

**SEWER FUND BUDGET**  
**June 1, 2025 - May 31, 2026**

		<b>Actual 2023-2024</b>	<b>Adopted 2024-2025</b>	<b>Actual 9 months 2024-2025</b>	<b>Tentative 2025-2026</b>	<b>2025-2026 vs. 2024-2025</b>
ES-1955-4-400	Special Items-Payment in Lieu of Taxes (MUB Barns)	732	861	972	845	(16)
ES-1989-4-400	Other Gov't Support	-	-	-	-	-
ES-1990-4-400	Contingent	-	20,000	-	50,000	30,000
ES-1994-4-400	Depreciation	586,254	596,000	-	600,000	4,000
ES-1995-4-400	Special Items-Loss on Sale of Equipment	-	-	-	-	-
ES-1996-1-100	Special Items Contribution of Labor	-	-	-	-	-
ES-1996-4-400	Special Items - Contribution of Services	3,791	4,139	3,913	5,218	1,079
<b>TOTAL SPECIAL ITEMS</b>		<b>590,777</b>	<b>621,001</b>	<b>4,885</b>	<b>656,063</b>	<b>35,063</b>
<b>ES8110</b>	<b>ADMINISTRATION</b>					
ES-8110-1-100	Office Staff	59,404	63,535	41,843	56,895	(6,640)
ES-8110-1-120	Director(s) of Public Works	41,448	42,221	27,723	46,727	4,507
ES-8110-1-130	Finance Staff	57,810	60,391	41,273	62,084	1,693
ES-8110-1-140	Board	7,489	7,488	5,370	7,488	-
ES-8110-1-150	Meter Reader/Utility Service Worker	28,243	39,958	22,831	42,399	2,441
ES-8110-1-170	Village Attorney	8,241	8,242	5,910	8,530	288
ES-8110-4-410	Contractual Services	10,652	8,406	2,640	13,400	4,994
ES-8110-4-411	KWIC Dues/Fees	2,787	3,787	3,787	3,800	13
ES-8110-4-420	Phone/Internet/Utilities	1,444	1,718	1,060	2,000	282
ES-8110-4-425	Rent/PILOT	16,322	17,934	17,934	17,975	41
ES-8110-4-430	Insurance	16,147	16,722	16,781	17,600	878
ES-8110-4-450	Computer Service & Supply	5,355	6,591	6,731	6,900	309
ES-8110-4-460	Administration-Conference/Training/Trave	89	-	-	-	-
ES-8110-4-470	Audit Fees	3,181	3,460	3,260	3,600	140
ES-8110-4-480	Professional & Training	1,295	2,665	872	2,600	(65)
ES-8110-4-500	Supplies & Materials	9,061	7,374	6,365	7,700	326
ES-8110-4-510	Computer Supplies	-	-	-	-	-
<b>TOTAL ADMINISTRATION</b>		<b>268,970</b>	<b>290,491</b>	<b>204,380</b>	<b>299,700</b>	<b>9,208</b>
<b>ES8120</b>	<b>SANITARY SEWER</b>					
ES-8120-1-100	Personal Services	67,786	87,493	55,908	64,743	(22,750)
ES-8120-1-140	Maintenance on Mains	-	-	-	-	-
ES-8120-4-400	Engineering	5,052	7,250	5,655	4,000	(3,250)
ES-8120-4-410	Contractual Service	2,047	929	3,631	600	(329)
ES-8120-4-412	Gas & Oil	6,617	7,996	4,435	7,208	(788)
ES-8120-4-413	I&I Correction	-	5,000	-	8,000	3,000
ES-8120-4-414	Maintenance on Mains	27	5,000	18	5,000	-
ES-8120-4-416	Maintenance Meters	-	1,500	-	6,500	5,000
ES-8120-4-417	Maintenance on Vehicles	3,910	4,000	4,555	6,800	2,800
ES-8120-4-418	Maintenance on Buildings/Grounds	174	6,000	1,240	6,800	800
ES-8120-4-420	Phone	749	752	460	400	(352)
ES-8120-4-450	Computer Service & Supply	-	-	11	-	-
ES-8120-4-460	Conference/Travel/Training	-	-	-	-	-
ES-8120-4-480	Prof Fees/Publications	443	-	538	2,000	2,000
ES-8120-4-500	Supplies & Materials	22,300	15,450	7,559	24,667	9,217
ES-8120-4-520	Distribution Meters	66,409	7,500	11,233	1,750	(5,750)
ES-8120-4-550	Hicks and Monnel Pump Stations	4,385	9,670	10,609	12,700	3,030
<b>TOTAL SANITARY SEWER</b>		<b>179,899</b>	<b>158,541</b>	<b>105,851</b>	<b>151,168</b>	<b>(7,373)</b>

