CABOT WATER AND WASTEWATER COMMISSION MEETING

CABOT, ARKANSAS

November 20th, 2025
6:30 p.m.
Cabot Waterworks Administrative Office
#1 City Plaza, Suite B

Gary Walker	Commission Chairman
Bert Mayer	Commission Vice Chairman
Donette Spann	Commission Secretary
John Woodall	Commissioner
Nina Butler	Commissioner
Tim Joyner	General Manager

AGENDA

CABOT WATER AND WASTEWATER COMMISSION

MEETING 11/20/2025 at 6:30pm

CABOT WATERWORKS ADMINISTRATION OFFICE (Zoom Mtg)
#1 CITY PLAZA, SUITE B

- Opening Prayer
- Approval Of Minutes of Previous Meeting - **(Tab A)**
- General Manager's Report- **(Tab B)**
  - Water Projects
  - Wastewater Projects

- Financial Report – Brown - **(Tab C)**

<u>BUSINESS ITEMS:</u>

- Water Pipeline Material Bid Award
- Preliminary 2026 Budget

<u>NON-AGENDA ITEMS</u>

<u>PUBLIC INPUT</u>

<u>ADJOURN</u>

Cabot Water & Wastewater Commission Meeting
October 23, 2025 - Conference Room In-Person and Zoom

Attendees: John Woodall, Bert Mayer, Baxter Drennon, Donette Spann, Nina Butler, Robin Hahn, Tim Joyner, and Bruce Brown. Gary Walker by Zoom.

Bert Mayer called the meeting to order at 6:30 P.M. Bruce Brown led the opening prayer.

Nina Butler made a motion to approve the minutes from September 25, 2025, 2nd by Donette Spann, Motion Carried Unanimously.

GENERAL MANAGER'S REPORT:

Tim Joyner presented an "Temporary Policy on Water and Wastewater Bill Due Dates During Federal Government Shutdown". Donette Spann made a motion to approve, 2nd by John Woodall, Motion Carried Unanimously.

Projects:

- ArDOT Highway107 widening and relocation of 30" Transmission main – Negotiating Easements.
- ArDOT Highway 5 widening and relocation of water and sewer – ArDOT approved reimbursement.
- ArDOT relocate water and sewer for Drainage Ditch S Rockwood (FAB&T) – Water and Sewer relocations for the new Ditch are complete. Phase 2 – extending water main around Bank is pending site work by the Bank.
- ArDOT relocate water and sewer at Roundabout at Rockwood and Hwy89 – Contractor has executed contract and ordering materials.

FINANCIAL REPORT:

Bruce Brown presented the September Financial Report. Donette Spann made a motion to approve the Financial Report, 2nd by Nina Butler, Motion Carried Unanimously.

BUSINESS ITEMS:

Preliminary 2026 Budget – Bruce presented the Preliminary 2026 Budget for Commission review.

NON-AGENDA ITEMS:

PUBLIC INPUT: NONE

Bert Mayer adjourned the meeting at 7:07pm

Minutes prepared by Robin Hahn

Donette J. Spann ____________ Donette Spann, Commission Secretary

Cabot WaterWorks

Water Capital Fund Balance

Project ID	Water Projects	Project Status	Total To Date:	Forecast Totals:	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26
25D01	Repl Service Lines	In-Progress	180,583	200,000	19,161	16,666	16,666	16,666	16,666	16,666	16,666	16,666
25D02	Meter Change Outs (Labor)	In-Progress	34,957	28,000	2,985	3,333	3,333	3,333	3,333	3,333	3,333	3,333
25D03	Hard Sets (New Serivce)	In-Progress	35,488	42,000	420	3,500	3,500	3,500	3,500	3,500	3,500	3,500
23D10	ARDOT Hwy 5 Widening	In-Progress	48,393	4,025,006								
	ARDOT Hwy 5 Widening Reimbursement			(3,944,505)								
24D05	Water Relocate HWY 89 at Rockwood Roundabout	In-Planning	5,256	350,000		5,256						
24D06	ARDOT 30 IN Water Relocate Hwy 107 Widening	In-Progress	112,887	3,390,166	9,761							
	ARDOT 30 IN Water Relocate Hwy 107 Widening Reimbursement		(106,417)	(3,390,166)	(10,374)	(9,761)						
24E01	Willie Ray Dr 2MG Tank Paint and Rehab	Complete	503,625	518,777								
25I01	2025 Rate Study	In-Progress	37,356	38,000	545							
23D04	ARPA County Grant Water Extensions	In-Progress	326,570	436,580								
	ARPA County Grant Water Extensions Reimbursement			(436,580)		(326,570)						
25D04	Repl 2280ft 6in PVC Memory Lane	In-Progress		114,000	217							
25D06	ARDOT Relocate Water and Sewer S Rockwood (FAB&T)	In-Progress	182,048	275,000	175,110							
	ARDOT Relocate Water and Sewer S Rockwood (FAB&T) Reimbursement			(275,000)								
25D07	Repl 340 ft - 8in PVC Springvalley Rd	In-Progress	23,580	34,000	23,580							
25A01	Alternative Water Supply Study	In-Progress	28,391		6,378							
	Water Capital Forecast											
	Administration - Office equipment	2025 Budget	19,658	89,500	2,243							
	Water, Wells, and Pumps	2025 Budget	46,163	100,000	3,658							
	Water - Vehicles and Machinery	2025 Budget	237,122	630,109	2,804	64,655						
	Salvage Value of vehicles and machinery	2025 Budget	(29,484)	(50,000)								
	Water - Meters	2025 Budget	192,750	213,100	1,450							
	Meter Boxes and Lids	2025 Budget	16,805	17,000								
				Sub-Total	(237,938)	242,921	(23,499)	(23,499)	(23,499)	(23,499)	(23,499)	(23,499)
				Balance in Accounts:	1,614,080							
				ARPA Grant Funds	436,580							
				Balance in Capital Improvements:	951,940							
				Investments	2,250,156							
				(Accounts Payable):	(3,669)							
				5% Transfer for Capital Improvements:		23,000	23,000	23,000	23,000	23,000	23,000	23,000
				Other Income:								
				Forecast increase in Cash:		120,000	120,000	120,000	120,000	120,000	120,000	120,000
		Balance:		Projected Cash Balance:	5,249,087	5,635,007	5,754,508	5,874,009	5,993,510	6,113,011	6,232,512	6,352,013

CABOT WaterWorks

Wastewater Capital Fund Balance

Capital Expenditures

Projects	Status	Total To Date	Forecast Total	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26
I&I (25N01)	In-Progress	69,943	95,000	4,555	7,916	7,916	7,916	7,916	7,916	7,916	7,916
Grinder Pump Rebuild (25N02)	In-Progress	61,958	95,000	3,791	7,916	7,916	7,916	7,916	7,916	7,916	7,916
ARDOT Hwy 5 Widening	In-Planning	-									
Convert 2400' FM to Gravity Douglas Road	In-Planning	-	150,000								
ARDOT Relocation Hwy 5 Interchange (24N06)	In-Planning	31,465	125,000		(31,465)						
ARDOT Relocation HWY 89 Interchange (24N05)	In-Planning	627	125,000								
ARPA Hwy 321 Sewer Extension (22N03)	Complete	3,471,858	4,000,000								
ARPA Hwy 321 Sewer Extension Reimbursement		3,469,798	-	(7,708)		(2,060)					
Extend 1180ft 12in Sewer to Cabot Pre K Panther Trail (25N03)	Complete	84,759	90,000								
Repl 177ft-6in Sewer Womack (25N04)	Complete	6,569	10,000								
Repl 1402ft 8in-PVC Sewer 2nd Street MH 914 to MH 909 (24N03)	Complete	172,276									
ARPA Reimbursement		172,276			(172,276)						
ARPA Reimbursement for Fortson Trailer Park					(266,905)						
Repl 450ft-6in Sewer Church of Christ MH871-855 (24N09)	Complete	50,992									
ARPA Reimbursement		50,992			(50,992)						
WasteWater Treatment Plant	2025 Budget	65,197	100,000		8,333	8,333	8,333	8,333	8,333	8,333	8,333
WasteWater Lift Station/Pumps	2025 Budget	18,645	90,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
WasteWater Grinder Pumps	2025 Budget	144,756	145,000	29,255	8,083	8,083	8,083	8,083	8,083	8,083	8,083
ARPA Reimbursement		115,501			(115,501)						
Waste - Vehicles and Machinery	2025 Budget	45,096	338,850								
Salvage Vehicles			(40,000)								
			Sub-Total	(37,393)	597,390	(37,688)	(39,748)	(39,748)	(39,748)	(39,748)	(39,748)

