

Proposed Budget
Fiscal Year: 2026-2027

Water and Sewer Operating, Maintenance and Capital Improvement Budget





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WATER & SEWER FISCAL BUDGET SUMMARY Fiscal Year 2026-27

	2024-2025	Fiscal Year 2025-2026			Fiscal Year 2026-27	
	Actual	Budget	Amended Budget	Actual as of 4/30/2026	Projected as of 6/30/2026	Proposed
Operating Revenue	\$4,432,969	\$3,961,500	\$4,020,500	\$3,344,076	\$4,049,500	\$4,405,100
Sewer Mtc. Expenses	(853,398.88)	(1,133,950.00)	(1,117,750.00)	(807,043.75)	(958,997.00)	(1,668,275.00)
Transfers - Bldg Auth	(399,546.88)	(149,922.00)	(149,922.00)	(149,921.88)	(149,922.00)	(150,000.00)
Water Mtc. Expenses	(1,405,722.99)	(1,366,750.00)	(1,119,250.00)	(801,583.77)	(586,788.94)	(985,070.00)
	(2,658,668.75)	(2,650,622.00)	(2,386,922.00)	(1,758,549.40)	(1,695,707.94)	(2,803,345.00)
W & S Bonds / Loans						
2009 SRF P & I	114,500.00	112,000.00	112,000.00	112,000.00	112,000.00	109,500.00
2010 DWRP P & I	121,500.00	118,875.00	118,875.00	118,875.00	118,875.00	121,250.00
2020 WWTP P & I	550,190.00	550,710.00	555,750.00	555,710.00	555,710.00	551,400.00
2023 DPW Bond P & I	149,546.88	149,922.00	149,922.00	149,921.88	149,921.88	147,672.00
2024 USDA 3 LOANS		481,736.00	391,300.00	391,065.00	391,065.00	535,849.00
2024 USDA R&I	86,000.00				86,000.00	86,000.00
2024 USDA Bond Reserves	61,700.00				61,700.00	61,700.00
NET	2,857,737	2,724,121	2,961,425	2,913,099	3,829,064	3,215,126
Capital Outlay - W & S	455,434	112,700	87,350	49,844	87,350	635,000

Sewer Operations:

New Project	150,000
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Water Operations:

New Project	150,000
MXU Units	135,000

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WATER & SEWER REVENUE BUDGET Fiscal Year 2026-27

REVENUES	2024-2025	Fiscal Year 2025-2026				Fiscal Year 2026-27
	Actual	Budget	Amended Budget	Actual as of 4/30/2026	Projected as of 6/30/2026	Proposed
Penalties, Delinq. Collect	\$ 76,410.35	\$65,000	\$65,000	\$66,052	\$79,262	\$65,000
Federal Grant Revenue	\$ 487,350.00	\$ -	\$ -	\$ -	\$ -	\$ -
TMF Grant (EGLE)	\$ 48,213.35	\$ 520,000	\$ 520,000	\$ 210,775	\$ -	\$ -
Performance Fees	\$ 120.00	\$ 5,000	\$ 5,000	\$ 2,103	\$ 2,523	\$ 5,000
Meter Sales	\$ 9,036.30	\$ 1,000	\$ 1,000	\$ 3,278	\$ 4,000	\$ 2,000
Water Sales	\$ 751,383.31	\$ 720,000	\$ 720,000	\$ 625,048	\$ 750,057	\$ 777,600
Leachate Treatment	\$ 339,113.14	\$ 250,000	\$ 250,000	\$ 211,778	\$ 254,133	\$ 250,000
Ready To Serve Charges	\$ 1,365,750.52	\$ 1,200,000	\$ 1,200,000	\$ 1,159,580	\$ 1,391,496	\$ 1,296,000
Sewer Charges	\$ 1,111,914.50	\$ 1,050,000	\$ 1,050,000	\$ 935,477	\$ 1,122,572	\$ 1,134,000
Buchanan Twp. Assessment	\$ 15,913.04	\$ 13,000	\$ 13,000	\$ 13,151	\$ 13,000	\$ 13,500
Interest Earned - Investments	\$ 151,980.93	\$ 100,000	\$ 100,000	\$ -	\$ 80,000	\$ 80,000
USDA Bonds Inv. Interesst	\$ 11,195.64	\$ 6,000	\$ 11,000	\$ 10,709	\$ 12,851	\$ -
USDA Acct Interest	\$ 22,869.08	\$ 5,500	\$ 5,500	\$ 9,836	\$ -	\$ -
USDA RRI/Reserve Interest	\$ -	\$ -	\$ 3,000	\$ 2,569	\$ 3,083	\$ -
Portable Toilet Dumping	\$ 20,592.00	\$ 20,000.00	\$ 20,000.00	\$ 15,867	\$ 19,040	\$ 20,000
Miscellaneous Income	\$ 16,964.83	\$ 1,500.00	\$ 1,500.00	\$ 7,145	\$ 7,145	\$ 5,000
Reimbursements	\$ -	\$ -	\$ 13,000.00	\$ 29,000	\$ -	\$ -
Insurance Recoveries	\$ -	\$ -	\$ 38,000.00	\$ 37,789	\$ -	\$ -
Hydrant Rental	\$ 4,162.00	\$ 4,500.00	\$ 4,500.00	\$ 3,922	\$ 3,922	\$ 4,500
Equipment Reserve						152,500
Capital Reserve						600,000
TOTAL REVENUES	\$4,432,969	\$3,961,500	\$4,020,500	\$3,344,077	\$3,743,084	\$4,405,100

