TOWN OF SULLIVAN'S ISLAND

Ordinance 2026-01

AN ORDINANCE TO ADOPT THE TOWN'S ANNUAL BUDGET FOR JULY 1, 2026 THROUGH JUNE 30, 2027 WHICH INCLUDES THE OPERATING AND CAPITAL BUDGETS FOR THE GENERAL FUND, THE WATER FUND, AND THE SEWER FUND

WHEREAS, Section 5-7-260 (3) of the South Carolina Code requires that a municipal council shall act by ordinance to adopt budgets pursuant to public notice.

NOW, THEREFORE, BE IT ORDAINED by the Governing Body of the Town of Sullivan's Island in Council duly assembled and by the authority of same:

SECTION 1: That the prepared budget and the estimated revenue for payment of same is hereby adopted and is hereby made a part thereof as fully as if incorporated herein and copy thereof is attached hereto.

SECTION 2: That budgeted revenues and expenses cover the period from the First Day of July 2026 to the Last Day of June 2027, both inclusive.

SECTION 3. That budgeted expenses must be matched by budgeted revenues to be generated so as to affect a balanced budget, in a manner deemed feasible by the Town Council, and consistent with the Constitution and Statues of the State of South Carolina.

SECTION 4. The billing dates, the penalty dates, and the amount of the penalty which shall be levied for delinquent taxes shall be as established theretofore.

SECTION 5. The Town Council shall be responsible for the collection of delinquent taxes.

SECTION 6. The Town Council shall administer the budget and may authorize the transfer of appropriate funds within and between departments as are necessary to achieve the goals of the budget.

SECTION 7. If for any reason any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining provisions thereof.

This Ordinance to take effect upon its enactment.

Adopted this 16th day of June, 2026.

Town of Sullivan's Island

Patrick M. O'Neil, Mayor

Attest:

Bridget Welch, Town Clerk

First Reading: April 21, 2026
Second Reading: May 19, 2026
Third Reading and Ratification: June 16, 2026

2056 MIDDLE STREET • P.O. BOX 427 • SULLIVAN'S ISLAND, SC 29482
(843) 883-3198 • FAX (843) 883-3009 • WWW.SULLIVANSISLAND.SC.GOV

Town of Sullivan's Island
General Fund
Fiscal Year 2027 Budget

Description	Account ID	Amounts - FY 2026 Budgeted Amounts	FY 2027 Budget	Difference - FY 2027 Draft Budget to FY 2026 Budget	Percentage Difference - FY 2027 Draft Budget to FY 2026 Budget
INTEREST EARNED	10-0000-43300	425,000	380,000	(45,000)	-10.59%
GRANT - SRO REIMBURSEMENT	10-0000-44800-SR23	120,000	110,000	(10,000)	-8.33%
POLICE ACCIDENT REPORTS	10-0000-46000	100	100	-	0.00%
BUSINESS LICENSES	10-0000-49100	1,450,000	1,440,000	(10,000)	-0.69%
DOG PERMITS	10-0000-49110	145,000	140,000	(5,000)	-3.45%
BOAT PERMITS	10-0000-49120	10	10	-	0.00%
BD. OF ZONING APPEALS APPLIC FEE	10-0000-49130	1,000	1,000	-	0.00%
DESIGN REVIEW BOARD FEES	10-0000-49140	21,000	20,000	(1,000)	-4.76%
BUILDING PERMITS	10-0000-49300	770,000	770,000	-	0.00%
TRIMMING & PRUNING INCOME	10-0000-49350	11,000	10,250	(750)	-6.82%
PROPERTY TAXES - OPERATING	10-0000-49400	4,350,000	4,650,000	300,000	6.90%
PROPERTY TAX REVENUE - GO BOND	10-0000-49401	2,347,804	2,347,804	-	0.00%
HOMESTEAD EXEMPT REFUND	10-0000-49410	23,500	24,000	500	2.13%
FINES COLL - RECORDER	10-0000-49510	200,000	195,000	(5,000)	-2.50%
AID TO SUBDIVISIONS	10-0000-49690	48,000	50,000	2,000	4.17%
VICTIMS RIGHTS FUND	10-0000-49710	25,000	18,000	(7,000)	-28.00%
ALCOHOL - LOP FEES	10-0000-49750	18,000	21,000	3,000	16.67%
FRANCHISE FEES - CELL TOWER	10-0000-49760	52,000	53,300	1,300	2.50%
FRANCHISE FEES - OTHER	10-0000-49765	730,000	750,000	20,000	2.74%
STATE ACCOMMODATIONS TAX	10-0000-49770	27,500	27,500	-	0.00%
TRANSFER LOCAL A-TAX	10-0000-49778	36,000	43,000	7,000	19.44%
TRANSFER FROM HOSP. TAX	10-0000-49779	550,000	600,000	50,000	9.09%
L.O.S.T. PROP.ROLLBACK	10-0000-49780	220,000	230,000	10,000	4.55%
L.O.S.T. REVENUE FUND	10-0000-49781	190,000	202,000	12,000	6.32%
TRANSFER FROM TREE FUND	10-0000-49782	5,000	10,000	5,000	100.00%
MISCELLANEOUS INCOME	10-0000-49900	130,000	150,000	20,000	15.38%
PROCEEDS-SALES OF ASSETS	10-0000-49901	20,000	20,000	-	0.00%
TOLER'S COVE	10-0000-49902	-	-	-	N/A
DONATIONS - RESTRICTED	10-0000-49904	-	-	-	N/A
TOTAL OPERATING REVENUE - GENERAL FUND		$ 11,915,914	$ 12,262,964	$ 347,050	2.91%

