



**PORT WASHINGTON WATER POLLUTION CONTROL DISTRICT
UNAUDITED FINANCIAL REPORT
2026 SEMI-ANNUAL REPORT**

GENERAL FUND	ORIGINAL APPROP	(1) MODIFIED BUDGET	2026 YTD RECEIVED/ EXPENDED	(2) ENCUMB	AVAILABLE BUDGET	% RECEIVED/ USED	2025 YTD RECEIVED/ EXPENDED	PROJECTED 2026
REVENUES								
REAL PROPERTY TAXES	8,549,830	8,549,830	4,274,915	-	4,274,915	50%	4,159,851	8,549,830
Payment in Lieu of Taxes-LIPA	57,442	57,442	28,721	-	28,721	50%	28,158	57,442
SEWER RENTS - OUTSIDE CONTRACTS (5)	260,000	308,574	220,469	-	88,105	71%	225,098	308,574
SEWER CHARGES OTHER GOVTS (5)	1,350,000	1,331,569	663,876	-	667,693	50%	465,490	1,331,569
Sunset Park-Field/Facility Use Fee (6)	-	26,840	10,020	-	16,820	37%	-	26,840
Permits Other-Sunset Park Signs (6)	-	4,140	2,712	-	1,428	66%	-	4,140
INTEREST EARNINGS (5)	125,000	153,550	65,350	-	88,200	43%	69,107	153,550
SALES OF EQUIPMENT (5)	-	47,440	47,440	-	-	0%	-	47,440
REFUNDS OF PRIOR YEARS EXPENSES	-	-	-	-	-	0%	-	-
PREMIUM ON OBLIGATIONS	295,542	295,542	295,543	-	(1)	100.0%	73,077	295,542
MISCELLANEOUS	-	10,071	9,871	-	200	98%	425	10,071
APPROPRIATED FUND BALANCE	300,000	629,700	439,173	-	190,527	70%	(66,992)	629,655
TOTAL REVENUES	10,937,814	11,414,699	6,058,091	-	5,356,608	53%	4,954,214	11,414,654
EXPENDITURES								
PERSONAL SERVICES	1,850,173	1,835,098	929,940	-	905,158	51%	669,523	1,835,098
EQUIPMENT AND CAPITAL OUTLAY (3)	1,305,000	1,531,500	485,529	-	1,045,971	32%	811,609	1,531,455
CONTRACTUAL EXPENDITURES (4)	3,068,900	3,406,315	2,080,057	-	1,326,258	61%	1,848,594	3,406,315
EMPLOYEE BENEFITS (4)	1,542,340	1,486,150	654,517	-	831,633	44%	540,103	1,486,150
UNALLOCATED INSURANCE	366,000	350,235	360	-	349,875	0%	8,821	350,235
DEBT SERVICE-PRINCIPAL,INTEREST & ADMIN CHG	1,763,915	1,763,915	1,333,448	-	430,467	76%	633,443	1,763,915
BAN PRINCIPAL & INTEREST	1,041,486	1,041,486	574,240	-	467,246	55%	442,120	1,041,486
INTERFUND TRANSFERS	-	-	-	-	-	0%	-	-
TOTAL EXPENDITURES	10,937,814	11,414,699	6,058,091	-	5,356,608	53%	4,954,214	11,414,654

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:
Replacement of window with Louver and main breaker replacement at Pump Station E;
fencing and miscellaneous landscaping/curb/driveway rehabilitation and replacement of compressors at Pump Station G
replacement of pumps in Pump Station K; new grinder at Pump Station L; 2-6" pump discharge plug valves installment at Pump Station O;
water service replacement at Pump Station R. A new impeller will be installed in Pump Station P.
In the Sewage Treatment Plant and Biosolids:
Goulds pumps installation in the recirc bldg; Oxidation Ditch SCADA integrator installation; install fortinet firewall;
Clear Edge Filtration:Upper, bottom and gravity belts in the Biosolids building.
- (4) Anticipated increases in Contractual Expenditures are as follows:
There was an increase in legal expense due to ongoing litigation and personnel issues. Other professional services has also increased due to the retention of a grant specialist. A new budget line item was created for the publication of a newsletter in the Fall of 2026. The utilization of e-tablets for the election is new for 2026.
Wet well cleaning at Pump Station C has been more difficult to clean, therefore, it is more costly than anticipated.
Pump station P will be bypassed for the remainder of the year.
Increased engineering costs for the Sunset Park storm drain issue, grant assistance for the bulkhead, and field planning.
There were unanticipated repairs to the clubhouse and field when PAL vacated the premises.
Offsetting the above mentioned increases are anticipated decreases in sludge hauling and hospital/medical insurance as compared to budget.
- (5) Projected interest earnings are higher than budget because interest rates did not drop in 2026 as anticipated.
Outside contracts and Sewer charges other governments are calculated and finalized after budget approval, resulting in an actual to budget variance. Two trucks, 2012 Ford F250 and 2007 Sterling Vactor trucks were sold at auction.
- (6) The District began generating revenues for usage of the field and facilities and sign permits located in Sunset Park in 2026.

Fund Balances:

Nonspendable	284,353
Restricted	458,759
Assigned	300,000
Unassigned	5,244,761

12/31/25 Ending Fund Balance:	6,287,873
2026 Projected Surplus (Deficit)	(629,655)
2026 Projected Ending Fund Balance	5,658,218

Prepared by: PWVPCD Administration Office
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