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WATER & SEWER OPERATING AND MAINTENANCE BUDGET Fiscal Year 2026-27

SEWER EXPENSES	2024-2025	Fiscal Year 2025-2026				Fiscal Year 2026-27
	Actual	Budget	Amended Budget	Actual as of 4/30/2026	Projected as of 6/30/2026	Proposed
Salaries - Full Time	\$ 322,552	\$ 390,000	\$ 350,000	\$ 286,366	\$ 350,000	\$ 375,000
Salaries - Overtime	\$ 14,171	\$ 12,000	\$ 20,000	\$ 17,810	\$ 25,000	\$ 20,000
Salaries - Part Time	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000
Fringe Benefits	\$ 101,794	\$ -	\$ -	\$ -	\$ -	\$ -
Employer Payroll Taxes	\$ -	\$ 135,000	\$ 35,000	\$ 27,711	\$ 34,000	\$ 35,750
Medical - Priority Health	\$ -	\$ -	\$ 47,000	\$ 37,127	\$ 45,000	\$ 54,500
Dental - Delta	\$ -	\$ -	\$ 2,750	\$ 2,031	\$ 2,500	\$ 2,500
Fidelity - Eye	\$ -	\$ -	\$ 500	\$ 336	\$ 400	\$ 425
Madison National - Life	\$ -	\$ -	\$ 900	\$ 670	\$ 1,000	\$ 950
HSA	\$ -	\$ -	\$ 13,000	\$ 12,658	\$ 12,658	\$ 13,000
Pension GASB 68	\$ 661	\$ 10,000	\$ 10,000	\$ -	\$ 1,000	\$ 5,000
Retirement	\$ -	\$ -	\$ 22,000	\$ 19,588	\$ 24,000	\$ 24,000
Office Supplies	\$ 350	\$ 1,000	\$ 1,000	\$ 794	\$ 1,000	\$ 1,000
Postage	\$ 222	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 750
Chemicals	\$ 23,539	\$ 25,000	\$ 40,000	\$ 39,301	\$ 38,000	\$ 35,000
Payroll Processing	\$ 1,037	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Gas & Oil	\$ 4,277	\$ 7,500	\$ 7,500	\$ 6,892	\$ 8,270	\$ 7,500
Misc. Supplies	\$ 5,561	\$ 6,000	\$ 6,000	\$ 4,955	\$ 5,946	\$ 6,000
Technology Equip. Supplies	\$ -	\$ 2,000	\$ 2,000	\$ 406	\$ 1,000	\$ 3,500
Small Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Lab Supplies	\$ 15,578	\$ 20,000	\$ 20,000	\$ 11,620	\$ 16,000	\$ 37,500
Equipment Maintenance Supplies	\$ 6,833	\$ 8,000	\$ 50,000	\$ 22,991	\$ 25,000	\$ 50,000
Uniforms	\$ 733	\$ 3,500	\$ 3,500	\$ 1,227	\$ 1,600	\$ 2,000
Audit	\$ 7,762	\$ 10,000	\$ 10,000	\$ 7,592	\$ 7,592	\$ 10,000
Contractual	\$ 39,904	\$ 60,000	\$ 40,000	\$ 13,568	\$ 15,000	\$ 45,000
Engineering Services	\$ -	\$ -	\$ 25,000	\$ 5,164	\$ 5,164	\$ -
Technology Contractual Services	\$ -	\$ 12,000	\$ 12,000	\$ 3,466	\$ 5,000	\$ 5,000
Laboratory Analytical	\$ 10,345	\$ 13,000	\$ 13,000	\$ 10,838	\$ 12,500	\$ 13,000
Legal Fees	\$ -	\$ 15,000	\$ 18,000	\$ 18,394	\$ 20,000	\$ 10,000
Membership & Dues	\$ -	\$ 1,000	\$ 1,000	\$ 525	\$ 525	\$ 1,000
Telephone, Internet, Cable	\$ 5,331	\$ 6,000	\$ 6,000	\$ 5,571	\$ 6,685	\$ 6,000
Conference & Workshop	\$ 1,137	\$ 4,000	\$ 4,000	\$ 1,655	\$ 2,500	\$ 4,000
Travel & Car Allowance	\$ 149	\$ 1,000	\$ 1,000	\$ 543	\$ 1,000	\$ 1,000
Printing & Publishing	\$ 8,347	\$ 10,000	\$ 10,000	\$ 7,150	\$ 8,000	\$ 8,000
Utilities	\$ 126,380	\$ 160,000	\$ 130,000	\$ 91,893	\$ 110,272	\$ 135,000

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WATER & SEWER OPERATING AND MAINTENANCE BUDGET Fiscal Year 2026-27