Town of Sullivan's Island
General Fund
Fiscal Year 2027 Budget

Description	Account ID	Amounts - FY 2026 Budgeted Amounts	FY 2027 Budget	Difference - FY 2027 Draft Budget to FY 2026 Budget	Percentage Difference - FY 2027 Draft Budget to FY 2026 Budget
FIRE DEPARTMENT					
SALARIES & WAGES	10-5000-50100	1,109,431	1,240,215	130,784	11.79%
FD PRT SOCIAL SECURITY	10-5000-50200	82,000	93,000	11,000	13.41%
FD PRT HEALTH INSURANCE	10-5000-50210	205,443	215,000	9,557	4.65%
FD PRT POL OFF RETIREMENT	10-5000-50220	233,000	252,000	19,000	8.15%
FD GAS & OIL	10-5000-50300	17,000	17,000	-	0.00%
FD VEHICLE REPAIRS	10-5000-50400	25,000	25,000	-	0.00%
FD SUPPLIES & MATERIALS	10-5000-50600	20,000	20,000	-	0.00%
FD TELEPHONE	10-5000-50700	14,000	15,000	1,000	7.14%
CO. WIDE RADIO SYSTEM	10-5000-50800	37,000	38,000	1,000	2.70%
FD POWER & LIGHTS	10-5000-50900	33,000	35,000	2,000	6.06%
FD INSURANCE	10-5000-51000	130,000	130,000	-	0.00%
FD SYSTEM REPAIRS & MAINT	10-5000-51200	48,975	50,000	1,025	2.09%
UNIFORMS & CLOTHING	10-5000-51203	20,000	20,000	-	0.00%
FD DUES & CERTIF FEES	10-5000-51300	950	900	(50)	-5.26%
FD TRAINING & SEMINARS	10-5000-51400	10,000	10,000	-	0.00%
FD MISCELLANEOUS EXPENSE	10-5000-53000	4,000	6,000	2,000	50.00%
PROP & EQUIP < $5000	10-5000-53110	1,000	5,000	4,000	400.00%
FD BUILDING REPAIRS	10-5000-53120	5,000	5,000	-	0.00%
TOTAL - FIRE DEPARTMENT		**1,995,799**	**2,177,115**	**181,316**	**9.08%**

