



**Bedford
Regional
Water Authority**

FY 2025-2026 Budget



June 5, 2025

We are pleased to present the FY 2025-2026 budget document for the Bedford Regional Water Authority ("Bedford Water"). The operating budget was approved at the May 20, 2025 Board meeting.

We are in the process of creating a budget document for consideration of the Government Finance Officers Association's (GFOA) Distinguished Budget Award Program. Once that is complete, it will be posted to our website. This version is to fulfill bond compliance.

Rates were increased for the fiscal year, in an effort to plan for future infrastructure replacements.

Operating revenues increased 5.9 % and operating expenditures increased 3% from the previous fiscal year.

We would like to thank all of the Bedford Water employees, the Finance Committee and the Board of Directors for their continued hard work, and for the work that went into the preparation of the budget.

Core Value: "Providing Quality Service to Everyone"

RESOLUTION
2025-05.03
FY 2025-2026 Operating Budget

At a regular meeting of the Bedford Regional Water Authority ("Authority") Board of Directors, held in the Board Meeting Room at the Authority's Administrative Annex Building on the 20th day of May 2025, beginning at 7:00 p.m.:

WHEREAS, the Board of Directors of the Authority has been presented with the FY 2025-2026 Budget, with a summary indicating Total Revenues in the amount of \$21,359,733 and Cash Operating Expenses in the amount of \$18,563,235 and Total Expenditures (including depreciation) in the amount of \$23,150,835 (the "Operating Budget Summary"); and,

WHEREAS, in support of the Operating Budget Summary, a Detailed Report of Revenues and Expenditures for FY 2025-2026 (the "Line Item Budget") has been submitted to the Board indicating line item expenditures within the categories contained in the Operating Budget Summary; and,

WHEREAS, the Finance Committee of the Board of Directors has thoroughly reviewed this information and recommends that the Authority approve the Operating Budget as presented; now,

THEREFORE, BE IT RESOLVED, that after careful consideration of the Authority's fiscal position, its anticipated revenues, its necessary expenses, as well as its bond covenants, the Board of Directors of the Bedford Regional Water Authority does hereby:

- 1) approve the Fiscal Year 2025-2026 Line Item Budget, and thereby authorize and appropriate the Total Expenditures contained in the Operating Budget Summary subject to receipt of the Revenues estimated therein; and;
- 2) authorize the Executive Director to move items with discretion within the Operating Budget Summary Categories from line item to line item, consolidate or delete line items, and otherwise spend funds in the Operating Budget Summary categories without further action on the part of the Board; and,
- 3) require that the Executive Director ensure that a report of the Revenues and Expenditures be made to the Board at its regular meetings and more often if requested.

On behalf of the Finance Committee, Member Gray made a motion to approve this resolution.

Being a motion from the committee, no second motion was needed.

Board Member Votes: 7 Aye, 0 Nay, 0 Abstain. The motion carried.



CERTIFICATION

The undersigned secretary of the Bedford Regional Water Authority does hereby certify that the foregoing is a true, complete, and correct Resolution adopted by a vote of a majority of the Directors of the Bedford Regional Water Authority, present at a regular meeting of the Board of Directors of the Bedford Regional Water Authority duly called and held May 20, 2025 at which a quorum was present and acting throughout, and that the same has not been amended or rescinded and is in full force and effect as of the date of the above mentioned meeting.

A handwritten signature in black ink, appearing to read "Brian M. Key", is written over a horizontal line.

Brian Key
2025.05.21 14:32:10 -04'00'

Brian M. Key, Secretary,
Bedford Regional Water Authority

(SEAL)

Bedford Regional Water Authority
Fiscal Year 2025-2026 Budget Summary

	Current Fiscal Year 2024-2025			2025-2026
Description	FY 24-25 Budget	Recent Balance	Projected to June 2025	APPROVED Budget
a. Operating Revenues	\$ 17,823,529	\$ 11,181,823	\$ 19,279,005	\$ 18,855,041
b. Projected Capital Recovery Fee Revenue	\$ 1,200,000	\$ 638,800	\$ 1,101,379	\$ 1,200,000
c. Other Revenues & Support for Operations	\$ 1,269,332	\$ 932,332	\$ 1,066,710	\$ 1,304,692
d. Total Revenues for Operations & Debt	\$ 20,292,861	\$ 12,752,955	\$ 21,447,093	\$ 21,359,733
e. Operating Expenditures	\$ 13,844,018	\$ 7,083,306	\$ 12,252,631	\$ 14,290,657
f. Debt Service & Fees	\$ 3,961,596	\$ 588,182	\$ 3,961,596	\$ 4,272,579
g. Total Expenditures & Debt Service	\$ 17,805,614	\$ 7,671,488	\$ 16,214,227	\$ 18,563,235
h. Operating Revenue for Coverage (d. - g.)				\$ 2,796,498

Comparisons	
Difference 24-25 budget 25-26 approved budget	Difference 24-25 budget 25-26 approved budget
\$ 1,455,476	\$ 1,031,512
\$ (98,621)	\$ -
\$ (202,622)	\$ 35,360
\$ 1,154,232	\$ 1,066,872
\$ (1,591,387)	\$ 446,639
\$ -	\$ 310,983
\$ (1,591,387)	\$ 757,621

Capital Projects and Reserve Setasides		Per Month	Annual
i. Vehicle and Equipment Replacements	\$	40,000	\$ 480,000
j. Computer and SCADA Equipment Replacements	\$	2,500	\$ 30,000
k. Meter Replacement (should be 10 year plan, per meter replacement policy)	\$	25,000	\$ 300,000
l. Waterline Replacement (needed for older leaking systems)	\$	33,000	\$ 396,000
m. Water Facility Set asides Plants and Pump Stations	\$	12,500	\$ 150,000
n. Sewerline Replacement (required by consent order, needed in Center District)	\$	28,000	\$ 336,000
o. Sewer Facility Set asides Plants and Pump Stations	\$	12,500	\$ 150,000
p. Tank Rehabilitation	\$	6,667	\$ 80,000
q. SML Facility Depreciation Reserve	\$	17,500	\$ 210,000
r. Cell Tower Funds for Economic Development	\$	-	
s. Total Replacement Reserved Capital			\$ 2,132,000

Comparisons	
Prior FY 2024-2025	Future FY 2026-2027
\$ 480,000	\$ 600,000
\$ 30,000	\$ 80,000
\$ 300,000	\$ 375,000
\$ 360,000	\$ 450,000
\$ 120,000	\$ 210,000
\$ 336,000	\$ 450,000
\$ 120,000	\$ 210,000
\$ 80,000	\$ 100,000
\$ 210,000	\$ 250,000
\$ -	
\$ 2,036,000	\$ 2,725,000

t. **Operating Coverage minus Replacement Capital (h.-r.)**

\$ 664,498

Operating Summary

<u>Revenue Sources</u>	% of Operations	Amount
Water Sales	54.14%	\$ 11,415,256
Sewer Sales	31.44%	\$ 6,629,948
Penalties	0.62%	\$ 131,000
Capital Recovery Fees	5.69%	\$ 1,200,000
Administrative Fees	0.52%	\$ 110,500
Interest	0.57%	\$ 120,000
Rental & Service Charges	1.75%	\$ 369,498
Contract Operations	0.47%	\$ 100,000
Misc	0.05%	\$ 10,000
Bedford County CIP Contribution For Debt & Other Contributions	4.74%	\$ 1,000,000
Revenue from Operations	100.00%	\$ 21,086,201
<u>Other Non Operating Sources</u>	% of Other Sources	
Line Dedications	73.12%	\$ 200,000
Prepay Redemptions	7.31%	\$ 20,000
Customer Line Contributions	0.00%	\$ -
County portion- cellular tower rental	19.57%	\$ 53,532
Other Revenue & Support	100.00%	\$ 273,532
Total Revenue		\$ 21,359,733
<u>Expenditure Categories</u>	% of Operations	
Personnel Costs	47.03%	\$ 8,729,404
Administration	3.39%	\$ 629,479
Customer Service and Billing Costs	1.52%	\$ 282,750
Engineering, Maintenance and Operations	1.05%	\$ 194,151
Vehicle & Equipment Services	2.22%	\$ 411,719
Water Operations	11.68%	\$ 2,168,797
Sewer Operations	9.84%	\$ 1,826,358
Contract Operations	0.26%	\$ 48,000
Direct Operating Expenses	76.98%	\$ 14,290,657
<u>Debt Service</u>		
Interest & Fees	5.98%	\$ 1,109,616
Principal	17.04%	\$ 3,162,963
Debt Expenditures	23.02%	\$ 4,272,579
Total Cash Expenditures	100.00%	\$ 18,563,235
Depreciation		\$ 4,587,600
Total Expenditures		\$ 23,150,835
Operating Revenue		\$ 21,359,733
Cash Operating Expenditures		\$ 18,563,235
Cash Surplus		\$ 2,796,498

Cash Flow Review for FY 2025-2026
Estimated Balances at June 30, 2025

Cash

Regular Checking	\$	1,500,000
Cash on Hand	\$	225
Escrow Account	\$	33,242
Deposit Refund Program	\$	359,662
Capital Project and Reserve Replacement Accounts	\$	4,606,885
LGIP Operating Reserves Fund	\$	369,216
Virginia Investment Pool Reserve Fund	\$	452,032
Virginia Investment Pool Capital Projects Reserve	\$	2,248,968
Virginia Investment Pool Operating Reserves	\$	1,163,365
County Funds for new projects + BRWA EDA Funds	\$	572,421
SML WTF Depreciation Reserve (BRWA + WVWA)	\$	1,924,817
Debt Service Accumulation Fund	\$	1,019,550

Cash balance available July 1, 2025: \$ **14,250,384** a.

