WATER Draft FY27 as of 04-20-26

Account #	Description	Budgeted FY24	Actual FY24	Budgeted FY25	Actual FY25	Budgeted FY26	Budgeted FY27	+INCREASE (DECREASE)
WATER REVENUE								
20-6-00-3-00.00	Water User Revenue	320,384	329,692	334,410	299,063	334,808	353,586	5.6%
20-6-00-3-01.00	Sale of Water from Hydrant	1,500	2,785	2,000	12,525	3,000	3,000	0.0%
20-6-00-4-10.02	Hook On Fees – Water	500	1,607	500	4,902	1,500	2,000	33.3%
20-6-10-4-10.04	Fire Service Fees	49,899	49,899	50,681	50,681	37,488	38,503	2.7%
20-6-03-5-40.05	Net Interest on Checking Account	6,000	13,418	11,100	10,610	11,000	11,000	0.0%
20-0-00-0-00.00	Fund Balance Usage - Unrestricted use	-	-	-	-	-	-	0.0%
	TOTAL REVENUE	378,283	397,401	398,691	377,780	387,796	408,089	5.2%
WATER OPERATING EXPENSES								
PAYROLL								
20-7-80-0-10.00	Salaries	83,002	56,285	81,281	73,599	90,102	92,329	2.5%
20-7-80-0-10.30	Insurance Opt Out	-	-	-	462	-	-	0.0%
20-7-80-0-10.99	Overtime	2,400	4,567	4,733	6,689	6,000	7,500	25.0%
20-7-80-0-11.01	Child Care Tax Contribution	-	-	-	302	423	439	3.8%
20-7-80-0-11.00	Social Security/Medicare	6,576	4,677	6,627	5,928	7,404	7,687	3.8%
20-7-80-0-12.00	Municipal Retirement VMERS	5,765	4,227	6,021	5,604	6,967	7,487	7.5%
20-7-80-0-15.00	Health Insurance	19,310	15,715	25,557	19,167	28,086	23,492	-16.4%
20-7-80-0-15.05	Dental Insurance			-	-	-	826	100.0%
20-7-80-0-15.01	Health Savings Account	313	172	135	123	110	150	36.4%
20-7-80-0-15.03	Long Term Disability	570	348	506	428	506	539	6.4%
	Total Payroll	####### ###	85,991	####### ###	####### ##	139,598	140,449	0.6%
STAFF RELATED								
20-7-80-1-16.00	Uniforms	400	378	500	234	500	750	50.0%
20-7-80-1-27.00	Training, Education, License, Certifications	1,300	1,240	1,300	3,071	1,500	2,000	33.3%
20-7-80-1-27.01	Training - Safety	100	-	100	17	200	300	50.0%
20-7-80-1-42.00	Association Dues	200	-	300	33	300	500	66.7%
20-7-83-4-16.00	Personal Protective Gear	500	-	500	219	500	500	0.0%
	Total Staff Related	2,500	1,618	2,700	3,574	3,000	4,050	35.0%
ADMINISTRATIVE								
20-7-80-1-26.01	Administrative Support from Town	12,450	12,450	13,018	13,018	13,560	14,966	10.4%
20-7-80-1-20.00	Office Supplies/Postage non billing	670	257	600	826	600	600	0.0%
20-7-80-1-22.00	Office Equipment	200	-	200	5	200	200	0.0%
20-7-80-1-22.01	Computer	450	1,844	450	96	450	450	0.0%
20-7-80-1-24.00	Advertising	200	1,008	200	1	200	200	0.0%
20-7-80-1-29.00	Travel	300	122	300	1,046	300	300	0.0%
20-7-80-1-43.00	Legal	500	4,852	2,000	3,178	2,000	2,000	0.0%
20-7-83-4-41.00	System Permits/Fees/Licenses	1,900	1,656	1,900	482	1,900	1,000	-47.4%
20-7-80-1-48.00	General Insurance	6,300	5,342	7,300	6,950	6,825	7,300	7.0%
