

Trustees

Stephen C. Rendall Jr, President
Russell A. Peterson, Treasurer
Richard Leigh, Clerk
Richard E. Boston, Trustee
Mary K. Marshall, Trustee



Administration

Donald D. Neumann Jr., Superintendent
Noah Emery, Assistant Superintendent
Patrick M. Desrosiers, Financial Manager
Zachariah Mein, Resource Protection Mgr.

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Posted December 1, 2025

LEGAL NOTICE – A budget workshop meeting of the York Water District Board of Trustees will be held @ 2:00 pm on Monday, December 8, 2025.

1. The President will call the workshop to order.
2. The Financial Manager and Staff will present the Board of Trustees with the proposed 2026 Capital and O&M budgets for discussion.
3. Trustees and Staff will discuss future capital planning.
4. General Discussion
5. Adjourn.

Respectfully Submitted,

A handwritten signature in cursive script that reads 'Donald D. Neumann Jr.'.

Donald D. Neumann, Jr.
Superintendent

2026 Budget Summary

Operating Revenue	\$	5,412,000
Net Non-Operating & Jobbing Revenue		149,000
System Development Charges		75,000
Total Income		5,636,000
Operating Expense		(4,261,000)
Debt Principal & Interest		(333,000)
Capital Spending		(856,000)
Total Spending		(5,450,000)
Contribution to Tank Maintenance Reserve		(139,000)
2026 Surplus/Deficit	\$	47,000

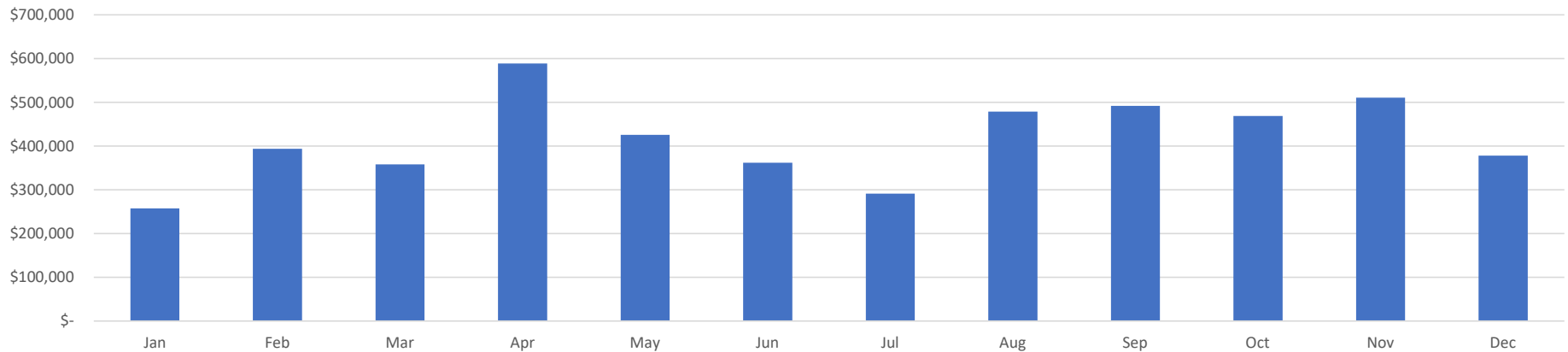
Water Revenue	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs. Projection</u>
	5,009,000	177,000	(33,000)

Residential Metered Sales	2,851,000	57%
Commercial Metered Sales	548,000	11%
Public Authorities Metered Sales	96,000	2%
Private Sprinkler Systems	227,000	5%
Private Fire Hydrants	70,000	1%
Public Fire Protection Service	1,217,000	24%
Total Water Revenue	\$5,009,000	

Items Worth Noting:

- 1.5% rate increase effective January 1st.
- Usage numbers based on average year and modest customer growth.

Monthly Water Revenue



	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Other Operating Revenue	403,000	20,000	(3,000)

Rents from Water Properties	282,000	70%
Timber Harvest Income	30,000	7%
Meter Reading Sales (Sewer)	26,000	6%
Scrap	5,000	1%
Grants for Operations	46,000	11%
Miscellaneous Fees	14,000	3%
Total Other Operating Revenue	\$403,000	

Items Worth Noting:

- Rent from Water Properties – 9 existing tenants with 2.5%- 3.0% increase annually. Addition on AT&T on tank site for 6 months.
- Meter Reading Sales – Annual increase of 5.0%.
- Grants for Operations – Grants related to five planned projects/spending items for 2026.