Restricted Funds

Operating Cash minimum balance	\$	(500,000)
Escrow Account	\$	(33,242)
Deposit Refund Program	\$	(359,662)
Debt Service Accumulation Fund	\$	(1,019,550)
County Funds for new projects + BRWA EDA Funds	\$	(572,421)
WVWA Funds for projects	\$	(1,924,817)
Reserve Replacement Accounts (Computers, Vehicles and Meters, Water and Sewer	\$	(3,778,731)
Virginia Investment Pool Reserve Funds	\$	(3,864,366)

Total Restricted Funds: \$ **(12,052,789)** b.

Net Unrestricted Cash Available July 1, 2025 (a. + b.): \$ 2,197,595 c.

Projected Revenue and Expenses for FY 2025-2026

Revenue

Operating Revenues FY 2025-26	\$	18,886,201
BC CIP Debt Service Support	\$	1,273,532
Capital Recovery Fee Revenue	\$	1,200,000

Total Revenue: \$ **21,359,733** d.

Expenses

Operating Expenditures	\$	14,290,657
Debt Service	\$	4,272,579

Total Cash Expenditures: \$ **18,563,235** e.

Net Operating surplus (d.- e.) \$ 2,796,498 f.

Estimated unrestricted cash as of June 30, 2024(c. + f.)	\$	4,994,092
Capital Reserve Setaside for Vehicles Replacements	\$	480,000
Capital Reserve Setaside for Computer & SCADA Equipment Replacements	\$	30,000
Meter Replacement Setaside (11 year plan, ie 10% of the meters each year)	\$	300,000
Tank Rehabilitation	\$	80,000
SML Facility Depreciation Reserve	\$	210,000
Cell Tower Funds for Economic Development	\$	-
Waterline Replacement (needed in Lakes District, old leaking systems)	\$	396,000
Water Facility Reserve (plants and pump stations)	\$	150,000
Sewer Facility Reserve (plants and pump stations)	\$	150,000
Sewerline Replacement (required by consent order, needed in Center District)	\$	336,000

Unrestricted Cash Available for Capital Projects: \$ 2,862,092 g.

Operating Revenue

		Current Fiscal Year 2024-2025				Fiscal Year 2025-2026			
Account #	Description	Existing Budget	Balance as of 1/31/2025	Percent Collected (Goal 58%)	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
3000-3000	Water Sales - Direct	\$ 11,209,533	\$ 6,579,894	59%	\$ 11,344,645	\$ 11,270,218	1%	\$ 60,685	-1%
3000-3050	Water Sales - Contract	\$ 269,567	\$ 90,869	34%	\$ 156,670	\$ 130,638	-52%	\$ (138,929)	-17%
3000-3100	Paradise Point Water	\$ 14,100	\$ 7,885	56%	\$ 13,595	\$ 14,400	2%	\$ 300	6%
3100-3000	Sewer Sales - Direct	\$ 5,403,187	\$ 3,655,301	68%	\$ 6,302,244	\$ 6,451,248	19%	\$ 1,048,061	2%
3100-3025	Mariners Landing Sewer Revenue	\$ 135,600	\$ 85,240	63%	\$ 146,965	\$ 138,310	2%	\$ 2,710	-6%
3100-3050	Cedar Rock Sewer Revenue	\$ 39,600	\$ 25,648	65%	\$ 44,221	\$ 40,390	2%	\$ 790	-9%
3902-3211	Water Penalty Revenue	\$ 55,000	\$ 64,243	117%	\$ 110,764	\$ 60,000	9%	\$ 5,000	-46%
3902-3213	Sewer Penalty Revenue	\$ 35,000	\$ 38,359	110%	\$ 66,137	\$ 40,000	14%	\$ 5,000	-40%
3903-3231	Water Account Charges	\$ 35,000	\$ 20,750	59%	\$ 35,776	\$ 35,000	0%	\$ -	-2%
3903-3233	Sewer Account Charges	\$ 20,000	\$ 11,100	56%	\$ 19,138	\$ 20,000	0%	\$ -	5%
3903-3240	Engineering Review Fees	\$ 50,000	\$ 62,588	125%	\$ 107,910	\$ 50,000	0%	\$ -	-54%
3903-3242	Engineering Fire Flow Testing	\$ 1,500	\$ 2,275	152%	\$ 3,922	\$ 1,500	0%	\$ -	-62%
3903-3243	SGP review & inspections	\$ 4,000	\$ 5,000	125%	\$ 8,621	\$ 4,000	0%	\$ -	-54%
3900-3250	Bank Interest Earned	\$ 75,000	\$ 102,436	137%	\$ 176,614	\$ 100,000	33%	\$ 25,000	-43%
3900-3251	VRA Interest Earned	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
3903-3245	Sewer Clean-out Installation Fee	\$ 7,000	\$ -	0%	\$ -	\$ 7,000	0%	\$ -	#DIV/0!
3903-3250	New Meter Fee Revenue	\$ 45,000	\$ 58,200	129%	\$ 100,345	\$ 50,000	11%	\$ 5,000	-50%
3903-3255	Industrial Pretreatment Revenue	\$ 18,000	\$ 9,734	54%	\$ 16,782	\$ 20,000	11%	\$ 2,000	19%
3903-3260	Meter Setting Fee Revenue	\$ 70,000	\$ 63,200	90%	\$ 108,966	\$ 70,000	0%	\$ -	-36%
3903-3261	Service Repair and Equipment Rentals	\$ 10,000	\$ 13,496	135%	\$ 23,268	\$ 15,000	50%	\$ 5,000	-36%
3903-3262	Cellular Antenna Site Rental	\$ 73,998	\$ 45,155	61%	\$ 77,854	\$ 80,298	9%	\$ 6,300	3%
3903-3263	Sewer Extension Revenue	\$ -	\$ 38,100	#DIV/0!	\$ 65,690				
3903-3264	Sewer Pump Maintenance Revenue	\$ 80,000	\$ 56,350	70%	\$ 97,155	\$ 105,000	31%	\$ 25,000	8%
3903-3270	Miscellaneous Revenue	\$ 8,000	\$ 13,764	172%	\$ 23,731	\$ 10,000	25%	\$ 2,000	-58%
3903-3275	Revenue from Communication Towers (no rev. sh	\$ 10,824	\$ 7,288	67%	\$ 12,566	\$ 11,040	2%	\$ 216	-12%
3901-3211	Reconnect Fee Revenue	\$ 25,000	\$ 16,450	66%	\$ 28,362	\$ 25,000	0%	\$ -	-12%
3901-3213	Unauthorized Service Revenue	\$ 3,000	\$ 7,000	233%	\$ 12,069	\$ 3,000	0%	\$ -	
3901-3212	Return Check Revenue	\$ 2,500	\$ 3,115	125%	\$ 5,371	\$ 3,000	20%	\$ 500	-44%
3201-3275	School WWTP reimbursements	\$ 51,000	\$ 20,572	40%	\$ 35,468	\$ 100,000	96%	\$ 49,000	182%
3202-3276	Mariners Landing Contract Operations	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	\$ -	
3904-3318	Franklin County Contract Operations	\$ 56,000	\$ 34,381	61%	\$ 59,278	\$ -	-100%	\$ (56,000)	-100%

Operating Revenue

Current Fiscal Year 2024-2025				Fiscal Year 2025-2026			
Existing Budget	Balance as of 1/31/2025	Percent Collected (Goal 58%)	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025

Account #	Description	Existing Budget	1/31/2025	58%)	June 2025	APPROVED Budget	Budget	Budget	June 2025
	Operating Revenue	\$ 17,807,409	\$ 11,138,393		\$ 19,204,126	\$ 18,855,041	5.9%	\$ 1,047,632	-2%

