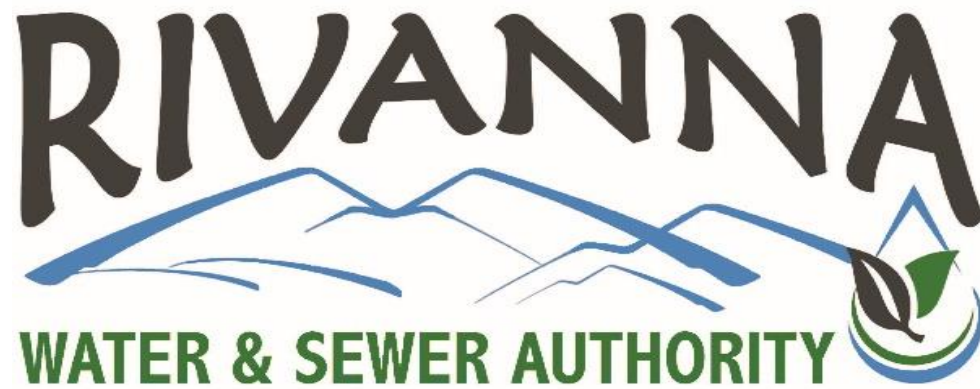




VALUES

The Rivanna Authorities are committed to the following values:

- Integrity
- Teamwork
- Respect
- Quality

Adopted Budget
Fiscal Year 2025 – 2026
Adopted May 27, 2025

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RIVANNA WATER & SEWER AUTHORITY

FY 2026 Adopted Budget

Prepared: March 10, 2025
Adopted: May 27, 2025

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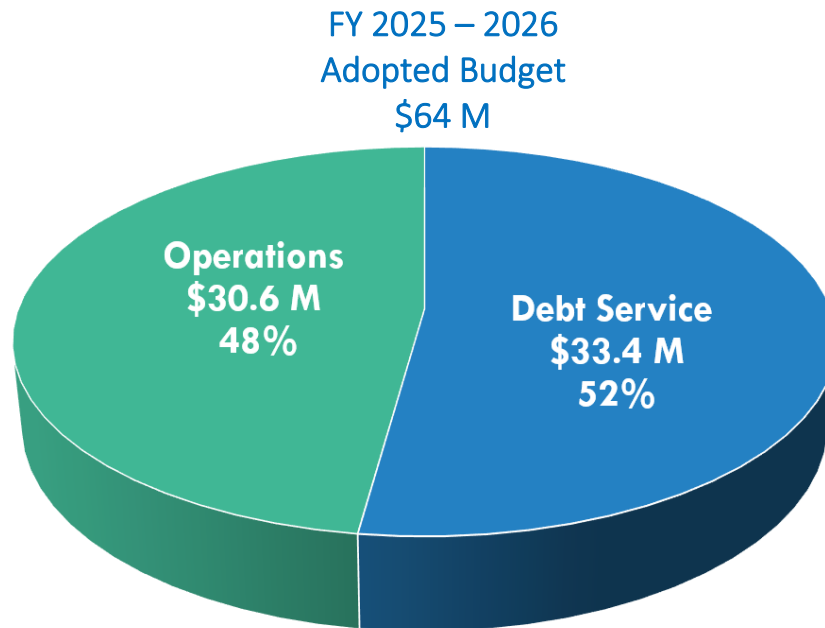
Budget Highlights

- Executive Summary Narrative

Rivanna Water and Sewer Authority
Adopted
FY 2025-2026 Budget

Budget Overview

The Rivanna Water and Sewer Authority provides wholesale drinking water and wastewater treatment services for the Albemarle County Service Authority (ACSA) and the City of Charlottesville Utilities Department (City). An FY 2025-2026 budget of \$64 million is proposed to support the quality of life and economic development desired by both localities. The adopted budget was developed to strategically provide these water and wastewater services for our community in a reliable, regulatory compliant, environmentally protective, and financially responsible manner.

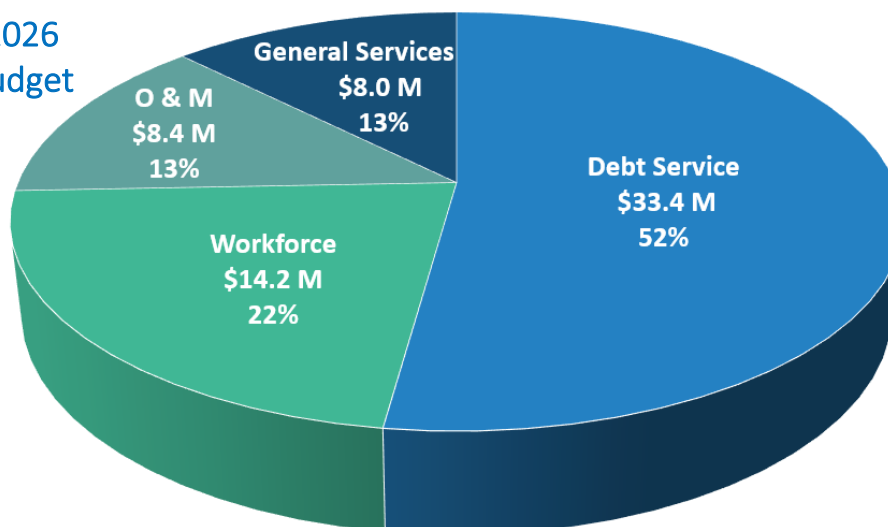


To provide the capacity and reliability needed to appropriately serve our customers, we are guided by our Strategic Plan priorities of Optimization and Resiliency, Communication and Collaboration, Planning and Infrastructure, Environmental Stewardship, and Workforce Development. The adopted budget includes \$33.4 M for Debt Service charges and \$30.6 M for Operating expenses, including a budget increase of \$8.9 M, or 16%.

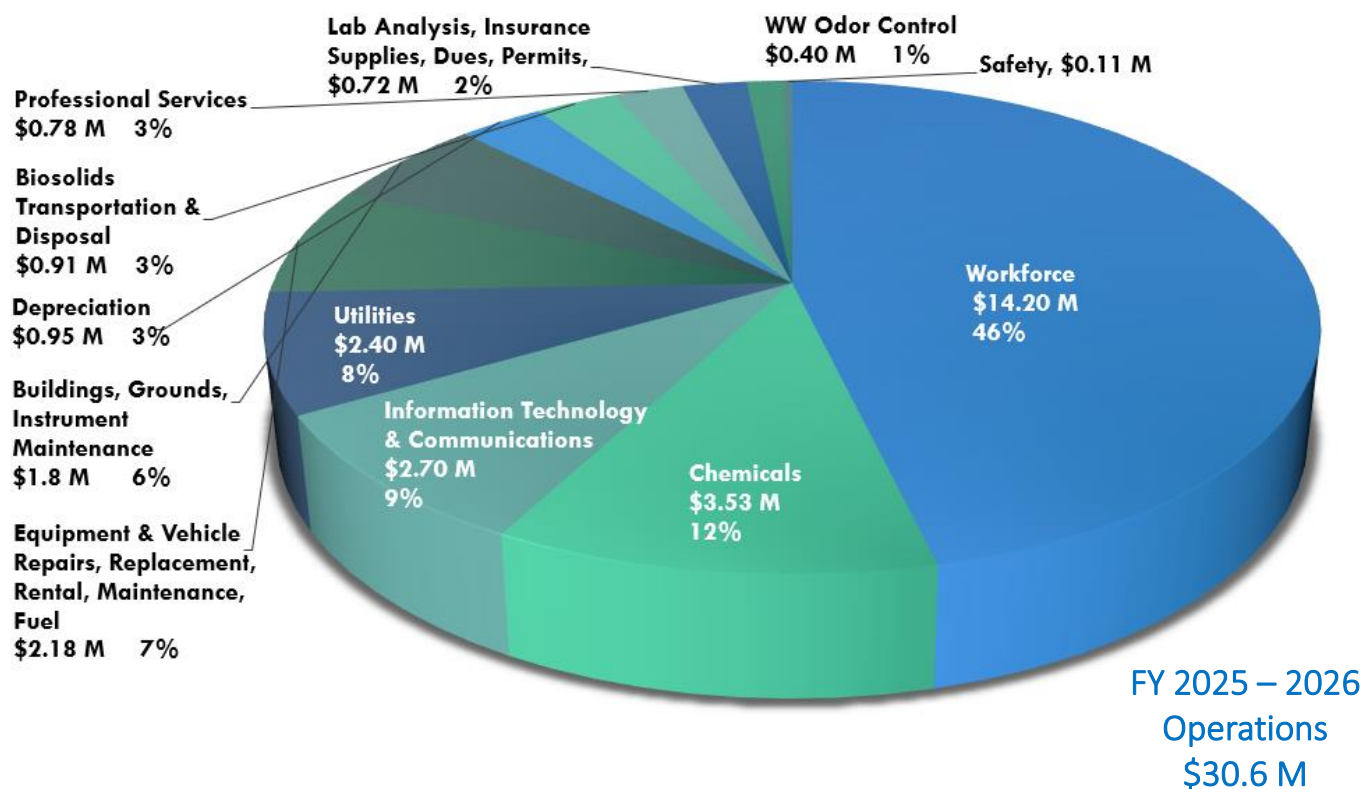
Debt Service charges represent 52% of our budget and provide funding to construct and renew our major infrastructure including water and wastewater treatment plants, pumping stations, piping systems and reservoir facilities. Operating expenses include Operation and Maintenance (chemicals; repairs and maintenance for buildings, vehicles, and equipment; fuel; and depreciation), General Services (professional and nonprofessional contract services; utilities; biosolids transportation and disposal; odor control; information technology; insurance; permits; and communications) and Workforce (salaries; benefits; training; and uniforms), as allocated below:

**Rivanna Water and Sewer Authority
Adopted
FY 2025-2026 Budget**

**FY 2025 – 2026
Adopted Budget
\$64 M**



A detailed allocation of our Operating expenses is shown below:



To support our Operational, Capital, and Strategic Plan goals, the FY 2025-2026 budget proposes an increase of \$3.2 M in Operating expenses and an increase of \$5.7 M in Debt Service charges for a total budget increase of \$8.9 M. Rates in the Urban Centers are proposed to increase:

- \$0.279 per 1000 gallons = 8% for water
- \$0.473 per 1000 gallons = 14% for wastewater

Rivanna Water and Sewer Authority
Adopted
FY 2025-2026 Budget

Monthly Debt Service charges to City Utilities will increase:

- \$87,450 = 23% for Urban water
- \$41,778 = 9% for Urban wastewater

Monthly Debt Service charges to the ACSA will increase:

- \$174,198 = 25% for Urban water
- \$107,521 = 25% for Urban wastewater
- \$52,278 = 23% for non-Urban water
- \$9,920 = 146% for non-Urban wastewater

Actual Water and Wastewater Flows

Actual FY 2023-2024 water and wastewater retail flows reported by City Utilities and ACSA are used to allocate the Urban Area operating rates and charges, in accordance with the “Working Agreement on Urban Area Wholesale Flow Allocation and Billing Methodology” (1983). Based on the actual retail flows reported, the allocation of costs resulted in a \$256,000 charge increase for the ACSA and a \$256,000 charge decrease for the City.

Allocation of flows (based on retail flows):

	<u>FY 2025</u>	<u>FY 2026</u>
City Water	49%	48%
ACSA Water	51%	52%
City Wastewater	47%	46%
ACSA Wastewater	53%	54%

Expenses

Information technology to control our water and wastewater treatment processes, as well as our asset management systems, continues to be a major driver of our expense increases along with replacement of equipment which is deteriorated and has reached the end-of-life cycle. Two additional positions are proposed to strengthen our information technology and construction inspection resources. In addition, a 2% cost-of-living and 3% merit pool are proposed for staff salary increases to help us retain and attract highly skilled staff to provide our essential services. A brief description of adopted budget investments includes:

A. Increase in Operating Expenses:	\$3.25 M
1. Water and Wastewater Programs:	\$1.97 M
a. Technology, SCADA, Commissioning	\$1.00
b. Equipment Replacement	\$0.60

**Rivanna Water and Sewer Authority
Adopted
FY 2025-2026 Budget**

c. Prof. Services, Buildings & Grounds \$0.37

2. Personnel: \$1.27 M

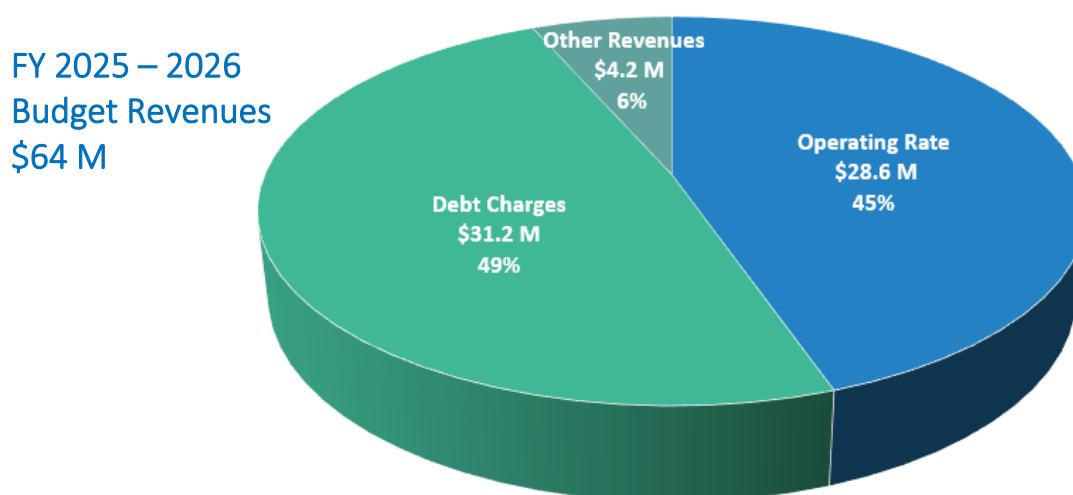
a. 2% cola + 3% merit \$0.57
b. VRS, Taxes, Health and Life Insurance \$0.37
c. FY 25 positions (0.5 year) \$0.18
d. FY 26 positions \$0.15
 ▪ Information Technology Specialist
 ▪ Engineering Construction Inspector

B. Increase in Debt Service Charges: \$5.67 M

Debt Service costs of \$33.4 M represent the largest component of our budget (52%) and of our budget increase (64%). These debt costs are estimated to increase \$5.7 M to support our investment in major water supply infrastructure projects in our FY 26 – 30 CIP. Some of those essential projects will complete our community’s water supply plan crafted in 2012 including the Ragged Mtn Reservoir to Observatory WTP Water Line and Pump Station, and the S. Rivanna Reservoir to Ragged Mtn. Reservoir Water Line and Pump Station. Significant regulatory and water distribution projects including the Beaver Creek Reservoir Dam, Water Line and Pump Station to support Crozet, and the Central Water Line to strengthen our Urban treated water distribution system are prominent in our 5-year CIP.

Revenues

Revenues for FY 2025 - 2026 are based upon estimated water and wastewater Operating Rates totaling \$28.6 M, Debt Service charges of \$31.2 M, and other Debt Service revenues of \$4.2 M (County septage station support and interest income), as shown below:



A summary of major investment-driven budget increases is provided below. **Appendix 8** provides a line-by-line review of the adopted budget for the Authority as a whole.

Rivanna Water and Sewer Authority
Adopted
FY 2025-2026 Budget

Summary of Budget Expenses

FY 2026

Significant Line - item increases

	<u>Line Item</u>	<u>Notable Items</u>	<u>Budget Change from Prior year</u>
<u>Personnel cost in general</u>			
• Salary Adjustment			
2% COLA & 3% Merit increase	11000	568,300	
• New Positions FY2026 (SCADA Tech & Eng. Tech)	11000	156,000	
• Fund 2025 Positions fully funded (Deputy ED, HR Comm, Wwater Operator)	11000	179,000	
• Personnel costs related changes - Benefits(VRS, Taxes, Life Ins., Health)	12XXX	371,700	
Total change in personnel and benefit costs			\$ 1,275,000
<u>General overall changes</u>			
• Engineering Professional Services	20300		
<i>Urban Water:</i>			
Dam Inspection by PE - RMD/SHD/SFRD		\$ 20,500	
Dam Misc. dam engineering		30,000	
Pantops Tank Inspection		15,000	
SHD Siren Study - Pilot		30,000	
DEQ Regional Water - Planning		20,000	
Tabletop exercise assistance		35,000	
Urban W Misc. Engineering studies		50,000	
<i>Crozet:</i>			
Eng. Consultant - Dam Inspection by PE - BCD		4,500	
Crozet Water As needed operations assistance		10,000	
DEQ Regional Water - Planning		5,000	
<i>Scottsville:</i>			
Scottsville Water as needed operations assistance		10,000	
DEQ Regional Water - Planning		5,000	
<i>Urban WW:</i>			
Wastewater Modeling and Analyses for allocation agreements		100,000	
Urban WW as needed Operations assistance		25,000	
SEH. ABAC		10,000	
Urban WW Misc. Engineering studies		50,000	
<i>Glenmore WW:</i>			
Glenmore WW as needed operations assistance		10,000	
<i>Scottsville WW</i>			
Scottsville WW as needed operations assistance		5,000	
<i>All Other:</i>			
Grant support	Administration	10,000	
Maintenance - ARC Flash	Maintenance	10,000	
Commissioning Program Support	Engineering	50,000	
Sustainability Assistance	Engineering	50,000	
Grant application Assistance	Engineering	4,500	
Misc. PER Support	Engineering	15,000	
Misc. CIP support	Engineering	15,000	
Total Estimated FY2026		589,500	
	FY 2025 Budget	(309,900)	
	Change	\$ 279,600	\$ 279,600

Rivanna Water and Sewer Authority
Adopted
FY 2025-2026 Budget

Summary of Budget Expenses

FY 2026

Significant Line - item increases

	<u>Line Item</u>	<u>Notable Items</u>	<u>Budget Change from Prior year</u>
<u>IT - All Departments (These amounts are being revised)</u>			
• Hardware	31100		\$ 160,000
• SCADA Support and Main (commissioning and integration policy)	31150		\$ 482,000
• Maintenance and Support	31200		\$ 116,600
• Software and Subscriptions	31250		\$ 125,990
<u>Urban Water</u>			
• Training	13150		\$ 11,700
• Administrative Support - Dominion Power Consultant	20200		\$ 15,000
• Insurance - Premium increase and new facilities added	21100		\$ 30,000
• Watershed Mgt - Mitigation	21250		\$ 36,000
• Utilities - bring to FY 2023 actual levels	21400		\$ 60,000
• General Other Services - Hauling and Disposal of biosolids	21420		\$ 34,200
• Chemicals - See Data Table Worksheet	41450		\$ (59,000)
<u>Urban Wastewater</u>			
• Training	13150		\$ 11,200
• Administrative Support - Dominion Power Consultant	20200		\$ 15,000
• Building & Grounds	41100		\$ 100,000
• Chemicals	41450		\$ (94,000)
• Equipment Maint - (UV System, Aerators- 4 or 5 (\$170k), NRCY Pumps 3 (\$128k)	41550		\$ 298,000
<u>Crozet</u>			
• Utilities - bring to FY 2023 actual levels	21400		\$ 12,500
• B & G - HVAC replacement, Bioretention restoration	41100		\$ 11,600
• Chemicals	41450		\$ 22,500
<u>Scottsville Water</u>			
• Communications - better data service, Red Hill added	22150		\$ 11,400
<u>Glenmore WW</u>			
• Depreciation	99999		\$ 20,000
• Instrumentation - Replace ISCA sampler	41600		\$ 15,000
• Communication Data - dual redundant lines added	22150		\$ 16,650
<u>Administration</u>			
• Advertising & Comm	21150		\$ 13,700

Rivanna Water and Sewer Authority
Adopted
FY 2025-2026 Budget

Summary of Budget Expenses
FY 2026

3/6/2026

Significant Line - item increases

	<u>Line Item</u>	<u>Notable Items</u>	<u>Budget Change from Prior year</u>
• Fuel	41650		\$ 5,000
<u>Finance / IT</u>			
• Travel & Lodging	20300		\$ 7,000
<u>Maintenance</u>			
• Equipment \$10,000 (Mobile Generator, Valve Machine, Attachments Skid St)	81250		\$ 250,000
<u>Lab</u>			
• Materials and Supplies (FY 2023 actuals were \$85K)	41400		\$ (30,000)
• Equipment repairs and replacement	41550		\$ 29,000
• Instrumentation - new temp location will need instrumentation	41600		\$ 17,000
<u>Engineering</u>			
• Training	13150		\$ 17,000
• Asset Management - City work annual subscription and Support	31325		\$ 48,000
• Security Systems			\$ (24,700)
• All other changes			\$ (83,340)
FY 2026 Total increases in estimated operating expenses			\$ 3,253,600

Rivanna Water and Sewer Authority
Adopted
FY 2025-2026 Budget

Debt Service & Capital Improvements

Debt service requirements for the Capital Improvement Plan (CIP) are included in the budget request. The FY 26-30 CIP totals \$550 M, an increase of \$179 M as compared to the FY 25-29 CIP. A budget increase of \$111 M is included in the five-year CIP for inflation and market revisions to existing projects, five projects and four studies totaling \$12 M were added, and projects totaling \$32 M transitioned into FY 2030. More detailed information on the adopted FY 2026 – 2030 CIP can be found at <http://www.rivanna.org/financials-and-procurement/>.