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
System Development	75,000	-	7,000

Items Worth Noting:

- Continuation of housing developments in York in 2026.
Woodstone - 3 units
Gulf Hill - 8-12 units
1 US Route One - 6-8 units

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs. Projection</u>
Salaries & Wages (O&M)	2,044,000	124,000	47,000

Items Worth Noting:

Headcount

<u>Department</u>	<u>2026 Budget</u>	<u>2025 Budget</u>
Distribution	10	9.5
Metering	2	2
Treatment	4	4
Resource Protection	1	1
Administrative	6	6
Total	23	22.5

Total Spending on Salaries & Wages

	<u>2026 Budget</u>
Operations & Maintenance	2,044,000
Capital	71,000
Jobbing	9,000
Customer Paid (C.I.A.C)	(38,000)
Total	2,086,000

- Employees will see a cost-of-living increase of 2.8% on January 1st. Then, all employees in good standing will see a step increase on their anniversary date averaging around 2%.
- The District will staff approximately 0.5 additional full-time equivalents compared to the 2025 Budget. The above number does not include 160 hours for a part-time employee (Naomi).

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Employee Benefits	951,000	137,000	48,000

Items Worth Noting:

- Health insurance rates are increasing by 9.0% at the start of the year. Dental insurance rates are increasing by 5.0% It is anticipated that 19 District employees and two retirees will receive health insurance through the District in 2026. Two employees who do not receive health insurance through the District will receive a stipend.

Health Insurance Plans

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Difference</u>
Married	9	8	1
Single	10	7	3
Single/Dependents	2	3	-1
No Insurance	2	5	-3
Retirees	2	2	0

- Other significant benefit costs include the District's contribution to the employee pension fund(\$204,000) and employer portion of FICA taxes (\$129,000).

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Purchased Power & Water	105,000	(1,000)	(5,000)

Items Worth Noting:

- The District has an energy supply contract in place until November 2026. The District pays about 10.8 cents per kilowatt hour for this contract.
- An increase is expected for transmission and distribution charges (CMP) but a long-awaited solar project that District has a contract with went into operation in 2025 and the savings will offset those increases.

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Chemicals	132,000	10,000	27,000

Items Worth Noting:

- The increase in chemical cost is largely due to the timing of batch purchases.

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs. Projection</u>
Materials & Supplies	250,000	(1,000)	6,000

Items Worth Noting:

- Equipment Purchases:
 - Mower Deck - \$6,000
 - Boat Motor - \$2,000
 - Screenhouse pH Analyzer - \$8,000
 - Chemical Feed Pump - \$3,000
 - Clarifier pH Probes - \$9,000
 - Plant Fuel Room Platform - \$2,000*
 - Flushing and Shop Equipment - \$15,000
 - Watershed Patrolling Equipment - \$3,000
- Miscellaneous Materials & Supplies
 - Hydrant Relocation Materials (and Labor) - \$20,000*
 - Computer Hardware & Software - \$14,000
 - Watershed Road Maintenance Materials - \$6,000
 - Heating Fuels - 5,900 gallons of heating oil (\$2.35-\$2.40 per gallon) and 2,400 gallons of propane (\$1.46 per gallon). - \$18,000

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs. Projection</u>
Contracted Services	601,000	140,000	166,000

Items Worth Noting:

- Cabin Removal - \$41,000*
- Watershed Road Maintenance - \$15,000
- Water Storage Tank Inspections - \$16,000
- Groundwater Exploration Study - \$57,000*
- KWD Interconnection Study Update - \$32,000
- KWD Construction Cost Repayment - \$25,000

Significant Recurring Costs:

- Munis Application Services - \$62,000
- Mowing - \$28,000
- Patrolling Program - \$25,000
- Audit Services - \$20,000
- Phone & Tablet Charges - \$20,000

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Transportation Expenses	43,000	(4,000)	(6,000)

Items Worth Noting:

- 4,400 gallons of gasoline at \$2.98 per gallon.
- 2,800 gallons of diesel at \$2.69 per gallon.

