

Account #	Description	Budgeted FY23	Actual FY23	Budgeted FY24	Actual FY24	Budgeted FY25	Budgeted FY26	+INCREASE (DECREASE)
<b>WATER REVENUE</b>								
20-6-00-3-00.00	Water User Receipts	317,547	344,018	320,384	329,692	334,410	334,895	0.15%
20-6-00-3-01.00	Sale of Water from Hydrant	1,500	2,665	1,500	2,785	2,000	3,000	50.00%
20-6-00-4-10.02	Hook On Fees – Water	500	-	500	1,607	500	1,500	200.00%
20-6-10-4-10.04	Fire Service Fees	51,148	51,148	49,899	49,899	50,681	37,493	-26.02%
20-6-03-5-40.05	Net Interest on Checking Account	500	6,260	6,000	13,418	11,100	11,000	-0.90%
20-0-00-0-00.00	Fund Balance Usage	27,339	-	-	-	-	-	0.00%
	<b>TOTAL REVENUE</b>	<b>398,534</b>	<b>404,091</b>	<b>378,283</b>	<b>397,401</b>	<b>398,691</b>	<b>387,888</b>	<b>-2.71%</b>
<b>WATER OPERATING EXPENSES</b>								
<b>PAYROLL</b>								
20-7-80-0-10.00	Salaries	77,277	61,707	83,002	56,285	81,281	90,102	10.85%
20-7-80-0-10.30	Insurance Opt Out	1,500	462	-	-	-	-	0.00%
20-7-80-0-10.99	Overtime	2,400	5,431	2,400	4,567	4,733	6,000	26.77%
20-7-80-0-11.00	Social Security/Medicare	6,181	5,225	6,576	6,627	6,627	7,404	11.72%
20-7-80-0-12.00	Municipal Retirement	5,318	9,311	5,765	4,227	6,021	6,967	15.71%
20-7-80-0-15.00	Health Insurance	15,023	12,276	19,310	15,715	25,557	28,086	9.90%
20-7-80-0-15.01	Health Savings Account	458	450	313	172	135	110	-18.52%
20-7-80-0-15.03	Long Term Disability	407	355	570	348	506	506	0.00%
	<b>Total Payroll</b>	<b>108,564</b>	<b>95,217</b>	<b>117,936</b>	<b>85,991</b>	<b>124,860</b>	<b>139,175</b>	<b>11.46%</b>
<b>STAFF RELATED</b>								
20-7-80-1-16.00	Uniforms	400	952	400	378	500	500	0.00%
20-7-80-1-27.00	Training, Education, License, Certifications	800	925	1,300	1,240	1,300	1,500	15.38%
20-7-80-1-27.01	Training - Safety	100	53	100	-	100	200	100.00%
20-7-80-1-42.00	Association Dues	200	300	200	-	300	300	0.00%
20-7-83-4-16.00	Personal Protective Equip	500	-	500	-	500	500	0.00%
	<b>Total Staff Related</b>	<b>2,000</b>	<b>2,230</b>	<b>2,500</b>	<b>1,618</b>	<b>2,700</b>	<b>3,000</b>	<b>11.11%</b>
<b>ADMINISTRATIVE</b>								
20-7-80-1-26.01	Administrative Support from Town	9,000	9,000	12,450	12,450	13,018	13,560	4.16%
20-7-80-1-20.00	Office Supplies/Postage	300	491	670	257	600	600	0.00%
20-7-80-1-22.00	Office Equipment	200	-	200	-	200	200	0.00%
20-7-80-1-22.01	Computer	-	648	450	1,844	450	450	0.00%
20-7-80-1-24.00	Advertising	200	329	200	1,008	200	200	0.00%
20-7-80-1-29.00	Travel	300	22	300	122	300	300	0.00%
20-7-80-1-43.00	Legal	-	2,206	500	4,852	2,000	2,000	0.00%
20-7-83-4-41.00	System Permits/Fees/Licenses	1,900	1,512	1,900	1,656	1,900	1,900	0.00%
20-7-80-1-48.00	W & S General Insurance	5,782	5,373	6,300	5,342	7,300	6,825	-6.51%
