FY 2027 Waterworks Budget.

Executive Summary

The water utility is trending **slightly above plan on revenue** but **well above plan on expenses**, which reduced margin in FY26 compared with FY25. The FY27 budget assumes a **strong revenue jump** driven mainly by metered revenue, while expenses also rise, but not as fast as revenue.

Key comparison

- **FY25 Actual**
    - Revenue: **$1.957M**
    - Operating expenses: **$1.651M**
    - GOP: **$305.9K**
    - Margin: **15.6%**
- **FY26 Actuals / Forecast**
    - Revenue: **$1.969M** (**+0.6%** vs FY25)
    - Operating expenses: **$1.704M** (**+3.2%** vs FY25)
    - GOP: **$265.5K**
    - Margin: **13.5%**
- **FY27 Budget**
    - Revenue: **$2.342M** (**+18.9%** vs FY26)
    - Operating expenses: **$1.870M** (**+9.8%** vs FY26)
    - GOP: **$471.9K**
    - Margin: **20.1%**

Main drivers

- **Revenue growth in FY27** is driven mostly by **Water Metered Revenue**.
- **Expense growth in FY27** is led by:
    - **Water Salaries & Wages**
    - **Water Plant Expenses**
    - **Engineering / contracted services**
- FY26 shows **higher spending pressure** than FY25, especially in labor, benefits, and several service lines.

Bottom line

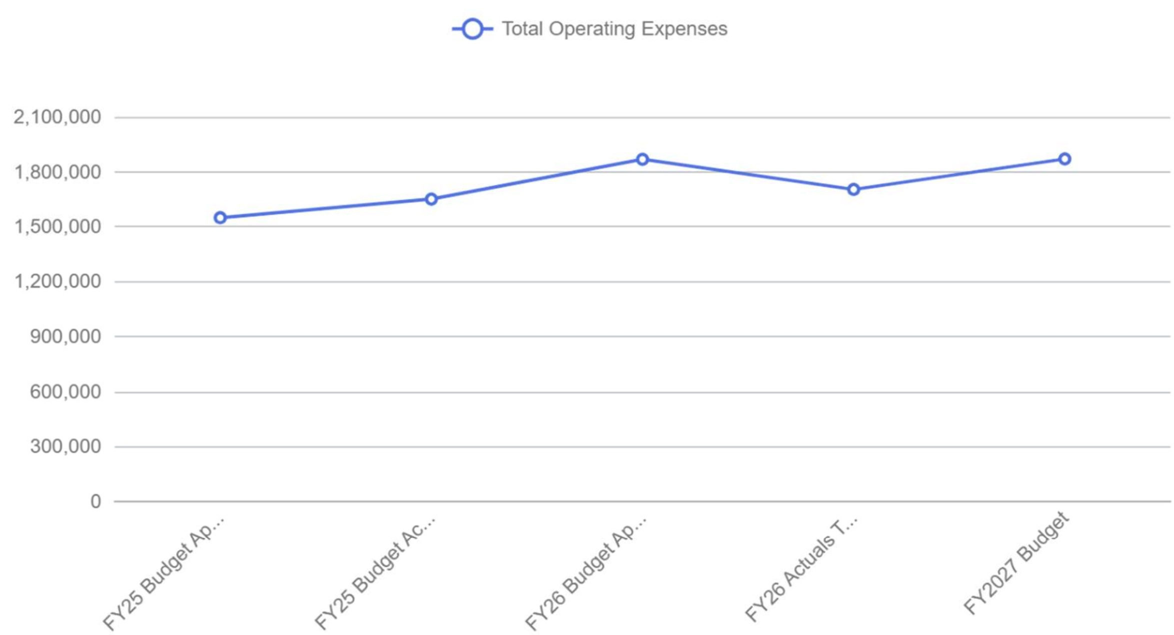
FY27 budget improves financial performance materially, with a stronger surplus and margin than both FY25 and FY26. The main question is whether the revenue increase, especially metered revenue, is realistic enough to support the higher operating plan.