Operating Revenue

Account #	Description	Current Fiscal Year 2024-2025				Fiscal Year 2025-2026			
		Existing Budget	Balance as of 1/31/2025	Percent Collected (Goal 58%)	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
3000-3200	Water Capital Recovery Fees	\$ 800,000	\$ 453,000	57%	\$ 781,034	\$ 800,000	0%	\$ -	2%
3100-3220	Sewer Capital Recovery Fees	\$ 400,000	\$ 185,800	46%	\$ 320,345	\$ 400,000	0%	\$ -	25%
3900-3240	Engineering Plan Sales	\$ -		#DIV/0!	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
3903-3265	Cellular Antenna Site Rental- County portion	\$ 49,332	\$ 31,420	64%	\$ 54,172	\$ 53,532	9%	\$ 4,200	-1%
3903-3280	Sales & Disposals	\$ -	\$ 485	#DIV/0!	\$ 836	\$ -	#DIV/0!	\$ -	-100%
3903-3281	Gain/Loss on Fixed Assets			#DIV/0!	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
3903-3285	Bedford Co Broadband Revenue	\$ 6,120	\$ 9,526	156%	\$ 16,424	\$ 11,160	82%		-32%
3903-3330	SML WTF Revenue (monthly bank interest)	\$ 10,000	\$ 33,904	339%	\$ 58,455	\$ 20,000	100%		-66%
3903-3290	Insurance proceeds (from prior FY)	\$ -	\$ 6,787	#DIV/0!	\$ 11,701		#DIV/0!		-100%
3904-3305	Bedford Co Support- Forest Sewer	\$ -		#DIV/0!	\$ -	\$ -	#DIV/0!		#DIV/0!
3904-3310	BOS Capital Contributions	\$ 1,000,000	\$ 893,641	89%	\$ 1,000,000	\$ 1,000,000	0%	\$ -	0%
3904-3311	Schools Utility Locating Revenue		\$ 1,537	#DIV/0!	\$ 2,651		#DIV/0!		-100%
3904-3312	Donated Assets	\$ -		#DIV/0!	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
3904-3315	Developer Line Contributions	\$ 200,000	\$ -	0%	\$ -	\$ 200,000	0%	\$ -	#DIV/0!
3904-3316	Contributions from WVWA (SML WTP)	\$ -		#DIV/0!	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
3904-3317	Developer Capital Recovery Fee Redemptions	\$ 20,000	\$ 392,400	1962%	\$ 676,552	\$ 20,000	0%	\$ -	-97%
3904-3325	Town of Bedford ARPA Projects		\$ 1,218,504		\$ 2,100,868				
3904-3335	Contributions from Outside Agencies	\$ -	\$ 303,955	#DIV/0!	\$ 524,061		#DIV/0!		-100%
3904-3340	Bedford County Projects (Moneta Park)	\$ -			\$ -		#DIV/0!		#DIV/0!
3904-3320	Customer Line Contributions		\$ 3,500	#DIV/0!	\$ 6,034		#DIV/0!	\$ -	-100%
Other Revenue and Contributions		\$ 2,485,452	\$ 3,534,458		\$ 5,553,134	\$ 2,504,692	0.8%	\$ 19,240	0%
								\$ -	
Total Revenue		\$ 20,292,861	\$ 14,672,851		\$ 24,757,260	\$ 21,359,733	5.3%	\$ 1,066,872	0%

Operating Expenses

		Current Fiscal Year 2024-2025			Fiscal Year 2025-2026			
		Existing Budget	Balance as of 1/31/2025	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
Account #	Description							
Salaries								
4000-0010	Salaries	\$ 5,401,899	\$ 2,901,943	\$ 5,003,350	\$ 5,850,583	8.3%	\$ 448,684	17%
4000-0019	On call Stipend	\$ 66,300	\$ 25,801	\$ 44,484	\$ 80,600	22%	\$ 14,300	81%
4000-0020	Overtime	\$ 380,927	\$ 181,497	\$ 312,926	\$ 461,767	21%	\$ 80,840	48%
4006-0010	Contracted & Intern Salaries		\$ -				\$ -	#DIV/0!
4000-4006	Salaries Total	\$ 5,849,126	\$ 3,109,241	\$ 5,360,760	\$ 6,392,950	9.3%	\$ 543,824	19.3%
General Office Expenses								
4010-0075	Board & Committee Meetings	\$ 1,000	\$ 410	\$ 707	\$ 1,000	0%	\$ -	41%
4010-0085	Long Range Planning	\$ 42,400	\$ -	\$ -	\$ 37,500		\$ (4,900)	#DIV/0!
4010-0100	Supplies	\$ 8,000	\$ 2,660	\$ 4,587	\$ 8,000	0%	\$ -	74%
4010-0103	Public Outreach Expenses	\$ 18,525	\$ 5,079	\$ 8,757	\$ 14,000	-24%	\$ (4,525)	60%
4010-0110	Building Maintenance Expense	\$ 42,500	\$ 38,347	\$ 66,115	\$ 52,000	22%	\$ 9,500	-21%
4010-0130	Postage & Shipping Expense	\$ 8,000	\$ 4,083	\$ 7,040	\$ 8,500	6%	\$ 500	21%
4010-0140	Commercial Phone Charges	\$ 14,400	\$ 8,245	\$ 14,216	\$ 14,400	0%	\$ -	1%
4010-0142	Cellular Phone Service	\$ 20,480	\$ 11,118	\$ 19,169	\$ 20,480	0%	\$ -	7%
4010-0150	Building Power & Utilities	\$ 24,000	\$ 11,244	\$ 19,386	\$ 24,000	0%	\$ -	24%
4010-0155	Building Fuel Costs	\$ 6,000	\$ 2,028	\$ 3,496	\$ 6,000	0%	\$ -	72%
4010-0160	Employee Bond	\$ 680	\$ 296	\$ 511	\$ 748	10%	\$ 68	46%
4010-0161	Building Insurance	\$ 3,025	\$ 2,508	\$ 4,325	\$ 3,328	10%	\$ 303	-23%
4010-0170	Advertising	\$ 18,000	\$ 8,687	\$ 14,978	\$ 20,000	11%	\$ 2,000	34%
4010-0175	Bank Service Charges	\$ 16,800	\$ 477	\$ 822	\$ 16,800	0%	\$ -	1943%
4010-0200	Accounting Services	\$ 50,000	\$ 31,720	\$ 54,690	\$ 50,000	0%	\$ -	-9%
4010-0220	Legal Expenses	\$ 18,000	\$ 24,081	\$ 41,519	\$ 18,000	0%	\$ -	-57%
4010-0400	Board of Directors Fees	\$ 28,500	\$ 16,625	\$ 28,664	\$ 28,500	0%	\$ -	-1%
4010-0401	Board of Directors Mileage	\$ 588	\$ 382	\$ 658	\$ 588	0%	\$ -	-11%
4010	General Office	\$ 320,898	\$ 167,991	\$ 289,639	\$ 323,844	1%	\$ 2,946	12%

