



**PORT WASHINGTON WATER POLLUTION CONTROL DISTRICT
UNAUDITED FINANCIAL REPORT
2025 SEMI-ANNUAL REPORT**

GENERAL FUND		ORIGINAL APPROP	(1) MODIFIED BUDGET	2025 YTD RECEIVED/ EXPENDED	(2) ENCUMB	AVAILABLE BUDGET	% RECEIVED/ USED	2024 YTD RECEIVED/ EXPENDED	PROJECTED 2025
REVENUES									
REAL PROPERTY TAXES		8,319,701	8,319,701	4,159,851	-	4,159,850	50%	3,625,841	8,319,701
Payment in Lieu of Taxes-LIPA		56,316	56,316	28,158	-	28,158	50%	27,606	56,316
SEWER RENTS - OUTSIDE CONTRACTS	(5)	225,000	320,752	225,098	-	95,655	70%	188,083	320,752
SEWER CHARGES - PERMIT REVENUE		-	-	-	-	-	0%	-	-
SEWER CHARGES OTHER GOVTS	(5)	1,150,000	1,222,971	465,490	-	757,481	38%	372,702	1,222,971
INTEREST EARNINGS	(5)	125,000	160,000	69,107	-	90,893	43%	-	160,000
SALES OF EQUIPMENT		-	-	-	-	-	0%	-	-
REFUNDS OF PRIOR YEARS EXPENSES		-	-	-	-	-	0%	-	-
PREMIUM ON OBLIGATIONS		82,557	82,557	73,077	-	9,480	88.5%	195	82,557
MISCELLANEOUS		-	1,000	425	-	575	43%	525	1,000
APPROPRIATED FUND BALANCE		225,000	(422,697)	(66,992)	-	(355,705)	16%	26,762	(423,735)
TOTAL REVENUES		10,183,574	9,740,601	4,954,214	-	4,786,387	51%	4,241,714	9,739,563
EXPENDITURES									
PERSONAL SERVICES	(4)	1,795,871	1,637,000	669,523	-	967,477	41%	766,852	1,636,913
EQUIPMENT AND CAPITAL OUTLAY	(3)	1,099,200	1,244,000	811,609	-	432,391	65%	399,970	1,243,730
CONTRACTUAL EXPENDITURES	(4)	3,222,737	2,906,500	1,848,594	-	1,057,906	64%	1,928,292	2,906,317
EMPLOYEE BENEFITS	(4)	1,499,025	1,392,360	540,103	-	852,257	39%	541,371	1,392,356
UNALLOCATED INSURANCE		330,000	324,000	8,821	-	315,179	3%	5,989	323,506
DEBT SERVICE-PRINCIPAL, INTEREST & ADMIN CHG		1,754,621	1,754,621	633,443	-	1,121,178	36%	333,406	1,754,621
BAN PRINCIPAL & INTEREST		482,120	482,120	442,120	-	40,000	92%	265,834	482,120
INTERFUND TRANSFERS		-	-	-	-	-	0%	-	-
TOTAL EXPENDITURES		10,183,574	9,740,601	4,954,214	-	4,786,387	51%	4,241,714	9,739,563

NOTES:

- (1) Modified Budget includes budgetary transfers and encumbrances carried forward from the previous year.
 (2) Encumbrances are commitments related to unperformed contracts for goods or services.

- (3) There have been various improvements at the pump stations and the plant as follows:

In the SLM department:

Impeller repair at Pump Station A; Rebuild of Pump #2 and two spare breakers at Pump Station C; Rebuild pump, LED fixtures and replace pump panel at Pump Station C; Rebuild pump #1, replace pump panel, and refurbish 50 hp motor at Pump Station F; piston valve repair and ATS at Pump Station G; ATS, rebuild Yeoman pump and check valve for pump #2 at Pump Station H; Door replacement & wet well lighting at Pump Station J; air cushion check valve and install of vinyl fence/gate at Pump Station O; trolley for the hoist at Pump Station R; pump and control replacement at Morewood Oaks; and, manhole repair at Mackey Avenue/Main Street. In addition, due to a long wait time, a vac truck budgeted for 2025, was ordered in 2024 so that it could be delivered in 2025.

In the Sewage Treatment Plant and Biosolids:

UV system bulbs were more costly than in the past and PCS Pump coordination with SCADA is more costly than anticipated. Odor control box was purchased for biosolids. Costs were incurred for tree removal, pruning and sidewalk replacement at Sunset Park.

- (4) There have been certain reductions from the budget:

Equipmental rental expense projection was adjusted to only include possible pump rentals. Connection and inspection engineering cost is less than expected as it is net of deposit for costs, and 2025 is the second full year since the code enforcement officer had retired in 2023. Wet well cleanings were re-determined to take place at only four pump stations. A decrease in personal services due to a resignation and staffing changes has resulted in a lower cost to the District. Sludge hauling, repairs and maintenance and hospital/medical insurance are projected for overall decreases compared to budget.

- (5) Projected interest earnings are higher than budget because interest rates did not drop in 2025 as anticipated. Outside contracts and Sewer charges other governments are calculated and finalized after budget approval, resulting in an actual to budget variance.

Fund Balances:

Nonspendable	259,890
Restricted	243,932
Assigned	948,954
Unassigned	3,854,080

12/31/24 Ending Fund Balance:	5,306,856
2025 Projected Surplus (Deficit)	423,735
2025 Projected Ending Fund Balance	5,730,591

Prepared by: PWWPCD Administration Office

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