SEWER EXPENSES	2024-2025	Fiscal Year 2025-2026				Fiscal Year 2026-27
	Actual	Budget	Amended Budget	Actual as of 4/30/2026	Projected as of 6/30/2026	Proposed
Buchanan Twp. Utility Assessment	\$ 14,000	\$ 13,000	\$ 13,000	\$ 1,913	\$ 13,000	\$ 13,500
Maintenance - Buildings	\$ 521	\$ 3,000	\$ 6,000	\$ 4,476	\$ 4,500	\$ 5,000
Maintenance - Equipment	\$ 16,042	\$ 20,000	\$ 40,000	\$ 46,982	\$ 50,000	\$ 65,000
Maintenance - Office Equipment	\$ 48	\$ 1,000	\$ 1,000	\$ 60	\$ 100	\$ 500
Solids Handling and Disposal	\$ 35,603	\$ 44,000	\$ 40,000	\$ 31,844	\$ 38,213	\$ 40,000
Maintenance - Electrical	\$ 2,095	\$ 4,000	\$ 4,000	\$ 2,675	\$ 3,000	\$ 6,000
Maintenance - Instrument	\$ 2,321	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 2,500
Maintenance - System	\$ 32,369	\$ 8,000	\$ 11,000	\$ 6,538	\$ 7,000	\$ 60,000
Maintenance - Vehicle	\$ 3,637	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ 2,000
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Permit Fees	\$ 5,760	\$ 6,500	\$ 6,500	\$ 5,760	\$ 5,760	\$ 6,500
Education & Training	\$ 1,774	\$ 4,000	\$ 4,000	\$ 1,022	\$ 2,000	\$ 2,500
Medical Exams	\$ 168	\$ 600	\$ 600	\$ 278	\$ 500	\$ 400
Miscellaneous	\$ -	\$ 4,000	\$ 4,000	\$ 1,041	\$ 1,200	\$ 7,500
Fire & Liability Insurance	\$ 16,463	\$ 18,000	\$ 16,000	\$ 15,612	\$ 15,612	\$ 16,500
Real Estate Taxes	\$ 25,935	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 31,500
Equipment Reserve		\$ 51,350	\$ 26,000			\$ 30,000.00
CAPITAL OUTLAY ITEMS:						
New Project						\$ 450,000.00
TOTAL SEWER EXPENSES	\$853,399	\$1,133,950	\$1,117,750	\$807,044	\$958,997	\$1,668,275

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WATER & SEWER OPERATING AND MAINTENANCE BUDGET Fiscal Year 2026-27

WATER EXPENSES	2024-2025	Fiscal Year 2025-2026				Fiscal Year 2026-27
	Actual	Budget	Amended Budget	Actual as of 4/30/2026	Projected as of 6/30/2026	Proposed
TMF Grant - LSLR	\$ 18,697	\$ -	\$ 330,000	\$ 257,153	\$ -	\$ -
Salaries - Full Time	\$ 291,539	\$ 338,000	\$ 250,000	\$ 223,990	\$ 260,000	\$ 275,000
Salaries Overtime	\$ 11,861	\$ 15,000	\$ 15,000	\$ 10,119	\$ 15,000	\$ 15,000
Salaries - Part Time	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000
Fringe Benefits	\$ 98,077	\$ -	\$ -	\$ -	\$ -	\$ -
Employer Payroll Taxes	\$ -	\$ 135,000	\$ 30,000	\$ 28,597	\$ 35,000	\$ 32,500
Medical - Priority Health	\$ -	\$ -	\$ 42,500	\$ 30,568	\$ 37,000	\$ 45,500
Dental - Delta	\$ -	\$ -	\$ 2,300	\$ 1,770	\$ 2,200	\$ 2,250
Fidelity - Eye	\$ -	\$ -	\$ 450	\$ 282	\$ 350	\$ 350
Madison National - Life	\$ -	\$ -	\$ 550	\$ 382	\$ 462	\$ 750
HSA	\$ -	\$ -	\$ 10,500	\$ 9,917	\$ 9,917	\$ 8,250
Pension - GASB 68	\$ 661	\$ 10,000	\$ 10,000	\$ -	\$ 1,000	\$ 5,000
Retirement	\$ -	\$ -	\$ 20,000	\$ 15,135	\$ 18,500	\$ 21,750
Office Supplies	\$ 661	\$ 1,500	\$ 1,500	\$ 42	\$ 100	\$ 1,500
Meters / Hydrants / Fittings	\$ 22,513	\$ 25,000	\$ 35,000	\$ 33,997	\$ 35,000	\$ 45,000
Postage	\$ 4,068	\$ 5,000	\$ 5,000	\$ 1,239	\$ 1,500	\$ 1,500
Chemicals	\$ 9,954	\$ 15,000	\$ 15,000	\$ 7,771	\$ 8,000	\$ 15,000
Payroll Processing	\$ 1,037	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
Gas & Oil	\$ 5,058	\$ 6,000	\$ 6,000	\$ 3,371	\$ 3,500	\$ 5,000
Misc. Supplies	\$ 2,667	\$ 3,000	\$ 4,000	\$ 4,297	\$ 4,500	\$ 5,000
Technology Service & Equipment	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000
TMF Grant - Misc	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -
Material Excavation Fills	\$ -	\$ -	\$ 3,500	\$ 3,170	\$ 4,500	\$ 3,500
Small Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Equip. Maint. Supplies	\$ 4,473	\$ 10,000	\$ 10,000	\$ 345	\$ 1,000	\$ 7,500
Uniforms	\$ 962	\$ 2,500	\$ 2,500	\$ 494	\$ 1,000	\$ 1,000
Audit	\$ 7,762	\$ 10,000	\$ 10,000	\$ 7,592	\$ 7,592	\$ 10,000
Contractual	\$ 41,182	\$ 40,000	\$ 40,000	\$ 22,723	\$ 29,540	\$ 45,000
Contract - Potholing	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ -
Engineering Services	\$ -	\$ 50,000	\$ 25,000	\$ 5,943	\$ 6,000	\$ -
Enterprise - Maintenance Management	\$ -	\$ -	\$ 1,200	\$ 952	\$ 1,500	\$ 1,000
Technology Contractual Service	\$ -	\$ 12,000	\$ 12,000	\$ 3,018	\$ 4,000	\$ 5,000
Laboratory Analytical	\$ 3,499	\$ 4,000	\$ 4,000	\$ 476	\$ 1,000	\$ 3,000
Legal Fees	\$ -	\$ 15,000	\$ 15,000	\$ 4,038	\$ 4,000	\$ 5,000
Membership & Dues	\$ 556	\$ 2,000	\$ 2,000	\$ 856	\$ 1,000	\$ 1,500
Telephone, Internet, Cable	\$ 4,522	\$ 6,000	\$ 6,000	\$ 3,984	\$ 5,179	\$ 5,500

