

Draft Budget Water & Sewer FY 2026

Budget Committee Draft

Town Manager
November 3, 2025

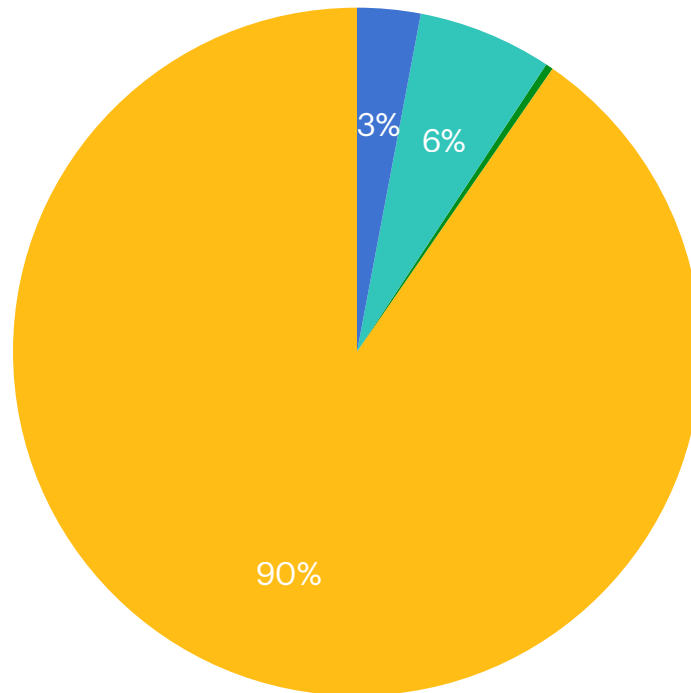
I am pleased to present the FY 2026 draft budgets of the water and sewer departments. This budget will be the second one with the formal separation of water and sewer budgets from the general government budget.

The water operating budget for 2025 totaled \$1,625,011. The Board of Selectmen recommended budget for 2026 totals \$1,667,280, an increase of 2.6%. (\$42,269) On the operational side, after some right sizing in the 2025 cycle, growth is extremely modest. The overall budget for water also has health care, prospective warrant articles, and debt. Lets look at those numbers.

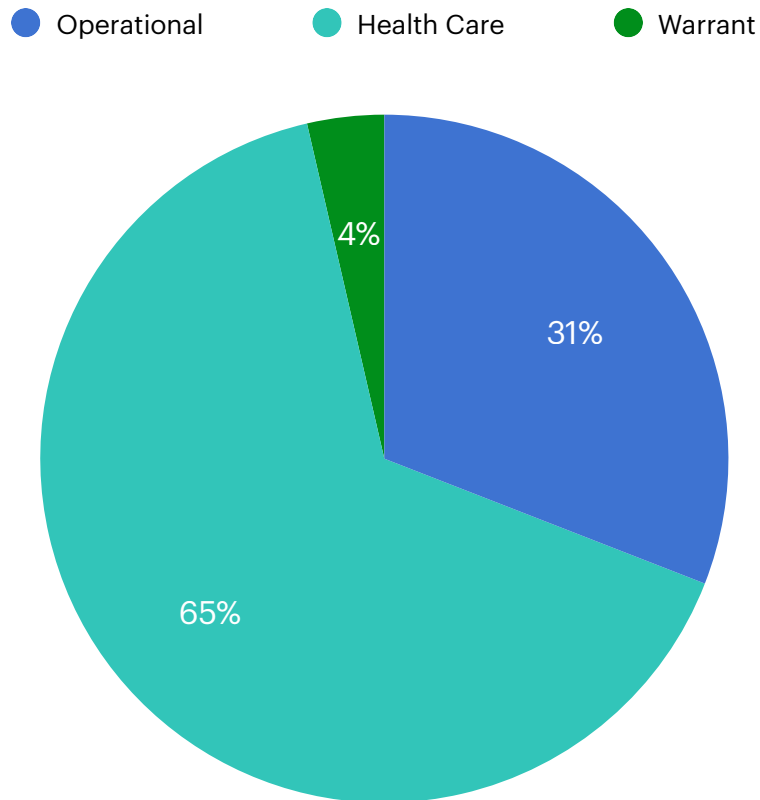
| | 2025 | 2026 | Difference |
|------------------|-------------|-------------|-------------------|
| Operational | \$1,625,011 | \$1,667,280 | \$42,269 |
| Health Care | \$562,725 | \$653,397 | \$90,672 |
| Warrant Articles | \$105,000 | \$100,000 | -\$5,000 |
| Water Debt | \$157,306 | \$1,459,144 | \$1,301,838 |
| | | | |
| Total | \$2,450,042 | \$3,879,821 | \$1,429,779 |
| | | | 58.36% |

These numbers are skewed by the enormous increase in debt in water but it is important to note that the operational increase is doubled by the increase in health care costs. Fully 6% of the increase here is attributable to health.