	<b>Total Administrative</b>	<b>17,682</b>	<b>19,581</b>	<b>22,970</b>	<b>27,531</b>	<b>25,968</b>	<b>26,035</b>	<b>0.26%</b>
<b>SUPPLIES</b>								
20-7-83-4-62.06	Supplies Consumables	1,000	2,737	1,000	2,830	2,000	2,000	0.00%
20-7-83-4-65.00	Water Treatment Chemicals	1,000	1,633	2,600	2,278	2,000	2,200	10.00%
20-7-83-4-62.07	Meter Replacement Parts	3,000	1,833	3,000	-	-	250	100.00%
	<b>Total Supplies</b>	<b>5,000</b>	<b>6,203</b>	<b>6,600</b>	<b>5,108</b>	<b>4,000</b>	<b>4,450</b>	<b>100.00%</b>
<b>UTILITIES</b>								
20-7-80-1-30.00	Telephone	2,500	1,636	2,500	1,978	2,500	2,500	0.00%
20-7-83-4-31.00	Heat	600	619	600	1,525	600	600	0.00%
20-7-83-4-32.00	Electricity - Water House	8,500	10,370	10,100	12,192	10,500	14,000	33.33%
20-7-83-4-34.00	Rubbish Removal	800	1,963	1,500	2,040	2,000	2,500	25.00%
20-7-83-4-50.00	Gas, Oil & Diesel Fuel	500	489	500	1,100	500	500	0.00%
	<b>Total Utilities</b>	<b>12,900</b>	<b>15,077</b>	<b>15,200</b>	<b>18,835</b>	<b>16,100</b>	<b>20,100</b>	<b>24.84%</b>
<b>CONTRACTED / EXTERNAL SERVICES</b>								
20-7-80-1-26.03	Audit Expenses	1,305	2,240	1,450	440	1,450	1,740	20.00%
20-7-80-1-22.02	Computer Support	1,777	1,814	1,800	2,729	2,400	2,000	-16.67%
20-7-83-4-45.00	Water Testing	5,000	3,374	4,000	1,473	4,000	2,500	-37.50%
20-7-83-4-62.10	Water Meter Annual Fee	-	-	-	-	1,910	2,000	4.71%
20-7-83-4-46.00	Engineering	2,000	-	1,000	-	1,000	1,000	0.00%
	<b>Total Contracted Services</b>	<b>10,082</b>	<b>7,428</b>	<b>8,250</b>	<b>4,642</b>	<b>10,760</b>	<b>9,240</b>	<b>-14.13%</b>
<b>EQUIPMENT</b>								
20-7-83-4-45.02	Equipment Rental	500	66	500	30	-	-	0.00%
20-7-83-4-62.05	Equipment and Tool Purchase - Small	500	146	500	272	300	300	0.00%
20-7-83-4-62.03	Pumps/Tanks	5,000	434	5,000	672	5,000	4,000	-20.00%
	<b>Total Equipment</b>	<b>6,000</b>	<b>646</b>	<b>6,000</b>	<b>974</b>	<b>5,300</b>	<b>4,300</b>	<b>-18.87%</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
20-7-83-4-52.00	Fleet Maintenance	1,000	313	1,000	330	1,000	1,000	0.00%
20-7-83-4-62.08	Grounds Maintenance	-	-	-	-	700	700	0.00%
20-7-83-4-62.09	Building Repairs	-	-	-	10	1,000	1,000	0.00%
20-7-83-4-62.02	Water Line Repairs	20,000	10,088	15,000	128	15,000	15,000	0.00%
20-7-83-4-62.04	Asphalt Repair	5,000	-	5,000	-	5,000	5,000	0.00%
	<b>Total Repairs &amp; Maintenance</b>	<b>26,000</b>	<b>10,401</b>	<b>21,000</b>	<b>468</b>	<b>22,700</b>	<b>22,700</b>	<b>0.00%</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>188,228</b>	<b>156,783</b>	<b>200,456</b>	<b>145,167</b>	<b>212,388</b>	<b>229,000</b>	<b>7.82%</b>
<b>WATER DEBT</b>								
20-7-90-2-90.16	Water Reservoir gap principal (2025)	25,857	25,857	25,857	25,857	25,857	-	-100.00%
20-7-90-2-90.17	Water Reservoir gap interest	1,482	1,482	990	1,021	493	-	-100.00%