Capital Expenditures

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26
Balance in Accounts:	1,615,072							
Balance in Capital Improvements:	856,960							
Investments:	2,264,842							
Accounts Payable taken into account in above total:								
5% Transfer for Capital Improvements:		6,300	6,300	6,300	6,300	6,300	6,300	6,300
Forecast increase in Cash:		38,000	38,000	38,000	38,000	38,000	38,000	38,000
Projected Cash Balance:	**4,736,874**	**5,378,565**	**5,385,177**	**5,389,729**	**5,394,281**	**5,398,833**	**5,403,385**	**5,407,937**

Cabot WaterWorks
Statement of Net Position
For the Ten Months Ending Friday, October 31, 2025

	Total	Water	Wastewater
ASSETS			
Current Assets			
Cash	$1,779,152.03	$1,614,079.78	$165,072.25
Cash in Capital Improvement Accounts	1,808,899.83	951,939.57	856,960.26
Investments	4,514,997.84	2,250,155.91	2,264,841.93
Accounts Receivable, net of allowance for bad debts $ 8,141	760,440.11	688,172.75	72,267.36
ARPA Grant Funds	436,580.30	436,580.30	
Receivable - Interest	165,851.92	82,925.97	82,925.95
Receivable - FSA	9,127.48	8,389.48	738.00
Unbilled Revenue	414,463.71	331,570.97	82,892.74
Inventory	379,642.16	240,294.99	139,347.17
Prepaid Expenses	509,104.40	429,145.20	79,959.20
Total Current Assets	10,778,259.78	7,033,254.92	3,745,004.86
Property, Plant and Equipment			
Building	75,793.25	15,702.25	60,091.00
Administration	267,902.73	243,027.43	24,875.30
Administration - Land	39,871.69	39,871.69	
Water	60,034,298.25	60,034,298.25	
Wastewater	38,380,197.06	8,262.68	38,371,934.38
Construction Work in Progress	1,778,382.67	1,703,547.87	74,834.80
Storage Ponds	115,845.44		115,845.44
Developer Contributions	22,657,977.03	7,155,499.84	15,502,477.19
Accumulated Depreciation	(46,301,956.86)	(27,026,733.57)	(19,275,223.29)
Total Property, Plant and Equipment	77,048,311.26	42,173,476.44	34,874,834.82
Other Assets			
Deferred Outflows of Resources (Pensions)	567,906.00	412,459.89	155,446.11
Total Other Assets	567,906.00	412,459.89	155,446.11
Interdepartmental Adjustment	(2,769,916.00)	(2,677,508.81)	(92,407.19)
Total Assets	$85,624,561.04	$46,941,682.44	$38,682,878.60

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Cabot WaterWorks
Statement of Net Position
For the Ten Months Ending Friday, October 31, 2025

	Total	Water	Wastewater
LIABILITIES AND NET POSITION			
Current Liabilities			
Accounts Payable	$4,885.98	$3,669.19	$1,216.79
Payable - Sanitation Fees	155,020.98	155,020.98	
Customer Refunds	623.83	623.83	
Sales Tax Payable	11,094.90	11,094.90	
Accrued expense	51,421.96	48,807.85	2,614.11
Payroll Taxes Payable	12,102.90	8,351.30	3,751.60
Withholdings Payable	32,230.46	22,578.53	9,651.93
Garnishments	1,056.70	1,056.70	
Accrued Payroll	41,204.23	29,595.34	11,608.89
Accrued PTO	177,598.31	122,542.85	55,055.46
Accrued Interest	9,364.18		9,364.18
Total Current Liabilities	496,604.43	403,341.47	93,262.96
Noncurrent Liabilities			
Note payable - ANRC #1	526,896.54	526,896.54	
Note payable - ANRC #2	2,020,230.95	2,020,230.95	
Bonds Payable	41,701.70		41,701.70
Accrued sludge removal	244,348.02		244,348.02
Customer Meter Deposits	939,263.78	939,263.78	
Net Pension Liability	2,258,048.00	1,544,906.59	713,141.41
Total Noncurrent Liabilities	6,030,488.99	5,031,297.86	999,191.13
Deferred Inflow of Resources			
Pensions	92,321.00	88,061.90	4,259.10
Net Position			
Developer Contributions	26,707,078.03	9,108,579.89	17,598,498.14
Contributed Capital - Hwy Dept	4,099,395.61	598,598.07	3,500,797.54
Contributed Capital	15,539,482.45	1,504,788.34	14,034,694.11
Net investment in capital assets	18,124,449.00	14,022,566.30	4,101,882.70
Restricted Net Position	1,256,525.00	1,091,638.16	164,886.84
Current Unrestricted Net Position	(336,299.37)	253,192.37	(589,491.74)
Unrestricted Net Position	13,614,515.90	14,839,618.08	(1,225,102.18)
Total Net Position	79,005,146.62	41,418,981.21	37,586,165.41
Total Liabilities and Net Position	$85,624,561.04	$46,941,682.44	$38,682,878.60

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Cabot WaterWorks
Supplementary Statement of Revenues, Expenses, and Statement of Net Position
For the Ten Months Ending Friday, October 31, 2025

	Consolidated		Water		Wastewater		Administrative	
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
Revenue								
Water	$415,173.50	$4,210,633.33	$415,173.50	$4,210,633.33				
Wastewater	107,477.85	1,133,345.29			107,477.85	1,133,345.29		
Fees - service connection	550.00	36,795.00	450.00	17,650.00	100.00	19,145.00		
Fees - disconnection	2,950.00	26,950.00	2,360.00	21,560.00	590.00	5,390.00		
Fees - late charges	14,363.59	108,820.39	11,490.88	87,056.34	2,872.71	21,764.05		
Return checks & fees	660.00	5,940.00	528.00	4,752.00	132.00	1,188.00		
Miscellaneous	1,100.00	14,158.50	800.00	12,458.50	300.00	1,700.00		
EPAC fees billed	4,383.20	43,712.80	4,383.20	43,712.80				
EPAC fees paid	(4,378.00)	(43,550.40)	(4,378.00)	(43,550.40)				
Sanitation fees billed	163,124.64	1,617,309.42	163,124.64	1,617,309.42				
Sanitation fees paid	(162,864.91)	(1,610,905.70)	(162,864.91)	(1,610,905.70)				
Total Revenue	**542,539.87**	**5,543,208.63**	**431,067.31**	**4,360,676.29**	**111,472.56**	**1,182,532.34**		
Operations and Maintenance								
Power	37,269.34	367,443.91	21,461.82	178,334.27	15,807.52	189,109.64		
Labor	149,860.02	1,311,826.29	103,864.39	907,774.45	45,995.63	404,051.84		
Capitalized Labor Cost	(75,327.53)	(441,079.75)	(66,981.63)	(209,819.63)	(8,345.90)	(231,260.12)		
Payroll taxes	10,419.71	95,174.99	7,484.88	70,028.44	2,934.83	25,146.55		
Retirement	22,318.63	196,615.89	16,196.13	145,299.89	6,122.50	51,316.00		
Insurance - workers comp	2,424.05	24,240.59	1,659.47	16,594.78	764.58	7,645.81		
Insurance - health	18,563.99	160,456.22	14,366.42	126,824.64	4,197.57	33,631.58		
Outside labor	37.25	15,028.05		2,492.66	37.25	12,535.39		
Lab fees & supplies	2,452.33	25,208.45	1,402.33	9,880.87	1,050.00	15,327.58		
Chemicals	5,367.24	29,620.06	2,712.24	24,450.06	2,655.00	5,170.00		
Materials & supplies	12,720.46	170,289.91	6,020.93	110,104.59	6,699.53	60,185.32		
Grinder Pump Repairs		20,450.72				20,450.72		
Street repairs	1,410.00	42,692.08	1,410.00	21,679.43		21,012.65		
Small tools	2,425.33	20,739.83	694.09	12,113.39	1,731.24	8,626.44		
Safety supplies	915.94	8,724.16	839.14	5,536.51	76.80	3,187.65		
Equipment rental		139.76		139.76				
Purchased water	29,577.27	295,277.77	29,577.27	295,277.77				
Licenses/permits/fees	206.00	10,166.00	206.00	666.00		9,500.00		
R & M - plant	43.37	3,694.99	43.37	1,343.46		2,351.53		
R & M - field vehicles	6,070.77	68,120.78	2,296.39	36,380.29	3,774.38	31,740.49		
R & M - field equipment	3,186.05	14,038.95	1,155.84	6,233.32	2,030.21	7,805.63		
Fuel - field	12,820.88	64,355.97	7,398.65	39,916.05	5,422.23	24,439.92		
Insurance - Veh & Equip	2,181.25	21,108.47	1,292.90	12,224.97	888.35	8,883.50		
Insurance - property	5,514.26	55,492.60	2,822.13	28,571.30	2,692.13	26,921.30		
Public safety	22,576.49	238,305.96	22,576.49	238,305.96				
Total Operations and Maintenance	**273,033.10**	**2,818,132.65**	**178,499.25**	**2,080,353.23**	**94,533.85**	**737,779.42**		
General and Administrative								
Dues & subscriptions	2,214.13	32,887.48	238.19	14,893.05		259.98	1,975.94	17,734.45
Education & seminars		1,593.86		977.86				616.00
Employee recognition	200.00	280.10	100.00	114.10	100.00	100.00		66.00
Fuel - admin	545.57	4,217.50					545.57	4,217.50
Insurance - admin vehicle	40.14	401.40					40.14	401.40
Interest expense	14,980.17	33,446.45	14,980.17	32,298.45		1,148.00		
Licenses & permits		536.47		292.44		181.23		62.80
Locator/One call expenses	728.90	8,964.92		665.87		296.66	728.90	8,002.39
Medical expenses	97.38	1,905.38					97.38	1,905.38
New hire expense	591.61	9,443.84					591.61	9,443.84
Office expense	2,448.43	20,049.12	(260.39)	3,838.37	18.06	371.56	2,690.76	15,839.19
Postage & delivery	5,364.15	53,889.60	5,253.15	52,484.50			111.00	1,405.10
Printing & reproduction		8,755.87		8,755.87				
Professional fees - audit		18,000.00						18,000.00
Professional fees - acct	723.00	1,634.75					723.00	1,634.75
Professional fees - legal	2,525.50	21,554.00					2,525.50	21,554.00
Professional fees - comp		8,200.00		8,200.00				
Public relations	1,403.42	1,931.29	19.81	547.68	1,383.61	1,383.61		
Public notification	437.20	671.20					437.20	671.20
Rent - building	3,325.00	33,250.00	1,862.50	18,625.00			1,462.50	14,625.00
R & M - office	233.40	2,578.04		227.03			233.40	2,351.01
R & M - building		602.42		255.56		192.50		154.36
R & M - admin vehicles	2,720.26	4,994.51					2,720.26	4,994.51
Salaries - administration	50,333.45	507,879.27					50,333.45	507,879.27
Taxes - payroll	3,226.33	38,678.31					3,226.33	38,678.31

