

NVC- WATER 2026 Budget

	2025 Approved	2026 Approved	Difference
Revenue			
4100 Water Revenue			
4200 Water Operating Revenue			
4210 Water Sales	\$161,000	\$210,800	\$49,800
4220 Rate Increase	\$42,665	\$0	-\$42,665
4230 Water Service Fee Revenue	\$8,000	\$8,000	\$0
4240 Fire Remediation	\$6,279	\$25,000	\$18,721
Total 4200 Water Operating Revenue	\$217,944	\$243,800	\$25,856
4300 Water Non-operating Revenue			
4310 Interest Income	\$3,000	\$3,000	\$0
4320 Interest on Loan Receivable Sewer	\$2,798	\$1,304	-\$1,494
Total 4300 Water Non-operating Revenue	\$5,798	\$4,304	-\$1,494
Total 4100 Water Revenue	\$223,742	\$248,104	\$24,362
Total Revenue	\$223,742	\$248,104	\$24,362
Cost of Goods Sold			
5000 Cost of Goods Sold			
5100 Water Purchases	\$31,590	\$30,000	-\$1,590
Total 5000 Cost of Goods Sold	\$31,590	\$30,000	-\$1,590
Total Cost of Goods Sold	\$31,590	\$30,000	-\$1,590
Gross Profit	\$192,152	\$218,104	\$25,952
Expenditures			
6000 1099 Contractors			
6010 Casual Labor	\$3,000	\$0	-\$3,000
6036 Bookkeeping	\$8,840	\$9,600	\$760
6047 Water Utilities Superintendent	\$19,540	\$25,000	\$5,460
Total 6000 1099 Contractors	\$31,380	\$34,600	\$3,220
6050 Auto Expenses			
6051 Auto Fuel Expense			
6053 Truck Fuel	\$1,000	\$750	-\$250
Total 6051 Auto Fuel Expense	\$1,000	\$750	-\$250
6055 Auto Repairs & Maintenance			
6057 Truck Maintenance	\$1,000	\$1,000	\$0
Total 6055 Auto Repairs & Maintenance	\$1,000	\$1,000	\$0
6059 Accrue for Truck Replacement		\$2,000	\$2,000
Total 6050 Auto Expenses	\$2,000	\$3,750	-\$250
6070 Employee Wages & Benefits			
6075 Employee Benefits			
6076 Company Paid Benefits	\$4,000	\$4,000	\$0

6077 Income Protection Plan	\$1,000	\$1,200	\$200
Total 6075 Employee Benefits	\$5,000	\$5,200	\$200
6080 Employees Salaries & Wages			
6082 Distribution Officer Wages	\$40,000	\$41,600	\$1,600
6082.5 Assistant DO Wages	\$7,500	\$4,000	-\$3,500
6084 Office Personnel Wages	\$18,100	\$18,100	\$0
6084.50 Finance Manager	\$5,148	\$4,000	-\$1,148
6087 Utility Billing Wages	\$5,000	\$5,500	\$500
Total 6080 Employees Salaries & Wages	\$75,748	\$73,200	-\$2,548
6095 Payroll Processing Fees	\$1,100	\$1,100	\$0
6096 Payroll Tax Expense	\$5,415	\$6,000	\$585
Total 6070 Employee Wages & Benefits	\$87,263	\$85,500	-\$1,763
6150 Information & Notices		\$300	\$300
6160 Insurance Paid			
6161 Property & Casualty Insurance	\$1,650	\$3,220	\$1,570
6162 Workers Comp Insurance	\$1,000	\$1,000	\$0
Total 6160 Insurance Paid	\$2,650	\$4,220	\$1,570
6190 Legal & Professional Services			
6191 Auditing Services	\$11,000	\$14,000	\$3,000
Total 6190 Legal & Professional Services	\$11,000	\$14,000	\$3,000
6210 Licenses, Permits, & Fees	\$1,800	\$600	-\$1,200
6240 Membership Dues	\$300	\$300	\$0
6260 Office Supplies	\$1,700	\$1,500	-\$200
6285 Postage	\$1,500	\$1,500	\$0
Total 6260 Office	\$5,300	\$3,900	-\$1,400
6305 Regulatory Fees	\$900	\$1,200	\$300
6330 Repairs & Maintenance			
6331 Building Repairs & Maintenance	\$500	\$500	\$0
6332 Cleaning	\$850	\$850	\$0
6342 General Repairs & Maintenance	\$5,000	\$12,000	\$7,000
Total 6330 Repairs & Maintenance	\$6,350	\$13,350	\$7,000
6345 Software	\$5,000	\$5,000	\$0
6350 Supplies	\$5,000	\$5,500	\$500
6400 Utilities			
6401 Electricity Expense	\$4,000	\$5,000	\$1,000
6402 Oil/Propane	\$600	\$600	\$0
6406 Telephone & Internet Expenses	\$600	\$1,500	\$900
6407 Water & Sewer	\$1,200	\$1,500	\$300
Total 6400 Utilities	\$6,400	\$8,600	\$2,200
6500 Water Testing	\$800	\$1,100	\$300
Total 6500 Water Testing	\$800	\$1,100	\$300
6700 Reserve Accrual - Loan from Sewer Interest	\$2,798	\$1,304	-\$1,494
6800 Bond Expenses			

6816 2013 MMBB Refinance Bond Principal	\$22,246	\$23,047	\$801
6817 2013 MMBB Refinance Bond Interest	\$5,007	\$9,214	\$4,207
Total 6800 Bond Expenses	\$27,253	\$32,261	\$5,008
Total Expenditures	\$194,095	\$214,285	\$18,190
Net Operating Revenue	-\$1,942	\$3,819	\$7,761
Other Expenditures			
7100 Contingency Expenses	\$5,911	\$3,819	-\$2,092
Total Other Expenditures	\$5,911	\$3,819	-\$2,092
Net Other Revenue	-\$5,911	-\$3,819	\$2,092
Net Revenue	-\$7,853	\$0	\$9,853