND	104.41	

# Water Income Statement

## DEBT COVERAGE RATIO - FYE 2025

NET INCOME	\$279,777.34
DEPRECIATION EXPENSE	\$1,073,835.23
INTEREST EXPENSE	\$22,737.28
AMORTIZATION EXPENSE	\$20,311.99
CASH FROM OPERATIONS TO PAY DEBT	<u>\$1,396,661.84</u>
ANNUAL DEBT PAYMENT	<u>\$98,330.06</u>
DEBT COVERAGE RATIO - FYE 2025	14.20

\*\*\*Ratio for revenue bonds must be 1.2 or higher. Ratio for general obligation bonds must be 1.0 or higher.\*\*\*

# Water Balance Sheet

## Assets

EQUITY IN POOLED CASH	\$2,984,314.13
RESTRICTED BOND CASH	\$267,332.35
DELINQUENT A/R FROM TAX ROLL	\$64,519.20
SPECIAL ASSESSMENT RECEIVABLE	\$4,527.78
ACCOUNTS RECEIVABLE	\$255,135.76
ACCRUED REVENUE	\$999,926.13
DUE FROM OTHER GOVERNMENTS	\$223.72
DUE FROM RE & PERSONAL PROP TX	\$243,710.42
ADVANCE TO TIF #10	\$202,363.94
INVENTORY-HYDRANTS	\$218,695.02
INVENTORY-MAINS	\$462,460.68
INVENTORY-METERS	\$14,815.07
PREPAID EXPENSE	\$7,627.21
LAND	\$101,533.18
BUILDINGS	\$2,901,739.61
INFRASTRUCTURE	\$50,816,729.89
ACCUM DEPR - INFRASTRUCTURE	-\$19,456,346.08
MACHINERY & EQUIPMENT	\$7,177,642.73
ACCUM DEPR - MACHINERY & EQUIP	-\$4,262,085.00
SBITA RIGHT OF USE ASSET	\$54,121.06
ACCUM AMORT-SBITA ASSET	-\$19,690.58
CONSTRUCTION IN PROGRESS	\$3,662,885.67
WRS DEF OUTFLOW PENSION	\$640,819.00
WRS DEF OUTFLOW-PENSION OPEB	\$48,615.00
CITY DEF OUTFLOW-OPEB	\$29,266.00
<b>Total Assets</b>	<b>\$47,420,881.89</b>

# Water Balance Sheet

## Liabilities

ACCOUNTS PAYABLE	-\$1,756,382.23
PURCHASING CARD PAYABLE	-\$3,347.17
DEFERRED REVENUE	-\$33,485.79
ACCRUED LIAB-PYRL & RELATD TX	-\$197,330.89
POST EMPLOYMENT HEALTH INS	-\$1,443,347.00
OTHER ACCRUED EXPENSES	-\$946,755.79
ACCRUED SICK PAY	-\$74,173.76
ACCRUED COMP PAY	-\$7,700.29
WRS NET PENSION LIABILITY	-\$265,834.00
WRS DEF INFLOWS PENSION	-\$315,006.00
WRS DEF INFLOW PENSION OPEB	-\$124,697.00
CITY DEF INFLOW OPEB	-\$178,486.00
ADVANCE FROM OTHER FUNDS	-\$215,545.00
ACCRUED INTEREST	-\$862.20
LT CAP LEASE PAYABLE	\$0.00

**Total Liabilities** -\$5,562,953.12

## Equity

REVENUES	\$0.00
EXPENDITURES	\$0.00
CONTRIBUTED CAPITAL	-\$3,360,218.08
FB UNRESERVED	-\$12,515,682.04
FB RESERVED	-\$13,827,509.61
BUDGETARY FUND BALANCE - UNRES	-\$12,154,519.04