Town of Sullivan's Island
General Fund
Fiscal Year 2027 Budget

Description	Account ID	Amounts - FY 2026 Budgeted Amounts	FY 2027 Budget	Difference - FY 2027 Draft Budget to FY 2026 Budget	Percentage Difference - FY 2027 Draft Budget to FY 2026 Budget
POLICE DEPARTMENT					
PD SALARIES & WAGES	10-6000-50100	1,320,000	1,460,000	140,000	10.61%
PD PRT SOCIAL SECURITY	10-6000-50200	104,000	110,000	6,000	5.77%
PD PRT HEALTH INSURANCE	10-6000-50210	180,000	190,000	10,000	5.56%
PD PRT POL OFF RETIRE	10-6000-50220	262,000	280,000	18,000	6.87%
ADDITIONAL LAW ENFORCEMENT	10-6000-50250	100,000	150,000	50,000	50.00%
PD GAS & OIL	10-6000-50300	55,000	60,000	5,000	9.09%
PD VEHICLE REPAIR & MAINT	10-6000-50400	22,000	40,000	18,000	81.82%
PD SUPPLIES & MATERIALS	10-6000-50600	25,000	30,000	5,000	20.00%
PD TELEPHONE	10-6000-50700	30,000	30,000	-	0.00%
CO. WIDE RADIO SYSTEM	10-6000-50800	25,000	38,000	13,000	52.00%
PD POWER & LIGHTS	10-6000-50900	21,000	21,000	-	0.00%
PD INSURANCE	10-6000-51000	135,000	155,000	20,000	14.81%
PD SYSTEM REPAIR & MAINT	10-6000-51200	43,000	45,000	2,000	4.65%
UNIFORMS & CLOTHING	10-6000-51203	18,000	26,000	8,000	44.44%
UNIFORMS & CLOTHING	10-6000-51203-SR23	150	1,500	1,350	900.00%
PD DUES & CERTIF FEES	10-6000-51300	2,000	2,000	-	0.00%
PD TRAINING & SEMINARS	10-6000-51400	35,000	35,000	-	0.00%
TRAINING & SEMINARS - SR23	10-6000-51400-SR23	3,000	3,000	-	0.00%
PD MISCELLANEOUS EXPENSES	10-6000-53000	1,000	2,000	1,000	100.00%
PROP & EQUIP < $5000	10-6000-53110	75,000	75,000	-	0.00%
PROP & EQUIP < $5000	10-6000-53110-SR23	5,000	7,000	2,000	40.00%
WILDLIFE MANAGEMENT	10-6000-53500	20,000	22,000	2,000	10.00%
TOTAL - POLICE DEPARTMENT		2,481,150	2,782,500	301,350	12.15%

Town of Sullivan's Island
General Fund
Fiscal Year 2027 Budget

Description	Account ID	Amounts - FY 2026 Budgeted Amounts	FY 2027 Budget	Difference - FY 2027 Draft Budget to FY 2026 Budget	Percentage Difference - FY 2027 Draft Budget to FY 2026 Budget
MAINTENANCE & STORMWATER DEPARTMENT					
MD SALARIES & WAGES	10-7000-50100	270,500	290,000	19,500	7.21%
MD PRT SOCIAL SECURITY	10-7000-50200	21,000	22,000	1,000	4.76%
MD PRT HEALTH INSURANCE	10-7000-50210	38,000	45,000	7,000	18.42%
MD PRT S. C. RETIREMENT	10-7000-50220	50,434	52,100	1,666	3.30%
MD VEHICLE GAS & OIL	10-7000-50300	10,000	11,000	1,000	10.00%
MD VEHICLE REPAIRS	10-7000-50400	9,000	12,000	3,000	33.33%
MD SUPPLIES & MATERIALS	10-7000-50600	15,750	16,000	250	1.59%
TELEPHONE	10-7000-50700	700	700	-	0.00%
MD POWER & ELECTRICITY	10-7000-50900	49,000	51,000	2,000	4.08%
MD INSURANCE	10-7000-51000	36,000	40,000	4,000	11.11%
MD SYSTEMS REPAIRS & MAIN	10-7000-51200	27,000	30,000	3,000	11.11%
UNIFORMS & CLOTHING	10-7000-51203	2,500	2,500	-	0.00%
LANDSCAPING CONTRACT	10-7000-51204	48,000	48,000	-	0.00%
MD MISCELLANEOUS EXPENSES	10-7000-53000	1,000	1,000	-	0.00%
PROP & EQUIP < $5000	10-7000-53110	4,000	4,000	-	0.00%
MD GARBAGE DISPOSAL CONTR	10-7000-53400	280,000	308,000	28,000	10.00%
CONTAINER SERVICING	10-7000-53610	16,000	17,000	1,000	6.25%
BUILDING & ASSET MAINTENANCE	10-7000-53700	50,000	50,000	-	0.00%
BEACH PATH MAINTENANCE	10-7000-53730	160,000	160,000	-	0.00%
STORMWATER SYSTEM REPAIRS	10-7000-53800	200,000	225,000	25,000	12.50%
PROPERTY REPAIRS & IMPROVEMENTS	10-7000-53950	-	-	-	N/A
STREET MAINTENANCE	10-7000-53960	50,000	50,000	-	0.00%
TOTAL - MAINTENANCE & STORMWATER DEPARTMENT		**1,338,884**	**1,435,300**	**96,416**	**7.20%**
RECREATION DEPARTMENT					
RD POWER & LIGHTS	10-8000-50900	3,800	3,800	-	0.00%
RD INSURANCE	10-8000-51000	20,000	22,000	2,000	10.00%
RECREATION AREA MAINTENANCE	10-8000-51310	45,000	50,000	5,000	11.11%
SPECIAL EVENTS	10-8000-51400	75,000	95,000	20,000	26.67%
RD PROPERTY & EQUIP PURCH	10-8000-53100	-	-	-	N/A
TOTAL - RECREATION DEPARTMENT		**143,800**	**170,800**	**27,000**	**18.78%**