**SEWER FUND BUDGET**  
June 1, 2025 - May 31, 2026

		Actual 2023-2024	Adopted 2024-2025	Actual 9 months 2024-2025	Tentative 2025-2026	2025-2026 vs. 2024-2025
<b>ES8130</b>	<b>SEWAGE TREATMENT</b>					
ES-8130-1-100	Personal Services	335,079	370,598	237,156	378,263	7,664
ES-8130-1-120	Personal Services-Part Time	-	11,778	8,470	11,778	-
ES-8130-2-200	Equipment	1,951	-	-	-	-
ES-8130-4-400	Engineering	7,423	25,000	7,568	25,000	-
ES-8130-4-410	Contractual Services	55,339	63,565	40,928	65,855	2,290
ES-8130-4-411	Legal Fees	-	-	-	-	-
ES-8130-4-412	Gas & Oil	8,749	10,121	3,685	9,655	(466)
ES-8130-4-413	Fees & Permits	8,300	8,200	8,200	8,200	-
ES-8130-4-414	Sludge Landfill Fees	104,228	168,840	72,002	130,000	(38,840)
ES-8130-4-417	Maint on Vehicles	10,202	5,000	4,898	8,000	3,000
ES-8130-4-418	Maint on Plant	61,764	78,406	45,991	69,206	(9,200)
ES-8130-4-420	Phone/Internet/Utilities	215,528	277,396	183,718	318,600	41,204
ES-8130-4-425	Rent	16,322	17,934	17,934	10,436	(7,497)
ES-8130-4-430	Insurance	46,348	49,547	49,588	53,500	3,953
ES-8130-4-440	Lab Services	31,139	35,994	36,495	34,000	(1,994)
ES-8130-4-450	Computer Service & Supply	5,207	6,158	5,012	6,800	642
ES-8130-4-470	Audit Fees	4,772	9,623	11,540	9,900	277
ES-8130-4-480	Professional & Training	13,317	10,647	7,688	9,310	(1,337)
ES-8130-4-500	Supplies & Materials	43,041	37,060	33,620	38,230	1,170
ES-8130-4-505	Process Machinery	32,198	33,700	13,477	32,500	(1,200)
ES-8130-4-515	Septage Acceptance Plant	-	-	-	10,000	10,000
ES-8130-4-520	Alum	123,809	110,000	105,973	120,500	10,500
ES-8130-4-530	Other Chemicals	44,712	51,000	33,430	56,100	5,100
<b>TOTAL SEWAGE TREATMENT</b>		<b>1,169,430</b>	<b>1,380,566</b>	<b>927,374</b>	<b>1,405,832</b>	<b>25,266</b>
<b>ES9000</b>	<b>EMPLOYEE BENEFITS</b>					
ES-9010-8-800	STATE RETIREMENT	108,758	87,089	71,333	93,854	6,765
ES-9030-8-800	FICA/MEDICARE	44,264	52,915	33,388	51,936	(979)
ES-9040-8-800	WORKERS' COMPENSATION	6,582	5,186	5,146	6,076	890
ES-9050-8-800	UNEMPLOYMENT INSURANCE	2,203	2,577	338	338	(2,239)
ES-9055-8-800	DISABILITY INSURANCE	2,297	2,083	633	798	(1,285)
ES-9060-8-800	HEALTH INSURANCE	83,462	71,690	37,845	27,036	(44,654)
ES-9060-8-801	HEALTH INSURANCE-RETIREE	1,800	1,386	646	5,950	4,564
ES-8130-8-800	SEWAGE TREATMENT HEALTH INSURANCE	-	-	15,296	47,609	47,609
ES-8130-8-801	SEWAGE TREATMENT HEALTH INS-RETIREE	-	-	211	767	767
ES-8130-8-810	SEWAGE TREATMENT HRA	-	-	-	28,415	28,415
ES-9089-8-810	HEALTH REIMBURSEMENT ACCOUNT	9,764	49,531	365	15,348	(34,183)
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>259,130</b>	<b>272,458</b>	<b>165,200</b>	<b>278,128</b>	<b>5,670</b>
ES-9710-7-701	Interest 2001-EFC WWTP	-	-	-	-	-
ES-9710-7-702	Interest 2001-EFC Horizon Park	-	-	-	-	-
ES-9710-7-703	Interest 2002-Horizon Park	-	-	-	-	-
ES-9710-7-704	Interest 2005-Cherry St. / WWTP	1,596	1,164	1,164	405	(759)
ES-9710-7-705	Interest 2005-Sewer Infrastructure	1,259	919	919	320	(599)
ES-9710-7-707	Interest 2015 Refunded 2002 Horizon Park	(115)	-	-	-	-
ES-9710-7-708	Interest 2015 Refunded 2005B	(862)	-	-	-	-
ES-9730-7-700	BAN Interest - Bar Screen	-	-	-	-	-
ES-9730-7-701	BAN Interest - Vac Truck	-	-	-	-	-
ES-9730-7-702	BAN Interest - WWTP Compost Project	-	-	-	-	-
ES-9730-7-703	BAN Interest - Waterfront Revitalization	-	-	-	-	-
ES-9770-7-700	RAN Interest - Digester Cleaning	-	-	-	-	-
<b>Total Interest</b>		<b>1,878</b>	<b>2,083</b>	<b>2,083</b>	<b>725</b>	<b>(1,358)</b>
<b>TOTAL EXPENDITURES</b>		<b>2,470,084</b>	<b>2,725,140</b>	<b>1,409,773</b>	<b>2,791,616</b>	<b>66,476</b>

