



FY2026 DRAFT OPERATING AND CAPITAL BUDGET

Highlights – Changes from April 21st submittal

Salaries and Related Fringe benefits updated for bargaining unit raises estimated at 3% across the board.

Note: The Department has five (5) different bargaining units, with known increases from 2.12% to 3.5%.

Impact to overall budget = Increase of \$164K.

		FY 2025 Budget	FY 2026 Proposed Budget 4/21/2025	Change +/- 4/21/2025	FY 2026 Proposed Budget 4/29/2025	Change +/- 4/29/2025	BU Raises, Adjust Fringe
OPERATING EXPENSES							
Water Utility Fund		\$ 35,266,535	\$ 34,278,911	\$ (987,625)	\$ 34,443,060	\$ (823,476)	\$164,149
510-010	Salaries & Wages (Regular & Compensated Leave)	8,277,145	8,730,232	453,087	8,829,317	552,172	99,085
510-020	Temporary Assignment	64,500	64,500	-	64,500	-	-
510-030	Overtime	645,000	850,000	205,000	850,000	205,000	-
510-040	Standby Pay	227,000	227,000	-	227,000	-	-
520-040	Vacation & Compensatory Time Pay out	100,000	100,000	-	100,000	-	-
530-010	FICA Taxes	704,844	755,187	50,343	762,768	57,924	7,581
530-020	Retirement Contributions	1,986,515	2,369,214	382,699	2,392,994	406,479	23,780
530-030	Life and Health Insurance	911,508	1,043,782	132,274	1,077,485	165,977	33,703
530-060	Post Employment Benefits (OPEB)	1,085,000	1,096,000	11,000	1,096,000	11,000	-
540-010	Professional Services - General	4,821,283	3,847,000	(974,283)	3,847,000	(974,283)	-
540-020	Professional Services - Accounting and Auditing	118,000	120,100	2,100	120,100	2,100	-
541-010	Other Services - General	60,000	65,400	5,400	65,400	5,400	-
541-020	Other Services - Billing Costs	197,652	240,330	42,678	240,330	42,678	-
542-010	Public Relations - General	84,600	93,600	9,000	93,600	9,000	-
542-020	Procurement Advertising	2,500	2,500	-	2,500	-	-
543-000	Communication Services	154,440	111,732	(42,708)	111,732	(42,708)	-
544-000	Freight and Postage Services	9,000	8,000	(1,000)	8,000	(1,000)	-
545-000	Rentals and Leases	117,250	107,425	(9,825)	107,425	(9,825)	-
546-000	Insurance	200,000	400,000	200,000	400,000	200,000	-
547-000	County Service Charge	2,228,447	2,228,447	-	2,228,447	-	-
550-000	Subscription Based Information Technology Arrangements (SBITAs)	799,180	742,180	(57,000)	742,180	(57,000)	-
551-000	Utility Services	3,564,839	3,554,631	(10,208)	3,554,631	(10,208)	-
560-000	Repairs and Maintenance - Water System	585,000	595,000	10,000	595,000	10,000	-
561-000	Repairs and Maintenance - Other than Water System	520,100	550,100	30,000	550,100	30,000	-
562-000	Office Supplies	-	-	-	-	-	-
563-000	Operating Supplies	957,160	958,728	1,568	958,728	1,568	-
563-010	Operating Supplies Inventory Stock	2,135,000	1,137,000	(998,000)	1,137,000	(998,000)	-
564-000	Fuel	192,500	160,000	(32,500)	160,000	(32,500)	-
565-000	Bulk Water Purchase	1,934,935	1,934,935	-	1,934,935	-	-
570-010	Books, Publications, Subscriptions, and Memberships	26,170	30,885	4,715	30,885	4,715	-
570-020	Books, Publications, Subscriptions, and Memberships - Board	600	600	-	600	-	-
571-010	Training and Development	67,250	65,500	(1,750)	65,500	(1,750)	-
572-010	Travel and Per Diem	173,350	200,000	26,650	200,000	26,650	-
572-020	Travel and Per Diem - Board	17,000	21,000	4,000	21,000	4,000	-
573-010	Meeting Expense	60,100	71,150	11,050	71,150	11,050	-
573-020	Meeting Expense - Board	9,950	7,500	(2,450)	7,500	(2,450)	-
582-000	Interest Expense	2,228,718	1,789,253	(439,465)	1,789,253	(439,465)	-
Water Utility Fund - Bond and Loan Proceeds and Repayment		\$ 5,261,770	\$ 5,231,142	\$ (30,628)	\$ 5,231,142	\$ (30,628)	\$ -
682-000	Debt Principal Repayment	5,261,770	5,231,142	(30,628)	5,231,142	(30,628)	-
Water Utility Fund - Non Budgetary Operating Expenses		\$ 6,979,000	\$ 6,616,000	\$ (363,000)	\$ 6,616,000	\$ (363,000)	\$ -
580-000	Depreciation	6,900,000	6,600,000	(300,000)	6,600,000	(300,000)	-
581-000	Amortization	106,000	68,000	(38,000)	68,000	(38,000)	-
582-000	Inflows/Outflows	(27,000)	(52,000)	(25,000)	(52,000)	(25,000)	-



