

Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Budget	FY28 Budget	Notes
	REVENUES			6.09%	6.76%	6.32%	-1.50%							
151-4-51-20-021.000	Water Charges	1,209,242	1,165,161	1,249,500	1,337,054	1,436,644	1,388,021	\$ 1,443,395	\$ 1,522,447	\$ 1,613,794	\$ 1,710,621	\$ 1,813,259	\$ 1,922,054	6% Revenue increases annually from FY25-28
151-4-51-30-022.000	Sewer Charges	1,343,780	1,356,263	1,425,413	1,518,613	1,599,384	1,602,451	\$ 1,675,162	\$ 1,812,689	\$ 1,921,450	\$ 2,036,737	\$ 2,158,942	\$ 2,288,478	6% Revenue increases annually from FY25-28
151-4-51-20-085.000	Penalties - Water	13,563	13,172	15,987	12,601	15,454	16,637	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	
151-4-51-30-085.000	Penalties - Sewer	16,035	16,969	19,700	15,120	20,802	20,981	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	
151-4-51-20-024.000	New Connections Water	132,769	95,438	101,295	115,805	63,185	31,731	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	
151-4-51-30-024.000	Sewer Connections	163,571	196,452	142,020	141,449	66,220	20,085	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	
151-4-51-10-098.000	Misc. Income	13,081	1,016	6,663	2,975	20,652	18,009	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	
151-4-51-10-060.000	Interest Income	6,461	8,965	14,602	19,510	13,483	9,611	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	
151-4-51-10-091.000	Transfers	12,854	24,436	2,210	583	925	455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Revenues Subtotal	2,911,355	2,877,871	2,977,390	3,163,709	3,236,750	3,107,979	3,118,557	3,544,136	3,535,244	3,747,359	3,972,200	4,210,532	
	SHARED ACCOUNTS													
151-5-51-10-110.000	Salaries - Regular	449,320	411,194	451,019	461,012	490,601	498,537	\$ 498,334	\$ 600,751	\$ 624,612	\$ 649,512	\$ 675,416	\$ 702,253	Based on current Q numbers
151-5-51-10-120.000	Salaries - Part-Time					-	5,625	\$ 7,788	\$ 8,099	\$ 8,423	\$ 8,760	\$ 9,110	\$ 9,110	Based on current Q numbers
151-5-51-10-130.000	Salaries - Overtime	31,084	35,507	41,879	28,161	44,587	45,631	\$ 37,417	\$ 36,507	\$ 37,968	\$ 39,486	\$ 41,067	\$ 42,708	Based on current Q numbers
151-5-51-10-210.000	Group Insurance	91,270	114,684	99,743	104,483	107,554	116,333	\$ 130,289	\$ 180,297	\$ 194,721	\$ 210,298	\$ 227,122	\$ 245,292	Assuming 8% increases here
151-5-51-10-220.000	Social Security	37,552	33,412	37,209	36,712	39,580	41,359	\$ 41,528	\$ 50,072	\$ 52,030	\$ 54,104	\$ 56,262	\$ 58,498	Assuming 8.33% increases here
151-5-51-10-230.000	Retirement	69,567	62,164	86,920	127,281	121,083	57,210	\$ 44,739	\$ 54,970	\$ 56,215	\$ 58,456	\$ 60,787	\$ 63,203	Assuming 9% increases here
151-5-51-10-290.000	Other Employee Benefits	3,176	1,182	1,635	1,742	1,305	1,808	\$ 2,085	\$ 2,430	\$ 2,552	\$ 2,679	\$ 2,813	\$ 2,954	Assuming 5% increases here
151-5-51-10-330.000	Professional Services	4,571	1,616	378	1,508	4,719	1,842	\$ 51,500	\$ 55,000	\$ 58,300	\$ 61,798	\$ 65,506	\$ 69,436	Assuming 6% increases here
151-5-51-10-335.000	Audit					-	3,900	\$ 3,000	\$ 5,450	\$ 5,668	\$ 5,895	\$ 6,131	\$ 6,376	Assuming 4% increases here
151-5-51-10-430.000	R&M - Vehicles & Equipment	-	3,431	910	165	93	1,509	\$ 600	\$ 1,000	\$ 1,200	\$ 1,500	\$ 1,800	\$ 1,800	
151-5-51-10-430.001	R&M Vehicles - Supplies	4,681	4,902	1,786	2,453	1,065	2,168	\$ 2,000	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
151-5-51-10-431.000	R&M - Buildings & Grounds	1,661	673	180	1,086	5,689	3,892	\$ 2,900	\$ 3,500	\$ 4,000	\$ 4,400	\$ 4,800	\$ 5,000	