Operating Expenses

		Current Fiscal Year 2024-2025			Fiscal Year 2025-2026			
		Existing Budget	Balance as of 1/31/2025	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
Account #	Description							
Employee Benefits & Related Expenses								
4100-0030	Payroll Taxes	\$ 442,386	\$ 245,281	\$ 422,898	\$ 482,895	9%	\$ 40,509	14%
4100-0040	VRS Retirement & Life	\$ 476,387	\$ 172,918	\$ 298,135	\$ 360,518	-24%	\$ (115,869)	21%
4100-0041	VRS Hybrid Disability	\$ 14,439	\$ 6,282	\$ 10,832	\$ 16,273	13%	\$ 1,834	50%
4100-0045	Unemployment Payments	\$ -	\$ -	\$ -			\$ -	
4100-0050	Health Insurance	\$ 990,731	\$ 501,113	\$ 863,989	\$ 1,088,505	10%	\$ 97,774	26%
4100-0055	Flexible Benefits Account	\$ 2,500	\$ 1,530	\$ 2,638	\$ 2,500	0%	\$ -	-5%
4100-0060	Workers Compensation Ins.	\$ 69,714	\$ 21,601	\$ 37,244	\$ 55,178	-21%	\$ (14,536)	48%
4100-0065	Employee Testing & Background Checks	\$ 8,606	\$ 3,633	\$ 6,264	\$ 8,605	0%	\$ (1)	37%
4100-0070	Mileage Reimbursements	\$ -	\$ -	\$ -	\$ -		\$ -	0%
4100-0075	Meetings	\$ 14,860	\$ 2,205	\$ 3,802	\$ 23,820	60%	\$ 8,960	526%
4100-0080	Professional Dues	\$ 17,410	\$ 4,509	\$ 7,775	\$ 14,111	-19%	\$ (3,299)	81%
4100-0085	Training & Education	\$ 116,026	\$ 24,441	\$ 42,139	\$ 102,493	-12%	\$ (13,534)	143%
4100-0086	Continuing education	\$ 36,285	\$ 16,936	\$ 29,200	\$ -	-100%	\$ (36,285)	-100%
4100-0090	Whistle Blower Hotline	\$ 500	\$ -	\$ -	\$ 500	0%	\$ -	#DIV/0!
4100-0095	Employee Referral Program	\$ 500	\$ -	\$ -	\$ 500	0%	\$ -	#DIV/0!
4100-0101	Clothing & Uniforms	\$ 62,380	\$ 22,749	\$ 39,223	\$ 77,298	24%	\$ 14,918	97%
4100-0102	Employee & Incentive Fund	\$ 34,350	\$ 26,614	\$ 45,886	\$ 34,750	1%	\$ 400	-24%
4100-0103	Safety	\$ 80,060	\$ 30,868	\$ 53,220	\$ 68,507	-14%	\$ (11,553)	29%
4100	Employee Benefits	\$ 2,367,134	\$ 1,080,681	\$ 1,863,244	\$ 2,336,454	-1%	\$ (30,680)	25%
Billing Costs								
4110-0091	Bad Debt Water	\$ 10,000	\$ -	\$ -	\$ 10,000	0%	\$ -	
4110-0093	Bad Debt Sewer	\$ 12,500	\$ -	\$ -	\$ 12,500	0%	\$ -	
4110-0094	Bad Debt Penalty & Misc Charges	\$ 2,500	\$ -	\$ -	\$ 2,500	0%	\$ -	
4110-0097	Collection Agency Expense	\$ 3,000		\$ -	\$ 3,000	0%	\$ -	
4110-0110	Bill Processing Services	\$ 117,064	\$ 55,661	\$ 95,968	\$ 101,726	-13%	\$ (15,338)	6%
4110-0112	Customer Notification Expenses	\$ 5,000	\$ 2,442	\$ 4,211	\$ 5,000	0%	\$ -	
4110-0115	Large Meter Testing and Rebuilds	\$ 50	\$ -	\$ -	\$ 150		\$ 100	
4110-0120	Software Maintenance	\$ 65,736	\$ 68,884	\$ 118,766	\$ 74,540	13%	\$ 8,804	-37%
4110-0125	Credit Card Processing Fees	\$ 52,000	\$ 20,499	\$ 35,342	\$ 56,550	9%	\$ 4,550	
4110-0175	Courier and Shredding Service	\$ 6,840	\$ 3,652	\$ 6,296	\$ 11,388	66%	\$ 4,548	
4110	Billing Costs	\$ 274,690	\$ 151,138	\$ 260,583	\$ 277,354	76%	\$ 2,664	\$ (0)

Operating Expenses

		Current Fiscal Year 2024-2025			Fiscal Year 2025-2026			
		Existing Budget	Balance as of 1/31/2025	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
Account #	Description							
Network Costs								
4120-0100	Information Systems Supplies	\$ 14,000	\$ 1,618	\$ 2,790	\$ 8,000	-43%	\$ (6,000)	187%
4120-0110	Network Contracted Services	\$ 64,160	\$ 45,067	\$ 77,702	\$ 71,660	12%	\$ 7,500	-8%
4120-0115	Continuing Software Support	\$ 259,436	\$ 139,904	\$ 241,214	\$ 205,245	-21%	\$ (54,191)	-15%
4120-0145	Internet & WAN Communications	\$ 11,350	\$ 9,488	\$ 16,358	\$ 18,570	64%	\$ 7,220	14%
4120	Network Costs	\$ 348,946	\$ 196,077	\$ 338,064	\$ 303,475	-13%	\$ (45,471)	-10%
Team Supplies and Vehicles								
4130-0100	Administration Supplies	\$ 2,160	\$ 339	\$ 585	\$ 2,160	0%	\$ -	269%
4140-0100	Customer Service Supplies	\$ 4,396	\$ 1,848	\$ 3,186	\$ 5,396	23%	\$ 1,000	69%
4210-0100	Engineering Supplies	\$ 32,973	\$ 17,033	\$ 29,367	\$ 35,111	6%	\$ 2,138	20%
4210-0110	Engineering Reviews-Contracted	\$ 96,000	\$ 31,097	\$ 53,616	\$ 61,800	-36%	\$ (34,200)	15%
4210-0141	Locating Notification Tickets	\$ 13,242	\$ 6,515	\$ 11,232	\$ 14,400	9%	\$ 1,158	28%
4210-0240	Construction Testing	\$ 5,204	\$ 697	\$ 1,202	\$ 4,240	-19%	\$ (964)	253%
4210	Office	\$ 153,975	\$ 57,529	\$ 99,188	\$ 123,107	-20%	\$ (30,868)	24%
4220-0100	Wastewater Operations Supplies	\$ 1,600	\$ 1,278	\$ 2,203	\$ 1,600	0%	\$ -	-27%
4223-0100	Water Operations Supplies	\$ 10,000	\$ 8,922	\$ 15,383	\$ 12,000	20%	\$ 2,000	
4221-0100	FROG Program Supplies	\$ 8,850	\$ 2,670	\$ 4,603	\$ 6,000	-32%	\$ (2,850)	30%
4222-0100	Pretreatment Supplies/Expenses	\$ 26,900	\$ 20,922	\$ 36,072	\$ 31,000	15%	\$ 4,100	-14%
4222-0200	Backflow Supplies	\$ 13,500	\$ 6,513	\$ 11,229	\$ 10,000	-26%	\$ (3,500)	
4225-0100	Lab Supplies	\$ 18,000	\$ 14,521	\$ 25,036	\$ 18,000		\$ -	-28%
4220-4225	Operations	\$ 78,850	\$ 54,825	\$ 94,526	\$ 78,600	0%	\$ (250)	-28%
4230-0100	Maintenance Supplies	\$ 62,146	\$ 40,379	\$ 69,620	\$ 69,612	12%	\$ 7,466	0%
4230-0110	Preventative Maintenance		\$ -	\$ -				
4240-0100	Vehicle & Equipment Supplies	\$ 46,360	\$ 40,831	\$ 70,398	\$ 46,350	0%	\$ (10)	-34%
4240-0110	Vehicle & Equipment Contracted Services	\$ 148,150	\$ 82,923	\$ 142,971	\$ 125,000	-16%	\$ (23,150)	-13%
4240-0155	Vehicle & Equipment Fuel	\$ 150,000	\$ 62,155	\$ 107,163	\$ 125,000	-17%	\$ (25,000)	17%
4240-0162	Vehicle & Equipment Insurance	\$ 41,597	\$ 24,041	\$ 41,450	\$ 45,757	10%	\$ 4,160	10%
4240	Vehicle & Equipment Costs	\$ 448,253	\$ 250,329	\$ 431,602	\$ 411,719	-8%	\$ (36,534)	-5%
System Expenses								
4250-0100	Forest Water Supplies	\$ 35,000	\$ 7,265	\$ 12,527	\$ 45,000	29%	\$ 10,000	259%
4250-0101	Forest Water Meter Installations	\$ 56,000		\$ -	\$ 56,000	0%	\$ -	#DIV/0!