**Total Equity** -\$41,857,928.77

**Total Liabilities + Equity** -\$47,420,881.89

# Water Balance Sheet

## AGE OF SYSTEM - FYE 2025

PLANT IN SERVICE	\$60,896,112.23	
ACCUMULATED DEPRECIATION	<u>\$23,718,431.08</u>	***System doing ok at 50% or less. If over
PERCENT DEPRECIATED	<u>39%</u>	65% the system is old. Ideally, should reinvest in capital at depreciation rate or higher.***



City of La Crosse Wastewater Utility Financial Report  
Year Ended December 2025

# Sewer Income Statement

Revenues	2024	2025	\$ CHANGE	% CHANGE
<b>6306312 - NON-OPERATING INCOME</b>				
42100 - FEDERAL CONTRIBUTIONS	\$0.00	\$1,434,414.00		
450005 - OTHR LICENSE/PERM/RELATED FEE	\$340,443.49	\$383,726.34	\$43,282.85	12.7%
453010 - INVESTMENT EARNINGS	\$393,885.97	\$344,297.59	(\$49,588.38)	-12.6%
454000 - MISCELLANEOUS REVENUE	\$123,731.24	\$463,855.32	\$340,124.08	274.9%
454002 - GAS TAX REFUND	\$3,096.49	\$2,638.86	(\$457.63)	-14.8%
454006 - REBATE	\$10,815.05	\$10,648.48	(\$166.57)	-1.5%
481000 - INSURANCE DIVIDENDS	\$651.36	\$822.96	\$171.60	26.3%
481001 - INSURANCE RECOVERY	\$0.00	\$4,721.95	\$4,721.95	#DIV/0!
491003 - SALE OF PROPERTY/EQUIP	\$4,066.00	\$0.00	(\$4,066.00)	-100.0%
499990 - PRIOR YEAR REVENUE	(\$70,977.68)	(\$16,742.35)	\$54,235.33	-76.4%
<b>6306312 - NON-OPERATING INCOME</b>	<b>\$805,711.92</b>	<b>\$2,628,383.15</b>	<b>\$388,257.23</b>	<b>226.2%</b>
<b>6306314 - SEWAGE SERVICES</b>				
<b>452005 - SEWER SERVICE</b>				
W4611 - RESIDENTIAL	\$3,237,721.72	\$3,380,032.80	\$142,311.08	4.4%
W4612 - COMMERCIAL	\$1,907,445.55	\$1,941,378.90	\$33,933.35	1.8%
W4613 - INDUSTRIAL	\$3,509,546.25	\$2,705,216.72	(\$804,329.53)	-22.9%
W4614 - PUBLIC AUTHORITY	\$709,867.06	\$506,683.08	(\$203,183.98)	-28.6%
W4615 - MULTI-FAMILY RESIDENTIAL	\$1,087,095.98	\$1,142,964.80	\$55,868.82	5.1%
W4700 - FORFEITED DISCOUNTS	\$78,313.08	\$82,597.03	\$4,283.95	5.5%
W4801 - INDUSTRIAL SURCHARGE	\$553,475.64	\$678,326.35	\$124,850.71	22.6%
<b>6306314 - SEWAGE SERVICES</b>	<b>\$11,083,465.28</b>	<b>\$10,437,199.68</b>	<b>(\$646,265.60)</b>	<b>-5.8%</b>
<b>6306316 - WHOLESALE SERVICES</b>				
<b>452005 - SEWER SERVICE</b>				
W4751 - ONALASKA	\$1,902,095.67	\$1,880,985.83	(\$21,109.84)	-1.1%
W4752 - SHELBY	\$239,414.40	\$279,974.45	\$40,560.05	16.9%
W4753 - CAMPBELL	\$452,632.34	\$389,743.10	(\$62,889.24)	-13.9%
W4754 - LA CRESCENT	\$365,616.21	\$334,573.05	(\$31,043.16)	-8.5%
<b>6306316 - WHOLESALE SERVICES</b>	<b>\$2,959,758.62</b>	<b>\$2,885,276.43</b>	<b>(\$74,482.19)</b>	<b>-2.5%</b>