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Cabot WaterWorks
Supplementary Statement of Revenues, Expenses, and Statement of Net Position
For the Ten Months Ending Friday, October 31, 2025

	Consolidated		Water		Wastewater		Administrative	
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
Retirement	7,766.66	77,830.49					7,766.66	77,830.49
Insurance - workers comp	65.43	654.30					65.43	654.30
Insurance - health	4,986.15	48,244.23					4,986.15	48,244.23
Insurance - life	1,118.35	11,993.50					1,118.35	11,993.50
Travel	132.44	706.13	81.09	280.46		43.66	51.35	382.01
Uniforms and PPE	396.86	12,540.17	196.86	6,252.10	200.00	6,046.09		241.98
Utilities - electric and gas	249.03	2,609.90	249.03	2,609.90				
Utilities - other	612.06	6,382.28	318.61	3,313.52	293.45	3,068.76		
Utilities - telephone	1,129.34	7,519.95	833.26	5,129.48	145.00	1,559.11	151.08	831.36
Utilities - cellular	1,016.34	11,791.63	539.31	6,076.46	279.26	3,604.41	197.77	2,110.76
Penalties & fines		2,200.00						2,200.00
G & A allocation			66,223.78	651,780.06	16,555.95	162,945.03	(82,779.73)	(814,725.09)
Total General and Administrative	**109,610.70**	**998,818.36**	**90,635.37**	**817,617.76**	**18,975.33**	**181,200.60**		
Other Income and Expense								
Interest income	26,099.75	281,041.67	15,452.47	168,185.78	10,647.28	112,855.89		
Antenna lease		50,518.73		50,518.73				
Other income	1,592.08	77,866.94	1,592.08	31,653.10		46,213.84		
Sales tax discounts	3,452.90	32,344.09	2,996.32	28,522.46	456.58	3,821.63		
Gain (loss) sale/disposition of assets		55,136.39		46,957.53		8,178.86		
Total Other Income and Expense	**31,144.73**	**496,907.82**	**20,040.87**	**325,837.60**	**11,103.86**	**171,070.22**		
Increase(decrease) in Net Assets before Depreciation	**191,040.80**	**2,223,165.44**	**181,973.56**	**1,788,542.90**	**9,067.24**	**434,622.54**		
Depreciation expense	257,887.10	2,559,289.81	154,998.53	1,535,175.53	102,888.57	1,024,114.28		
Increase(decrease) in Net Assets	**($66,846.30)**	**($336,124.37)**	**$26,975.03**	**$253,367.37**	**($93,821.33)**	**($589,491.74)**		