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WATER & SEWER OPERATING AND MAINTENANCE BUDGET Fiscal Year 2026-27

	2024-2025	Fiscal Year 2025-2026				Fiscal Year 2026-27
	Actual	Budget	Amended Budget	Actual as of 4/30/2026	Projected as of 6/30/2026	Proposed
WATER EXPENSES						
Conferences & Workshops	\$413	\$3,000	\$3,000	\$0	\$0	\$2,000
Travel & Car Allowance	0	\$ 500	\$ 500	\$ 3	\$ 50	\$ 250
Printing & Publishing	8,305	\$ 10,000	\$ 10,000	\$ 7,150	\$ 8,500	\$ 7,500
Utilities	38,264	\$ 45,000	\$ 45,000	\$ 30,353	\$ 39,459	\$ 40,000
Maintenance - Buildings	2,332	\$ 6,000	\$ 6,000	\$ 463	\$ 1,000	\$ 5,500
Maintenance - Equipment	2,342	\$ 7,000	\$ 7,000	\$ 200	\$ 1,000	\$ 7,000
Maintenance - Office Equipment	2,820	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 1,000
Maintenance - Electrical	0	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 2,000
Maintenance - System	23,922	\$ 35,000	\$ 35,000	\$ 11,422	\$ 14,849	\$ 25,000
Maintenance - Vehicle	794	\$ 2,500	\$ 2,500	\$ 1,004	\$ 1,300	\$ 2,000
Equipment Rental	0	\$ 500	\$ 500	\$ -	\$ -	\$ -
Annual Permit Fee	1,293	\$ 1,500	\$ 1,500	\$ -	\$ 1,300	\$ 1,500
Education & Training	0	\$ 5,000	\$ 5,000	\$ 4,075	\$ 4,075	\$ 5,000
Medical Exams	0	\$ 500	\$ 500	\$ 55	\$ 400	\$ 250
Miscellaneous	935	\$ 1,500	\$ 1,500	\$ 746	\$ 970	\$ 1,500
Fire & Liability Insurance	8,497	\$ 9,500	\$ 8,000	\$ 7,646	\$ 7,646	\$ 8,500
Real Estate Taxes	6,038	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,720
Wellhead Protection Program	0	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ 4,000
Depreciation	780,018	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ITEMS:						
Last FY		\$ 61,350	\$ 61,350	\$ 49,844	\$ -	\$ -
New Project						\$ 150,000
MXUs						\$ 135,000
TOTAL WATER EXPENSES	\$1,405,723	\$1,366,750	\$1,119,250	\$801,584	\$586,789	\$985,070

GL Number	Description	2023-24 Activity	2023-24 Amended Budget	2024-25 Activity	2024-25 Amended Budget	06/30/2026 Amended Budget	YTD As Of 03/31/2026	2026-27 DEPARTMENT REQUESTED
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**FUND 592
WATER AND SEWER
PROPOSED
2026-2027 BUDGET**

--- Estimated Revenue ---

592-000.000-445.001	PENALTIES - DELINQ COLLECTION	60,887.28	60,000.00	76,410.35	42,000.00	65,000.00	59,631.98	65,000.00
592-000.000-538.000	FEDERAL GRANT REVENUE	0.00	0.00	487,350.00	0.00	0.00	0.00	0.00
592-000.000-542.000	TMF GRANT (EGLE)	0.00	0.00	48,213.35	60,000.00	520,000.00	207,759.66	0.00
592-000.000-582.000	PERFORMANCE FEES	7,474.20	9,000.00	120.00	5,000.00	5,000.00	2,102.50	5,000.00
592-000.000-583.000	METER SALES	795.05	150.00	9,036.30	8,250.00	1,000.00	3,054.05	2,000.00
592-000.000-642.000	WATER SALES	620,056.25	650,000.00	751,383.31	736,000.00	720,000.00	566,707.65	777,600.00
592-000.000-642.001	LEACHATE TREATMENT	334,260.19	325,000.00	339,113.14	350,000.00	250,000.00	167,236.67	250,000.00
592-000.000-642.002	READY-TO-SERVE CHARGES	1,072,037.84	1,125,000.00	1,365,750.52	1,346,000.00	1,200,000.00	1,043,557.90	1,296,000.00
592-000.000-643.001	SEWER CHARGES	896,771.92	945,000.00	1,111,914.50	1,105,000.00	1,050,000.00	841,133.59	1,134,000.00
592-000.000-647.000	BUCHANAN TWP ASSESSMENT CHARGE	12,400.00	13,000.00	15,913.04	14,000.00	13,000.00	11,775.91	13,500.00
592-000.000-665.000	INTEREST EARNED - BANK/INVESTMENTS	158,363.51	125,000.00	151,980.93	125,000.00	100,000.00	0.00	80,000.00
592-000.000-665.592	USDA BONDS INVEST INTEREST	0.00	0.00	11,195.64	0.00	11,000.00	10,708.78	0.00
592-000.000-665.593	USDA ACCT INTEREST	0.00	0.00	22,869.08	0.00	5,500.00	8,562.61	0.00
592-000.000-665.594	USDA RRI/RESERVE INTEREST	0.00	0.00	0.00	0.00	3,000.00	2,306.35	0.00
592-000.000-666.000	PORTABLE TOILET DUMPING	32,760.00	32,000.00	20,592.00	30,000.00	20,000.00	14,085.50	20,000.00
592-000.000-675.000	MISC REVENUE/DONATION	21,529.87	4,500.00	16,964.83	34,000.00	1,500.00	7,144.68	5,000.00
592-000.000-676.000	REIMBURSEMENTS- WASTE WATER STUDY	0.00	0.00	0.00	0.00	13,000.00	13,000.00	0.00
592-000.000-679.000	CLASS ACTION LAWSUIT SETTLEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-000.000-698.101	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	38,000.00	37,788.52	0.00
592-000.000-943.001	HYDRANT RENTAL	4,042.00	3,500.00	4,162.00	4,500.00	4,500.00	3,922.00	4,500.00
592-000.000-970	EQUIPMENT RESERVE							152,500.00
592.000.000-970	CAPITAL RESERVE							600,000.00
592.000.000-970	2020 BOND RESERVE							