FY2026 DRAFT OPERATING AND CAPITAL BUDGET

Highlights – Changes from April 21st submittal (continued)

+/- Change

\$ (83,755.00)	Administration
21,116.00	Administration-Information Technology
22,399.00	Fiscal-Billing
9,740.00	Fiscal-Accounting
(32,097.00)	Engineering-Administration
210,526.00	Engineering-Water Quality
36,837.00	Engineering-Project Management
(2,415.00)	Engineering-Water Resources
32,348.00	Operations-Source
13,447.00	Operations-Purification
10,907.00	Operations-Power & Pump
(74,904.00)	Operations-Transmission & Distribution
<u>\$ 164,149.00</u>	

FY 2026 Proposed Budget	ADMINISTRATION DIVISION	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$(115,224)
510-020	Temporary Assignment	-
510-030	Overtime	-
520-040	Vacation Payout	-
530-010	FICA	(8,815)
530-020	Retirement Contributions	(27,654)
530-030	Life & Health Insurance	43,966
530-060	Other Post Employment Benefits (OPEB)	23,972
	Total Labor & Related Fringe Expenses	\$ (83,755)

Notes: Decrease in salaries due to dollar-funding additional position, offset by 3% raises. Related fringe benefits re-adjusted accordingly.



FY2026 DRAFT OPERATING AND CAPITAL BUDGET

Highlights – Changes from April 21st submittal (continued)

FY 2026 Proposed Budget	ADMINISTRATION DIVISION - INFORMATION TECHNOLOGY	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ 10,562
510-020	Temporary Assignment	-
510-030	Overtime	-
530-010	FICA	808
530-020	Retirement Contributions	2,535
530-030	Life & Health Insurance	5,649
530-060	Other Post Employment Benefits (OPEB)	1,562
	Total Labor & Related Fringe Expenses	\$ 21,116

Notes: Increase in salaries due to 3% raises. Related fringe benefits re-adjusted accordingly.

FY 2026 Proposed Budget	FISCAL DIVISION - BILLING	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ 16,293
510-020	Temporary Assignment	-
510-030	Overtime	-
530-010	FICA	1,246
530-020	Retirement Contributions	3,910
530-030	Life & Health Insurance	(2,954)
530-060	Other Post Employment Benefits (OPEB)	3,904
	Total Labor & Related Fringe Expenses	\$ 22,399

Notes: Increase in salaries due to 3% raises. Related fringe benefits re-adjusted accordingly.



FY2026 DRAFT OPERATING AND CAPITAL BUDGET

Highlights – Changes from April 21st submittal (continued)

FY 2026 Proposed Budget	FISCAL DIVISION - ACCOUNTING	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ 18,580
510-020	Temporary Assignment	-
510-030	Overtime	-
530-010	FICA	1,422
530-020	Retirement Contributions	4,459
530-030	Life & Health Insurance	(8,396)
530-060	Other Post Employment Benefits (OPEB)	(6,325)
	Total Labor & Related Fringe Expenses	\$ 9,740

Notes: Increase in salaries due to 3% raises. Related fringe benefits re-adjusted accordingly.

FY 2026 Proposed Budget	ENGINEERING DIVISION - ADMINISTRATION	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ 9,404
510-030	Overtime	-
530-010	FICA	719
530-020	Retirement Contributions	2,257
530-030	Life & Health Insurance	(18,865)
530-060	Other Post Employment Benefits (OPEB)	(25,612)
	Total Labor & Related Fringe Expenses	\$ (32,097)

Notes: Increase in salaries due to 3% raises. Related fringe benefits re-adjusted accordingly.