# Sewer Income Statement

6306318 - TRUCKED WASTE

452005 - SEWER SERVICE

W4800 - HIGH STRENGTH	\$181,518.05	\$212,897.94	\$31,379.89	17.3%
W4802 - LOW STRENGTH	\$196,065.92	\$181,870.60	(\$14,195.32)	-7.2%
W4803 - MEDIUM STRENGTH	\$126,400.11	\$135,033.98	\$8,633.87	6.8%

6306318 - TRUCKED WASTE	\$503,984.08	\$529,802.52	\$25,818.44	5.1%
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6306320 - PRETREATMENT

452005 - SEWER SERVICE

452005 - SEWER SERVICE	\$101,615.86	\$134,187.71	\$32,571.85	32.1%
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6306320 - PRETREATMENT	\$122,413.23	\$134,187.71	\$11,774.48	9.6%
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<b>Total Revenues</b>	<b>\$15,475,333.13</b>	<b>\$16,614,849.49</b>	<b>\$1,139,516.36</b>	<b>7%</b>
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# Sewer Income Statement

Expenses	2024	2025	\$ CHANGE	% CHANGE
6306310 - GEN ADMIN - WASTE WATER				
510000 - SALARIES AND WAGES	\$382,209.84	\$444,107.53	\$61,897.69	16.2%
510001 - SEVERANCE PAY	\$0.00	\$1,713.54	\$1,713.54	#DIV/0!
510005 - LIMITED TERM EE SALARIES	\$90.00	\$0.00	(\$90.00)	-100.0%
510006 - OVERTIME PAY	\$887.55	\$1,556.16	\$668.61	75.3%
510025 - COMPENSATED ABSENCES EXPENSE	\$28,723.82	\$21,438.13	(\$7,285.69)	-25.4%
510030 - CELL PHONE REIMBURSEMENT	\$103.57	\$13.88	(\$89.69)	-86.6%
511005 - HEALTH INSURANCE	\$276,506.74	\$497,742.06	\$221,235.32	80.0%
511010 - WORKERS COMPENSATION DEPT CHGS	\$39,492.32	\$42,433.39	\$2,941.07	7.4%
511015 - LIFE INSURANCE	\$4,707.42	\$2,889.73	(\$1,817.69)	-38.6%
511020 - SOCIAL SECURITY AND MEDICARE	\$129,062.30	\$38,036.39	(\$91,025.91)	-70.5%
511025 - RETIREMENT BENEFITS	\$88,751.29	\$35,840.95	(\$52,910.34)	-59.6%
511065 - EMPLOYEE RECOGNITION	\$395.34	\$1,333.87	\$938.53	237.4%
513102 - GASB RETIREMENT ALLOCATION	(\$176,880.00)	\$126,658.00	\$303,538.00	-171.6%
520006 - REGULATORY PERMIT/FEES	\$50,840.15	\$53,268.95	\$2,428.80	4.8%
520010 - AUDIT & ACCOUNTING FEES	\$3,300.00	\$3,466.00	\$166.00	5.0%
520050 - CONSULTING SERVICES	\$118,475.99	\$239,340.85	\$120,864.86	102.0%
520055 - RECRUITMENT FEES & SVCS	\$537.24	\$320.55	(\$216.69)	-40.3%
520100 - CONTRACT SVCS - CLEANING	\$693.18	\$6,824.78	\$6,131.60	884.6%
520110 - OTHER CONTRACTED SVCS	\$7,978.91	\$11,347.71	\$3,368.80	42.2%
520134 - INTERFUND CHARGES FOR SERVICES	\$265,212.96	\$356,176.91	\$90,963.95	34.3%
W8100 - CITY SERVICES				
FINANCE (ACCOUNTING)	\$42,825.00	\$87,667.19	\$44,842.19	104.7%
FINANCE (PAYROLL)	\$3,730.00	\$5,900.88	\$2,170.88	58.2%
MAYOR	\$18,103.00	\$20,587.19	\$2,484.19	13.7%
HUMAN RESOURCES	\$5,893.00	\$10,909.36	\$5,016.36	85.1%
INFORMATION SERVICES	\$32,398.56	\$49,389.35	\$16,990.79	52.4%
CITY CLERK/DEPT. OF PUBLIC WORKS	\$11,273.00	\$12,442.60	\$1,169.60	10.4%
ENGINEERING	\$80,348.00	\$96,481.08	\$16,133.08	20.1%
RECYCLING	\$1,497.75	\$0.00	(\$1,497.75)	-100.0%
CITY ATTORNEY/LEGAL	\$40,913.00	\$46,224.79	\$5,311.79	13.0%
W9030 - CUSTOMER RECORDS & COLLECTIONS	\$28,231.65	\$26,574.46	(\$1,657.19)	-5.9%
521005 - TRAVEL - OTHER	\$723.77	\$517.87	(\$205.90)	-28.4%
521006 - TRAINING/CONF. REGISTRATION	\$20,762.87	\$29,833.37	\$9,070.50	43.7%