Operating Expenses

		Current Fiscal Year 2024-2025			Fiscal Year 2025-2026			
Account #	Description	Existing Budget	Balance as of 1/31/2025	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
4250-0105	Forest Water Chemicals	\$ -		\$ -	\$ -		\$ -	#DIV/0!
4250-0110	Forest Water Contracted Services	\$ 40,000	\$ 19,153	\$ 33,022	\$ 35,000	-13%	\$ (5,000)	6%
4250-0115	Forest Water Repairs & Improvements	\$ 3,500		\$ -	\$ 3,500	0%	\$ -	#DIV/0!
4250-0140	Forest Water Communications	\$ 1,320		\$ -	\$ 1,320	0%	\$ -	#DIV/0!
4250-0150	Forest Water Power	\$ 6,000	\$ 351	\$ 605	\$ 6,000	0%	\$ -	892%
4250-0161	Forest Water Property Insurance	\$ 22,098	\$ 13,534	\$ 23,334	\$ 24,308	10%	\$ 2,210	4%
4250-0240	Forest Water Sampling & Testing	\$ 10,000	\$ 5,078	\$ 8,755	\$ 10,000	0%	\$ -	14%
4250-0300	Forest Water Purchased	\$ 721,266	\$ 270,746	\$ 466,803	\$ 721,266	0%	\$ -	55%
4250-0410	Forest Water VDH Fees	\$ 27,985	\$ 27,033	\$ 46,609	\$ 28,385	1%	\$ 400	-39%
4250	Forest Water Costs	\$ 923,169	\$ 343,159	\$ 591,653	\$ 930,778	1%	\$ 7,609	57%
4260-0100	Well System Supplies	\$ 7,500	\$ 4,840	\$ 8,344	\$ 9,000	20%	\$ 1,500	8%
4260-0105	Well systems Chemicals	\$ 6,500	\$ 4,544	\$ 7,834	\$ 9,000	38%	\$ 2,500	15%
4260-0101	Well Systems Meter Installations	\$ 500		\$ -	\$ 500	0%	\$ -	#DIV/0!
4260-0110	Well Systems Contracted Services	\$ 12,000	\$ 10,419	\$ 17,963	\$ 15,000	25%	\$ 3,000	-16%
4260-0115	Well Systems Repairs & Improvements	\$ 1,000	\$ -	\$ -	\$ 1,000	0%	\$ -	#DIV/0!
4260-0140	Well Systems Communication	\$ 500	\$ 207	\$ 358	\$ 500		\$ -	40%
4260-0150	Well Systems Power	\$ 6,000	\$ 3,349	\$ 5,774	\$ 7,000	17%	\$ 1,000	21%
4260-0161	Well Systems Property Insurance	\$ 952	\$ 651	\$ 1,123	\$ 1,047	10%	\$ 95	-7%
4260-0240	Well Systems Sampling & Testing	\$ 5,000	\$ 501	\$ 864	\$ 7,500	50%	\$ 2,500	768%
4260-0410	Well Systems VDH Fees	\$ 725	\$ 723	\$ 1,247	\$ 737	2%	\$ 12	-41%
4260	Well Systems Costs	\$ 40,677	\$ 25,233	\$ 43,505	\$ 51,285	26%	\$ 10,608	18%

Operating Expenses

		Current Fiscal Year 2024-2025			Fiscal Year 2025-2026			
Account #	Description	Existing Budget	Balance as of 1/31/2025	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
4265-0100	SML Water Distribution System Supplies	\$ 16,500	\$ 6,785	\$ 11,698	\$ 13,000	-21%	\$ (3,500)	11%
4265-0101	SML Water Distribution System Meter Ins	\$ 6,500	\$ -	\$ -	\$ 12,000	85%	\$ 5,500	#DIV/0!
4265-0110	SML Water Distribution System Contracte	\$ 6,200	\$ 12,253	\$ 21,126	\$ 12,000	94%	\$ 5,800	-43%
4265-0115	SML Water Distribution Repairs & Improv	\$ 2,200	\$ -	\$ -	\$ 1,000	-55%	\$ (1,200)	#DIV/0!
4265-0140	SML Water Distribution Communications	\$ 590	\$ -	\$ -	\$ 590	0%	\$ -	#DIV/0!
4265-0150	SML Water Distribution Power	\$ 840	\$ 551	\$ 951	\$ 840	0%	\$ -	-12%
4265-0155	SML Water Fuel Costs			\$ -				
4265-0240	SML Water Distribution System Sampling	\$ 8,000	\$ 2,218	\$ 3,823	\$ 5,000	-38%	\$ (3,000)	31%
4265-0410	SML Water Distribution System VDH Fee	\$ 5,002	\$ 4,908	\$ 8,462	\$ 5,153	3%	\$ 151	-39%
4265	SML Central Distribution System Co	\$ 45,832	\$ 26,715	\$ 46,060	\$ 49,583	8%	\$ 3,751	8%
4270-0100	Highpoint Facility Supplies	\$ 3,500	\$ 2,416	\$ 4,166	\$ 4,000	14%	\$ 500	-4%
4270-0105	Highpoint Facility Chemicals	\$ 5,000	\$ -	\$ -	\$ 7,500	50%	\$ 2,500	#DIV/0!
4270-0110	Highpoint Facility Contracted Services	\$ 8,200	\$ 28,452	\$ 49,055	\$ 14,000	71%	\$ 5,800	-71%
4270-0150	Highpoint Facility Power	\$ 14,500	\$ 6,990	\$ 12,052	\$ 14,500	0%	\$ -	20%
4270-0155	Highpoint Facility Propane	\$ 2,000	\$ 1,786	\$ 3,080	\$ 2,000	0%	\$ -	-35%
4270-0161	Highpoint Facility Property Insurance	\$ 6,945	\$ 4,579	\$ 7,895	\$ 7,640	10%	\$ 695	-3%
4270-0240	Highpoint Facility Sampling & testing	\$ -		\$ -	\$ -		\$ -	#DIV/0!
4270-0370	Highpoint Facility Raw Water Fee	\$ -		\$ -	\$ -		\$ -	
4270-0371	Highpoint Facility Road Maintenance Fee	\$ 1,419		\$ -	\$ 1,419	0%	\$ -	
4270	Highpoint Facility Costs	\$ 41,564	\$ 44,224	\$ 76,248	\$ 51,059	23%	\$ 9,495	-33%
4330-0100	SMLWTF Supplies	\$ 75,300	\$ 44,028	\$ 75,910	\$ 70,000	-7%	\$ (5,300)	-8%
4330-0105	SMLWTF Chemicals	\$ 100,000	\$ 76,365	\$ 131,663	\$ 115,000	15%	\$ 15,000	-13%
4330-0110	SMLWTF Contracted Services	\$ 150,000	\$ 76,168	\$ 131,325	\$ 160,000	7%	\$ 10,000	22%
4330-0140	SMLWTF Communications	\$ 1,640	\$ 1,002	\$ 1,728	\$ 1,640	0%	\$ -	-5%
4330-0150	SMLWTF Facility Power	\$ 240,000	\$ 145,661	\$ 251,140	\$ 240,000	0%	\$ -	-4%
4330-0155	SMLWTF Fuel Costs	\$ 1,000	\$ 2,805	\$ 4,837	\$ 2,500	150%	\$ 1,500	-48%
4330-0161	SMLWTF Property Insurance	\$ 10,314	\$ 9,602	\$ 16,556	\$ 11,345	10%	\$ 1,031	-31%
4330-0240	SMLWTF Sampling & Testing	\$ 10,000	\$ 650	\$ 1,121	\$ 10,000	0%	\$ -	792%
4330-0300	SMLWTF Water Quality Monitoring	\$ 7,500	\$ 7,500	\$ 12,931	\$ 7,500	0%	\$ -	-42%
4330-0370	SMLWTF Raw Water Fee	\$ 8,800		\$ -	\$ 8,800	0%	\$ -	#DIV/0!
4330	SMLWTF Expenses	\$ 604,554	\$ 363,782	\$ 614,279	\$ 626,785	4%	\$ 22,231	2%

