

Fund 421 - Water/Sewer Fund Dept. 220 - Public Works / Administration

Fund / Div / Char / Account				FY '22 Actual	FY '23 Actual	FY '24 Orig. Budget	FY '24 Actual	FY '25 Orig. Budget	FY '25 YTD Actual	FY '26 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change *
421	220	55602	Bond - Interest Payments	2,339	1,472	946	922	849	397	738	(111)	-13.1
421	220	55605	Interest - Amort Prem/Discount	(967)	(673)	(511)	(511)	(449)	0	(379)	70	-15.6
421	220	55606	Interest - Amort Refundng Gain	(515,453)	0	111	551,281	118	0	176,934	176,816	#####
421	220	556**	Debt Service	(514,081)	799	546	551,692	518	397	177,293	176,775	#####
421	220		Acct Group Total: Debt Service	(514,081)	799	546	551,692	518	397	177,293	176,775	#####
421	220	58201	Depreciation Expense	19,726	0	19,726	0	0	0	0	0	0.0
421	220	582**	Depreciation	19,726	0	19,726	0	0	0	0	0	0.0
421	220		Acct Group Total: Depreciation	19,726	0	19,726	0	0	0	0	0	0.0
421	220	5****	Administration - Division Total	(494,355)	799	20,272	551,692	518	397	177,293	176,775	#####

Fund 421 - Water/Sewer Fund Dept. 221 - Public Works / Street Maintenance

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Fund 421 - Water/Sewer Fund Dept. 226 - Public Works / Sewer Maintenance

Fund / Div / Char / Account				FY '22 Actual	FY '23 Actual	FY '24 Orig. Budget	FY '24 Actual	FY '25 Orig. Budget	FY '25 YTD Actual	FY '26 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change *
421	226	51101	Regular Salaries	979,461	1,071,485	1,325,467	1,249,516	1,394,724	798,817	1,457,266	62,542	4.5
421	226	51102	Temporary Salaries	0	0	0	186	0	0	0	0	0.0
421	226	51103	Acting Out Of Classification	1,497	431	2,000	317	2,000	9	2,000	0	0.0
421	226	51107	Sick Leave Bonus	1,000	1,250	2,000	900	2,000	0	2,000	0	0.0
421	226	51108	Overtime	52,085	67,452	75,000	72,587	75,000	50,236	75,000	0	0.0
421	226	51117	Meal Allowance	394	568	1,000	550	1,000	270	1,000	0	0.0
421	226	51120	Clothing Allowance	740	2,875	2,000	1,558	2,000	625	2,000	0	0.0
421	226	51121	Standby Pay	4,128	10,269	10,000	12,653	10,000	8,403	13,000	3,000	30.0
421	226	51125	Health Cash Back	0	0	1,080	0	540	0	0	(540)	-100.0
421	226	511**	Salaries and Wages	1,039,305	1,154,330	1,418,547	1,338,267	1,487,264	858,360	1,552,266	65,002	4.4
421	226	51201	Accrued Sick/Vacation Adj'Mt	37,456	13,100	0	8,592	0	0	0	0	0.0
421	226	512**	Compensated Absences	37,456	13,100	0	8,592	0	0	0	0	0.0
421	226	51501	Pension Contribution	135,093	146,488	148,779	145,501	141,628	94,308	126,259	(15,369)	-10.9
421	226	51502	Social Security	61,556	68,629	84,141	79,888	88,383	50,988	91,875	3,492	4.0
421	226	51503	Medicare Tax	14,396	16,051	19,679	18,684	20,671	11,925	21,486	815	3.9
421	226	51504	Hospitalization	270,425	277,766	411,507	281,916	371,688	169,484	439,071	67,383	18.1
421	226	51505	Life Insurance	4,303	4,276	6,131	4,910	6,112	3,618	6,157	45	0.7
421	226	51508	Pension Healthcare	104,112	111,961	116,994	117,498	116,855	59,757	128,083	11,228	9.6
421	226	51510	State Pension Plan-Gen Weekly	17,365	17,990	21,411	23,852	29,729	15,638	30,785	1,056	3.6
421	226	51513	Pension Healthcare - Implicit	51,128	52,131	0	39,081	0	0	117,988	117,988	100.0
421	226	51514	State Pension Plan-Genbiweekly	20,370	16,234	22,652	19,869	23,163	12,747	23,866	703	3.0
421	226	515**	Employee Benefits	678,748	711,526	831,294	731,199	798,229	418,465	985,570	187,341	23.5