# Sewer Income Statement

521101 - TELEPHONE	\$21,511.80	\$20,743.94	(\$767.86)	-3.6%
530200 - PROPERTY INS	\$99,720.51	\$98,296.02	(\$1,424.49)	-1.4%
530250 - LIABILITY INS	\$38,015.32	\$40,125.86	\$2,110.54	158.6%
532000 - OFFICE SUPPLIES	\$3,687.33	\$3,191.34	\$36,438.53	988.2%
532010 - OPERATING SUPPLIES	\$71,045.27	\$40,191.74	(\$67,853.93)	-95.5%
532055 - GASOLINE FUEL	\$19,069.44	\$19,060.06	\$21,122.30	110.8%
532056 - DIESEL FUEL	\$28,311.23	\$37,183.75	(\$9,251.17)	-32.7%
532060 - POSTAGE	\$992.59	\$1,839.14	\$36,191.16	3646.1%
532065 - PRINTING SERVICES	\$0.78	\$218.20	\$1,838.36	235687.2%
532075 - MEMBERSHIPS & SUBSCRIPTIONS	\$18,922.81	\$13,922.25	(\$5,000.56)	-26.4%
532085 - FIRST AID & SAFETY SUPPLIES	\$8,039.24	\$15,598.52	\$7,559.28	94.0%
533000 - OPERATING EQUIP UNDER \$10,000	\$0.00	\$15,425.24		
533010 - COMPUTER EQUIP UNDER \$10,000	\$14,516.36	\$13,284.84	(\$1,231.52)	-8.5%
533030 - MJR TOOLS & EQ UNDER \$10,000	\$32,732.17	\$28,992.00	(\$3,740.17)	-11.4%
533035 - SMLL/MINR TOOLS UNDER \$1,000	\$13,377.70	\$17,965.06	\$4,587.36	34.3%
540100 - R&M - EQUIP/MACH	\$28,886.83	\$49,361.54	\$20,474.71	70.9%
540150 - R&M - COMMUNICATION	\$11,900.81	\$17,378.33	\$5,477.52	46.0%
540250 - R&M - VEHICLE	\$33,722.45	\$23,410.69	(\$10,311.76)	-30.6%
550000 - MISCELLANEOUS	\$21,100.57	\$18,245.65	(\$2,854.92)	-13.5%
550250 - AP PMT BY CREDIT CARD FEE	\$108.85	\$124.57	\$15.72	14.4%
562100 - DEBT INTEREST	\$1,050,609.67	\$1,160,777.11	\$110,167.44	10.5%
562300 - DEBT ISSUANCE COSTS	\$0.00	(\$19,242.02)	(\$19,242.02)	#DIV/0!
563100 - LEASE INTEREST	\$10,530.84	\$12,933.29	\$2,402.45	22.8%
563200 - RENTAL STRUCTURE (CITY HALL OFFICE RENT)	\$6,480.00	\$6,480.00	\$226,535.51	0.0%
563250 - RENTAL EQUIPMENT	\$10,000.00	\$3,542.50	(\$6,457.50)	-64.6%
564100 - SUBSCRIPTION INTEREST	\$17.01	\$801.87	\$784.86	4614.1%
580300 - EQUIPMENT & MACHINERY	\$18,095.27	\$0.00	(\$18,095.27)	-100.0%
59800 - GAIN/LOSS ON DISPOSAL	\$7,922.66	(\$168,859.89)	(\$176,782.55)	-2231.4%
598100 - DEPRECIATION EXPENSE	\$1,045,167.53	\$1,193,142.89	\$147,975.36	14.2%
598200 - AMORTIZATION EXPENSE	\$13,158.65	\$18,517.27	\$5,358.62	40.7%
6306310 - GEN ADMIN - WASTE WATER	\$3,870,218.95	\$4,597,512.37	\$727,293.42	18.8%
6306316 - WHOLESAL SERVICES				
520135 - INTERGOV CHARGES FOR SVCS EXP	\$146,066.59	\$154,601.26	\$8,534.67	5.8%
6306316 - WHOLESAL SERVICES	\$146,066.59	\$154,601.26	\$8,534.67	5.8%