The table below shows the changes in estimated project costs reflected in the CIP:

	2025-2029 Adopted CIP	Projects Completed	New or Additional Project Costs	2026-2030 Draft CIP	Change \$	Change %
Project Cost						
Urban Water Projects	\$ 223,391,000	\$ (13,900,000)	\$ 103,752,800	\$ 313,243,800	\$ 89,852,800	40%
Urban Wastewater Projects	76,585,000	(475,000)	53,299,000	129,409,000	52,824,000	41%
Shared Projects	6,389,400	(114,909)	1,160,990	7,435,481	1,046,081	14%
Non-Urban Projects	64,635,000	-	35,555,000	100,190,000	35,555,000	35%
Total Project Cost Estimates	\$ 371,000,400	\$ (14,489,909)	\$ 193,767,790	\$ 550,278,281	\$ 179,277,881	33%

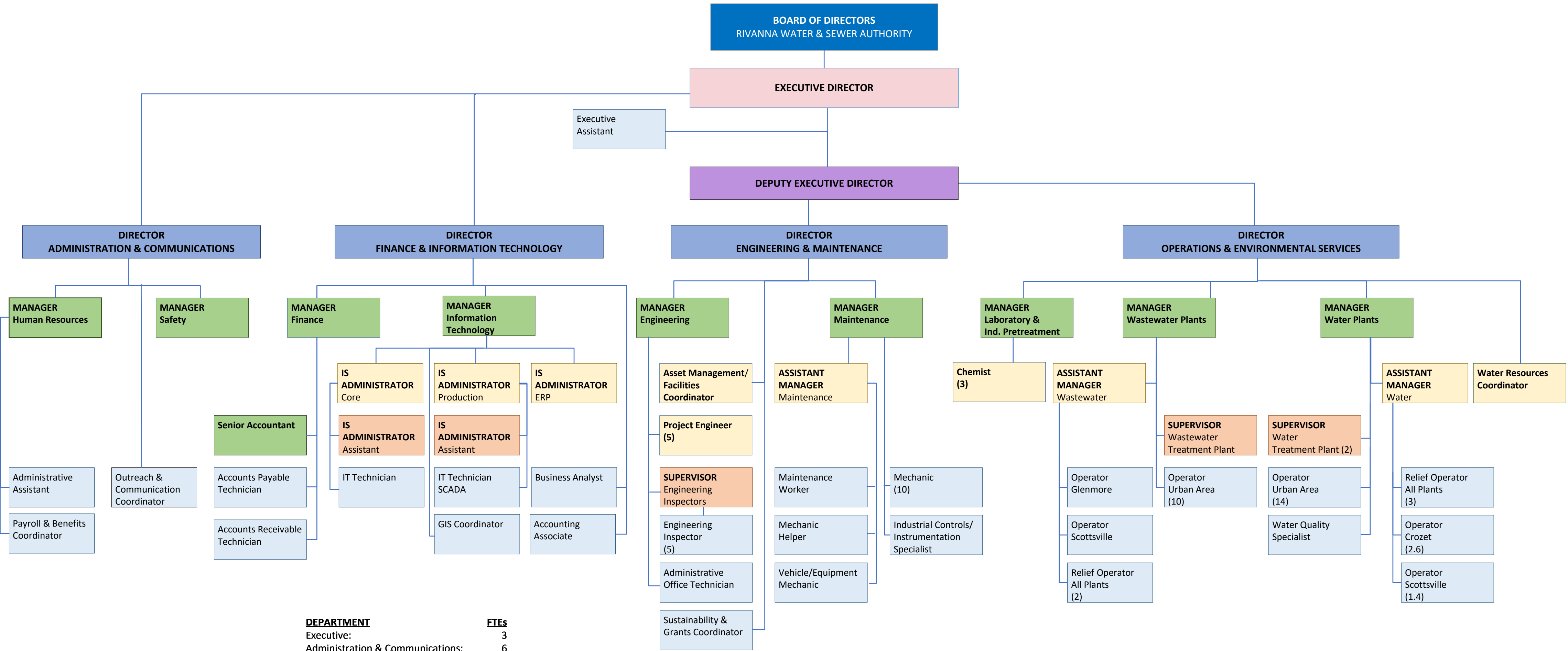
The Authority has programmed into the FY 2025-2026 budget charges that fund the additional debt service anticipated by the adopted CIP. Cumulatively, the Authority has built 33% of future debt service costs into the rates and charges for all rate centers in FY 2025-2026. This is done by using the CIP as a guide for future debt needs, and including an average charge increase over that five-year period. This proactive approach prevents large spikes in charges for any given year in which new debt is issued - effectively leveling the impact on charges.

For example, current Urban Water charges have 33.2% (\$6.6 M) of the needed future debt service revenues already built into the charges to cover the total funding needed for the next five years, which is \$20 M. This will require the remaining \$13.4 M to be included in the future debt service charge as an annual increase over the next four years to fund the Water projects within the CIP.

Next Five Years			
	Annual Estimated NEW Debt Service related to 5-year CIP <u>New Debt</u>	New Debt Service Cost built into <u>FY 2026 Rates</u>	Percentage of Debt Service in <u>FY 2026 Rates</u>
Urban Water	\$ 19,970,000	\$ 6,639,000	33.2%
Urban Waste water	4,558,000	911,000	20.0%
Non-Urban Rate Centers	5,356,000	2,345,000	43.8%
	\$ 29,884,000	\$ 9,895,000	33.1%

RIVANNA WATER & SEWER AUTHORITY
Organizational Chart

FY 2025 – 2026 Adopted Budget



DEPARTMENT	FTEs
Executive:	3
Administration & Communications:	6
Finance & Information Technology:	16
Engineering & Maintenance:	32
Operations & Environmental Services:	49
TOTAL FTEs	106

One employee per position unless noted in parenthesis ()

Budget Details

Pages 1 - 67

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Departmental Summary of Revenues and Expenses

Summary of Revenues

	FY 2025	FY 2026	\$ Change	% Change
Operations Revenues				
Urban Water	\$ 11,587,000	\$ 12,586,000	999,000	8.62%
Crozet Water	1,460,000	1,607,000	147,000	10.07%
Scottsville Water	747,000	860,000	113,000	15.13%
Urban Wastewater	11,749,000	13,421,000	1,672,000	14.23%
Glenmore Wastewater	537,000	679,000	142,000	26.44%
Scottsville Wastewater	408,000	496,000	88,000	21.57%
Administration	364,000	417,000	53,000	14.56%
Finance & IT	541,000	581,000	40,000	7.39%
Maintenance	-	-	-	-
Lab	-	-	-	-
Engineering	-	-	-	-
Total	\$ 27,393,000	\$ 30,647,000	\$ 3,254,000	11.88%
Debt Service Revenues				
Urban Water	\$ 13,534,000	\$ 16,688,000	3,154,000	23.30%
Crozet Water	2,717,000	3,254,000	537,000	19.76%
Scottsville Water	201,000	313,000	112,000	55.72%
Urban Wastewater	11,206,000	12,953,000	1,746,000	15.59%
Glenmore Wastewater	49,000	145,000	96,000	195.92%
Scottsville Wastewater	36,000	60,000	24,000	66.67%
Total	\$ 27,743,000	\$ 33,413,000	\$ 5,669,000	20.44%
Total Revenues	\$ 55,136,000	\$ 64,060,000	\$ 8,923,000	16.19%

Summary of Expenses

	FY 2025	FY 2026	\$ Change	% Change
Operations Expenses				
Urban Water	\$ 7,690,000	\$ 7,899,000	209,000	2.72%
Crozet Water	1,097,000	1,170,000	73,000	6.65%
Scottsville Water	530,000	598,000	68,000	12.83%
Urban Wastewater	7,219,000	7,945,000	726,000	10.06%
Glenmore Wastewater	378,000	487,000	109,000	28.84%
Scottsville Wastewater	259,000	316,000	57,000	22.01%
Administration	1,758,000	2,033,000	275,000	15.64%
Finance & IT	3,226,000	4,165,000	939,000	29.11%
Maintenance	1,997,000	2,443,000	446,000	22.33%
Lab	633,000	666,000	33,000	5.21%
Engineering	2,606,000	2,922,000	316,000	12.13%
Total	\$ 27,393,000	\$ 30,647,000	\$ 3,251,000	11.88%
Debt Service Expenses				
Urban Water	\$ 13,534,000	\$ 16,688,000	3,154,000	23.30%
Crozet Water	2,717,000	3,254,000	537,000	19.76%
Scottsville Water	201,000	313,000	112,000	55.72%
Urban Wastewater	11,205,000	12,953,000	1,748,000	15.60%
Glenmore Wastewater	49,000	145,000	96,000	195.92%
Scottsville Wastewater	36,000	60,000	24,000	66.67%
Total	\$ 27,742,000	\$ 33,413,000	\$ 5,671,000	20.44%
Total Expenses	\$ 55,135,000	\$ 64,060,000	\$ 8,922,000	16.19%

Total Budgetary Surplus/ (Deficit)	\$ 1,000	\$ -	\$ 1,000
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These figures are rounded from the detail pages of this budget model and some immaterial differences will be present.

Summary of Itemized Rates

URBAN RATE CENTERS			FY 2025	FY 2026	\$ Change	% Change
Operating Rates (\$ per 1,000 Gallons)						
	Operations	Water	\$ 3.363	\$ 3.642	\$ 0.279	8.30%
	Operations	Wastewater	3.247	3.719	0.472	14.54%
Debt Service Charges (\$ Monthly Charge)						
Water						
	Debt Service	CITY	\$ 376,226	\$ 463,676	\$ 87,450	23.24%
	Debt Service	ACSA	673,264	847,462	174,198	25.87%
Wastewater						
	Debt Service	CITY	\$ 424,222	\$ 466,000	\$ 41,778	9.85%
	Debt Service	ACSA	422,158	529,679	107,521	25.47%
OTHER RATE CENTERS (Monthly)			FY 2025	FY 2026	\$ Change	% Change
Crozet Water						
	Operations		\$ 118,387	\$ 130,182	\$ 11,795	9.96%
	Debt Service		215,864	258,666	42,802	19.83%
Scottsville Water						
	Operations		\$ 61,832	\$ 70,995	\$ 9,163	14.82%
	Debt Service		15,868	25,344	9,476	59.72%
	Water Total		\$ 411,951	\$ 485,187	\$ 73,236	17.78%
Glenmore Wastewater						
	Operations		\$ 44,426	\$ 56,104	\$ 11,678	26.29%
	Debt Service		4,065	12,079	8,014	197.15%
Scottsville Wastewater						
	Operations		\$ 33,785	\$ 40,944	\$ 7,159	21.19%
	Debt Service		2,713	4,619	1,906	70.25%
	Wastewater Total		\$ 84,989	\$ 113,746	\$ 28,757	33.84%
Total Monthly Other Rate Center Charges - ACSA			\$ 496,940	\$ 598,933	\$ 101,993	20.52%

Summary of Charges to Customers

	<u>FY 2025</u>	<u>FY 2026</u>	<u>Change</u> <u>\$</u>	<u>Change</u> <u>%</u>
<u>City - Charges From RWSA</u>				
Urban Water				
Operating Rate Charges	\$ 5,598,400	\$ 5,940,600	\$ 342,200	6.1%
Debt Service Charges	* 4,514,700	5,564,100	1,049,400	23.2%
	<u>\$ 10,113,100</u>	<u>\$ 11,504,700</u>	<u>\$ 1,391,600</u>	<u>13.8%</u>
Urban Wastewater				
Operating Rate Charges	\$ 5,173,500	\$ 5,801,000	\$ 627,500	12.1%
Debt Service Charges	5,090,800	5,592,100	501,300	9.8%
	<u>\$ 10,264,300</u>	<u>\$ 11,393,100</u>	<u>\$ 1,128,800</u>	<u>11.0%</u>
Total City Charges	<u>\$ 20,377,400</u>	<u>\$ 22,897,800</u>	<u>\$ 2,520,400</u>	<u>12.4%</u>

<u>ACSA - Charges From RWSA</u>				
Urban Water				
Operating Rate Charges	\$ 5,826,900	\$ 6,435,700	\$ 608,800	10.4%
Debt Service Charges	* 8,079,200	10,169,500	2,090,300	25.9%
	<u>\$ 13,906,100</u>	<u>\$ 16,605,200</u>	<u>\$ 2,699,100</u>	<u>19.4%</u>
Urban Wastewater				
Operating Rate Charges	\$ 5,834,000	\$ 6,809,900	\$ 975,900	16.7%
Debt Service Charges	5,065,900	6,356,100	1,290,200	25.5%
	<u>\$ 10,899,900</u>	<u>\$ 13,166,000</u>	<u>\$ 2,266,100</u>	<u>20.8%</u>
Other Rate Centers				
Operating Rate Charges	\$ 3,101,200	\$ 3,578,700	\$ 477,500	15.4%
Debt Service Charges	2,862,100	3,608,500	746,400	26.1%
	<u>\$ 5,963,300</u>	<u>\$ 7,187,200</u>	<u>\$ 1,223,900</u>	<u>20.5%</u>
Total ACSA Charges	<u>\$ 30,769,300</u>	<u>\$ 36,958,400</u>	<u>\$ 6,189,100</u>	<u>20.1%</u>

<u>RWSA Customer Revenue Charges</u>				
Operating Rate Revenues				
Urban Water	\$ 11,425,300	\$ 12,376,300	\$ 951,000	8.3%
Urban Wastewater	11,007,500	12,610,900	1,603,400	14.6%
Other Rate Centers	3,101,200	3,578,700	477,500	15.4%
	<u>\$ 25,534,000</u>	<u>\$ 28,565,900</u>	<u>\$ 3,031,900</u>	<u>11.9%</u>
Debt Service Rate Revenues				
Urban Water	\$ 12,593,900	\$ 15,733,600	\$ 3,139,700	24.9%
Urban Wastewater	10,156,700	11,948,200	1,791,500	17.6%
Other Rate Centers	2,862,100	3,608,500	746,400	26.1%
	<u>\$ 25,612,700</u>	<u>\$ 31,290,300</u>	<u>\$ 5,677,600</u>	<u>22.2%</u>
Total RWSA Customer Revenues	<u>\$ 51,146,700</u>	<u>\$ 59,856,200</u>	<u>\$ 8,709,500</u>	<u>17.0%</u>

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Water Rate Centers

Rivanna Water and Sewer Authority

Fiscal Year 2025-2026

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Urban Water Summary

Projected Flow (MGD)

FY 2025			FY 2026	Budget % Change
Budgeted FY 2025	Actual for 6 months	Projected 12 months	Adopted Budget	
9.309			9.309	0.00%

Operations Budget

Projected Revenues

Operations Rate	\$	3.363			\$	3.642	8.30%
Revenue	\$	11,425,341	\$	6,005,666	\$	12,011,332	8.32%
Lease Revenues		90,000		54,992		109,984	0.00%
Miscellaneous		-		2,735		2,735	-
Interest Allocation		71,500		56,281		112,562	67.83%
Total Operations Revenues	\$	11,586,841	\$	6,119,674	\$	12,236,613	8.63%

Projected Expenses

Personnel Cost	\$	2,570,828	\$	1,376,867	\$	2,717,067	\$	2,725,694	6.02%
Professional Services		177,000		272,860		545,720		220,500	24.58%
Other Services and Charges		1,076,746		553,425		1,053,745		1,210,134	12.39%
Communications		89,700		57,019		114,038		91,500	2.01%
Information Technology		109,400		23,536		102,072		197,100	80.16%
Supplies		7,900		4,357		8,714		10,031	26.97%
Operations and Maintenance		3,334,814		2,340,371		3,694,142		3,116,833	-6.54%
Equipment Purchases		23,300		13,952		27,904		26,900	15.45%
Depreciation & Reserves		300,000		150,000		300,000		300,000	0.00%
Subtotal Before Allocations	\$	7,689,688	\$	4,792,387	\$	8,563,402	\$	7,898,692	2.72%
Allocation of Support Departments		3,897,153		1,845,687		3,272,436		4,687,568	20.28%
Total Operations Expenses	\$	11,586,841	\$	6,638,074	\$	11,835,838	\$	12,586,260	8.63%

Operations Cost per 1,000 gallons \$3.410 \$3.704 8.62%

Debt Service Budget

Projected Revenue

Debt Service Rates	CITY	\$	376,226			\$	463,676	23.24%		
	ACSA	\$	673,264			\$	847,462	25.87%		
Debt Service Rate Revenue - CITY		\$	4,514,709	\$	2,257,356	\$	4,514,712	\$	5,564,116	23.24%
Debt Service Rate Revenue - ACSA			8,079,165		4,039,584		8,079,168		10,169,545	25.87%
Trust Fund Interest			185,000		89,777		179,554		200,000	8.11%
Reserve Fund Interest			744,800		374,074		748,148		744,800	0.00%
Lease Revenue			10,000		1,999		3,998		10,000	0.00%
Total Debt Service Revenue		\$	13,533,674	\$	6,762,790	\$	13,525,580	\$	16,688,461	23.31%

Principal, Interest & Reserves

Total Principal & Interest	\$	7,078,274	\$	4,097,100	\$	8,194,200	\$	8,904,860	25.81%
Reserve Additions - Interest		744,800		374,074		748,148		744,800	0.00%
Debt Service Ratio Charge		400,000		200,000		400,000		400,000	0.00%
Est. New Debt Service - CIP Growth		5,310,600		2,097,337		4,194,674		6,638,800	25.01%
Total Debt Principal and Interest	\$	13,533,674	\$	6,768,511	\$	13,537,022	\$	16,688,460	23.31%

Rate Center Summary

Total Revenues	\$	25,120,515	\$	12,882,464	\$	25,762,193	\$	29,274,721	16.54%
Total Expenses		25,120,515		13,406,585		25,372,860		29,274,720	16.54%
Surplus/(Deficit)	\$	-	\$	(524,121)	\$	389,333	\$	1	

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Rate Center: Urban Water

Expense Detail						2025		2025	
Rate Center: Urban Water		Current Year Activity				vs.		vs.	
Object Code	Line Item	Adopted Budget FY 2024-2025	Six Month Actual 12/31/2024	Projected Year end 6/30/2025	Adopted Budget FY 2025-2026	2026 Variance \$	2026 Variance %		
10000	Salaries & Benefits								
11000	Salaries	\$ 1,709,600	\$ 940,501	\$ 1,881,002	\$ 1,817,830	\$ 108,230	6.33%		
11010	Overtime & Holiday Pay	135,000	61,180	122,360	100,000	(35,000)	-25.93%		
12010	FICA	141,112	74,912	149,824	146,714	5,602	3.97%		
12020	Health Insurance	331,100	161,273	300,874	378,700	47,600	14.38%		
12026	Employee Assistance Program	350	191	382	350	-	0.00%		
12030	Retirement	146,684	78,714	157,428	155,970	9,286	6.33%		
12040	Life Insurance	22,909	9,733	19,466	24,359	1,450	6.33%		
12050	Fitness Program	2,000	2,599	5,198	4,700	2,700	135.00%		
12060	Worker's Comp Insurance	27,300	22,493	29,991	28,700	1,400	5.13%		
	Subtotal	\$ 2,516,055	\$ 1,351,596	\$ 2,666,525	\$ 2,657,323	\$ 141,268	5.61%		
13000	Other Personnel Costs								
13100	Employee Dues & Licenses	\$ 4,500	\$ 193	386	\$ 4,500	\$ -	0.00%		
13150	Education & Training	21,573	5,927	11,854	33,271	11,698	54.23%		
13200	Travel & Lodging	2,700	970	1,940	4,500	1,800	66.67%		
13250	Uniforms	24,000	17,688	35,376	24,000	-	0.00%		
13325	Recruiting & Medical Testing	1,000	338	676	1,100	100	10.00%		
13350	Other	1,000	155	310	1,000	-	0.00%		
	Subtotal	\$ 54,773	\$ 25,271	\$ 50,542	\$ 68,371	\$ 13,598	24.83%		
	Professional Services								
20100	Legal Fees	\$ -	\$ 23,920	\$ 47,840	\$ -	\$ -			
20200	Financial & Admin. Services	5,000	8,256	16,512	20,000	15,000			
20250	Bond Issue Costs	-	-	-	-	-			
20300	Engineering & Technical Services	172,000	240,684	481,368	200,500	28,500	16.57%		
	Subtotal	\$ 177,000	\$ 272,860	\$ 545,720	\$ 220,500	\$ 43,500	24.58%		
	Other Services and Charges								
21100	General Liability/Property Ins.	\$ 56,125	\$ 46,462	\$ 59,819	\$ 85,700	\$ 29,575	52.69%		
21150	Advertising & Communication	-	131	262	-	-			
21250	Watershed Management	54,000	45,283	70,566	90,000	36,000	66.67%		
21253	Safety Programs/Supplies	27,000	5,961	11,922	16,900	(10,100)	-37.41%		
21300	Authority Dues/Permits/Fees	11,981	17,523	35,046	19,906	7,925	66.15%		
21350	Laboratory Analysis	120,495	25,728	51,456	96,285	(24,210)	-20.09%		
21400	Utilities	750,000	379,215	758,430	810,000	60,000	8.00%		
21420	General Other Services	57,145	33,122	66,244	91,343	34,198	59.84%		
21430	Governance & Strategic Support	-	-	-	-	-			
21450	Bad Debt	-	-	-	-	-			
	Subtotal	\$ 1,076,746	\$ 553,425	\$ 1,053,745	\$ 1,210,134	\$ 133,388	12.39%		
22000	Communication								
22100	Radio	\$ 3,000	\$ 2,067	\$ 4,134	\$ 3,500	\$ 500	16.67%		
22150	Telephone & Data Service	75,000	49,642	99,284	76,000	1,000	1.33%		
22200	Cell Phones, Wireless data	11,700	5,310	10,620	12,000	300	2.56%		
	Subtotal	\$ 89,700	\$ 57,019	\$ 114,038	\$ 91,500	\$ 1,800	2.01%		
31000	Information Technology								
31100	Computer Hardware	\$ 5,000	\$ 6,553	\$ 13,106	\$ 15,000	\$ 10,000	200.00%		
31150	SCADA Maint. & Support	99,500	16,390	87,780	169,700	70,200	70.55%		
31200	Maintenance & Support Services	500	593	1,186	-	(500)	-100.00%		
31250	Software & Subscriptions	-	-	-	-	-			
31300	Security Systems	4,400	-	-	12,400	8,000			
31325	Asset Mgt / Project Mgt Systems	-	-	-	-	-			
	Subtotal	\$ 109,400	\$ 23,536	\$ 102,072	\$ 197,100	\$ 87,700	80.16%		
33000	Supplies								
33100	Office Supplies	\$ 2,500	\$ 828	\$ 1,656	\$ 3,000	\$ 500	20.00%		
33150	Subscriptions/Reference Material	-	-	-	-	-			
33350	Postage & Delivery	5,400	3,529	7,058	7,031	1,631	30.20%		
	Subtotal	\$ 7,900	\$ 4,357	\$ 8,714	\$ 10,031	\$ 2,131	26.97%		
41000	Operation & Maintenance								
41100	Building & Grounds	\$ 168,750	\$ 178,433	\$ 256,866	\$ 181,220	\$ 12,470	7.39%		
41150	Building/land Lease, Rental	175,000	175,000	175,000	175,000	-	0.00%		
41300	Dam Maintenance	142,700	45,872	91,744	145,170	2,470	1.73%		
41350	Pipeline/Appurtenances	62,500	217,345	434,690	87,500	25,000	40.00%		
41400	Materials, Supplies & Tools	40,000	13,158	26,316	16,653	(23,347)	-58.37%		
41450	Chemicals	2,182,464	1,514,056	2,316,512	2,123,683	(58,781)	-2.69%		
41500	Vehicle Maintenance	8,000	3,826	7,652	10,000	2,000	25.00%		
41550	Equipment Repair, Replace, Maint.	257,000	118,249	236,498	187,000	(70,000)	-27.24%		
41600	Instrumentation & Metering	189,700	53,406	106,812	133,607	(56,093)	-29.57%		
41650	Fuel & Lubricants	27,700	12,944	25,888	25,000	(2,700)	-9.75%		

**Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail**

Rate Center: Urban Water

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025	2025
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		vs. 2026 Variance \$	vs. 2026 Variance %
41700	General Other Maintenance	81,000	8,082	16,164	32,000	(49,000)	-60.49%
	<i>Subtotal</i>	\$ 3,334,814	\$ 2,340,371	\$ 3,694,142	\$ 3,116,833	\$ (217,981)	-6.54%
81000	<i>Equipment Purchases</i>						
81200	Rental & Leases	\$ -	\$ 2,302	\$ 4,604	\$ -	\$ -	0.00%
81250	Equipment (over \$10,000)	-	-	-	-	-	0.00%
81300	Vehicle Replacement Fund	23,300	11,650	23,300	26,900	3,600	15.45%
	<i>Subtotal</i>	\$ 23,300	\$ 13,952	\$ 27,904	\$ 26,900	\$ 3,600	15.45%
95000	<i>Allocations from Departments</i>						
95100	Administrative Allocation	\$ 613,212	\$ 308,849	\$ 608,829	\$ 711,249	\$ 98,037	15.99%
95110	Finance & IT	1,181,544	584,959	777,189	1,577,029	395,485	
95300	Engineering Allocation	1,225,017	536,158	1,061,034	1,373,130	148,113	12.09%
95150	Maintenance Allocation	599,025	288,957	575,091	733,050	134,025	22.37%
95200	Laboratory Allocation	278,355	126,764	250,293	293,110	14,755	5.30%
	<i>Subtotal</i>	\$ 3,897,153	\$ 1,845,687	\$ 3,272,436	\$ 4,687,568	\$ 790,415	20.28%
	Depreciation	\$ 300,000	\$ 150,000	\$ 300,000	\$ 300,000	\$ -	0.00%
	<i>Subtotal</i>	\$ 300,000	\$ 150,000	\$ 300,000	\$ 300,000	\$ -	0.00%
	Total	\$ 11,586,841	\$ 6,638,074	\$ 11,835,838	\$ 12,586,260	\$ 999,419	8.63%

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Crozet Water Summary

Projected Flow (MGD)

FY 2025			FY 2026	
Budgeted FY 2025	Actual for 6 months	Projected 12 months	Adopted Budget	Budget % Change
0.555			0.555	0.00%

Operations Budget

Projected Revenues

Operations Rate (monthly)

Revenue	\$ 1,420,644	\$ 710,322	\$ 1,420,644	\$ 1,562,184	9.96%
Leases	30,000	16,854	33,708	30,000	0.00%
Interest Allocation	8,900	7,035	14,070	15,000	68.54%
Total Operations Revenues	\$ 1,459,544	\$ 734,211	\$ 1,468,422	\$ 1,607,184	10.12%

Projected Expenses

Personnel Cost	\$ 365,428	\$ 191,831	\$ 378,284	\$ 379,359	3.81%
Professional Services	22,900	29,689	59,378	19,500	-14.85%
Other Services and Charges	163,107	70,330	139,134	177,582	8.87%
Communications	19,000	9,233	18,466	15,300	-19.47%
Information Technology	35,000	2,429	4,858	64,400	84.00%
Supplies	1,600	1,584	3,168	1,100	-31.25%
Operations and Maintenance	426,600	241,822	436,444	449,085	5.27%
Equipment Purchases	3,300	1,976	3,952	3,800	15.15%
Depreciation	60,000	30,000	60,000	60,000	0.00%
Subtotal Before Allocations	\$ 1,096,935	\$ 578,894	\$ 1,103,684	\$ 1,170,126	6.67%
Allocations of Support Departments	362,608	172,121	306,151	437,055	20.53%
Total Operations Expenses	\$ 1,459,543	\$ 751,015	\$ 1,409,835	\$ 1,607,181	10.12%

Operations Cost per 1,000 gallons

\$7.205

\$7.934

10.12%

Debt Service Budget

Projected Revenue

Debt Service Rates (monthly)

Debt Service Rate Revenue - ACSA	\$ 2,590,368	\$ 1,295,184	\$ 2,590,368	\$ 3,103,992	19.83%
Trust Fund Interest	32,400	15,692	31,384	32,000	-1.23%
Use of Reserves	-	-	-	-	
Reserve Fund Interest	93,800	46,859	93,718	118,000	25.80%
Total Debt Service Revenue	\$ 2,716,568	\$ 1,357,735	\$ 2,715,470	\$ 3,253,992	19.78%

Principal, Interest & Reserves

Total Principal & Interest - Existing	\$ 1,131,172	\$ 565,586	\$ 1,131,172	\$ 1,126,391	-0.42%
Estimated New Principal & Interest	1,491,600	745,800	1,491,600	2,009,600	34.73%
Reserve Additions - Interest	93,800	46,859	93,718	118,000	25.80%
Total Debt Principal and Interest	\$ 2,716,572	\$ 1,358,245	\$ 2,716,490	\$ 3,253,991	19.78%

Rate Center Summary

Total Revenues	\$ 4,176,112	\$ 2,091,946	\$ 4,183,892	\$ 4,861,176	16.40%
Total Expenses	4,176,115	2,109,260	4,126,325	4,861,172	16.40%
Surplus/(Deficit)	\$ (3)	\$ (17,314)	\$ 57,567	\$ 4	
Rates - (Monthly)					
ACSA	\$ 334,251			\$ 388,848	16.33%

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Rate Center: Crozet Water

Expense Detail							2025	2025
Rate Center: Crozet Water							vs.	vs.
Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2026 Variance \$	2026 Variance %	
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025				
10000	Salaries & Benefits							
11000	Salaries	\$ 240,000	\$ 130,756	\$ 261,512	\$ 252,600	\$ 12,600	5.25%	
11010	Overtime & Holiday Pay	23,000	8,654	17,308	15,000	(8,000)	-34.78%	
12010	FICA	20,120	10,432	20,864	20,471	351	1.74%	
12020	Health Insurance	46,900	22,472	41,931	53,300	6,400	13.65%	
12026	Employee Assistance Program	50	27	54	50	-	0.00%	
12030	Retirement	20,592	10,983	21,966	21,673	1,081	5.25%	
12040	Life Insurance	3,216	1,353	2,706	3,385	169	5.25%	
12050	Fitness Program	300	362	724	630	330	110.00%	
12060	Worker's Comp Insurance	4,300	3,547	4,729	4,500	200	4.65%	
Subtotal		\$ 358,478	\$ 188,586	\$ 371,794	\$ 371,609	\$ 13,131	3.66%	
13000	Other Personnel Costs							
13100	Employee Dues & Licenses	\$ 500	\$ 42	\$ 84	\$ 500	\$ -	0.00%	
13150	Education & Training	2,500	547	1,094	2,500	-	0.00%	
13200	Travel & Lodging	200	100	200	1,000	800	400.00%	
13250	Uniforms	3,500	2,495	4,990	3,500	-	0.00%	
13325	Recruiting & Medical Testing	150	48	96	150	-	0.00%	
13350	Other	100	13	26	100	-	0.00%	
Subtotal		\$ 6,950	\$ 3,245	\$ 6,490	\$ 7,750	\$ 800	11.51%	
Professional Services								
20100	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -		
20200	Financial & Admin. Services	-	1,167	2,334	-	-		
20250	Bond Issue Costs	-	-	-	-	-		
20300	Engineering & Technical Services	22,900	28,522	57,044	19,500	(3,400)	-14.85%	
Subtotal		\$ 22,900	\$ 29,689	\$ 59,378	\$ 19,500	\$ (3,400)		
Other Services and Charges								
21100	General Liability/Property Ins.	\$ 3,190	\$ 2,289	\$ 3,052	\$ 3,600	\$ 410	12.85%	
21150	Advertising & Communication	-	1,013	2,026	-	-		
21250	Watershed Management	-	-	-	-	-		
21253	Safety Programs/Supplies	5,000	719	1,438	2,000	(3,000)	-60.00%	
21300	Authority Dues/Permits/Fees	2,237	319	638	2,382	145	6.48%	
21350	Laboratory Analysis	40,180	12,593	25,186	44,600	4,420	11.00%	
21400	Utilities	112,500	53,397	106,794	125,000	12,500	11.11%	
21420	General Other Services	-	-	-	-	-		
21430	Governance & Strategic Support	-	-	-	-	-		
21450	Bad Debt	-	-	-	-	-		
Subtotal		\$ 163,107	\$ 70,330	\$ 139,134	\$ 177,582	\$ 14,475	8.87%	
22000	Communication							
22100	Radio	\$ 300	\$ 428	\$ 856	\$ 700	\$ 400	133.33%	
22150	Telephone & Data Service	17,200	8,021	16,042	13,000	(4,200)	-24.42%	
22200	Cell Phones, Wireless data	1,500	784	1,568	1,600	100	6.67%	
Subtotal		\$ 19,000	\$ 9,233	\$ 18,466	\$ 15,300	\$ (3,700)	-19.47%	
31000	Information Technology							
31100	Computer Hardware	\$ 2,000	\$ -	\$ -	\$ 3,000	\$ 1,000	50.00%	
31150	SCADA Maint. & Support	33,000	2,429	4,858	60,400	27,400	83.03%	
31200	Maintenance & Support Services	-	-	-	-	-		
31250	Software & Subscriptions	-	-	-	-	-		
31300	Security Systems	-	-	-	1,000	1,000		
31325	Asset Mgt / Project Mgt Systems	-	-	-	-	-		
Subtotal		\$ 35,000	\$ 2,429	\$ 4,858	\$ 64,400	\$ 29,400	84.00%	
33000	Supplies							
33100	Office Supplies	\$ -	\$ 235	\$ 470	\$ -	\$ -		
33150	Subscriptions/Reference Material	-	-	-	-	-		
33350	Postage & Delivery	1,600	1,349	2,698	1,100	(500)	-31.25%	
Subtotal		\$ 1,600	\$ 1,584	\$ 3,168	\$ 1,100	\$ (500)	-31.25%	
41000	Operation & Maintenance							
41100	Building & Grounds	\$ 45,500	\$ 20,173	\$ 40,346	\$ 57,100	\$ 11,600	25.49%	
41150	Building/land Lease, Rental	-	-	-	-	-		
41300	Dam Maintenance	-	1,050	2,100	-	-		
41350	Pipeline/Appurtenances	2,000	4,023	8,046	1,000	(1,000)	-50.00%	
41400	Materials, Supplies & Tools	7,000	1,466	2,932	1,150	(5,850)	-83.57%	
41450	Chemicals	270,300	171,609	296,018	292,789	22,489	8.32%	

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Rate Center: Crozet Water

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025	2025
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		vs. 2026 Variance \$	vs. 2026 Variance %
41500	Vehicle Maintenance	1,300	541	1,082	3,000	1,700	130.77%
41550	Equipment Repair, Replace, Maint.	40,000	16,222	32,444	40,000	-	0.00%
41600	Instrumentation & Metering	45,500	25,119	50,238	45,046	(454)	-1.00%
41650	Fuel & Lubricants	5,000	1,619	3,238	4,000	(1,000)	-20.00%
41700	General Other Maintenance	10,000	-	-	5,000	(5,000)	-50.00%
Subtotal		\$ 426,600	\$ 241,822	\$ 436,444	\$ 449,085	\$ 22,485	5.27%
81000	Equipment Purchases						
81200	Rental & Leases	\$ -	\$ 326	\$ 652	\$ -	\$ -	
81250	Equipment (over \$10,000)	-	-	-	-	-	
81300	Vehicle Replacement Fund	3,300	1,650	3,300	3,800	500	15.15%
Subtotal		\$ 3,300	\$ 1,976	\$ 3,952	\$ 3,800	\$ 500	15.15%
95000	Allocations from Departments						
95100	Administrative Allocation	\$ 55,747	\$ 28,077	\$ 55,348	\$ 64,659	\$ 8,912	15.99%
95110	Finance & IT	107,413	53,178	70,654	143,366	35,953	
95300	Engineering Allocation	104,257	45,630	90,301	116,862	12,605	12.09%
95150	Maintenance Allocation	69,886	33,712	67,094	85,522	15,636	22.37%
95200	Laboratory Allocation	25,305	11,524	22,754	26,646	1,341	5.30%
Subtotal		\$ 362,608	\$ 172,121	\$ 306,151	\$ 437,055	\$ 74,447	20.53%
Depreciation		\$ 60,000	\$ 30,000	\$ 60,000	\$ 60,000	\$ -	0.00%
Subtotal		\$ 60,000	\$ 30,000	\$ 60,000	\$ 60,000	\$ -	0.00%
Total		\$ 1,459,543	\$ 751,015	\$ 1,409,835	\$ 1,607,181	\$ 147,638	10.12%

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Scottsville Water Summary

Projected Flow (MGD)

FY 2025			FY 2026	Budget % Change
Budgeted FY 2025	Actual for 6 months	Projected 12 months	Adopted Budget	
0.047			0.047	0.00%

Operations Budget

Projected Revenues

Operations Rate (monthly)

Revenue

Interest Allocation

Total Operations Revenues

\$ 61,832			\$ 70,995	14.82%
\$ 741,984	\$ 370,992	\$ 741,984	\$ 851,940	14.82%
4,600	3,648	7,296	7,700	67.39%
\$ 746,584	\$ 374,640	\$ 749,280	\$ 859,640	15.14%

Projected Expenses

Personnel Cost

Professional Services

Other Services and Charges

Communications

Information Technology

Supplies

Operations and Maintenance

Equipment Purchases

Depreciation

Subtotal Before Allocations

Allocations of Support Departments

Total Operations Expenses

\$ 239,452	\$ 119,467	\$ 235,564	\$ 248,090	3.61%
5,000	2,939	5,878	15,000	200.00%
68,490	25,287	49,856	79,887	16.64%
7,000	12,706	25,412	18,550	165.00%
13,400	11,933	23,486	57,000	325.37%
200	1,616	3,232	200	0.00%
154,600	44,809	63,000	137,220	-11.24%
2,200	1,615	3,230	2,400	9.09%
40,000	20,000	40,000	40,000	0.00%
\$ 530,342	\$ 240,372	\$ 449,658	\$ 598,347	12.82%
216,247	102,917	186,622	261,289	20.83%
\$ 746,589	\$ 343,289	\$ 636,280	\$ 859,636	15.14%

Operations Cost per 1,000 gallons

\$43.520

\$50.110

15.14%

Debt Service Budget

Projected Revenue

Debt Service Rates - Monthly

Debt Service Rate Revenue - ACSA

Trust Fund Interest

Reserve Fund Interest

Total Debt Service Revenue

\$ 15,868			\$ 25,344	59.72%
\$ 190,416	\$ 95,208	\$ 190,416	\$ 304,128	59.72%
4,000	1,917	3,834	4,200	5.00%
7,000	3,971	7,942	4,800	-31.43%
\$ 201,416	\$ 101,096	\$ 202,192	\$ 313,128	55.46%

Principal, Interest & Reserves

Total Principal & Interest

Estimated New Principal & Interest

Reserve Additions-Interest

Total Debt Principal and Interest

\$ 148,815	\$ 74,408	\$ 148,816	\$ 148,127	-0.46%
45,600	22,800	45,600	160,200	251.32%
7,000	3,971	7,942	4,800	-31.43%
\$ 201,415	\$ 101,179	\$ 202,358	\$ 313,127	55.46%

Rate Center Summary

Total Revenues

Total Expenses

Surplus/ (Deficit)

Rates - Monthly

ACSA

\$ 948,000	\$ 475,736	\$ 951,472	\$ 1,172,768	23.71%
948,004	444,468	838,638	1,172,763	23.71%
\$ (4)	\$ 31,268	\$ 112,834	\$ 5	
\$ 77,700			\$ 96,339	23.99%

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Rate Center: Scottsville Water

Expense Detail				2025		2025	
Rate Center: Scottsville Water				vs.		vs.	
		Adopted Budget	Current Year Activity		Adopted Budget	2026	2026
Object Code	Line Item	FY 2024-2025	Six Month Actual 12/31/2024	Projected Year end 6/30/2025	FY 2025-2026	Variance \$	Variance %
Salaries & Benefits							
10000	Salaries	\$ 158,200	\$ 81,431	\$ 162,862	\$ 166,000	\$ 7,800	4.93%
11010	Overtime & Holiday Pay	14,000	5,418	10,836	9,000	(5,000)	-35.71%
12010	FICA	13,173	6,500	13,000	13,388	215	1.63%
12020	Health Insurance	31,200	14,005	26,134	35,100	3,900	12.50%
12026	Employee Assistance Program	35	17	34	35	-	0.00%
12030	Retirement	13,574	6,848	13,696	14,243	669	4.93%
12040	Life Insurance	2,120	843	1,686	2,224	104	4.91%
12050	Fitness Program	200	226	452	400	200	100.00%
12060	Worker's Comp Insurance	2,600	2,163	2,884	2,750	150	5.77%
Subtotal		\$ 235,102	\$ 117,451	\$ 231,584	\$ 243,140	\$ 8,038	3.42%
Other Personnel Costs							
13100	Employee Dues & Licenses	\$ 400	\$ 26		\$ 400	\$ -	0.00%
13150	Education & Training	2,000	331	662	2,000	-	0.00%
13200	Travel & Lodging	100	61	122	100	-	0.00%
13250	Uniforms	1,600	1,561	3,122	2,200	600	37.50%
13325	Recruiting & Medical Testing	150	30	60	150	-	0.00%
13350	Other	100	7	14	100	-	0.00%
Subtotal		\$ 4,350	\$ 2,016	\$ 3,980	\$ 4,950	\$ 600	13.79%
Professional Services							
20100	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	
20200	Financial & Admin. Services	-	96	192	-	-	
20250	Bond Issue Costs	-	-	-	-	-	
20300	Engineering & Technical Services	5,000	2,843	5,686	15,000	10,000	200.00%
Subtotal		\$ 5,000	\$ 2,939	\$ 5,878	\$ 15,000	\$ 10,000	
Other Services and Charges							
21100	General Liability/Property Ins.	\$ 1,540	\$ 1,077	\$ 1,436	\$ 1,400	\$ (140)	-9.09%
21150	Advertising & Communication	-	-	-	-	-	
21250	Watershed Management	-	-	-	-	-	
21253	Safety Programs/Supplies	3,600	578	1,156	2,500	(1,100)	-30.56%
21300	Authority Dues/Permits/Fees	1,650	8	16	1,607	(43)	-2.61%
21350	Laboratory Analysis	37,200	9,440	18,880	43,380	6,180	16.61%
21400	Utilities	24,500	14,184	28,368	31,000	6,500	26.53%
21420	General Other Services	-	-	-	-	-	#DIV/0!
21430	Governance & Strategic Support	-	-	-	-	-	
21450	Bad Debt	-	-	-	-	-	
Subtotal		\$ 68,490	\$ 25,287	\$ 49,856	\$ 79,887	\$ 11,397	16.64%
Communication							
22100	Radio	\$ 300	\$ 188	\$ 376	\$ 250	\$ (50)	-16.67%
22150	Telephone & Data Service	5,600	11,905	23,810	17,000	11,400	203.57%
22200	Cell Phones, Wireless data	1,100	613	1,226	1,300	200	18.18%
Subtotal		\$ 7,000	\$ 12,706	\$ 25,412	\$ 18,550	\$ 11,550	165.00%
Information Technology							
31000	Computer Hardware	\$ 2,000	\$ 6,461	\$ 12,922	\$ 2,000	\$ -	0.00%
31150	SCADA Maint. & Support	11,000	5,282	10,564	50,200	39,200	356.36%
31200	Maintenance & Support Services	-	-	-	-	-	
31250	Software & Subscriptions	-	-	-	-	-	0.00%
31300	Security Systems	400	190	380	4,800	4,400	
31325	Asset Mgt / Project Mgt Systems	-	-	-	-	-	
Subtotal		\$ 13,400	\$ 11,933	\$ 23,486	\$ 57,000	\$ 43,600	325.37%
Supplies							
33000	Office Supplies	\$ -	\$ 224	\$ 448	\$ -	\$ -	
33150	Subscriptions/Reference Material	-	-	-	-	-	
33350	Postage & Delivery	200	1,392	2,784	200	-	0.00%
Subtotal		\$ 200	\$ 1,616	\$ 3,232	\$ 200	\$ -	0.00%
Operation & Maintenance							
41100	Building & Grounds	\$ 22,600	\$ 7,467	\$ 14,934	\$ 22,600	\$ -	0.00%
41150	Building/land Lease, Rental	-	-	-	-	-	
41300	Dam Maintenance	3,500	3,360	6,720	-	(3,500)	
41350	Pipeline/Appurtenances	-	-	-	-	-	
41400	Materials, Supplies & Tools	2,500	1,334	2,668	2,353	(147)	-5.88%
41450	Chemicals	58,100	13,309		59,770	1,670	2.87%
41500	Vehicle Maintenance	900	339	678	2,000	1,100	122.22%