Here's the expense YOY picture for Shepherdstown WaterWorks:

- **Total expenses**:
    - **FY25 actual:** $1.651M
    - **FY26 actual/forecast:** $1.704M (**+3.2% YoY**)
    - **FY27 budget:** $1.870M (**+9.8% vs FY26**)
- **Main cost drivers in FY27 budget**
    - **Water Salaries & Wages**: $600k

- **Water Plant Expenses**: $250k
- **Water Utility Billing**: $240k
- **Employee Pensions & Benefits**: $180k
- **Chemicals**: $145k

- **Biggest FY26 vs FY25 changes**
  - Up: **Contractual Svc-Legal**, **Contractual Svc-Other**, **Water Administration**
  - Down: **Water Billing Expenses**, **Accounting**, **Engineering**, **Testing**, **Purchased Power**
- **FY27 budget shifts**
  - Strong increases in **Engineering**, **Accounting**, **Transportation**, and **Employee Screening**
  - **Advertising** appears newly budgeted
  - Labor-related lines remain the largest share of spending



Year-over-year operating expense trend for Shepherdstown WaterWorks, showing budget, actual, forecast, and FY2027 budget totals.

Shepherdstown WaterWorks
FY 2025 , 2026 Actuals
FY 2027 Budget

	REVENUES	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
419	Water Interest Income	80,000	165,553	150,000	105,853	145,000	Interest Income on Waterworks bank accounts
522	Water Metered Revenue	1,800,000	1,791,213	2,000,000	1,371,011	2,000,000	Water Metered Revenue
	Total Revenues	**1,880,000**	**1,956,765**	**2,150,000**	**1,476,864**	**2,145,000**	Total Revenues
	Department Expense Line Items	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	Expenses	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
401.1	Water Billing Expenses	20,000	41,485	20,000	8,617	12,000	Billing Suuplies , Billing Reimb Expenses
401.2	Water Administration	50,000	37,990	45,000	40,623	55,000	Memberships/ Dues/ Subsc, communication exp, admin supplies, and Admin cross-charge
401.3	Water Utility Billing	200,000	228,353	240,000	179,694	240,000	Shepherdstown Water Plant utlitiy - Water bill (16k-$22k / monthly)
401.4	Water Plant Expenses	175,000	198,762	254,000	146,320	250,000	Uniforms, Plant Maintence (treatment distribution and service maintenance)
408	Taxes (Other than Income)	46,397	51,725	53,000	42,344	55,000	Employer portion of FICA taxes and Workers Comp
521	Employee Screening	300	235	350	161	350	Employee Screening
601	Water Salaries & Wages	497,463	499,169	610,000	407,500	600,000	Water Salaries & Wages
604	Employee Pensions & Benefits	169,209	145,267	170,000	133,074	180,000	Employee Pensions & Benefits
615	Purchased Power	75,000	82,726	68,000	43,288	50,000	Purchased Power
618	Chemicals	85,000	119,108	115,000	102,229	130,000	Chemicals
631	Contractual Svc-Engineering	70,000	67,454	110,000	30,100	75,000	Lead Line Inventory and Meter Testing
632	Contractual Svc-Accounting	25,000	43,948	38,000	15,783	30,000	Contractual Svc-Accounting
633	Contractual Svc-Legal	5,000	175	2,000	5,930	8,000	Contractual Svc-Legal
635	Contractual Svc-Testing	35,000	22,430	29,000	11,333	20,000	Contractual Svc-Testing
636	Contractual Svc-Other	25,000	23,650	25,000	42,573	50,000	Mainly IT services
650	Transportation Expense	5,000	2,514	2,000	3,187	5,000	Gasoline Purchases from Purchasing Card
657	Insurance-General Liability	65,000	85,920	86,000	64,440	85,000	Monthly insurance is $7,160, this will go over budget by year end
659	Insurance-Other	-	-	-	510	1,000	
660	Advertising Expense	1,000	-	650	-	300	Advertising Expense
676	Bond Issuance Expense	-	-	-	-	-	
	Total Operating Expenses	**1,549,369**	**1,650,913**	**1,868,000**	**1,277,705**	**1,846,650**	
	GROSS OPERATING PROFIT	**330,631**	**305,852**	**282,000**	**199,159**	**298,350**	
	Bond Expenses and Transfers	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	03-A Water Bond	26,896	26,896	26,896	20,172	26,896	Monthly Payment of $2,241.34
	12 Water Bond	125,555	125,555	125,555	94,166	127,715	Monthly Payment of $10,462.92
	17 Water Bond	151,881	151,881	153,835	115,376	153,835	Monthly Payment of $12,819.55
	21 Water Bond	99,504	99,504	99,504	74,628	99,504	Monthly Payment of $8,292.02
	21 Water Reserve	9,931	9,931	9,931	7,448	9,931	Monthly Payment of $827.55
	Monthly Transfer to Working Cap Reserve	222,636	222,636	175,000	90,640	-	Temporarily hold, Water Cap Reserve for 2027 - Board Voting
	Depreciation Reserve	50,000	48,919	53,750	36,922	54,000	2.5% from Water revenue
	Total Bond Expenses & Transfers	**686,403**	**685,322**	**644,471**	**439,352**	**471,881**	
	Surplus or (Deficit)	**(355,771)**	**(379,470)**	**(362,471)**	**(240,193)**	**(173,531)**	This is the "True" Deficit after taking the Bond Expenses/Transfers into account
	Non-Cash Expenses	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	
427	Interest Expense	150,000	141,239	130,000	123,772	135,000	Bond Interest being included under "Bond Expenses" below)
403	Depreciation Expense	175,000	355,522	150,000	266,641	360,000	Utility Plant Depreciation (Estimates from prior years are being used here that may be causing the large overage)
675	Admin Lending Fees	8,000	3,830	2,000	2,944	3,000	"Bond Expenses"
	Total Non-Cash Expenses	**183,000**	**359,352**	**152,000**	**269,585**	**363,000**	
	Other Water Revenue - Restricted	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	Capacity Accounts Interest		983	-	532	500	Capacity Accounts Interest
	Other Water Revenues	10,000	1,664,339	10,000	3,950	10,000	FY 2025 Tap Fees, Capacity Fees, Reconnection Fees, Grant Revenue ($95k Capacity Fees & $1.5m Grants YTD)