	Total Administrative	22,970	27,531	25,968	###### ###	26,035	27,016	3.8%
SUPPLIES								
20-7-83-4-62.06	Supplies Consumables	1,000	2,830	2,000	784	800	800	0.0%
20-7-83-4-63.01	Supplies - Lab	-	-	-	-	1,200	1,200	0.0%
20-7-83-4-65.00	Water Treatment Chemicals	2,600	2,278	2,000	2,794	2,200	2,500	13.6%
20-7-83-4-62.07	Meter Replacement Parts	3,000	-	-	2,465	250	250	0.0%
	Total Supplies	6,600	5,108	4,000	6,043	4,450	4,750	6.7%
UTILITIES								
20-7-80-1-30.00	Telephone	2,500	1,978	2,500	1,953	2,500	2,500	0.0%
20-7-83-4-31.00	Heat	600	1,525	600	911	600	1,250	108.3%
20-7-83-4-32.00	Electricity - Water House	10,100	12,192	10,500	12,027	14,000	14,000	0.0%
20-7-83-4-34.00	Rubbish Removal	1,500	2,040	2,000	2,459	2,500	2,500	0.0%
20-7-83-4-50.00	Gas, Oil & Diesel Fuel	500	1,100	500	448	500	500	0.0%
	Total Utilities	15,200	18,835	16,100	###### ###	20,100	20,750	3.2%
CONTRACTED / EXTERNAL SERVICES								
20-7-80-1-26.03	Audit Expenses	1,450	440	1,450	770	1,740	2,799	60.9%
20-7-80-1-22.02	Computer Support	1,800	2,729	2,400	1,494	2,000	2,000	0.0%
20-7-83-4-45.00	Water Testing	4,000	1,473	4,000	2,335	2,500	5,300	112.0%
20-7-83-4-62.10	Water Meter Annual Fee	-	-	1,910	-	2,000	2,000	0.0%
20-7-83-4-46.00	Engineering	1,000	-	1,000	-	1,000	1,000	0.0%
	Total Contracted Services	8,250	4,642	10,760	4,598	9,240	13,099	41.8%
EQUIPMENT								
20-7-83-4-45.02	Equipment Rental	500	30	-	30	-	-	0.0%
20-7-83-4-62.05	Equipment and Tool Purchase - Small	500	272	300	485	300	500	66.7%
20-7-83-4-62.03	Pumps/Tanks	5,000	672	5,000	1,519	4,000	1,000	-75.0%
	Total Equipment	6,000	974	5,300	2,034	4,300	1,500	-65.1%
REPAIRS & MAINTENANCE								
20-7-83-4-52.00	Fleet Maintenance	1,000	330	1,000	317	1,000	750	-25.0%
20-7-83-4-62.08	Grounds Maintenance	-	-	700	-	700	700	0.0%
20-7-83-4-62.09	Building Repairs	-	10	1,000	64	1,000	1,000	0.0%
20-7-83-4-62.02	Water Line Repairs	15,000	128	15,000	7,754	15,000	10,000	-33.3%
20-7-83-4-62.04	Asphalt Repair	5,000	-	5,000	-	5,000	3,000	-40.0%
	Total Repairs & Maintenance	21,000	468	22,700	8,136	22,700	15,450	-31.9%
	TOTAL OPERATING EXPENSES	####### ###	####### ###	####### ###	####### ##	229,423	227,064	-1.0%
WATER DEBT								
20-7-90-2-90.16	Water Reservoir gap principal (5yrs @ 1.91% matures FY25)	25,857	25,857	25,857	25,857	-	-	0.0%
20-7-90-2-90.17	Water Reservoir gap interest	990	1,021	493	580	-	-	0.0%
20-7-90-5-90.01	RF3-302 Water Reservoir principal (30 yrs @ 0% matures FY48)	37,705	37,705	37,705	37,705	37,705	37,705	0.0%
20-7-90-5-93.02	RF3-335 East Main principal (30yrs @ 0% matures FY47)	25,140	25,140	25,140	25,140	25,140	25,140	0.0%