Operating Expenses

Account #	Description	Current Fiscal Year 2024-2025			Fiscal Year 2025-2026			
		Existing Budget	Balance as of 1/31/2025	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
4275-0100	Central Water Distribution Supplies	\$ 37,500	\$ 33,970	\$ 58,568	\$ 45,000	20%	\$ 7,500	-23%
4275-0101	Central Water Distribution Meter Installation	\$ 3,750	\$ -	\$ -	\$ 3,750	0%	\$ -	0%
4275-0110	Central Water Distribution Contracted Services	\$ 99,500	\$ 81,640	\$ 140,758	\$ 100,000	1%	\$ 500	-29%
4275-0115	Central Water Distribution Repairs & Maintenance	\$ 40,000	\$ 100	\$ 172	\$ 30,000	-25%	\$ (10,000)	
4275-0120	Central Water Distribution Dam Inspection	\$ -	\$ -	\$ -	\$ -		\$ -	
4275-0140	Central Water Distribution Communication	\$ -	\$ -	\$ -			\$ -	
4275-0150	Central Water Power		\$ 76	\$ 131			\$ -	
4275-0155	Central Water Distribution Fuel	\$ 500		\$ -	\$ 500		\$ -	#DIV/0!
4275-0240	Central Water Distribution Sampling & Testing	\$ 12,750	\$ 3,579	\$ 6,171	\$ 12,750	0%	\$ -	107%
4275-0410	Central Water Distribution VDH fees	\$ 11,699	\$ 11,418	\$ 19,686	\$ 11,761	1%	\$ 62	-40%
4275	Central Water Distribution Costs	\$ 205,699	\$ 130,782	\$ 225,486	\$ 203,761	-1%	\$ (1,938)	-10%
4276-0100	Central Water Treatment Supplies	\$ 48,700	\$ 12,457	\$ 21,478	\$ 40,000	-18%	\$ (8,700)	86%
4276-0105	Central Water Treatment Chemicals	\$ 55,000	\$ 19,621	\$ 33,829	\$ 45,000	-18%	\$ (10,000)	33%
4276-0110	Central Water Treatment Contracted Services	\$ 20,000	\$ 43,836	\$ 75,579	\$ 20,000	0%	\$ -	-74%
4276-0140	Central Water Treatment Communication	\$ 1,020	\$ 624	\$ 1,076	\$ 1,020	0%	\$ -	-5%
4276-0150	Central Water Treatment Power	\$ 38,000	\$ 27,455	\$ 47,337	\$ 38,000	0%	\$ -	-20%
4276-0155	Central Water Treatment Fuel	\$ 1,800		\$ -	\$ 2,000	11%	\$ 200	#DIV/0!
4276-0161	Central Water Treatment Property Insurance	\$ 23,557	\$ 10,378	\$ 17,892	\$ 25,913	10%	\$ 2,356	45%
4276-0161	Central Water Treatment Sampling & Testing	\$ 1,500	\$ 920	\$ 1,586	\$ 1,500	0%	\$ -	-5%
4276	Central Water Treatment Costs	\$ 189,577	\$ 115,291	\$ 198,777	\$ 173,433	-9%	\$ (16,144)	-13%
4280-0100	Stewartsville Water Supplies	\$ 3,000	\$ 487	\$ 839	\$ 3,000	0%	\$ -	258%
4280-0101	Stewartsville Water Meter Installations	\$ 500		\$ -	\$ 500	0%	\$ -	#DIV/0!
4280-0110	Stewartsville Water Contracted Services	\$ 2,700	\$ 1,560	\$ 2,690	\$ 2,700	0%	\$ -	0%
4280-0115	Stewartsville Water Repairs & Maintenance	\$ 2,500		\$ -	\$ 2,500	0%	\$ -	#DIV/0!
4280-0140	Stewartsville Water Communications	\$ 600	\$ 332	\$ 572	\$ 600		\$ -	5%
4280-0150	Stewartsville Water Power	\$ 400	\$ 98	\$ 168	\$ 400	0%	\$ -	138%
4280-0161	Stewartsville Water Property Insurance	\$ 872	\$ 419	\$ 722	\$ 959	10%	\$ 87	33%
4280-0240	Stewartsville Water Sampling & testing	\$ 2,000	\$ 361	\$ 622	\$ 5,500	175%	\$ 3,500	785%
4280-0300	Stewartsville Water Purchased	\$ 38,500	\$ 18,182	\$ 31,348	\$ 38,500	0%	\$ -	23%
4280-0410	Stewartsville Water VDH Fees	\$ 429	\$ 429	\$ 740	\$ 429	0%	\$ -	-42%
4280	Stewartsville Water Costs	\$ 51,501	\$ 21,866	\$ 37,700	\$ 55,088	7%	\$ 3,587	46%
4290-0100	Forest Sewer Supplies	\$ 65,400	\$ 22,988	\$ 39,634	\$ 65,000	-1%	\$ (400)	64%

Operating Expenses

Account #	Description	Current Fiscal Year 2024-2025			Fiscal Year 2025-2026			
		Existing Budget	Balance as of 1/31/2025	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
4290-0105	Forest Sewer Chemicals	\$ 64,000	\$ 47,713	\$ 82,264	\$ 64,000	0%	\$ -	-22%
4290-0110	Forest Sewer Contracted Services	\$ 84,000	\$ 23,485	\$ 40,491	\$ 64,000	-24%	\$ (20,000)	58%
4290-0115	Forest Sewer Repairs & Improvements	\$ 9,200	\$ -	\$ -	\$ 15,000	63%	\$ 5,800	#DIV/0!
4290-0140	Forest Sewer Communications	\$ 3,600	\$ 605	\$ 1,043	\$ 3,600	0%	\$ -	245%
4290-0150	Forest Sewer Power	\$ 37,200	\$ 28,971	\$ 49,949	\$ 37,200	0%	\$ -	-26%
4290-0155	Forest Sewer Fuel Costs	\$ 3,000	\$ -	\$ -	\$ 3,000	0%	\$ -	#DIV/0!
4290-0161	Forest Sewer Property Insurance	\$ 6,293	\$ 8,222	\$ 14,177	\$ 6,922	10%	\$ 629	-51%
4290-0240	Forest Sewer Sampling & Testing	\$ 500	\$ -	\$ -	\$ 500	0%	\$ -	#DIV/0!
4290-0350	Forest Sewer Treatment Costs	\$ 384,000	\$ 192,000	\$ 384,000	\$ 384,000	0%	\$ -	0%
4290	Forest Sewer Costs	\$ 657,193	\$ 323,983	\$ 611,558	\$ 643,222	-2%	\$ (13,971)	5%
4291-0100	Center Sewer Collection Supplies	\$ 65,000	\$ 18,718	\$ 32,273	\$ 50,000	-23%	\$ (15,000)	55%
4291-0110	Center Sewer Collection Contracted Serv	\$ 74,500	\$ 53,861	\$ 92,864	\$ 75,000	1%	\$ 500	-19%
4291-0115	Center Sewer Collection Repairs & Impro	\$ 10,000	\$ 1,913	\$ 3,298	\$ 25,000	150%	\$ 15,000	658%
4291-0150	Center Sewer Collection Power	\$ 50,000	\$ 29,931	\$ 51,606	\$ 50,000	0%	\$ -	-3%
4291-0155	Center Sewer Collection Fuel Costs	\$ 3,000	\$ 3,810	\$ 6,569	\$ 3,000	0%	\$ -	-54%
4291-0240	Center Sewer Collection Sampling & Tes	\$ 300	\$ 41	\$ 71	\$ 300		\$ -	324%
4291	Center Sewer Collection System Cos	\$ 202,800	\$ 108,275	\$ 186,680	\$ 203,300	0%	\$ 500	9%
4293-0100	Center Sewer Treatment Supplies	\$ 65,000	\$ 54,031	\$ 93,156	\$ 85,000	31%	\$ 20,000	-9%
4293-0105	Center Sewer Treatment Chemicals	\$ 125,000	\$ 75,808	\$ 130,703	\$ 130,000	4%	\$ 5,000	-1%
4293-0110	Center Sewer Treatment Contracted Serv	\$ 80,000	\$ 23,034	\$ 39,714	\$ 80,000	0%	\$ -	101%
4293-0115	Center Sewer Treatment Sludge Tipping	\$ 33,000	\$ 18,775	\$ 32,371	\$ 35,000	6%	\$ 2,000	8%
4293-0140	Center Sewer Treatment Communication	\$ 12,000	\$ 3,822	\$ 6,589	\$ 12,000	0%	\$ -	82%
4293-0150	Center Sewer Treatment Power	\$ 120,000	\$ 55,463	\$ 95,625	\$ 120,000	0%	\$ -	25%
4293-0155	Center Sewer Treatment Fuel	\$ 1,500	\$ 534	\$ 921	\$ 2,000	33%	\$ 500	117%
4293-0161	Center Sewer Treatment Property Insuran	\$ 19,903	\$ 9,880	\$ 17,035	\$ 21,893	10%	\$ 1,990	29%
4293-0240	Center Sewer Treatment Sampling & Tes	\$ 46,000	\$ 32,470	\$ 55,983	\$ 60,000	30%	\$ 14,000	7%
4293-0411	Center Sewer Treatment DEQ charges	\$ 11,000	\$ 10,886	\$ 18,769	\$ 11,000	0%	\$ -	-41%
4293	Center Sewer Treatment Costs	\$ 513,403	\$ 284,703	\$ 490,867	\$ 556,893	8%	\$ 43,490	13%