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Rate Center: Scottsville Water

Expense Detail						2025	2025
Rate Center: Scottsville Water			Current Year Activity			vs.	vs.
Object Code	Line Item	Adopted Budget FY 2024-2025	Six Month Actual 12/31/2024	Projected Year end 6/30/2025	Adopted Budget FY 2025-2026	2026 Variance \$	2026 Variance %
41550	Equipment Repair, Replace, Maint.	25,000	18,523	37,046	20,000	(5,000)	-20.00%
41600	Instrumentation & Metering	30,000	-	-	18,497	(11,503)	-38.34%
41650	Fuel & Lubricants	2,000	477	954	2,000	-	0.00%
41700	General Other Maintenance	10,000	-	-	10,000	-	0.00%
Subtotal		\$ 154,600	\$ 44,809	\$ 63,000	\$ 137,220	\$ (17,380)	-11.24%
81000	Equipment Purchases						
81200	Rental & Leases	\$ -	\$ 515	\$ 1,030	\$ -	-	
81250	Equipment (over \$10,000)	-	-	-	-	-	
81300	Vehicle Replacement Fund	2,200	1,100	2,200	2,400	200	9.09%
Subtotal		\$ 2,200	\$ 1,615	\$ 3,230	\$ 2,400	\$ 200	9.09%
95000	Allocations from Departments						
95100	Administrative Allocation	\$ 27,873	\$ 14,039	\$ 27,674	\$ 32,330	\$ 4,457	15.99%
95110	Finance & IT	53,707	26,589	35,327	71,683	17,976	
95300	Engineering Allocation	52,128	22,815	45,150	58,431	6,303	12.09%
95150	Maintenance Allocation	69,886	33,712	67,094	85,522	15,636	22.37%
95200	Laboratory Allocation	12,653	5,762	11,377	13,323	670	5.30%
Subtotal		\$ 216,247	\$ 102,917	\$ 186,622	\$ 261,289	\$ 45,042	20.83%
Depreciation		\$ 40,000	\$ 20,000	\$ 40,000	\$ 40,000	\$ -	0.00%
Subtotal		\$ 40,000	\$ 20,000	\$ 40,000	\$ 40,000	\$ -	0.00%
Total		\$ 746,589	\$ 343,289	\$ 636,280	\$ 859,636	\$ 113,047	15.14%

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Wastewater Rate Centers

Rivanna Water and Sewer Authority

Fiscal Year 2025-2026

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Urban Wastewater Summary

Projected Flow (MGD)

FY 2025			FY 2026	Budget % Change
Budgeted FY 2025	Actual for 6 months	Projected 12 months	Adopted Budget	
9.289			9.289	0.00%

Operations Budget

Projected Revenues

Operations Rate

Operations Rate	\$	3.247			\$	3.719	14.54%		
Revenue	\$	11,007,464	\$	5,758,457	\$	11,516,914	\$	12,610,887	14.57%
Stone Robinson WWTP		17,768		6,071		12,142		19,654	10.61%
Septage Acceptance		600,000		293,642		587,284		620,000	3.33%
Nutrient Credits		50,000		108,805		217,610		50,000	0.00%
Miscellaneous Revenue		-		-		-		-	
Interest Allocation		74,000		58,236		116,472		120,000	62.16%
Total Operations Revenues	\$	11,749,232	\$	6,225,211	\$	12,450,422	\$	13,420,541	14.22%

Projected Expenses

Personnel Cost	\$	1,615,345	\$	866,933	\$	1,710,463	\$	1,725,024	6.79%
Professional Services		35,000		22,616		45,232		205,000	485.71%
Other Services and Charges		2,721,750		1,370,217		2,690,713		2,742,631	0.77%
Communications		14,800		8,192		16,384		15,100	2.03%
Information Technology		95,500		43,622		86,444		187,600	96.44%
Supplies		2,600		764		1,528		2,600	0.00%
Operations and Maintenance		2,190,500		1,021,038		1,878,910		2,523,628	15.21%
Equipment Purchases		73,500		36,750		73,500		73,500	0.00%
Depreciation & Reserves		470,000		235,000		470,000		470,000	0.00%
Subtotal before allocations	\$	7,218,995	\$	3,605,132	\$	6,973,174	\$	7,945,083	10.06%
Allocations of Support Departments		4,530,237		2,156,607		3,855,775		5,475,458	20.86%
Total Operations Expenses	\$	11,749,232	\$	5,761,739	\$	10,828,949	\$	13,420,541	14.22%

Operations Cost per 1,000 gallons

\$3.465 \$3.958 14.23%

Debt Service Budget

Projected Revenue

Debt Service Rate

Debt Service Rate	CITY	\$	424,222		\$	466,000	9.85%			
	ACSA	\$	422,158		\$	529,679	25.47%			
Debt Service Rate Revenue - CITY		\$	5,090,669	\$	2,545,332	\$	5,090,664	\$	5,592,002	9.85%
Debt Service Rate Revenue - ACSA			5,065,891		2,532,948		5,065,896		6,356,145	25.47%
County MOU - Septage			109,440		109,440		109,440		109,440	0.00%
Trust Fund Interest			208,200		100,656		201,312		220,000	5.67%
Reserve Fund Interest			731,800		367,720		735,440		675,000	-7.76%
Total Debt Service Revenue		\$	11,206,000	\$	5,656,096	\$	11,202,752	\$	12,952,587	15.59%

Principal, Interest & Reserves

Total Principal & Interest	\$	7,780,072	\$	4,823,953	\$	9,647,906	\$	11,040,988	41.91%
Reserve Additions - Interest		731,800		367,720		735,440		675,000	-7.76%
Debt Service Ratio Charge		325,000		162,500		325,000		325,000	0.00%
Est. New Debt Service - CIP Growth		2,368,300		250,234		500,468		911,600	-61.51%
Total Debt Principal and Interest	\$	11,205,172	\$	5,604,407	\$	11,208,814	\$	12,952,588	15.59%

Rate Center Summary

Total Revenues	\$	22,955,232	\$	11,881,307	\$	23,653,174	\$	26,373,128	14.89%
Total Expenses		22,954,404		11,366,146		22,037,763		26,373,129	14.89%
Surplus/(Deficit)	\$	828	\$	515,161	\$	1,615,411	\$	(1)	

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Rate Center: Urban Wastewater

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025 vs. 2026	
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		Variance \$	Variance %
10000	Salaries & Benefits						
11000	Salaries	\$ 1,099,350	\$ 591,142	\$ 1,182,284	\$ 1,164,200	\$ 64,850	5.90%
11010	Overtime & Holiday Pay	60,000	19,763	39,526	50,000	(10,000)	-16.67%
12010	FICA	88,690	45,332	90,664	92,886	4,196	4.73%
12020	Health Insurance	222,700	128,811	241,370	253,500	30,800	13.83%
12026	Employee Assistance Program	250	128	256	250	-	0.00%
12030	Retirement	94,324	44,866	89,732	99,888	5,564	5.90%
12040	Life Insurance	14,731	6,021	12,042	15,600	869	5.90%
12050	Fitness Program	1,400	760	1,520	1,800	400	28.57%
12060	Worker's Comp Insurance	13,000	10,727	14,303	14,500	1,500	11.54%
	Subtotal	\$ 1,594,445	\$ 847,550	\$ 1,671,697	\$ 1,692,624	\$ 98,179	6.16%
13000	Other Personnel Costs						
13100	Employee Dues & Licenses	\$ 2,500	\$ 386	\$ 772	\$ 2,500	\$ -	0.00%
13150	Education & Training	4,000	6,637	13,274	15,200	11,200	280.00%
13200	Travel & Lodging	1,400	124	248	1,600	200	14.29%
13250	Uniforms	11,000	11,885	23,770	11,500	500	4.55%
13325	Recruiting & Medical Testing	1,000	206	412	1,100	100	10.00%
13350	Other	1,000	145	290	500	(500)	-50.00%
	Subtotal	\$ 20,900	\$ 19,383	\$ 38,766	\$ 32,400	\$ 11,500	55.02%
	Professional Services						
20100	Legal Fees	\$ -	\$ 2,611	\$ 5,222	\$ -	\$ -	
20200	Financial & Admin. Services	5,000	7,812	15,624	20,000	15,000	
20250	Bond Issue Costs	-	-	-	-	-	
20300	Engineering & Technical Services	30,000	12,193	24,386	185,000	155,000	516.67%
	Subtotal	\$ 35,000	\$ 22,616	\$ 45,232	\$ 205,000	\$ 170,000	
	Other Services and Charges						
21100	General Liability/Property Ins.	\$ 102,850	\$ 74,582	\$ 99,443	\$ 112,400	\$ 9,550	9.29%
21150	Advertising & Communication	-	-	-	-	-	
21250	Watershed Management	-	-	-	-	-	
21253	Safety Programs/Supplies	29,000	6,719	13,438	27,500	(1,500)	-5.17%
21300	Authority Dues/Permits/Fees	36,000	18,183	36,366	40,490	4,490	12.47%
21350	Laboratory Analysis	10,800	8,991	17,982	13,800	3,000	27.78%
21400	Utilities	1,376,000	639,644	1,279,288	1,368,000	(8,000)	-0.58%
21420	General Other Services	1,167,100	622,098	1,244,196	1,180,441	13,341	1.14%
21430	Governance & Strategic Support	-	-	-	-	-	
21450	Bad Debt	-	-	-	-	-	
	Subtotal	\$ 2,721,750	\$ 1,370,217	\$ 2,690,713	\$ 2,742,631	\$ 20,881	0.77%
22000	Communication						
22100	Radio	\$ 3,000	\$ 1,692	\$ 3,384	\$ 2,500	\$ (500)	
22150	Telephone & Data Service	5,700	3,551	7,102	6,500	800	
22200	Cell Phones, Wireless data	6,100	2,949	5,898	6,100	-	0.00%
	Subtotal	\$ 14,800	\$ 8,192	\$ 16,384	\$ 15,100	\$ 300	2.03%
31000	Information Technology						
31100	Computer Hardware	\$ 7,000	\$ 12,868	\$ 25,736	\$ 14,000	\$ 7,000	100.00%
31150	SCADA Maint. & Support	81,000	30,354	60,708	158,400	77,400	95.56%
31200	Maintenance & Support Services	-	-	-	-	-	
31250	Software & Subscriptions	-	-	-	-	-	
31300	Security Systems	7,500	400	800	15,200	7,700	
31325	Asset Mgt / Project Mgt Systems	-	-	-	-	-	
	Subtotal	\$ 95,500	\$ 43,622	\$ 86,444	\$ 187,600	\$ 92,100	96.44%
33000	Supplies						
33100	Office Supplies	\$ -	\$ 160	\$ 320	\$ -	\$ -	#DIV/0!
33150	Subscriptions/Reference Material	-	-	-	-	-	
33350	Postage & Delivery	2,600	604	1,208	2,600	-	0.00%
	Subtotal	\$ 2,600	\$ 764	\$ 1,528	\$ 2,600	\$ -	0.00%
41000	Operation & Maintenance						
41100	Building & Grounds	\$ 57,600	\$ 30,190	\$ 60,380	\$ 157,824	\$ 100,224	174.00%
41150	Building/land Lease, Rental	-	(89)	(178)	-	-	
41300	Dam Maintenance	-	-	-	-	-	
41350	Pipeline/Appurtenances	62,500	22,933	-	102,500	40,000	64.00%
41400	Materials, Supplies & Tools	60,000	14,939	29,878	50,000	(10,000)	-16.67%
41450	Chemicals	1,131,900	479,498	958,996	1,037,900	(94,000)	-8.30%
41500	Vehicle Maintenance	27,000	6,666	13,332	14,000	(13,000)	-48.15%
41550	Equipment Repair, Replace, Maint.	651,000	407,657	815,314	949,031	298,031	45.78%
41600	Instrumentation & Metering	181,000	58,650	-	180,373	(627)	-0.35%

**Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail**

Rate Center: Urban Wastewater

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025 vs. 2026 Variance	
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		\$	%
41650	Fuel & Lubricants	34,500	16,243	32,486	47,000	12,500	36.23%
41700	General Other Maintenance	(15,000)	(15,649)	(31,298)	(15,000)	-	0.00%
Subtotal		\$ 2,190,500	\$ 1,021,038	\$ 1,878,910	\$ 2,523,628	\$ 333,128	15.21%
81000	Equipment Purchases						
81200	Rental & Leases	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
81250	Equipment (over \$10,000)	-	-	-	-	-	
81300	Vehicle Replacement Fund	73,500	36,750	73,500	73,500	-	0.00%
Subtotal		\$ 73,500	\$ 36,750	\$ 73,500	\$ 73,500	\$ -	0.00%
95000	Allocations from Departments						
95100	Administrative Allocation	\$ 668,958	\$ 336,926	\$ 664,177	\$ 775,908	\$ 106,950	15.99%
95110	Finance & IT	1,288,957	638,137	847,843	1,720,395	431,438	
95300	Engineering Allocation	1,146,824	501,935	993,309	1,285,483	138,659	12.09%
95150	Maintenance Allocation	1,128,164	544,202	1,083,088	1,380,577	252,413	22.37%
95200	Laboratory Allocation	297,334	135,407	267,358	313,095	15,761	5.30%
Subtotal		\$ 4,530,237	\$ 2,156,607	\$ 3,855,775	\$ 5,475,458	\$ 945,221	20.86%
Depreciation		\$ 470,000	\$ 235,000	\$ 470,000	\$ 470,000	\$ -	0.00%
Subtotal		\$ 470,000	\$ 235,000	\$ 470,000	\$ 470,000	\$ -	0.00%
Total		\$ 11,749,232	\$ 5,761,739	\$ 10,828,949	\$ 13,420,541	\$ 1,671,309	14.22%

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Glenmore Wastewater Summary

Projected Flow (MGD)

FY 2025			FY 2026	Budget % Change
Budgeted FY 2025	Actual for 6 months	Projected 12 months	Adopted Budget	
0.113			0.113	

Operations Budget

Projected Revenues

Operations Rate (monthly)

Revenue	\$ 533,112	\$ 266,556	\$ 533,112	\$ 673,248	26.29%
Interest Allocation	3,700	2,866	5,732	5,500	48.65%
Total Operations Revenues	\$ 536,812	\$ 269,422	\$ 538,844	\$ 678,748	26.44%

Projected Expenses

Personnel Cost	\$ 133,566	\$ 71,535	\$ 141,149	\$ 142,587	6.75%
Professional Services	10,000	584	1,168	10,000	
Other Services and Charges	41,840	19,056	42,933	45,136	7.88%
Communications	3,700	10,985	21,970	20,300	448.65%
Information Technology	14,350	429	858	53,450	272.47%
Supplies	-	-	-	-	
Operations and Maintenance	130,600	105,973	211,946	152,435	16.72%
Equipment Purchases	3,500	1,750	3,500	3,500	0.00%
Depreciation	40,000	20,000	40,000	60,000	50.00%
Subtotal before allocations	\$ 377,556	\$ 230,312	\$ 463,524	\$ 487,408	29.10%
Allocations of Support Departments	159,261	75,459	140,990	191,344	20.14%
Total Operations Expenses	\$ 536,817	\$ 305,771	\$ 604,514	\$ 678,752	26.44%

Operations Cost per 1,000 gallons

\$13.015

\$16.457

Debt Service Budget

Projected Revenue

Debt Service Rate (monthly)

Debt Service Rate Revenue - ACSA	\$ 48,780	\$ 24,390	\$ 48,780	\$ 144,948	197.15%
Trust Fund Interest	500	250	500	500	
Reserve Fund Interest	-	-	-	-	#DIV/0!
Total Debt Service Revenue	\$ 49,280	\$ 24,640	\$ 49,280	\$ 145,448	195.15%

Principal, Interest & Reserves

Total Principal & Interest	\$ 18,720	\$ 9,360	\$ 18,720	\$ 18,746	0.14%
Estimated New Principal & Interest	30,560	15,280	30,560	126,700	314.59%
Reserve Additions - Interest	-	-	-	-	#DIV/0!
Total Debt Principal and Interest	\$ 49,280	\$ 24,640	\$ 49,280	\$ 145,446	195.14%

Rate Center Summary

Total Revenues	\$ 586,092	\$ 294,062	\$ 588,124	\$ 824,196	40.63%
Total Expenses	586,097	330,411	653,794	824,198	40.62%
Surplus/(Deficit)	\$ (5)	\$ (36,349)	\$ (65,670)	\$ (2)	
Rates (Monthly)					
ACSA	\$ 48,491			\$ 68,183	40.61%

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Rate Center: Glenmore Wastewater

Expense Detail						2025		2025	
Rate Center: Glenmore Wastewater			Current Year Activity			vs.		vs.	
Object		Adopted Budget				Adopted Budget	2026	2026	
Code	Line Item	FY 2024-2025		Six Month Actual	Projected Year end	FY 2025-2026	Variance \$	Variance %	
				12/31/2024	6/30/2025				
10000	Salaries & Benefits								
11000	Salaries	\$ 90,500	\$ 48,585	\$ 97,170	\$ 95,800	\$ 5,300	5.86%		
11010	Overtime & Holiday Pay	4,500	1,689	3,378	4,500	-	0.00%		
12010	FICA	7,268	3,734	7,468	7,673	405	5.57%		
12020	Health Insurance	19,500	10,721	20,098	21,460	1,960	10.05%		
12026	Employee Assistance Program	20	11	22	20	-	0.00%		
12030	Retirement	7,765	3,706	7,412	8,220	455	5.86%		
12040	Life Insurance	1,213	495	990	1,284	71	5.85%		
12050	Fitness Program	100	60	120	130	30	30.00%		
12060	Worker's Comp Insurance	1,000	865	1,153	1,150	150	15.00%		
	Subtotal	\$ 131,866	\$ 69,866	\$ 137,811	\$ 140,237	\$ 8,371	6.35%		
13000	Other Personnel Costs								
13100	Employee Dues & Licenses	\$ 150	\$ 33	\$ 66	\$ 150	\$ -	0.00%		
13150	Education & Training	500	517	1,034	1,000	500	100.00%		
13200	Travel & Lodging	100	4	8	100	-	0.00%		
13250	Uniforms	850	1,091	2,182	1,000	150	17.65%		
13325	Recruiting & Medical Testing	50	19	38	50	-	0.00%		
13350	Other	50	5	10	50	-	0.00%		
	Subtotal	\$ 1,700	\$ 1,669	\$ 3,338	\$ 2,350	\$ 650	38.24%		
	Professional Services								
20100	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-		
20200	Financial & Admin. Services	-	372	744	-	-	-		
20250	Bond Issue Costs	-	-	-	-	-	-		
20300	Engineering & Technical Services	10,000	212	424	10,000	-	0.00%		
	Subtotal	\$ 10,000	\$ 584	\$ 1,168	\$ 10,000	\$ -	-		
	Other Services and Charges								
21100	General Liability/Property Ins.	\$ 440	\$ 269	\$ 359	\$ 400	\$ (40)	-9.09%		
21150	Advertising & Communication	-	-	-	-	-	-		
21250	Watershed Management	-	-	-	-	-	-		
21253	Safety Programs/Supplies	4,300	494	988	-	(4,300)	-100.00%		
21300	Authority Dues/Permits/Fees	4,800	3,408	6,816	3,936	(864)	-18.00%		
21350	Laboratory Analysis	2,800	351	702	2,800	-	0.00%		
21400	Utilities	29,500	14,534	34,068	38,000	8,500	28.81%		
21420	General Other Services	-	-	-	-	-	-		
21430	Governance & Strategic Support	-	-	-	-	-	-		
21450	Bad Debt	-	-	-	-	-	-		
	Subtotal	\$ 41,840	\$ 19,056	\$ 42,933	\$ 45,136	\$ 3,296	7.88%		
22000	Communication								
22100	Radio	\$ 300	\$ 188	\$ 376	\$ 250	\$ (50)	-		
22150	Telephone & Data Service	2,550	10,406	20,812	19,200	16,650	-		
22200	Cell Phones, Wireless data	850	391	782	850	-	-		
	Subtotal	\$ 3,700	\$ 10,985	\$ 21,970	\$ 20,300	\$ 16,600	-		
31000	Information Technology								
31100	Computer Hardware	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	0.00%		
31150	SCADA Maint. & Support	10,750	429	858	49,650	38,900	361.86%		
31200	Maintenance & Support Services	-	-	-	-	-	-		
31250	Software & Subscriptions	1,600	-	-	-	(1,600)	-		
31300	Security Systems	-	-	-	1,800	1,800	-		
31325	Asset Mgt / Project Mgt Systems	-	-	-	-	-	-		
	Subtotal	\$ 14,350	\$ 429	\$ 858	\$ 53,450	\$ 39,100	272.47%		
33000	Supplies								
33100	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	-		
33150	Subscriptions/Reference Material	-	-	-	-	-	-		
33350	Postage & Delivery	-	-	-	-	-	-		
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	-		
41000	Operation & Maintenance								
41100	Building & Grounds	\$ 9,500	\$ 3,860	\$ 7,720	\$ 13,235	\$ 3,735	39.32%		
41150	Building/land Lease, Rental	-	-	-	-	-	-		
41300	Dam Maintenance	-	-	-	-	-	-		
41350	Pipeline/Appurtenances	-	1,560	3,120	-	-	-		