20-7-90-2-90.07	Jericho Road Loan principal (20yrs @ 3.83% matures FY32)	26,208	26,208	26,208	26,208	26,208	26,208	0.0%
20-7-90-2-90.08	Jericho Road Loan Interest	9,562	9,562	8,535	8,535	7,470	6,372	-14.7%
20-7-90-5-90.13	RF3-365 Bridge St Upper & Crossing principal (40yrs @ 0% matures FY60)	9,865	9,865	9,865	9,865	9,865	9,865	0.0%
20-7-90-5-90.19	RF3-444 Bridge Street Middle principal (40yrs @ 0% matures FY63)	2,500	1,985	2,500	1,985	1,985	1,985	0.0%
20-7-91-5-90.71	RF3-508-1 Water Inventory Expense (100% forgiven)	-	43,300	-	-	-	-	0.0%
20-7-91-5-90-70	RF3-487 Water Line for Tilden/Cochran/Bridge St	-	-	-	-	-	23,750	
	Total Debt	####### ###	####### ###	####### ###	####### ##	108,373	131,025	(0)
WATER RESERVES - Restricted Funds								
20-7-90-5-93.01	Water Capital Reserve	-	29,749	10,000	-	10,000	10,000	0.0%
20-7-90-5-90.03	Short-term (10 yr) Capital Reserve	20,000	-	20,000	-	20,000	20,000	0.0%
20-7-90-2-90.09	Distribution System Capital Reserve	20,000	-	20,000	-	20,000	20,000	0.0%
	Total Reserves	40,000	29,749	50,000	-	50,000	50,000	0.0%
	TOTAL WATER REVENUE	378,283	397,401	398,691	377,780	387,796	408,089	5.2%
	TOTAL WATER EXPENSES	378,283	355,559	398,691	315,961	387,796	408,089	5.2%
	BALANCE	-	41,842	-	61,819	(0)	(0)	

WASATEWATER Draft FY27 as of 04-20-26

Account #	Description	Budgeted FY24	Actual FY24	Budgeted FY25	Actual FY25	Budgeted FY26	Budget FY27	+INCREASE (DECREASE)
WASTEWATER REVENUE								
21-6-00-3-00.01	Wastewater User Revenue	292,874	298,994	355,500	369,194	394,010	319,785	-18.8%
21-6-01-4-11.10	Septage Revenue	550,000	463,308	500,000	434,146	500,000	500,000	0.0%
21-6-00-4-10.03	Hook On Fees – Wastewater	1,000	-	1,000	8,250	1,000	1,000	0.0%
21-6-03-5-40.05	Net Interest on Checking Account	14,000	31,307	25,900	24,755	25,000	25,000	0.0%
21-0-00-0-00.00	Fund Balance Usage unrestricted	-	-	-	-	-	-	0.0%
	Wastewater Revenue Subtotal	857,874	793,609	882,400	836,345	920,010	845,785	-8.1%
WASTEWATER OPERATING EXPENSES								
PAYROLL								
21-7-80-0-10.00	Salaries	199,270	130,548	189,655	171,091	210,237	215,435	2.5%
21-7-80-0-10.30	Insurance Opt Out	-	-	-	1,077	-	-	0.0%
21-7-80-0-10.99	Overtime	5,600	10,657	11,045	15,607	14,000	17,500	25.0%
21-7-80-0-11.01	Child Care Tax Contribution	-	-	-	704	987	1,025	3.8%
21-7-80-0-11.00	Social Security/Medicare	15,344	10,994	15,462	13,783	17,275	17,936	3.8%
21-7-80-0-12.00	Municipal Retirement	13,451	9,940	14,049	13,030	16,257	17,470	7.5%
21-7-80-0-15.00	Health Insurance	45,056	36,943	59,632	44,723	65,534	54,815	-16.4%
21-7-80-0-15.05	Dental Insurance	-	-	-	-	-	1,926	100.0%
21-7-80-0-15.01	Health Savings Account	731	401	316	287	258	350	35.6%