Town of Sullivan's Island
General Fund
Fiscal Year 2027 Budget

Description	Account ID	Amounts - FY 2026 Budgeted Amounts	FY 2027 Budget	Difference - FY 2027 Draft Budget to FY 2026 Budget	Percentage Difference - FY 2027 Draft Budget to FY 2026 Budget
ADMINISTRATION DEPARTMENT					
AD SALARIES & WAGES	10-9000-50100	603,000	650,000	47,000	7.79%
AD PRT SOCIAL SECURITY	10-9000-50200	50,000	53,000	3,000	6.00%
AD PRT HEALTH INSURANCE	10-9000-50210	125,000	125,000	-	0.00%
AD PRT S. C. RETIREMENT	10-9000-50220	115,000	130,000	15,000	13.04%
AD VEHICLE EXPENSE	10-9000-50300	60,000	30,000	(30,000)	-50.00%
AD OFFICE SUPPLIES	10-9000-50600	40,000	35,000	(5,000)	-12.50%
AD TELEPHONE	10-9000-50700	30,000	32,000	2,000	6.67%
CO. WIDE RADIO SYSTEM	10-9000-50800	-	2,700	2,700	N/A
AD POWER & LIGHTS	10-9000-50900	48,000	50,000	2,000	4.17%
AD INSURANCE	10-9000-51000	200,000	215,000	15,000	7.50%
AD SYSTEMS REPAIR & MAINT	10-9000-51200	40,724	35,000	(5,724)	-14.06%
INFORMATION TECHNOLOGY	10-9000-51205	193,000	230,000	37,000	19.17%
AD DUES & CERTIF FEES	10-9000-51300	5,500	6,000	500	9.09%
AD TRAINING & SEMINARS	10-9000-51400	14,500	14,000	(500)	-3.45%
AD COURT EXPENSES	10-9000-51500	1,000	1,000	-	0.00%
AD PROFESSIONAL SERVICES	10-9000-51800	100,000	100,000	-	0.00%
PLANNING EXPENSE	10-9000-51840	9,000	5,000	(4,000)	-44.44%
COUNCIL EXPENSES	10-9000-51870	65,000	65,000	-	0.00%
GENERAL ADVERTISING EXPENSES	10-9000-51880	14,000	14,000	-	0.00%
AD LEGAL & ACCOUNTING	10-9000-51900	350,000	350,000	-	0.00%
AD MISCELLANEOUS EXPENSES	10-9000-53000	40,000	40,000	-	0.00%
STORM WATER FEES	10-9000-53001	8,000	8,400	400	5.00%
SALES & USE TAX	10-9000-53002	5,000	1,000	(4,000)	-80.00%
OPERATING LEASES	10-9000-53010	5,000	3,500	(1,500)	-30.00%
PROP & EQUIP < $5000	10-9000-53110	34,500	20,000	(14,500)	-42.03%
BUILDING REPARS & MAINT.	10-9000-53120	100,000	100,000	-	0.00%
TOWN HALL CLEANING	10-9000-53125	25,000	25,000	-	0.00%
ARBITRAGE REBATE EXPENSE	10-9000-53300	120,000	47,000	(73,000)	-60.83%
VICTIMS RIGHTS FUND	10-9000-53450	25,000	18,000	(7,000)	-28.00%
TRANSFER TO DEBT SERVICE FUND	10-9000-58100	2,294,000	2,294,000	-	0.00%
INTEREST EXPENSE	10-9000-59500	60,000	60,000	-	0.00%
TOTAL - ADMINISTRATION DEPARTMENT		4,780,224	4,759,600	(20,624)	-0.43%