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Rate Center: Glenmore Wastewater

Expense Detail						2025	2025
Rate Center: Glenmore Wastewater			Current Year Activity			vs.	vs.
Object Code	Line Item	Adopted Budget FY 2024-2025	Six Month Actual 12/31/2024	Projected Year end 6/30/2025	Adopted Budget FY 2025-2026	2026 Variance \$	2026 Variance %
41400	Materials, Supplies & Tools	4,000	526	1,052	1,000	(3,000)	-75.00%
41450	Chemicals	5,300	2,856	5,712	4,700	(600)	-11.32%
41500	Vehicle Maintenance	-	50	100	1,000	1,000	#DIV/0!
41550	Equipment Repair, Replace, Maint.	33,900	58,886	117,772	40,000	6,100	17.99%
41600	Instrumentation & Metering	5,000	-	-	20,000	15,000	300.00%
41650	Fuel & Lubricants	3,900	1,002	2,004	3,500	(400)	-10.26%
41700	General Other Maintenance	69,000	37,233	74,466	69,000	-	0.00%
Subtotal		\$ 130,600	\$ 105,973	\$ 211,946	\$ 152,435	\$ 21,835	16.72%
81000	Equipment Purchases						
81200	Rental & Leases	\$ -	\$ -	\$ -	\$ -	\$ -	
81250	Equipment (over \$10,000)	-	-	-	-	-	
81300	Vehicle Replacement Fund	3,500	1,750	3,500	3,500	-	0.00%
Subtotal		\$ 3,500	\$ 1,750	\$ 3,500	\$ 3,500	\$ -	0.00%
95000	Allocations from Departments						
95100	Administrative Allocation	\$ 13,937	\$ 7,019	\$ 13,837	\$ 16,165	\$ 2,228	15.99%
95110	Finance & IT	26,853	13,295	17,663	35,842	8,989	33.47%
95300	Engineering Allocation	39,096	17,111	33,863	43,823	4,727	12.09%
95150	Maintenance Allocation	69,886	33,712	67,094	85,522	15,636	22.37%
95200	Laboratory Allocation	9,489	4,322	8,533	9,992	503	5.30%
Subtotal		\$ 159,261	\$ 75,459	\$ 140,990	\$ 191,344	\$ 32,083	20.14%
Depreciation		\$ 40,000	\$ 20,000	\$ 40,000	\$ 60,000	\$ 20,000	50.00%
Subtotal		\$ 40,000	\$ 20,000	\$ 40,000	\$ 60,000	\$ 20,000	50.00%
Total		\$ 536,817	\$ 305,771	\$ 604,514	\$ 678,752	\$ 141,935	26.44%

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Scottsville Wastewater Summary

Projected Flow (MGD)

FY 2025			FY 2026	Budget % Change
Budgeted FY 2025	Actual for 6 months	Projected 12 months	Adopted Budget	
0.065			0.065	

Operations Budget

Projected Revenues

Operations Rate (monthly)

Revenue	\$ 33,785			\$ 40,944	21.19%
Interest Allocation	\$ 405,420	\$ 202,710	\$ 405,420	\$ 491,328	21.19%
	2,700	2,215	4,430	4,200	55.56%
Total Operations Revenues	\$ 408,120	\$ 204,925	\$ 409,850	\$ 495,528	21.42%

Projected Expenses

Personnel Cost	\$ 133,636	\$ 71,535	\$ 141,149	\$ 142,484	6.62%
Professional Services	5,000	25,768	51,536	5,000	0.00%
Other Services and Charges	33,400	16,341	32,143	30,936	-7.38%
Communications	3,650	368	736	6,050	65.75%
Information Technology	15,150	429	858	54,750	261.39%
Supplies	-	-	-	-	
Operations and Maintenance	44,500	34,470	68,940	53,680	20.63%
Equipment Purchases	3,500	1,750	3,500	3,500	0.00%
Depreciation	20,000	10,000	20,000	20,000	0.00%
Subtotal before allocations	\$ 258,836	\$ 160,661	\$ 318,862	\$ 316,400	22.24%
Allocations of Support Departments	149,278	70,643	131,405	179,127	20.00%
Total Operations Expenses	\$ 408,114	\$ 231,304	\$ 450,267	\$ 495,527	21.42%

Operations Cost per 1,000 gallons \$17.202 \$20.886 121.42%

Debt Service Budget

Projected Revenue

Debt Service Rate (monthly)

Debt Service Rate Revenue - ACSA	\$ 2,713			\$ 4,619	70.25%
Trust Fund Interest	\$ 32,556	\$ 16,278	\$ 32,556	\$ 55,428	70.25%
Reserve Fund Interest	200	104	208	200	0.00%
	3,400	1,588	3,176	4,000	17.65%
Total Debt Service Revenue	\$ 36,156	\$ 17,970	\$ 35,940	\$ 59,628	64.92%

Principal, Interest & Reserves

Total Principal & Interest	\$ 7,453	\$ 3,727	\$ 7,454	\$ 6,526	-12.44%
Estimated New Principal & Interest	25,300	12,650	25,300	49,100	94.07%
Reserve Additions - Interest	3,400	1,588	3,176	4,000	17.65%
Total Debt Principal and Interest	\$ 36,153	\$ 17,965	\$ 35,930	\$ 59,626	64.93%

Rate Center Summary

Total Revenues	\$ 444,276	\$ 222,895	\$ 445,790	\$ 555,156	24.96%
Total Expenses	444,267	249,269	486,197	555,153	24.96%
Surplus/(Deficit)	\$ 9	\$ (26,374)	\$ (40,407)	\$ 3	
Rates (Monthly)					
ACSA	\$ 36,498			\$ 45,563	24.84%

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Rate Center: Scottsville Wastewater

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025 vs. 2026 Variance \$	2025 vs. 2026 Variance %
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025			
10000	Salaries & Benefits						
11000	Salaries	\$ 90,500	\$ 48,585	\$ 97,170	\$ 95,800	\$ 5,300	5.86%
11010	Overtime & Holiday Pay	4,500	1,689	3,378	4,400	(100)	-2.22%
12010	FICA	7,268	3,734	7,468	7,665	397	5.46%
12020	Health Insurance	19,500	10,721	20,098	21,460	1,960	10.05%
12026	Employee Assistance Program	20	11	22	20	-	0.00%
12030	Retirement	7,765	3,706	7,412	8,220	455	5.86%
12040	Life Insurance	1,213	495	990	1,284	71	5.85%
12050	Fitness Program	100	60	120	135	35	35.00%
12060	Worker's Comp Insurance	1,000	865	1,153	1,150	150	15.00%
	Subtotal	\$ 131,866	\$ 69,866	\$ 137,811	\$ 140,134	\$ 8,268	6.27%
13000	Other Personnel Costs						
13100	Employee Dues & Licenses	\$ 100	\$ 33	\$ 66	\$ 150	\$ 50	50.00%
13150	Education & Training	600	517	1,034	1,000	400	66.67%
13200	Travel & Lodging	100	4	8	100	-	0.00%
13250	Uniforms	850	1,091	2,182	1,000	150	17.65%
13325	Recruiting & Medical Testing	70	19	38	50	(20)	-
13350	Other	50	5	10	50	-	0.00%
	Subtotal	\$ 1,770	\$ 1,669	\$ 3,338	\$ 2,350	\$ 580	32.77%
	Professional Services						
20100	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
20200	Financial & Admin. Services	-	147	294	-	-	-
20250	Bond Issue Costs	-	-	-	-	-	-
20300	Engineering & Technical Services	5,000	25,621	51,242	5,000	-	0.00%
	Subtotal	\$ 5,000	\$ 25,768	\$ 51,536	\$ 5,000	\$ -	
	Other Services and Charges						
21100	General Liability/Property Ins.	\$ 1,100	\$ 808	\$ 1,077	\$ 1,200	\$ 100	9.09%
21150	Advertising & Communication	-	-	-	-	-	-
21250	Watershed Management	-	-	-	-	-	-
21253	Safety Programs/Supplies	4,700	541	1,082	-	(4,700)	-100.00%
21300	Authority Dues/Permits/Fees	4,800	3,408	6,816	3,936	(864)	-18.00%
21350	Laboratory Analysis	2,800	351	702	2,800	-	0.00%
21400	Utilities	20,000	11,233	22,466	23,000	3,000	15.00%
21420	General Other Services	-	-	-	-	-	-
21430	Governance & Strategic Support	-	-	-	-	-	-
21450	Bad Debt	-	-	-	-	-	-
	Subtotal	\$ 33,400	\$ 16,341	\$ 32,143	\$ 30,936	\$ (2,464)	-7.38%
22000	Communication						
22100	Radio	\$ 300	\$ 188	\$ 376	\$ 250	\$ (50)	-16.67%
22150	Telephone & Data Service	2,950	-	-	5,400	2,450	83.05%
22200	Cell Phones, Wireless data	400	180	360	400	-	0.00%
	Subtotal	\$ 3,650	\$ 368	\$ 736	\$ 6,050	\$ 2,400	65.75%
31000	Information Technology						
31100	Computer Hardware	\$ 2,000	\$ -	\$ -	\$ 6,000	\$ 4,000	200.00%
31150	SCADA Maint. & Support	10,750	429	858	47,150	36,400	338.60%
31200	Maintenance & Support Services	-	-	-	-	-	-
31250	Software & Subscriptions	-	-	-	-	-	-
31300	Security Systems	2,400	-	-	1,600	(800)	-
31325	Asset Mgt / Project Mgt Systems	-	-	-	-	-	-
	Subtotal	\$ 15,150	\$ 429	\$ 858	\$ 54,750	\$ 39,600	261.39%
33000	Supplies						
33100	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	-
33150	Subscriptions/Reference Material	-	-	-	-	-	-
33350	Postage & Delivery	-	-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	
41000	Operation & Maintenance						
41100	Building & Grounds	\$ 11,000	\$ 6,553	\$ 13,106	\$ 19,980	\$ 8,980	81.64%
41150	Building/land Lease, Rental	-	-	-	-	-	-
41300	Dam Maintenance	-	-	-	-	-	-
41350	Pipeline/Appurtenances	-	-	-	-	-	-
41400	Materials, Supplies & Tools	2,000	1,178	2,356	1,000	(1,000)	-50.00%
41450	Chemicals	1,000	12,603	25,206	5,000	4,000	400.00%
41500	Vehicle Maintenance	-	50	100	1,000	1,000	#DIV/0!

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Rate Center: Scottsville Wastewater

Expense Detail							2025	2025
Rate Center: Scottsville Wastewater			Current Year Activity				vs.	vs.
Object Code	Line Item	Adopted Budget FY 2024-2025	Six Month Actual 12/31/2024	Projected Year end 6/30/2025	Adopted Budget FY 2025-2026	2026 Variance \$	2026 Variance %	
41550	Equipment Repair, Replace, Maint.	13,900	6,284	12,568	15,000	1,100	7.91%	
41600	Instrumentation & Metering	2,000	-	-	500	(1,500)	-75.00%	
41650	Fuel & Lubricants	1,400	486	972	1,200	(200)	-14.29%	
41700	General Other Maintenance	13,200	7,316	14,632	10,000	(3,200)	-24.24%	
Subtotal		\$ 44,500	\$ 34,470	\$ 68,940	\$ 53,680	\$ 9,180	20.63%	
81000	Equipment Purchases							
81200	Rental & Leases	\$ -	\$ -	\$ -	\$ -	\$ -		
81250	Equipment (over \$10,000)	-	-	-	-	-		
81300	Vehicle Replacement Fund	3,500	1,750	3,500	3,500	-	0.00%	
Subtotal		\$ 3,500	\$ 1,750	\$ 3,500	\$ 3,500	\$ -	0.00%	
95000	Allocations from Departments							
95100	Administrative Allocation	\$ 13,937	\$ 7,019	\$ 13,837	\$ 16,165	\$ 2,228	15.99%	
95110	Finance & IT	26,853	13,295	17,663	35,842	8,989		
95300	Engineering Allocation	39,096	17,111	33,863	43,823	4,727	12.09%	
95150	Maintenance Allocation	59,903	28,896	57,509	73,305	13,402	22.37%	
95200	Laboratory Allocation	9,489	4,322	8,533	9,992	503	5.30%	
Subtotal		\$ 149,278	\$ 70,643	\$ 131,405	\$ 179,127	\$ 29,849	20.00%	
Depreciation		\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ -	0.00%	
Subtotal		\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ -	0.00%	
Total		\$ 408,114	\$ 231,304	\$ 450,267	\$ 495,527	\$ 87,413	21.42%	

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Support Departments

Fiscal Year 2025-2026

Rivanna Water and Sewer Authority

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Administration Summary

FY 2025			FY 2026	Budget % Change
Budgeted FY 2025	Actual for 6 months	Projected 12 months	Adopted Budget	

Operations Budget Projected Revenues & Sources

Payment for Services SWA	\$ 364,200	\$ 182,100	\$ 364,200	\$ 417,000	14.50%
Bond Proceeds Funding Bond Issuance Costs	-	-	-	-	
Miscellaneous Revenue	-	5,753	5,753	-	
Total Operations Revenues	\$ 364,200	\$ 187,853	\$ 369,953	\$ 417,000	14.50%

Projected Expenses

Personnel Cost	\$ 1,348,563	\$ 670,366	\$ 1,316,644	\$ 1,657,525	22.91%
Professional Services	153,250	87,057	174,114	103,950	-32.17%
Other Services and Charges	161,100	85,838	169,971	162,450	0.84%
Communications	9,700	4,796	9,592	9,200	-5.15%
Information Technology	5,000	3,412	6,708	5,700	14.00%
Supplies	14,000	8,382	16,764	19,600	40.00%
Operations and Maintenance	57,250	25,431	50,862	66,050	15.37%
Equipment Purchases	9,000	4,500	9,000	9,000	0.00%
Depreciation	-	-	-	-	
Total Operations Expenses	\$ 1,757,863	\$ 889,782	\$ 1,753,655	\$ 2,033,475	15.68%

Department Summary					
Total Revenues	\$ 364,200	\$ 187,853	\$ 369,953	\$ 417,000	14.50%
Total Expenses	1,757,863	889,782	1,753,655	2,033,475	15.68%
Net Costs Allocable to Rate Centers	\$ (1,393,663)	\$ (701,929)	\$ (1,383,702)	\$ (1,616,475)	15.99%
Allocations to the Rate Centers					
Urban Water	44.00%	\$ 613,212	\$ 308,849	\$ 608,829	\$ 711,249
Crozet Water	4.00%	55,747	28,077	55,348	64,659
Scottsville Water	2.00%	27,873	14,039	27,674	32,330
Urban Wastewater	48.00%	668,958	336,926	664,177	775,908
Glenmore Wastewater	1.00%	13,937	7,019	13,837	16,165
Scottsville Wastewater	1.00%	13,937	7,019	13,837	16,165
	100.00%	\$ 1,393,664	\$ 701,929	\$ 1,383,702	\$ 1,616,476

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Department: Administration

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025 vs. 2026 Variance \$	2025 vs. 2026 Variance %
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025			
10000	Salaries & Benefits						
11000	Salaries	\$ 993,200	\$ 485,132	\$ 970,264	\$ 1,229,350	\$ 236,150	23.78%
11010	Overtime & Holiday Pay	100	219	438	500	400	400.00%
12010	FICA	75,987	28,110	56,220	94,084	18,097	23.82%
12020	Health Insurance	131,100	78,953	142,587	152,900	21,800	16.63%
12026	Employee Assistance Program	150	65	130	320	170	113.33%
12030	Retirement	85,217	41,094	82,188	105,478	20,261	23.78%
12040	Life Insurance	13,309	5,350	10,700	16,473	3,164	23.77%
12050	Fitness Program	1,500	822	1,644	2,000	500	33.33%
12060	Worker's Comp Insurance	5,000	4,153	5,537	6,350	1,350	27.00%
	Subtotal	\$ 1,305,563	\$ 643,898	\$ 1,269,708	\$ 1,607,455	\$ 301,892	23.12%
13000	Other Personnel Costs						
13100	Employee Dues & Licenses	\$ 1,500	\$ 648	\$ 1,296	\$ 500	\$ (1,000)	-66.67%
13150	Education & Training	10,500	4,614	9,228	14,000	3,500	33.33%
13200	Travel & Lodging	2,500	609	1,218	5,000	2,500	100.00%
13250	Uniforms	1,500	768	1,536	2,500	1,000	66.67%
13325	Recruiting & Medical Testing	2,000	748	1,496	3,070	1,070	53.50%
13350	Other	25,000	19,081	32,162	25,000	-	0.00%
	Subtotal	\$ 43,000	\$ 26,468	\$ 46,936	\$ 50,070	\$ 7,070	16.44%
20100	Professional Services						
20100	Legal Fees	\$ 60,000	\$ 15,361	\$ 30,722	\$ 45,000	\$ (15,000)	-25.00%
20200	Financial & Admin. Services	63,250	71,696	143,392	48,950	(14,300)	-22.61%
20250	Bond Issue Costs	-	-	-	-	-	0.00%
20300	Engineering & Technical Services	30,000	-	-	10,000	(20,000)	0.00%
	Subtotal	\$ 153,250	\$ 87,057	\$ 174,114	\$ 103,950	\$ (49,300)	-32.17%
21100	Other Services and Charges						
21100	General Liability/Property Ins.	\$ 3,500	\$ 2,558	\$ 3,411	\$ 7,400	\$ 3,900	111.43%
21150	Advertising & Communication	18,500	52,279	104,558	32,200	13,700	74.05%
21250	Watershed Management	-	-	-	-	-	-
21253	Safety Programs/Supplies	15,000	973	1,946	10,250	(4,750)	-31.67%
21300	Authority Dues/Permits/Fees	-	269	538	1,500	1,500	#DIV/0!
21350	Laboratory Analysis	-	-	-	-	-	-
21400	Utilities	1,600	945	1,890	1,600	-	0.00%
21420	General Other Services	102,500	27,814	55,628	87,000	(15,500)	-15.12%
21430	Governance & Strategic Support	20,000	1,000	2,000	22,500	2,500	12.50%
21450	Bad Debt	-	-	-	-	-	-
	Subtotal	\$ 161,100	\$ 85,838	\$ 169,971	\$ 162,450	\$ 1,350	0.84%
22000	Communication						
22100	Radio	\$ 2,200	\$ 564	\$ 1,128	\$ 1,700	\$ (500)	-22.73%
22150	Telephone & Data Service	-	1,487	2,974	-	-	#DIV/0!
22200	Cell Phones, Wireless data	7,500	2,745	5,490	7,500	-	0.00%
	Subtotal	\$ 9,700	\$ 4,796	\$ 9,592	\$ 9,200	\$ (500)	-5.15%
31000	Information Technology						
31100	Computer Hardware	\$ -	\$ 274	\$ 548	\$ -	\$ -	#DIV/0!
31150	SCADA Maint. & Support	-	1,422	2,844	-	-	#DIV/0!
31200	Maintenance & Support Services	5,000	1,658	3,316	5,200	200	4.00%
31250	Software & Subscriptions	-	-	-	-	-	#DIV/0!
31300	Security Systems	-	58	116	500	500	-
31325	Asset Mgt / Project Mgt Systems	-	-	-	-	-	-
	Subtotal	\$ 5,000	\$ 3,412	\$ 6,708	\$ 5,700	\$ 700	14.00%
33000	Supplies						
33100	Office Supplies	\$ 10,000	\$ 3,878	\$ 7,756	\$ 12,100	\$ 2,100	21.00%
33150	Subscriptions/Reference Material	-	722	1,444	-	-	#DIV/0!
33350	Postage & Delivery	4,000	3,782	7,564	7,500	3,500	87.50%
	Subtotal	\$ 14,000	\$ 8,382	\$ 16,764	\$ 19,600	\$ 5,600	40.00%
41000	Operation & Maintenance						
41100	Building & Grounds	\$ 45,000	\$ 16,941	\$ 33,882	\$ 47,800	\$ 2,800	6.22%
41150	Building/land Lease, Rental	6,500	2,511	5,022	7,500	1,000	15.38%
41300	Dam Maintenance	-	-	-	-	-	-
41350	Pipeline/Appurtenances	-	-	-	-	-	-
41400	Materials, Supplies & Tools	750	130	260	750	-	0.00%
41450	Chemicals	-	-	-	-	-	-
41500	Vehicle Maintenance	3,000	2,126	4,252	3,000	-	0.00%

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Department: Administration

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025	2025
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		vs. 2026 Variance \$	vs. 2026 Variance %
41550	Equipment Repair, Replace, Maint.	-	-	-	-	-	
41600	Instrumentation & Metering	-	-	-	-	-	
41650	Fuel & Lubricants	2,000	3,723	7,446	7,000	5,000	250.00%
41700	General Other Maintenance	-	-	-	-	-	
Subtotal		\$ 57,250	\$ 25,431	\$ 50,862	\$ 66,050	\$ 8,800	15.37%
81000	Equipment Purchases						
81200	Rental & Leases	\$ -	\$ -	\$ -	\$ -	\$ -	
81250	Equipment (over \$10,000)	-	-	-	-	-	
81300	Vehicle Replacement Fund	9,000	4,500	9,000	9,000	-	0.00%
Subtotal		\$ 9,000	\$ 4,500	\$ 9,000	\$ 9,000	\$ -	0.00%
95000	Allocations from Departments						
95100	Administrative Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	
95110	Finance & IT	-	-	-	-	-	
95300	Engineering Allocation	-	-	-	-	-	
95150	Maintenance Allocation	-	-	-	-	-	
95200	Laboratory Allocation	-	-	-	-	-	
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	
Depreciation		-	-	-	\$ -	-	
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	
Total		\$ 1,757,863	\$ 889,782	\$ 1,753,655	\$ 2,033,475	\$ 275,612	15.68%