Total Estimated Revenue:		3,221,378.11	3,292,150.00	4,432,968.99	3,859,750.00	4,020,500.00	3,000,478.35	4,405,100.00
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GL Number	Description	2023-24 Activity	2023-24	2024-25 Activity	2024-25	06/30/2026	YTD As Of 03/31/2026	2026-27
			Amended Budget		Amended Budget	Amended Budget		DEPARTMENT REQUESTED
--- Appropriations ---								
592-000.000-907.000	ENTERPRISE-INT EXP (MOVE TO 591)	0.00	0.00	0.00	0.00	0.00	1,035.94	2,000.00
592-000.000-922.000	BUCH TWP UTILITY ASSESSMENT	12,400.00	14,000.00	14,000.00	14,000.00	13,000.00	1,913.04	13,500.00
592-000.000-995.101	TRANSFERS OUT - GENERAL					11,600.00	11,600.00	0.00
592-000.000-995.469	TRANSFERS OUT - TO BLDG AUTH	0.00	0.00	250,000.00	250,000.00	0.00	0.00	0.00
592-273.000-995.369	TRANSFERS OUT - TO BLDG AUTH DEBT FUND	149,135.64	149,140.00	149,546.88	149,550.00	149,922.00	74,960.94	150,000.00
						174,522.00	89,509.92	165,500.00

WASTE WATER DEPARTMENT

592-590.000-702.000	SALARIES-FULL TIME	282,986.41	300,000.00	322,552.41	322,000.00	350,000.00	259,351.47	375,000.00
592-590.000-703.000	SALARIES-OVERTIME	7,790.04	9,000.00	14,170.57	15,000.00	20,000.00	17,008.73	20,000.00
592-590.000-705.000	SALARIES-PART TIME	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
592-590.000-715.000	EMPLOYER PAYROLL TAXES	123,103.93	155,000.00	101,794.16	107,000.00	35,000.00	25,617.38	35,750.00
592-590.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	47,000.00	33,476.00	54,500.00
592-590.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	2,750.00	1,808.05	2,500.00
592-590.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	500.00	301.60	425.00
592-590.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	900.00	603.23	950.00
592-590.000-715.005	HSA	0.00	0.00	0.00	0.00	13,000.00	12,657.76	13,000.00
592-590.000-716.000	PENSION EXP-GASB 68	31,177.00	5,000.00	661.00	5,000.00	10,000.00	0.00	5,000.00
592-590.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	22,000.00	17,873.44	24,000.00
592-590.000-728.000	OFFICE SUPPLIES	179.45	300.00	350.25	1,000.00	1,000.00	794.25	1,000.00
592-590.000-730.000	POSTAGE	6,716.57	7,000.00	222.29	1,500.00	1,000.00	0.00	750.00
592-590.000-743.000	CHEMICALS	20,292.41	21,000.00	23,538.76	25,000.00	40,000.00	31,880.63	35,000.00
592-590.000-744.101	PAYROLL PROCESSING	0.00	0.00	1,037.44	1,500.00	1,500.00	0.00	1,500.00
592-590.000-751.000	GAS AND OIL	5,086.55	6,000.00	4,277.05	7,500.00	7,500.00	6,316.16	7,500.00
592-590.000-756.000	MISCELLANEOUS SUPPLIES	5,331.07	5,200.00	5,560.71	8,000.00	6,000.00	4,623.56	6,000.00
592-590.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	0.00	0.00	0.00	0.00	2,000.00	405.96	3,500.00
592-590.000-756.010	SMALL TOOLS & EQUIPMENT							10,000.00
592-590.000-757.000	LAB SUPPLIES	11,364.52	12,000.00	15,577.76	16,000.00	20,000.00	10,736.82	37,500.00
592-590.000-758.000	EQUIPMENT MAINT SUPPLIES	0.00	0.00	6,833.39	7,000.00	50,000.00	20,151.33	50,000.00