421	226		Acct Group Total: Personal Services	1,755,509	1,878,956	2,249,841	2,078,058	2,285,493	1,276,825	2,537,836	252,343	11.0
421	226	52101	Printing	0	0	250	75	250	0	250	0	0.0
421	226	52102	Advertising	0	12,000	20,000	19,500	20,000	12,745	20,000	0	0.0
421	226	521**	Printing and Advert.	0	12,000	20,250	19,575	20,250	12,745	20,250	0	0.0
421	226	52204	Electricity	0	6,201	5,200	8,004	5,200	6,132	8,000	2,800	53.8
421	226	522**	Communications and Util.	0	6,201	5,200	8,004	5,200	6,132	8,000	2,800	53.8
421	226	52302	Travel And Substance	(53,446)	0	1,000	0	2,000	270	2,000	0	0.0
421	226	523**	Transportation	(53,446)	0	1,000	0	2,000	270	2,000	0	0.0
421	226	52503	Building Or Land Rental	540	540	600	540	600	540	600	0	0.0
421	226	525**	Rentals	540	540	600	540	600	540	600	0	0.0
421	226	52602	Repairs To Equipment	0	0	1,000	1,000	1,000	0	1,000	0	0.0
421	226	52603	Rep To Bldgs And Structures	41,426	32,496	40,000	160,486	40,000	0	40,000	0	0.0
421	226	52607	Repairs To Sewer Lines	924,285	1,258,343	1,400,000	1,626,275	1,400,000	649,395	1,600,000	200,000	14.3
421	226	52614	Condition Assessment	198,818	60,000	240,000	240,000	210,000	210,000	250,000	40,000	19.0
421	226	526**	Contracted Maintenance	1,164,529	1,350,839	1,681,000	2,027,761	1,651,000	859,395	1,891,000	240,000	14.5
421	226	52701	Consultants	243,733	367,081	469,300	470,692	461,500	359,590	490,550	29,050	6.3
421	226	52703	Engineering	167,935	419,906	600,000	646,914	575,000	243,272	600,000	25,000	4.3
421	226	52712	Temporary Agencies	0	61,577	60,000	30,531	60,000	85,369	75,000	15,000	25.0
421	226	527**	Professional Fees	411,668	848,564	1,129,300	1,148,137	1,096,500	688,231	1,165,550	69,050	6.3
421	226	52901	Subscriptions/Books	0	0	1,500	0	1,500	0	1,500	0	0.0
421	226	52902	Registrations Fees	0	2,000	2,500	2,621	3,500	90	3,500	0	0.0
421	226	529**	Memberships and Reg.	0	2,000	4,000	2,621	5,000	90	5,000	0	0.0
421	226	53107	Extermination Service	9,134	15,788	15,000	12,064	15,000	4,472	15,000	0	0.0
421	226	531**	Miscellaneous Services	9,134	15,788	15,000	12,064	15,000	4,472	15,000	0	0.0
421	226	53201	Stationery And Supplies	0	50	1,600	1,471	1,600	622	1,600	0	0.0
421	226	532**	Office and Gen. Supplies	0	50	1,600	1,471	1,600	622	1,600	0	0.0
421	226	53301	Uniforms & Related Equipment	5,295	6,909	10,000	9,757	10,000	4,381	10,000	0	0.0
421	226	53303	Wearing App & Safety Supplies	3,660	3,518	5,300	6,170	5,300	192	5,900	600	11.3
421	226	533**	Wearing Apparel and Safety	8,955	10,427	15,300	15,927	15,300	4,573	15,900	600	3.9
421	226	53403	Food	0	0	500	8,568	500	0	500	0	0.0
421	226	53408	Misc Supplies Or Parts	12,145	14,330	21,000	19,886	21,000	8,044	21,000	0	0.0
421	226	53409	Small Tools	0	0	1,200	0	1,200	0	2,500	1,300	108.3
421	226	534**	Misc. Mat., Supp., and Parts	12,145	14,330	22,700	28,454	22,700	8,044	24,000	1,300	5.7
421	226	53603	Material And Supplies-Roads	302,459	155,036	425,000	338,565	425,000	119,619	425,000	0	0.0
421	226	536**	Construction and Repairs	302,459	155,036	425,000	338,565	425,000	119,619	425,000	0	0.0
421	226	53801	Indirect Costs	1,275,935	1,318,165	1,323,429	1,323,429	1,537,251	1,024,834	1,130,159	(407,092)	-26.5
421	226	538**	Supporting Services	1,275,935	1,318,165	1,323,429	1,323,429	1,537,251	1,024,834	1,130,159	(407,092)	-26.5
421	226	54101	Furn Fix & Office Equipment	1,995	2,000	2,000	1,722	2,000	0	2,000	0	0.0
421	226	54102	Other Noncapitalized Equipment	15,423	7,650	27,500	26,655	27,500	80	27,500	0	0.0