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Finance & IT Summary

FY 2025			FY 2026	Budget % Change
Budgeted FY 2025	Actual for 6 months	Projected 12 months	Adopted Budget	

Operations Budget
Projected Revenues & Sources

Payment for Services SWA	\$ 541,000	\$ 270,500	\$ 541,000	581,000	7.39%
Bond Proceeds Funding Bond Issuance Costs	-	748,983	748,983	-	
Miscellaneous Revenue	-	-	-	-	
Total Operations Revenues	\$ 541,000	\$ 1,019,483	\$ 1,289,983	\$ 581,000	7.39%

Projected Expenses

Personnel Cost	\$ 2,083,478	\$ 1,063,886	\$ 2,112,804	\$ 2,411,907	15.76%
Professional Services	42,000	771,578	794,173	47,000	11.90%
Other Services and Charges	46,000	27,903	54,101	55,200	20.00%
Communications	65,000	36,403	72,806	73,900	13.69%
Information Technology	962,850	435,703	-	1,550,650	61.05%
Supplies	14,500	4,833	9,666	14,000	-3.45%
Operations and Maintenance	5,000	4,879	5,272	5,000	0.00%
Equipment Purchases	7,500	3,750	7,500	7,500	0.00%
Depreciation	-	-	-	-	
Total Operations Expenses	\$ 3,226,328	\$ 2,348,935	\$ 3,056,322	\$ 4,165,157	29.10%

Department Summary					
Total Revenues	\$ 541,000	\$ 1,019,483	\$ 1,289,983	\$ 581,000	
Total Expenses	3,226,328	2,348,935	3,056,322	4,165,157	
Net Costs Allocable to Rate Centers	\$ (2,685,328)	\$ (1,329,452)	\$ (1,766,339)	\$ (3,584,157)	
Allocations to the Rate Centers					
Urban Water	44.00%	\$ 1,181,544	\$ 584,959	\$ 777,189	\$ 1,577,029
Crozet Water	4.00%	107,413	53,178	70,654	143,366
Scottsville Water	2.00%	53,707	26,589	35,327	71,683
Urban Wastewater	48.00%	1,288,957	638,137	847,843	1,720,395
Glenmore Wastewater	1.00%	26,853	13,295	17,663	35,842
Scottsville Wastewater	1.00%	26,853	13,295	17,663	35,842
	100.00%	\$ 2,685,327	\$ 1,329,453	\$ 1,766,339	\$ 3,584,157

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Department: Finance & IT

Expense Detail						2025	2025
Department: Finance & IT						vs.	vs.
Object Code	Line Item	Adopted Budget	Current Year Activity		Adopted Budget	2026	2026
		FY 2024-2025	Six Month Actual 12/31/2024	Projected Year end 6/30/2025	FY 2025-2026	Variance \$	Variance %
Salaries & Benefits							
10000	Salaries	\$ 1,543,700	\$ 766,934	\$ 1,533,868	\$ 1,742,800	\$ 199,100	12.90%
11010	Overtime & Holiday Pay		113	226	1,000	1,000	
12010	FICA	118,093	54,946	109,892	133,401	15,308	12.96%
12020	Health Insurance	217,400	148,225	284,769	296,500	79,100	36.38%
12026	Employee Assistance Program	150	130	260	150	-	0.00%
12030	Retirement	132,449	70,381	140,762	149,532	17,083	12.90%
12040	Life Insurance	20,686	8,981	17,962	23,354	2,668	12.90%
12050	Fitness Program	1,500	562	1,124	1,500	-	0.00%
12060	Worker's Comp Insurance	6,000	4,931	6,575	7,400	1,400	23.33%
Subtotal		\$ 2,039,978	\$ 1,055,203	\$ 2,095,438	\$ 2,355,637	\$ 315,659	15.47%
Other Personnel Costs							
13000	Employee Dues & Licenses	\$ 2,000	\$ 255	\$ 510	\$ 2,000	\$ -	0.00%
13150	Education & Training	27,000	5,805	11,610	27,000	-	0.00%
13200	Travel & Lodging	8,000	1,609	3,218	15,000	7,000	87.50%
13250	Uniforms	5,000	880	1,760	10,500	5,500	110.00%
13325	Recruiting & Medical Testing	500	54	108	770	270	54.00%
13350	Other	1,000	80	160	1,000	-	0.00%
Subtotal		\$ 43,500	\$ 8,683	\$ 17,366	\$ 56,270	\$ 12,770	29.36%
Professional Services							
20100	Legal Fees	\$ 5,000	\$ 6,650	\$ 13,300	\$ 10,000	\$ 5,000	100.00%
20200	Financial & Admin. Services	37,000	15,945	31,890	37,000	-	0.00%
20250	Bond Issue Costs	-	748,983	748,983	-	-	
20300	Engineering & Technical Services	-	-	-	-	-	
Subtotal		\$ 42,000	\$ 771,578	\$ 794,173	\$ 47,000	\$ 5,000	11.90%
Other Services and Charges							
21100	General Liability/Property Ins.	\$ 3,500	\$ 2,558	\$ 3,411	\$ 3,500	\$ -	0.00%
21150	Advertising & Communication	-	247	494	-	-	
21250	Watershed Management	-	-	-	-	-	
21253	Safety Programs/Supplies	-	-	-	4,700	4,700	
21300	Authority Dues/Permits/Fees	42,500	25,098	50,196	47,000	4,500	10.59%
21350	Laboratory Analysis	-	-	-	-	-	
21400	Utilities	-	-	-	-	-	
21420	General Other Services	-	-	-	-	-	
21430	Governance & Strategic Support	-	-	-	-	-	
21450	Bad Debt	-	-	-	-	-	
Subtotal		\$ 46,000	\$ 27,903	\$ 54,101	\$ 55,200	\$ 9,200	20.00%
Communication							
22000	Radio	\$ -	\$ -	\$ -	\$ -	\$ -	
22150	Telephone & Data Service	55,000	29,756	59,512	60,900	5,900	10.73%
22200	Cell Phones, Wireless data	10,000	6,647	13,294	13,000	3,000	30.00%
Subtotal		\$ 65,000	\$ 36,403	\$ 72,806	\$ 73,900	\$ 8,900	13.69%
Information Technology							
31000	Computer Hardware	\$ 186,250	\$ 42,526	\$ 85,052	\$ 331,250	\$ 145,000	77.85%
31150	SCADA Maint. & Support	104,000	34,362	68,724	296,500	192,500	185.10%
31200	Maintenance & Support Services	283,500	193,934	387,868	410,400	126,900	44.76%
31250	Software & Subscriptions	299,100	162,458	324,916	422,500	123,400	41.26%
31300	Security Systems	90,000	2,423	4,846	90,000	-	0.00%
31325	Asset Mgt / Project Mgt Systems	-	-	-	-	-	
Subtotal		\$ 962,850	\$ 435,703	\$ 866,560	\$ 1,550,650	\$ 587,800	61.05%
Supplies							
33000	Office Supplies	\$ 7,500	\$ 4,671	\$ 9,342	\$ 7,500	\$ -	0.00%
33150	Subscriptions/Reference Material	1,000	-	-	500	(500)	-50.00%
33350	Postage & Delivery	6,000	162	324	6,000	-	0.00%
Subtotal		\$ 14,500	\$ 4,833	\$ 9,666	\$ 14,000	\$ (500)	-3.45%
Operation & Maintenance							
41000	Building & Grounds	\$ -	\$ 4,743	\$ 5,000	\$ -	\$ -	0.00%
41150	Building/land Lease, Rental	-	-	-	-	-	
41300	Dam Maintenance	-	-	-	-	-	
41350	Pipeline/Appurtenances	-	-	-	-	-	

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Department: Finance & IT

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025	2025
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		vs. 2026 Variance \$	vs. 2026 Variance %
41400	Materials, Supplies & Tools	-	-	-	-	-	
41450	Chemicals	-	-	-	-	-	
41500	Vehicle Maintenance	3,000	136	272	3,000	-	0.00%
41550	Equipment Repair, Replace, Maint.	-	-	-	-	-	
41600	Instrumentation & Metering	-	-	-	-	-	
41650	Fuel & Lubricants	2,000	-	-	2,000	-	0.00%
41700	General Other Maintenance	-	-	-	-	-	
Subtotal		\$ 5,000	\$ 4,879	\$ 5,272	\$ 5,000	\$ -	0.00%
81000	Equipment Purchases						
81200	Rental & Leases	\$ -	\$ -	\$ -	\$ -	\$ -	
81250	Equipment (over \$10,000)	-	-	-	-	-	
81300	Vehicle Replacement Fund	7,500	3,750	7,500	7,500	-	0.00%
Subtotal		\$ 7,500	\$ 3,750	\$ 7,500	\$ 7,500	\$ -	0.00%
95000	Allocations from Departments						
95100	Administrative Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	
95110	Finance & IT	-	-	-	-	-	
95300	Engineering Allocation	-	-	-	-	-	
95150	Maintenance Allocation	-	-	-	-	-	
95200	Laboratory Allocation	-	-	-	-	-	
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	
Depreciation		-	-	-	\$ -	-	
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	
Total		\$ 3,226,328	\$ 2,348,935	\$ 3,922,882	\$ 4,165,157	\$ 938,829	29.10%

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Maintenance Summary

FY 2025			FY 2026	Budget % Change
Budgeted FY 2025	Actual for 6 months	Projected 12 months	Adopted Budget	

Operations Budget

Projected Revenues

Miscellaneous Revenue	\$	-	\$	6,858	\$	13,716	\$	-
Payment for Services SWA		-		-		-		-

Total Operations Revenues

\$	-	\$	6,858	\$	13,716	\$	-
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Projected Expenses

Personnel Cost	\$	1,645,860	\$	810,412	\$	1,600,365	\$	1,836,099	11.56%
Professional Services		10,000		-		-		10,000	
Other Services and Charges		29,140		18,753		33,557		40,350	38.47%
Communications		16,200		11,208		22,416		20,000	23.46%
Information Technology		7,500		554		1,108		7,500	0.00%
Supplies		3,500		-		-		3,500	0.00%
Operations and Maintenance		138,800		64,120		128,240		130,300	-6.12%
Equipment Purchases		145,750		65,000		145,000		395,750	171.53%
Depreciation		-		-		-		-	

Total Operations Expenses

\$	1,996,750	\$	970,047	\$	1,930,686	\$	2,443,499	22.37%
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Department Summary

Total Revenues		\$	-	\$	6,858	\$	13,716	\$	-
Total Expenses			1,996,750		970,047		1,930,686		2,443,499
Net Costs Allocable to Rate Centers		\$	(1,996,750)	\$	(963,189)	\$	(1,916,970)	\$	(2,443,499)
<u>Allocations to the Rate Centers</u>									
Urban Water	30.00%	\$	599,025	\$	288,957	\$	575,091	\$	733,050
Crozet Water	3.50%		69,886		33,712		67,094		85,522
Scottsville Water	3.50%		69,886		33,712		67,094		85,522
			-		-		-		-
Urban Wastewater	56.50%		1,128,164		544,202		1,083,088		1,380,577
Glenmore Wastewater	3.50%		69,886		33,712		67,094		85,522
Scottsville Wastewater	3.00%		59,903		28,896		57,509		73,305
	100.00%	\$	1,996,750	\$	963,191	\$	1,916,970	\$	2,443,498

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Department: Maintenance

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025	2025
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		vs. 2026 Variance \$	vs. 2026 Variance %
10000	Salaries & Benefits						
11000	Salaries	\$ 1,127,800	\$ 555,028	\$ 1,110,056	\$ 1,257,900	\$ 130,100	11.54%
11010	Overtime & Holiday Pay	15,500	8,043	16,086	15,500	-	0.00%
12010	FICA	87,462	41,679	83,358	97,415	9,953	11.38%
12020	Health Insurance	246,800	128,958	246,916	271,400	24,600	9.97%
12026	Employee Assistance Program	275	124	248	275	-	0.00%
12030	Retirement	96,765	45,285	90,570	107,928	11,163	11.54%
12040	Life Insurance	15,113	6,138	12,276	16,856	1,743	11.53%
12050	Fitness Program	-	-	-	-	-	0.00%
12060	Worker's Comp Insurance	17,200	14,188	18,917	18,100	900	5.23%
	Subtotal	\$ 1,606,915	\$ 799,443	\$ 1,578,427	\$ 1,785,374	\$ 178,459	11.11%
13000	Other Personnel Costs						
13100	Employee Dues & Licenses	\$ 375	\$ -	\$ -	\$ 375	\$ -	0.00%
13150	Education & Training	24,200	5,089	10,178	31,500	7,300	30.17%
13200	Travel & Lodging	650	-	-	650	-	0.00%
13250	Uniforms	11,720	5,772	11,544	13,400	1,680	14.33%
13325	Recruiting & Medical Testing	1,000	64	128	3,800	2,800	280.00%
13350	Other	1,000	44	88	1,000	-	0.00%
	Subtotal	\$ 38,945	\$ 10,969	\$ 21,938	\$ 50,725	\$ 11,780	30.25%
	Professional Services						
20100	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
20200	Financial & Admin. Services	-	-	-	-	-	-
20250	Bond Issue Costs	-	-	-	-	-	-
20300	Engineering & Technical Services	10,000	-	-	10,000	-	-
	Subtotal	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	-
	Other Services and Charges						
21100	General Liability/Property Ins.	\$ 8,140	\$ 5,923	\$ 7,897	\$ 7,700	\$ (440)	-5.41%
21150	Advertising & Communication	-	-	-	-	-	-
21250	Watershed Management	-	-	-	-	-	-
21253	Safety Programs/Supplies	17,000	11,738	23,476	28,650	11,650	68.53%
21300	Authority Dues/Permits/Fees	-	-	-	-	-	-
21350	Laboratory Analysis	-	-	-	-	-	-
21400	Utilities	-	-	-	-	-	-
21420	General Other Services	4,000	1,092	2,184	4,000	-	0.00%
21430	Governance & Strategic Support	-	-	-	-	-	-
21450	Bad Debt	-	-	-	-	-	-
	Subtotal	\$ 29,140	\$ 18,753	\$ 33,557	\$ 40,350	\$ 11,210	38.47%
22000	Communication						
22100	Radio	\$ 500	\$ 3,007	\$ 6,014	\$ 3,000	\$ 2,500	500.00%
22150	Telephone & Data Service	500	-	-	800	300	60.00%
22200	Cell Phones, Wireless data	15,200	8,201	16,402	16,200	1,000	6.58%
	Subtotal	\$ 16,200	\$ 11,208	\$ 22,416	\$ 20,000	\$ 3,800	23.46%
31000	Information Technology						
31100	Computer Hardware	\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)	-100.00%
31150	SCADA Maint. & Support	-	-	-	-	-	-
31200	Maintenance & Support Services	-	554	1,108	-	-	#DIV/0!
31250	Software & Subscriptions	2,500	-	-	7,500	5,000	200.00%
31300	Security Systems	-	-	-	-	-	-
31325	Asset Mgt / Project Mgt Systems	-	-	-	-	-	-
	Subtotal	\$ 7,500	\$ 554	\$ 1,108	\$ 7,500	\$ -	0.00%
33000	Supplies						
33100	Office Supplies	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ -	0.00%
33150	Subscriptions/Reference Material	-	-	-	-	-	-
33350	Postage & Delivery	-	-	-	-	-	-
	Subtotal	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ -	0.00%
41000	Operation & Maintenance						
41100	Building & Grounds	\$ 22,950	\$ 4,928	\$ 9,856	\$ 13,450	\$ (9,500)	-41.39%
41150	Building/land Lease, Rental	-	-	-	-	-	-
41300	Dam Maintenance	-	-	-	-	-	-
41350	Pipeline/Appurtenances	5,000	3,931	7,862	6,000	1,000	20.00%
41400	Materials, Supplies & Tools	31,000	13,826	27,652	31,000	-	0.00%
41450	Chemicals	-	-	-	-	-	-
41500	Vehicle Maintenance	13,000	4,815	9,630	13,000	-	0.00%
41550	Equipment Repair, Replace, Maint.	26,850	22,689	45,378	26,850	-	0.00%
41600	Instrumentation & Metering	10,000	2,175	4,350	10,000	-	0.00%
41650	Fuel & Lubricants	30,000	11,756	23,512	30,000	-	0.00%

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Department: Maintenance

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025	2025
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		vs. 2026 Variance \$	vs. 2026 Variance %
41700	General Other Maintenance	-	-	-	-	-	-
	<i>Subtotal</i>	\$ 138,800	\$ 64,120	\$ 128,240	\$ 130,300	\$ (8,500)	-6.12%
81000	Equipment Purchases						
81200	Rental & Leases	\$ 750	\$ -	\$ -	\$ 750	\$ -	0.00%
81250	Equipment (over \$10,000)	15,000	-	15,000	265,000	250,000	1666.67%
81300	Vehicle Replacement Fund	130,000	65,000	130,000	130,000	-	0.00%
	<i>Subtotal</i>	\$ 145,750	\$ 65,000	\$ 145,000	\$ 395,750	\$ 250,000	171.53%
95000	Allocations from Departments						
95100	Administrative Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	-
95110	Finance & IT	-	-	-	-	-	-
95300	Engineering Allocation	-	-	-	-	-	-
95150	Maintenance Allocation	-	-	-	-	-	-
95200	Laboratory Allocation	-	-	-	-	-	-
	<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Depreciation	-	-	-	-	-	-
	<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total	\$ 1,996,750	\$ 970,047	\$ 1,930,686	\$ 2,443,499	\$ 446,749	22.37%

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Laboratory Summary

FY 2025			FY 2026	Budget % Change
<i>Budgeted FY 2025</i>	Actual for 6 months	Projected 12 months	<i>Adopted Budget</i>	

Operations Budget

Projected Revenues

N/A

Projected Expenses

Personnel Cost	\$ 463,225	\$ 231,340	\$ 456,296	\$ 503,003	8.59%
Professional Services	-	-	-	-	
Other Services and Charges	9,550	466	663	9,800	2.62%
Communications	1,050	351	-	800	-23.81%
Information Technology	-	743	1,486	-	#DIV/0!
Supplies	1,300	190	380	2,300	76.92%
Operations and Maintenance	133,600	53,033	106,066	146,357	9.55%
Equipment Purchases	23,900	1,978	3,956	3,900	-83.68%
Depreciation	-	-	-	-	
Total Operations Expenses	\$ 632,625	\$ 288,101	\$ 568,847	\$ 666,160	5.30%



Department Summary						
Total Revenues	\$	-	\$	-	\$	-
Total Expenses		632,625		288,101		568,847
						666,160
						5.30%
Net Costs Allocable to Rate Centers	\$	(632,625)	\$	(288,101)	\$	(568,847)
						(666,160)
<u>Allocations to the Rate Centers</u>						
Urban Water	44.00%	\$ 278,355	\$ 126,764	\$ 250,293	\$	293,110
Crozet Water	4.00%	25,305	11,524	22,754		26,646
Scottsville Water	2.00%	12,653	5,762	11,377		13,323
		-	-	-		
Urban Wastewater	47.00%	297,334	135,407	267,358		313,095
Glenmore Wastewater	1.50%	9,489	4,322	8,533		9,992
Scottsville Wastewater	1.50%	9,489	4,322	8,533		9,992
	100.00%	\$ 632,625	\$ 288,101	\$ 568,848	\$	666,158

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Department: Laboratory

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025 vs. 2026 Variance \$	2025 vs. 2026 Variance %
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025			
10000	Salaries & Benefits						
11000	Salaries	\$ 331,100	\$ 168,742	\$ 337,484	\$ 352,900	\$ 21,800	6.58%
11010	Overtime & Holiday Pay	2,500	2,035	4,070	7,300	4,800	192.00%
12010	FICA	25,520	12,720	25,440	27,555	2,035	7.97%
12020	Health Insurance	61,700	25,347	47,194	67,900	6,200	10.05%
12026	Employee Assistance Program	60	36	72	70	10	16.67%
12030	Retirement	28,408	14,031	28,062	30,279	1,871	6.59%
12040	Life Insurance	4,437	1,955	3,910	4,729	292	6.58%
12050	Fitness Program	-	260	520	500	500	#DIV/0!
12060	Worker's Comp Insurance	5,300	4,326	5,768	5,600	300	5.66%
	Subtotal	\$ 459,025	\$ 229,452	\$ 452,520	\$ 496,833	\$ 37,808	8.24%
13000	Other Personnel Costs						
13100	Employee Dues & Licenses	\$ 100	\$ -	\$ -	\$ 200	\$ 100	100.00%
13150	Education & Training	2,000	100	200	3,500	1,500	75.00%
13200	Travel & Lodging	500	1,381	2,762	1,000	500	100.00%
13250	Uniforms	800	353	706	500	(300)	-37.50%
13325	Recruiting & Medical Testing	500	54	108	870	370	0.00%
13350	Other	300	-	-	100	(200)	-66.67%
	Subtotal	\$ 4,200	\$ 1,888	\$ 3,776	\$ 6,170	\$ 1,970	46.90%
	Professional Services						
20100	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	
20200	Financial & Admin. Services	-	-	-	-	-	
20250	Bond Issue Costs	-	-	-	-	-	
20300	Engineering & Technical Services	-	-	-	-	-	
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other Services and Charges						
21100	General Liability/Property Ins.	\$ 550	\$ 404	\$ 539	\$ 500	\$ (50)	-9.09%
21150	Advertising & Communication	-	-	-	-	-	
21250	Watershed Management	-	-	-	-	-	
21253	Safety Programs/Supplies	1,000	-	-	1,300	300	30.00%
21300	Authority Dues/Permits/Fees	5,500	-	-	6,000	500	9.09%
21350	Laboratory Analysis	2,500	62	124	1,500	(1,000)	-40.00%
21400	Utilities	-	-	-	-	-	
21420	General Other Services	-	-	-	500	500	#DIV/0!
21430	Governance & Strategic Support	-	-	-	-	-	
21450	Bad Debt	-	-	-	-	-	
	Subtotal	\$ 9,550	\$ 466	\$ 663	\$ 9,800	\$ 250	2.62%
22000	Communication						
22100	Radio	\$ -	\$ -	\$ -	\$ -	\$ -	
22150	Telephone & Data Service	-	-	-	-	-	
22200	Cell Phones, Wireless data	1,050	351	702	800	(250)	-23.81%
	Subtotal	\$ 1,050	\$ 351	\$ 702	\$ 800	\$ (250)	
31000	Information Technology						
31100	Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	
31150	SCADA Maint. & Support	-	-	-	-	-	
31200	Maintenance & Support Services	-	743	1,486	-	-	#DIV/0!
31250	Software & Subscriptions	-	-	-	-	-	
31300	Security Systems	-	-	-	-	-	
31325	Asset Mgt / Project Mgt Systems	-	-	-	-	-	
	Subtotal	\$ -	\$ 743	\$ 1,486	\$ -	\$ -	#DIV/0!
33000	Supplies						
33100	Office Supplies	\$ 1,200	\$ 136	\$ 272	\$ 2,000	\$ 800	66.67%
33150	Subscriptions/Reference Material	-	-	-	-	-	
33350	Postage & Delivery	100	54	108	300	200	200.00%
	Subtotal	\$ 1,300	\$ 190	\$ 380	\$ 2,300	\$ 1,000	76.92%
41000	Operation & Maintenance						
41100	Building & Grounds	\$ -	\$ 111	\$ 222	\$ -	\$ -	
41150	Building/land Lease, Rental	-	-	-	-	-	
41300	Dam Maintenance	-	-	-	-	-	
41350	Pipeline/Appurtenances	-	-	-	-	-	
41400	Materials, Supplies & Tools	80,000	37,802	75,604	50,000	(30,000)	-37.50%