20-7-90-5-90.01	RF3-302 Water Reservoir principal (2048)	37,705	37,705	37,705	37,705	37,705	37,705	0.00%
20-7-90-5-93.02	RF3-335 East Main principal	25,140	25,140	25,140	25,140	25,140	25,140	0.00%
20-7-90-2-90.07	Jericho Road Loan Principal (2032)	26,208	26,208	26,208	26,208	26,208	26,208	0.00%
20-7-90-2-90.08	Jericho Road Loan Interest	10,549	10,549	9,562	9,562	8,535	7,470	-12.48%
20-7-90-5-90.13	RF3-365 Bridge Upper & Crossing Principal (2060)	9,865	9,865	9,865	9,865	9,865	9,865	0.00%
20-7-90-5-90.19	RF3-444 Bridge Street Middle (2062)	2,500	2,500	2,500	1,985	2,500	2,500	0.00%
20-7-91-5-90.71	RF3-508-1 Water Inventory Expense	-	-	-	43,300	-	-	0.00%
	<b>Total Debt</b>	<b>139,306</b>	<b>139,306</b>	<b>137,827</b>	<b>180,643</b>	<b>136,303</b>	<b>108,888</b>	<b>-20.11%</b>
<b>WATER RESERVES</b>								
20-7-90-5-93.01	Water Capital Reserve	36,000	36,000	-	29,749	10,000	10,000	0.00%
20-7-90-5-90.03	Short-term (10 yr) Capital Reserve	20,000	20,000	20,000	-	20,000	20,000	0.00%
20-7-90-2-90.09	Distribution System Capital Reserve	15,000	15,000	20,000	-	20,000	20,000	0.00%
	<b>Total Reserves</b>	<b>71,000</b>	<b>71,000</b>	<b>40,000</b>	<b>29,749</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00%</b>
	<b>TOTAL DEBT &amp; RESERVES</b>	<b>210,306</b>	<b>210,306</b>	<b>177,827</b>	<b>210,392</b>	<b>186,303</b>	<b>158,888</b>	<b>-14.72%</b>
	<b>TOTAL WATER REVENUE</b>	<b>398,534</b>	<b>404,091</b>	<b>378,283</b>	<b>397,401</b>	<b>398,691</b>	<b>387,888</b>	<b>-2.71%</b>
	<b>TOTAL WATER EXPENSES</b>	<b>398,534</b>	<b>367,089</b>	<b>378,283</b>	<b>355,559</b>	<b>398,691</b>	<b>387,888</b>	<b>-2.71%</b>
	<b>BALANCE</b>	<b>-</b>	<b>37,002</b>	<b>-</b>	<b>41,842</b>	<b>-</b>	<b>-</b>	

Account #	Description	Budgeted FY23	Actual FY23	Budgeted FY24	Actual FY24	Budgeted FY25	Budgeted FY26	+INCREASE (DECREASE)
<b>WASTEWATER REVENUE</b>								
21-6-00-3-00.01	Wastewater User Receipts	361,326	366,357	292,874	298,994	355,500	393,023	11%
21-6-01-4-11.10	Septage Receipts	460,000	495,018	550,000	463,308	500,000	500,000	0%
21-6-00-4-10.03	Hook On Fees – Wastewater	1,000	-	1,000	-	1,000	1,000	0%
21-6-03-5-40.05	Net Interest on Checking Account	1,500	25,066	14,000	31,307	25,900	25,000	-3%
21-0-00-0-00.00	Fund Balance Usage	48,394	16,406	-	-	-	-	0%
	<b>Wastewater Revenue Subtotal</b>	<b>872,220</b>	<b>902,847</b>	<b>857,874</b>	<b>793,609</b>	<b>882,400</b>	<b>919,023</b>	<b>4%</b>
<b>WASTEWATER OPERATING EXPENSES</b>								
<b>PAYROLL</b>								
21-7-80-0-10.00	Salaries	180,312	149,664	199,270	130,548	189,655	210,237	11%
21-7-80-0-10.30	Insurance Opt Out	3,500	1,077	-	-	-	-	0%
21-7-80-0-10.99	Overtime	5,600	12,673	5,600	10,657	11,045	14,000	27%