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Insurance	64,000	2,000	(2,000)

Items Worth Noting:

- The District is switching its workers compensation insurance provider from MEMIC to Maine Municipal Association.
- The decrease in workers compensation insurance is being offset by estimated increases in other insurance costs.

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Miscellaneous Expenses	71,000	-	4,000

Items Worth Noting:

- Regulatory Commission Assessments- \$34,000
- Association Dues - \$17,000

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Net Non-Operating Income	149,000	(2,000)	(6,000)

Items Worth Noting:

- The reduction in revenue from the sale of fixed assets (vehicle trade-ins) is being balanced by a rise in jobbing income, resulting from billing the Town for half the cost of hydrant relocations.

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Debt Principal Payments	236,000	6,000	6,000

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Interest Expense	97,000	-	-

- A decrease on interest expense on current debt will be offset by interest on the proposed bonding of \$400,000 for the Simpson Hill Storage Facility construction.
- Staff is proposing a 10-year repayment period for this project with annual debt service of approximately \$50,000 per year. The District will pay roughly \$100,000 in interest over the term of the loan.

2026 Capital Projects

- Nubble Road Phase VI Main Replacement - \$501,000
- Bell Bouy Slip Lining - \$24,000
- Broadway Ave Ext. Slip Lining - \$96,000
- Engineering – Long Sands Road Main Replacement - \$50,000
- Simpson Hill Tank Gate Operator - \$5,000*
- Filter Effluent Actuator Replacement - \$10,000
- Route One South Pump Station Flow Meters - \$22,000
- Treatment Plant Plow Truck - \$72,000*
- Meter Replacements - \$50,000
- Service Replacements - \$22,000

	<u>2026 Budget</u>	<u>Vs. Prior Budget</u>	<u>Vs. Projection</u>
Tank Painting Fund	139,000	-	-

Accumulated Reserves

	<u>Anticipated</u> <u>Cost</u>	<u>Funded</u> <u>12/31/2025</u>	<u>Unfunded</u> <u>12/31/2025</u>	<u>Years Until</u> <u>Maintenance</u>
Backwash Tank	560,000	259,000	301,000	12
Heights Tank	1,310,000	504,000	806,000	15
Simpson Hill Tank	1,075,000	594,000	481,000	8
	<u>\$2,945,000</u>	<u>\$1,357,000</u>	<u>\$1,588,000</u>	

2026 Capital Improvement Budget Project List - DRAFT

<u>Project</u>	<u>Account</u>	<u>Amount</u>
2601X - Nubble Road Phase VI	10500 - CWIP Labor & Overhead	26,000
	10524 - CWIP Fabrication, Construction & Installation	333,000
	10526 - CWIP Misc. Services	25,000
	10533 - CWIP Misc. Materials	80,000
	Contingency	37,000
Total		501,000
26030 - Simpson Hill Tank Gate Operator	10500 - CWIP Labor & Overhead	1,000
	10526 - CWIP Misc. Services	2,000
	10532 - CWIP Equipment	12,000
	10533 - CWIP Misc. Materials	-
	27190 - CIAC Grants	(10,000)
Total		5,000
26130 - Filter 1 Effluent Actuator Replacement	10500 - CWIP Labor & Overhead	-
	10532 - CWIP Equipment	10,000
Total		10,000
26150 - Route 1 South PS Flow Meters	10500 - CWIP Labor & Overhead	1,000
	10526 - CWIP Misc. Services	4,000
	10532 - CWIP Equipment	13,000
	10533 - CWIP Misc. Materials	4,000
Total		22,000
26180 - Treatment Plant Plow Truck	10500 - CWIP Labor & Overhead	2,000
	10526 - CWIP Misc. Services	1,000
	10532 - CWIP Equipment	72,000
	10533 - CWIP Misc. Materials	2,000
	41400 - Gain/Loss on Disposal of Fixed Asset	(5,000)
Total		72,000
26235 - Engineering - Long Sands Road	10525 - CWIP Engineering/Consulting	50,000
2625X - Bell Bouy Slip Lining	10500 - CWIP Labor & Overhead	15,000
	10533 - CWIP Misc. Materials	7,000
	Contingency	2,000
Total		24,000
2626X - Broadway Ave Ext. Slip Lining	10500 - CWIP Labor & Overhead	49,000
	10526 - CWIP Misc. Services	10,000
	10533 - CWIP Misc. Materials	28,000
	Contingency	9,000
Total		96,000
MTR - Meter Replacements (not part of main jobs)	33400 - Capital	50,000