Fund 421 - Water/Sewer Fund Dept. 226 - Public Works / Sewer Maintenance

Fund / Div / Char / Account				FY '22 Actual	FY '23 Actual	FY '24 Orig. Budget	FY '24 Actual	FY '25 Orig. Budget	FY '25 YTD Actual	FY '26 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change *
421	226	54124	Computer Software-Non-Capital	0	168,319	160,000	156,511	160,000	127,823	160,000	0	0.0
421	226	541**	Equipment	17,418	177,969	189,500	184,888	189,500	127,903	189,500	0	0.0
421	226	54511	Testing & Inspection	0	7,380	8,000	0	8,000	2,575	8,000	0	0.0
421	226	545**	Construction and Deve-Cap	0	7,380	8,000	0	8,000	2,575	8,000	0	0.0
421	226		Acct Group Total: MS&E	3,149,337	3,919,289	4,841,879	5,111,436	4,994,901	2,860,045	4,901,559	(93,342)	-1.9
421	226	55108	Motor Vehicle Costs	143,392	127,687	216,371	147,478	234,460	70,528	243,838	9,378	4.0
421	226	55123	General Liability	162,431	113,693	78,940	249,454	80,914	53,943	82,937	2,023	2.5
421	226	55125	Workers Compensation Costs	285,113	279,440	259,952	279,270	276,459	184,306	287,766	11,307	4.1
421	226	551**	Int. Serv. Chargebck.	590,936	520,820	555,263	676,202	591,833	308,777	614,541	22,708	3.8
421	226		Acct Group Total: Internal Services	590,936	520,820	555,263	676,202	591,833	308,777	614,541	22,708	3.8
421	226	55602	Bond - Interest Payments	835,706	724,750	683,869	619,294	605,642	229,988	585,095	(20,547)	-3.4
421	226	55605	Interest - Amort Prem/Discount	(313,107)	(289,457)	(253,235)	(253,235)	(216,128)	0	(179,893)	36,235	-16.8
421	226	55606	Interest - Amort Refundng Gain	255,894	0	51,665	0	54,858	0	54,858	0	0.0
421	226	556**	Debt Service	778,493	435,293	482,299	366,059	444,372	229,988	460,060	15,688	3.5
421	226		Acct Group Total: Debt Service	778,493	435,293	482,299	366,059	444,372	229,988	460,060	15,688	3.5
421	226	58201	Depreciation Expense	854,774	884,373	854,774	1,002,496	884,373	0	1,002,496	118,123	13.4
421	226	582**	Depreciation	854,774	884,373	854,774	1,002,496	884,373	0	1,002,496	118,123	13.4
421	226		Acct Group Total: Depreciation	854,774	884,373	854,774	1,002,496	884,373	0	1,002,496	118,123	13.4
421	226	5****	Sewer Maintenance - Division Total	7,129,049	7,638,731	8,984,056	9,234,251	9,200,972	4,675,635	9,516,492	315,520	3.4