21-7-80-0-11.00	Social Security/Medicare	14,423	12,193	15,344	10,994	15,462	17,275	12%
21-7-80-0-12.00	Municipal Retirement	12,408	21,727	13,451	9,940	14,049	16,257	16%
21-7-80-0-15.00	Health/Dental Insurance	35,053	26,124	45,056	36,943	59,632	65,534	10%
21-7-80-0-15.01	Health Savings Account	1,070	1,050	731	401	316	258	-18%
21-7-80-0-15.03	Long Term Disability	949	768	1,330	812	1,180	1,180	0%
	<b>Total Payroll</b>	<b>253,315</b>	<b>225,276</b>	<b>280,782</b>	<b>200,295</b>	<b>291,339</b>	<b>324,741</b>	<b>11%</b>
<b>STAFF RELATED</b>								
21-7-80-1-16.00	Uniforms	900	148	900	883	1,000	1,000	0%
21-7-80-1-27.00	Training, Education, License, Certifications	1,800	1,847	2,770	2,805	2,770	2,800	1%
21-7-80-1-27.01	Training - Safety	300	240	300	-	300	500	67%
21-7-80-1-42.00	Association Dues	400	810	400	-	800	800	0%
21-7-82-3-16.00	Personal Protective Gear	500	175	500	-	500	750	50%
	<b>Total Staff Related</b>	<b>3,900</b>	<b>3,220</b>	<b>4,870</b>	<b>3,688</b>	<b>5,370</b>	<b>5,850</b>	<b>9%</b>
<b>ADMINISTRATIVE</b>								
21-7-80-1-26.01	Administrative Support from Town	21,000	21,000	29,050	29,050	30,376	31,641	4%
21-7-80-1-20.00	Office Supplies/Postage	500	278	500	600	500	500	0%
21-7-80-1-22.00	Office Equipment	400	-	400	-	400	400	0%
21-7-80-1-22.01	Computer	-	1,715	1,050	4,463	1,050	750	-29%
21-7-80-1-24.00	Advertising	400	769	400	2,351	400	400	0%
21-7-80-1-29.00	Travel	700	-	700	284	700	700	0%
21-7-80-1-43.00	Legal	3,000	4,645	3,000	1,071	4,000	4,000	0%
21-7-82-3-41.00	System Permits/Certs/Licenses	800	666	800	1,445	800	1,000	25%
21-7-80-1-48.00	W & S General Insurance	11,341	11,234	13,000	10,943	15,000	17,775	19%
	<b>Total Administrative</b>	<b>38,141</b>	<b>40,307</b>	<b>48,900</b>	<b>50,207</b>	<b>53,226</b>	<b>57,166</b>	<b>7%</b>
<b>SUPPLIES</b>								
21-7-82-3-66.00	Supplies - Consumables	5,000	3,585	4,000	7,857	4,000	4,000	0%
21-7-82-3-65.01	Biosolids Chemicals	90,000	69,841	98,100	51,205	70,000	70,000	0%
21-7-82-3-65.00	Wastewater Chemicals	10,000	13,758	17,000	12,477	17,000	17,510	3%
21-7-83-4-62.07	Meter Replacement Parts	-	-	-	-	-	-	0%
	<b>Total Supplies</b>	<b>105,000</b>	<b>87,184</b>	<b>119,100</b>	<b>71,539</b>	<b>91,000</b>	<b>91,510</b>	<b>1%</b>
<b>UTILITIES</b>								
21-7-80-1-30.00	Telephone	3,800	3,723	3,800	4,616	3,800	3,800	0%
21-7-82-3-31.00	Heat	10,000	10,111	10,000	8,592	10,000	10,000	0%
21-7-82-2-32.01	Electricity - Pump Station	1,000	1,022	1,000	2,690	1,100	1,250	14%
21-7-82-3-32.00	Electricity - Plant	40,000	44,463	45,000	50,328	45,000	45,000	0%
21-7-82-3-34.00	Rubbish Removal	1,500	5,156	4,300	5,482	5,500	5,500	0%
21-7-82-3-50.00	Gas, Oil & Diesel Fuel	1,800	1,294	1,800	2,691	1,800	1,800	0%