Town of Sullivan's Island
General Fund
Fiscal Year 2027 Budget

Description	Account ID	Amounts - FY 2026 Budgeted Amounts	FY 2027 Budget	Difference - FY 2027 Draft Budget to FY 2026 Budget	Percentage Difference - FY 2027 Draft Budget to FY 2026 Budget
BUILDING DEPARTMENT					
BD SALARIES & WAGES	10-9500-50100	410,000	424,000	14,000	3.41%
BD PRT SOCIAL SECURITY	10-9500-50200	32,000	33,000	1,000	3.13%
BD PRT HEALTH INSURANCE	10-9500-50210	65,000	66,000	1,000	1.54%
BD PRT S.C. RETIREMENT	10-9500-50220	78,000	80,000	2,000	2.56%
BD VEHICLE EXPENSE	10-9500-50300	15,000	16,000	1,000	6.67%
BD OFFICE SUPPLIES	10-9500-50600	8,000	8,000	-	0.00%
BD SUPPLIES	10-9500-50630	4,000	4,000	-	0.00%
BD TELEPHONE	10-9500-50700	5,500	5,000	(500)	-9.09%
BD POWER & LIGHTS	10-9500-50900	2,000	2,000	-	0.00%
BD INSURANCE	10-9500-51000	3,000	5,000	2,000	66.67%
BD SYSTEMS REPAIRS & MAINT	10-9500-51200	3,800	4,000	200	5.26%
BD DUES & CERTIF FEES	10-9500-51300	4,000	1,500	(2,500)	-62.50%
BD TRAINING & SEMINARS	10-9500-51400	7,000	7,000	-	0.00%
BZA EXPENSES	10-9500-51820	1,500	2,500	1,000	66.67%
DRB EXPENSES	10-9500-51830	5,000	5,000	-	0.00%
TREE MAINTENANCE & EDUCATION	10-9500-51850	5,000	10,000	5,000	100.00%
ACCRETED LAND MANAGEMENT	10-9500-51920	14,000	14,000	-	0.00%
BD MISCELLANEOUS	10-9500-53000	500	500	-	0.00%
PROP & EQUIP < $5000	10-9500-53110	4,000	4,000	-	0.00%
TOTAL - BUILDING & PLANNING DEPARTMENT		**667,300**	**691,500**	**24,200**	**3.63%**
GENERAL FUND - TOTAL EXPENSES OPERATING		**$ 11,407,157**	**$ 12,016,815**	**$ 609,658**	**5.34%**
GENERAL FUND - REVENUE OVER EXPENSES BEFORE CAPITAL		**$ 508,757**	**$ 246,149**		

Town of Sullivan's Island
General Fund
Fiscal Year 2027 Budget
CAPITAL BUDGET - FISCAL YEAR 2027

TRANSFER FROM HOSPITALITY TAX FUND		161,400
CHAS CO STORMWATER FUND		252,890
TRANSFER FROM TREE FUND		80,850
PROJECT FUND (BOND PROCEEDS)		1,894,300
GENERAL FUND OPERATING BUDGET		246,149
GENERAL FUND RESERVES		389,273
	TOTAL FUNDING FOR CAPITAL BUDGET	$ 3,024,862