21-7-80-0-15.03	Long Term Disability	1,330	812	1,180	999	1,180	1,257	6.5%
	Total Payroll	280,782	200,295	291,339	261,299	325,728	327,714	0.6%
STAFF RELATED								
21-7-80-1-16.00	Uniforms - maybe increase	900	883	1,000	547	1,000	1,200	20.0%
21-7-80-1-27.00	Training, Education, License, Certifications	2,770	2,805	2,770	2,382	2,800	2,800	0.0%
21-7-80-1-27.01	Training - Safety	300	-	300	39	500	500	0.0%
21-7-80-1-42.00	Association Dues	400	-	800	77	800	1,500	87.5%
21-7-82-3-16.00	Personal Protective Gear	500	-	500	133	750	750	0.0%
	Total Staff Related	4,870	3,688	5,370	3,179	5,850	6,750	15.4%
ADMINISTRATIVE								
21-7-80-1-26.01	Administrative Support from Town	29,050	29,050	30,376	30,376	31,641	34,922	10.4%
21-7-80-1-20.00	Office Supplies/Postage non billing	500	600	500	934	500	500	0.0%
21-7-80-1-22.00	Office Equipment	400	-	400	12	400	400	0.0%
21-7-80-1-22.01	Computer	1,050	4,463	1,050	372	750	1,050	40.0%
21-7-80-1-24.00	Advertising	400	2,351	400	3	400	400	0.0%
21-7-80-1-29.00	Travel	700	284	700	2,440	700	700	0.0%
21-7-80-1-43.00	Legal	3,000	1,071	4,000	53	4,000	4,000	0.0%
21-7-82-3-41.00	System Permits/Certs/Licenses	800	1,445	800	2,618	1,000	1,500	50.0%
21-7-80-1-48.00	General Insurance	13,000	10,943	15,000	17,322	17,775	19,251	8.3%
	Total Administrative	48,900	50,207	53,226	54,129	57,166	62,723	9.7%
SUPPLIES								
21-7-82-3-66.00	Supplies - Consumables	4,000	7,857	4,000	2,001	2,000	2,000	0.0%
21-7-83-4-63.01	Supplies - Lab	-	-	-	-	2,000	2,000	0.0%
21-7-82-3-65.01	Biosolids Chemicals	98,100	51,205	70,000	38,435	70,000	60,000	-14.3%
21-7-82-3-65.00	Wastewater Chemicals	17,000	12,477	17,000	20,127	17,510	17,510	0.0%
21-7-83-4-62.07	Meter Replacement Parts	-	-	-	2,465	-	250	100.0%
	Total Supplies	119,100	71,539	91,000	63,027	91,510	81,760	-10.7%
UTILITIES								
21-7-80-1-30.00	Telephone	3,800	4,616	3,800	4,558	3,800	3,800	0.0%
21-7-82-3-31.00	Heat	10,000	8,592	10,000	9,636	10,000	10,000	0.0%
21-7-82-2-32.01	Electricity - Pump Station	1,000	2,690	1,100	1,649	1,250	1,625	30.0%
21-7-82-3-32.00	Electricity - Plant	45,000	50,328	45,000	39,547	45,000	45,000	0.0%
21-7-82-3-34.00	Rubbish Removal	4,300	5,482	5,500	5,738	5,500	5,500	0.0%
21-7-82-3-50.00	Gas, Oil & Diesel Fuel	1,800	2,691	1,800	1,426	1,800	1,800	0.0%
21-7-82-3-32.02	Water for Wastewater Treatment Facility	32,000	41,956	32,000	11,887	32,000	20,000	-37.5%
	Total Utilities	97,900	116,355	99,200	74,440	99,350	87,725	-11.7%
CONTRACTED / EXTERNAL SERVICES								
21-7-80-1-26.03	Audit Expenses	3,383	1,027	3,383	1,796	4,060	6,531	60.9%
21-7-80-1-22.02	Computer Support	4,200	6,206	5,200	3,485	4,000	4,000	0.0%