● Operational ● Health Care ● Warrant ● Debt



Lets look at the numbers without debt. The below chart shows that health care would make up 65% of the budget increase in water when excluding debt.



Rate Adjustment Necessary

With the large increase in debt I have included revenue estimates for 2026 that assumes a rate increase. I have **not included** any utilization of water fund balance in this calculation, although that is a possible option for the Board of Selectmen. The Select Board will conduct a rate hearing in the near future. I have included the new debt schedules from the 2025 bond.

Sewer Department

| | 2025 | 2026 | Difference |
|------------------|-------------|-------------|-------------------|
| Operational | \$2,172,578 | \$2,211,250 | \$38,672 |
| Health Care | \$322,591 | \$293,652 | -\$28,939 |
| Warrant Articles | \$0 | \$0 | \$0 |
| Sewer Debt | \$543,734 | \$744,905 | \$201,171 |
| | | | |
| Total | \$3,038,903 | \$3,249,807 | \$210,904 |
| | | | 6.94% |

These numbers are a little bit different than water, and require less adjustment. We are scheduled for a 3% increase in rates but may have some surplus to apply. This may be possible across the enterprise but we will have a definitive idea on that as the rate issue arises for both departments. Health care went down due to the vagaries of individual plan selection. The operational increase is 1.78%, holding the increase under 2%, which is a very good story.

