

WATER SEWER BUDGET SUMMARY FY27

					
	5/26/2026				
	Water		Sewer		
	FY27		FY27		
	\$ increase/decrease		\$ increase/decrease		
Expenses Assumptions					
Salaries	\$	33,046 Increase	\$	33,046 Increase	
Health Insurance	\$	3,041 Increase	\$	3,041 Increase	
Expenses Highlights					
Debt Service	\$	- Same	\$	- Same	
Water Delivery Capital Improvements	\$	(64,000) Same		N/A	
Capital Improvements	\$	- Same	\$	- Same	
CWS H2O Purchase	\$	35,000 Increase		N/A	
Equipment/Vehicle Capital Reserves	\$	1,535 Increase	\$	3,528 Increase	
Reserves/Depreciation	\$	- Same	\$	5,000 Increase	WWTP De
Operating Costs	\$	14,138 Increase	\$	20,224 Increase	
Usage Demand Assumptions					
Usage	124 Million Gallons		67 Million Gallons		
Billed Usage (projections)					
Revenue Requirements					
Estimated Budget Increase		1.22%		4.55%	
Estimated Revenue Requirements	\$	22,761 Increase	\$	64,839 Increase	
Avg 6,000 gallon user will actually see a			0.0%	Combined Increase	
All increases or decreases are referenced to budgeted numbers from FY26					
Equipment replacements funded from reserves = Lab equipment replacements totaling \$21k, Vacuum Pump, DO Meter, Scale, Incubator, Water Bath, Auto Clave, Colormeter II.					

