2027 Budget - Sewer Fund

Revenues	Actual 2023	Actual 2024	Actual 2025	Budgeted 2026	Year-to-Date 9/30/2026	Projected Remaining	Projected 12/31/2026	Budgeted 2027	Increase 2026-2027	% Increase 2026-2027
User Charges										
Commercial Sales (446 REU's)	$ 335,308.33	$ 378,004.68	$ 428,726.49	$ 472,239.16	$ 351,679.46	$ 120,559.70	$ 472,239.16	$ 527,298.88	$ 55,059.72	11.66%
Residential Sales (73 REU's)	$ 50,416.31	$ 54,355.15	$ 53,603.19	$ 54,362.37	$ 38,896.47	$ 15,465.90	$ 54,362.37	$ 54,362.37	$ -	0.00%
Total User Charges	$ 385,724.64	$ 432,359.83	$ 482,329.68	$ 526,601.53	$ 390,575.93	$ 136,025.60	$ 526,601.53	$ 581,661.25	$ 55,059.72	10.46%
Miscellaneous Revenues										
Penalties and Fines	$ 559.11	$ 608.59	$ 6,628.30	$ 750.00	$ 1,391.43	$ 308.57	$ 1,700.00	$ 750.00	$ -	0.00%
Investment Interest	$ 29,498.78	$ 59,204.34	$ 51,203.06	$ 40,000.00	$ 27,898.35	$ 9,101.65	$ 37,000.00	$ 36,000.00	$ (4,000.00)	-10.00%
Miscellaneous	$ 9,473.81	$ 138.06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Connection Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Draw from Savings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total Miscellaneous Revenues	$ 39,531.70	$ 59,950.99	$ 57,831.36	$ 40,750.00	$ 29,289.78	$ 9,410.22	$ 38,700.00	$ 36,750.00	$ (4,000.00)	-9.82%
Other Financing Sources										
Grant or Loan Proceeds	$ 500.00	$ 794.00	$ -	$ 600.00	$ 300.00	$ -	$ 300.00	$ 600.00	$ -	0.00%
Total Other Financing	$ 500.00	$ 794.00	$ -	$ 600.00	$ 300.00	$ -	$ 300.00	$ 600.00	$ -	0.00%
Transfers										
Transfers In (Due from TID)	$ 7,312.80	$ -	$ 508,072.22	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Transfer- Loan Proceeds (Village)	$ 416,444.10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total Transfers	$ 423,756.90	$ -	$ 508,072.22	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total Revenues	$ 849,513.24	$ 493,104.82	$ 1,048,233.26	$ 567,951.53	$ 420,165.71	$ 145,435.82	$ 565,601.53	$ 619,011.25	$ 51,059.72	8.99%
Expenditures					10/20/2026					
Operation and Maintenance										
Wages/FICA/Consulting	$ 46,673.20	$ 25,615.96	$ 28,420.76	$ 31,000.00	$ 25,999.33	$ 5,000.67	$ 31,000.00	$ 32,000.00	$ 1,000.00	3.23%
PW Manager Village Contribution 45%	$ 52,629.84	$ 55,432.20	$ 59,113.56	$ 61,802.62	$ 51,502.20	$ 10,300.42	$ 61,802.62	$ 64,293.78	$ 2,491.16	4.03%
Uniform Expense	$ -	$ 470.44	$ 1,657.38	$ 1,800.00	$ 1,289.71	$ 510.29	$ 1,800.00	$ 1,700.00	$ (100.00)	-5.56%