Shepherdstown WaterWorks
FY 2025 , 2026 Actuals
FY 2027 Budget

	REVENUES	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations			FY 26 Actuals + Forecast
419	Water Interest Income	80,000	165,553	150,000	105,853	142,000	Interest Income on Waterworks bank accounts		11,761.42	141,137.03
522	Water Metered Revenue	1,800,000	1,791,213	2,000,000	1,371,011	2,200,000	Water Metered Revenue		152,334.60	1,828,015.25
	Total Revenues	1,880,000	1,956,765	2,150,000	1,476,864	2,342,000	Total Revenues			

	Department Expense Line Items	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations			
	Expenses	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations			
401.1	Water Billing Expenses	20,000	41,485	20,000	8,617	12,000	Billing Suuplies , Billing Reimb Expenses	Amazon, Quill,	957.39	11,488.69
401.2	Water Administration	50,000	37,990	45,000	40,623	55,000	Memberships/ Dues/ Subsc, communication exp, admin supplies, and Admin cross-charge	Rural Water Assoc. Interestate Commission, DEP.	4,513.67	54,164.04
401.3	Water Utility Billing	200,000	228,353	240,000	179,694	240,000	Shepherdstown Water Plant utlitiy - Water bill (16k-$22k / monthly)	Water bill, Sewer Bill , utlitiy plant	19,965.99	239,591.87
401.4	Water Plant Expenses	175,000	198,762	254,000	146,320	250,000	Uniforms, Plant Maintence (treatment distribution and service maintenance)	Cintas, Amazon, Super Shoe, Citco, Home Depot	16,257.74	195,092.84
408	Taxes (Other than Income)	46,397	51,725	53,000	42,344	57,000	Employer portion of FICA taxes and Workers Comp		4,704.91	56,458.91
521	Employee Screening	300	235	350	161	369	Employee Screening	WV Health Care	17.89	214.67
601	Water Salaries & Wages	497,463	499,169	610,000	407,500	600,000	Water Salaries & Wages		45,277.78	543,333.39
604	Employee Pensions & Benefits	169,209	145,267	170,000	133,074	180,000	Employee Pensions & Benefits		14,785.97	177,431.61
615	Purchased Power	75,000	82,726	68,000	43,288	60,000	Purchased Power	First Energy	4,809.79	57,717.45
618	Chemicals	85,000	119,108	115,000	102,229	145,000	Chemicals	Citco, Hach	11,358.82	136,305.79
631	Contractual Svc-Engineering	70,000	67,454	110,000	30,100	60,000	Lead Line Inventory and Meter Testing	Ghosh Eng	3,344.40	40,132.77
632	Contractual Svc-Accounting	25,000	43,948	38,000	15,783	30,000	Contractual Svc-Accounting	Fogle, Decker	1,753.70	21,044.45
633	Contractual Svc-Legal	5,000	175	2,000	5,930	8,000	Contractual Svc-Legal	Chaz, hoy, Attorney fees	658.83	7,906.00
635	Contractual Svc-Testing	35,000	22,430	29,000	11,333	20,000	Contractual Svc-Testing	Hach, Pace labs, WV DHHR	1,259.20	15,110.36
636	Contractual Svc-Other	25,000	23,650	25,000	42,573	55,000	Mainly IT services	Tek Adv	4,730.31	56,763.75
650	Transportation Expense	5,000	2,514	2,000	3,187	6,000	Gasoline Purchases from Purchasing Card	Griffeth, Rocks	354.16	4,249.93
657	Insurance-General Liability	65,000	85,920	86,000	64,440	90,000	Monthly insurance is $7,160, this will go over budget by year end	travelers insurance	7,160.00	85,920.00
659	Insurance-Other	-	-	-	510	750			56.67	680.00
660	Advertising Expense	1,000	-	650	-	1,000	Advertising Expense		-	
676	Bond Issuance Expense	-	-	-	-	-				
	Total Operating Expenses	1,549,369	1,650,913	1,868,000	1,277,705	1,870,119				
	GROSS OPERATING PROFIT	330,631	305,852	282,000	199,159	471,881				