SRV - Service Replacements (not part of main jobs)

33300 - Capital

22,000

Grand Total

852,000

2026 Draft Budget - CUT LIST

26020 - Plant Septic System Replacement	42,000
26220 - Route 1 North PS Flow Meters	22,000
26260 - GIS Vehicle	66,000
26330 - Medium Sized Dump Truck	126,000
26390 - Water Access Trail	38,000
Total Cut Capital Projects	294,000

2026 Operations & Maintenance Budget Project List - DRAFT

Project	Account	Amount
26020 - Cabin Removal	47404 - Grants for Operations	(10,000)
	601-1 - Regular Time Wages	10,000
	63512 - Fabrication, Construction & Installation Services	3,000
	63520 - Other Contracted Services	23,000
	64200 - Equipment Rental	15,000
Total		41,000
26040 - Mower Deck	62018 - Equipment	5,000
	62020 - Other Materials & Supplies	1,000
Total		6,000
26050 - Boat Motor	62018 - Equipment	2,000
26060 - 2026 Watershed Road Maintenance	62020 - Other Materials & Supplies	6,000
	63513 - Maintenance, Repair and Inspection Services	11,000
	63520 - Other Contracted Services	4,000
Total		21,000
26070 - Screenhouse pH Analyzer	601-1 - Regular Time Wages	1,000
	62018 - Equipment	2,000
	62020 - Other Materials & Supplies	1,000
	63512 - Fabrication, Construction & Installation Services	4,000
Total		8,000
26080 - Water Storage Tank Inspections	601-1 - Regular Time Wages	1,000
	63513 - Maintenance, Repair and Inspection Services	15,000
Total		16,000
26090 - Chemical Feed Pump Replacement	601-1 - Regular Time Wages	-
	62018 - Equipment	3,000
Total		3,000
26100 - Groundwater Exploration Study	47404 - Grants for Operations	(30,000)
	63515 - Consulting Services	87,000
Total		57,000
26110 - KWD Interconnection Study Update	63515 - Consulting Services	32,000
26120 - Clarifier pH Probes	601-1 - Regular Time Wages	1,000
	62018 - Equipment	4,000
	62020 - Other Materials & Supplies	2,000
	63512 - Fabrication, Construction & Installation Services	2,000
Total		9,000
26140 - Plant Fuel Room Platform	47404 - Grants for Operations	(3,000)
	62018 - Equipment	5,000
Total		2,000

26160 - Kittery Water District Construction Costs	63512 - Fabrication, Construction & Installation Services	25,000
26170 - Hydrant Relocations	41500 - Jobbing Revenue	(20,000)
	601-1 - Regular Time Wages	15,000
	601-2 - Overtime Wages	3,000
	62011 - Aggregates	4,000
	62020 - Other Materials & Supplies	13,000
	64200 - Equipment Rental	5,000
Total		20,000
26190 - Safety Budget	47404 - Grants for Operations	(3,000)
	62018 - Equipment	2,000
	63516 - Training	3,000
Total		2,000
26200 - Flushing Equipment	62018 - Equipment	8,000
26210 - Shop Equipment	62018 - Equipment	7,000
26220 - GIS/IT Budget	62015 - Office Supplies	10,000
26240 - RPO Patrolling Equipment	62018 - Equipment	3,000
Grand Total		272,000

2026 Draft Budget - CUT LIST

26090 - RPO Mini-Split	9,000
26130 - Feasibility Study	100,000
Total Cut Operations & Maintenance Projects	109,000

2026 Operating & Capital Improvement Budget Summary- DRAFT

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
46101 - Residential Metered Sales	2,851,000	2,732,000	2,907,000	119,000	(56,000)
46102 - Commercial Metered Sales	548,000	538,000	549,000	10,000	(1,000)
46104 - Governmental Metered Sales	96,000	99,000	99,000	(3,000)	(3,000)
46201 - Private Sprinkler Systems	227,000	206,000	219,000	21,000	8,000
46202 - Private Fire Hydrants	70,000	55,000	66,000	15,000	4,000
46203 - Public Fire Protection Service	1,217,000	1,199,000	1,199,000	18,000	18,000
46600 - Sales For Resale	-	3,000	3,000	(3,000)	(3,000)
Total Water Revenue	5,009,000	4,832,000	5,042,000	177,000	(33,000)