21-7-82-3-45.04	Contracted Operators	-	36,595	41,340	42,168	41,340	-	-100.0%
21-7-82-3-45.01	Biosolids Testing	4,500	5,240	4,500	4,595	6,000	6,000	0.0%
21-7-82-3-45.00	Wastewater Testing	7,500	8,371	7,500	5,080	7,500	7,500	0.0%
21-7-83-4-62.10	Water Meter Annual Fee	-	-	1,910	-	1,910	1,910	0.0%
21-7-82-3-46.00	Engineering	500	375	500	-	500	500	0.0%
21-7-82-3-45.03	Biosolids Disposal	160,000	91,316	150,000	82,789	140,000	120,000	-14.3%
	Total Contracted Services	180,083	149,130	214,333	139,914	205,310	146,441	-28.7%
EQUIPMENT								
21-7-82-3-45.02	Equipment Rental	500	70	-	70	-	-	0.0%
21-7-83-4-62.05	Equipment Purchase - Small	-	-	700	323	700	1,000	42.9%
	Total Equipment	500	70	700	393	700	1,000	42.9%
REPAIRS AND MAINTENANCE								
21-7-83-4-62.09	Building Maintenance	-	-	1,000	5,315	1,000	5,000	400.0%
21-7-82-3-52.00	Fleet Maintenance	2,500	718	2,500	2,157	2,500	2,500	0.0%
21-7-83-4-62.08	Grounds Maintenance	-	-	300	-	300	300	0.0%
21-7-82-2-62.03	Pump Station Maintenance	1,800	2,786	1,800	4,858	1,800	1,800	0.0%
21-7-82-3-62.00	Wastewater Treatment Facility Repair	12,000	32,296	12,000	21,754	15,000	20,000	33.3%
21-7-82-3-62.01	Biosolids Facility Repair	9,000	18,794	10,000	11,158	15,000	25,000	66.7%
21-7-82-3-62.02	Collection System Repair	4,000	1,313	4,000	-	4,000	4,000	0.0%
	Total Repairs & Maintenance	29,300	55,907	31,600	45,243	39,600	58,600	48.0%
	TOTAL OPERATING EXPENSES	761,435	647,191	786,768	641,625	825,214	772,713	-6.4%
WASTEWATER DEBT								
21-7-90-2-90.02	Phosphorus principal (19yrs @ .02% matures FY26)	22,220	22,220	22,220	22,220	21,785	-	-100.0%
21-7-90-2-90.00	Phosphorus administrative fee	-	-	-	863	436	-	-100.0%
21-7-90-2-90.01	RF1-101 East Main St planning principal (10yrs @ 0% matures FY27)	12,021	12,021	12,021	12,021	12,021	12,021	0.0%
	RF1-290 Gateway (5 yrs @ 0% matures FY31)	-	-	-	-	-	1,360	100.0%
21-7-90-2-90.06	AR1-058 Project 7a Sanitary principal (19yrs @ .02 matures FY32)	14,093	14,093	14,093	14,093	14,093	12,514	-11.2%
21-7-90-2-90.07	AR1-058 Project 7a Sanitary Admin Fee (19yrs @ .02 matures FY32)	-	-	-	-	-	1,579	100.0%
21-7-90-2-90.14	Jericho Rd Loan principal (20yrs @ 3.8% matures FY32)	20,592	20,592	20,592	20,592	20,592	20,592	0.0%
21-7-90-2-90.16	Jericho Rd Loan Interest	7,513	7,513	6,706	6,706	5,869	5,007	-14.7%
	Total Debt	76,439	76,439	75,632	76,495	74,796	53,072	-29.0%
WASTEWATER RESERVES - Restricted Funds								
21-7-90-5-93.00	Wastewater Capital Reserve	10,000	301,827	10,000	92,387	10,000	10,000	0.0%
21-7-90-5-93.04	Short-term (10 yr) capital fund	10,000	-	10,000	-	10,000	10,000	0.0%
21-7-90-5-93.11	Collection System Capital Fund	-	-	-	-	-	-	0.0%