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Cabot Waterworks
Budget vs Actual - Water
For the Ten Months Ending Friday, October 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Revenue									
Water	$415,173.50	$415,242.00	($68.50)	$4,206,135.41	0%	$4,210,633.33	$4,243,837.00	($33,203.67)	(1%)
Fees - service connection	450.00	2,666.17	(2,216.17)	32,170.00	(45%)	17,650.00	26,661.70	(9,011.70)	(34%)
Fees - disconnection	2,360.00	2,141.58	218.42	20,100.00	7%	21,560.00	21,415.80	144.20	1%
Fees - late charges	11,490.88	8,788.83	2,702.05	91,191.14	(5%)	87,056.34	87,888.30	(831.96)	(1%)
Return checks & fees	528.00	382.25	145.75	4,480.00	6%	4,752.00	3,822.50	929.50	24%
Miscellaneous	800.00	1,099.17	(299.17)	12,394.53	1%	12,458.50	10,991.70	1,466.80	13%
EPAC fees billed	4,383.20	4,333.33	49.87	43,355.60	1%	43,712.80	43,333.30	379.50	1%
EPAC fees paid	(4,378.00)	(4,333.33)	(44.67)	(43,481.20)	0%	(43,550.40)	(43,333.30)	(217.10)	1%
Sanitation fees billed	163,124.64	160,083.33	3,041.31	1,604,821.33	1%	1,617,309.42	1,600,833.30	16,476.12	1%
Sanitation fees paid	(162,864.91)	(160,083.33)	(2,781.58)	(1,597,376.02)	1%	(1,610,905.70)	(1,600,833.30)	(10,072.40)	1%
Total Revenue	**431,067.31**	**430,320.00**	**747.31**	**4,373,790.79**	**0%**	**4,360,676.29**	**4,394,617.00**	**(33,940.71)**	**(1%)**
Operations and Maintenance									
Power	21,461.82	17,000.00	4,461.82	164,148.05	9%	178,334.27	170,000.00	8,334.27	5%
Labor	103,864.39	124,978.00	(21,113.61)	872,562.47	4%	907,774.45	1,099,810.00	(192,035.55)	(17%)
Capitalized Labor Cost	(66,981.63)	(25,000.00)	(41,981.63)	(279,939.85)	(25%)	(209,819.63)	(250,000.00)	40,180.37	(16%)
Payroll taxes	7,484.88	9,876.00	(2,391.12)	67,412.19	4%	70,028.44	86,904.00	(16,875.56)	(19%)
Retirement	16,196.13	18,935.00	(2,738.87)	137,238.97	6%	145,299.89	166,628.00	(21,328.11)	(13%)
Insurance - workers comp	1,659.47	1,859.17	(199.70)	16,594.75	0%	16,594.78	18,591.70	(1,996.92)	(11%)
Insurance - health	14,366.42	18,765.17	(4,398.75)	111,379.10	14%	126,824.64	187,651.70	(60,827.06)	(32%)
Outside labor		1,433.34	(1,433.34)	10,409.66	(76%)	2,492.66	14,333.40	(11,840.74)	(83%)
Lab fees & supplies	1,402.33	1,416.67	(14.34)	11,015.43	(10%)	9,880.87	14,166.70	(4,285.83)	(30%)
Chemicals	2,712.24	2,583.33	128.91	25,752.03	(5%)	24,450.06	25,833.30	(1,383.24)	(5%)
Materials & supplies	6,020.93	11,666.67	(5,645.74)	116,327.06	(5%)	110,104.59	116,666.70	(6,562.11)	(6%)
Street repairs	1,410.00	3,287.91	(1,877.91)	12,203.57	78%	21,679.43	32,879.10	(11,199.67)	(34%)
Small tools	694.09	1,466.67	(772.58)	11,524.09	5%	12,113.39	14,666.70	(2,553.31)	(17%)
Safety supplies	839.14	691.67	147.47	4,432.34	25%	5,536.51	6,916.70	(1,380.19)	(20%)
Equipment rental		516.67	(516.67)	139.76	0%	139.76	5,166.70	(5,026.94)	(97%)
Purchased water	29,577.27	30,468.33	(891.06)	279,767.36	6%	295,277.77	304,683.30	(9,405.53)	(3%)
Licenses/permits/fees	206.00	208.33	(2.33)	460.00	45%	666.00	2,083.30	(1,417.30)	(68%)
R & M - plant	43.37	358.33	(314.96)	1,086.59	24%	1,343.46	3,583.30	(2,239.84)	(63%)
R & M - field vehicles	2,296.39	6,499.99	(4,203.60)	64,551.48	(44%)	36,380.29	64,999.90	(28,619.61)	(44%)
R & M - field equipment	1,155.84	1,416.66	(260.82)	12,920.84	(52%)	6,233.32	14,166.60	(7,933.28)	(56%)
Fuel - field	7,398.65	7,041.67	356.98	49,270.38	(19%)	39,916.05	70,416.70	(30,500.65)	(43%)
Insurance - vehicles & equipment	1,292.90	1,633.33	(340.43)	15,700.39	(22%)	12,224.97	16,333.30	(4,108.33)	(25%)
Insurance - property	2,822.13	2,822.17	(0.04)	23,534.10	21%	28,571.30	28,221.70	349.60	1%
Public safety	22,576.49	24,666.67	(2,090.18)	244,474.56	(3%)	238,305.96	246,666.70	(8,360.74)	(3%)
Total Operations and maintenance	**178,499.25**	**264,591.75**	**(86,092.50)**	**1,972,965.32**	**5%**	**2,080,353.23**	**2,461,369.50**	**(381,016.27)**	**(15%)**
General and Administrative									
Bad debt		1,916.67	(1,916.67)	17,785.33	(100%)		19,166.70	(19,166.70)	(100%)
Dues & subscriptions	238.19	2,174.99	(1,936.80)	13,910.79	7%	14,893.05	21,749.90	(6,856.85)	(32%)
Education & seminars		154.16	(154.16)	200.00	389%	977.86	1,541.60	(563.74)	(37%)
Employee recognition	100.00	120.84	(20.84)	272.04	(58%)	114.10	1,208.40	(1,094.30)	(91%)
Interest expense	14,980.17	16,150.00	(1,169.83)	41,610.82	(22%)	32,298.45	32,300.00	(1.55)	0%
Licenses and permits		104.17	(104.17)	105.00	179%	292.44	1,041.70	(749.26)	(72%)
Locator expenses/One call expenses		250.00	(250.00)	1,764.77	(62%)	665.87	2,500.00	(1,834.13)	(73%)
Office expenses	(260.39)	675.00	(935.39)	2,798.39	37%	3,838.37	6,750.00	(2,911.63)	(43%)
Postage & delivery	5,253.15	4,999.99	253.16	48,440.89	8%	52,484.50	49,999.90	2,484.60	5%
Printing & reproduction		583.33	(583.33)	6,934.12	26%	8,755.87	5,833.30	2,922.57	50%
Professional fees - well monitoring				7,200.00	14%	8,200.00	7,200.00	1,000.00	14%
Public relations (Customer Damages)	19.81	291.67	(271.86)	687.26	(20%)	547.68	2,916.70	(2,369.02)	(81%)
Public Notification		41.67	(41.67)		0%		416.70	(416.70)	(100%)
Rent - building	1,862.50	1,866.67	(4.17)	19,025.00	(2%)	18,625.00	18,666.70	(41.70)	0%
R & M - office		54.17	(54.17)	162.93	39%	227.03	541.70	(314.67)	(58%)
R & M - building		108.33	(108.33)	230.27	11%	255.56	1,083.30	(827.74)	(76%)
Travel	81.09	54.16	26.93	52.43	435%	280.46	541.60	(261.14)	(48%)
Uniforms and PPE	196.86	904.17	(707.31)	8,078.10	(23%)	6,252.10	9,041.70	(2,789.60)	(31%)
Utilities - electric and gas	249.03	358.33	(109.30)	2,426.81	8%	2,609.90	3,583.30	(973.40)	(27%)
Utilities - other	318.61	333.33	(14.72)	2,793.83	19%	3,313.52	3,333.30	(19.78)	(1%)
Utilities - telephone	833.26	683.33	149.93	6,165.33	(17%)	5,129.48	6,833.30	(1,703.82)	(25%)
Utilities - cellular	539.31	1,050.00	(510.69)	7,556.66	(20%)	6,076.46	10,500.00	(4,423.54)	(42%)
Penalties and fines		25.00	(25.00)		0%		250.00	(250.00)	(100%)
G & A allocations	66,223.78	82,766.60	(16,542.82)	642,034.99	2%	651,780.06	764,867.40	(113,087.34)	(15%)
Total General and Administrative	**90,635.37**	**115,666.58**	**(25,031.21)**	**830,235.76**	**(2%)**	**817,617.76**	**971,867.20**	**(154,249.44)**	**(16%)**
Other Income and Expense									
Interest Income	15,452.47	15,833.34	(380.87)	172,431.79	(2%)	168,185.78	158,333.40	9,852.38	6%
Antenna lease		3,750.00	(3,750.00)	43,481.78	16%	50,518.73	70,500.00	(19,981.27)	(28%)
Sales tax discounts	2,996.32	1,916.66	1,079.66	35,687.20	(20%)	28,522.46	19,166.60	9,355.86	49%

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Cabot Waterworks
Budget vs Actual - Water
For the Ten Months Ending Friday, October 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Other income	1,592.08	4,333.34	(2,741.26)	67,477.06	(53%)	31,653.10	43,333.40	(11,680.30)	(27%)
Gain (loss) sale/disposition of assets				36,171.60	30%	46,957.53		46,957.53	0%
Total Other Income and Expense	**20,040.87**	**25,833.34**	**(5,792.47)**	**355,249.43**	**(8%)**	**325,837.60**	**291,333.40**	**34,504.20**	**12%**
Increase (decrease) in Net Assets before Depreciation	**181,973.56**	**75,895.01**	**106,078.55**	**1,925,839.14**	**(7%)**	**1,788,542.90**	**1,252,713.70**	**535,829.20**	**43%**
Depreciation expense	154,998.53	150,000.00	4,998.53	1,484,801.78	3%	1,535,175.53	1,500,000.00	35,175.53	2%
Increase (decrease) in Net Assets	**26,975.03**	**(74,104.99)**	**101,080.02**	**441,037.36**	**(43%)**	**253,367.37**	**(247,286.30)**	**500,653.67**	**(202%)**