520 Water

| | 2022 | 2023 | 2024 | 2025 | 2025 Through August | 2026 Department Head | 2026 Manager | 2026 BOS | 2026 Bud Com |
|------------------------------|-------------|-------------|-------------|-------------|------------------------|----------------------------|--------------|-------------|-----------------|
| 110 Department Head | \$83,716 | \$85,421 | \$86,276 | \$87,139 | \$59,658.05 | \$89,669 | \$89,669 | \$89,669 | |
| 111- FT Employees | \$614,540 | \$632,861 | \$652,654 | \$657,538 | \$459,379.03 | \$684,571 | \$684,571 | \$684,571 | |
| 112 PT Employees | \$48,379 | \$48,379 | \$48,379 | \$48,379 | \$7,295.00 | \$48,379 | \$48,379 | \$48,379 | |
| 115 SEA Sick Bonus | \$4,500 | \$4,500 | \$4,500 | \$4,500 | \$1,461.58 | \$4,500 | \$4,500 | \$4,500 | |
| 140 Overtime | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$26,020.36 | \$50,000 | \$50,000 | \$50,000 | |
| 155 Longevity | \$7,850 | \$7,200 | \$7,200 | \$7,200 | \$0.00 | \$7,750 | \$7,750 | \$7,750 | |
| 220 FICA | \$62,307 | \$66,490 | \$68,120 | \$68,582 | \$43,441.40 | \$71,038 | \$71,038 | \$71,038 | |
| 231-Deferred Comp | \$35,260 | \$36,193 | \$36,851 | \$37,138 | \$23,473.21 | \$39,138 | \$39,138 | \$39,138 | |
| 240 Tuition/Education | \$4,000 | \$5,000 | \$5,000 | \$5,000 | \$1,865.35 | \$5,000 | \$5,000 | \$5,000 | |
| 245 Education Pay | \$650 | \$650 | \$650 | \$650 | \$0.00 | \$650 | \$650 | \$650 | |
| 290 Uniforms/Clothing | \$3,950 | \$3,950 | \$3,950 | \$3,950 | \$3,950.00 | \$3,950 | \$3,950 | \$3,950 | |
| 291 Foul Weather Gear | \$1,900 | \$1,900 | \$1,900 | \$1,900 | \$78.76 | \$1,900 | \$1,900 | \$1,900 | |
| 305 Advertising | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0.00 | \$1,000 | \$1,000 | \$1,000 | |
| 310 Engineering Services | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$0.00 | \$10,000 | \$10,000 | \$10,000 | |
| 341 Phones/Communication | \$8,900 | \$8,900 | \$8,900 | \$14,000 | \$7,167.57 | \$14,000 | \$14,000 | \$14,000 | |
| 410 Electricity | \$148,400 | \$178,000 | \$178,000 | \$190,000 | \$72,426.35 | \$190,000 | \$190,000 | \$190,000 | |
| 430 Equipment Maintenance | \$60,000 | \$60,000 | \$60,000 | \$60,000 | \$26,151.02 | \$60,000 | \$60,000 | \$60,000 | |
| 431 Radio Maintenance | \$200 | \$200 | \$200 | \$200 | \$0.00 | \$200 | \$200 | \$200 | |
| 432 Vehicle Maintenance | \$15,000 | \$15,000 | \$15,000 | \$16,000 | \$11,411.71 | \$16,000 | \$16,000 | \$16,000 | |
| 435 Building Maintenance | \$8,000 | \$8,000 | \$8,000 | \$12,000 | \$4,021.40 | \$12,000 | \$12,000 | \$12,000 | |
| 436 Painting | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$681.93 | \$1,000 | \$1,000 | \$1,000 | |
| 437 Carpentry Supplies | \$200 | \$200 | \$200 | \$200 | \$36.83 | \$200 | \$200 | \$200 | |
| 440 Equipment Lease | \$4,100 | \$4,100 | \$4,100 | \$5,600 | \$4,399.28 | \$5,600 | \$5,600 | \$5,600 | |
| 442 Vehicle Lease | \$31,835 | \$31,835 | \$31,835 | \$31,835 | \$17,587.89 | \$31,835 | \$31,835 | \$31,835 | |
| 490 Ground Maintenance | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$3,264.23 | \$2,000 | \$3,500 | \$3,500 | |
| 500 Equipment Rental | \$400 | \$400 | \$400 | \$400 | \$0.00 | \$400 | \$400 | \$400 | |
| 505 Food/Meals | \$100 | \$100 | \$100 | \$500 | \$414.37 | \$500 | \$500 | \$500 | |
| 510 Other Contract Services | \$53,000 | \$53,000 | \$53,000 | \$60,000 | \$46,650.27 | \$60,000 | \$60,000 | \$60,000 | |
| 550 Printing Binding | \$900 | \$900 | \$900 | \$3,000 | \$1,086.85 | \$3,000 | \$3,000 | \$3,000 | |
| 560 Dues Memberships | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$1,943.99 | \$2,000 | \$2,000 | \$2,000 | |
| 561 Meetings Conferences | \$200 | \$200 | \$200 | \$1,200 | \$0.00 | \$1,200 | \$1,200 | \$1,200 | |
| 601 Safety Equipment | \$2,500 | \$2,500 | \$2,500 | \$3,500 | \$1,638.12 | \$3,500 | \$3,500 | \$3,500 | |
| 615 Chemicals | \$37,000 | \$37,000 | \$37,000 | \$55,000 | \$31,443.00 | \$55,000 | \$55,000 | \$55,000 | |
| 616 Lab Supplies | \$7,000 | \$7,000 | \$7,000 | \$9,000 | \$8,274.69 | \$10,000 | \$10,000 | \$10,000 | |
| 620-Office Supplies | \$1,500 | \$1,500 | \$1,500 | \$1,500 | \$3,111.94 | \$1,500 | \$3,200 | \$3,200 | |
| 625-Postage | \$9,000 | \$9,000 | \$9,000 | \$10,000 | \$4,859.55 | \$10,000 | \$10,000 | \$10,000 | |
| 631 Plumbing Supplies | \$300 | \$300 | \$300 | \$300 | \$0.00 | \$300 | \$300 | \$300 | |
| 635 Gasoline | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$4,914.74 | \$25,000 | \$25,000 | \$25,000 | |
| 636 Diesel Fuel | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$1,439.23 | \$2,500 | \$2,500 | \$2,500 | |
| 638 Natural Gas | \$12,000 | \$14,200 | \$14,200 | \$15,000 | \$5,385.76 | \$15,000 | \$15,000 | \$15,000 | |
| 639 Propane | \$2,500 | \$3,000 | \$3,000 | \$3,000 | \$1,017.09 | \$3,000 | \$3,000 | \$3,000 | |
| 640 Custodial Supplies | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$714.19 | \$2,000 | \$2,000 | \$2,000 | |
| 645 Computer Supplies | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0.00 | \$1,000 | \$1,000 | \$1,000 | |
| 665 Hand Tools | \$1,500 | \$1,500 | \$1,500 | \$1,500 | \$2,209.25 | \$1,500 | \$2,000 | \$2,000 | |
| 683 Traffic Signs | \$200 | \$200 | \$200 | \$200 | \$0.00 | \$200 | \$200 | \$200 | |
| 684 Asphalt/Road Materials | \$7,000 | \$7,000 | \$7,000 | \$15,000 | \$13,043.00 | \$15,000 | \$15,000 | \$15,000 | |
| 685 Crushed Stone | \$600 | \$600 | \$600 | \$600 | \$0.00 | \$600 | \$600 | \$600 | |
| 689 Water Pipe | \$5,000 | \$5,000 | \$5,000 | \$8,000 | \$7,024.64 | \$8,000 | \$8,000 | \$8,000 | |
| 740 New Equipment | \$7,000 | \$7,000 | \$7,000 | \$7,000 | \$836.34 | \$7,000 | \$7,000 | \$7,000 | |
| 810 Mileage Tolls | \$1,200 | \$1,200 | \$1,200 | \$1,200 | \$0.00 | \$1,200 | \$1,200 | \$1,200 | |
| 815 Cold Patch | \$500 | \$500 | \$500 | \$500 | \$0.00 | \$500 | \$500 | \$500 | |
| 860 Water Testing | \$14,000 | \$14,000 | \$14,000 | \$14,000 | \$1,905.00 | \$14,000 | \$14,000 | \$14,000 | |
| 862 Water Meters/Residential | \$19,000 | \$19,000 | \$19,000 | \$25,000 | \$27,102.99 | \$25,000 | \$27,000 | \$27,000 | |
| 864 Real Estate Taxes | \$6,300 | \$6,300 | \$6,300 | \$6,300 | \$3,052.40 | \$6,300 | \$6,300 | \$6,300 | |
| 865 Water Meters/Commercial | \$15,000 | \$15,000 | \$15,000 | \$20,000 | \$11,954.13 | \$20,000 | \$20,000 | \$20,000 | |
| 867 Fire Hydrants | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,529.29 | \$10,000 | \$11,000 | \$11,000 | |
| 871 Sludge | \$7,000 | \$21,000 | \$21,000 | \$5,000 | \$5,000.00 | \$5,000 | \$5,000 | \$5,000 | |
| | | | | | | | | | |
| Total Water | \$1,460,887 | \$1,532,679 | \$1,555,615 | \$1,625,011 | \$969,321.78 | \$1,660,580 | \$1,667,280 | \$1,667,280 | \$0 |
| Proof | | | | | | | | | |
| HC | \$307,058 | \$392,087 | | | | | | | |
| HRA | \$36,500 | \$44,000 | | | | | | | |
| Life | \$9,683 | \$9,925 | | | | | | | |
| Dental | \$14,753 | \$17,092 | | | | | | | |
| | | | | | | | | | |
| | \$1,828,881 | \$1,995,783 | | | | | | | |