**SEWER FUND BUDGET**  
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	Actual 2023-2024	Adopted 2024-2025	Actual 9 months 2024-2025	Tentative 2025-2026	2025-2026 vs. 2024-2025
<b>Balance Sheet Items Requiring Cash:</b>					
<b>Fixed Assets</b>					
ES-8120-2-202	-	-	-	-	-
ES-8130-2-202	-	-	-	-	-
<b>S-ES-9102-0-000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ES-8120-2-203	-	15,000	-	-	(15,000)
ES-8130-2-203	36,750	124,000	-	15,000	(109,000)
<b>S-ES-9103-0-000</b>	<b>36,750</b>	<b>139,000</b>	<b>-</b>	<b>15,000</b>	<b>(124,000)</b>
ES-8120-2-200	81,635	-	-	73,139	73,139
ES-8130-2-200	55,484	30,900	-	-	(30,900)
<b>S-ES-9104-0-000</b>	<b>137,120</b>	<b>30,900</b>	<b>-</b>	<b>73,139</b>	<b>42,239</b>
ES-8120-2-204	-	4,551	9,950	-	(4,551)
ES-8130-2-204	287,496	7,000	4,729	37,308	30,308
<b>S-ES-9104-0-200</b>	<b>287,496</b>	<b>11,551</b>	<b>14,679</b>	<b>37,308</b>	<b>25,758</b>
ES-8120-2-205	-	80,000	301,393	-	(80,000)
ES-8130-2-205	1,970,407	-	888,289	-	-
<b>S-ES-9105-0-000</b>	<b>1,970,407</b>	<b>80,000</b>	<b>1,189,683</b>	<b>-</b>	<b>(80,000)</b>
ES-8120-2-206	391,111	290,000	-	605,000	315,000
ES-8130-2-206	84,765	359,335	-	370,000	10,665
<b>S-ES-9106-0-000</b>	<b>475,876</b>	<b>649,335</b>	<b>-</b>	<b>975,000</b>	<b>325,665</b>
<b>TOTAL FIXED ASSETS</b>	<b>2,907,649</b>	<b>910,786</b>	<b>1,204,361</b>	<b>1,100,447</b>	<b>189,662</b>
<b>ES9700 Principal</b>					
ES-9710-6-601	-	7,625	-	29,807	22,182
ES-9710-6-602	-	-	-	-	-
ES-9710-6-603	-	-	-	-	-
ES-9710-6-604	26,000	27,000	27,000	27,000	-
ES-9710-6-605	20,500	21,300	21,300	21,300	-
ES-9710-6-606	173,400	173,400	173,400	173,400	-
ES-9710-6-607	30,634	30,634	30,634	30,634	-
ES-9730-6-600	-	-	-	-	-
ES-9730-6-601	-	-	-	-	-
ES-9730-6-602	-	-	-	-	-
ES-9730-6-603	-	-	-	-	-
ES-9770-6-600	-	-	-	-	-
<b>Total Principal</b>	<b>250,534</b>	<b>259,959</b>	<b>252,334</b>	<b>282,141</b>	<b>22,182</b>