Datto Server Back-up: Town Hall & Police		50,000
Osceola and Station 9.5 Stormwater Outfall Reconstruction		252,890
Starlink Performance Gen 3 Satellite for Town Hall		23,603
Station 32 Beach Access Improvements		50,000
Stith Park Drainage Improvements		1,100,000
Water Quality Testing		35,200
Invasive Species Removal & Remote Monitoring		80,850
New Expedition For Fire		95,000
New SCBA's - PURCHASE OF 19		200,000
Fleet Maintenance - Air Conditioning Recovery Machine (1234YF)		9,587
Fleet Maintenance - Brake Lathe		17,631
2026 Police Polaris Ranger XP 1000 UTV to improve patrol and BSO operations off-road		47,300
CivicEye Report Management System (RMS) for Police Department and Municipal Court		44,310
Police Portable Radio Replacement		114,100
Purchase of Two (02) 2026 Ford F150 Police Patrol Trucks		206,751
Technology Upgrade - Police Department		124,300
Vector Solutions Scheduling Software		3,340
STATION 22 BOARDWALK		470,000
ISLAND CLUB REPAIRS		100,000
	CAPITAL PROJECTS EXPENDITURES	$ 3,024,862
	REVENUE & OTHER FUNDING AFTER CAPITAL EXPENDITURES	$ -

Town of Sullivan's Island
FLEET SERVICE FUND
Fiscal Year 2027 Operating Budget

Description	Account ID	Amounts - FY 2026 Budgeted Amounts	FY 2027 Budget Amounts	Difference - FY 2027 Draft Budget to FY 2026 Budget	Percentage Difference - FY 2027 Draft Budget to FY 2026 Budget
SERVICES PROVIDED TO GF	15-0000-44010	168,127.00	184,640.00	16,513.00	9.82%
SERVICES PROVIDED TO SF	15-0000-44011	5,000.00	5,125.00	125.00	2.50%
SERVICES PROVIDED TO WF	15-0000-44012	5,000.00	5,125.00	125.00	2.50%
TOTAL TRANSFERS - FLEET SERVICE FUND		178,127.00	194,890.00	16,763.00	9.41%

Description	Account ID	Amounts - FY 2026 Budgeted Amounts	FY 2027 Budget Amounts	Difference - FY 2027 Draft Budget to FY 2026 Budget	Percentage Difference - FY 2027 Draft Budget to FY 2026 Budget
AD SALARIES & WAGES	15-3000-50100	62,000.00	67,000.00	5,000.00	8.06%
AD PRT SOCIAL SECURITY	15-3000-50200	4,700.00	5,090.00	390.00	8.30%
AD PRT HEALTH INSURANCE	15-3000-50210	15,068.00	16,000.00	932.00	6.19%
AD PRT S. C. RETIREMENT	10-9000-50220	11,359.00	12,350.00	991.00	8.72%
GAS & OIL	15-3000-50300	2,000.00	1,000.00	(1,000.00)	-50.00%
OFFICE SUPPLIES	15-3000-50300	2,000.00	1,000.00	(1,000.00)	-50.00%
TOOLS	15-3000-50610	5,000.00	5,200.00	200.00	4.00%
VEHICLE PARTS & SUPPLIES	15-3000-50800	50,000.00	51,250.00	1,250.00	2.50%
INSURANCE	15-3000-51000		2,000.00	2,000.00	N/A
SHOP EQUIPMENT REPAIRS	15-3000-51100	9,000.00	5,000.00	(4,000.00)	-44.44%
SHOP SUPPLIES	15-3000-51200	5,000.00	8,000.00	3,000.00	60.00%
DEPRECIATION	15-3000-51220	-	-	-	N/A
IT SUPPORT & SUBSCRIPTIONS	15-3000-51300	12,000.00	19,000.00	7,000.00	58.33%
OIL DISPOSAL FEES	15-3000-53600	-	2,000.00	2,000.00	N/A
TOTAL EXPENSES - FLEET SERVICE FUND		178,127.00	194,890.00	16,763.00	9.41%