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Department: Laboratory

Expense Detail						2025	2025
Department: Laboratory						vs.	vs.
Object Code	Line Item	Adopted Budget	Current Year Activity		Adopted Budget	2026	2026
		FY 2024-2025	Six Month Actual	Projected Year end	FY 2025-2026	Variance	Variance
			12/31/2024	6/30/2025		\$	%
41450	Chemicals	5,000	2,052	4,104	3,000	(2,000)	-40.00%
41500	Vehicle Maintenance	2,500	-	-	1,000	(1,500)	
41550	Equipment Repair, Replace, Maint.	6,000	2,045	4,090	35,000	29,000	483.33%
41600	Instrumentation & Metering	39,300	10,698	21,396	56,457	17,157	43.66%
41650	Fuel & Lubricants	800	325	650	900	100	12.50%
41700	General Other Maintenance	-	-	-	-	-	
Subtotal		\$ 133,600	\$ 53,033	\$ 106,066	\$ 146,357	\$ 12,757	9.55%
81000	Equipment Purchases						
81200	Rental & Leases	\$ -	\$ 28	\$ 56	\$ -	\$ -	
81250	Equipment (over \$10,000)	20,000	-	-	-	(20,000)	
81300	Vehicle Replacement Fund	3,900	1,950	3,900	3,900	-	0.00%
Subtotal		\$ 23,900	\$ 1,978	\$ 3,956	\$ 3,900	\$ (20,000)	-83.68%
95000	Allocations from Departments						
95100	Administrative Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	
95110	Finance & IT	-	-	-	-	-	
95300	Engineering Allocation	-	-	-	-	-	
95150	Maintenance Allocation	-	-	-	-	-	
95200	Laboratory Allocation	-	-	-	-	-	
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	
Depreciation		-	-	-	\$ -	-	
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	
Total		\$ 632,625	\$ 288,101	\$ 569,549	\$ 666,160	\$ 33,535	5.30%

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Engineering Summary

FY 2025			FY 2026	Budget % Change
<i>Budgeted FY 2025</i>	Actual for 6 months	Projected 12 months	<i>Adopted Budget</i>	

Operations Budget

Projected Revenues

Payment for Services SWA

\$ - \$ 7,199 \$ 14,398 \$ -

Total Operations Revenues

\$ - \$ 7,199 \$ 14,398 \$ -

Projected Expenses

Personnel Cost	\$ 2,216,684	\$ 1,012,863	\$ 2,004,057	\$ 2,407,282	8.60%
Professional Services	32,500	3,885	7,770	142,000	336.92%
Other Services and Charges	20,465	5,173	8,013	26,875	31.32%
Communications	15,150	8,281	16,562	20,628	36.16%
Information Technology	211,900	75,809	151,618	220,230	3.93%
Supplies	5,600	3,530	7,060	6,700	19.64%
Operations and Maintenance	82,620	27,669	55,338	76,338	-7.60%
Equipment Purchases	21,500	10,750	21,500	21,500	0.00%
Depreciation	-	-	-	-	

Total Operations Expenses

\$ 2,606,419 \$ 1,147,960 \$ 2,271,918 \$ 2,921,553 12.09%

Department Summary

Total Revenues	\$ -	\$ 7,199	\$ 14,398	\$ -	
Total Expenses	2,606,419	1,147,960	2,271,918	2,921,553	12.09%

Net Costs Allocable to Rate Centers

\$ (2,606,419) \$ (1,140,761) \$ (2,257,520) \$ (2,921,553)

Allocations to the Rate Centers

Urban Water	47.00%	\$ 1,225,017	\$ 536,158	\$ 1,061,034	\$ 1,373,130
Crozet Water	4.00%	104,257	45,630	90,301	116,862
Scottsville Water	2.00%	52,128	22,815	45,150	58,431
Urban Wastewater	44.00%	1,146,824	501,935	993,309	1,285,483
Glenmore Wastewater	1.50%	39,096	17,111	33,863	43,823
Scottsville Wastewater	1.50%	39,096	17,111	33,863	43,823
	100.00%	\$ 2,606,418	\$ 1,140,760	\$ 2,257,520	\$ 2,921,552

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Department: Engineering

Expense Detail					2025 vs. 2026		
Department: Engineering					2025 vs. 2026		
Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025 Variance \$	2026 Variance %
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025			
10000	Salaries & Benefits						
11000	Salaries	\$ 1,645,000	\$ 767,277	\$ 1,534,554	\$ 1,737,200	\$ 92,200	5.60%
11010	Overtime & Holiday Pay	13,000	3,360	6,720	12,000	(1,000)	-7.69%
12010	FICA	126,837	56,006	112,012	133,814	6,977	5.50%
12020	Health Insurance	232,100	80,355	151,210	266,434	34,334	14.79%
12026	Employee Assistance Program	250	112	224	230	(20)	-8.00%
12030	Retirement	138,016	69,784	139,568	145,751	7,735	5.60%
12040	Life Insurance	19,576	8,597	17,194	20,673	1,097	5.60%
12050	Fitness Program	4,300	1,125	2,250	2,500	(1,800)	-41.86%
12060	Worker's Comp Insurance	-	18,254	24,339	24,200	24,200	0.00%
Subtotal		\$ 2,179,079	\$ 1,004,870	\$ 1,988,071	\$ 2,342,802	\$ 163,723	7.51%
13000	Other Personnel Costs						
13100	Employee Dues & Licenses	\$ 3,250	\$ 965	\$ 1,930	\$ 6,080	\$ 2,830	87.08%
13150	Education & Training	15,680	3,736	7,472	32,650	16,970	108.23%
13200	Travel & Lodging	13,200	2,748	5,496	17,000	3,800	28.79%
13250	Uniforms	4,375	-	-	5,150	775	17.71%
13325	Recruiting & Medical Testing	500	49	98	1,600	1,100	220.00%
13350	Other	600	495	990	2,000	1,400	233.33%
Subtotal		\$ 37,605	\$ 7,993	\$ 15,986	\$ 64,480	\$ 26,875	71.47%
Professional Services							
20100	Legal Fees	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
20200	Financial & Admin. Services	2,500	2,475	4,950	2,500	-	-
20250	Bond Issue Costs	-	-	-	-	-	-
20300	Engineering & Technical Services	25,000	1,410	2,820	134,500	109,500	438.00%
Subtotal		\$ 32,500	\$ 3,885	\$ 7,770	\$ 142,000	\$ 109,500	336.92%
Other Services and Charges							
21100	General Liability/Property Ins.	\$ 4,840	\$ 3,500	\$ 4,667	\$ 4,800	\$ (40)	-0.83%
21150	Advertising & Communication	200	349	698	2,000	1,800	900.00%
21250	Watershed Management	-	-	-	-	-	-
21253	Safety Programs/Supplies	6,675	655	1,310	11,575	4,900	73.41%
21300	Authority Dues/Permits/Fees	1,500	-	-	1,500	-	0.00%
21350	Laboratory Analysis	250	151	302	-	(250)	-100.00%
21400	Utilities	2,000	518	1,036	2,000	-	0.00%
21420	General Other Services	-	-	-	-	-	-
21430	Governance & Strategic Support	5,000	-	-	5,000	-	-
21450	Bad Debt	-	-	-	-	-	-
Subtotal		\$ 20,465	\$ 5,173	\$ 8,013	\$ 26,875	\$ 6,410	31.32%
22000	Communication						
22100	Radio	\$ 1,000	\$ 2,067	\$ 4,134	\$ 3,000	\$ 2,000	200.00%
22150	Telephone & Data Service	750	-	-	1,500	750	100.00%
22200	Cell Phones, Wireless data	13,400	6,214	12,428	16,128	2,728	20.36%
Subtotal		\$ 15,150	\$ 8,281	\$ 16,562	\$ 20,628	\$ 5,478	36.16%
31000	Information Technology						
31100	Computer Hardware	\$ 2,000	\$ 30	\$ 60	\$ -	\$ (2,000)	-100.00%
31150	SCADA Maint. & Support	-	-	-	-	-	-
31200	Maintenance & Support Services	16,800	1,275	2,550	6,800	(10,000)	-59.52%
31250	Software & Subscriptions	49,700	74,504	149,008	48,890	(810)	-1.63%
31300	Security Systems	39,200	-	-	14,500	(24,700)	-
31325	Asset Mgt / Project Mgt Systems	104,200	-	-	150,040	45,840	-
Subtotal		\$ 211,900	\$ 75,809	\$ 151,618	\$ 220,230	\$ 8,330	3.93%
33000	Supplies						
33100	Office Supplies	\$ 3,500	\$ 2,199	\$ 4,398	\$ 4,200	\$ 700	20.00%
33150	Subscriptions/Reference Material	1,500	618	1,236	1,500	-	0.00%
33350	Postage & Delivery	600	713	1,426	1,000	400	66.67%
Subtotal		\$ 5,600	\$ 3,530	\$ 7,060	\$ 6,700	\$ 1,100	19.64%
41000	Operation & Maintenance						
41100	Building & Grounds	\$ 14,240	\$ 3,890	\$ 7,780	\$ 14,240	\$ -	0.00%
41150	Building/land Lease, Rental	2,100	895	1,790	2,340	240	11.43%
41300	Dam Maintenance	-	-	-	-	-	-
41350	Pipeline/Appurtenances	16,280	5,908	11,816	17,358	1,078	6.62%
41400	Materials, Supplies & Tools	15,000	6,773	13,546	16,200	1,200	8.00%
41450	Chemicals	-	-	-	-	-	-
41500	Vehicle Maintenance	24,000	5,075	10,150	15,000	(9,000)	-37.50%

Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail

Department: Engineering

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025	2025
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		vs. 2026 Variance \$	vs. 2026 Variance %
41550	Equipment Repair, Replace, Maint.	1,400	493	986	1,600	200	14.29%
41600	Instrumentation & Metering	-	-	-	-	-	-
41650	Fuel & Lubricants	9,600	4,635	9,270	9,600	-	0.00%
41700	General Other Maintenance	-	-	-	-	-	-
Subtotal		\$ 82,620	\$ 27,669	\$ 55,338	\$ 76,338	\$ (6,282)	-7.60%
81000	Equipment Purchases						
81200	Rental & Leases	\$ -	\$ -	\$ -	\$ -	\$ -	-
81250	Equipment (over \$10,000)	-	-	-	-	-	-
81300	Vehicle Replacement Fund	21,500	10,750	21,500	21,500	-	0.00%
Subtotal		\$ 21,500	\$ 10,750	\$ 21,500	\$ 21,500	\$ -	0.00%
95000	Allocations from Departments						
95100	Administrative Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	-
95110	Finance & IT	-	-	-	-	-	-
95300	Engineering Allocation	-	-	-	-	-	-
95150	Maintenance Allocation	-	-	-	-	-	-
95200	Laboratory Allocation	-	-	-	-	-	-
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	-
Depreciation		-	-	-	\$ -	-	-
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	-
Total		\$ 2,606,419	\$ 1,147,960	\$ 2,271,918	\$ 2,921,553	\$ 315,134	12.09%

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APPENDICES

Rivanna Water and Sewer Authority

Fiscal Year 2025-2026

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Flow Projections

			(1,000 GALLONS)			(MILLION GALLONS PER DAY)		
			<u>FY 2025</u>	<u>FY 2026</u>	<u>% Change</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>% Change</u>
Water								
	Urban		3,397,700	3,397,700	0.00%	9.309	9.309	0.00%
	Crozet		202,697	202,697	0.00%	0.555	0.555	0.00%
	Scottsville		17,230	17,230	0.00%	0.047	0.047	0.00%
Total			<u>3,617,627</u>	<u>3,617,627</u>	<u>0.00%</u>	<u>9.911</u>	<u>9.911</u>	<u>0.00%</u>
Wastewater								
	Urban		3,390,400	3,390,400	0.00%	9.289	9.289	0.00%
	Glenmore		41,401	41,401	0.00%	0.113	0.113	0.00%
	Scottsville		23,643	23,643	0.00%	0.065	0.065	0.00%
Total			<u>3,455,444</u>	<u>3,455,444</u>	<u>0.00%</u>	<u>9.467</u>	<u>9.467</u>	<u>0.00%</u>

Allocation (Urban Area Only)	<u>FY 2025</u>	<u>FY 2026</u>	<u>Allocation % Change</u>
<u>Water</u>			
City	49%	48%	-2.04%
ACSA	51%	52%	1.96%
<u>Wastewater</u>			
City	47%	46%	-2.13%
ACSA	53%	54%	1.89%

FY 2026 allocations are based on FY 2024 retail flows reported by the City and ACSA.

			(1,000 GALLONS)			(MILLION GALLONS PER DAY)		
			<u>FY 2025</u>	<u>FY 2026</u>	<u>% Change</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>% Change</u>
Allocation (Urban Area Only)								
<u>Water</u>								
	City		1,664,873	1,630,896	-2.04%	4.561	4.468	-2.04%
	ACSA		1,732,827	1,766,804	1.96%	4.747	4.841	1.98%
			<u>3,397,700</u>	<u>3,397,700</u>				
<u>Wastewater</u>								
	City		1,593,488	1,559,584	-2.13%	4.366	4.273	-2.13%
	ACSA		1,796,912	1,830,816	1.89%	4.923	5.016	1.89%
			<u>3,390,400</u>	<u>3,390,400</u>				

URBAN WATER DEBT SERVICE COSTS

Summary of Debt Service Budget to be included in Monthly Charges

City Allocation of Debt Service Costs		Estimated Debt Service Budget FY 2026	City %	City Amount	Annual Total
ALLOCATION BASED ON FLOWS					
<i>Regional Water System Projects:</i>					
14.2% of 2015B Bond - New Projects	\$	239,847	48.00%	\$ 115,127	115,127
<i>Revenues that offset Debt Service</i>					
Trust Fund Interest		(200,000)	48.00%	(96,000)	
Use of Reserves		-	FIXED	-	
Lease Revenues		(10,000)	48.00%	(4,800)	(100,800)
RATES BASED ON FIXED AGREEMENTS					
<i>2003 & 2012 Urban Water Agreement</i>					
Water Supply Expansion (15%/85%)					
100% of 2012B Revenue Bond		1,341,194	15.00%	201,179	
9.0% of 2015B Bond - Refunding		142,910	15.00%	21,437	
Water Pipeline (20%/80%)					
10.4% of 2018 Bond		162,366	20.00%	32,473	
8.1% of 2024 Bond		434,145	20.00%	86,829	
Non-Water Supply - Other Projects (48%/52%)					
47.4% of 2015B Bond - Refunding		752,660	48.00%	361,277	
77.8% of 2015B Bond - New Projects		1,314,091	48.00%	630,764	
37.7% of 2018 Bond		1,037,340	48.00%	497,923	
66.6% of 2021 Bond		1,269,710	48.00%	609,461	
23.8% of 2024 Bond		1,275,636	48.00%	612,305	
South Rivanna Expansion of 1999					
10.3% of 2015B Bond - Refunding		163,553	0.00%	-	3,053,648
2020 Obs / RM Pump St Agreement					
5.5% of 2024 Bond		294,790	28.00%	82,541	82,541
<i>Northern Area Agreement</i>					
25% of 2021 Bond		476,618	0.00%	-	-
DEBT SERVICE PROJECTED FROM 5-YEAR CIP					
CIP Growth Charge from 2025-2029 CIP		6,638,800	FIXED	2,273,600	2,273,600
Debt Service Coverage Ratio / Policy Charge		400,000	35.00%	140,000	140,000
Total Debt Service For Rate Computation	\$	15,733,660		\$ 5,564,116	\$ 5,564,116

ACSA Allocation of Debt Service Costs		Estimated Debt Service Budget FY 2026	ACSA %	ACSA Amount	Annual Total
ALLOCATION BASED ON FLOWS					
<i>Regional Water System Projects:</i>					
14.2% of 2015B Bond - New Projects	\$	239,847	52.00%	\$ 124,720	124,720
<i>Revenues that offset Debt Service</i>					
Trust Fund Interest		(200,000)	52.00%	(104,000)	
Use of Reserves		-	FIXED	-	
Lease Revenues		(10,000)	52.00%	(5,200)	(109,200)
RATES BASED ON FIXED AGREEMENTS					
<i>2003 & 2012 Urban Water Agreement</i>					
Water Supply Expansion (15%/85%)					
100% of 2012B Revenue Bond		1,341,194	85.00%	1,140,015	
9.0% of 2015B Bond - Refunding		142,910	85.00%	121,474	
Water Pipeline (20%/80%)					
10.4% of 2018 Bond		162,366	80.00%	129,893	
8.1% of 2024 Bond		434,145	80.00%	347,316	
Non-Water Supply - Other Projects (48%/52%)					
47.4% of 2015B Bond - Refunding		752,660	52.00%	391,383	
77.8% of 2015B Bond - New Projects		1,314,091	52.00%	683,327	
37.7% of 2018 Bond		1,037,340	52.00%	539,417	
66.6% of 2021 Bond		1,269,710	52.00%	660,249	
23.8% of 2024 Bond		1,275,636	52.00%	663,331	
South Rivanna Expansion of 1999					
10.3% of 2015B Bond - Refunding		163,553	100.00%	163,553	4,839,958
2020 Obs / RM Pump St Agreement					
5.5% of 2024 Bond		294,790	72.00%	212,249	212,249
<i>Northern Area Agreement</i>					
25% of 2021 Bond		476,618	100.00%	476,618	476,618
DEBT SERVICE PROJECTED FROM 5-YEAR CIP					
CIP Growth Charge from 2025-2029 CIP		6,638,800	FIXED	4,365,200	4,365,200
Debt Service Coverage Ratio / Policy Charge		400,000	65.00%	260,000	260,000
Total Debt Service For Rate Computation	\$	15,733,660		\$ 10,169,545	\$ 10,169,545

SUMMARY OF DEBT SERVICE REVENUES:		
CITY SHARE OF TOTAL DEBT SERVICE	\$ 5,564,116	35%
ACSA SHARE OF TOTAL DEBT SERVICE	10,169,545	65%
	<u>\$ 15,733,661</u>	<u>100%</u>

URBAN WASTEWATER DEBT SERVICE COSTS
Summary of Debt Service Budget to be Included in Charges

City Allocation of Debt Service Costs		Estimated Debt Service Budget			
		FY 2026	City %	City Amount	
ALLOCATION BASED ON FLOWS					
System Projects Rate					
22.9% of 2015B Bond Refunding	\$	363,627	46%	\$	167,268
100% 2005A Bond VRA/VRLF		150,976	46%		69,449
88.5% of 2009A Bond VRA/VRLF		1,419,716	46%		653,069
37.9% of 2011 A,B Bond VRA/VRLF		192,130	46%		88,380
24.5% of 2019 Refunding Bond		341,746	46%		157,203
100% of 2016 Bond		626,379	46%		288,134
4.8% of 2021 Bond		91,511	46%		42,095
2.4% of 2018 Bond		54,122	46%		24,896
53.4% of 2024 Bond		2,862,138	46%	1,316,583	2,807,077
Revenues/Reserves that offset Debt Service					
County MOU - Septage		(109,440)	46%	(50,342)	
Use of Reserves		-	Fixed	-	
Trust Fund Interest		(220,000)	46%	(101,200)	(151,542)
ALLOCATION BASED ON FIXED AGREEMENTS					
2014 Wastewater Agreement					
Meadowcreek	97.9% of 2010A and 10.9% of 2019 Bonds	1,094,589	Segments	702,302	
Wet Weather MCWWTP	11.5% of 2009A and 62.1% of 2011 A/B Bonds	499,293	Segments	259,030	
Moore's Creek Pump Stn.	100% of 2011 D/E Bond	296,944	Segments	179,575	
Rivanna Pump Stn. & F.M.	5.8% of 2019 and 100% of 2014A Bonds	1,851,162	Segments	926,934	
Albemarle Berkley Pump Stn.	3.4% of 2019 Refunding Bond	46,906	0%	-	
Crozet Interceptor	2.3% of 2019, 13.8% of 2018, 1.5% of 2021 and 9.2% of 2024	835,973	0%	-	
Schenks Branch Agreement	16.1% of 2019, 2.1% of 2010A, and 100% of 2015A Bonds	313,776	100%	313,776	2,381,617
DEBT SERVICE PROJECTED FROM 5-YEAR CIP					
CIP Growth Charge from 2025-2029 CIP		911,600	Fixed	402,100	402,100
Debt Service Coverage Ratio / Policy Charge		325,000	47%	152,750	152,750
Total	\$	11,948,148		\$	5,592,002 \$ 5,592,002