**SEWER FUND BUDGET**  
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	Actual 2023-2024	Adopted 2024-2025	Actual 9 months 2024-2025	Tentative 2025-2026	2025-2026 vs. 2024-2025
ES-962-00 RESERVE FUND - Sanitary Sewer	-	-	-	-	-
ES-962-10 RESERVE FUND - WWTP	-	-	-	100,000	100,000
ES-962-11 RESERVE FUND - WWTP PY Only	-	-	-	-	-
ES-970-00 DEBT SERVICE PROCEEDS - WWTP	(144,252)	-	(15,867)	-	-
ES-960-00 APPROPRIATED FUND BALANCE - Sanitary Sewer	(368,834)	(215,000)	(215,000)	(300,000)	(85,000)
<b>TOTAL DEBT SERVICE/ RESERVE FUNDING / APPROPRIATED FUND BALANCE</b>	<b>(513,086)</b>	<b>(215,000)</b>	<b>(230,867)</b>	<b>(200,000)</b>	<b>15,000</b>
<b>TOTAL BALANCE SHEET ITEMS REQUIRING CASH</b>	<b>2,645,097</b>	<b>955,745</b>	<b>1,225,828</b>	<b>1,182,588</b>	<b>226,844</b>
<b>Total Expenditures</b>	<b>2,470,084</b>	<b>2,725,140</b>	<b>1,409,773</b>	<b>2,791,616</b>	<b>66,476</b>
<b>Less Depreciation (Non Cash) Expense</b>	<b>(586,254)</b>	<b>(596,000)</b>	<b>-</b>	<b>(600,000)</b>	<b>(4,000)</b>
<b>Investment in Fixed Assets Requiring Cash</b>	<b>2,907,649</b>	<b>910,786</b>	<b>1,204,361</b>	<b>1,100,447</b>	<b>189,662</b>
<b>Principal Payments on Debt</b>	<b>250,534</b>	<b>259,959</b>	<b>252,334</b>	<b>282,141</b>	<b>22,182</b>
<b>Debt Service / Reserve Funding / Appropriated Fund Balance</b>	<b>(513,086)</b>	<b>(215,000)</b>	<b>(230,867)</b>	<b>(200,000)</b>	<b>15,000</b>
<b>Net Operating Expense</b>	<b>4,528,927</b>	<b>3,084,885</b>	<b>2,635,601</b>	<b>3,374,204</b>	<b>289,319</b>
<b>REVENUES</b>					
ES-2122-00 SEWER CHARGES	198,571	221,759	170,292	227,056	5,297
ES-2122-01 SURCHARGE	904	-	13,768	-	-
ES-2128-00 SEWER SALES LATE FEES	4,094	3,477	3,582	4,776	1,299
ES-2374-00 SEWER CHGS-OTHER GOVT	784,747	876,180	657,135	898,402	22,222
ES-2374-01 SEWER CHGS-BILLING	-	-	-	-	-
ES-2401-00 INTEREST & EARNINGS	44,976	18,627	51,915	47,098	28,470
ES-2665-00 SALE OF EQUIPMENT	31,470	7,100	28,534	40,000	32,900
ES-2675-00 Gain on Sale of Assets	(755)	-	-	-	-
ES-2680-00 INSURANCE RECOVERY	-	-	-	-	-
ES-2770-00 UNCLASSIFIED INCOME/DEMAND RESPONSE	4,758	-	861	-	-
<b>Subtotal of Revenue</b>	<b>1,068,765</b>	<b>1,127,142</b>	<b>926,086</b>	<b>1,217,331</b>	<b>90,189</b>
ES-2120-00 SEWER RENTS - PUBLIC	1,716,172	1,957,743	1,431,812	2,156,873	199,130
ES-3990-00 State Aid Sewer Capital Projects	1,086,623	-	8,945	-	-
ES-4991-00 Federal Aid Sewer Capital Projects	1,250,000	-	444,184	-	-
ES-5031-00 Interfund Transfers	-	-	5,000	-	-
<b>TOTAL SEWER REVENUES</b>	<b>5,121,559</b>	<b>3,084,885</b>	<b>2,816,028</b>	<b>3,374,204</b>	<b>289,319</b>

2025-2026 WASTEWATER TREATMENT BUDGET

Account Number	ACCOUNT DESCRIPTION	2025-2026 Budget	Plant % of Expenses	2025-2026 Plant Budget	2024-2025 Plant Budget	2025-2026 vs. 2024-2025
<u>ADMINISTRATION</u>						
ES-8110-1-100	100 Office Staff	36,906	60%	22,143	31,767	(9,624)
ES-8110-1-120	120 Director(s) of Public Works	46,727	60%	28,036	21,110	6,926
ES-8110-1-130	130 Finance Staff	45,692	60%	27,415	30,196	(2,780)
ES-8110-1-140	140 Board	7,488	60%	4,493	3,744	749
ES-8110-1-150	150 Meter Reader/Utility Service Worker	42,399	0%	-	-	-
ES-8110-1-170	170 Village Attorney	8,530	60%	5,118	4,121	997
<b>Total Administration Expense</b>		<b>187,743</b>		<b>87,206</b>	<b>90,938</b>	<b>(3,732)</b>
<u>OPERATING EXPENSES - 100%</u>						
ES-8130-1-100	100 Personal Services	378,263	100%	378,263	370,598	7,664
ES-8130-1-120	120 Personal Services-Part Time	11,778	100%	11,778	11,778	-
ES-8130-2-200	200 WWTP-Vehicles	-	100%	-	23,800	(23,800)
ES-8130-2-204	204 WWTP-Equipment	37,308	100%	37,308	7,000	30,308
ES-8130-2-205	205 WWTP-Capital	385,000	100%	385,000	483,335	(98,335)
ES-8130-4-400	400 Engineering	25,000	100%	25,000	25,000	-
ES-8130-4-410	410 Contractual Services	65,855	100%	65,855	63,565	2,290
ES-8130-4-411	411 Legal Fees	-	100%	-	-	-
ES-8130-4-412	412 Gas & Oil	9,655	100%	9,655	10,121	(466)
ES-8130-4-413	413 Fees & Permits	8,200	100%	8,200	8,200	-
ES-8130-4-414	414 Sludge Landfill Fees	130,000	100%	130,000	168,840	(38,840)
ES-8130-4-417	417 Maint on Vehicles	8,000	100%	8,000	5,000	3,000
ES-8130-4-418	418 Maint on Plant	69,206	100%	69,206	78,406	(9,200)
ES-8130-4-420	420 Phone/Internet/Utilities	318,600	100%	318,600	277,396	41,204
ES-8130-4-425	425 Rent	10,436	100%	10,436	17,934	(7,497)
ES-8130-4-430	430 Insurance	53,500	100%	53,500	49,547	3,953
ES-8130-4-440	440 Lab Services	34,000	100%	34,000	35,994	(1,994)
ES-8130-4-450	450 Computer Service & Supply	6,800	100%	6,800	6,158	642
ES-8130-4-470	470 Audit Fees	9,900	100%	9,900	9,623	277
ES-8130-4-480	480 Professional Fees/Publications	9,310	100%	9,310	10,647	(1,337)
ES-8130-4-500	500 Supplies & Materials	38,230	100%	38,230	37,060	1,170
ES-8130-4-505	505 Process Machinery	32,500	100%	32,500	33,700	(1,200)
ES-8130-4-515	515 Septage Acceptance Plant	10,000	0%	-	-	-
ES-8130-4-520	520 Alum	120,500	100%	120,500	110,000	10,500
ES-8130-4-530	530 Other Chemicals	56,100	100%	56,100	51,000	5,100
<b>Total Operating Expenses</b>		<b>1,828,140</b>		<b>1,818,140</b>	<b>1,894,701</b>	<b>(76,561)</b>