# Sewer Income Statement

## 6306320 - PRETREATMENT

510000 - SALARIES AND WAGES	\$68,657.81	\$83,496.22	\$14,838.41	21.6%
510005 - LIMITED TERM EE SALARIES	\$0.00	\$0.00	\$0.00	#DIV/0!
510006 - OVERTIME PAY	\$0.00	\$874.36	\$874.36	#DIV/0!
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$18.70	\$74.55	\$55.85	298.7%
511020 - SOCIAL SECURITY AND MEDICARE	\$162.36	\$5,984.05	\$5,821.69	3585.7%
511025 - RETIREMENT BENEFITS	\$151.81	\$4,692.79	\$4,540.98	2991.2%
532010 - OPERATING SUPPLIES	\$1,019.01	\$1,971.19	\$952.18	93.4%
<b>6306320 - PRETREATMENT</b>	<b>\$70,009.69</b>	<b>\$97,093.16</b>	<b>\$27,083.47</b>	<b>38.7%</b>

## 6306324 - 24 BOND FUNDS

563200 - DEBT ISSUE	\$99,609.46	\$0.00		
<b>6306324 - 24 BOND FUNDS</b>	<b>\$99,609.46</b>	<b>\$0.00</b>		

## 6306330 - SOLIDS DISPOSAL

510000 - SALARIES AND WAGES	\$0.00	\$72,977.10	\$72,977.10	#DIV/0!
510006 - OVERTIME PAY	\$0.00	\$2,721.65	\$2,721.65	#DIV/0!
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$0.00	\$221.29	\$221.29	#DIV/0!
511020 - SOCIAL SECURITY AND MEDICARE	\$0.00	\$5,540.39	\$5,540.39	#DIV/0!
511025 - RETIREMENT BENEFITS	\$0.00	\$5,142.09	\$5,142.09	#DIV/0!
521132 - SOLIDS DISPOSAL	\$1,500,671.39	\$1,943,997.99	\$443,326.60	29.5%
<b>6306330 - SOLIDS DISPOSAL</b>	<b>\$1,500,671.39</b>	<b>\$2,030,600.51</b>	<b>\$529,929.12</b>	<b>35.3%</b>