Fund 421 - Water/Sewer Fund Dept. 228 - Public Works / Water System

Fund / Div / Char / Account				FY '22 Actual	FY '23 Actual	FY '24 Orig. Budget	FY '24 Actual	FY '25 Orig. Budget	FY '25 YTD Actual	FY '26 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change *
421	228	51101	Regular Salaries	3,070,787	3,208,533	3,599,531	3,501,706	3,819,236	2,157,816	4,048,651	229,415	6.0
421	228	51103	Acting Out Of Classification	695	3,349	4,200	383	4,200	911	4,200	0	0.0
421	228	51105	Shift Differential	3,689	3,395	3,800	4,051	3,800	2,493	4,100	300	7.9
421	228	51107	Sick Leave Bonus	3,050	1,800	5,000	1,300	5,000	0	5,000	0	0.0
421	228	51108	Overtime	332,918	399,830	420,000	448,419	420,000	382,246	450,000	30,000	7.1
421	228	51109	Holiday Pay	859	341	2,000	0	2,000	0	2,000	0	0.0
421	228	51117	Meal Allowance	8,203	12,695	18,200	13,442	18,200	10,551	18,200	0	0.0
421	228	51120	Clothing Allowance	3,069	7,697	11,000	4,750	11,000	2,375	11,000	0	0.0
421	228	51121	Standby Pay	201,163	229,639	180,000	256,255	230,000	178,423	280,000	50,000	21.7
421	228	51125	Health Cash Back	0	0	1,560	0	540	0	0	(540)	-100.0
421	228	511**	Salaries and Wages	3,624,433	3,867,279	4,245,291	4,230,306	4,513,976	2,734,815	4,823,151	309,175	6.8
421	228	51201	Accrued Sick/Vacation Adj/Mt	139,025	31,002	0	21,120	0	0	0	0	0.0
421	228	512**	Compensated Absences	139,025	31,002	0	21,120	0	0	0	0	0.0
421	228	51501	Pension Contribution	416,608	384,823	349,951	362,408	381,854	223,776	345,959	(35,895)	-9.4
421	228	51502	Social Security	214,832	229,676	252,628	251,679	268,456	162,486	286,528	18,072	6.7
421	228	51503	Medicare Tax	50,243	53,714	59,087	58,860	62,782	38,001	67,016	4,234	6.7
421	228	51504	Hospitalization	901,445	1,029,330	1,139,016	1,050,976	1,094,462	592,111	1,243,511	149,049	13.6
421	228	51505	Life Insurance	14,132	14,026	16,139	14,298	16,196	10,497	16,211	15	0.1
421	228	51508	Pension Healthcare	272,308	288,505	305,970	307,288	307,435	171,122	336,945	29,510	9.6
421	228	51510	State Pension Plan-Gen Weekly	67,298	73,566	62,950	84,749	71,227	57,820	77,410	6,183	8.7
421	228	51513	Pension Healthcare - Implicit	133,726	134,331	0	102,207	0	0	0	0	0.0
421	228	51514	State Pension Plan-Genbiweekly	64,597	54,973	64,842	64,161	71,869	40,369	72,195	326	0.5
421	228	515**	Employee Benefits	2,135,189	2,262,944	2,250,583	2,296,626	2,274,281	1,296,182	2,445,775	171,494	7.5
421	228	51902	Attrition	0	0	(2,385)	0	(2,536)	0	(2,615)	(79)	3.1
421	228	519**	Personal Services Adjst.	0	0	(2,385)	0	(2,536)	0	(2,615)	(79)	3.1
421	228		Acct Group Total: Personal Services	5,898,647	6,161,225	6,493,489	6,548,052	6,785,721	4,030,997	7,266,311	480,590	7.1
421	228	52101	Printing	30,740	40,400	45,500	48,692	46,000	17,284	47,000	1,000	2.2
421	228	52102	Advertising	0	0	400	0	400	400	400	0	0.0
421	228	521**	Printing and Advert.	30,740	40,400	45,900	48,692	46,400	17,684	47,400	1,000	2.2
421	228	52201	Telephone-Direct Charge	3,773	6,076	6,000	6,242	6,000	4,683	6,000	0	0.0
421	228	52203	Postage-Direct Charge	1,013	9,817	14,000	2,898	17,000	475	17,000	0	0.0
421	228	52204	Electricity	1,105,524	1,040,675	950,000	816,456	950,000	579,552	965,010	15,010	1.6
421	228	52206	Fuel Oil (Non-Vehicle)	133,950	148,305	85,000	87,115	85,000	49,804	90,000	5,000	5.9
421	228	52207	Water/Sewer Utility	73,299	5,509	92,363	4,290	97,628	2,207	102,998	5,370	5.5
421	228	52208	Stormwater Utility	43,736	26,742	57,725	18,787	61,189	10,314	64,860	3,671	6.0
421	228	522**	Communications and Util.	1,361,295	1,237,124	1,205,088	935,788	1,216,817	647,035	1,245,868	29,051	2.4
421	228	52302	Travel And Substantance	5,101	14,655	15,000	6,672	25,000	5,051	25,000	0	0.0
421	228	523**	Transportation	5,101	14,655	15,000	6,672	25,000	5,051	25,000	0	0.0
421	228	52504	Parking Fees	0	9	160	14	160	0	160	0	0.0
421	228	525**	Rentals	0	9	160	14	160	0	160	0	0.0
421	228	52602	Repairs To Equipment	1,824,530	3,131,861	2,704,250	2,973,182	3,735,799	1,926,537	4,553,383	817,584	21.9
421	228	52603	Rep To Bldgs And Structures	1,183,000	765,101	1,498,000	2,001,978	1,610,000	743,956	1,670,000	60,000	3.7
421	228	52609	Repairs To Water Lines	2,981,708	1,383,077	3,030,000	4,638,042	3,030,000	3,987,316	3,617,000	587,000	19.4
421	228	52611	Building Maintenance	373,021	338,434	479,500	322,873	531,204	311,906	554,382	23,178	4.4
421	228	526**	Contracted Maintenance	6,362,259	5,618,473	7,711,750	9,936,075	8,907,003	6,969,715	10,394,765	1,487,762	16.7
421	228	52701	Consultants	417,537	491,925	582,100	661,487	876,200	650,406	980,250	104,050	11.9
421	228	52703	Engineering	596,231	831,911	991,500	1,151,753	1,229,000	767,793	1,649,000	420,000	34.2
421	228	52712	Temporary Agencies	245,072	233,018	350,000	286,264	350,000	323,680	400,000	50,000	14.3
421	228	527**	Professional Fees	1,258,840	1,556,854	1,923,600	2,099,504	2,455,200	1,741,879	3,029,250	574,050	23.4
421	228	52801	Laboratory Fees	67,338	84,338	90,000	69,646	98,000	46,818	106,000	8,000	8.2
421	228	52807	Meter Reading Costs	254,876	270,929	260,000	164,901	275,000	201,775	329,000	54,000	19.6
421	228	528**	Other Fees	322,214	355,267	350,000	234,547	373,000	248,593	435,000	62,000	16.6
421	228	52901	Subscriptions/Books	23,867	26,135	32,370	32,470	33,570	26,732	35,570	2,000	6.0
421	228	52902	Registrations Fees	18,257	18,914	27,800	18,823	33,800	7,734	33,800	0	0.0
421	228	529**	Memberships and Reg.	42,124	45,049	60,170	51,293	67,370	34,466	69,370	2,000	3.0
421	228	53108	Miscellaneous Charges-N.O.C	10,087	31,289	37,500	17,695	37,500	28,641	47,500	10,000	26.7
421	228	53109	Contracted Maint. Svcs	776,957	986,817	927,350	756,587	1,051,400	941,051	1,144,500	93,100	8.9
421	228	531**	Miscellaneous Services	787,044	1,018,106	964,850	774,282	1,088,900	969,692	1,192,000	103,100	9.5
421	228	53201	Stationery And Supplies	5,511	4,617	6,000	5,568	6,000	4,178	6,000	0	0.0
421	228	53202	Photo & Repro Supplies	5,000	2,265	5,000	376	3,000	319	3,000	0	0.0
421	228	53206	Cleaning & Household Supplies	1,883	4,493	4,500	4,467	7,000	3,788	7,000	0	0.0
421	228	532**	Office and Gen. Supplies	12,394	11,375	15,500	10,411	16,000	8,285	16,000	0	0.0
421	228	53303	Wearing App & Safety Supplies	39,085	34,863	47,500	39,102	52,500	17,969	58,500	6,000	11.4
421	228	533**	Wearing Apparel and Safety	39,085	34,863	47,500	39,102	52,500	17,969	58,500	6,000	11.4