Increase

| 2025 | 2026 BOS | Increase | Percentage Increase |
|-------------|-------------|----------|------------------------|
| \$1,625,011 | \$1,667,280 | \$42,269 | 2.60% |

Revenue

| | 2023 Actual | 2024 Actual | 2025 Projected | 2025 through August | 2026 Projected | 2026 BOS | 2026 Bud Com |
|--------------------------------|-------------|-------------|----------------|---------------------|----------------|-------------|--------------|
| Water Use Revenue | \$2,271,786 | \$2,634,706 | \$2,294,198 | \$2,367,529.66 | \$2,888,189 | \$2,888,189 | |
| Install/Inspect Misc | \$83,802 | \$63,022 | \$42,500 | \$128,470.14 | \$135,000 | \$135,000 | |
| Certified Fees | \$5,595 | \$4,980 | \$2,500 | \$3,450.00 | \$2,500 | \$2,500 | |
| Bad Check Fee | \$250 | \$225 | \$150 | \$150.00 | \$150 | \$150 | |
| Service Fee | \$302,863 | \$299,060 | \$383,924 | \$291,600.42 | \$525,000 | \$525,000 | |
| Water Abatements | (\$167,086) | (\$347,612) | | (\$533,758.63) | | | |
| Interest Income-Delinquent WTR | \$4,805 | \$5,324 | \$1,500 | \$4,457.02 | \$4,500 | \$4,500 | |
| Interest Install/Inspect | \$40 | \$0 | \$0 | \$0.00 | \$0 | \$0 | |
| Final Read Revenue Water | \$5,800 | \$5,900 | \$2,000 | \$4,450.00 | \$5,000 | \$5,000 | |
| Fire Demand | | \$176,025 | \$147,216 | \$208,023.12 | \$364,000 | \$364,000 | |
| Fire Suppression | | | | \$11,940.12 | | | |
| | | | | | | | |
| Totals | \$2,507,855 | \$2,841,630 | \$2,873,988 | \$2,486,311.85 | \$3,924,339 | \$3,924,339 | \$0 |

