2027 Budget - Water 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										
Metered Sales	$ 100,998.04	$ 103,662.15	$ 107,384.36	$ 111,000.00	$ 83,150.24	$ 27,349.76	$ 110,500.00	$ 111,000.00	$ -	0.00%
Unmetered Sales	$ 404.00	$ 202.00	$ -	$ 500.00	$ -	$ -	$ -	$ 202.00	$ (298.00)	-59.60%
Irrigation Sales	$ 25,989.40	$ 22,743.30	$ 20,741.20	$ 18,000.00	$ 12,598.66	$ 12,401.34	$ 25,000.00	$ 22,500.00	$ 4,500.00	25.00%
Contributions-New Hookups	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total User Charges	$ 127,391.44	$ 126,607.45	$ 128,125.56	$ 129,500.00	$ 95,748.90	$ 39,751.10	$ 135,500.00	$ 133,702.00	$ 4,202.00	3.24%
Miscellaneous Revenues										
Fire Protection - Property Tax	$ 93,200.00	$ 96,099.00	$ 96,099.00	$ 96,099.00	$ 96,099.00	$ -	$ 96,099.00	$ 96,099.00	$ -	0.00%
Rental Income	$ 38,083.36	$ 27,438.20	$ 27,083.96	$ 27,083.36	$ 27,083.36	$ -	$ 27,083.36	$ -	$ (27,083.36)	-100.00%
Interest	$ 69,183.07	$ 86,083.15	$ 74,872.81	$ 60,000.00	$ 25,708.27	$ 9,291.73	$ 35,000.00	$ 40,000.00	$ (20,000.00)	-33.33%
Penalties and Fines	$ 94.97	$ 79.15	$ 126.84	$ 100.00	$ 44.85	$ 30.15	$ 75.00	$ 100.00	$ -	0.00%
Miscellaneous	$ 89,964.11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Connection Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Insurance Recoveries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Draw from Savings	$ -	$ -	$ 751,536.86	$ -	$ -	$ -	$ -	$ 485,541.68	$ 485,541.68	N/A
Total Miscellaneous Revenues	$ 290,525.51	$ 209,699.50	$ 949,719.47	$ 183,282.36	$ 148,935.48	$ 9,321.88	$ 158,257.36	$ 621,740.68	$ 438,458.32	239.23%
Other Financing										
Grant or Loan Proceeds	$ -	$ 294.00	$ 837,937.76	$ -	$ 300.00	$ -	$ 300.00	$ 340,044.62	$ 340,044.62	N/A
Total Other Financing	$ -	$ 294.00	$ 837,937.76	$ -	$ 300.00	$ -	$ 300.00	$ 340,044.62	$ 340,044.62	N/A
Transfers										
Transfers In (Due from TID)	$ -	$ 59,058.71	$ 44,607.90	$ 50,000.00	$ 44,607.90	$ -	$ 44,607.90	$ 14,976.41	$ (35,023.59)	-70.05%
TID 1 Tax Increment (Transfer)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total Transfers	$ -	$ 59,058.71	$ 44,607.90	$ 50,000.00	$ 44,607.90	$ -	$ 44,607.90	$ 14,976.41	$ (35,023.59)	-70.05%
Total Revenues	$ 417,916.95	$ 395,659.66	$ 1,960,390.69	$ 362,782.36	$ 289,592.28	$ 49,072.98	$ 338,665.26	$ 1,110,463.71	$ 747,681.35	206.10%

Expenditures 10/20/2026

Plant Operations and Maintenance										
Wages/FICA/Consulting	$ 21,709.81	$ 895.27	$ 2,918.88	$ 4,500.00	$ 2,854.46	$ 645.54	$ 3,500.00	$ 3,500.00	$ (1,000.00)	-22.22%
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%
Power for Pumping	$ 21,043.77	$ 21,066.46	$ 20,344.80	$ 25,000.00	$ 24,429.46	$ 2,570.54	$ 27,000.00	$ 27,000.00	$ 2,000.00	8.00%