	Total Reserves	20,000	301,827	20,000	92,387	20,000	20,000	0.0%
	TOTAL WASTEWATER REVENUE	857,874	793,609	882,400	836,345	920,010	845,785	-8.1%
	TOTAL WASTEWATER EXPENSES	857,874	1,025,457	882,400	810,506	920,010	845,785	-8.1%
	BALANCE	-	(231,848)	-	25,839	-	0	

Water Restricted and Unrestricted Funds

	Unrestricted	Water Reserves/Restricted			
		Water Capital	Short Term Capital	Distribution	Total Restricted
Audited end of FY25 Balance	$ 172,050	$ 96,902	$ 155,991	$ 61,100	$ 313,993
FY26 Expenses, Contributions, and Reimbursements					
Budget Contribution		$ 10,000	$ 20,000	$ 20,000	
Water Service Line Inventory Reimbursement	$ 4,330				
July 2024 Flood Reimbursements	$ 46,493				
Jericho Road Bond Interest reimbursement	$ 476				
Upgrade Electrical Control Panel in Pumphouse	$ (15,000)				
VOSHA	$ (4,611)				
Projected end of FY26 Balances	$ 203,738	$ 106,902	$ 175,991	$ 81,100	$ 363,993
Projected FY27 Water Budget	$ 408,089				
15% of Projected FY27 Water Budget	$ 61,213				
Amount of Unrestricted Funds in excess of 15% of budget	$ 142,524				

Wastewater Restricted and Unrestricted Funds

	Unrestricted	Wastewater Reserves/Restricted			
		Wastewater Capital	Short Term Capital	Collection System	Total Restricted
Audited end of FY25 Balance	$ 458,674	$ 111,157	$ 178,305	$ 106,350	$ 395,812
FY26 Expenses, Contributions, and Reimbursements					
FY26 Budget Contribution		$ 10,000	$ 10,000	$ -	
Jericho Road Bond Interest reimbursement	$ 1,212				
July 24 Flood Reimbursements	$ 133,298				
20 Year Study Reimbursements - From FY25 moved to Wastewater Capital	$ (193,042)	$ 193,042			
20 Year Study FY26 Reimbursements		$ 12,561			
20 Year Study FY26 Expenses		$ (69,873)			
Cleaning of Digester	$ (7,000)				
Influent Pump Purchase		$ (34,345)			
Influent Pump Installation		$ (22,000)			
Influent Pump Engineering		$ (93)			
Biosolids Facility Installation		$ (20,517)			
Filters for WWTF		$ (4,428)			
VOSHA	$ (2,483)				
Wet Well	$ (2,200)				
Clarifier	$ (895)				
Furnace	$ (625)				
Filter Repair	$ (3,600)				
Effluent Discharge Flow Meter	$ (3,600)				
Sludge Pump VFD and Disconnect	$ (3,296)				
Installation of Sludge Pump VFD	$ (2,800)				
Control Pannel	TBD				
Projected end of FY26 Balances	$ 373,644	$ 175,505	$ 188,305	$ 106,350	$ 395,812
Projected FY27 Wastewater Budget	$ 845,785				
15% of Projected FY27 Wastewater Budget	$ 126,868				
Amount of Unrestricted Funds in excess of 15% of budget	$ 246,776				

Water Budget - Fire Protection Calculation

48%	Tank loan	37,705	0.48	18,098
48%	Gap loan	-	0	0
5%	Total Water Budget	408,089	0.05	20,404
				38,503