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Cabot Waterworks
Budget vs Actual - Wastewater
For the Ten Months Ending Friday, October 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Revenue									
Wastewater	$107,477.85	$111,388.00	($3,910.15)	$1,129,428.35	0%	$1,133,345.29	$1,138,403.00	($5,057.71)	0%
Fees - service connection	100.00	666.67	(566.67)	8,927.64	114%	19,145.00	6,666.70	12,478.30	187%
Fees - disconnection	590.00	535.42	54.58	5,025.00	7%	5,390.00	5,354.20	35.80	1%
Fees - late charges	2,872.71	2,197.25	675.46	22,797.81	(5%)	21,764.05	21,972.50	(208.45)	(1%)
Return checks & fees	132.00	95.58	36.42	1,120.00	6%	1,188.00	955.80	232.20	24%
Miscellaneous	300.00	274.75	25.25	3,900.00	(56%)	1,700.00	2,747.50	(1,047.50)	(38%)
Total Revenue	**111,472.56**	**115,157.67**	**(3,685.11)**	**1,171,198.80**	**1%**	**1,182,532.34**	**1,176,099.70**	**6,432.64**	**1%**
Operations and Maintenance									
Power	15,807.52	19,666.66	(3,859.14)	156,140.21	21%	189,109.64	196,666.60	(7,556.96)	(4%)
Labor	45,995.63	56,202.00	(10,206.37)	388,804.65	4%	404,051.84	494,568.00	(90,516.16)	(18%)
Capitalized Labor Cost	(8,345.90)	(29,166.67)	20,820.77	(305,054.44)	(24%)	(231,260.12)	(291,666.70)	60,406.58	(21%)
Payroll taxes	2,934.83	4,434.00	(1,499.17)	24,633.01	2%	25,146.55	39,024.00	(13,877.45)	(36%)
Retirement	6,122.50	8,610.00	(2,487.50)	50,282.83	2%	51,316.00	75,768.00	(24,452.00)	(32%)
Insurance - workers comp	764.58	862.50	(97.92)	7,645.82	0%	7,645.81	8,625.00	(979.19)	(11%)
Insurance - health	4,197.57	7,932.17	(3,734.60)	30,526.52	10%	33,631.58	79,321.70	(45,690.12)	(58%)
Outside labor	37.25	2,800.00	(2,762.75)	10,314.71	22%	12,535.39	28,000.00	(15,464.61)	(55%)
Lab fees & supplies	1,050.00	2,583.33	(1,533.33)	18,458.95	(17%)	15,327.58	25,833.30	(10,505.72)	(41%)
Chemicals	2,655.00	1,312.50	1,342.50	709.95	628%	5,170.00	13,125.00	(7,955.00)	(61%)
Materials & supplies	6,699.53	5,833.34	866.19	46,367.82	30%	60,185.32	58,333.40	1,851.92	3%
Grinder Pump Repairs		3,333.33	(3,333.33)	18,683.39	9%	20,450.72	33,333.30	(12,882.58)	(39%)
Street repairs		1,666.67	(1,666.67)	10,340.00	103%	21,012.65	16,666.70	4,345.95	26%
Small tools	1,731.24	1,416.67	314.57	8,714.46	(1%)	8,626.44	14,166.70	(5,540.26)	(39%)
Safety supplies	76.80	416.67	(339.87)	2,654.11	20%	3,187.65	4,166.70	(979.05)	(23%)
Equipment rental		83.34	(83.34)		0%		833.40	(833.40)	(100%)
Licenses/permits/fees		891.66	(891.66)	9,700.00	(2%)	9,500.00	8,916.60	583.40	7%
R & M - plant		416.67	(416.67)		0%	2,351.53	4,166.70	(1,815.17)	(44%)
R & M - field vehicles	3,774.38	4,750.01	(975.63)	36,852.55	(14%)	31,740.49	47,500.10	(15,759.61)	(33%)
R & M - field equipment	2,030.21	2,958.33	(928.12)	10,707.89	(27%)	7,805.63	29,583.30	(21,777.67)	(74%)
Fuel - field	5,422.23	3,166.67	2,255.56	17,192.24	42%	24,439.92	31,666.70	(7,226.78)	(23%)
Insurance - vehicles & equipment	888.35	1,083.33	(194.98)	10,374.08	(14%)	8,883.50	10,833.30	(1,949.80)	(18%)
Insurance - property	2,692.13	2,692.09	0.04	22,295.20	21%	26,921.30	26,920.90	0.40	0%
Total Operations and maintenance	**94,533.85**	**103,945.27**	**(9,411.42)**	**576,343.95**	**28%**	**737,779.42**	**956,352.70**	**(218,573.28)**	**(23%)**
General and Administrative									
Bad debt		500.00	(500.00)	4,446.33	(100%)		5,000.00	(5,000.00)	(100%)
Dues & subscriptions		50.00	(50.00)	299.97	(13%)	259.98	500.00	(240.02)	(48%)
Education & seminars		133.33	(133.33)	318.00	(100%)		1,333.30	(1,333.30)	(100%)
Employee recognition	100.00	83.33	16.67	874.72	(89%)	100.00	833.30	(733.30)	(88%)
Interest expense				799.00	44%	1,148.00	1,220.00	(72.00)	(6%)
Licenses and permits		50.00	(50.00)	146.80	23%	181.23	500.00	(318.77)	(64%)
Locator expenses/One call expenses		416.67	(416.67)	1,899.36	(84%)	296.66	4,166.70	(3,870.04)	(93%)
Office expenses	18.06	191.66	(173.60)	593.00	(37%)	371.56	1,916.60	(1,545.04)	(81%)
Postage & delivery		83.33	(83.33)		0%		833.30	(833.30)	(100%)
Public relations (Customer Damages)	1,383.61	250.00	1,133.61	401.39	245%	1,383.61	2,500.00	(1,116.39)	(45%)
Public Notification		41.67	(41.67)		0%		416.70	(416.70)	(100%)
R & M - office		25.00	(25.00)		0%		250.00	(250.00)	(100%)
R & M - building		66.67	(66.67)	457.26	(58%)	192.50	666.70	(474.20)	(71%)
Travel		37.49	(37.49)	441.43	(90%)	43.66	374.90	(331.24)	(88%)
Uniforms and PPE	200.00	958.34	(758.34)	7,607.31	(21%)	6,046.09	9,583.40	(3,537.31)	(37%)
Utilities - other	293.45	291.67	1.78	2,112.87	45%	3,068.76	2,916.70	152.06	5%
Utilities - telephone	145.00	500.00	(355.00)	3,030.03	(49%)	1,559.11	5,000.00	(3,440.89)	(69%)
Utilities - cellular	279.26	343.76	(64.50)	1,917.05	88%	3,604.41	3,437.60	166.81	5%
Penalties and fines		25.00	(25.00)		0%		250.00	(250.00)	(100%)
G & A allocations	16,555.95		16,555.95	160,415.50	2%	162,945.03	170,525.45	(7,580.42)	(4%)
Total General and Administrative	**18,975.33**	**4,047.92**	**14,927.41**	**185,760.02**	**(2%)**	**181,200.60**	**212,224.65**	**(31,024.05)**	**(15%)**
Other Income and Expense									
Interest Income	10,647.28	10,000.00	647.28	120,457.64	(6%)	112,855.89	100,000.00	12,855.89	13%
Sales tax discounts	456.58	166.66	289.92	564.98	576%	3,821.63	1,666.60	2,155.03	129%
Other income		1,500.00	(1,500.00)	1,726.15	2,577%	46,213.84	15,000.00	31,213.84	208%
Gain (loss) sale/disposition of assets				(7,406.20)	(210%)	8,178.86		8,178.86	0%
Total Other Income and Expense	**11,103.86**	**11,666.66**	**(562.80)**	**115,342.57**	**48%**	**171,070.22**	**116,666.60**	**54,403.62**	**47%**
Increase (decrease) in Net Assets before Depreciation	**9,067.24**	**18,831.14**	**(9,763.90)**	**524,437.40**	**(17%)**	**434,622.54**	**124,188.95**	**310,433.59**	**250%**
Depreciation expense	102,888.57	104,166.67	(1,278.10)	1,015,908.02	1%	1,024,114.28	1,041,666.70	(17,552.42)	(2%)
Increase (decrease) in Net Assets	**(93,821.33)**	**(85,335.53)**	**(8,485.80)**	**(491,470.62)**	**20%**	**(589,491.74)**	**(917,477.75)**	**327,986.01**	**(36%)**