Fund 421 - Water/Sewer Fund Dept. 228 - Public Works / Water System

Fund / Div / Char / Account				FY '22 Actual	FY '23 Actual	FY '24 Orig. Budget	FY '24 Actual	FY '25 Orig. Budget	FY '25 YTD Actual	FY '26 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change *
421	228	53401	Access & Parts For Equipment	60,202	68,804	102,200	93,131	127,700	46,705	130,200	2,500	2.0
421	228	53402	Agricultural And Landscaping	37,723	60,521	77,000	61,449	95,500	33,710	98,000	2,500	2.6
421	228	53403	Food	1,687	1,469	2,500	2,362	3,500	3,031	3,500	0	0.0
421	228	53408	Misc Supplies Or Parts	485,030	410,308	575,000	542,734	777,710	645,525	779,200	1,490	0.2
421	228	53409	Small Tools	1,380	0	1,000	0	1,000	0	2,000	1,000	100.0
421	228	534**	Misc. Mat., Supp., and Parts	586,022	541,102	757,700	699,676	1,005,410	728,971	1,012,900	7,490	0.7
421	228	53501	Motor Fuels & Lubricants	4,459	3,620	11,600	11,487	16,000	8,271	16,000	0	0.0
421	228	53502	Bulk Chemicals	723,050	1,221,089	2,000,000	1,669,663	1,800,000	1,013,379	1,800,000	0	0.0
421	228	53503	Laboratory Supplies	45,070	66,797	87,340	79,326	131,200	53,749	143,200	12,000	9.1
421	228	535**	Petroleum and Chemicals	772,579	1,291,506	2,098,940	1,760,476	1,947,200	1,075,399	1,959,200	12,000	0.6
421	228	53601	Building Supplies	664	522	500	549	1,000	549	1,000	0	0.0
421	228	53603	Material And Supplies-Roads	11,682	11,924	73,000	26,499	73,000	5,512	73,000	0	0.0
421	228	53607	Water Meter Shop Supplies	36,454	147,547	226,000	72,397	250,000	161,489	335,000	85,000	34.0
421	228	536**	Construction and Repairs	48,800	159,993	299,500	99,445	324,000	167,550	409,000	85,000	26.2
421	228	53801	Indirect Costs	3,136,188	3,239,990	3,275,508	3,275,508	3,796,098	2,530,732	3,389,053	(407,045)	-10.7
421	228	538**	Supporting Services	3,136,188	3,239,990	3,275,508	3,275,508	3,796,098	2,530,732	3,389,053	(407,045)	-10.7
421	228	54101	Furn Fix & Office Equipment	3,917	11,516	5,000	6,024	10,000	0	10,000	0	0.0
421	228	54102	Other Noncapitalized Equipment	16,750	37,918	91,500	65,028	88,500	18,225	115,000	26,500	29.9
421	228	54124	Computer Software-Non-Capital	177,209	200,285	184,500	168,749	242,500	175,509	269,000	26,500	10.9
421	228	541**	Equipment	197,876	249,719	281,000	239,801	341,000	193,734	394,000	53,000	15.5
421	228	54631	Homeowner Connection Subsidy	13,000	12,600	45,000	9,000	60,000	22,998	60,000	0	0.0
421	228	54632	Water Protection Subsidy	60,000	60,000	60,000	60,000	60,000	0	60,000	0	0.0
421	228	546**	Community Activities	73,000	72,600	105,000	69,000	120,000	22,998	120,000	0	0.0
421	228		Acct Group Total: MS&E	15,035,561	15,487,085	19,157,166	20,280,286	21,782,058	15,379,753	23,797,466	2,015,408	9.3
421	228	55108	Motor Vehicle Costs	401,696	438,492	464,903	602,769	503,769	219,474	523,920	20,151	4.0
421	228	55123	General Liability	721,671	505,136	350,730	1,108,324	359,498	239,665	368,485	8,987	2.5
421	228	55125	Workers Compensation Costs	243,618	238,771	222,119	238,626	236,224	157,483	245,886	9,662	4.1
421	228	551**	Int. Serv. Chargebck.	1,366,985	1,182,399	1,037,752	1,949,719	1,099,491	616,622	1,138,291	38,800	3.5
421	228		Acct Group Total: Internal Services	1,366,985	1,182,399	1,037,752	1,949,719	1,099,491	616,622	1,138,291	38,800	3.5
421	228	55602	Bond - Interest Payments	5,378,412	4,606,304	3,982,620	4,575,824	3,595,266	1,661,405	3,207,323	(387,943)	-10.8
421	228	55605	Interest - Amort Prem/Discount	(1,265,696)	(1,176,040)	(1,057,050)	(1,057,050)	(936,750)	0	(817,308)	119,442	-12.8
421	228	55606	Interest - Amort Refundng Gain	737,246	0	147,628	0	156,751	0	156,751	0	0.0
421	228	556**	Debt Service	4,849,962	3,430,264	3,073,198	3,518,774	2,815,267	1,661,405	2,546,766	(268,501)	-9.5
421	228		Acct Group Total: Debt Service	4,849,962	3,430,264	3,073,198	3,518,774	2,815,267	1,661,405	2,546,766	(268,501)	-9.5
421	228	58201	Depreciation Expense	5,646,082	6,128,410	5,646,082	6,298,514	6,128,410	0	6,298,514	170,104	2.8
421	228	582**	Depreciation	5,646,082	6,128,410	5,646,082	6,298,514	6,128,410	0	6,298,514	170,104	2.8
421	228		Acct Group Total: Depreciation	5,646,082	6,128,410	5,646,082	6,298,514	6,128,410	0	6,298,514	170,104	2.8
421	228	5****	Water System - Division Total	32,797,237	32,389,383	35,407,687	38,595,345	38,610,947	21,688,777	41,047,348	2,436,401	6.3