WATER EXPENDATURES
DRAFT BUDGET FY27

			FY24 ACTUAL	FY25 REVISED ACTUAL	FY26 PROJECTED ACTUAL	FY26 BUDGETED	FY27 DRAFT BUDGET	(+/-) % to BUDGET
1	5/13/2026	WATER 114						
2	3/18/2026	DESCRIPTION						
3	124.0100	Salaries	\$ 278,002.60	\$ 312,613.95	\$ 299,350.96	\$ 388,579.79	\$ 406,837.21	4.7%
4	124.0200	Social Security	\$ 20,070.91	\$ 22,744.80	\$ 21,671.67	\$ 29,726.35	\$ 31,123.05	4.7%
5	124.0210	Health Insurance	\$ 34,807.42	\$ 39,885.00	\$ 42,589.89	\$ 52,697.75	\$ 52,697.75	0.0%
6	124.0220	Retirement	\$ 48,447.27	\$ 57,674.88	\$ 54,711.35	\$ 72,120.41	\$ 75,508.99	4.7%
7	124.0300	Gas & Oil Vehicles	\$ 5,514.09	\$ 6,352.00	\$ 5,696.37	\$ 7,500.00	\$ 7,500.00	0.0%
8	124.0310	Diesel--Fuel	\$ 1,350.06	\$ 1,313.76	\$ 1,854.74	\$ 2,000.00	\$ 2,000.00	0.0%
9	124.0320	Diesel Equip Maint & Repairs	\$ 1,237.22	\$ 1,436.67	\$ 3,130.99	\$ 2,000.00	\$ 2,100.00	5.0%
10	124.0400	Maint & Repairs Vehicles	\$ 1,848.77	\$ 1,776.00	\$ 2,290.74	\$ 5,000.00	\$ 5,000.00	0.0%
11	124.0600	Supplies & Materials	\$ 7,037.86	\$ 11,184.00	\$ 11,395.56	\$ 12,000.00	\$ 12,000.00	0.0%
12	124.0610	Tools	\$ 1,302.67	\$ 310.00	\$ 1,240.76	\$ 1,800.00	\$ 1,800.00	0.0%
13	124.0620	Office Supplies	\$ 12,589.01	\$ 10,698.00	\$ 8,985.34	\$ 10,000.00	\$ 10,300.00	3.0%
14	124.0630	Lab Supplies	\$ 5,801.36	\$ 7,039.00	\$ 4,555.72	\$ 4,635.00	\$ 5,000.00	7.9%
15	124.0700	Telephone	\$ 7,463.94	\$ 9,084.00	\$ 6,388.34	\$ 6,695.00	\$ 6,896.00	3.0%
16	124.0900	Power & Electricity	\$ 4,335.45	\$ 4,434.39	\$ 6,382.90	\$ 4,120.00	\$ 4,250.00	3.2%
17	124.1000	Insurance	\$ 31,215.00	\$ 31,496.00	\$ 28,880.17	\$ 24,720.00	\$ 29,000.00	17.3%
19	124.1200	System Repairs&Main	\$ 29,815.74	\$ 69,924.00	\$ 71,543.46	\$ 42,000.00	\$ 46,000.00	9.5%
20	124.1203	Uniforms and Clothing	\$ 1,137.43	\$ 250.00	\$ 1,558.95	\$ 1,700.00	\$ 1,700.00	0.0%
21	124.1210	Capital Improvements	\$ 39,142.52	\$ 42,952.15	\$ 45,197.22	\$ 100,500.00	\$ 100,500.00	0.0%
22	124.1211	Admin. Bld. Expenses	\$ 1,000.00	\$ 1,338.00	\$ 638.98	\$ 1,200.00	\$ 1,200.00	0.0%
23	124.1220	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	
24	124.1300	Dues & Certifications	\$ 9,370.76	\$ 9,060.00	\$ 8,990.75	\$ 9,500.00	\$ 9,785.00	3.0%
25	124.1400	Training & Seminars	\$ 3,021.68	\$ 3,700.00	\$ 5,438.85	\$ 4,900.00	\$ 5,047.00	3.0%
26	124.1900	Prof. Ser. - Audit	\$ 569.50	\$ 41,669.00	\$ 8,334.00	\$ 5,000.00	\$ 8,400.00	68.0%
27	124.2000	Prof. Ser. - Eng.	\$ 75,401.54	\$ 7,290.00	\$ -	\$ 5,000.00	\$ 5,000.00	0.0%
28	124.3000	Miscellaneous	\$ 2,721.73	\$ 59.00	\$ 279.08	\$ 1,564.35	\$ 1,564.35	0.0%
29	124.3100	Prop. & Equipment	\$ -	\$ 52,735.50	\$ -	\$ -	\$ 19,000.00	#DIV/0!
30	124.3110	Prop & Equip <\$5,000	\$ -	\$ 2,228.00	\$ -	\$ -	\$ -	
32	124.3532	Water System Depreciation	\$ -	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	
33	124.3510	Equipment/Vehicle Capital Reserves	\$ 12,349.35	\$ 51,120.00	\$ 51,120.00	\$ 51,124.00	\$ 52,659.48	3.0%
34	124.3600	Water analysis	\$ 1,280.00	\$ 2,670.00	\$ 4,650.00	\$ 1,400.00	\$ 2,000.00	42.9%
35	124.3700	Chemicals	\$ 11,147.67	\$ 8,783.00	\$ 20,097.20	\$ 11,000.00	\$ 11,330.00	3.0%
37	124.3900	H2O Payment, Operation	\$ 144,373.80	\$ 240,127.00	\$ 259,788.04	\$ 256,000.00	\$ 291,000.00	13.7%
38	124.4000	CPW Improvements		\$ 306,680.00	\$ 385,999.92	\$ 386,000.00	\$ 322,000.00	
39	124.8900	Bad Debt Expenses		\$ -	\$ -	\$ -	\$ -	
40		SUBTOTAL - WATER	\$ 1,002,355.35	\$ 1,453,628.10	\$ 1,457,761.94	\$ 1,595,482.65	\$ 1,624,198.83	1.8%
41						\$ -		
42								
43		ADMINISTRATIVE						
44	ACCT #	DESCRIPTION						
45	129.0100	Admin. Salaries	\$ 55,815.26	\$ 63,926.17	\$ 69,325.85	\$ 61,015.65	\$ 69,056.76	13.2%
46	129.0200	Social Security	\$ 4,137.72	\$ 4,581.49	\$ 4,984.70	\$ 4,667.70	\$ 5,180.74	11.0%
47	129.0210	Hospital Insurance	\$ 5,945.99	\$ 10,790.48	\$ 12,031.78	\$ 8,371.76	\$ 11,412.54	36.3%
48	129.0220	Retirement	\$ 9,817.57	\$ 11,800.82	\$ 12,722.98	\$ 11,324.50	\$ 12,774.02	12.8%
49		Admin-Office Supplies			\$ -	\$ -	\$ -	
50		Bond Interest expense			\$ -	\$ -	\$ -	
51		Transfer to Gen. Fund			\$ -	\$ -	\$ -	
52		Transfer to Water Fund			\$ -	\$ -	\$ -	
53		Transfer to Sewer Fund			\$ -	\$ -	\$ -	
54		Transfer to Special Rev			\$ -	\$ -	\$ -	
55		TOTAL ADMINISTRATIVE	\$ 75,716.54	\$ 91,098.96	\$ 99,065.31	\$ 85,379.61	\$ 98,424.06	15.3%
56								
57		GRAND TOTAL - WATER	\$ 1,078,071.89	\$ 1,544,727.06	\$ 1,556,827.25	\$ 1,680,862.27	\$ 1,722,622.89	2.5%
		Salaries						
		Health Ins						
		O&M						
		Depreciation and Maintenance Reserve						
		Equipment/Vehicle Capital Reserves						
		Capital Improvements						