21-7-82-3-32.02	Water - WWTF	32,000	49,844	32,000	41,956	32,000	32,000	0%
	<b>Total Utilities</b>	<b>90,100</b>	<b>115,613</b>	<b>97,900</b>	<b>116,355</b>	<b>99,200</b>	<b>99,350</b>	<b>0%</b>
<b>CONTRACTED / EXTERNAL SERVICES</b>								
21-7-80-1-26.03	Audit Expenses	3,045	5,227	3,383	1,027	3,383	4,060	20%
21-7-80-1-22.02	Computer Support	4,145	3,576	4,200	6,206	5,200	4,000	-23%
21-7-82-3-45.04	Contracted Operators	-	10,290	-	36,595	41,340	41,340	0%
21-7-82-3-45.01	Biosolids Testing	4,500	3,123	4,500	5,240	4,500	6,000	33%
21-7-82-3-45.00	Wastewater Testing	7,500	13,393	7,500	8,371	7,500	7,500	0%
21-7-83-4-62.10	Water Meter Annual Fee	-	-	-	-	1,910	1,910	0%
21-7-82-3-46.00	Engineering	500	150	500	375	500	500	0%
21-7-82-3-45.03	Biosolids Disposal/CSWD	130,000	106,315	160,000	91,316	150,000	140,000	-7%
	<b>Total Contracted Services</b>	<b>149,690</b>	<b>142,074</b>	<b>180,083</b>	<b>149,130</b>	<b>214,333</b>	<b>205,310</b>	<b>-4%</b>
<b>EQUIPMENT</b>								
21-7-82-3-45.02	Equipment Rental	500	153	500	70	-	-	0%
21-7-83-4-62.05	Equipment Purchase - Small	-	-	-	-	700	700	0%
	<b>Total Equipment</b>	<b>500</b>	<b>153</b>	<b>500</b>	<b>70</b>	<b>700</b>	<b>700</b>	<b>0%</b>
<b>REPAIRS AND MAINTENANCE</b>								
21-7-83-4-62.09	Building Maintenance	-	-	-	-	1,000	1,000	0%
21-7-82-3-52.00	Fleet Maintenance	2,500	1,886	2,500	718	2,500	2,500	0%
21-7-83-4-62.08	Grounds Maintenance	-	-	-	-	300	300	0%
21-7-82-2-62.03	Pump Station Maintenance	1,800	19,730	1,800	2,786	1,800	1,800	0%
21-7-82-3-62.00	Wastewater Treatment Facility Repair (WWTF)	8,000	43,165	12,000	32,296	12,000	15,000	25%
21-7-82-3-62.01	Biosolids Facility Repair	8,000	10,970	9,000	18,794	10,000	15,000	50%
21-7-82-3-62.02	Collection System Repair	4,000	5,995	4,000	1,313	4,000	4,000	0%
	<b>Total Repairs &amp; Maintenance</b>	<b>24,300</b>	<b>81,746</b>	<b>29,300</b>	<b>55,907</b>	<b>31,600</b>	<b>39,600</b>	<b>25%</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>664,946</b>	<b>695,573</b>	<b>761,435</b>	<b>647,191</b>	<b>786,768</b>	<b>824,227</b>	<b>0%</b>
<b>WASTEWATER DEBT</b>								
21-7-90-2-90.02	Phosphorus SRF(2026)	22,220	22,220	22,220	22,220	22,220	21,785	-2%
21-7-90-2-90.00	Phosphorus Administrative Fee	-	-	-	-	-	436	100%
21-7-90-2-90.01	RFL-101 planning-ww (2027)	12,081	12,081	12,021	12,021	12,021	12,021	0%
21-7-90-2-90.06	Project 7a Sanitary Wastewater (2032)	14,093	14,093	14,093	14,093	14,093	14,093	0%
21-7-90-2-90.14	Jericho Rd Loan Principal (2032)	20,592	20,592	20,592	20,592	20,592	20,592	0%
21-7-90-2-90.16	Jericho Rd Loan Interest	8,288	8,288	7,513	7,513	6,706	5,869	-12%
	<b>Total Debt</b>	<b>77,274</b>	<b>77,274</b>	<b>76,439</b>	<b>76,439</b>	<b>75,632</b>	<b>74,796</b>	<b>-1%</b>