**2025-2026 WASTEWATER TREATMENT BUDGET**

<b>Account Number</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2025-2026 Budget</b>	<b>Plant % of Expenses</b>	<b>2025-2026 Plant Budget</b>	<b>2024-2025 Plant Budget</b>	<b>2025-2026 vs. 2024-2025</b>
<b>ES9000</b>	<u>EMPLOYEE BENEFITS</u>					
ES-9010-8-800	800 STATE RETIREMENT-as % of Wages	93,854	13.8%	65,976	59,593	6,383
ES-9030-8-800	800 FICA/MEDICARE-as % of Wages	51,936	7.65%	36,509	36,209	301
ES-9040-8-800	800 WORKERS' COMPENSATION	6,076	0.7%	\$3,536.00	2,593	943
ES-9050-8-800	800 UNEMPLOYMENT INSURANCE	338	0%	-	-	-
ES-9055-8-800	800 DISABILITY INSURANCE	798	50%	399	1,042	(643)
ES-8130-8-800	800 HEALTH INSURANCE	47,609	100%	47,609	35,845	11,764
ES-8130-8-801	801 HEALTH INSURANCE-RETIREE	767	100%	767	693	74
ES-8130-8-810	810 FLEX/MRA	28,415	100%	28,415	24,766	3,649
	<b>Total Employee Benefits</b>	<b>229,794</b>		<b>183,212</b>	<b>160,739</b>	<b>22,472</b>
ES-9710-6-601	601 Principal 2024-EFC WWTP Disinfection	29,807	100%	29,807	7,625	22,182
ES-9710-6-604	604 Principal 2005-Cherry St. / WWTP	27,000	100%	27,000	27,000	-
ES-9710-6-606	606 Principal 2012-EFC Clean Water WWTP	173,400	87%	150,858	150,858	-
ES-9710-7-701	701 Interest 2001-EFC WWTP	-	100%	-	-	-
ES-9710-7-704	704 Interest 2005-Cherry St. / WWTP	405	100%	405	1,164	(759)
ES-9730-6-600	600 BAN Principal - Bar Screen	-	100%	-	-	-
ES-9730-6-601	600 BAN Principal - Vac Truck	-	100%	-	-	-
ES-9730-7-700	700 BAN Interest - Bar Screen	-	100%	-	-	-
ES-9730-7-701	700 BAN Interest - Vac Truck	-	100%	-	-	-
ES-9730-6-602	BAN Principal - WWTP Compost Project	-	100%	-	-	-
ES-9730-7-703	700 BAN Interest - Compost Project	-	100%	-	-	-
	<b>Total Debt</b>	<b>230,612</b>		<b>208,070</b>	<b>186,647</b>	<b>21,423</b>
	<u>SPECIAL ITEMS</u>					
ES-962-10	10.00 RESERVE FUND - WWTP	100,000	100%	100,000	-	100,000
	<b>Total Special Items</b>	<b>100,000</b>		<b>100,000</b>	<b>-</b>	<b>100,000</b>
	Less: Prior Year Encumbrances	-				
	Add: Current Year Encumbrances	-				
	<b>Total Expenses</b>	<b>2,576,290</b>		<b>2,396,628</b>	<b>2,333,027</b>	<b>63,602</b>
<b>Monthly Billing</b>						
<b>19,852.07</b>			<b>Town of Milo Portion</b>	9.94%	238,225	231,903
					<i>Difference</i>	6,322
<b>49,929.76</b>			<b>Town of Jerusalem Portion</b>	25%	599,157	583,257
					<i>Difference</i>	15,900
			<b>Total Reimbursement</b>		837,382	815,160
					<i>Difference</i>	22,222
<b>5,085.00</b>			<b>Town of Jerusalem #2</b>		61,020	