WATER REVENUE
DRAFT BUDGET FY27

4	5/13/2026	DESCRIPTION	FY24 ACTUAL	FY25 REVISED ACTUAL	FY26 PROJECTED ACTUAL	FY26 BUDGETED	FY27 DRAFT REVENUES	(+/-) % to BUDGET
5	123-0005	Water Bond Transfer			\$ -	\$ -	\$ -	
6	123-1000	Transfer From CIP Fund	\$ 7,550.00		\$ -	\$ -	\$ 19,000.00	
7	123.2000	Transfer fr. Depreciation Fd.	\$ -		\$ -	\$ -	\$ -	
8	123.3300	Interest earned	\$ 209,687.11	\$ 162,399.00	\$ 166,928.88	\$ 27,000.00	\$ 27,000.00	0.0%
9	123.4110	Water Sales	\$ 1,299,448.72	\$ 1,694,830.00	\$ 1,917,995.58	\$ 1,630,662.27	\$ 1,650,632.89	1.2%
10	123.4111	Penalties	\$ 3,840.00	\$ 3,455.00	\$ 3,899.67	\$ 5,500.00	\$ 5,500.00	0.0%
11	123.4112	Administrative Account Fees	\$ 4,905.00	\$ 4,845.00	\$ 5,235.00	\$ 8,240.00	\$ 8,240.00	0.0%
13	123.4114	Hydrant meter permits	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	0.0%
14	123.4300	Meter connect & renew	\$ 44,875.00	\$ 77,194.00	\$ 39,195.00	\$ 7,210.00	\$ 10,000.00	38.7%
15	123.4400	Meter Repairs	\$ 75.00	\$ 725.00	\$ -	\$ 500.00	\$ 500.00	0.0%
16	123.4500	Service Calls	\$ 1,440.00	\$ 1,740.00	\$ 1,790.00	\$ 500.00	\$ 500.00	0.0%
17	123.4600	Inspection Fees	\$ 3,110.00	\$ 3,590.00	\$ 2,530.00	\$ 250.00	\$ 250.00	0.0%
18	123.4610	Backflow Testing	\$ 3,180.00	\$ 2,940.00	\$ 4,140.00	\$ 700.00	\$ 700.00	0.0%
19	124.4611	Unmetered Fire Line Fees		\$ -	\$ -	\$ -	\$ -	
21	124.4612	Repairs Caused by Others			\$ -	\$ -	\$ -	
22	123.4900	Miscellaneous			\$ -	\$ 100.00	\$ 100.00	0.0%
23	123.9000	Transfer fr. Spec. Rev.			\$ -	\$ -	\$ -	
24	123.9100	Transfer fr. Sewer Fd.			\$ -	\$ -	\$ -	
25	123.9400	Transfer fr. Gen. Fd.			\$ -	\$ -	\$ -	
26	123.9900	Advalorem Tax			\$ -	\$ -	\$ -	
27		TOTAL	\$ 1,578,110.83	\$ 1,951,718.00	\$ 2,141,714.13	\$ 1,680,862.27	\$ 1,722,622.89	2.5%