WATER SEWER
BUDGET SUMMARY FY27

	5/26/2026				
	Water		Sewer		
	FY27 $ increase/decrease		FY27 $ 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					
Billed Usage (projections)	124 Million Gallons		67 Million Gallons		
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 descreases are refrenced 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

1	5/13/2026	WATER 114	FY24 ACTUAL	FY25 REVISED ACTUAL	FY26 PROJECTED ACTUAL	FY26 BUDGETED	FY27 DRAFT BUDGET	(+/-) % to BUDGET
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 Depriciation	$ -	$ 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
6		EXISTING DEBT SERVICE			$ -	$ -	$ -
7		Equipment/Vehicle Capital Reserves	$ 46,172.00		$ -	$ 49,101.00	$ 50,240.48
8		Lab Equipment Reserves			$ -	$ 2,023.00	$ 2,419.00
9							
10							
11							
12		Meter Reader Utility Vehicle	$ 7,550.00		$ -	$ -	$ -
13		2 - F150 xlt cew cab			$ -	$ -	$ -
14		Dump Truck 5 - 6 yd		$ 52,735.50	$ -	$ -	$ -
15		Towable Air Compressor 180cfm			$ -	$ -	$ -
16		1- F250 W/Utility Bed and pipe rack			$ -	$ -	$ -
17		Maintenance Management Software			$ -	$ -	$ 8,000.00
18		New Mower	$ 6,152.00		$ -	$ -	$ -
19		Lab Equipment			$ -	$ -	$ 11,000.00
20							
21							
22					This equipment to be paid from reserves		
23							
24							
25							
26							
27							
28							
29		TOTAL PROPERTY & EQUIPMENT			$ -	$ -	$ 19,000.00
30							
31	12.4.3100	Property & Equipment			$ -	$ 52,735.50	$ 19,000.00
32	12.4.3110	Property & Equipment <$5,000			$ -		
33	12.4.3510	Lease Payments/Vehicle replacements			$ 51,124.00	$ 51,124.00	$ 52,859.48
34							

			FY24 ACTUAL	FY25 REVISED ACTUAL	FY26 PROJECTED ACTUAL	FY26 BUDGETED	FY27 DRAFT BUDGET
	4.1200	System Repairs & Maintenance					
6							
7		General System Improvements			$ -	$ 43,000.00	$ 46,000.00
8							
9		Total			$ -	$ 43,000.00	$ 46,000.00
10							
11	4.1210	Capital Improvements Program					
12		Irrigation meter installes			$ 39,195.00		
13		Meter Replacement Program			$ -		
14		Building Repairs			$ -	$ 10,500.00	$ 10,500.00
15		Pipe Replacement Program			$ -	$ 90,000.00	$ 90,000.00
16		Total			$ -	$ 100,500.00	$ 100,500.00
17							
18	4.1220	Deprecation Fund/Reserves					
19		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							
23							
24	4.2000	Professional Services - Engineering					
25		Rate Study			$ -	$ -	$ -
26		ASR Study			$ -	$ -	
27		Legal	$ 11,171.53		$ -	$ -	$ -
28		Water System Modeling/Design			$ -	$ -	$ -
29		Design future years water line replacement			$ -	$ -	$ -
30		Miscellaneous Engineering			$ -	$ 5,000.00	$ 5,000.00
31		GIS Mapping			$ -	$ -	
32		Total			$ -	$ 5,000.00	$ 5,000.00
33		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 ACTUAL	FY26 PROJECTED ACTUAL	FY26 BUDGETED	FY27 DRAFT BUDGET	(+/-) % to BUDGET
2	3/18/2026	DESCRIPTION						
3	114.0100	Salaries	$ 284,575.58	$ 312,633.18	$ 299,370.08	$ 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	$ 128,453.00								$ -
35													$ -		
36										GIS Mapping					
37														$ -	$ -
38										Miscellaneous Engineering		$ 7,044.99	$ -	$ 5,000.00	$ 5,000.00
39										TOTAL		$ 33,472.49	$ -	$ 5,000.00	$ 5,000.00
40										Reserve Offsets			$ -	$ 52,735.50	$ 12,000.00
41										Totals			$ 186,242.02	$ 322,250.00	$ 328,000.00
42															
43															
44															

This equipment to be paid from reserves