Chemicals	$ 2,047.92	$ 3,596.40	$ 3,456.94	$ 4,200.00	$ 3,255.60	$ 944.40	$ 4,200.00	$ 4,000.00	$ (200.00)	-4.76%
Supplies and Expenses	$ 5,723.52	$ 6,036.35	$ 7,019.25	$ 7,000.00	$ 3,383.74	$ (383.74)	$ 3,000.00	$ 7,000.00	$ -	0.00%
Uniforms/Building Maint. & Repairs	$ -	$ 520.46	$ 1,657.38	$ 1,800.00	$ 1,427.61	$ 372.39	$ 1,800.00	$ 1,800.00	$ -	0.00%
Lab Testing	$ 2,209.00	$ 980.00	$ 2,589.40	$ 2,000.00	$ 980.00	$ 520.00	$ 1,500.00	$ 2,000.00	$ -	0.00%
Repairs/Maint of Water Plant	$ 2,421.41	$ 1,063.51	$ 19,958.44	$ 6,000.00	$ 592.86	$ 2,407.14	$ 3,000.00	$ 6,000.00	$ -	0.00%
Meters/ Repairs & Maint	$ 2,222.25	$ 1,966.25	$ -	$ 5,500.00	$ 2,710.62	$ 2,289.38	$ 5,000.00	$ 5,500.00	$ -	0.00%
Cross-Connection Inspection	$ -	$ -	$ -	$ 10,000.00	$ -	$ 2,500.00	$ 2,500.00	$ 10,000.00	$ -	0.00%
Hydrant Maintenance	$ -	$ -	$ -	$ 3,000.00	$ -	$ 1,000.00	$ 1,000.00	$ 3,000.00	$ -	0.00%
Water Tower Maintenance	$ -	$ -	$ -	$ 5,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -	$ (5,000.00)	-100.00%
Water Tower Cleaning	$ -	$ -	$ -	$ 3,000.00	$ -	$ -	$ -	$ -	$ (3,000.00)	-100.00%
Transportation Expense	$ 1,126.04	$ 1,488.88	$ 528.91	$ 2,000.00	$ 539.47	$ 460.53	$ 1,000.00	$ 1,500.00	$ (500.00)	-25.00%
Water Tower Inspection	$ -	$ -	$ 2,900.00	$ -	$ -	$ -	$ -	$ -	$ -	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 Plant Operations and Maintenance	$ 111,133.56	$ 94,245.78	$ 124,287.56	$ 144,802.62	$ 98,476.02	$ 25,826.60	$ 124,302.62	$ 142,593.78	$ (2,208.84)	-1.53%

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
Admin/Operating Expenses										
Commissioners' Salaries	$ 650.00	$ 750.00	$ 656.25	$ 750.00	$ 500.00	$ 250.00	$ 750.00	$ 750.00	$ -	0.00%
Insurance	$ 6,068.88	$ 6,175.88	$ 5,619.84	$ 5,037.96	$ 4,198.30	$ 839.66	$ 5,037.96	$ 7,557.62	$ 2,519.66	50.01%
Taxes (Property, Administration)	$ 17,714.28	$ 17,714.28	$ 47,376.00	$ 47,376.00	$ 39,480.00	$ 7,896.00	$ 47,376.00	$ 47,376.00	$ -	0.00%
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%
Office Supplies & Expense	$ 2,498.45	$ 4,132.68	$ 2,869.23	$ 2,200.00	$ 1,490.26	$ 709.74	$ 2,200.00	$ 4,351.23	$ 2,151.23	97.78%
PSC Assessment	$ 219.64	$ 2,318.55	$ 252.50	$ 325.00	$ -	$ 325.00	$ 325.00	$ 325.00	$ -	0.00%
Audit	$ 4,125.00	$ 6,066.18	$ 5,893.11	$ 6,240.00	$ 6,240.00	$ -	$ 6,240.00	$ 6,500.00	$ 260.00	4.17%
Legal	$ 6,453.87	$ 1,151.28	$ 1,523.38	$ 5,000.00	$ 39.00	$ 1,961.00	$ 2,000.00	$ 1,000.00	$ (4,000.00)	-80.00%
Engineering	$ -	$ 14,551.42	$ 7,490.40	$ 10,000.00	$ 8,950.15	$ 49.85	$ 9,000.00	$ 8,000.00	$ (2,000.00)	-20.00%
Outside Services	$ 25,683.25	$ 8,705.12	$ 7,786.05	$ 8,500.00	$ 7,739.23	$ 1,260.77	$ 9,000.00	$ 8,500.00	$ -	0.00%