WATER CAPITAL
DRAFT BUDGET FY27

	5/13/2026	JUSTIFICATION OF .3100, 3110, 3500														
	ACCT.#	DESCRIPTION	FY24 ACTUAL	FY25 REVISED ACTUAL	FY26 PROJECTED ACTUAL	FY26 BUDGETED	FY27 DRAFT BUDGET		4.1200	System Repairs & Maintenance	FY24 ACTUAL	FY25 REVISED ACTUAL	FY26 PROJECTED ACTUAL	FY26 BUDGETED	FY27 DRAFT BUDGET	
6		EXISTING DEBT SERVICE			\$ -	\$ -	\$ -									
7		Equipment/Vehicle Capital Reserves	\$ 46,172.00		\$ -	\$ 49,101.00	\$ 50,240.48			General System Improvements			\$ -	\$ 43,000.00	\$ 46,000.00	
8		Lab Equipment Reserves			\$ -	\$ 2,023.00	\$ 2,419.00									
9										Total			\$ -	\$ 43,000.00	\$ 46,000.00	
10																
11									4.1210	Capital Improvements Program						
12		Meter Reader Utility Vehicle	\$ 7,550.00		\$ -	\$ -	\$ -			Irrigation meter installes			\$ 39,195.00			
13		2 - F150 xlt cew cab			\$ -	\$ -	\$ -			Meter Replacement Program			\$ -			
14		Dump Truck 5 - 6 yd		\$ 52,735.50	\$ -	\$ -	\$ -			Building Repairs			\$ -	\$ 10,500.00	\$ 10,500.00	
15		Towable Air Compressor 180cfm			\$ -	\$ -	\$ -			Pipe Replacement Program			\$ -	\$ 90,000.00	\$ 90,000.00	
16		1- F250 W/Utility Bed and pipe rack			\$ -	\$ -	\$ -			Total			\$ -	\$ 100,500.00	\$ 100,500.00	
17		Maintenance Management Software			\$ -	\$ -	\$ 8,000.00									
18		New Mower	\$ 6,152.00		\$ -	\$ -	\$ -		4.1220	Deprecation Fund/Reserves						
19		Lab Equipment			\$ -	\$ -	\$ 11,000.00			Reserve for Anticipated capital Outlays			\$ -	\$ 95,000.00	\$ 95,000.00	
20										Water Delivery Capital Reserves			\$ -	\$ 386,000.00	\$ 322,000.00	
21										Total			\$ -	\$ 481,000.00	\$ 417,000.00	
22					This equipment to be paid from reserves											
23																
24									4.2000	Professional Services - Engineering						
25										Rate Study			\$ -	\$ -	\$ -	
26										ASR Study			\$ -	\$ -		
27										Legal	\$ 11,171.53		\$ -	\$ -	\$ -	
28										Water System Modeling/Design			\$ -	\$ -	\$ -	
29		TOTAL PROPERTY & EQUIPMENT			\$ -	\$ -	\$ 19,000.00			Design future years water line replacement			\$ -	\$ -	\$ -	
30										Miscellaneous Engineering			\$ -	\$ 5,000.00	\$ 5,000.00	
31	12.4.3100	Property & Equipment			\$ -	\$ 52,735.50	\$ 19,000.00			GIS Mapping			\$ -	\$ -		
32	12.4.3110	Property & Equipment <\$5,000			\$ -					Total			\$ -	\$ 5,000.00	\$ 5,000.00	
33	12.4.3510	Lease Payments/Vehicle replacements			\$ 51,124.00	\$ 51,124.00	\$ 52,659.48			Reserve Offsets			\$ -	\$ -	\$ -	
34										Total			\$ -	\$ 629,500.00	\$ 568,500.00	