GL Number	Description	2023-24		2024-25		06/30/2026	YTD As Of 03/31/2026	2026-27
		2023-24 Activity	Amended Budget	2024-25 Activity	Amended Budget	Amended Budget		DEPARTMENT REQUESTED
592-590.000-768.000	UNIFORMS	446.84	500.00	733.14	2,000.00	3,500.00	827.36	2,000.00
592-590.000-807.000	AUDIT	9,944.00	10,000.00	7,762.06	10,000.00	10,000.00	7,591.67	10,000.00
592-590.000-818.000	CONTRACTUAL	47,931.77	48,000.00	39,903.84	40,000.00	40,000.00	18,545.93	45,000.00
592-591.000-818.005	ENGINEERING SERVICES					25,000.00	5,164.34	
592-590.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	12,000.00	3,100.61	5,000.00
592-590.000-820.000	LAB ANALYTICAL SERVICE	0.00	0.00	10,344.54	12,000.00	13,000.00	8,267.57	13,000.00
592-590.000-826.000	LEGAL FEES	0.00	0.00	0.00	0.00	18,000.00	17,343.85	10,000.00
592-590.000-831.000	MEMBERSHIP AND DUES	0.00	0.00	0.00	2,000.00	1,000.00	525.00	1,000.00
592-590.000-853.000	TELEPHONE, INTERNET, CABLE	4,502.23	5,000.00	5,330.93	6,000.00	6,000.00	4,840.22	6,000.00
592-590.000-864.000	CONFERENCES AND WORKSHOP	95.00	500.00	1,137.08	3,500.00	4,000.00	1,655.00	4,000.00
592-590.000-873.000	TRAVEL & CAR ALLOWANCE	0.00	0.00	149.00	1,000.00	1,000.00	318.86	1,000.00
592-590.000-902.000	PRINTING & PUBLISHING	0.00	0.00	8,346.66	9,500.00	10,000.00	5,739.21	8,000.00
592-590.000-921.000	UTILITIES	134,796.24	150,000.00	126,379.69	160,000.00	130,000.00	76,363.22	135,000.00
592-590.000-931.000	MAINTENANCE - BUILDINGS	588.21	1,000.00	521.00	3,000.00	6,000.00	4,475.60	5,000.00
592-590.000-933.000	MAINTENANCE - EQUIPMENT	18,147.01	19,000.00	16,042.13	20,000.00	45,000.00	39,033.99	65,000.00
592-590.000-934.000	MAINT. - OFFICE EQUIPMENT	85.25	300.00	48.45	1,000.00	1,000.00	47.27	500.00
592-590.000-936.000	SOLIDS HANDLING & DISPOSAL	35,681.67	36,000.00	35,602.86	40,000.00	40,000.00	27,572.98	40,000.00
592-590.000-937.000	ELECTRICAL MAINTENANCE	0.00	0.00	2,095.00	4,000.00	4,000.00	2,675.00	6,000.00
592-590.000-937.001	INSTRUMENT MAINTENANCE	0.00	0.00	2,320.50	2,500.00	3,000.00	0.00	2,500.00
592-590.000-938.000	MAINTENANCE - SYSTEM	4,825.00	7,000.00	32,368.71	40,000.00	11,000.00	6,538.25	60,000.00
592-590.000-939.000	MAINTENANCE - VEHICLE	36.04	500.00	3,636.96	4,000.00	4,000.00	0.00	2,000.00
592-590.000-943.000	EQUIPMENT RENTAL	0.00	0.00	0.00	500.00	0.00	0.00	0.00
592-590.000-957.002	ANNUAL PERMIT FEES	6,168.99	6,200.00	5,760.00	6,000.00	6,500.00	5,760.00	6,500.00
592-590.000-960.000	EDUCATION AND TRAINING	340.00	500.00	1,774.20	3,500.00	4,000.00	1,022.00	2,500.00
592-590.000-961.000	MEDICAL EXAMS	122.00	200.00	168.00	400.00	600.00	278.02	400.00
592-590.000-962.000	MISCELLANEOUS	2,466.21	3,000.00	0.00	4,000.00	4,000.00	941.00	7,500.00
592-590.000-963.000	FIRE & LIABILITY INSURANCE	12,749.71	13,000.00	16,463.34	16,500.00	16,000.00	15,612.34	16,500.00
592-590.000-965.000	REAL ESTATE TAXES	24,699.00	24,700.00	25,935.00	25,935.00	30,000.00	30,000.00	31,500.00
592-590.000-965.001	OVERDUE REAL ESTATE TAXES	23,980.00	24,000.00	0.00	0.00	0.00	0.00	0.00
592-590.000-971----	EQUIP RESERVE EXP-T-4&T-10 PUMPS FYE26 50	0.00	0.00	0.00	0.00	26,000.00	0.00	30,000.00
592-590.000-971----	CAPITAL RESERVE EXP - NEW PROJECT							450,000.00
WASTE WATER DEPARTMENT TOTAL						1,109,750.00	727,845.66	1,654,775.00