Education/Dues	$ -	$ 120.00	$ 180.00	$ 500.00	$ 250.00	$ 250.00	$ 500.00	$ 500.00	$ -	0.00%
Miscellaneous	$ -	$ 610.88	$ -	$ 100.00	$ -	$ 100.00	$ 100.00	$ 1,100.00	$ 1,000.00	1000.00%
Total Admin/Operating Expenses	$ 65,810.97	$ 64,777.80	$ 82,305.03	$ 88,687.23	$ 71,102.14	$ 14,085.09	$ 85,187.23	$ 88,711.16	$ 23.93	0.03%
Capital Expenditures $15,000 or >										
Meters	$ -	$ 2,193.24	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Repair/Replace Mains/Valves	$ 11,641.57	$ -	$ -	$ 18,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -	$ (18,000.00)	-100.00%
Land Purchase	$ -	$ 93,439.09	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Well House & Water Building Updates	$ 7,580.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Water Tower Access Drive	$ -	$ 96,623.79	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Well #2 Project	$ -	$ -	$ 1,958,149.16	$ -	$ 150,456.02	$ -	$ 150,456.02	$ -	$ -	0.00%
Water Tower Rehab & Painting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 639,000.00	$ 639,000.00	0.00%
Truck Purchase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,000.00	$ 42,000.00	N/A
Total Capital Expenditures	$ 19,221.57	$ 192,256.12	$ 1,958,149.16	$ 18,000.00	$ 150,456.02	$ 5,000.00	$ 155,456.02	$ 681,000.00	$ 663,000.00	3683.33%
Planning										
Valuation Study/Planning	$ 96,217.89	$ 21,683.07	$ 110,755.35	$ 45,000.00	$ 34,329.00	$ 10,671.00	$ 45,000.00	$ 131,390.00	$ 86,390.00	191.98%
Total Planning	$ 96,217.89	$ 21,683.07	$ 110,755.35	$ 45,000.00	$ 34,329.00	$ 10,671.00	$ 45,000.00	$ 131,390.00	$ 86,390.00	191.98%
Debt Service Transfer										
Series 2025A Notes-Water Share	$ -	$ -	$ -	$ 33,059.90	$ 21,988.02	$ 11,071.88	$ 33,059.90	$ 36,768.76	$ 3,708.86	11.22%
Debt Issuance Costs	$ -	$ -	$ 15,399.46	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total Debt Service	$ -	$ -	$ 15,399.46	$ 33,059.90	$ 21,988.02	$ 11,071.88	$ 33,059.90	$ 36,768.76	$ 3,708.86	11.22%
Depreciation										
Depreciation	$ 64,285.00	$ 83,556.00	$ 84,965.00	$ 83,000.00	$ -	$ 83,000.00	$ 83,000.00	$ 100,000.00	$ 17,000.00	20.48%
Total Depreciation	$ 64,285.00	$ 83,556.00	$ 84,965.00	$ 83,000.00	$ -	$ 83,000.00	$ 83,000.00	$ 100,000.00	$ 17,000.00	20.48%
Funds										
Water Tower Painting Fund	$ 20,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	$ 30,000.00	$ 30,000.00	$ -	0.00%
Contingency Fund	$ -	$ -	$ -	$ 36,292.51	$ -	$ -	$ -	$ -	$ (36,292.51)	-100.00%
Total Funds	$ 20,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	$ 30,000.00	$ 30,000.00	$ -	0.00%
Total Expenditures	$ 312,383.99	$ 402,962.77	$ 2,320,896.56	$ 359,549.75	$ 406,351.20	$ 66,654.57	$ 473,005.77	$ 1,110,463.71	$ 750,913.96	208.85%