521 Sewer

| | 2022 | 2023 | 2024 | 2025 | 2025 Through August | 2026 Department Head | 2026 Manager | 2026 BOS | 2026 Bud Com |
|---------------------------------|-------------|-------------|-------------|-------------|------------------------|----------------------------|--------------|-------------|-----------------|
| 110 Department Head | \$31,841 | \$31,841 | \$39,341 | \$39,735 | \$29,192.39 | \$39,735 | \$39,735 | \$39,735 | |
| 111- FT Employees | \$623,192 | \$626,456 | \$647,497 | \$662,752 | \$425,180.21 | \$670,768 | \$670,768 | \$670,768 | |
| 112 PT Employees | \$19,800 | \$24,500 | \$24,500 | \$24,500 | \$0.00 | \$24,500 | \$24,500 | \$24,500 | |
| 115 SEA Sick Bonus | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$3,236.41 | \$5,000 | \$5,000 | \$5,000 | |
| 140 Overtime | \$40,000 | \$40,000 | \$40,000 | \$45,000 | \$38,607.09 | \$45,000 | \$45,000 | \$45,000 | |
| 155 Longevity | \$4,300 | \$4,300 | \$4,300 | \$4,300 | \$0.00 | \$3,850 | \$3,850 | \$3,850 | |
| 220 FICA | \$58,460 | \$60,262 | \$62,564 | \$62,642 | \$43,333.76 | \$63,912 | \$63,912 | \$63,912 | |
| 231-Deferred Comp | \$35,407 | \$35,712 | \$37,139 | \$37,922 | \$23,853.35 | \$39,058 | \$39,058 | \$39,058 | |
| 240 Tuition/Education | \$1,500 | \$1,500 | \$1,500 | \$2,500 | \$715.00 | \$2,500 | \$2,500 | \$2,500 | |
| 245 Education Pay | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$0.00 | \$2,500 | \$2,500 | \$2,500 | |
| 290 Uniforms/Clothing | \$3,550 | \$3,550 | \$3,550 | \$3,550 | \$3,200.00 | \$3,550 | \$3,550 | \$3,550 | |
| 291 Foul Weather Gear | \$1,900 | \$1,900 | \$1,900 | \$1,900 | \$239.18 | \$1,900 | \$1,900 | \$1,900 | |
| 294 Auto Allowance | \$4,800 | \$4,800 | \$4,800 | \$4,800 | \$2,800.00 | \$4,800 | \$4,800 | \$4,800 | |
| 305 Advertising | \$500 | \$500 | \$500 | \$500 | \$0.00 | \$500 | \$500 | \$500 | |
| 310 Engineering Services | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$18,080.00 | \$20,000 | \$20,000 | \$20,000 | |
| 320 Legal Services | \$1 | \$1 | \$1 | \$1 | \$0.00 | \$1 | \$1 | \$1 | |
| 341 Phones/Communication | \$10,000 | \$6,000 | \$6,000 | \$17,000 | \$7,824.07 | \$17,000 | \$17,000 | \$17,000 | |
| 342 Programers/Tech Advisors | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0.00 | \$1,000 | \$1,000 | \$1,000 | |
| 390 Other Professional Services | \$4,000 | \$4,000 | \$4,000 | \$4,000 | \$32.98 | \$4,000 | \$4,000 | \$4,000 | |
| 410 Electricity | \$233,200 | \$279,840 | \$279,840 | \$312,000 | \$83,292.01 | \$290,000 | \$312,000 | \$312,000 | |
| 430 Equipment Maintenance | \$80,000 | \$95,000 | \$95,000 | \$95,000 | \$42,923.40 | \$95,000 | \$95,000 | \$95,000 | |
| 431 Radio Maintenance | \$500 | \$500 | \$500 | \$500 | \$0.00 | \$500 | \$500 | \$500 | |
| 432 Vehicle Maintenance | \$9,000 | \$9,000 | \$9,000 | \$10,000 | \$1,393.92 | \$10,000 | \$10,000 | \$10,000 | |
| 435 Building Maintenance | \$9,000 | \$17,000 | \$17,000 | \$17,000 | \$6,134.59 | \$17,000 | \$17,000 | \$17,000 | |
| 437 Carpentry Supplies | \$300 | \$300 | \$300 | \$300 | \$10.47 | \$300 | \$300 | \$300 | |
| 442 Vehicle Lease | \$20,500 | \$20,500 | \$20,500 | \$20,500 | \$19,423.20 | \$20,500 | \$20,500 | \$20,500 | |
| 500 Equipment Rental | \$5,000 | \$5,000 | \$5,000 | \$7,500 | \$3,218.28 | \$7,500 | \$7,500 | \$7,500 | |
| 505 Food/Meals | \$100 | \$100 | \$100 | \$100 | \$745.91 | \$100 | \$100 | \$100 | |
| 510 Other Contract Services | \$60,000 | \$72,000 | \$72,000 | \$80,000 | \$206,685.63 | \$80,000 | \$80,000 | \$80,000 | |
| 550 Printing Binding | \$500 | \$500 | \$500 | \$500 | \$0.00 | \$500 | \$500 | \$500 | |
| 560 Dues Memberships | \$3,200 | \$3,200 | \$3,200 | \$3,200 | \$3,388.07 | \$3,200 | \$3,400 | \$3,400 | |