**SEWER EXPENDATURES
DRAFT BUDGET FY27**

1	5/13/2026	SEWER 114	FY24	ACTUAL	FY25 REVISED	FY26	FY26	FY27 DRAFT	(+/-) %				
2	3/18/2026	DESCRIPTION			ACTUAL	ACTUAL	BUDGETED	BUDGET	to				
									BUDGET				
3	114.0100	Salaries	\$	284,575.58	\$	312,633.18	\$	388,579.79	\$	406,837.21	4.7%		
4	114.0200	Social Security	\$	20,840.29	\$	22,747.68	\$	21,674.49	\$	29,726.35	\$	31,123.05	4.7%
5	114.0210	Health Insurance	\$	36,165.57	\$	39,891.00	\$	42,595.22	\$	52,697.75	\$	52,697.75	0.0%
6	114.0220	Retirement	\$	48,362.96	\$	57,676.72	\$	54,712.83	\$	72,120.41	\$	75,508.99	4.7%
7	114.0300	Gas & Oil Vehicles	\$	5,999.57	\$	6,352.00	\$	5,696.43	\$	7,500.00	\$	7,500.00	0.0%
8	114.0310	Diesel--Fuel	\$	3,350.06	\$	2,938.18	\$	4,918.94	\$	4,100.00	\$	4,300.00	4.9%
9	114.0320	Diesel Equip Maint & Repairs	\$	8,099.80	\$	1,584.74	\$	18,991.37	\$	7,400.00	\$	8,000.00	8.1%
10	114.0400	Maint & Repairs Vehicles	\$	2,828.36	\$	1,221.00	\$	2,327.35	\$	5,000.00	\$	5,000.00	0.0%
11	114.0600	Supplies & Materials	\$	7,013.79	\$	12,302.00	\$	8,769.92	\$	11,025.00	\$	11,025.00	0.0%
12	114.0610	Tools	\$	1,390.16	\$	735.00	\$	1,574.96	\$	2,300.00	\$	2,300.00	0.0%
13	114.0620	Office Supplies	\$	10,576.81	\$	10,714.00	\$	15,714.42	\$	10,000.00	\$	11,000.00	10.0%
14	114.0630	Lab Supplies	\$	10,959.00	\$	9,816.00	\$	7,889.83	\$	10,300.00	\$	10,300.00	0.0%
15	114.0700	Telephone	\$	7,606.43	\$	9,084.00	\$	5,476.32	\$	6,695.00	\$	7,500.00	12.0%
16	114.0900	Power & Electricity	\$	79,023.38	\$	73,061.00	\$	67,124.57	\$	66,950.00	\$	68,958.00	3.0%
17	114.1000	Insurance	\$	42,890.07	\$	44,700.00	\$	39,121.64	\$	36,050.00	\$	45,000.00	24.8%
19	114.1200	System Repairs&Main	\$	27,238.78	\$	41,047.00	\$	37,421.02	\$	77,250.00	\$	78,000.00	1.0%
20	114.1201	Sludge Disposal	\$	15,882.77	\$	28,783.00	\$	20,498.43	\$	20,000.00	\$	22,000.00	10.0%
21	114.1202	Grit Disposal	\$	653.64	\$	973.00	\$	984.10	\$	1,627.50	\$	1,627.50	0.0%
22	114.1203	Uniforms and Clothing	\$	1,087.44	\$	250.00	\$	1,933.94	\$	2,200.00	\$	2,300.00	4.5%
23	114.1210	Capital Improvements	\$	965.73	\$	69,701.00	\$	8,821.00	\$	100,000.00	\$	100,000.00	0.0%
24	114.1211	Admin. Bld. Expenses	\$	-	\$	2,988.00	\$	1,372.50	\$	1,200.00	\$	1,200.00	
26	114.1230	Collection System I&I Monitoring	\$	-	\$	-	\$	-	\$	-	\$	-	
27	114.1300	Dues & Certifications	\$	3,045.75	\$	2,710.00	\$	1,142.76	\$	8,100.00	\$	8,100.00	0.0%
28	114.1400	Training & Seminars	\$	2,173.45	\$	2,898.00	\$	6,923.90	\$	6,000.00	\$	6,000.00	0.0%
29	114.1900	Prof. Ser. - Audit	\$	250.00	\$	9,062.00	\$	8,334.00	\$	5,000.00	\$	8,400.00	68.0%