	Bond Expenses and Transfers	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
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	Monthly Transfer to Working Cap Reserve	222,636	222,636	175,000	90,640	-	Temporarily hold, Water Cap Reserve for 2027 - Board Voting
	Depreciation Reserve	50,000	48,919	53,750	36,922	54,000	2.5% from Water revenue
	Total Bond Expenses & Transfers	686,403	685,322	644,471	439,352	471,881	
	Surplus or (Deficit)	(355,771)	(379,470)	(362,471)	(240,193)	$ 0	This is the "True" Deficit after taking the Bond Expenses/Transfers into account

	Non-Cash Expenses	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	
427	Interest Expense	150,000	141,239	130,000	123,772	135,000	Bond Interest being included under "Bond Expenses" below)
403	Depreciation Expense	175,000	355,522	150,000	266,641	360,000	Utility Plant Depreciation (Estimates from prior years are being used here that may be causing the large overage)
675	Admin Lending Fees	8,000	3,830	2,000	2,944	3,000	"Bond Expenses"
	Total Non-Cash Expenses	183,000	359,352	152,000	269,585	363,000	

	Other Water Revenue - Restricted	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
	Capacity Accounts Interest		983	-	532	500	Capacity Accounts Interest
	Other Water Revenues	10,000	1,664,339	10,000	3,950	10,000	FY 2025 Tap Fees, Capacity Fees, Reconnection Fees, Grant Revenue ($95k Capacity Fees & $1.5m Grants YTD)

FY 2027 Budget Narrative - Sewer

The sewer department shows **steady revenue growth** across FY25, FY26, and FY2027, while expenses rise in FY26 and then drop sharply in FY2027.

Top-line comparison

- **FY25 revenue: $1.611M**
- **FY26 revenue: $1.928M**
- **FY2027 revenue: $2.025M**

This reflects a clear upward trend, driven mainly by **Metered Sewer Revenue** growth.

Expense trends: FY25 Actuals vs FY26 Actuals vs FY2027 Budget

Overall direction

- **FY25 actual operating expenses:** about **$1.44M**
- **FY26 actuals/forecast:** about $1.34M **\rightarrow** down$ **102K** vs FY25
- **FY2027 budget:** about $1.46M **\rightarrow** up$ **120K** vs FY26, and slightly above FY25