## 6306332 - LABORATORY

510000 - SALARIES AND WAGES	\$64,073.44	\$105,784.69	\$41,711.25	65.1%
510005 - LIMITED TERM EE SALARIES	\$54.00	\$880.00	\$826.00	1529.6%
510006 - OVERTIME PAY	\$5,404.61	\$6,284.92	\$880.31	16.3%
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$40.93	\$408.86	\$367.93	898.9%
511020 - SOCIAL SECURITY AND MEDICARE	\$310.06	\$8,188.60	\$7,878.54	2541.0%
511025 - RETIREMENT BENEFITS	\$297.83	\$7,631.68	\$7,333.85	2462.4%
520045 - TESTING/SAMPLING SVCS	\$55,576.46	\$133,886.73	\$78,310.27	140.9%
532091 - LAB SUPPLIES	\$33,026.93	\$44,609.06	\$11,582.13	35.1%
550250 - AP PMT BY CREDIT CARD FEE	\$7.19	\$26.28	\$19.09	265.5%
<b>6306332 - LABORATORY</b>	<b>\$158,791.45</b>	<b>\$307,700.82</b>	<b>\$148,909.37</b>	<b>93.8%</b>

# Sewer Income Statement

## 6306334 - SEWER COLLECTION

510000 - SALARIES AND WAGES	\$168,739.99	\$164,336.61	(\$4,403.38)	-2.6%
510005 - LIMITED TERM EE SALARIES	\$16,606.36	\$29,232.15	\$12,625.79	76.0%
510006 - OVERTIME PAY	\$1,164.49	\$2,038.93	\$874.44	75.1%
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$18.77	\$222.89	\$204.12	1087.5%
511020 - SOCIAL SECURITY AND MEDICARE	\$379.59	\$14,499.47	\$14,119.88	3719.8%
511025 - RETIREMENT BENEFITS	\$358.84	\$10,672.89	\$10,314.05	2874.3%
520100 - CONTRACT SVCS - CLEANING	\$727.20	\$49,317.51	\$48,590.31	6681.8%
520106 - CONTRACT SVCS - TELEVISED LINE	\$41,385.59	\$44,132.42	\$2,746.83	6.6%
520107 - CONTRACTED REPAIRS	\$90,576.78	\$237,064.64	\$146,487.86	161.7%
520108 - CONTRACTED FLATWORK	\$34,335.12	\$84,464.17	\$50,129.05	146.0%
532041 - FOUNDRY SUPPLIES	\$53,630.71	\$53,900.00	\$269.29	0.5%
532042 - CONCRETE SUPPLIES	\$10,299.70	\$25,783.21	\$15,483.51	150.3%
540300 - R&M - INFRASTRUCTURE	\$8,955.30	\$60,623.17	\$51,667.87	577.0%
<b>6306334 - SEWER COLLECTION</b>	<b>\$427,178.44</b>	<b>\$776,288.06</b>	<b>\$349,109.62</b>	<b>81.7%</b>

## 6306336 - LIFT STATIONS

510000 - SALARIES AND WAGES	\$72,277.40	\$68,417.69	(\$3,859.71)	-5.3%
510005 - LIMITED TERM EE SALARIES	\$0.00	\$220.00	\$220.00	#DIV/0!
510006 - OVERTIME PAY	\$3,799.63	\$4,674.03	\$874.40	23.0%
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$13.23	\$184.77	\$171.54	1296.6%
511020 - SOCIAL SECURITY AND MEDICARE	\$184.94	\$5,351.04	\$5,166.10	2793.4%
511025 - RETIREMENT BENEFITS	\$177.16	\$4,961.63	\$4,784.47	2700.6%
521102 - ELECTRICITY	\$93,759.84	\$91,327.68	(\$2,432.16)	-2.6%
521103 - WATER	\$3,725.55	\$3,087.21	(\$638.34)	-17.1%
521104 - NATURAL GAS	\$6,679.57	\$7,427.50	\$747.93	11.2%
521105 - SEWER	\$1,722.76	\$1,827.21	\$104.45	6.1%
521106 - STORM WATER	\$266.87	\$397.07	\$130.20	48.8%
540000 - R&M - BUILDINGS	\$8,118.37	\$29,157.18	\$21,038.81	259.2%
540050 - R&M - GROUNDS	\$6,420.00	\$7,566.27	\$1,146.27	17.9%
540100 - R&M - EQUIP/MACH	\$23,408.06	\$62,005.93	\$38,597.87	164.9%
<b>6306336 - LIFT STATIONS</b>	<b>\$220,553.38</b>	<b>\$286,605.21</b>	<b>\$66,051.83</b>	<b>29.9%</b>