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
47002 - Restoration/Reconnect Fee	5,000	4,000	4,000	1,000	1,000
47003 - Establishment of Service Fee	9,000	9,000	9,000	-	-
47201 - Rents from Water Properties	282,000	251,000	269,000	31,000	13,000
47401 - Timber Harvest Income	30,000	30,000	33,000	-	(3,000)
47402 - Meter Reading Sales (Sewer)	26,000	23,000	24,000	3,000	2,000
47403 - Scrap	5,000	3,000	8,000	2,000	(3,000)
47404 - Grants for Operations	46,000	63,000	59,000	(17,000)	(13,000)
Total Other Operating Revenue	403,000	383,000	406,000	20,000	(3,000)

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
601XX - Regular Time	1,869,000	1,732,000	1,822,000	137,000	47,000
60108 - Overtime	67,000	65,000	51,000	2,000	16,000
60109 - Standby	48,000	44,000	47,000	4,000	1,000
60110 - Part-Time	4,000	4,000	2,000	-	2,000
601XX - Extra Time	48,000	55,000	55,000	(7,000)	(7,000)
60122 - Other Payouts		12,000	12,000	(12,000)	(12,000)
60300 - Trustee Salaries	8,000	8,000	8,000	-	-
Salaries & Wages	2,044,000	1,920,000	1,997,000	124,000	47,000

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
60400 - Miscellaneous Benefits	6,000	5,000	9,000	1,000	(3,000)
60401 - Maine State Retirement	204,000	193,000	195,000	11,000	9,000
60403 - FICA Social Security	129,000	124,000	131,000	5,000	(2,000)
60404 - Employee Health Insurance	504,000	402,000	450,000	102,000	54,000
60405 - Employee Dental Insurance	12,000	11,000	11,000	1,000	1,000
60408 - Paid Family Medical Leave	7,000	10,000	6,000	(3,000)	1,000
60409 - Retiree Health Insurance	53,000	37,000	42,000	16,000	11,000
60411 - Health Reimbursement Acct.	28,000	27,000	29,000	1,000	(1,000)
60414 - Insurance Reimbursement	18,000	24,000	17,000	(6,000)	1,000
60415 - Medicare	31,000	30,000	30,000	1,000	1,000
60418 - Defined Contribution Plan	14,000	14,000	15,000	-	(1,000)
60420 - Benefits on Capital Labor	(64,000)	(72,000)	(41,000)	8,000	(23,000)
60421 - Flex Spending	9,000	9,000	9,000	-	-
Employee Benefits	951,000	814,000	903,000	137,000	48,000

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
61000 - Purchased Water	-	-	-	-	-
61510 - Power - T&D	60,000	51,000	63,000	9,000	(3,000)
61520 - Power - Energy Production	54,000	55,000	52,000	(1,000)	2,000
61530 - Net Energy Credits	(9,000)	-	(5,000)	(9,000)	(4,000)
Purchased Power & Water	105,000	106,000	110,000	(1,000)	(5,000)

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
61802 - Alum	19,000	14,000	19,000	5,000	-
61804 - Ammonia	14,000	14,000	13,000	-	1,000
61805 - Caustic Soda	6,000	6,000	9,000	-	(3,000)

61807 - Sodium Hypochlorite	20,000	15,000	15,000	5,000	5,000
61809 - Polymer	19,000	19,000	9,000	-	10,000
61810 - Sodium Carbonate	22,000	22,000	19,000	-	3,000
61812 - Blended Phosphate	32,000	32,000	21,000	-	11,000
Chemicals	132,000	122,000	105,000	10,000	27,000

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
62011 - Aggregates	15,000	21,000	19,000	(6,000)	(4,000)
62012 - Heating Fuels	17,000	21,000	21,000	(4,000)	(4,000)
62014 - Lab Supplies	7,000	14,000	10,000	(7,000)	(3,000)
62015 - Office Supplies	31,000	25,000	36,000	6,000	(5,000)
62019 - Employee Uniforms & Clothing	14,000	10,000	12,000	4,000	2,000
62018 - Equipment	61,000	73,000	55,000	(12,000)	6,000
62020 - Other Materials & Supplies	105,000	87,000	91,000	18,000	14,000
Materials & Supplies	250,000	251,000	244,000	(1,000)	6,000