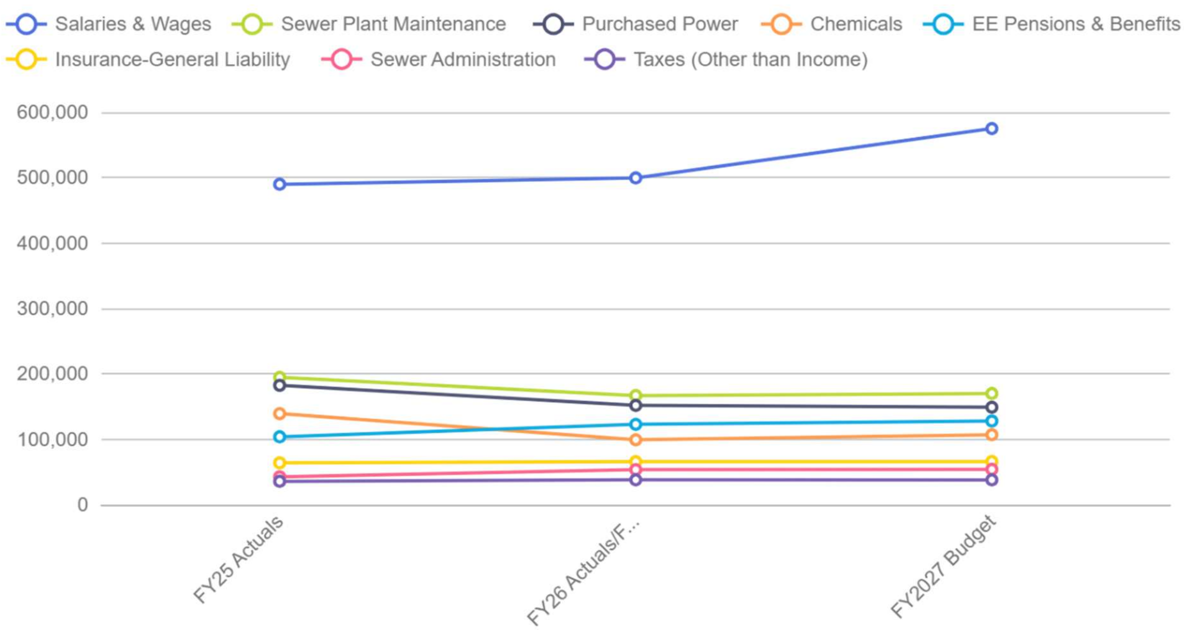
Main trends by category

- **Salaries & Wages**: stayed high and continue rising
  - FY25: **$489.9K**
  - FY26: **$499.6K**
  - FY2027: **$575.0K**
  - This is the biggest upward pressure in the budget.
- **EE Pensions & Benefits**: steady increase
  - FY25: **$103.8K**
  - FY26: **$122.9K**
  - FY2027: **$128.0K**
- **Sewer Plant Maintenance**: declined in FY26, then slightly increases in FY2027
  - FY25: **$194.7K**
  - FY26: **$166.9K**
  - FY2027: **$170.0K**

- **Purchased Power**: trending downward
  - FY25: **$182.5K**
  - FY26: **$151.8K**
  - FY2027: **$149.0K**
- **Chemicals**: strong reduction after FY25
  - FY25: **$139.2K**
  - FY26: **$99.2K**
  - FY2027: **$107.0K**
- **Contractual Services - Accounting**: sharp drop after FY25
  - FY25: **$44.4K**
  - FY26: **$21.0K**
  - FY2027: **$30.0K**
- **Contractual Services - Engineering**: increasing
  - FY25: **$17.4K**
  - FY26: **$29.1K**
  - FY2027: **$30.0K**
- **Sludge Removal**: rising steadily
  - FY25: **$10.7K**
  - FY26: **$13.2K**
  - FY2027: **$25.0K**
- **Transportation Expense**: very volatile
  - FY25: **$1.5K**
  - FY26: **$9.1K**
  - FY2027: **$9.0K**
- **Advertising**: reduced to near zero, only **$843** in FY2027.

chart of expense trends

Top expense trends across **FY25 Actuals, FY26 Actuals/Forecast, and FY2027 Budget**.



Expense trend chart showing the top 8 expense categories across FY25 actuals, FY26 actuals/forecast, and FY2027 budget.