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Cabot Waterworks
Budget vs Actual - Admin
For the Ten Months Ending Friday, October 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Revenue									
Operations and Maintenance									
General and Administrative									
Contracted services		$83.33	($83.33)		0%		$833.30	($833.30)	(100%)
Dues & subscriptions	1,975.94	2,850.00	(874.06)	16,174.79	10%	17,734.45	28,500.00	(10,765.55)	(38%)
Education & seminars		458.33	(458.33)	1,828.32	(66%)	616.00	4,583.30	(3,967.30)	(87%)
Employee recognition		100.00	(100.00)	425.83	(85%)	66.00	1,000.00	(934.00)	(93%)
Fuel - admin	545.57	608.33	(62.76)	4,076.90	3%	4,217.50	6,083.30	(1,865.80)	(31%)
Insurance - admin vehicles	40.14	91.67	(51.53)	448.40	(10%)	401.40	916.70	(515.30)	(56%)
Licenses and permits		41.67	(41.67)	25.00	151%	62.80	416.70	(353.90)	(85%)
Locator expenses/One call expenses	728.90	1,000.00	(271.10)	9,753.26	(18%)	8,002.39	10,000.00	(1,997.61)	(20%)
Medical expenses	97.38	400.00	(302.62)	2,453.14	(22%)	1,905.38	4,000.00	(2,094.62)	(52%)
New Hire Expense	591.61	833.33	(241.72)	4,216.91	124%	9,443.84	8,333.30	1,110.54	13%
Office expenses	2,690.76	1,666.67	1,024.09	11,129.68	42%	15,839.19	16,666.70	(827.51)	(5%)
Postage & delivery	111.00	183.33	(72.33)	1,580.22	(11%)	1,405.10	1,833.30	(428.20)	(23%)
Printing & reproduction		41.67	(41.67)		0%		416.70	(416.70)	(100%)
Professional fees - audit				14,950.00	20%	18,000.00	18,000.00		0%
Professional fees - accounting	723.00	250.00	473.00	280.00	484%	1,634.75	2,500.00	(865.25)	(35%)
Professional fees - legal	2,525.50	3,750.00	(1,224.50)	17,297.50	25%	21,554.00	37,500.00	(15,946.00)	(43%)
Public relations (Customer Damages)		41.67	(41.67)		0%		416.70	(416.70)	(100%)
Public Notification	437.20	166.67	270.53	256.20	162%	671.20	1,666.70	(995.50)	(60%)
Rent - building	1,462.50	1,466.67	(4.17)	14,625.00	0%	14,625.00	14,666.70	(41.70)	0%
R & M - office	233.40	291.66	(58.26)	2,252.80	4%	2,351.01	2,916.60	(565.59)	(19%)
R & M - building		41.67	(41.67)		0%	154.36	416.70	(262.34)	(63%)
R & M - admin vehicles	2,720.26	350.00	2,370.26	1,473.81	239%	4,994.51	3,500.00	1,494.51	43%
Salaries - administration	50,333.45	65,319.00	(14,985.55)	519,704.26	(2%)	507,879.27	574,806.00	(66,926.73)	(12%)
Taxes - payroll	3,226.33	5,087.00	(1,860.67)	37,305.78	4%	38,678.31	44,768.00	(6,089.69)	(14%)
Retirement	7,766.66	10,007.00	(2,240.34)	76,271.31	2%	77,830.49	88,058.00	(10,227.51)	(12%)
Insurance - workers comp	65.43	83.33	(17.90)	654.30	0%	654.30	833.30	(179.00)	(21%)
Insurance - health	4,986.15	5,854.67	(868.52)	49,934.48	(3%)	48,244.23	58,546.70	(10,302.47)	(18%)
Insurance - life and disability	1,118.35	1,473.92	(355.57)	12,109.02	(1%)	11,993.50	14,739.20	(2,745.70)	(19%)
Travel	51.35	333.33	(281.98)	44.26	763%	382.01	3,333.30	(2,951.29)	(89%)
Uniforms and PPE		83.33	(83.33)	79.20	206%	241.98	833.30	(591.32)	(71%)
Utilities - telephone	151.08	83.33	67.75	755.43	10%	831.36	833.30	(1.94)	0%
Utilities - cellular	197.77	375.00	(177.23)	2,344.69	(10%)	2,110.76	3,750.00	(1,639.24)	(44%)
Penalties and fines		41.67	(41.67)		0%	2,200.00	416.70	1,783.30	428%
G & A allocations	(82,779.73)	(103,458.25)	20,678.52	(802,450.49)	2%	(814,725.09)	(956,084.50)	141,359.41	(15%)
Other Income and Expense									

Draft

CABOT WaterWorks

2026 Budget Draft

REVENUES

	Water Department			Waste Water Department			Administrative Department			Consolidated			
REVENUES	2026 Water Budget	2025 Forecast	Variance	2026 Waste Water Budget	2025 Forecast	Variance	2026 Admin Budget	2025 Forecast	Variance	2026 Total Budget	2025 Forecast Total	2025 Budget	Variance Budget Years
Water revenue	4,999,000	4,981,543								4,999,000	4,981,543	4,973,000	26,000
Wastewater				2,893,000	1,334,000					2,893,000	1,334,000	1,334,000	1,559,000
Fees - service connection	31,994	39,788		8,000	9,947					39,994	49,735	39,994	-
Fees - disconnection	25,699	23,920		6,425	5,980					32,124	29,900	32,124	-
Fees - late charges	105,466	101,340		26,367	25,335					131,833	126,675	131,833	-
Return checks and fees	4,587	5,824		1,147	1,456					5,734	7,280	5,734	-
Miscellaneous	13,190	14,715		3,297	3,679					16,487	18,394	16,487	-
EPAC fees billed	53,000	52,382								53,000	52,382	52,000	1,000
EPAC fees paid	(53,000)	(52,234)								(53,000)	(52,234)	(52,000)	(1,000)
Sanitation fees billed	1,945,379	1,925,109								1,945,379	1,925,109	1,921,000	24,379
Sanitation fees paid	(1,945,379)	(1,917,956)								(1,945,379)	(1,917,956)	(1,921,000)	(24,379)
Sales tax collected	694,438	690,665								694,438	690,665	689,400	5,038
Sales tax remitted less discount	(694,438)	(690,665)								(694,438)	(690,665)	(689,400)	(5,038)
Total Revenues	**5,179,936**	**5,174,431**		**2,938,236**	**1,380,397**					**8,118,172**	**6,554,828**	**6,533,172**	**1,585,000**

OPERATIONS AND MAINTENANCE

OPERATIONS AND MAINTENANCE	2026 Water Budget	2025 Forecast	Variance	2026 Waste Water Budget	2025 Forecast	Variance	2026 Admin Budget	2025 Forecast	Variance	2026 Total Budget	2025 Forecast Total	2025 Budget	Variance Budget Years
Power	239,400	230,198	9,202	243,000	233,543	9,457				482,400	463,741	440,000	42,400
Field - labor expense	1,143,740	1,157,087	(13,347)	609,823	515,194	94,629				1,753,563	1,672,281	1,884,261	(130,698)
Field - payroll tax expense FICA & SUTA	90,543	89,306	1,237	48,021	31,943	16,078				138,564	121,249	148,826	(10,262)
Field - retirement	173,290	184,833	(11,543)	93,356	65,084	28,272				266,646	249,917	286,468	(19,822)
Field - worker comp ins	22,310	19,914	2,396	10,350	9,175	1,175				32,660	29,089	32,660	-
Field - health insurance	243,414	161,278	82,136	92,346	42,493	49,853				335,760	203,771	320,368	15,392
Capitalized Labor	(300,000)	(190,451)	(109,549)	(350,000)	(297,219)	(52,781)				(650,000)	(487,670)	(650,000)	-
Outside labor (contracted services)	17,200	3,324	13,876	33,600	16,664	16,936				50,800	19,988	50,800	-
Lab Fees	17,000	13,114	3,886	35,000	19,037	15,963				52,000	32,151	48,000	4,000
Chemicals	31,000	28,984	2,016	15,750	3,353	12,397				46,750	32,337	46,750	-
Materials and supplies	142,000	138,778	3,222	74,700	72,870	1,830				216,700	211,648	210,000	6,700
Grinder Pump Repairs				41,600	27,268	14,332				41,600	27,268	40,000	1,600
Street repairs	30,455	27,026	3,429	29,000	28,017	983				59,455	55,043	59,455	-
Small tools and parts	17,600	15,226	2,374	17,000	9,194	7,806				34,600	24,420	34,600	-
Safety supplies	8,300	6,715	1,585	5,000	4,148	852				13,300	10,863	13,300	-
Equipment rental	6,200	186	6,014	1,000	-	1,000				7,200	186	7,200	-
Purchased water	402,413	392,598	9,814							402,413	392,598	365,620	36,793
Sludge Removal													-
Permits/Fees (ADEQ)	2,500	613	1,887	13,000	12,667	333				15,500	13,280	13,200	2,300
Repairs and maintenance - plant	4,300	1,733	2,567	5,000	3,135	1,865				9,300	4,868	9,300	-
Repairs and maintenance - field vehicles	78,000	45,445	32,555	57,000	48,059	8,941				135,000	93,504	135,000	-
Repairs and maintenance - field equip	17,000	6,770	10,230	35,500	7,701	27,799				52,500	14,471	52,500	-
Fuel - field vehicles and equipment	82,500	45,445	37,055	40,000	38,079	1,921				122,500	83,524	122,500	-
Insurance - field vehicles and equipment	19,600	14,576	5,024	13,000	10,660	2,340				32,600	25,236	32,600	-
Insurance -property	41,590	34,332	7,257	39,674	32,306	7,368				81,263	66,638	66,171	15,092
Public safety transfer (to CITY of CABOT)	290,000	287,640	2,360							290,000	287,640	296,000	(6,000)
Total Operations and Maintenance	**2,820,355**	**2,714,671**	**105,684**	**1,202,720**	**933,370**	**269,349**				**4,023,074**	**3,648,041**	**4,065,579**	**(42,505)**