Operating Supplies & Equipment	$ 6,649.40	$ 5,141.97	$ 6,188.55	$ 8,000.00	$ 3,940.95	$ 1,059.05	$ 5,000.00	$ 8,000.00	$ -	0.00%
Chemicals	$ 11,574.56	$ 9,424.12	$ 9,049.40	$ 9,000.00	$ 8,925.97	$ 3,074.03	$ 12,000.00	$ 9,500.00	$ 500.00	5.56%
Transportation Expenses	$ 1,093.45	$ 1,264.15	$ 470.19	$ 2,000.00	$ 568.55	$ 331.45	$ 900.00	$ 1,500.00	$ (500.00)	-25.00%
Utilities	$ 66,807.32	$ 67,367.78	$ 71,000.16	$ 75,000.00	$ 62,835.68	$ 17,164.32	$ 80,000.00	$ 75,000.00	$ -	0.00%
Repairs & Maint-Building & Grounds	$ 3,119.03	$ 2,097.56	$ 467.85	$ 1,000.00	$ 457.80	$ 542.20	$ 1,000.00	$ 1,000.00	$ -	0.00%
Repairs & Maint-Equipment	$ 24,014.19	$ 34,137.90	$ 36,738.69	$ 30,000.00	$ 46,305.76	$ 3,694.24	$ 50,000.00	$ 40,000.00	$ 10,000.00	33.33%
Repairs & Maint-Lat & Mains	$ 13,810.40	$ 11,813.60	$ 12,594.80	$ 10,000.00	$ 59,992.21	$ -	$ 59,992.21	$ 10,000.00	$ -	0.00%
Sludge Hauling/Disposal	$ 40,502.50	$ 44,163.75	$ 62,147.50	$ 40,000.00	$ 33,885.00	$ 12,115.00	$ 46,000.00	$ 48,000.00	$ 8,000.00	20.00%
Lab Testing	$ 52,412.00	$ 38,308.96	$ 36,515.00	$ 45,000.00	$ 28,252.97	$ 11,747.03	$ 40,000.00	$ 42,000.00	$ (3,000.00)	-6.67%
Chloride Reduction Program	$ -	$ -	$ -	$ 2,500.00	$ -	$ -	$ -	$ 2,500.00	$ -	0.00%
Snow Plowing	$ -	$ 1,200.00	$ 3,800.00	$ 4,000.00	$ 6,800.00	$ 1,200.00	$ 8,000.00	$ 7,000.00	$ 3,000.00	75.00%
Total Operation and Maintenance	$ 319,285.89	$ 296,438.39	$ 328,163.84	$ 321,102.62	$ 330,756.13	$ 66,738.70	$ 397,494.83	$ 342,493.78	$ 21,391.16	6.66%

Expenditures	Actual 2023	Actual 2024	Actual 2025	Budgeted 2026	Year-to-Date 10/20/2026	Projected Remaining	Projected 12/31/2026	Budgeted 2027	Increase 2026-2027	% Increase 2026-2027
Administration										
Commissioners' Salaries/FICA	$ 697.77	$ 808.80	$ 708.84	$ 807.30	$ 538.26	$ 269.04	$ 807.30	$ 807.30	$ -	0.00%
Admin Salaries	$ 25,707.12	$ 25,707.23	$ 27,020.13	$ 28,465.60	$ 23,721.30	$ 4,744.30	$ 28,465.60	$ 26,700.00	$ (1,765.60)	-6.20%
Admin Expenses-Supplies	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,000.00	$ 200.00	$ 1,200.00	$ 1,200.00	$ -	0.00%
Other Office Expenses	$ 2,958.03	$ 1,366.06	$ 2,547.07	$ 2,369.28	$ 1,231.95	$ 1,137.33	$ 2,369.28	$ 4,800.00	$ 2,430.72	102.59%
Rent	$ 2,397.60	$ 2,481.53	$ 2,658.27	$ 2,658.27	$ 2,215.20	$ 443.07	$ 2,658.27	$ 2,751.31	$ 93.04	3.50%
Insurance	$ 9,143.52	$ 9,202.06	$ 9,127.44	$ 8,951.66	$ 7,459.70	$ 1,491.96	$ 8,951.66	$ 10,302.95	$ 1,351.29	15.10%
Legal	$ 501.20	$ 9,066.06	$ 6,790.28	$ 4,000.00	$ 310.75	$ 689.25	$ 1,000.00	$ 4,000.00	$ -	0.00%