Shepherdstown Sewer
FY 2025 , 2026 Actuals
FY 2027 Budget

	REVENUES	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
419	Sewer Interest Income	90,000	121,952	128,000	80,125	125,000	Interest Income on Sewer bank accounts
522	Metered Sewer Revenue	1,521,983	1,618,470	1,800,000	1,245,450	1,750,000	Metered Sewer Revenue
	Total Revenues	**1,613,983**	**1,826,522**	**1,930,000**	**1,330,049**	**1,879,500**	
	Department Expense Line Items	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	Expenses	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
401.1	Sewer Billing Expenses	12,000	13,106	17,000	7,522	12,000	Office Supplies, Public Notices Etc
401.2	Sewer Administration	62,000	42,565	82,000	40,139	52,000	Safety Equipment / Admin communication exp, Admin Supplies / expenses, permit fees, Mainly monthly rent paid to the Town from the Water Dept ($1,800 per month)
401.3	Sewer Utility Billing-Water Bill	30,000	55,903	25,000	14,104	20,000	Sewer Plant Water bill - Average $2,000/ month
401.4	Sewer Plant Maintenance	157,808	194,651	170,000	125,142	170,000	Sewer Plant Maintenance (Pumping repairs & Maintenance, Treatment Maint , Equipment Maint.)
408	Taxes (Other than Income)	26,775	35,783	36,000	28,528	36,000	Employer portion of FICA taxes and Workers Comp
701	Salaries & Wages	396,260	489,869	550,000	374,670	575,000	Salaries & Wages - 5 % Merit Cola Increase
704	EE Pensions & Benefits	122,240	103,814	120,000	92,139	130,000	EE Pensions & Benefits
711	Sludge Removal	25,000	10,728	40,000	9,891	32,000	Sludge Removal
715	Purchased Power	152,000	182,494	165,000	113,882	150,000	Purchased Power
718	Chemicals	121,000	139,241	180,000	74,406	130,000	Chemicals
731	Contractual Svc-Engineering	5,000	17,366	30,000	21,804	30,000	Ghosh Engineers
732	Contractual Svc-Accounting	25,000	44,398	38,000	15,783	30,000	Accounting Fees - Audit
733	Contractual Svc-Legal	5,000	-	5,000	2,111	5,000	Legal Fees
735	Contractual Svc-Testing	10,000	22,449	25,000	11,725	15,000	Testing
736	Contractual Svc-Other	13,000	21,411	15,000	15,293	25,000	IT Services
750	Transportation Expense	4,000	1,451	4,000	6,838	5,000	Gasoline/ Diesel Purchases
757	Insurance-General Liability	50,000	64,056	65,000	49,311	65,000	Monthly insurance - General Liability
760	Advertising	2,500	-	1,000	-	1,000	Advertising Fees
	Total Operating Expenses	**1,219,583**	**1,439,286**	**1,568,000**	**1,003,288**	**1,483,000**	
	GROSS OPERATING PROFIT	**394,400**	**387,236**	**362,000**	**326,761**	**396,500**	
	Bond Expenses and Transfers	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	Membrane Transfer Reserve	157,200	157,200	157,200	117,900	157,200	Monthly Transfer of $13,100
	10-A Sewer Bond	221,953	221,953	221,953	166,465	221,953	Monthly Payment of $18,496.08
	Working Capital Reserve	143,004	143,004	143,004	107,253	143,004	Monthly Transfer of $11,917
	Depreciation Reserve Account	40,350	45,663	48,250	33,251	45,000	2.5% from billing Revenue
	Total Bond Expenses & Transfers	**562,507**	**567,820**	**570,407**	**424,869**	**567,157**	
	Surplus or (Deficit)	**(168,107)**	**(180,584)**	**(208,407)**	**(98,108)**	**(170,657)**	This is the "True" Deficit after taking the Bond Expenses/Transfers into account
	Non-Cash Expenses	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
403	Depreciation Expense	380,000	354,913	360,000	279,932	375,000	Estimated based on prior years actuals
775	Sewer Admin Lending Fees	14,400	14,370	-	10,778	15,000	"Bond Expenses"
	Total Non-Cash Expenses	**394,400**	**369,283**	**360,000**	**290,710**	**390,000**	
	Other Income - Restricted Income	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	Capacity Accounts Interest - Restricted Income	-	495	-	266	500	Capacity Accounts Interest
	Other Saintary Revenues - Restricted Income	2,000	85,605	2,000	4,208	4,000	Capacity Fees

Shepherdstown Sewer
FY 2025 , 2026 Actuals
FY 2027 Budget

	REVENUES	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
419	Sewer Interest Income	90,000	121,952	128,000	80,125	125,000	Interest Income on Sewer bank accounts
522	Metered Sewer Revenue	1,521,983	1,618,470	1,800,000	1,245,450	1,900,000	Metered Sewer Revenue
	Total Revenues	1,613,983	1,826,522	1,930,000	1,330,049	2,025,000	