151-5-51-10-442.000	Rental Vehicle / Equip	188		94	767	607	681	\$ 700	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	
151-5-51-10-505.000	Tech Subs Licenses					-	153	\$ 2,050	\$ 2,175	\$ 2,262	\$ 2,352	\$ 2,447	\$ 2,544	Assuming 4% increases here
151-5-51-10-530.000	Communications	3,869	4,411	2,944	2,851	3,104	4,440	\$ 5,100	\$ 5,200	\$ 5,460	\$ 5,733	\$ 6,020	\$ 6,321	Assuming 5% increases here
151-5-51-10-540.000	Advertising	4,429	6,165	6,040	4,927	6,822	8,418	\$ 1,200	\$ 1,200	\$ 1,500	\$ 1,750	\$ 2,000	\$ 2,000	
151-5-51-10-550.000	Printing & Binding					-		\$ 1,200	\$ 1,200	\$ 1,500	\$ 1,750	\$ 2,000	\$ 2,000	
151-5-51-10-560.000	Postage					-		\$ 4,600	\$ 4,750	\$ 4,900	\$ 5,100	\$ 5,300	\$ 5,300	
151-5-51-10-580.000	Travel	1,065	2,135	644	1,854	14	-	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
151-5-51-10-610.000	General Supplies		234			-	263	\$ 400	\$ 400	\$ 500	\$ 500	\$ 500	\$ 500	
151-5-51-10-611.000	Small Tools & Equipment	1,344	1,821	3,085	2,702	5,425	1,254	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
151-5-51-10-612.000	Uniforms	1,540	1,962	1,747	1,052	1,506	2,605	\$ 2,000	\$ 2,400	\$ 2,800	\$ 3,200	\$ 3,500	\$ 3,500	
151-5-51-10-614.000	Meters & Parts	67,628	64,714	35,661	31,977	12,641	5,916	\$ 18,500	\$ 15,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
151-5-51-10-622.000	Electricity	4,031	3,716	4,838	4,566	4,402	3,213	\$ 4,700	\$ 4,935	\$ 5,182	\$ 5,441	\$ 5,713	\$ 5,999	Assuming 5% increases here
151-5-51-10-621.000	Natural Gas/Heating	816	981	1,031	1,278	1,271	2,895	\$ 1,500	\$ 1,650	\$ 1,800	\$ 1,950	\$ 2,100	\$ 2,250	
151-5-51-10-735.000	Tech: Equip / Hardware		564		325	1,936	33	\$ 2,400	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
151-5-51-10-750.000	Machinery & Equipment	-	1,881	1,850	1,716	-	-	\$ 6,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
	Shared Subtotal	778,788	757,791	780,250	818,618	854,006	810,982	870,742	1,056,275	1,111,368	1,164,428	1,220,143	1,277,143	
										105.22%	104.77%	104.78%	104.67%	
	WATER ACCOUNTS													
151-5-51-20-411.000	Water Purchase - CWD	602,620	627,233	636,135	672,698	688,587	708,068	\$ 742,000	\$ 808,000	\$ 848,400	\$ 890,820	\$ 935,361	\$ 982,129	Assuming 5% increases here
151-5-51-20-433.000	R&M Infrastructure	13,235	35,391	8,663	26,744	44,083	112,997	\$ 46,500	\$ 47,000	\$ 50,000	\$ 52,500	\$ 55,000	\$ 57,500	
151-5-51-20-500.000	Training, Conf. Dues		3,771		2,541	1,501	2,927	\$ 3,000	\$ 3,250	\$ 3,500	\$ 3,750	\$ 4,000	\$ 4,250	
151-5-51-20-520.000	Insurance	9,345	10,194	9,153	10,317	8,243	18,488	\$ 9,756	\$ 9,623	\$ 12,000	\$ 12,000	\$ 15,000	\$ 15,000	
151-5-51-20-570.000	Other Purchased Service	1,947	792	547	-	-	18,329	\$ 9,000	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	

Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Budget	FY28 Budget	Notes
151-5-51-20-790.000	System Stabilization Fund	149,331	153,310	157,747	156,507	156,802	155,677	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	
	Water Subtotal	821,254	830,690	827,314	868,807	903,059	1,023,033	970,256	1,039,373	1,085,400	1,130,570	1,180,861	1,230,379	
	SEWER ACCOUNTS									104.43%	104.16%	104.45%	104.19%	
151-5-51-30-412.000	Sewage Treatment - Village	475,887	520,203	518,373	530,736	647,096	602,646	\$ 667,000	\$ 795,771	\$ 835,560	\$ 877,338	\$ 921,204	\$ 967,265	Assuming 5% increases here
151-5-51-30-433.000	R&M Infrastructure		18,332		67,258	120,920	43,242	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	