30	114.2000	Prof. Ser. - Eng.	\$	19,180.37	\$	7,045.00	\$	-	\$	5,000.00	\$	5,000.00	0.0%
31	114.2000.0001	Prof. Ser. - Eng.			\$	-	\$	-					
32	114.2000.0004	Prof. Ser. - Eng. Lift Stations	\$	7,015.00	\$	-	\$	-					
33	114.3000	Miscellaneous	\$	2,787.75	\$	59.00	\$	279.07	\$	1,124.82	\$	1,124.82	0.0%
34	114.3100	Prop. & Equipment	\$	-	\$	52,735.50	\$	12,000.00	\$	12,000.00	\$	19,000.00	58.3%
35	114.3100.001	Prop. & Equipment			\$	-	\$	-					
36	114.3100.002	Prop. & Equipment			\$	-	\$	-					
37	114.3100.SPOE	Prop. & Equipment			\$	-	\$	-					
38	114.3100.004	Prop. & Equipment			\$	-	\$	-					
39	114.3110	Prop & Equip <\$5,000	\$	-	\$	-	\$	-	\$	-	\$	-	
40	114.3530	Admin. of Sewer bond	\$	86,954.24	\$	84,838.00	\$	88,597.45	\$	87,000.00	\$	87,000.00	0.0%
41	114.3520	WWTP Depreciation			\$	120,000.00	\$	139,999.92	\$	140,000.00	\$	145,000.00	3.6%
42	114.3510	Equipment/Vehicle Capital Reserves	\$	12,349.34	\$	122,925.00	\$	122,925.00	\$	122,925.00	\$	126,453.00	2.9%
43	114.3600	Wastewater analysis	\$	13,022.50	\$	12,438.00	\$	13,025.84	\$	13,700.00	\$	14,111.00	3.0%
44	114.3700	Chemicals	\$	55,892.25	\$	35,870.00	\$	49,538.85	\$	49,000.00	\$	49,000.00	0.0%
45	114.8900	Bad Debt Expense	\$	-	\$	-	\$	-	\$	-	\$	-	
46			\$	-	\$	-	\$	-	\$	-	\$	-	
47		SRF I&I Rehab Project	\$	86,954.24			\$	-	\$	-	\$	-	
48		SUBTOTAL - SEWER	\$	818,180.84	\$	1,199,779.00	\$	1,109,756.15	\$	1,362,571.62	\$	1,421,366.32	4.3%
49													
50													
51		ADMINISTRATIVE											
52	ACCT #	DESCRIPTION											
53	119.0100	Admin. Salaries	\$	55,814.53	\$	69,324.44	\$	69,324.44	\$	61,015.65	\$	69,056.76	13.2%
54	119.0200	Social Security	\$	4,137.76	\$	4,984.70	\$	4,984.70	\$	4,667.70	\$	5,180.74	11.0%
55	119.0210	Hospital Insurance	\$	5,945.22	\$	12,035.40	\$	12,035.40	\$	8,371.76	\$	11,412.54	36.3%
56	119.0220	Retirement	\$	9,917.66	\$	12,722.96	\$	12,722.96	\$	11,324.50	\$	12,774.02	12.8%
57		Admin-Office Supplies											
58		Bond Interest expense											
59		Transfer to Gen. Fund											
60		Transfer to Water Fund											
61		Transfer to Special Rev											
62		TOTAL ADMINISTRATIVE	\$	75,815.17	\$	99,067.50	\$	99,067.50	\$	85,379.61	\$	98,424.06	15.3%
63													
64		GRAND TOTAL - SEWER	\$	893,996.01	\$	1,298,846.50	\$	1,208,823.65	\$	1,447,951.24	\$	1,519,790.38	5.0%
		Salaries											
		Health Ins											
		O&M											
		Depreciation and Maintenance Reserve											
		Equipment/Vehicle Capital Reserves											
		Capital Improvements											