	Department Expense Line Items	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations			
	Expenses	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations	Vendors Examples	FY Actual monthly cost - Estimated	FY 2027 Requested
401.1	Sewer Billing Expenses	12,000	13,106	17,000	7,522	12,000	Office Supplies, Public Notices Etc		836	10,029
401.2	Sewer Administration	62,000	42,565	82,000	40,139	54,000	Safety Equipment / Admin communication exp, Admin Supplies / expenses, permit fees, Mainly monthly rent paid to the Town from the Water Dept ($1,800 per month)	Super Shoe , Amazon	4,460	53,519
401.3	Sewer Utility Billing-Water Bill	30,000	55,903	25,000	14,104	20,000	Sewer Plant Water bill - Average $1,8000/ month	What Sewer pays for water usage	1,567	18,805
401.4	Sewer Plant Maintenance	157,808	194,651	170,000	125,142	170,000	Sewer Plant Maintenance (Pumping repairs & Maintenance, Treatment Maint , Equipment Maint.)	Kresner Control, Cithornburg , …Supplies ….. Etc)	13,905	166,856
408	Taxes (Other than Income)	26,775	35,783	36,000	28,528	38,000	Employer portion of FICA taxes and Workers Comp	PR Fica Taxes	3,170	38,037
701	Salaries & Wages	396,260	489,869	550,000	374,670	575,000	Salaries & Wages - 5 % Merit Cola Increase	Salaries & Wages - 5 % Merit Cola Increase	41,630	499,560
704	EE Pensions & Benefits	122,240	103,814	120,000	92,139	128,000	EE Pensions & Benefits	EE Pensions & Benefits	10,238	122,852
711	Sludge Removal	25,000	10,728	40,000	9,891	25,000	Sludge Removal	Sludge taken to the waste management	1,099	13,188
715	Purchased Power	152,000	182,494	165,000	113,882	149,000	Purchased Power		12,654	151,843
718	Chemicals	121,000	139,241	180,000	74,406	107,000	Chemicals	Citco, winschel Eniv, Hach,	8,267	99,208
731	Contractual Svc-Engineering	5,000	17,366	30,000	21,804	30,000	Ghosh Engineers		2,423	29,072
732	Contractual Svc-Accounting	25,000	44,398	38,000	15,783	30,000	Accounting Fees - Audit	Dana Fogle , Decker	1,754	21,044
733	Contractual Svc-Legal	5,000	-	5,000	2,111	5,000	Legal Fees	Chaz, hoy, Attorney fees	235	2,814
735	Contractual Svc-Testing	10,000	22,449	25,000	11,725	16,000	Testing	Hach, Pace labs,	1,303	15,633
736	Contractual Svc-Other	13,000	21,411	15,000	15,293	23,000	IT Services	Tek Adv	1,699	20,390
750	Transportation Expense	4,000	1,451	4,000	6,838	9,000	Gasoline/ Diesel Purchases	Griffeth	760	9,118
757	Insurance-General Liability	50,000	64,056	65,000	49,311	66,000	Monthly insurance - General Liability	Travelers ins	5,479	65,747
760	Advertising	2,500	-	1,000	-	843	Advertising Fees		-	-
	Total Operating Expenses	1,219,583	1,439,286	1,568,000	1,003,288	1,457,843				
	GROSS OPERATING PROFIT	394,400	387,236	362,000	326,761	567,157				

	Bond Expenses and Transfers	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
	Membrane Transfer Reserve	157,200	157,200	157,200	117,900	157,200	Monthly Transfer of $13,100
	10-A Sewer Bond	221,953	221,953	221,953	166,465	221,953	Monthly Payment of $18,496.08
	Working Capital Reserve	143,004	143,004	143,004	107,253	143,004	Monthly Transfer of $11,917
	Depreciation Reserve Account	40,350	45,663	48,250	33,251	45,000	2.5% from billing Revenue
	Total Bond Expenses & Transfers	562,507	567,820	570,407	424,869	567,157	
	Surplus or (Deficit)	(168,107)	(180,584)	(208,407)	(98,108)	$0.0	This is the "True" Deficit after taking the Bond Expenses/Transfers into account

	Non-Cash Expenses	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
403	Depreciation Expense	380,000	354,913	360,000	279,932	375,000	Estimated based on prior years actuals
775	Sewer Admin Lending Fees	14,400	14,370	-	10,778	15,000	"Bond Expenses"
	Total Non-Cash Expenses	394,400	369,283	360,000	290,710	390,000	

	Other Income - Restricted Income	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
	Capacity Accounts Interest - Restricted Income	-	495	-	266	500	Capacity Accounts Interest
	Other Saintary Revenues - Restricted Income	2,000	85,605	2,000	4,208	4,000	Capacity Fees