151-5-51-30-500.000	Training, Conf. Dues		219		1,051	54		\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
151-5-51-30-520.000	Insurance	7,425	17,808	15,288	14,401	12,251	22,848	\$ 15,526	\$ 16,467	\$ 26,000	\$ 27,000	\$ 28,000	\$ 29,000	
151-5-51-30-530.000	Communications					58	12,043	\$ 8,000	\$ 45,990	\$ 48,290	\$ 50,704	\$ 53,239	\$ 55,901	
151-5-51-30-570.000	Other Purchased Service	16,796	12,855	25,207	32,695	18,143	34,617	\$ 5,020	\$ 7,400	\$ 10,000	\$ 12,500	\$ 15,000	\$ 15,000	
151-5-51-30-621.000	Natural Gas/Heating							\$ 1,600	\$ 1,650	\$ 1,750	\$ 1,850	\$ 1,950	\$ 2,000	
151-5-51-30-622.000	Electricity	54,571	51,741	52,172	56,955	53,533	51,351	\$ 56,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	
151-5-51-30-750.000	Machinery and Equipment	-	95	477	-	-	-	\$ 4,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
151-5-51-30-614.000	Meters & Parts	587	5,645	1,126				\$ 3,600	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
151-5-51-30-790.000	Sewer Stabilization Fund	149,331	153,310	157,747	156,507	156,802	155,677	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	
151-5-51-70-980.000	WWTP Upgrade - Bradford Bond	28,037	35,029	34,843	34,274	33,689	33,084	\$ 29,735	\$ 30,208	\$ 29,600	\$ 28,971	\$ 28,311	\$ 27,629	
151-5-51-70-985.000	Interest	3,871	4,192	3,924	3,651	(71)	3,088	\$ 3,300	\$ 3,300	\$ 2,100	\$ 1,800	\$ 1,600	\$ 1,400	People's Bank or Wilmington?
151-5-51-70-980.001	RF1-148 SFR Loan WWTF	271,315	263,484	263,457	263,484	191,934	263,484	263,484	263,484	263,484	263,484	263,484	263,484	1/3 of upgrade loan
	Sewer Subtotal	1,043,125	1,148,724	1,160,294	1,161,602	1,260,717	1,225,759	1,277,764	1,448,769	1,501,283	1,548,146	1,597,288	1,646,178	
										103.62%	103.12%	103.17%	103.06%	
	REVENUES TOTAL	2,911,355	2,877,871	2,977,390	3,163,709	3,236,750	3,107,979	3,118,557	3,544,136	3,535,244	3,747,359	3,972,200	4,210,532	
	EXPENSES TOTAL	2,643,167	2,737,205	2,767,859	2,849,027	3,017,782	3,059,774	3,118,762	3,544,417	3,698,051	3,843,144	3,998,293	4,153,700	
	NET OPERATIONS	268,189	140,666	209,531	314,682	218,968	48,205	(205)	(281)	(162,807)	(95,785)	(26,093)	56,832	
										104.33%	103.92%	104.04%	103.89%	
	CAPITAL Spending				5,531	7,806	6,574							
	Total Spending		2,737,205	2,767,859	2,854,558	3,025,588	3,066,348	3,118,762						
	Unbudgeted potential Ops Revenue								\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
	Grant Revenue (SRF) items								\$ 393,750	\$ 1,128,750	\$ 813,750	\$ 866,250	\$ -	
	Capital Expense Items to burn								\$ 833,500	\$ 1,984,500	\$ 1,564,500	\$ 1,609,500	\$ 150,000	
	Total Net Position								(440,031)	(818,557)	(646,535)	(569,343)	106,832	
	Net Position													
	Net Investment in Capital Assets	4,892,312	4,666,483	4,804,941	4,544,770	4,305,301	4,047,016	4,047,016	4,047,016	4,047,016	4,047,016	4,047,016	4,047,016	
	Unrestricted - designated	815,427	1,044,047	870,334	871,635	1,005,336	1,002,261							
	Unrestricted	2,104,224	2,259,413	2,504,200	3,072,221	3,389,152	3,692,144	3,691,939	3,251,908	2,433,351	1,786,815	1,217,473	1,324,305	
	Total Net Position	7,811,963	7,969,943	8,179,475	8,488,626	8,699,789	8,741,421	8,741,216	8,301,185	7,482,628	6,836,092	6,266,750	6,373,582	
	Change in Net Postion		157,980	209,532	309,151	211,163	41,632	(205)						
			17,314	1	0	1	1	(0)						
	Unrestricted changes FY17-22						1,774,754							
	Unrestricted changes FY23-27											(2,474,671)		