SEWER REVENUE
DRAFT BUDGET FY27

4	5/13/2026	DESCRIPTION	FY24 ACTUAL	FY25 REVISED ACTUAL	FY26 PROJECTED ACTUAL	FY26 BUDGETED	FY27 DRAFT BUDGET	(+/-) % to BUDGET
5	113-0005	Sewer Bond Transfer			\$ -	\$ -	\$ -	
6	113-1000	Transfer From CIP Fund			\$ -	\$ -	\$ -	
7	113-2000	Transfer fr. Depreciation Fd.	\$ 7,550.00		\$ -	\$ 12,000.00	\$ 19,000.00	
8	113-3300	Intrest earned	\$ 129,205.93	\$ 138,008.00	\$ 137,928.71	\$ 25,000.00	\$ 25,000.00	0.0%
9	113-4110	Sewer Service Charges	\$ 1,330,871.67	\$ 1,492,904.79	\$ 1,466,641.41	\$ 1,401,951.24	\$ 1,465,790.38	4.6%
10	113-4111	Penalties	\$ 3,840.00	\$ 3,460.00	\$ 3,899.67	\$ 5,500.00	\$ 5,500.00	0.0%
11	113-4112	Administrative Account Fees	\$ 114.29	\$ 400.00	\$ 400.00	\$ 1,300.00	\$ 1,300.00	0.0%
12	113-4300	Tie-in fees & Installations	\$ 3,100.00	\$ 61,580.00	\$ -	\$ -	\$ -	
13	113-4500	Service Calls	\$ -	\$ 650.00	\$ -	\$ 500.00	\$ 500.00	0.0%
14	113-4600	Inspection Fees	\$ 4,550.00	\$ 2,650.00	\$ 2,850.00	\$ 1,500.00	\$ 2,500.00	66.7%
15	113-4610	Repairs Caused by Others	\$ -	\$ 3,055.77	\$ -	\$ -	\$ -	
16	113.4800	Federal Grant Revenue						
17	113-4900	Miscellaneous	\$ -		\$ -	\$ 200.00	\$ 200.00	0.0%
18	113-9100	Transfer fr. Water Fd.	\$ -		\$ -	\$ -	\$ -	
19	113-9200	Transfer fr. Gen. Fd.	\$ -		\$ -	\$ -	\$ -	
20	113-9300	Transfer fr. Spec. Rev.	\$ 7,015.00		\$ -	\$ -	\$ -	
21	113-9900	Advalorem Tax			\$ 7,800.00	\$ -	\$ -	
22	123.9901	Proceeds-Sale of Assets			\$ -	\$ -	\$ -	
23		SRF Bond Reserve			\$ -	\$ -	\$ -	
24		TOTAL	\$ 1,486,246.89	\$ 1,702,708.56	\$ 1,619,519.79	\$ 1,447,951.24	\$ 1,519,790.38	5.0%