GL Number	Description	2023-24 Activity	2023-24	2024-25 Activity	2024-25	06/30/2026	YTD As Of 03/31/2026	2026-27
			Amended Budget		Amended Budget	Amended Budget		DEPARTMENT REQUESTED
WATER DEPARTMENT								
592-591.000-700.591	TMF GRANT - LSLR	0.00	0.00	18,696.75	1,000.00	330,000.00	188,284.50	0.00
592-591.000-702.000	SALARIES-FULL TIME	258,850.55	272,000.00	291,539.38	293,000.00	250,000.00	202,599.03	275,000.00
592-591.000-703.000	SALARIES-OVERTIME	9,481.55	10,000.00	11,860.78	12,000.00	15,000.00	9,620.07	15,000.00
592-591.000-705.000	SALARIES-PART TIME	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
592-591.000-715.000	EMPLOYER PAYROLL TAXES	107,837.13	150,000.00	98,077.10	103,000.00	30,000.00	26,428.24	32,500.00
592-591.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	42,500.00	27,587.02	45,500.00
592-591.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	2,300.00	1,573.42	2,250.00
592-591.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	450.00	253.19	350.00
592-591.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	550.00	344.03	750.00
592-591.000-715.005	HSA	0.00	0.00	0.00	0.00	10,500.00	9,917.36	8,250.00
592-591.000-716.000	PENSION EXP-GASB 68	31,178.00	0.00	661.00	5,000.00	10,000.00	0.00	5,000.00
592-591.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	20,000.00	13,798.84	21,750.00
592-591.000-728.000	OFFICE SUPPLIES	174.36	500.00	661.13	2,000.00	1,500.00	41.66	1,500.00
592-591.000-729.002	METERS-HYDRANTS-FITTINGS	23,933.74	24,000.00	22,513.25	25,000.00	35,000.00	31,120.47	45,000.00
592-591.000-730.000	POSTAGE	5,543.02	6,000.00	4,068.29	5,000.00	5,000.00	1,236.52	1,500.00
592-591.000-743.000	CHEMICALS	9,016.19	10,000.00	9,953.55	15,000.00	15,000.00	5,973.91	15,000.00
592-591.000-744.101	PAYROLL PROCESSING	0.00	0.00	1,037.44	1,500.00	1,500.00	0.00	0.00
592-591.000-751.000	GAS AND OIL	4,441.66	4,500.00	5,058.24	5,500.00	6,000.00	2,439.58	5,000.00
592-591.000-756.000	MISCELLANEOUS SUPPLIES	1,374.73	1,500.00	2,666.86	3,000.00	4,000.00	3,361.50	5,000.00
592-591.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
592-591.000-756.004	TMF GRANT - MISC	0.00	0.00	0.00	0.00	0.00	0.00	
592-591.000-756.006	MATERIAL FOR EXCAVATION FILLS	0.00	0.00	0.00	0.00	3,500.00	3,170.00	3,500.00
592-592.000-756.010	SMALL TOOLS & EQUIPMENT							6,000.00
592-591.000-758.000	EQUIPMENT MAINT SUPPLIES	0.00	0.00	4,472.60	10,000.00	10,000.00	344.77	7,500.00
592-591.000-768.000	UNIFORMS	353.69	800.00	962.45	1,000.00	2,500.00	494.22	1,000.00
592-591.000-807.000	AUDIT	9,944.00	10,000.00	7,762.06	10,500.00	10,000.00	7,591.66	10,000.00
592-591.000-818.000	CONTRACTUAL	31,583.76	32,000.00	41,182.00	55,000.00	40,000.00	25,197.05	45,000.00
592-591.000-818.004	CONTRACT - POTHOLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-591.000-818.005	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	25,000.00	5,942.84	0.00