# Sewer Income Statement

## 6306338 - CUSTOMER ACCOUNTS

510000 - SALARIES AND WAGES	\$141,342.44	\$176,745.40	\$35,402.96	25.0%
510005 - LIMITED TERM EE SALARIES	\$175.44	\$1,768.56	\$1,593.12	908.1%
510006 - OVERTIME PAY	\$39.67	\$1,130.55	\$1,090.88	2749.9%
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$11.42	\$237.10	\$225.68	1976.2%
511020 - SOCIAL SECURITY AND MEDICARE	\$254.90	\$8,011.49	\$7,756.59	3043.0%
511025 - RETIREMENT BENEFITS	\$236.77	\$7,759.59	\$7,522.82	3177.3%
520134 - INTERFUND CHARGES FOR SERVICES	\$274,550.02	\$174,136.22	(\$100,413.80)	-36.6%
550150 - BAD DEBT EXPENSE	\$2,487.27	\$1,243.73	(\$1,243.54)	-50.0%
<b>6306338 - CUSTOMER ACCOUNTS</b>	<b>\$419,097.93</b>	<b>\$371,032.64</b>	<b>(\$48,065.29)</b>	<b>-11.5%</b>

## 6306340 - FACILITY OPERATIONS

510000 - SALARIES AND WAGES	\$758,127.10	\$743,448.17	(\$14,678.93)	-1.9%
510005 - LIMITED TERM EE SALARIES	\$11,844.00	\$18,304.16	\$6,460.16	54.5%
510006 - OVERTIME PAY	\$33,163.76	\$32,447.88	(\$715.88)	-2.2%
511005 - HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
511015 - LIFE INSURANCE	\$128.75	\$1,488.32	\$1,359.57	1056.0%
511020 - SOCIAL SECURITY AND MEDICARE	\$2,049.92	\$57,962.75	\$55,912.83	2727.6%
511025 - RETIREMENT BENEFITS	\$1,959.51	\$52,121.67	\$50,162.16	2559.9%
521102 - ELECTRICITY	\$645,018.80	\$621,053.60	(\$23,965.20)	-3.7%
521103 - WATER	\$75,670.78	\$19,963.91	(\$55,706.87)	-73.6%
521104 - NATURAL GAS	\$131,965.91	\$151,061.45	\$19,095.54	14.5%
521105 - SEWER	\$243,136.32	\$40,430.99	(\$202,705.33)	-83.4%
521106 - STORM WATER	\$992.73	\$1,282.25	\$289.52	29.2%
532090 - CHEMICAL SUPPLIES	\$283,708.96	\$872,162.82	\$588,453.86	207.4%
540000 - R&M - BUILDINGS	\$182,395.58	\$66,333.47	(\$116,062.11)	-63.6%
540050 - R&M - GROUNDS	\$14,635.51	\$54,468.77	\$39,833.26	272.2%
540100 - R&M - EQUIP/MACH	\$215,129.43	\$738,930.70	\$523,801.27	243.5%
540300 - R&M - INFRASTRUCTURE	\$27,692.05	\$3,952.50	(\$23,739.55)	-85.7%
550250 - AP PMT BY CREDIT CARD FEE	\$147.39	\$162.07	\$14.68	10.0%
<b>6306340 - FACILITY OPERATIONS</b>	<b>\$2,627,766.50</b>	<b>\$3,475,575.48</b>	<b>\$847,808.98</b>	<b>32.3%</b>

<b>Total Expenses</b>	<b>\$9,539,963.78</b>	<b>\$12,097,009.51</b>	<b>\$2,557,045.73</b>	<b>27%</b>
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<b>Net Income:</b>	<b>\$5,935,369.35</b>	<b>\$4,517,839.98</b>	<b>(\$1,417,529.37)</b>	<b>-24%</b>
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# Sewer Balance Sheet