| 561 Meetings Conferences | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$3,400.02 | \$2,000 | \$3,500 | \$3,500 | |
| 600 Medical Supplies | \$500 | \$500 | \$500 | \$500 | \$436.78 | \$500 | \$500 | \$500 | |
| 601 Safety Equipment | \$1,000 | \$1,000 | \$1,000 | \$2,000 | \$3,956.28 | \$2,000 | \$4,000 | \$4,000 | |
| 605 Batteries | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$63.84 | \$1,000 | \$1,000 | \$1,000 | |
| 610 Photography Supplies | \$100 | \$100 | \$100 | \$100 | \$0.00 | \$100 | \$100 | \$100 | |
| 615 Chemicals | \$44,000 | \$52,800 | \$52,800 | \$80,000 | \$25,703.64 | \$80,000 | \$80,000 | \$80,000 | |
| 616 Lab Supplies | \$15,000 | \$12,000 | \$12,000 | \$15,000 | \$13,716.33 | \$15,000 | \$15,000 | \$15,000 | |
| 620-Office Supplies | \$800 | \$800 | \$800 | \$800 | \$123.26 | \$800 | \$800 | \$800 | |
| 625-Postage | \$1,000 | \$1,000 | \$1,000 | \$2,000 | \$61.00 | \$2,000 | \$2,000 | \$2,000 | |
| 631 Plumbing Supplies | \$1,200 | \$1,200 | \$1,200 | \$1,200 | \$218.11 | \$1,200 | \$1,200 | \$1,200 | |
| 635 Gasoline | \$14,000 | \$14,000 | \$14,000 | \$14,000 | \$2,649.41 | \$14,000 | \$14,000 | \$14,000 | |
| 636 Diesel Fuel | \$2,000 | \$2,400 | \$2,400 | \$2,400 | \$708.19 | \$2,400 | \$2,400 | \$2,400 | |
| 637 Fuel Oil | \$37,000 | \$44,000 | \$44,000 | \$44,000 | \$10,543.90 | \$44,000 | \$44,000 | \$44,000 | |
| 638 Natural Gas | \$10,000 | \$10,800 | \$10,800 | \$13,000 | \$4,759.78 | \$13,000 | \$13,000 | \$13,000 | |
| 639 Propane | \$13,000 | \$16,500 | \$16,500 | \$16,500 | \$9,600.96 | \$16,500 | \$16,500 | \$16,500 | |
| 640 Custodial Supplies | \$2,500 | \$3,500 | \$3,500 | \$3,500 | \$960.66 | \$3,500 | \$3,500 | \$3,500 | |
| 645 Computer Supplies | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$255.86 | \$5,000 | \$5,000 | \$5,000 | |
| 651 Landscaping Materials | \$1,500 | \$1,500 | \$1,500 | \$1,500 | \$557.66 | \$1,500 | \$1,500 | \$1,500 | |
| 655 Copier Supplies | \$200 | \$200 | \$200 | \$200 | \$0.00 | \$200 | \$200 | \$200 | |
| 665 Hand Tools | \$500 | \$500 | \$500 | \$500 | \$24.99 | \$500 | \$500 | \$500 | |
| 670 Books Subscriptions | \$1,200 | \$200 | \$200 | \$200 | \$634.37 | \$200 | \$200 | \$200 | |
| 684 Asphalt/Road Materials | \$1,200 | \$1,200 | \$1,200 | \$1,200 | \$0.00 | \$1,200 | \$1,200 | \$1,200 | |
| 685 Crushed Stone | \$1 | \$1 | \$1 | \$1 | \$0.00 | \$1 | \$1 | \$1 | |
| 688 Road Salt | \$1 | \$1 | \$1 | \$1 | \$0.00 | \$1 | \$1 | \$1 | |
| 691 Concrete | \$1 | \$1 | \$1 | \$1 | \$0.00 | \$1 | \$1 | \$1 | |
| 740 New Equipment | \$70,000 | \$70,000 | \$70,000 | \$70,000 | \$53,768.01 | \$70,000 | \$70,000 | \$70,000 | |
| 810 Mileage Tolls | \$750 | \$750 | \$750 | \$750 | \$0.00 | \$750 | \$750 | \$750 | |
| 816 Finance Charges | \$1 | \$1 | \$1 | \$1 | \$0.00 | \$1 | \$1 | \$1 | |
| 818 Damage to Non Town Property | \$1 | \$1 | \$1 | \$1 | \$0.00 | \$1 | \$1 | \$1 | |
| 864 Real Estate Taxes | \$20 | \$20 | \$20 | \$20 | \$3.97 | \$20 | \$20 | \$20 | |
| 870 Testing Lab Analysis | \$8,200 | \$8,200 | \$8,200 | \$9,000 | \$2,354.23 | \$9,000 | \$9,000 | \$9,000 | |
| 871 Sludge | \$258,000 | \$340,000 | \$340,000 | \$400,000 | \$219,798.61 | \$425,000 | \$425,000 | \$425,000 | |
| 873 Penalties and Fines | \$1 | \$1 | \$1 | \$1 | \$0.00 | \$1 | \$1 | \$1 | |
| | | | | | | | | | |
| Total Sewer | \$1,780,727 | \$1,967,938 | \$2,000,208 | \$2,172,578 | \$1,317,809.78 | \$2,185,550 | \$2,211,250 | \$2,211,250 | \$0 |
| Proof | | | | | | | | | |
| HC | \$242,160 | \$263,220 | | | | | | | |
| HRA | \$30,000 | \$40,000 | | | | | | | |
| Life | \$8,620 | \$8,720 | | | | | | | |
| Dental | \$10,013 | \$11,237 | | | | | | | |
| | | | | | | | | | |
| | \$2,071,520 | \$2,291,115 | | | | | | | |