Fund 421 - Water/Sewer Fund Dept. 229 - Public Works / Water Quality

Fund / Div / Char / Account				FY '22 Actual	FY '23 Actual	FY '24 Orig. Budget	FY '24 Actual	FY '25 Orig. Budget	FY '25 YTD Actual	FY '26 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change *
421	229	51101	Regular Salaries	188,687	181,202	204,660	215,355	232,881	148,202	242,844	9,963	4.3
421	229	51103	Acting Out Of Classification	0	0	500	0	500	0	500	0	0.0
421	229	51108	Overtime	0	0	500	0	500	0	500	0	0.0
421	229	51109	Holiday Pay	288	0	0	0	0	0	0	0	0.0
421	229	51117	Meal Allowance	0	0	100	0	100	0	100	0	0.0
421	229	51120	Clothing Allowance	250	500	500	250	500	125	500	0	0.0
421	229	51125	Health Cash Back	0	0	240	0	0	0	0	0	0.0
421	229	511**	Salaries and Wages	189,225	181,702	206,500	215,605	234,481	148,327	244,444	9,963	4.2
421	229	51201	Accrued Sick/Vacation Adj/Mt	3,748	1,685	0	1,426	0	0	0	0	0.0
421	229	512**	Compensated Absences	3,748	1,685	0	1,426	0	0	0	0	0.0
421	229	51501	Pension Contribution	20,835	20,238	17,032	20,951	22,276	14,928	21,284	(992)	-4.5
421	229	51502	Social Security	11,439	10,987	12,475	13,021	14,177	8,922	14,720	543	3.8
421	229	51503	Medicare Tax	2,675	2,569	2,916	3,045	3,315	2,087	3,453	138	4.2
421	229	51504	Hospitalization	33,653	32,174	38,817	37,889	39,490	23,279	43,915	4,425	11.2
421	229	51505	Life Insurance	492	388	523	479	523	432	523	0	0.0
421	229	51508	Pension Healthcare	8,719	9,372	9,794	9,836	9,876	5,828	10,828	952	9.6
421	229	51510	State Pension Plan-Gen Weekly	0	18	246	240	252	190	266	14	5.6
421	229	51513	Pension Healthcare - Implicit	4,282	4,364	0	3,272	0	0	0	0	0.0
421	229	51514	State Pension Plan-Genbiweekly	8,313	6,559	7,668	7,810	8,845	5,458	8,802	(43)	-0.5
421	229	515**	Employee Benefits	90,408	86,669	89,471	96,543	98,754	61,124	103,791	5,037	5.1
421	229		Acct Group Total: Personal Services	283,381	270,056	295,971	313,574	333,235	209,451	348,235	15,000	4.5
421	229	52101	Printing	0	0	250	0	250	0	250	0	0.0
421	229	52102	Advertising	16,964	0	5,000	0	5,000	0	5,000	0	0.0
421	229	521**	Printing and Advert.	16,964	0	5,250	0	5,250	0	5,250	0	0.0
421	229	52204	Electricity	3,216	0	0	0	0	0	0	0	0.0
421	229	522**	Communications and Util.	3,216	0	0	0	0	0	0	0	0.0
421	229	52302	Travel And Substantance	0	0	2,000	0	3,000	0	3,000	0	0.0
421	229	523**	Transportation	0	0	2,000	0	3,000	0	3,000	0	0.0
421	229	52701	Consultants	375,506	249,498	208,000	322,004	209,950	119,617	218,200	8,250	3.9
421	229	52703	Engineering	268,180	89,592	187,500	363,824	187,500	51,139	187,500	0	0.0
421	229	52704	Legal	2,931,480	39,749	75,000	(3,428)	12,000	0	15,000	3,000	25.0
421	229	52712	Temporary Agencies	131,688	10,510	0	0	0	0	0	0	0.0
421	229	527**	Professional Fees	3,706,854	389,349	470,500	682,400	409,450	170,756	420,700	11,250	2.7
421	229	52801	Laboratory Fees	25,000	0	50,000	38,063	65,000	0	65,000	0	0.0
421	229	528**	Other Fees	25,000	0	50,000	38,063	65,000	0	65,000	0	0.0
421	229	52901	Subscriptions/Books	2,143	800	9,250	3,728	9,250	0	9,250	0	0.0
421	229	52902	Registrations Fees	605	0	1,000	0	1,000	0	1,000	0	0.0
421	229	529**	Memberships and Reg.	2,748	800	10,250	3,728	10,250	0	10,250	0	0.0
421	229	53108	Miscellaneous Charges-N.O.C	40,000	40,000	40,000	40,000	40,000	0	40,000	0	0.0
421	229	53109	Contracted Maint.Svcs	19,859,717	19,344,026	19,897,780	19,792,531	21,150,000	17,625,609	22,169,735	1,019,735	4.8
421	229	531**	Miscellaneous Services	19,899,717	19,384,026	19,937,780	19,832,531	21,190,000	17,625,609	22,209,735	1,019,735	4.8
421	229	53303	Wearing App & Safety Supplies	1,218	0	0	0	0	0	0	0	0.0
421	229	533**	Wearing Apparel and Safety	1,218	0	0	0	0	0	0	0	0.0
421	229	53403	Food	323	0	0	0	0	0	0	0	0.0
421	229	534**	Misc. Mat., Supp., and Parts	323	0	0	0	0	0	0	0	0.0
421	229	53801	Indirect Costs	740,822	765,342	777,964	777,964	899,083	599,389	425,965	(473,118)	-52.6
421	229	538**	Supporting Services	740,822	765,342	777,964	777,964	899,083	599,389	425,965	(473,118)	-52.6
421	229	54101	Furn Fix & Office Equipment	0	0	1,000	0	1,000	0	1,000	0	0.0
421	229	54124	Computer Software-Non-Capital	132,294	0	0	0	0	0	0	0	0.0
421	229	541**	Equipment	132,294	0	1,000	0	1,000	0	1,000	0	0.0
421	229		Acct Group Total: MS&E	24,529,156	20,539,517	21,254,744	21,334,686	22,583,033	18,395,754	23,140,900	557,867	2.5
421	229	55108	Motor Vehicle Costs	15,255	17,191	20,377	13,804	22,081	6,608	22,964	883	4.0
421	229	55123	General Liability	31,633	22,142	15,374	48,583	15,758	10,505	16,152	394	2.5
421	229	55125	Workers Compensation Costs	36,809	36,077	33,561	36,055	35,692	23,795	37,152	1,460	4.1
421	229	551**	Int. Serv. Chargebck.	83,697	75,410	69,312	98,442	73,531	40,908	76,268	2,737	3.7
421	229		Acct Group Total: Internal Services	83,697	75,410	69,312	98,442	73,531	40,908	76,268	2,737	3.7
421	229	55602	Bond - Interest Payments	1,278,884	1,187,244	1,133,694	1,110,174	1,057,036	435,232	979,133	(77,903)	-7.4
421	229	55605	Interest - Amort Prem/Discount	(302,508)	(288,051)	(271,438)	(271,438)	(253,778)	0	(234,415)	19,363	-7.6