GL Number	Description	2023-24		2024-25		06/30/2026	YTD As Of 03/31/2026	2026-27
		Activity	Amended Budget	Activity	Amended Budget	Amended Budget		DEPARTMENT REQUESTED
592-591.000-818.006	ENTERPRISE - MAINTENANCE MANAGEMENT	0.00	0.00	0.00	0.00	1,200.00	808.85	1,000.00
592-591.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	12,000.00	2,776.59	5,000.00
592-591.000-820.000	LAB ANALYTICAL SERVICE	0.00	0.00	3,498.52	3,500.00	4,000.00	475.66	3,000.00
592-591.000-826.000	LEGAL FEES	0.00	0.00	0.00	0.00	15,000.00	2,987.50	5,000.00
592-591.000-831.000	MEMBERSHIP AND DUES	0.00	0.00	556.00	2,000.00	2,000.00	856.00	1,500.00
592-591.000-853.000	TELEPHONE, INTERNET, CABLE	4,287.97	5,000.00	4,522.39	5,000.00	6,000.00	3,095.08	5,500.00
592-591.000-864.000	CONFERENCES AND WORKSHOP	3,480.00	3,500.00	412.50	2,500.00	3,000.00	0.00	2,000.00
592-591.000-873.000	TRAVEL & CAR ALLOWANCE	92.00	200.00	0.00	500.00	500.00	3.45	250.00
592-591.000-902.000	PRINTING & PUBLISHING	0.00	0.00	8,304.52	9,500.00	10,000.00	5,739.18	7,500.00
592-591.000-921.000	UTILITIES	33,518.35	38,000.00	38,263.87	45,000.00	45,000.00	24,827.98	40,000.00
592-591.000-931.000	MAINTENANCE - BUILDINGS	987.99	2,000.00	2,332.00	6,000.00	6,000.00	463.01	5,500.00
592-591.000-933.000	MAINTENANCE - EQUIPMENT	4,053.25	4,500.00	2,342.03	7,000.00	7,000.00	200.00	7,000.00
592-591.000-934.000	MAINT. - OFFICE EQUIPMENT	32.86	100.00	2,819.97	3,000.00	1,000.00	0.00	1,000.00
592-591.000-937.000	ELECTRICAL MAINTENANCE	0.00	0.00	0.00	3,000.00	3,000.00	0.00	2,000.00
592-591.000-937.001	INSTRUMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-591.000-938.000	MAINT - SYSTEM- WATER TOWER/ASHPHALT	20,670.37	25,000.00	23,922.16	30,000.00	35,000.00	10,322.62	25,000.00
592-591.000-939.000	MAINTENANCE - VEHICLE	1,272.29	2,000.00	794.28	2,500.00	2,500.00	1,003.94	2,000.00
592-591.000-943.000	EQUIPMENT RENTAL	0.00	200.00	0.00	500.00	500.00	0.00	0.00
592-591.000-957.002	ANNUAL PERMIT FEES	0.00	0.00	1,293.38	1,300.00	1,500.00	0.00	1,500.00
592-591.000-960.000	EDUCATION AND TRAINING	1,250.73	1,500.00	0.00	2,500.00	5,000.00	4,075.00	5,000.00
592-591.000-961.000	MEDICAL EXAMS	212.00	500.00	0.00	500.00	500.00	0.00	250.00
592-591.000-962.000	MISCELLANEOUS	496.50	1,500.00	935.15	1,500.00	1,500.00	546.40	1,500.00
592-591.000-963.000	FIRE & LIABILITY INSURANCE	5,703.71	6,000.00	8,497.34	8,500.00	8,000.00	7,646.34	8,500.00
592-591.000-965.000	REAL ESTATE TAXES	5,745.00	5,750.00	6,038.00	6,038.00	6,400.00	6,400.00	6,720.00
592-591.000-965.001	OVERDUE REAL ESTATE TAXES	5,578.00	5,600.00	0.00	0.00	0.00	0.00	0.00
592-591.000-967.010	WELLHEAD PROTECTION PROGRAM	0.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00
592-591.000-968.001	DEPRECIATION	769,382.00	0.00	780,018.00	0.00	0.00	0.00	0.00
592-591.000-971----	EQUIP RESERVE EXP- MXU'S \$50K FYE26	0.00	0.00	0.00	0.00	61,350.00	0.00	135,000.00
592-591.000-971----	CAPITAL RESERVE EXP- NEW PROJECT							150,000.00
WATER DEPARTMENT TOTAL						1,119,250.00	639,547.48	985,070.00

GL Number	Description	2023-24 Activity	2023-24	2024-25 Activity	2024-25	06/30/2026	YTD As Of 03/31/2026	2026-27	
			Amended Budget		Amended Budget	Amended Budget		DEPARTMENT REQUESTED	
INTEREST ON DEBT									
592-907.000-993.000	INTEREST -2009 SRF	15,750.00	17,000.00	13,875.00	14,500.00	12,000.00	12,000.00	9,500.00	
592-907.000-993.001	INTEREST -2010 DWRP	17,156.00	19,000.00	15,843.75	16,500.00	13,875.00	13,875.00	11,250.00	
592-907.000-993.003	INTEREST -2020 OXIDATION DITCH	234,220.00	238,500.00	227,500.00	229,740.00	225,750.00	225,710.00	211,400.00	
592-907.000-994.001	INTEREST -2024A USDA- SEWER	0.00	0.00	10,347.58	3,396.50	32,750.00	32,652.62	99,639.59	
592-907.000-994.002	INTEREST -2024B USDA- WATER	0.00	0.00	14,902.59	4,431.26	45,000.00	44,903.83	80,135.24	
592-907.000-994.003	INTEREST -2024C USDA- WATER	0.00	0.00	98.61	201.03	1,550.00	1,508.57	40,074.60	
DEBT INTEREST TOTAL						268,768.79	330,925.00	330,650.02	451,999.43
Total Appropriations:		2,600,770.16	1,930,190.00	2,941,236.28	2,317,991.79	2,734,447.00	1,787,553.08	3,257,344.43	
REVENUES:						4,020,500.00	3,016,478.35	4,405,100.00	
Net of Revenues&Appropriatio		620,607.95	1,361,960.00	1,491,732.71	1,541,758.21	1,286,053.00	1,228,925.27	1,147,755.57	

	DEBT SERVICE:	PRINCIPAL:	INTEREST:	FY:		
<u>Note:</u> We will receive \$1.2M in Congressional Directed Spending	2019 SRF	100,000.00	9,500.00	109,500.00		
	2010 DWRP	110,000.00	11,250.00	121,250.00		
	2020 OXIDATION DITC	340,000.00	211,400.00	551,400.00		
		550,000.00	232,150.00	782,150.00		
The \$1.2M will be spent on Phase Two of the Downtown Project	2024A USDA-SEWER	143,000.00	99,639.59	242,639.59		
	2024B USDA-WATER	116,000.00	80,135.24	196,135.24		
	2024C USDA-WATER 2	57,000.00	40,074.60	97,074.60		
		316,000.00	219,849.43	535,849.43		
	BOND RESERVE:					
	USDA 2024A			24,300.00		
	USDA 2024B			37,400.00		
				61,700.00		
	BOND RRI:					
	USDA 2024A			52,667.00		
	USDA 2024B			33,333.00		
				86,000.00		
					<i>Before Debt payments:</i>	1,147,755.57
					<i>Principal Debt Exp</i>	866,000.00
					<i>Bond Reserve Expense</i>	147,700.00
					<i>After Debt payments:</i>	134,055.57