Increase

| 2025 | 2026 BOS | Increase | Percentage Increase |
|-------------|-------------|----------|------------------------|
| \$2,172,578 | \$2,211,250 | \$38,672 | 1.78% |

Sewer Revenue

| | 2023 Actual | 2024 Actual | 2025 Projected | 2025 through August | 2026 Projected | 2026 BOS | 2026 Bud Com |
|--------------------------------|-------------|-------------|----------------|---------------------|----------------|-------------|--------------|
| Sewer Use Revenue | \$1,259,159 | \$2,780,787 | \$2,433,481 | \$2,453,804.44 | \$2,940,650 | \$2,940,650 | |
| Install/Inspect Misc | \$23,789 | \$29,260 | \$5,000 | \$165,046.78 | \$100,000 | \$100,000 | |
| Sewer Abatements | (\$99,100) | (\$331,883) | | (\$550,455.84) | | | |
| Service Fee | \$302,174 | \$561,844 | \$723,421 | \$546,423.09 | \$746,750 | \$746,750 | |
| Interest Income-Delinquent SWR | \$2,636 | \$4,143 | \$1,000 | \$4,535.92 | \$5,000 | \$5,000 | |
| Interest Install/Inspect/Misc | (\$1,214) | | | \$0.00 | \$0 | \$0 | |
| Late Fees Sewer | \$0 | \$0 | \$0 | \$0.00 | \$0 | \$0 | |
| Reimbursed Expense | \$0 | \$0 | \$0 | \$0.00 | \$0 | \$0 | |
| | | | | | | | |
| Totals | \$1,487,444 | \$3,044,151 | \$3,162,902 | \$2,619,354.39 | \$3,792,400 | \$3,792,400 | \$0 |