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
63100 - Engineering	3,000	3,000	-	-	3,000
63200 - Accounting	25,000	25,000	20,000	-	5,000
63300 - Legal	15,000	16,000	12,000	(1,000)	3,000
63600 - Testing Services	10,000	15,000	15,000	(5,000)	(5,000)
63510 - Technology Services	153,000	134,000	132,000	19,000	21,000
63512 - Fabrication, Construction & Installation	43,000	12,000	6,000	31,000	37,000
63513 - Maintenance, Repair & Inspection	42,000	27,000	26,000	15,000	16,000
63515 - Consulting Services	128,000	107,000	102,000	21,000	26,000
63516 - Training Services	8,000	7,000	6,000	1,000	2,000
63517 - Banking Services	8,000	8,000	8,000	-	-
63519 - Shipping Services	22,000	17,000	22,000	5,000	-
63520 - Other Contracted Services	117,000	78,000	78,000	39,000	39,000
64200 - Equipment Rental	27,000	12,000	8,000	15,000	19,000
Contracted Services	601,000	461,000	435,000	140,000	166,000

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
65008 - Vehicle Stipend	6,000	7,000	6,000	(1,000)	-
65009 - YWD Equipment Charge	(9,000)	(10,000)	(7,000)	1,000	(2,000)
65010 - Gasoline	13,000	16,000	12,000	(3,000)	1,000
65011 - Diesel	8,000	9,000	10,000	(1,000)	(2,000)
65020 - Other Transportation Costs - Parts	20,000	20,000	20,000	-	-
65020 - Other Transportation Costs - Service	5,000	5,000	8,000	-	(3,000)
Transportation Expenses	43,000	47,000	49,000	(4,000)	(6,000)

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
65600 - Vehicle Insurance	15,000	14,000	14,000	1,000	1,000
65700 - General & Liability Insurance	25,000	23,000	23,000	2,000	2,000
65800 - Workers Comp Insurance	17,000	17,000	22,000	-	(5,000)
65900 - Other Insurance	7,000	8,000	7,000	(1,000)	-
Insurance	64,000	62,000	66,000	2,000	(2,000)

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
66000 - Advertising	6,000	6,000	6,000	-	-
66700 - Regulatory Commission Fees	34,000	32,000	28,000	2,000	6,000
67510 - Association Dues	17,000	17,000	17,000	-	-
67513 - Travel Expenses	2,000	2,000	2,000	-	-
67515 - Food	5,000	4,000	5,000	1,000	-
67520 - Other Misc. Expenses	7,000	10,000	9,000	(3,000)	(2,000)
Other Miscellaneous Expenses	71,000	71,000	67,000	-	4,000

Total Operating Expense	4,261,000	3,854,000	3,976,000	407,000	285,000
	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Capital Spending	856,000	1,247,000	1,250,000	(391,000)	(394,000)
	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
63502 - Backwash Tank	25,000	25,000	25,000	-	-
63501 - Heights Tank	54,000	54,000	54,000	-	-
63503 - Simpson Hill Tank	60,000	60,000	60,000	-	-
Allowance for Tank Painting	139,000	139,000	139,000	-	-
	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
41400 - Gain/Loss Disposal of Assets	5,000	26,000	26,000	(21,000)	(21,000)
41500 - Jobbing Revenue	54,000	34,000	31,000	20,000	23,000
41600 - Jobbing Expense	(30,000)	(29,000)	(24,000)	(1,000)	(6,000)
41900 - Interest Income	120,000	120,000	122,000	-	(2,000)
Net Non-Operating & Jobbing Income	149,000	151,000	155,000	(2,000)	(6,000)
	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
42700 - Interest Expense	97,000	97,000	97,000	-	-
	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>2025 Projection</u>	<u>Vs. Prior Budget</u>	<u>Vs.Projection</u>
Debt Principal Payments	236,000	230,000	230,000	6,000	6,000
System Development Charges	75,000	75,000	68,000	-	7,000
2026 Surplus/Deficit	47,000	(126,000)	(21,000)	173,000	68,000