Operating Expenses

Account #	Description	Current Fiscal Year 2024-2025			Fiscal Year 2025-2026			
		Existing Budget	Balance as of 1/31/2025	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
4292-0100	Moneta Sewer Collection Supplies	\$ 15,000	\$ 13,957	\$ 24,065	\$ 15,000	0%	\$ -	-38%
4292-0105	Moneta Sewer Collection Chemicals		\$ 352	\$ 607	\$ -		\$ -	-100%
4292-0110	Moneta Sewer Collection Contracted Serv	\$ 44,000	\$ 5,363	\$ 9,247	\$ 35,000	-20%	\$ (9,000)	278%
4292-0115	Moneta Sewer Collection Repairs & Improvements		\$ -	\$ -	\$ 5,000		\$ 5,000	#DIV/0!
4292-0140	Moneta Sewer Collection System Commu	400	\$ 207	\$ 358	400		\$ -	12%
4292-0150	Moneta Sewer Collection Power	\$ 18,500	\$ 9,705	\$ 16,732	\$ 18,500	0%	\$ -	11%
4292-0155	Moneta Sewer Collection Fuel Costs	\$ 10,000	\$ -	\$ -	\$ 10,000	0%	\$ -	#DIV/0!
4292-0240	Moneta Sewer Collection Sampling & tes	\$ 2,000	\$ 156	\$ 269	\$ 2,000		\$ -	642%
4292	Moneta Sewer Collection System Co	\$ 89,900	\$ 29,741	\$ 51,278	\$ 85,900	-4%	\$ (4,000)	68%
4294-0100	Moneta Sewer Treatment Supplies	\$ 20,000	\$ 6,927	\$ 11,943	\$ 15,000	-25%	\$ (5,000)	26%
4294-0105	Moneta Sewer Treatment Chemicals	\$ 13,000	\$ 1,639	\$ 2,826	\$ 10,000	-23%	\$ (3,000)	254%
4294-0110	Moneta Sewer Contracted Services	\$ 28,000	\$ 9,386	\$ 16,182	\$ 25,000	-11%	\$ (3,000)	54%
4294-0115	Moneta Sewer Sludge Tipping Fees	\$ 9,500	\$ 3,278	\$ 5,652	\$ 6,500	-32%	\$ (3,000)	15%
4294-0140	Moneta Sewer Treatment Communication	\$ 1,800	\$ 1,120	\$ 1,931	\$ 1,800	0%	\$ -	-7%
4294-0150	Moneta Sewer Treatment Power	\$ 60,000	\$ 29,411	\$ 50,709	\$ 60,000	0%	\$ -	18%
4294-0155	Moneta Sewer Fuel	\$ 1,000	\$ 342	\$ 590	\$ 1,200		\$ 200	103%
4294-0161	Moneta Sewer Treatment Property Insura	\$ 7,801	\$ -	\$ -	\$ 8,581	10%	\$ 780	#DIV/0!
4294-0240	Moneta Sewer Treatment Sampling & Tes	\$ 20,000	\$ 13,255	\$ 22,853	\$ 27,000	35%	\$ 7,000	18%
4294-0411	Moneta Sewer DEQ charges	\$ 3,300	\$ 3,408	\$ 5,876	\$ 3,500	6%	\$ 200	-40%
4294	Moneta Sewer Treatment Costs	\$ 164,401	\$ 68,766	\$ 118,562	\$ 158,581	-4%	\$ (5,820)	34%
4295-0100	Montvale Sewer Supplies	\$ 10,000	\$ 3,028	\$ 5,221	\$ 7,000	-30%	\$ (3,000)	34%
4295-0105	Montvale Sewer Chemicals	\$ 1,400	\$ 352	\$ 607	\$ 2,000	43%	\$ 600	230%
4295-0110	Montvale Sewer Contracted Services	\$ 8,000	\$ 36,906	\$ 63,631	\$ 8,000	0%	\$ -	-87%
4295-0115	Montvale Sewer Repairs & Improvements	\$ -	\$ -	\$ -	\$ -		\$ -	#DIV/0!
4295-0140	Montvale Sewer Communication	\$ 300	\$ 125	\$ 215	\$ 300	0%		
4295-0150	Montvale Sewer Power	\$ 500	\$ 6,410	\$ 11,052	\$ 500	0%	\$ -	-95%
4295-0155	Montvale WWTP Fuel Costs	\$ 250	\$ 73	\$ 126	\$ 250	0%	\$ -	98%
4295-0161	Montvale Sewer Property Insurance	\$ 1,101	\$ 478	\$ 825	\$ 1,211	10%	\$ 110	47%
4295-0240	Montvale Sewer Sampling & testing	\$ 10,000	\$ 2,706	\$ 4,665	\$ 7,000	-30%	\$ (3,000)	50%
4295-0411	Montvale Sewer DEQ Charges	\$ 2,500	\$ 2,727	\$ 4,702	\$ 3,000	20%	\$ 500	-36%
4295	Montvale Sewer Treatment Costs	\$ 34,051	\$ 52,805	\$ 91,044	\$ 29,261	-14%	\$ (4,790)	-68%
4296-0100	Montvale Sewer Collection Supplies	\$ 4,000		\$ -	\$ 1,000	-75%	\$ -	40%
4296-0110	Montvale Sewer Collection Contracted Se	\$ 2,500	\$ 480	\$ 828	\$ 1,000	-60%	\$ -	-95%
4296-0115	Montvale Sewer Collection Repairs & Improvements			\$ -	\$ -		\$ -	98%

Operating Expenses

		Current Fiscal Year 2024-2025			Fiscal Year 2025-2026			
Account #	Description	Existing Budget	Balance as of 1/31/2025	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
4296-0150	Montvale Sewer Collection Power			\$ -	\$ -		\$ 110	47%
4296-0155	Montvale Sewer Collection Fuel Costs			\$ -	\$ -		\$ (3,000)	50%
4296-0240	Montvale Sewer Collection Sampling & Testing			\$ -	\$ -		\$ 500	-36%
4291	Montvale Sewer Collection System Costs	\$ 6,500	\$ 480	\$ 828	\$ 2,000			
4340-0100	Mariners Landing Sewer Supplies	\$ 37,000	\$ 4,837	\$ 8,340	\$ 22,000	-41%	\$ (15,000)	164%
4340-0105	Mariners Landing Sewer Chemicals	\$ 1,500	\$ -	\$ -	\$ 1,500	0%	\$ -	#DIV/0!
4340-0140	Mariners Landing Sewer Contracted Serv	\$ 34,000	\$ 19,518	\$ 33,652	\$ 40,000	18%	\$ 6,000	19%
4340-0115	Mariners Landing Sewer Sludge Tipping Fees	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
4340-0140	Mariners Landing Sewer Communication	\$ 2,400	\$ 393	\$ 678	\$ 2,400	0%	\$ -	254%
4340-0150	Mariners Landing Sewer Power	\$ 28,000	\$ 14,557	\$ 25,099	\$ 28,000	0%	\$ -	12%
4340-0155	Mariners Landing Sewer Fuel Costs	\$ 2,000	\$ -	\$ -	\$ 2,000	0%	\$ -	#DIV/0!
4340-0161	Mariners Landing Sewer Insurance	\$ 2,400	\$ -	\$ -	\$ 2,400	0%	\$ -	#DIV/0!
4340-0240	Mariners Landing Sewer Sampling & Tes	\$ 3,500	\$ 1,719	\$ 2,964	\$ 5,000	43%	\$ 1,500	69%
4340-0411	Mariners Landing Sewer DEQ Permit Fees	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
	Mariners Landing Sewer Costs	\$ 110,800	\$ 41,025	\$ 70,732	\$ 103,300	-7%	\$ (7,500)	46%
4350-0100	Cedar Rock Sewer Supplies	\$ 10,000	\$ 3,994	\$ 6,886	\$ 10,000	0%	\$ -	45%
4350-0105	Cedar Rock Sewer Chemicals	\$ 1,000	\$ 352	\$ 607	\$ 1,000	0%	\$ -	65%
4350-0110	Cedar Rock Sewer Contracted Services	\$ 12,000	\$ 3,091	\$ 5,329	\$ 15,000	25%	\$ 3,000	181%
4350-0115	Cedar Rock Sewer Sludge Tipping Fees	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
4350-0140	Cedar Rock Sewer Communication	\$ 400	\$ 207	\$ 358	\$ 400	0%	\$ -	12%
4350-0150	Cedar Rock Sewer Power	\$ 9,500	\$ 5,425	\$ 9,354	\$ 9,500	0%	\$ -	2%
4350-0155	Cedar Rock Sewer Fuel Costs	\$ 500	\$ -	\$ -	\$ 500	0%	\$ -	#DIV/0!
4350-0161	Cedar Rock Sewer Property Insurance	\$ 100	\$ 103	\$ 178	\$ 100	0%	\$ -	-44%
4350-0240	Cedar Rock Sewer Sampling & Testing	\$ 900	\$ 867	\$ 1,495	\$ 4,500	400%	\$ 3,600	201%
4350-0411	Cedar Rock Sewer DEQ Permit Fees	\$ 2,600	\$ 2,727	\$ 4,702	\$ 2,900	12%	\$ 300	-38%
	Cedar Rock Sewer Costs	\$ 37,000	\$ 16,767	\$ 28,908	\$ 43,900	19%	\$ 6,900	52%
4360-0100	Paradise Point Water Supplies	\$ 5,000	\$ 1,170	\$ 2,018	\$ 5,000	0%	\$ -	148%
4360-0105	Paradise Point Water Chemicals	\$ 5,000	\$ 1,167	\$ 2,011	\$ 3,500	-30%	\$ (1,500)	74%
4360-0140	Paradise Point Water Contracted Service	\$ 10,000	\$ 7,686	\$ 13,252	\$ 12,000	20%	\$ 2,000	-9%
4360-0140	Paradise Point Water Communication	\$ 350	\$ -	\$ -	\$ 350	0%	\$ -	#DIV/0!
4360-0150	Paradise Point Water Power	\$ 5,000	\$ 276	\$ 475	\$ 5,000	0%	\$ -	952%
4360-0155	Paradise Point Water Fuel Costs	\$ 100	\$ -	\$ -	\$ 100	0%	\$ -	#DIV/0!