Fund 421 - Water/Sewer Fund Dept. 229 - Public Works / Water Quality

Fund / Div / Char / Account				FY '22 Actual	FY '23 Actual	FY '24 Orig. Budget	FY '24 Actual	FY '25 Orig. Budget	FY '25 YTD Actual	FY '26 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change *
421	229	55606	Interest - Amort Refundng Gain	79,793	0	15,629	0	16,595	0	16,595	0	0.0
421	229	556**	Debt Service	1,056,169	899,193	877,885	838,736	819,853	435,232	761,313	(58,540)	-7.1
421	229		Acct Group Total: Debt Service	1,056,169	899,193	877,885	838,736	819,853	435,232	761,313	(58,540)	-7.1
421	229	58201	Depreciation Expense	3,908,641	3,903,563	3,908,641	3,903,563	3,903,563	0	3,903,563	0	0.0
421	229	582**	Depreciation	3,908,641	3,903,563	3,908,641	3,903,563	3,903,563	0	3,903,563	0	0.0
421	229		Acct Group Total: Depreciation	3,908,641	3,903,563	3,908,641	3,903,563	3,903,563	0	3,903,563	0	0.0
421	229	5****	Water Quality - Division Total	29,861,044	25,687,739	26,406,553	26,489,001	27,713,215	19,081,345	28,230,279	517,064	1.9