CABOT WaterWorks

2026 Budget Draft

Water Department

GENERAL AND ADMINISTRATIVE	2026 Water Budget	2025 Forecast	Variance
Admin - Salaries (Mapping, Locators)			
Admin - payroll tax FICA & SUTA			
Admin - Retirement			
Admin - worker comp ins			
Admin - health insurance			
Life Insurance			
Bad debt allowance	23,000	17,785	5,215
Contracted Services			
Dues and subscriptions (Software)	26,100	19,540	6,560
Education and seminars	1,850	1,304	546
Employee Recognition	1,450	152	1,298
Fuel - administration vehicles			
Insurance - administration vehicles			
Licenses for employees (Water / WW / CDL)	1,250	390	860
Locator expenses / One Call Exp	3,000	888	
Medical			
New Employee Expense (Notification / Screening)			
Office expense	8,100	4,755	
Postage and delivery	67,200	63,963	3,237
Printing and reproduction	12,000	11,674	326
Professional fees - audit			
Professional fees - accounting			
Professional fees - legal			
Professional fees - USGS Well Monitoring	8,500	8,200	
Public Notification (Financial / CCR / Bids)	500		500
Public Relations (FOG / Damage Claims)	3,500	704	2,796
Rent (Expensing rent out of prepaid acct for land)	22,883	22,883	0
Repairs and maintenance - office	650	303	347
Repairs and maintenance - building	1,300	341	959
Repairs and maintenance - vehicles			
Travel Expenses	650	266	384
Uniforms (PPE)	10,850	8,074	2,776
Utilities - electric	4,300	3,148	1,152
Utilities - waste (Dumpsters)	4,550	4,418	132
Telephone	8,200	6,187	2,013
Cellular	12,600	7,387	5,213
Penalties Fines	300		300
Total General and Administrative	**222,733**	**182,361**	**34,615**
Reallocate Admin Cost	666,647	824,178	
Total after Allocation of Admin	**889,380**	**1,006,539**	

Waste Water Department

GENERAL AND ADMINISTRATIVE	2026 Waste Water Budget	2025 Forecast	Variance
Admin - Salaries (Mapping, Locators)			
Admin - payroll tax FICA & SUTA			
Admin - Retirement			
Admin - worker comp ins			
Admin - health insurance			
Life Insurance			
Bad debt allowance	6,000	4,446	1,554
Contracted Services			
Dues and subscriptions (Software)	600	347	253
Education and seminars	1,600		1,600
Employee Recognition	1,000	133	867
Fuel - administration vehicles			
Insurance - administration vehicles			
Licenses for employees (Water / WW / CDL)	600	242	358
Locator expenses / One Call Exp	5,000	396	
Medical			
New Employee Expense (Notification / Screening)			
Office expense	2,300	471	
Postage and delivery	1,000		1,000
Printing and reproduction			
Professional fees - audit			
Professional fees - accounting			
Professional fees - legal			
Professional fees - USGS Well Monitoring			
Public Notification (Financial / CCR / Bids)	500		500
Public Relations (FOG / Damage Claims)	3,000	1,845	1,155
Rent (Expensing rent out of prepaid acct for land)			
Repairs and maintenance - office	300		300
Repairs and maintenance - building	800	257	543
Repairs and maintenance - vehicles			
Travel Expenses	450	58	392
Uniforms (PPE)	11,500	7,795	3,705
Utilities - electric			
Utilities - waste (Dumpsters)	4,215	4,092	123
Telephone	6,000	1,885	4,115
Cellular	4,500	4,438	62
Penalties Fines	300		
Total General and Administrative	**49,665**	**26,404**	**16,528**
Reallocate Admin Cost	444,432	206,044	
Total after Allocation of Admin	**494,097**	**232,449**	

Administrative Department

GENERAL AND ADMINISTRATIVE	2026 Admin Budget	2025 Forecast	Variance
Admin - Salaries (Mapping, Locators)	651,897	651,008	889
Admin - payroll tax FICA & SUTA	50,783	50,219	564
Admin - Retirement	99,825	99,632	193
Admin - worker comp ins	1,000	785	215
Admin - health insurance	78,737	61,666	17,071
Life Insurance	17,687	14,500	3,187
Bad debt allowance			
Contracted Services	1,000		1,000
Dues and subscriptions (Software)	34,200	22,298	11,902
Education and seminars	5,500	821	4,679
Employee Recognition	1,200	88	1,112
Fuel - administration vehicles	7,300	4,896	2,404
Insurance - administration vehicles	1,100	482	618
Licenses for employees (Water / WW / CDL)	500	84	416
Locator expenses / One Call Exp	12,000	9,698	2,302
Medical	4,800	2,411	2,389
New Employee Expense (Notification / Screening)	13,000	12,592	408
Office expense	20,000	17,868	2,132
Postage and delivery	2,200	1,725	475
Printing and reproduction	500	-	
Professional fees - audit	18,000	18,000	0
Professional fees - accounting	3,000	1,216	1,784
Professional fees - legal	45,000	25,371	19,629
Professional fees - USGS Well Monitoring			
Public Notification (Financial / CCR / Bids)	2,000	312	1,688
Public Relations (FOG / Damage Claims)	500		500
Rent (Expensing rent out of prepaid acct for land)	17,550	17,550	0
Repairs and maintenance - office	3,500	2,823	677
Repairs and maintenance - building	500	206	294
Repairs and maintenance - vehicles	6,800	6,646	154
Travel Expenses	4,000	509	3,491
Uniforms (PPE)	1,000	323	677
Utilities - electric			
Utilities - waste (Dumpsters)			
Telephone	1,000	1,008	(8)
Cellular	4,500	2,551	1,949
Penalties Fines	500	2,933	(2,433)
Total General and Administrative	**1,111,079**	**1,030,222**	**80,357**
Reallocate Admin Cost	(1,111,079)	(1,030,222)	
Total after Allocation of Admin			

Consolidated

GENERAL AND ADMINISTRATIVE	2026 Total Budget	2025 Forecast Total	2025 Budget	Variance Budget Years
Admin - Salaries (Mapping, Locators)	651,897	651,008	679,317	(27,420)
Admin - payroll tax FICA & SUTA	50,783	50,219	52,904	(2,121)
Admin - Retirement	99,825	99,632	104,071	(4,246)
Admin - worker comp ins	1,000	785	1,000	-
Admin - health insurance	78,737	61,666	70,256	8,481
Life Insurance	17,687	14,500	17,687	-
Bad debt allowance	29,000	22,231	29,000	-
Contracted Services	1,000		1,000	-
Dues and subscriptions (Software)	60,900	42,185	60,900	-
Education and seminars	8,950	2,125	8,950	-
Employee Recognition	3,650	373	3,650	-
Fuel - administration vehicles	7,300	4,896	7,300	-
Insurance - administration vehicles	1,100	482	1,100	-
Licenses for employees (Water / WW / CDL)	2,350	716	2,350	-
Locator expenses / One Call Exp	20,000	10,982	20,000	-
Medical	4,800	2,411	4,800	-
New Employee Expense (Notification / Screening)	13,000	12,592	10,000	3,000
Office expense	30,400	23,094	30,400	-
Postage and delivery	70,400	65,688	63,200	7,200
Printing and reproduction	12,500	11,674	7,500	5,000
Professional fees - audit	18,000	18,000	18,000	-
Professional fees - accounting	3,000	1,216	3,000	-
Professional fees - legal	45,000	25,371	45,000	-
Professional fees - USGS Well Monitoring	8,500	8,200	7,200	1,300
Public Notification (Financial / CCR / Bids)	3,000	312	3,000	-
Public Relations (FOG / Damage Claims)	7,000	2,549	7,000	-
Rent (Expensing rent out of prepaid acct for land)	40,433	40,433	40,000	433
Repairs and maintenance - office	4,450	3,126	4,450	-
Repairs and maintenance - building	2,600	803	2,600	-
Repairs and maintenance - vehicles	6,800	6,646	4,200	2,600
Travel Expenses	5,100	833	5,100	-
Uniforms (PPE)	23,350	16,192	23,350	-
Utilities - electric	4,300	3,148	4,300	-
Utilities - waste (Dumpsters)	8,765	8,510	7,500	1,265
Telephone	15,200	9,080	15,200	-
Cellular	21,600	14,376	21,225	375
Penalties Fines	1,100	2,933	1,100	-
Total General and Administrative	**1,383,477**	**1,238,988**	**1,387,610**	(4,133)
Reallocate Admin Cost				
Total after Allocation of Admin	**1,383,477**	**1,238,988**	**1,387,610**	(4,133)