720 Water Health Care

| | 2023 | 2024 | 2025 | 2025 Through August | 2026 Dept Head | 2026 Manager | 2026 BOS | 2026 Bud Com |
|----------------------------|-----------|-----------|-----------|---------------------|----------------|--------------|-----------|--------------|
| 210 Health Insurance | \$392,087 | \$440,467 | \$490,538 | \$377,917.54 | \$604,735 | \$600,925 | \$600,925 | |
| 211 HRA Debit Card Expense | \$44,000 | \$46,200 | \$46,500 | \$5,640.59 | \$24,000 | \$24,000 | \$24,000 | |
| 215 Life Insurance | \$9,925 | \$10,421 | \$11,101 | \$0.00 | \$11,200 | \$11,200 | \$11,200 | |
| 219 Dental Insurance | \$17,092 | \$17,947 | \$17,947 | \$12,122.15 | \$18,000 | \$17,272 | \$17,272 | |
| | | | | | | | | |
| Total Water Health Care | \$463,104 | \$515,035 | \$566,086 | \$395,680.28 | \$657,935 | \$653,397 | \$653,397 | \$0 |

Increase

| 2025 | 2026 BOS | Increase | Percentage Increase |
|-----------|-----------|----------|---------------------|
| \$566,086 | \$653,397 | \$87,311 | 15.42% |

721 Sewer Health Care

| | 2023 | 2024 | 2025 | 2025 Through August | 2026 Dept. Head | 2026 Manager | 2026 BOS | 2026 Bud Com |
|----------------------------|-----------|-----------|-----------|---------------------|-----------------|--------------|-----------|--------------|
| 210 Health Insurance | \$263,220 | \$287,653 | \$284,137 | \$116,769.86 | \$267,167 | \$267,167 | \$267,167 | |
| 211 HRA Debit Card Expense | \$40,000 | \$42,000 | \$22,000 | \$916.38 | \$8,000 | \$8,000 | \$8,000 | |
| 215 Life Insurance | \$8,720 | \$9,156 | \$9,072 | \$0.00 | \$10,000 | \$10,000 | \$10,000 | |
| 219 Dental Insurance | \$11,237 | \$11,799 | \$7,382 | \$4,605.53 | \$8,485 | \$8,485 | \$8,485 | |
| | | | | | | | | |
| Total Sewer Health Care | \$323,177 | \$350,608 | \$322,591 | \$122,291.77 | \$293,652 | \$293,652 | \$293,652 | \$0 |

Increase

| 2025 | 2026 BOS | Increase | Percentage Increase |
|-----------|-----------|-----------|---------------------|
| \$322,591 | \$293,652 | -\$28,939 | -8.97% |

20- 800 Long Term Debt Water

| | 2025 | 2026 Manager | 2026 BOS | 2026 Bud Com |
|--|-----------|--------------|-------------|-----------------|
| 980 Principal on Long Term Debt | \$101,210 | \$825,015 | \$825,015 | |
| 981 Interest on Long Term Debt | \$56,096 | \$634,129 | \$634,129 | |
| | | | | |
| Long Term Debt Total | \$157,306 | \$1,459,144 | \$1,459,144 | \$0 |

21- 800 Long Term Debt Sewer

| | 2025 | 2026 Manager | 2026 BOS | 2026 Bud Com |
|--|-----------|--------------|-----------|-----------------|
| 980 Principal on Long Term Debt | \$371,513 | \$328,750 | \$328,750 | |
| 981 Interest on Long Term Debt | \$171,221 | \$416,155 | \$416,155 | |
| | | | | |
| Long Term Debt Total | \$542,734 | \$744,905 | \$744,905 | \$0 |