Fund 421 - Water/Sewer Fund Dept. 231 - Public Works / Stormwater

Fund / Div / Char / Account				FY '22 Actual	FY '23 Actual	FY '24 Orig. Budget	FY '24 Actual	FY '25 Orig. Budget	FY '25 YTD Actual	FY '26 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change *
421	231	51101	Regular Salaries	430,001	383,692	545,402	428,230	581,590	321,065	604,928	23,338	4.0
421	231	51103	Acting Out Of Classification	0	0	500	0	500	0	500	0	0.0
421	231	51108	Overtime	0	359	1,000	757	1,000	548	1,000	0	0.0
421	231	51117	Meal Allowance	0	0	250	0	250	0	250	0	0.0
421	231	51120	Clothing Allowance	125	125	150	0	150	0	150	0	0.0
421	231	51121	Standby Pay	0	0	600	0	600	0	600	0	0.0
421	231	51125	Health Cash Back	0	0	240	0	0	0	0	0	0.0
421	231	511**	Salaries and Wages	430,126	384,176	548,142	428,987	584,090	321,613	607,428	23,338	4.0
421	231	51201	Accrued Sick/Vacation Adj/Mt	(298,945)	5,965	0	4,620	0	0	0	0	0.0
421	231	512**	Compensated Absences	(298,945)	5,965	0	4,620	0	0	0	0	0.0
421	231	51501	Pension Contribution	61,035	54,584	48,691	49,160	55,424	38,890	53,134	(2,290)	-4.1
421	231	51502	Social Security	25,643	23,010	32,656	25,623	34,846	19,221	36,144	1,298	3.7
421	231	51503	Medicare Tax	5,998	5,382	7,635	5,993	8,153	4,495	8,461	308	3.8
421	231	51504	Hospitalization	104,777	87,787	148,279	99,283	141,592	63,578	160,084	18,492	13.1
421	231	51505	Life Insurance	1,615	1,313	2,070	1,444	2,070	1,355	2,069	(1)	0.0
421	231	51508	Pension Healthcare	34,514	37,110	38,779	38,946	39,104	19,590	42,854	3,750	9.6
421	231	51510	State Pension Plan-Gen Weekly	795	1,289	2,758	2,429	2,914	2,265	3,077	163	5.6
421	231	51513	Pension Healthcare - Implicit	16,949	17,279	0	12,954	0	0	0	0	0.0
421	231	51514	State Pension Plan-Genbiweekly	15,069	10,352	17,868	12,266	19,845	8,634	19,487	(358)	-1.8
421	231	515**	Employee Benefits	266,395	238,106	298,736	248,098	303,948	158,028	325,310	21,362	7.0
421	231		Acct Group Total: Personal Services	397,576	628,247	846,878	681,705	888,038	479,641	932,738	44,700	5.0
421	231	52101	Printing	0	0	750	0	750	424	750	0	0.0
421	231	521**	Printing and Advert.	0	0	750	0	750	424	750	0	0.0
421	231	52204	Electricity	1,938	1,336	5,000	1,089	5,322	2,696	5,406	84	1.6
421	231	522**	Communications and Util.	1,938	1,336	5,000	1,089	5,322	2,696	5,406	84	1.6
421	231	52302	Travel And Substantance	0	0	3,000	2,950	3,000	1,671	3,000	0	0.0
421	231	523**	Transportation	0	0	3,000	2,950	3,000	1,671	3,000	0	0.0
421	231	52603	Rep To Bldgs And Structures	61,426	0	60,000	119,305	60,000	0	60,000	0	0.0
421	231	52614	Condition Assessment	62,511	443,896	560,000	593,041	490,000	141,526	600,000	110,000	22.4
421	231	52615	Feasibility Studies & Testing	23,000	13,936	35,000	35,000	35,000	0	35,000	0	0.0
421	231	526**	Contracted Maintenance	146,937	457,832	655,000	747,346	585,000	141,526	695,000	110,000	18.8
421	231	52701	Consultants	274,319	370,564	443,600	429,961	420,100	177,987	496,750	76,650	18.2
421	231	52703	Engineering	236,566	308,327	420,000	412,217	395,000	79,936	420,000	25,000	6.3
421	231	52704	Legal	0	48,275	125,000	0	88,000	0	88,000	0	0.0
421	231	52712	Temporary Agencies	0	12,137	40,000	39,812	40,000	25,218	80,000	40,000	100.0
421	231	527**	Professional Fees	510,885	739,303	1,028,600	881,990	943,100	283,141	1,084,750	141,650	15.0
421	231	52901	Subscriptions/Books	0	0	1,500	785	1,500	0	1,500	0	0.0
421	231	52902	Registrations Fees	0	4,765	5,000	758	5,000	1,380	5,000	0	0.0
421	231	529**	Memberships and Reg.	0	4,765	6,500	1,543	6,500	1,380	6,500	0	0.0
421	231	53108	Miscellaneous Charges-N.O.C	80,000	123,165	100,000	73,849	110,000	7,056	110,000	0	0.0
421	231	53109	Contracted Maint. Svcs	2,408,323	1,673,428	2,270,864	2,650,014	2,410,000	1,923,023	2,528,859	118,859	4.9
421	231	531**	Miscellaneous Services	2,488,323	1,796,593	2,370,864	2,723,863	2,520,000	1,930,079	2,638,859	118,859	4.7
421	231	53303	Wearing App & Safety Supplies	0	14,930	1,000	3,406	18,000	4,409	18,000	0	0.0
421	231	533**	Wearing Apparel and Safety	0	14,930	1,000	3,406	18,000	4,409	18,000	0	0.0
421	231	53402	Agricultural And Landscaping	163,917	204,217	235,000	200,738	255,000	100,059	430,000	175,000	68.6
421	231	534**	Misc. Mat., Supp., and Parts	163,917	204,217	235,000	200,738	255,000	100,059	430,000	175,000	68.6
421	231	53801	Indirect Costs	607,372	627,474	634,866	634,866	730,090	486,727	543,414	(186,676)	-25.6
421	231	538**	Supporting Services	607,372	627,474	634,866	634,866	730,090	486,727	543,414	(186,676)	-25.6
421	231	54633	Easement - Cemetery	95,094	95,094	100,000	100,743	100,000	78,302	100,000	0	0.0
421	231	546**	Community Activities	95,094	95,094	100,000	100,743	100,000	78,302	100,000	0	0.0
421	231		Acct Group Total: MS&E	4,014,466	3,941,544	5,040,580	5,298,534	5,166,762	3,030,414	5,525,679	358,917	6.9
421	231	55108	Motor Vehicle Costs	18,532	18,427	49,867	19,210	54,036	11,726	56,197	2,161	4.0
421	231	55123	General Liability	77,409	54,183	37,621	118,884	38,562	25,708	39,526	964	2.5
421	231	551**	Int. Serv. Chargebck.	95,941	72,610	87,488	138,094	92,598	37,434	95,723	3,125	3.4
421	231		Acct Group Total: Internal Services	95,941	72,610	87,488	138,094	92,598	37,434	95,723	3,125	3.4
421	231	55602	Bond - Interest Payments	295,828	258,946	258,757	232,513	225,398	109,869	190,364	(35,034)	-15.5
421	231	55605	Interest - Amort Prem/Discount	(130,166)	(120,630)	(105,290)	(105,290)	(88,857)	0	(71,729)	17,128	-19.3
421	231	55606	Interest - Amort Refundng Gain	60,319	0	11,070	0	11,754	0	11,754	0	0.0
421	231	556**	Debt Service	225,981	138,316	164,537	127,223	148,295	109,869	130,389	(17,906)	-12.1

Fund 421 - Water/Sewer Fund

Dept. 231 - Public Works / Stormwater

Fund / Div / Char / Account				FY '22 Actual	FY '23 Actual	FY '24 Orig. Budget	FY '24 Actual	FY '25 Orig. Budget	FY '25 YTD Actual	FY '26 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change *
421	231		Acct Group Total: Debt Service	225,981	138,316	164,537	127,223	148,295	109,869	130,389	(17,906)	-12.1
421	231	5****	Stormwater - Division Total	4,733,964	4,780,717	6,139,483	6,245,556	6,295,693	3,657,358	6,684,529	388,836	6.2
421	22*	5****	Public Works - Water/Sewer Fund Total	74,026,939	70,497,369	76,958,051	81,115,845	81,821,345	49,103,512	85,655,941	3,834,596	4.7
421	***	5****	Water/Sewer Fund - Fund Total, All Deparments	80,545,850	77,385,169	84,543,234	88,349,539	90,184,656	53,999,070	95,465,449	5,280,793	5.9