WaterWorks CABOT

2026 Budget Draft

	Water Department			Waste Water Department			Administrative Department			Consolidated			
OTHER INCOME	**2026 Water Budget**	**2025 Forecast**	**Variance**	**2026 Waste Water Budget**	**2025 Forecast**	**Variance**	**2026 Admin Budget**	**2025 Forecast**	**Variance**	**2026 Total Budget**	**2025 Forecast Total**	**2025 Budget**	**Variance Budget Years**
Antenna lease	78,000	67,358	10,642							78,000	67,358	78,000	-
Other income	52,000	40,081	11,919	18,000	61,618	(43,618)				70,000	101,699	70,000	-
Sales tax discounts	23,000	34,035	(11,035)	2,000	4,487	(2,487)				25,000	38,522	25,000	-
Interest income	190,000	203,644	(13,644)	120,000	136,278	(16,278)				310,000	339,922	310,000	-
Total other income	**343,000**	**345,118**	**(2,118)**	**140,000**	**202,383**	**(62,383)**				**483,000**	**547,501**	**483,000**	-
Increase (decrease) in Assets before debt service, and capital additions	**1,813,201**	**1,798,339**		**1,381,420**	**416,961**					**3,194,621**	**2,215,299**	**1,562,983**	**1,631,638**
DEBT SERVICE													
2007 Revenue Bond Principle, interest, and fees	460,200	460,200								460,200	460,200	460,200	-
2005 Revenue Bond Principal, interest, and fees	509,600	509,600								509,600	509,600	509,600	-
2001 Revenue Bond P & I Regions				16,054	18,326					16,054	18,326	16,054	-
													-
Total debt service	**969,800**	**969,800**		**16,054**	**18,326**					**985,854**	**988,126**	**985,854**	-
Net after Debt Service	***843,401***	***828,539***		***1,365,366***	***398,635***					***2,208,768***	***1,227,174***	***577,129***	***1,631,639***

(Before Capital Expenditures & Depreciation)

Cabot WaterWorks

2026 Budget Draft

CAPITAL ADDITIONS	Water Department: 2026 Water Budget	Water Department: 2025 Forecast	Waste Water Department: 2026 Waste Water Budget	Waste Water Department: 2025 Forecast	Administrative Department: 2026 Admin Budget	Administrative Department: 2025 Forecast	Consolidated: 2026 Total Budget	Consolidated: 2025 Forecast	Consolidated: 2025 Budget	Consolidated: Variance Budget
Administration - Office equipment										
iPhone Meter Reading / New Color Printer	20,000	17,415					20,000	17,415	20,000	-
Rate Study	38,000	36,811					38,000	36,811	38,000	-
Trimble Equipment	31,500						31,500		31,500	-
Water Maintenance Building									1,900,000	(1,900,000)
Water, Wells and Pumps	100,000	41,650					100,000	41,650	100,000	-
Water Distribution										-
Service Line Replacements	200,000	161,070					200,000	161,070	200,000	-
New Services (Paid by New Service Fee)	42,000	35,068					42,000	35,068	42,000	-
Repl 1093'-4" w/ 8" PVC on 2nd from Wilson to Cherry	55,000						55,000		55,000	-
Repl 1835'-10" PVC Lindulake Road	180,000						180,000		180,000	-
ARDOT Hwy 5 Widening	4,025,006	48,393					4,025,006	48,393	300,000	3,725,006
ARDOT Hwy 5 Widening Reimbursement	(3,944,505)						(3,944,505)			(3,944,505)
ARDOT Relocate Water S Rockwood (FAB&T)	275,000						275,000			275,000
ARDOT Relocate Water S Rockwood (FAB&T) Reimb.	(275,000)						(275,000)			(275,000)
ARDOT Hwy 107 Widening Relocate 30"	3,390,166	102,959					3,390,166	102,959	3,390,166	-
ARDOT Hwy 107 Widening Relocate 30" Reimb.	(3,390,166)	(102,959)					(3,390,166)	(102,959)	(3,390,166)	-
Willie Ray Tank Rehabilitation		503,625						503,625	518,777	(518,777)
Greystone Tank Rehab	500,000						500,000			500,000
Water - Meters (New & Replacement)										-
Meter Boxes & Lids	17,000	16,805					17,000	16,805	17,000	-
Meter Replacements and Labor (1412)	213,100	214,341					213,100	214,341	213,100	-
Meter New and Labor (52)	28,000	8,931					28,000	8,931	28,000	-
Vehicles and Machinery	15,000	14,950					15,000	14,950	15,000	-
Trailer 50k lbs.	26,800		26,800				53,600		53,600	-
IHI 75			210,000				210,000		210,000	-
Salvage Value of IHI 55			(20,000)				(20,000)		(20,000)	-
3 - 1/2 Ton Trucks	45,000	42,000	45,000		45,000		135,000	42,000	140,000	(5,000)
3 - 1 Ton Trucks w/ Service Body	287,334						287,334			287,334
23,000 # GVWR Truck		95,000						95,000	96,000	(96,000)
78,000# GVWR Semi Dump Truck			178,616	178,616			178,616	178,616	175,000	3,616
Compact UtilityTractor 4x4 w/ Front Loader	22,050		22,050				44,100		44,100	-
Mini Excavators (Replace 2)	180,000						180,000			180,000
Salvage value old Trucks / Equipment	(50,000)		(20,000)				(70,000)		(70,000)	-
Attachments for Skid Steer (2025 Sweeper)		5,966		5,966				11,932	15,000	(15,000)
Rotary Cutter for Kolbeco		7,750		7,750				15,500	20,000	(20,000)
Air Compressor Trailer Mounted 185 CFM			15,000				15,000		15,000	-
Trench Boxes 3" wall and 6" wall			40,000				40,000		40,000	-
WasteWater Treatment Plant			100,000	65,197			100,000	65,197	100,000	-
WasteWater Collection System										-
I & I Corrections			95,000	65,389			95,000	65,389	95,000	-
Grinder Pump Refurbished			98,800	58,167			98,800	58,167	95,000	3,800
ARDOT Relocate HWY 89 at Rockwood Rd	175,000		175,000				350,000		350,000	-
Convert 2400' FM to Gravity Douglas Road			150,000				150,000		150,000	-
Developer Agreement A/R			(23,893)	(708)			(23,893)	(708)	(23,893)	-
WasteWater Lift Station/Pumps			90,000	18,645			90,000	18,645	90,000	-
WasteWater Grinder Pumps			145,000	115,501			145,000	115,501	145,000	-
Total Capital Additions	2,206,285	1,249,775	1,327,373	514,523			3,578,658	1,764,298	5,378,184	(1,799,526)
Net after Capital Additions	(1,362,884)	(421,236)	37,993	(115,888)			(1,369,890)	(537,124)	(4,801,055)	
Total Cash Reserve as of	5,715,411	5,715,411	3,881,903	3,881,903			9,597,314	9,597,314		
Balance in Capital Accounts and Investments:	4,352,527	5,715,411	3,919,896	3,881,903			8,272,423	9,597,314		