**SEWER**  
**2025-2026 SCHEDULE OF SALARIES AND WAGES**

<b>DEPT CODE</b>	<b>TITLE OF POSITION</b>	<b>PERCENT CHARGED</b>	<b>2025-2026 SALARY</b>	<b>DEPT TOTAL</b>
ES8110	Village Board Trustee	10%	399	
ES8110	Village Board Trustee	10%	399	
ES8110	Village Board Trustee	10%	399	
ES8110	Village Board Trustee	10%	399	
ES8110	Village Board Trustee	10%	399	
ES8110	Village Board Trustee	10%	399	2,392
ES8110	Village Mayor	10%	484	484
ES8110	Village Attorney	20%	8,530	8,530
ES8110	Clerk-Treasurer	20%	20,470	
ES8110	Deputy Clerk-Treasurer	20%	13,522	
ES8110	Deputy Clerk	10%	5,540	
ES8110	Deputy Clerk	20%	11,700	
ES8110	Account Clerk-Typist	25%	14,386	65,619
ES8110	Director of Public Works	25%	25,652	
ES8110	Deputy Director of Public Works	25%	21,075	
ES8110	Senior Typist	30%	16,979	63,707
ES8110	Municipal Utility Board Chair	35%	1,018	
ES8110	Municipal Utility Board Commisionner	35%	899	
ES8110	Municipal Utility Board Commisionner	35%	899	
ES8110	Municipal Utility Board Commisionner	35%	899	
ES8110	Municipal Utility Board Commisionner	35%	899	4,613
ES8110	Account Clerk-Typist	30%	19,989	
ES8110	Account Clerk-Typist	30%	16,392	
ES8110	Meter Reader	25%	14,797	
ES8110	Water/Sewer Maintenance Worker	20%	60,230	
ES8110	Utilities Service Worker	20%	14,649	126,056
ES8120	Water/Sewer Supervisor	25%	20,911	
ES8120	Water/Sewer Maintenance Worker	30%	21,161	
ES8120	Water/Sewer Maintenance Worker	30%	22,671	64,743
ES8130	Wastewater Treatment Plant Chief Operator	100%	88,974	
ES8130	Wastewater Treatment Plant Operator	100%	75,149	
ES8130	Wastewater Treatment Plant Operator Trainee	100%	78,887	
ES8130	Wastewater Treatment Plant Maintenance Worker	100%	75,022	
ES8130	Wastewater Treatment Plant Maintenance Worker	20%	12,954	330,986
Total				667,130

**ES921 SEWER NET ASSETS - RESTRICTED FOR CAPTIAL PROJECTS**

Date	Description	Transaction Amount	SANITARY SEWERS		WWTP	Total
			Economic Development Reserve	Capital Imp & Maintenance Reserve	Capital Imp & Maintenance Reserve	
5/31/2024	Balance	151,816.59	5,850.90	102,473.88	43,491.80	151,816.58
6/30/2024	interest	435.54	16.79	293.98	124.77	152,252.12
7/31/2024	interest	451.35	17.39	304.65	129.30	152,703.46
8/31/2024	interest	452.69	17.45	305.56	129.68	153,156.15
9/30/2024	interest	439.38	16.93	296.57	125.87	153,595.52
10/31/2024	interest	455.33	17.55	307.34	130.44	154,050.85
11/30/2024	interest	441.95	17.03	298.31	126.61	154,492.80
12/31/2024	interest	457.97	17.65	309.12	131.20	154,950.77
1/31/2025	interest	460.60	17.75	310.90	131.95	155,411.37
2/28/2025	interest	417.27	16.08	281.65	119.54	155,828.64
3/31/2025	interest	463.22	17.85	312.67	132.70	156,291.86
4/29/2025	interest	-	-	-	-	156,291.86
5/30/2025	interest	-	-	-	-	156,291.86
	Reserve Total	<u>156,291.89</u>	<u>6,023.37</u>	<u>105,494.63</u>	<u>44,773.86</u>	<u>156,291.86</u>
	<b>Annual Interest 2024-25</b>	<u>\$4,475.30</u>		111,518.00		0.03
			ES921	111,517.90	44,773.88	156,291.78
				<u>(0.10)</u>	<u>0.02</u>	0.08
	<b>Annual Interest 2023-24</b>			3,193.22	1,282.06	