FY2026 DRAFT OPERATING AND CAPITAL BUDGET

Highlights – Changes from April 21st submittal (continued)

FY 2026 Proposed Budget	ENGINEERING DIVISION - WATER QUALITY	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ 143,441
510-020	Temporary Assignment	-
510-030	Overtime	-
530-010	FICA	10,973
530-020	Retirement Contributions	34,426
530-030	Life & Health Insurance	10,676
530-060	Other Post Employment Benefits (OPEB)	11,010
	Total Labor & Related Fringe Expenses	\$ 210,526

Notes: Increase in salaries due movement of one additional position from Operations Division to Engineering-Water Quality and 3% raises. Related fringe benefits re-adjusted accordingly.

FY 2026 Proposed Budget	ENGINEERING DIVISION - PROJECT MANAGEMENT	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ 19,793
510-020	Temporary Assignment	-
510-030	Overtime	-
530-010	FICA	1,514
530-020	Retirement Contributions	4,750
530-030	Life & Health Insurance	16,325
530-060	Other Post Employment Benefits (OPEB)	(5,545)
	Total Labor & Related Fringe Expenses	\$ 36,837

Notes: Increase in salaries due to 3% raises. Related fringe benefits re-adjusted accordingly.



FY2026 DRAFT OPERATING AND CAPITAL BUDGET

Highlights – Changes from April 21st submittal (continued)

FY 2026 Proposed Budget	ENGINEERING DIVISION - WATER RESOURCE	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ 10,709
510-020	Temporary Assignment	-
510-030	Overtime	-
530-010	FICA	820
530-020	Retirement Contributions	2,570
530-030	Life & Health Insurance	(9,018)
530-060	Other Post Employment Benefits (OPEB)	(7,496)
	Total Labor & Related Fringe Expenses	\$ (2,415)

Notes: Increase in salaries due to 3% raises. Related fringe benefits re-adjusted accordingly.

FY 2026 Proposed Budget	OPERATIONS DIVISION - SOURCE	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ 14,669
510-020	Temporary Assignment	-
510-030	Overtime	-
510-040	Standby	-
530-010	FICA	1,123
530-020	Retirement Contributions	3,521
530-030	Life & Health Insurance	1,244
530-060	Other Post Employment Benefits (OPEB)	11,791
	Total Labor & Related Fringe Expenses	\$ 32,348

Notes: Increase in salaries due to 3% raises. Related fringe benefits re-adjusted accordingly.



FY2026 DRAFT OPERATING AND CAPITAL BUDGET

Highlights – Changes from April 21st submittal (continued)

FY 2026 Proposed Budget	OPERATIONS DIVISION - PURIFICATION	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ 8,398
510-020	Temporary Assignment	-
510-030	Overtime	-
530-040	Standby	-
530-010	FICA	643
530-020	Retirement Contributions	2,015
530-030	Life & Health Insurance	829
530-060	Other Post Employment Benefits (OPEB)	1,562
	Total Labor & Related Fringe Expenses	\$ 13,447

Notes: Increase in salaries due to 3% raises. Related fringe benefits re-adjusted accordingly.

FY 2026 Proposed Budget	OPERATIONS DIVISION - POWER & PUMP	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ 6,923
510-020	Temporary Assignment	-
510-030	Overtime	-
530-040	Standby	-
530-010	FICA	529
530-020	Retirement Contributions	1,662
530-030	Life & Health Insurance	622
530-060	Other Post Employment Benefits (OPEB)	1,171
	Total Labor & Related Fringe Expenses	\$ 10,907

Notes: Increase in salaries due to 3% raises. Related fringe benefits re-adjusted accordingly.



FY2026 DRAFT OPERATING AND CAPITAL BUDGET

Highlights – Changes from April 21st submittal (continued)

FY 2026 Proposed Budget	OPERATIONS DIVISION - TRANSMISSION & DISTRIBUTION	Change +/-
	Labor & Related Fringe Expenses	
510-010	Salaries and Wages (including Leaves & CTO)	\$ (44,463)
510-020	Temporary Assignment	-
510-030	Overtime	-
530-040	Standby	-
530-010	FICA	(3,401)
530-020	Retirement Contributions	(10,671)
530-030	Life & Health Insurance	(6,375)
530-060	Other Post Employment Benefits (OPEB)	(9,994)
	Total Labor & Related Fringe Expenses	\$ (74,904)

Notes: Decrease in salaries due movement of one (1) position to Engineering-Water Quality, offset by 3% raises. Related fringe benefits re-adjusted accordingly.