ACSA Allocation of Debt Service Costs		Estimated Debt Service Budget FY 2026		ACSA %	ACSA Amount
ALLOCATION BASED ON FLOWS					
System Projects Rate					
22.9% of 2015B Bond Refunding	\$	363,627	54%	\$	196,359
100% 2005A Bond VRA/VRLF		150,976	54%		81,527
88.5% of 2009A Bond VRA/VRLF		1,419,716	54%		766,647
37.9% of 2011 A,B Bond VRA/VRLF		192,130	54%		103,750
24.5% of 2019 Refunding Bond		341,746	54%		184,543
100% of 2016 Bond		626,379	54%		338,245
4.8% of 2021 Bond		91,511	54%		49,416
2.4% of 2018 Bond		54,122	54%		29,226
53.4% of 2024 Bond		2,862,138	54%	1,545,555	3,295,268
Revenues/Reserves that offset Debt Service					
County MOU - Septage		(109,440)	54%	(59,098)	
Use of Reserves		-	54%	-	
Trust Fund Interest		(220,000)	54%	(118,800)	(177,898)
ALLOCATION BASED ON FIXED AGREEMENTS					
2014 Wastewater Agreement					
Meadowcreek	97.9% of 2010A and 10.9% of 2019 Bonds	1,094,589	Segments	392,287	
Wet Weather MCWWTP	11.5% of 2009A and 62.1% of 2011 A/B Bonds	499,293	Segments	240,262	
Moore's Creek Pump Stn.	100% of 2011 D/E Bond	296,944	Segments	117,369	
Rivanna Pump Stn. & F.M.	5.8% of 2019 and 100% of 2014A Bonds	1,851,162	Segments	924,228	
Albemarle Berkley Pump Stn.	3.4% of 2019 Refunding Bond	46,906	100%	46,906	
Crozet Interceptor	2.3% of 2019, 13.8% of 2018, 1.5% of 2021 and 9.2% of 2024	835,973	100%	835,973	
Schenks Branch Agreement	16.1% of 2019, 2.1% of 2010A, and 100% of 2015A Bonds	313,776	0%	-	2,557,025
DEBT SERVICE PROJECTED FROM 5-YEAR CIP					
CIP Growth Charge from 2025-2029 CIP		911,600	Fixed	509,500	509,500
Debt Service Coverage Ratio / Policy Charge		325,000	53%	172,250	172,250
Total	\$	11,948,148		\$	6,356,145
				\$	6,356,145

SUMMARY OF DEBT SERVICE REVENUES:		
CITY SHARE OF TOTAL DEBT SERVICE	\$ 5,592,002	47%
ACSA SHARE OF TOTAL DEBT SERVICE	6,356,145	53%
	\$ 11,948,147	100%

OTHER RATE CENTERS DEBT SERVICE RATES

Summary of Debt Service Payments Due

	Existing Estimated Debt Service Budget FY 2026	Estimated New Debt Service	ACSA Monthly Rate
<u>WATER</u>			
<u>Crozet Water</u>			
<i>System Upgrades</i>			
13.9% of 2019 Refunding Bond	\$ 189,859		
17.0% of 2012A Bond (new money)	-		
7.4% of 2015B Bond Refunding	117,504		
5.9% of 2015B Bond New Projects	99,655		
35.7% of 2018 Bond	719,373		
Estimated DS - CIP Growth Charge	2,009,600	\$ 518,000	
<i>Revenues that offset Debt Service</i>			
Use of Reserves	-		
Trust Fund Interest	(32,000)	-	
	\$ 3,103,991	\$ 518,000	\$ 258,666
<u>Scottsville Water</u>			
<i>System Upgrades</i>			
3.4% of 2019 Refunding Bond	\$ 46,906		
4.2% of 2012A Bond (new money)	-		
2.7% of 2015B Bond Refunding	42,873		
2.1% of 2015B Bond New Projects	35,470		
1.2% of 2021 Bond	22,878		
Estimated DS - CIP Growth Charge	160,200	\$ 114,600	
<i>Revenues that offset Debt Service</i>			
Trust Fund Interest	(4,200)	-	
	\$ 304,127	\$ 114,600	\$ 25,344
<u>WASTEWATER</u>			
<u>Glenmore Wastewater</u>			
<i>System Upgrades</i>			
0.1% of 2015B Bond Refunding	\$ 1,588		
0.9% of 2021 Bond	17,158		
Estimated DS - CIP Growth Charge	126,700	\$ 96,140	
<i>Revenues that offset Debt Service</i>			
Trust Fund Interest	(500)	-	
	\$ 144,946	\$ 96,140	\$ 12,079
<u>Scottsville Wastewater</u>			
<i>Facilities Purchase</i>			
0.3% of 2012A Refunding Bond	\$ -		
<i>System Upgrades</i>			
0.3% of 2019 Refunding Bond	3,350		
0.2% of 2015B Bond Refunding	3,176		
Estimated DS - CIP Growth Charge	49,100	\$ 23,800	
<i>Revenues that offset Debt Service</i>			
Trust Fund Interest	(200)	-	
	\$ 55,426	\$ 23,800	\$ 4,619
TOTAL	\$ 3,608,490	\$ 752,540	\$ 300,708

DEBT SUMMARY

	Total Revenue Bond Debt	Total FY 2026 Debt Service
<u>CURRENT EXISTING DEBT</u>		
<u>DEBT BY BOND ISSUE</u>		
2005 A Bond VRA/VRLF	\$ 220,100	\$ 150,976
2009A Bond	8,160,136	1,604,199
2010A Bond	4,982,254	962,522
2011A Bond	2,686,749	443,608
2011B Bond	383,572	63,331
2011D,E Bond	1,927,186	296,944
2012B Bond	18,445,000	1,341,194
2014A Bond	17,682,041	1,770,751
2015A Bond	710,133	70,593
2015B Bond (refunding & new money)	30,430,000	3,276,953
2016 Bond	6,553,000	626,379
2018 Bond	33,020,000	2,255,088
2019 Bond	15,235,000	1,116,816
2021 Bond	34,940,000	1,906,472
2024 Bond	88,870,000	5,359,809
	<u>\$ 264,245,171</u>	<u>\$ 21,245,635</u>

Ratio of Debt Service / Total Debt 8.0%

PRINCIPAL AND INTEREST PAYMENTS BY CENTER - Annual

Urban Water	\$ 8,904,860
Crozet Water	1,126,391
Scottsville Water	148,127
Urban Wastewater	11,040,988
Glenmore Wastewater	18,746
Scottsville Wastewater	6,526
	<u>\$ 21,245,638</u>

Stone Robinson School WWTP Estimated Charges

		Total	Monthly
Expenses			
Fixed Costs			
	Wages	\$ 5,823	
	Benefits	2,653	
	Mileage	1,008	
	Subtotal	\$ 9,484	
	Overhead at 35%	3,319	
	Total Fixed Charge	\$ 12,803	
Variable Costs			
	Sludge hauls from digester	\$ 1,575	
	Belts oil etc.	1,000	
	Chemicals	2,500	
	Subtotal	\$ 5,075	
	Overhead at 35%	1,776	
	Total Variable Charge	\$ 6,851	
Total Annual Charge Estimate		\$ 19,654	\$ 1,638

All Rate Centers

Detailed Summary of Revenues

	<i>FY 2025</i>	<i>FY 2026</i>	<i>\$ Change</i>	<i>% Change</i>
<u>OPERATIONS</u>				
Operations Rate Revenues	\$ 25,533,965	\$ 28,565,847	\$ 3,031,882	11.87%
Other Operations Revenues				
Interest Allocation	\$ 165,400	\$ 272,400	\$ 107,000	64.69%
Stone Robinson WWTP	17,768	19,654	1,886	10.61%
Septage/Sludge Acceptance	600,000	620,000	20,000	3.33%
Leases	120,000	120,000	-	0.00%
Administration	364,200	417,000	52,800	14.50%
Finance & IT	541,000	581,000	40,000	
Nutrient Credits	50,000	50,000	-	0.00%
Miscellaneous	-	-	-	
	\$ 1,858,368	\$ 2,080,054	\$ 221,686	11.93%
Total Operations Revenues	\$ 27,392,333	\$ 30,645,901	\$ 3,253,568	11.88%
<u>DEBT SERVICE</u>				
Debt Service Rate Revenues				
City	\$ 9,605,378	\$ 11,156,118	\$ 1,550,740	16.14%
ACSA	16,007,176	20,134,186	4,127,010	25.78%
	\$ 25,612,554	\$ 31,290,304	\$ 5,677,750	22.17%
Other Debt Service Revenues				
Interest	2,011,100	2,003,500	(7,600)	-0.38%
County MOU - Septage	109,440	109,440	-	0.00%
Leases	10,000	10,000	-	0.00%
	\$ 2,130,540	\$ 2,122,940	\$ (7,600)	-0.36%
Total Debt Service Revenues	\$ 27,743,094	\$ 33,413,244	\$ 5,670,150	20.44%
Total Revenues	\$ 55,135,427	\$ 64,059,145	\$ 8,923,718	16.19%

**Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail**

Authority as a Whole

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025	2025
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		vs. 2026 Variance \$	vs. 2026 Variance %
10000	Salaries & Benefits						
11000	Salaries	\$ 9,028,950	\$ 4,584,113	\$ 9,168,226	\$ 9,912,380	\$ 883,430	9.78%
11010	Overtime Pay	272,100	112,163	224,326	219,200	(52,900)	-19.44%
12010	FICA	711,530	338,105	676,210	775,066	63,536	8.93%
12020	Health Insurance	1,560,000	809,841	1,523,181	1,818,654	258,654	16.58%
12026	Employee Assistance Program	1,610	852	1,704	1,770	160	9.94%
12030	Retirement	771,559	389,398	778,796	847,182	75,623	9.80%
12040	Life Insurance	118,523	49,961	99,922	130,221	11,698	9.87%
12050	Fitness Program	11,400	6,836	13,672	14,295	2,895	25.39%
12060	Worker's Comp Insurance	82,700	86,512	115,349	114,400	31,700	38.33%
	Subtotal	\$ 12,558,372	\$ 6,377,781	\$ 12,601,386	\$ 13,833,168	\$ 1,274,796	10.15%
13000	Other Personnel Costs						
13100	Employee Dues & Licenses	\$ 15,375	\$ 2,581	\$ 5,110	\$ 17,355	\$ 1,980	12.88%
13150	Education & Training	110,553	33,820	67,640	163,621	53,068	48.00%
13200	Travel & Lodging	29,450	7,610	15,220	46,050	16,600	56.37%
13250	Uniforms	65,195	43,584	87,168	75,250	10,055	15.42%
13325	Recruiting & Medical Testing	6,920	1,629	3,258	12,710	5,790	83.67%
13350	Other	30,200	20,030	34,060	30,900	700	2.32%
	Subtotal	\$ 257,693	\$ 109,254	\$ 212,456	\$ 345,886	\$ 88,193	34.22%
	Professional Services						
20100	Legal Fees	\$ 70,000	\$ 48,542	\$ 97,084	\$ 60,000	\$ (10,000)	-14.29%
20200	Financial & Admin. Services	112,750	107,966	215,932	128,450	15,700	13.92%
20250	Bond Issue Costs	-	748,983	748,983	-	-	0.00%
20300	Engineering & Technical Services	309,900	311,485	622,970	589,500	279,600	90.22%
	Subtotal	\$ 492,650	\$ 1,216,976	\$ 1,684,969	\$ 777,950	\$ 285,300	57.91%
	Other Services and Charges						
21100	General Liability/Property Ins.	\$ 185,775	\$ 140,430	\$ 185,111	\$ 228,600	\$ 42,825	23.05%
21150	Advertising & Communication	18,700	54,019	108,038	34,200	15,500	82.89%
21250	Watershed Management	54,000	45,283	70,566	90,000	36,000	66.67%
21253	Safety Programs/Supplies	113,275	28,378	56,756	105,375	(7,900)	-6.97%
21300	Authority Dues/Permits/Fees	110,968	68,216	136,432	128,257	17,289	15.58%
21350	Laboratory Analysis	217,025	57,667	115,334	205,165	(11,860)	-5.46%
21400	Utilities	2,316,100	1,113,670	2,232,340	2,398,600	82,500	3.56%
21420	General Other Services	1,330,745	684,126	1,368,252	1,363,284	32,539	2.45%
21430	Governance & Strategic Support	25,000	1,000	2,000	27,500	2,500	10.00%
21450	Bad Debt	-	-	-	-	-	-
	Subtotal	\$ 4,371,588	\$ 2,192,789	\$ 4,274,829	\$ 4,580,981	\$ 209,393	4.79%
22000	Communication						
22100	Radio	\$ 10,900	\$ 10,389	\$ 20,778	\$ 15,150	\$ 4,250	38.99%
22150	Telephone & Data Service	165,250	114,768	229,536	200,300	35,050	21.21%
22200	Cell Phones, Wireless data	68,800	34,385	68,770	75,878	7,078	10.29%
	Subtotal	\$ 244,950	\$ 159,542	\$ 319,084	\$ 291,328	\$ 46,378	18.93%
31000	Information Technology						
31100	Computer Hardware	\$ 213,250	\$ 68,712	\$ 137,424	\$ 373,250	\$ 160,000	75.03%
31150	SCADA Maint. & Support	350,000	91,097	237,194	832,000	482,000	137.71%
31200	Maintenance & Support Services	305,800	198,757	397,514	422,400	116,600	38.13%
31250	Software & Subscriptions	352,900	236,962	473,924	478,890	125,990	35.70%
31300	Security Systems	143,900	3,071	6,142	141,800	(2,100)	-1.46%
31325	Asset Mgt / Project Mgt Systems	104,200	-	-	150,040	45,840	43.99%
	Subtotal	\$ 1,470,050	\$ 598,599	\$ 1,246,056	\$ 2,398,380	\$ 928,330	63.15%
33000	Supplies						
33100	Office Supplies	\$ 28,200	\$ 12,331	\$ 24,662	\$ 32,300	\$ 4,100	14.54%
33150	Subscriptions/Reference Material	2,500	1,340	2,680	2,000	(500)	-20.00%
33350	Postage & Delivery	20,500	11,585	23,170	25,731	5,231	25.52%
	Subtotal	\$ 51,200	\$ 25,256	\$ 50,512	\$ 60,031	\$ 8,831	17.25%
41000	Operation & Maintenance						
41100	Building & Grounds	\$ 397,140	\$ 277,289	\$ 450,092	\$ 527,449	\$ 130,309	32.81%
41150	Building/land Lease, Rental	183,600	178,317	181,634	184,840	1,240	0.68%
41300	Dam Maintenance	146,200	50,282	100,564	145,170	(1,030)	-0.70%
41350	Pipeline/Appurtenances	148,280	255,700	465,534	214,358	66,078	44.56%
41400	Materials, Supplies & Tools	242,250	91,132	182,264	170,106	(72,144)	-29.78%
41450	Chemicals	3,654,064	2,195,983	3,606,548	3,526,842	(127,222)	-3.48%
41500	Vehicle Maintenance	82,700	23,624	47,248	66,000	(16,700)	-20.19%
41550	Equipment Repair, Replace, Maint.	1,055,050	651,048	1,302,096	1,314,481	259,431	24.59%

**Rivanna Water and Sewer Authority
Fiscal Year 2025-2026 Adopted Budget
Expense Detail**

Authority as a Whole

Object Code	Line Item	Adopted Budget FY 2024-2025	Current Year Activity		Adopted Budget FY 2025-2026	2025	2025
			Six Month Actual 12/31/2024	Projected Year end 6/30/2025		vs. 2026 Variance \$	vs. 2026 Variance %
41600	Instrumentation	502,500	150,048	182,796	464,480	(38,020)	-7.57%
41650	Fuel & Lubricants	118,900	53,210	106,420	132,200	13,300	11.19%
41700	General Other Maintenance	168,200	36,982	73,964	111,000	(57,200)	-34.01%
Subtotal		\$ 6,698,884	\$ 3,963,615	\$ 6,699,160	\$ 6,856,926	\$ 158,042	2.36%
81000	Equipment Purchases						
81200	Rental & Leases	\$ 750	\$ 3,171	\$ 6,342	\$ 750	\$ -	0.00%
81250	Equipment (over \$10,000)	35,000	-	15,000	265,000	230,000	657.14%
81300	Vehicle Replacement Fund	281,200	140,600	281,200	285,500	4,300	1.53%
Subtotal		\$ 316,950	\$ 143,771	\$ 302,542	\$ 551,250	\$ 234,300	73.92%
95000	Allocations from Departments						
95100	Administrative Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	
95110	Finance & IT	-	-	-	-	-	
95300	Engineering Allocation	-	-	-	-	-	
95150	Maintenance Allocation	-	-	-	-	-	
95200	Laboratory Allocation	-	-	-	-	-	
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	
Depreciation		\$ 930,000	\$ 465,000	\$ 930,000	\$ 950,000	\$ 20,000	2.15%
Subtotal		\$ 930,000	\$ 465,000	\$ 930,000	\$ 950,000	\$ 20,000	2.15%
Total		\$ 27,392,337	\$ 15,252,583	\$ 28,320,994	\$ 30,645,900	\$ 3,253,563	11.88%

Audit Check	
Less revenue allocation in Admin.	(998,000)
Less revenue allocation in Maint.	-
Less revenue allocation in Eng.	-
Detail Check on Expenses	\$ 29,647,900
Total Summary Sheet Rate Center Only	\$ 29,647,897

Roughly \$2.4 is target increase

4420938
\$ (1,167,375)

RWSA Staffing by Department

	Approved Positions FY 2025	Changes	Positions FY 2026
OPERATIONS			
<u>Engineering & Maintenance</u>			
Director of Engineering & Maintenance	1		1
Engineering Department			
Engineering Manager	1		1
Asset Management Coordinator	1		1
Senior Civil, Civil Engineers	5		5
Grant/Sustainability Coordinator	1		1
Water Resources Manager (to Water Dept)	1	-1	0
Construction Inspector Supervisor	1		1
Engineering Technician/Inspector	4	1	5
Administrative Office Technician	1		1
(Director FTE included) Subtotal	16	0	16
Maintenance Department			
Maintenance Manager	1		1
Asst. Maintenance Manager	1		1
Mechanics	10		10
Industrial Controls/Instrumentation Specialist	1		1
Vehicle Equipment Mechanic	1		1
Mechanic Helper	1		1
Maintenance Workers	1		1
Subtotal	16	0	16
<u>Operations</u>			
Director of Operations	1		1
Laboratory			
Laboratory Manager	1		1
Chemist	3		3
Subtotal	4	0	4
Wastewater Department			
Wastewater Manager	1		1
Wastewater Assistant Manager	1		1
Treatment Supervisor	1		1
Plant Operators (14 total)			
Operators - Relief Shift Differential all plants	2		2
Operators - Urban	10		10
Operator - Glenmore	1		1
Operator - Scottsville	1		1
Subtotal	17	0	17
Water Department			
Water Manager	1		1
Water Assistant Manager	1		1
Water Resources Coordinator (was Engineering)	0	1	1
Water Quality Specialist	1		1
Water Treatment Plant Supervisor	2		2
Plant Operators			
Operators - Relief Shift Differential all plants	3		3
Operators - Urban	14.6		14.6

RWSA Staffing by Department

	Approved Positions FY 2025	Changes	Positions FY 2026
OPERATIONS			
Operators - Crozet	2		2
Operators - Scottsville	1.4		1.4
Subtotal	26	1.0	27
Subtotal	80	1	81

Joint Administrative Staff

			FTE Split		
			RWSA	SWA	
Executive Director	1	1	0.85	0.15	1.00
Deputy Executive Director	1	1	0.85	0.15	1.00
Director of Administration	1	1	0.80	0.20	1.00
Executive Coordinator	1	1	0.85	0.15	1.00
HR Manager	1	1	0.78	0.22	1.00
Payroll & Benefits Coordinator	1	1	0.78	0.22	1.00
HR Associate	0	0	0.00	0.00	0.00
Communications/Outreach Coordinator	1	1	0.80	0.20	1.00
Administrative Assistant	1	1	0.78	0.22	1.00
Safety Manager	1	1	0.80	0.20	1.00
Director of Finance	1	1	0.85	0.15	1.00
Finance Manager	1	1	0.85	0.15	1.00
Senior Accountant	1	1	0.80	0.20	1.00
Accounting Associate	1	1	0.85	0.15	1.00
Accounts Payable Technician	1	1	0.82	0.18	1.00
Accounts Receivable Technician	1	1	0.20	0.80	1.00
Business System Analyst	1	1	0.60	0.40	1.00

IT/SCADA

IT Manager	1	1	0.80	0.20	1.00
Information Systems Administrator - Core	1	1	0.60	0.40	1.00
Information Systems Administrator - ERP	1	1	0.80	0.20	1.00
Information Systems Administrator - Operation	1	1	1.00	0.00	1.00
Information Systems Asst. Administrator - Core	1	1	0.60	0.40	1.00
GIS Coordinator	1	1	1.00	0.00	1.00
IT Systems Analyst - Operations/SCADA	1	1	1.80	0.20	2.00
IT Systems Analyst - ERP/Core	1	1	0.80	0.20	1.00

Administration and allocation with RSWA

	24	1	25	19.66	5.34	25.00
Total all positions	104.00	2.00	106.00			
FTE Position Allocated to RSWA	6.10		5.56			
Total Adjusted FTEs	110.10		111.56			