## Sanitary Sewer Capital Projects

Project Description	Estimated Costs	Proposed Year to be Done	Current Status
Move Fence along ditch line	C \$ 15,000.00	2024-25	Furnish & Install (435') of 6' high Galvanized Chain Link Fence with 3- strands of Barb Wire. Relocate (2) 20' wide Double Swing Gates. Needs to be relocated prior to headworks project. Half of cost associated with WWTP, half allocated 100% to Penn Yan. Spring 2025 Construction.
Septage Acceptance Plant Improvements	E \$ 55,000.00	2025-26	Current screen not efficient and wearing out, tank to be upsized, site access improvments \$62k. Does not have means to revert rags, rocks and large debri to enter and clog unit. Will plan to bid with alternate and potentially award only screen and take improvments and phase out site access. Allocated 100% to Penn Yan, only benefits septage acceptance from haulers to Penn Yan. Bid fall for February construction. Engineering is CA/CO
	C \$ 550,000.00	2025-26	
Sewer Line Improvement - Slip Line Brown Street & Lake St intersection	E \$ 15,000.00	2026-27	High infiltratrion area, projected to reduce I&I by 18,720 gpd - lateral repairs. Needs more work before completed
	C \$ 60,000.00	2026-27	
Sewer Line Improvement - Slip Line Liberty St	E \$ 12,875.00	2026-27	High infiltratrion area, projected to reduce I&I by 10,080 gpd
	C \$ 51,500.00	2026-27	
Sewer Line Improvement - Slip Water Street	E \$ 10,000.00	2027-28	Sewer was televised and slip lining recommended due to extensive cracking in pipe.
	C \$ 260,612.00	2027-28	
Sewer Line Replacement - Benham St	E \$ 33,000.00	2027-28	Sewer in poor condition. Full sewer replacement - upsize 6" to at least 8", Investigate in 23-24.
	C \$ 330,000.00	2028-29	
Sewer Line Extension - Waterfront Trail (Between Monell and Liberty St)	E \$ 65,700.00	2028-29	Need a video record of this line between MH 359 and MH 385
	C \$ 262,800.00	2029-30	
New Sewer - New Industrial Park Expansion	E tbd	tbd	Survey and engineering needed. Need to know plan/timeline for expansion.
	C tbd	tbd	

\$	605,000.00	2025-26
\$	139,375.00	2026-27
\$	303,612.00	2027-28
\$	395,700.00	2028-29
\$	262,800.00	2029-30
\$	1,706,487.00	Total

Pursue Grant Funding for Watermain Replacements

## WWTP Capital Project List

Project Description	Estimated Costs	Proposed Year to be Done	Current Status
Install a Disinfection System with Tertiary Eff. Treatment/Filter	E		Construction Started February 2023. Bypass construction anticipated to be completed Spring 2025.
	C \$	2,781,000.00	
Flow Splitter Boxes	E	\$ 23,500.00	Awarded to City Hill Construction. Construction to start Fall 2024 due to lead times of gate. Engineering cost for Construction Administration. Construction underway, may carry into 25-26 FY.
	C \$	279,835.00	
Septage Acceptance Actuated Valves wiring	E		Controls for actuated valves. Allocated 100% to Penn Yan, only benefits septage acceptance from haulers to Penn Yan. To be completed Spring 2025.
	C \$	20,000.00	
Asphalt Repairs - Area 2	E	NA	Failing driveway, scheduling areas for rehabilitation. Bid award in April 2025, work may push into 25-26 FY.
	C \$	60,000.00	
Move Fence along ditch line	E		Furnish & Install (435') of 6' high Galvanized Chain Link Fence with 3-strands of Barb Wire. Relocate (2) 20' wide Double Swing Gates. Needs to be relocated prior to headworks project. Half of cost associated with WWTP, half allocated 100% to Penn Yan. Awarded to Whitmore Fence, Spring 2025 Construction.
	C \$	15,000.00	
New Headworks Facility at CSPS	E	\$ 327,974.00	\$1.25M CBDG Grant Awarded. Moving forward with project and looking at alternative funding sources. Construction started, will carry into 25-26 FY.
	C \$	4,602,026.00	
2nd Force main to WWTP	E	\$ 190,303.00	Current forcemain is 50+ years old for all wastewater to WWTP. Has had a break in the past. Will seek funding in conjunction with Headworks. VFDs incorporated into Force main project
	C \$	2,494,697.00	
Building Improvements	E		Mini Split for new office, press office, break room (\$15,000) Epoxy Floors (lab, training room, office) (\$15,000). Mini splits funded through IEEP.
	C \$	15,000.00	
HVAC RBC Room	E	\$ 15,594.04	HVAC not working properly in RBC room, required for moisture relief on new RBCs, mold/mildew prevention. Increase ventilation to address moisture issue.
	C \$	250,000.00	
Outlet Trail Trunk Sewer	E	\$ 58,142.00	High root infiltration. 2 Overflows have occurred in this area due to blockages. Need to replace pipe with 24" line.
	C \$	969,025.00	
Thickener Pumps & Valves M26 & M27	E	NA	Asset beyond useful life. Didn't budget 23-24 with installation but it is needed. Held due to cost overruns in capital, coordinate with Larsen recommendations. Push to 25-26. Current lead time is 15+ weeks.
	C \$	70,000.00	
Concrete Site Improvement	E	NA	Access to Disinfection / Filter buildings. Stair work at influent. Pushed from 24-25 due to capital overruns, to be completed after bypass completion.
	C \$	50,000.00	
Louvers Press Building	E	TBD	4'x4' Louver not working press building, need to investigate for 25-26 construction
	C	TBD	
SCADA System	E	\$ 38,000.00	System Control And Data Acquisition. Existing system set on outdated timers and relays, need to upgrade to ensure effective 24/7 operation.
	C \$	375,000.00	
Press Polymer System	E		Issues with press polymer, need to replace before failure. Held in 24-25 due to capital cost overruns.
	C \$	60,000.00	
Engineering/Planning Study	E	TBD	Feasibility of Changing Plant Proces
Dewatering and Hauling Improvments	E	\$ 204,873.00	Press and Polymer System, Conveyor Equipment, Abandon Existing Reed Beds. Would create enough dewatering capability to remove reed beds.
	C	1,654,744.00	
Primary Clarifiers	E	\$ 48,536.00	Cost is to rehab - need to decide to move forward with rehabilitation or replacement. Replacement cost is \$768992 (includes Engineering). 5+ year plan.
	C	392,019.00	
Secondary Clarifiers	E	\$ 51,269.00	Cost is to rehab - need to decide to move forward with rehabilitation or replacement. Replacement cost is \$779,769 (includes Engineering) 5+ year plan.
	C	414,097.00	
Plant Water System	E	\$ 8,500.00	Water treatment system to reuse plant effluent for process water in the plant. Will lessen the use of Water from WTP.
	C \$	90,000.00	
TBD Plant Improvements to Address Outcome of Assessment	C	TBD	TBD
Drying Bed Improvements	C	TBD	TBD
Outfall Improvements	E	TBD	Investigation internally 24-25 for construction plan. Current issues with outfall concrete breaking, look into solutions for repair
	C	TBD	
Sludge Process Improvement - Dryer or ATAD	E	\$ 310,000.00	Sludge is becoming increasingly more difficult to dispose at landfill and prices increasing. Sludge drying would produce Class A biosolids that could be sold. ATAD would change treatment process. Need to analyze both alternatives.
	C \$	3,100,000.00	
Digesters Rehabilitation	E	\$ 191,975.00	See HUNT Engineering Study. 40 year old assets. Rehab covers, piping, heating system improvments. 5+ year plan. Dependent on sludge process improvments.
	C \$	1,550,567.00	
RBC Replacements	C	TBD	TBD
Sludge Thickening Inspection and Rehabilitation	E	TBD	Look into options for rehabing thickener. Needs to be inspected.
	C	TBD	
Installation of a Fuel Cell	E	TBD	Opportunity for Green Technology Funding to use the methane gas produced by the digester
	C	TBD	