Audit	$ 5,500.00	$ 7,088.22	$ 6,821.43	$ 7,200.00	$ 7,200.00	$ -	$ 7,200.00	$ 8,000.00	$ 800.00	11.11%
Engineering	$ 22,825.88	$ 11,321.20	$ 7,758.25	$ 5,000.00	$ 8,060.38	$ (60.38)	$ 8,000.00	$ 7,000.00	$ 2,000.00	40.00%
Certification Fees-Environmental	$ 1,827.77	$ 1,787.20	$ 1,971.62	$ 1,900.00	$ 1,747.08	$ 152.92	$ 1,900.00	$ 1,900.00	$ -	0.00%
Miscellaneous	$ 1,041.57	$ 157.00	$ -	$ 650.00	$ -	$ 650.00	$ 650.00	$ 650.00	$ -	0.00%
Education/Conference/Dues/Etc.	$ 1,014.00	$ -	$ 359.04	$ 750.00	$ 804.45	$ (54.45)	$ 750.00	$ 750.00	$ -	0.00%
MDV Payment	$ 18,105.57	$ 3,940.23	$ 7,665.25	$ 8,000.00	$ 3,332.33	$ -	$ 3,332.33	$ 8,000.00	$ -	0.00%
Tax Equivalent - Return on Meters	$ 325.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total Administration	$ 92,920.03	$ 74,125.59	$ 74,627.62	$ 71,952.11	$ 57,621.40	$ 9,663.04	$ 67,284.44	$ 76,861.56	$ 4,909.45	6.82%
Capital Expenditures $15,000 or >										
Lift Station Updates/Generator	$ -	$ -	$ 252,319.02	$ -	$ 74,130.22	$ -	$ 74,130.22	$ -	$ -	0.00%
Sampling Manhole Installation	$ -	$ 23,398.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Manhole Repairs	$ 5,970.82	$ -	$ -	$ 10,000.00	$ -	$ 2,500.00	$ 2,500.00	$ 10,000.00	$ -	0.00%
Lab Equipment	$ 3,086.41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Furniture/Shelving	$ 2,995.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Land	$ -	$ -	$ 12,726.78	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Treatment Facility Construction	$ 22,650.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Truck Purchase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 28,000.00	$ 28,000.00	N/A
Total Capital Expenditures	$ 34,702.23	$ 23,398.80	$ 265,045.80	$ 10,000.00	$ 74,130.22	$ 2,500.00	$ 76,630.22	$ 38,000.00	$ 28,000.00	280.00%
Planning										
Professional Services	$ 8,281.99	$ 162,960.54	$ 13,842.75	$ 29,700.00	$ 35,427.85	$ -	$ 35,427.85	$ 40,000.00	$ 10,300.00	34.68%
Total Planning	$ 8,281.99	$ 162,960.54	$ 13,842.75	$ 29,700.00	$ 35,427.85	$ -	$ 35,427.85	$ 40,000.00	$ 10,300.00	34.68%
Depreciation	$ 167,448.00	$ 167,735.00	$ 167,888.00	$ 167,000.00	$ -	$ -	$ -	$ 167,000.00	$ -	0.00%
Replacement Fund	$ 85,600.00	$ 85,600.00	$ 85,600.00	$ 85,600.00	$ -	$ 85,600.00	$ 85,600.00	$ 85,600.00	$ -	0.00%
Contingency Fund	$ -	$ -	$ -	$ 42,596.80	$ -	$ -	$ -	$ 36,055.90	$ (6,540.90)	-15.36%
Total Expenditures/Transfers	$ 540,790.14	$ 642,523.32	$ 767,280.01	$ 560,951.53	$ 497,935.60	$ 164,501.74	$ 662,437.34	$ 619,011.25	$ 58,059.72	10.35%