SEWER CAPITAL
DRAFT BUDGET FY27

	5/13/2026	JUSTIFICATION OF .3100, 3110, 3500													
	ACCT.#	DESCRIPTION	FY24 ACTUAL	FY25 REVISED ACTUAL	FY26 PROJECTED ACTUAL	FY26 BUDGETED	FY27 DRAFT BUDGET		4.1200	System Repairs&Main	FY24 ACTUAL	FY25 REVISED ACTUAL	FY26 PROJECTED ACTUAL	FY26 BUDGETED	FY27 DRAFT BUDGET
6					\$ -	\$ -	\$ -								
7		Equipment/Vhicle Capital Reserves	\$ 115,475.00		\$ 115,475.00	\$ 115,475.00	\$ 116,526.00						\$ -	\$ -	\$ -
8		Lab Equipment Reserves			\$ 7,450.00	\$ 7,450.00	\$ 9,927.00			General System Repairs	\$ 24,751.11	\$ 37,421.02	\$ 77,250.00	\$ 78,000.00	
9										TOTAL	\$ 24,751.11	\$ 37,421.02	\$ 77,250.00	\$ 78,000.00	
10										4.1210 capital Improvements Program					
11		Meter Reader Utility vehicle	\$ 7,550.00		\$ -	\$ -				Building and Grounds Repairs			\$ 4,600.00	\$ 5,000.00	\$ 5,000.00
12		1 - F150 reg cab plant truck			\$ -	\$ -	\$ -			Repairs to lift stations					
13		Sewer lateral camera			\$ 12,000.00	\$ 12,000.00	\$ -						\$ -	\$ -	\$ -
14		Dump Truck 5 - 6 yd		\$ 52,733.00	\$ -	\$ -	\$ -								
15		1- F250 W/Utility Bed and pipe rack			\$ -	\$ -	\$ -						\$ -		
16		Maintenance Management Software			\$ -	\$ -	\$ 8,000.00			I & I Monitoring					
17		New Mower	\$ 6,152.00		\$ -	\$ -	\$ -			On Going Collection Sys Rehab and/or Replacements	\$ 85,000.00	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	
18		Lab Equipment			\$ -	\$ -	\$ 11,000.00			Service Lateral Rehab & Replacement			\$ -		\$ -
19										Manhole Rehabilitation			\$ -		\$ -
20													\$ -		\$ -
21													\$ -		\$ -
22													\$ -		\$ -
23													\$ -		\$ -
24										TOTAL			\$ 8,821.00	\$ 100,000.00	\$ 100,000.00
25															
26										4.1220 Deprecation Fund/Reserves			\$ -		
27										Reserve for Anticipated capital Outlays	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 145,000.00	
28													\$ -		
29		TOTAL PROPERTY & EQUIPMENT			\$ 19,450.00	\$ 19,450.00	\$ 19,000.00			TOTAL			\$ 140,000.00	\$ 140,000.00	\$ 145,000.00
30															
31										4.2000 Professional Services - Engineering					
32	11.4.3100	Property & Equipment			\$ 12,000.00	\$ 12,000.00	\$ 19,000.00			Rate Study	\$ 26,427.50	\$ -	\$ -	\$ -	\$ -
33	11.4.3110	Property & Equipment <\$5,000			\$ -					NPDES Renewal		\$ -	\$ -	\$ -	\$ -
34	11.4.3510	Lease Payments/Vehicle replacements			\$ 122,925.00	\$ 122,925.00	\$ 126,453.00							\$ -	\$ -
35													\$ -		
36										GIS Mapping					
37													\$ -	\$ -	\$ -
38										Miscellaneous Engineering	\$ 7,044.99	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
39										TOTAL	\$ 33,472.49	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
40										Reserve Offsets		\$ -	\$ 52,735.50	\$ 12,000.00	\$ 12,000.00
41										Totals		\$ 186,242.02	\$ 322,250.00	\$ 328,000.00	\$ 328,000.00
42															
43															
44															

This equipment to be
paid from reserves