				Remove Headworks and Force main Financed and Funding Package
Including Forcemain and Headworks	\$	4,948,829.00	2024-25	\$ 156,500.00
	\$	3,906,864.00	2025-26	\$ 385,000.00
	\$	639,873.00	2026-27	
	\$	1,754,549.00	2027-28	
	\$	422,597.00	2028-29	
	\$	482,019.00	2029-30	
	\$	5,152,542.00	TBD	
	\$	17,307,273.00	Total	

WWTP - Headworks & Forcemain Project Debt Service Analysis

Analysis based on 2025-26 WWTP Budget in April 2025

	Headworks & Forcemain	Headworks	Forcemain
Bond Resolution	7,422,300.00	4,737,300.00	2,685,000.00
CDBG Funds	1,250,000.00	1,250,000.00	-
	<u>\$ 6,172,300.00</u>	<u>\$ 3,487,300.00</u>	<u>\$ 2,685,000.00</u>

	Annual Payment	Annual Payment	Annual Payment
10 Years	\$ 617,230.00	\$ 348,730.00	\$ 268,500.00
30 Years	\$ 205,743.00	\$ 116,243.00	\$ 89,500.00

Net WWTP Budget Increase - Impact from Projects

10 Years	26%	13%	10%
Spread over 3 Years	9%	4%	3%
30 Years	9%	5%	4%

Village of Penn Yan Customers

	Increase in 1 EDU Monthly	Increase in 1 EDU Monthly	Increase in 1 EDU Monthly
10 Years	\$ 10.90	\$ 6.16	\$ 4.74
30 Years	\$ 3.62	\$ 2.05	\$ 1.58

	Increase in 1 EDU Annually	Increase in 1 EDU Annually	Increase in 1 EDU Annually
10 Years	\$ 130.80	\$ 73.92	\$ 56.88
30 Years	\$ 43.44	\$ 24.60	\$ 18.96

	EDU % Increase	EDU % Increase	EDU % Increase
10 Years	191%	108%	83%
30 Years	63%	36%	28%

	Average Bill % Increase	Average Bill % Increase	Average Bill % Increase
10 Years	17.2%	9.7%	7.5%
Spread over 3 Years	6%	3%	3%

30 Years	5.7%	3.2%	2.5%
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