<b>WASTEWATER RESERVES</b>								
21-7-90-5-93.00	Wastewater Capital Reserve	70,000	70,000	10,000	301,827	10,000	10,000	0%
21-7-90-5-93.04	Short-term (10 yr) capital fund	50,000	50,000	10,000	-	10,000	10,000	0%
21-7-90-5-93.11	Collection System Capital Fund	10,000	10,000	-	-	-	-	0%
	<b>Total Reserves</b>	<b>130,000</b>	<b>130,000</b>	<b>20,000</b>	<b>301,827</b>	<b>20,000</b>	<b>20,000</b>	<b>0%</b>
	<b>TOTAL RESERVES &amp; DEBT</b>	<b>207,274</b>	<b>207,274</b>	<b>96,439</b>	<b>378,266</b>	<b>95,632</b>	<b>94,796</b>	<b>0%</b>
	<b>TOTAL WASTEWATER REVENUE</b>	<b>872,220</b>	<b>902,847</b>	<b>857,874</b>	<b>793,609</b>	<b>882,400</b>	<b>919,023</b>	<b>4%</b>
	<b>TOTAL WASTEWATER EXPENSES</b>	<b>872,220</b>	<b>902,847</b>	<b>857,874</b>	<b>1,025,457</b>	<b>882,400</b>	<b>919,023</b>	<b>4%</b>
	<b>BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(231,848)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Water Restricted and Unrestricted Funds**

Audited end of FY24 Balance	\$ 156,394
<b>FY25 Expenses, Contributions, and Reimbursements</b>	
Budget Contribution	
Water Service Line Inventory Reimbursement	\$ 38,970
Water System Monitoring System	\$ (15,741)
July 2024 Flood Expenses	\$ (1,631)
Purchase of Truck	
Projected end of FY25 Balances	\$ 177,992
Projected FY26 Water Budget	\$ 387,888
15% of Projected FY26 Water Budget	\$ 58,183
Amount of Unrestricted Funds in excess of 15% of budget	\$ 119,809

Water Reserves/Restricted			
Water Capital	Short Term Capital	Distribution	Total Restricted
\$ 96,902	\$ 135,991	\$ 41,100	\$ 273,993
\$ 10,000	\$ 20,000	\$ 20,000	
\$ (10,000)			
\$ 96,902	\$ 155,991	\$ 61,100	\$ 313,993

**Wastewater Restricted and Unrestricted Funds**

Audited end of FY24 Balance	\$ 311,681
<b>FY25 Expenses, Contributions, and Reimbursements</b>	
FY25 Budget Contribution	
Gateway Engineering Reimbursement	\$ 9,900
20 Year Study Reimbursements	\$ 158,176
July 24 Flood Expenses	\$ (163,347)
20 Year Study Expenses	\$ (19,752)
Flood Mitigation Study Expenses	\$ (78,508)
Influent Pump Engineering and Construction Expenses	
Purchase of Truck	
Projected end of FY25 Balances	\$ 218,150
Projected FY26 Wastewater Budget	\$ 919,023
15% of Projected FY26 Wastewater Budget	\$ 137,853
Amount of Unrestricted Funds in excess of 15% of budget	\$ 80,297

Wastewater Reserves/Restricted			
Wastewater Capital	Short Term Capital	Collection System	Total Restricted
\$ 203,543	\$ 168,305	\$ 102,755	\$ 474,603
\$ 10,000	\$ 10,000	\$ -	
\$ (125,000)			
\$ (10,000)			
\$ 78,543	\$ 178,305	\$ 102,755	\$ 359,603

**Water Budget - Fire Protection Calculation**

48% Tank loan	37,705	0.48	18,098
48% Gap loan	-	0	0
5% Total Water Budget	387,888	0.05	<u>19,394</u>
			<u>37,493</u>