Operating Expenses

		Current Fiscal Year 2024-2025			Fiscal Year 2025-2026			
Account #	Description	Existing Budget	Balance as of 1/31/2025	Projected to June 2025	FY 25-26 APPROVED Budget	% Difference from FY 24-25 Budget	\$ Difference from FY 24-25 Budget	Difference from Projected June 2025
4360-0161	Paradise Point Water Insurance		\$ 21	\$ 36	\$ -	#DIV/0!	\$ -	-100%
4360-0240	Paradise Point Water Sampling & Testing	\$ 1,000	\$ 429	\$ 740	\$ 1,000	0%	\$ -	35%
4360-0410	Paradise Point Water VDH fees	\$ 75	\$ -	\$ -	\$ 75	0%	\$ -	#DIV/0!
	Paradise Point Water Expenses	\$ 26,525	\$ 10,749	\$ 18,533	\$ 27,025	2%	\$ 500	46%
4300-0100	Schools WWTP Supplies	\$ 10,000	\$ 2,603	\$ 4,489	\$ 12,000	20%	\$ 2,000	167%
4300-0105	Schools WWTP Chemicals	\$ 10,000	\$ 4,919	\$ 8,481	\$ 12,000	20%	\$ 2,000	41%
4300-0110	Schools WWTP Contracted Services	\$ 15,000	\$ -	\$ -	\$ 15,000	0%	\$ -	#DIV/0!
4300-0240	Schools Testing	\$ 8,500	\$ 808	\$ 1,393	\$ 9,000	6%	\$ 500	546%
4310-0110	Closed Schools Contracted Services			\$ -	\$ -	#DIV/0!	\$ -	
4320-0100	Franklin County Supplies	\$ 6,000	\$ (1,535)	\$ (2,647)		-100%	\$ (6,000)	-100%
4320-0105	Franklin County Chemicals	\$ 7,000	\$ 354	\$ 610		-100%	\$ (7,000)	
4320-0240	Franklin County Sampling & Testing	\$ 500		\$ -		-100%	\$ (500)	#DIV/0!
4300	Contract Operations	\$ 57,000	\$ 7,149	\$ 12,326	\$ 48,000	-16%	\$ (9,000)	289%
4600-0100	BRWA & EDA Contributions for Development							
	Total Operating Expenditures	\$ 13,844,018	\$ 7,083,306	\$ 12,252,631	\$ 14,290,657	3%	\$ 446,639	17%

Debt Service Summary

Listing of Debt

Issue	Principal Payment	Interest Payment	Total Debt Service Payment	Coverage Required		Notes:
				%	Dollars	
a. 2005 Spring			\$ -	15.0%	\$ -	Bedford County Moral Obligation
b. 2009 (2002 A refunding)			\$ -	15.0%	\$ -	Bedford County Moral Obligation
c. Lynchburg Sewer Debt	\$ 60,435.85	\$ 1,482.33	\$ 61,918.18	0.0%	\$ -	
d. 2012 (2005 Refunding)			\$ -	15.0%	\$ -	Bedford County Moral Obligation
e. 2014 (2005 Refunding)	\$ 890,000.00	\$ 19,706.25	\$ 909,706.25	15.0%	\$ 136,455.94	Bedford County Moral Obligation
f. City W&S Debt	\$ 617,000.00	\$ 18,201.50	\$ 635,201.50	1.0%	\$ 6,352.02	assumed debt from City
g. 2015 Fall VRA	\$ 840,000.00	\$ 897,281.26	\$ 1,737,281.26	15.0%	\$ 260,592.19	SMLWTP project
h. 2019 (2009 refunding)			\$ -	15.0%	\$ -	Bedford County Moral Obligation
i.. 2020 VRA (ESCO)	\$ 215,000.00	\$ 103,359.39	\$ 318,359.39	15.0%	\$ 47,753.91	
j. VA Clean Water Revolving	\$ 540,527.00	\$ 69,585.06	\$ 610,112.06	15.0%	\$ 91,516.81	
k. Totals	\$ 3,162,962.85	\$ 1,109,615.79	\$ 4,272,578.64		\$ 542,670.86	

Summary

Description	Amount
l. Total Principal and Interest (row g. above)	\$ 4,272,578.64
m. Trustee Fees	
n. Gross Debt service paid by BRWA (h.+i.+j.)	\$ 4,272,578.64
o. Bedford County Contribution	\$ (1,000,000.00)
p. Net Debt service paid by BRWA (k.-l.)	\$ 3,272,578.64

Coverage

Required Debt Coverage, from both reserve fund accounts and operating revenue coverage (15% of total principal and interest from row a. through e. above)		\$ 536,318.84
Required Debt Coverage, for assumed debt from City (1.00% of total principal and interest from row f. above)		\$ 6,352.02
s. Total Required Debt Coverage (n.+o.)		\$ 542,670.86



RESOLUTION

2025-05.04

FY 2025-2026 Capital Improvement Projects

At a regular meeting of the Bedford Regional Water Authority ("Authority") Board of Directors, held in the Board Meeting Room at the Authority's Administrative Annex Building on the 20th day of May 2025, beginning at 7:00 p.m.:

WHEREAS, the Board of Directors of the Bedford Regional Water Authority approved the Fiscal Year 2025-2026 Operating Budget ("Operating Budget") with resolution 2025-05.03, with Total Revenues in the amount of \$21,359,733 and Cash Operating Expenses in the amount of \$18,563,235; and,

WHEREAS, the total operating coverage minus replacement capital as of July 1, 2025 is projected to be \$ 664,498; and,

WHEREAS the Finance Committee has reviewed the complete listing of proposed purchases and projects expenditures, and have recommended approval to the Board of Directors; now,

THEREFORE, BE IT RESOLVED, that the Board of Directors of the Bedford Regional Water Authority does hereby approve of proceeding with the FY 2025-2026 Capital Improvement Projects presented in the amount of \$662,000 with the specific authorization given to the Executive Director to add, delete, or reprioritize the items on the presented project listing as long as the total amount of the capital expenditures does not exceed the amount listed above without further board action.

On behalf of the Finance Committee, Member Mele made a motion to approve this resolution.

Being a motion from a committee, a second motion was not needed.

Board Member Votes: 7 Aye, 0 Nay, 0 Abstain. The motion carried.

CERTIFICATION

The undersigned secretary of the Bedford Regional Water Authority does hereby certify that the foregoing is a true, complete, and correct Resolution adopted by a vote of a majority of the Directors of the Bedford Regional Water Authority, present at a regular meeting of the Board of Directors of the Bedford Regional Water Authority duly called and held May 20, 2025 at which a quorum was present and acting throughout, and that the same has not been amended or rescinded and is in full force and effect as of the date of the above mentioned meeting.

 Brian Key
2025.05.21 14:32:31 -04'00'

Brian M. Key, Secretary,
Bedford Regional Water Authority

(SEAL)

Projects by Service Area	FY 2025-2026	Critical Needs
Cedar Rock WWTP		
Cedar Rock WWTP - Restructure influent valve	\$ 10,000	\$ -
Central WTP		
Central WTP - Basin Valves replacement Phase 1	\$ 75,000	\$ 75,000
Central WWTP		
Central WWTP - Repair Primary Clarifier #2	\$ 50,000	\$ 50,000
Central WWTP - Replace grit collector #1	\$ 130,000	\$ 130,000
Central WWTP - Secondary clarifier 1 repair.	\$ 60,000	\$ 60,000
Central WWTP - Electric Pallet Lift	\$ 10,000	\$ -
Central WWTP - Filter feed pump	\$ 15,000	\$ -
Central WWTP - Install new raw grinder	\$ 15,000	\$ 15,000
Mariners WWTP		
Mariners WWTP - Replace chains and sprockets on both Bio-wheels	\$ 40,000	\$ -
Moneta WWTP		
Moneta WWTP - Replace chains and sprockets on Train A Biowheels	\$ 60,000	\$ 60,000
Paradise Point		
Generator for Paradise Point	\$ 15,000	\$ -
Paradise Point - Pipe and pump replacements	\$ 22,000	\$ -
Valley Mills		
Generator for Valley Mills	\$ 15,000	\$ -
Valley Mills - SCADA	\$ 30,000	\$ -
Moneta		
Moneta LS #1 - Wet Well Wizard / Blower System	\$ 40,000	\$ -
MVS		
Generators for Mountain View Shores	\$ 75,000	\$ -
Grand Total	\$ 662,000	\$ 390,000