## Assets

EQUITY IN POOLED CASH	\$2,329,594.84
RESTRICTED CASH	\$4,319,609.46
RESTRICTED - SPECIAL REDEMP FD	\$1,302,983.80
RESTRICTED - CONNECTION FEE FD	\$788,651.53
RESTRICTED - DEBT SERVICE RSRV	\$440,500.00
DELINQUENT A/R FROM TAX ROLL	\$61,820.26
ACCOUNTS RECEIVABLE	\$1,870,209.78
ACCRUED REVENUE	\$1,374,146.70
DUE FROM OTHER GOVERNMENTS	\$684.74
DUE FROM RE & PERSONAL PROP TX	\$306,688.30
ADVANCE TO TIF #12	\$20,727.79
INVENTORY	\$5.99
PREPAID EXPENSE	\$25,562.13
UNAMORTIZED DISCOUNT	\$0.04
BUILDINGS	\$19,704,290.12
ACCUM DEPR - BUILDINGS	-\$22,962,222.44
INFRASTRUCTURE	\$42,741,938.21
ACCUM DEPR - INFRASTRUCTURE	-\$565,905.37
MACHINERY & EQUIPMENT	\$1,874,519.12
ACCUM DEPR - MACHINERY & EQUIP	-\$890,526.42
FURNITURE & FIXTURES	\$27,729.00
ACCUM DEPR - FURN & FIXTURES	-\$10,398.38
VEHICLES	\$2,065,593.87
ACCUM DEPR - VEHICLES	-\$801,170.75
SBITA RIGHT OF USE ASSET	\$49,783.79
ACCUM AMORT-SBITA ASSET	-\$17,895.90
CONSTRUCTION IN PROGRESS	\$71,299,758.76
WRS DEF OUTFLOW PENSION	\$735,743.00
WRS DEF OUTFLOW-PENSION OPEB	\$94,008.00
CITY DEF OUTFLOW-OPEB	\$7,343.00
<b>Total Assets</b>	<b>\$126,193,772.97</b>

## Liabilities

ACCOUNTS PAYABLE	-\$660,135.08
PURCHASING CARD PAYABLE	-\$2,326.26
DEFERRED REVENUE	-\$30,975.55
ACCRUED LIAB-PYRL & RELATD TX	-\$198,638.74
POST EMPLOYMENT HEALTH INS	-\$362,144.00
ACCRUED SICK PAY	-\$105,856.67
ACCRUED COMP PAY	-\$12,667.00
CURRENT PORTION - BONDS PAY	-\$3,331,447.82
WRS NET PENSION LIABILITY	-\$429,268.00
WRS DEF INFLOWS PENSION	-\$361,667.00
WRS DEF INFLOW PENSION OPEB	-\$241,131.00
CITY DEF INFLOW OPEB	-\$44,783.00
ACCRUED INTEREST	-\$193,303.07
UNAMORTIZED BOND PREMIUM	-\$365,598.33
LT BONDS PAYABLE	-\$59,053,212.60
LT CAP LEASE PAYABLE	-\$17,468.89
<b>Total Liabilities</b>	<b>-\$65,410,623.01</b>

## Equity

REVENUES	\$0.00
EXPENDITURES	\$0.00
CONTRIBUTED CAPITAL	-\$1,049,838.89
RETAINED EARNINGS	\$16,382,929.38
FB UNRESERVED	\$8,014,985.86
FB RESERVED	-\$84,131,226.31
<b>Total Equity</b>	<b>-\$60,783,149.96</b>

## AGE OF SYSTEM

PLANT IN SERVICE	\$66,414,070.32
ACCUMULATED DEPRECIATION	\$25,230,223.36
PERCENT DEPRECIATED	38%

\*\*\*System doing ok at 50% or less. If over 65% the system is old. Ideally, should reinvest in capital at depreciation rate or higher.\*\*\*