

GL NUMBER	DESCRIPTION	2024-25 AUDITED YEAR END	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 2/18/26	2025-26 PROJECTE D ACTIVITY	2026-27 REQUESTE D BUDGET	
Estimated Revenue							
Dept 527.000 - Sewer Operating							
590-527.000-501.000	FEDERAL GRANT REVENUE	0	0	0	0	0	
590-527.000-528.000	OTHER FEDERAL GRANTS	0	0	0	0	0	
590-527.000-540.000	STATE GRANTS	0	0	0	0	0	
590-527.000-653.000	O&M USAGE FEES	1,793,227	1,888,032	927,555	1,855,109	2,324,840	Based on 3610 REUs at 161 per quarter
590-527.000-653.001	O&M LATE PENALTY	11,645	10,000	9,960	10,000	10,000	
590-527.000-653.002	ADMIN FEE FOR DELINQ ON TAXES	23,763	25,100	25,077	25,077	26,000	
590-527.000-659.000	RETURNED CHECK FEE	0	0	0	0	0	
590-527.000-664.001	INTEREST REVENUE - O&M ACCOUNTS	7,894	18,000	969	2,908	3,000	
590-527.000-667.000	RENTAL INCOME	19,280	21,017	14,320	19,093	21,000	
590-527.000-674.000	CONTRIBUTIONS/DONATIONS/GRANTS	511	70,000	49,238	70,000	20,000	
590-527.000-676.000	REIMBURSEMENTS & COST RECOVERY	44,427	36,000	29,225	50,100	40,000	
590-527.000-677.000	SUNDRY	205	250	200	200	250	
590-527.000-693.000	SALE OF FIXED ASSETS	0	0	0	0	0	
590-527.000-699.101	TRANSFER IN 101-OPERATIONS	0	0	0	0	0	
590-527.000-699.208	TRANSFER IN RECREATION FUND	0	0	0	0	0	
590-527.000-699.999	APPROPRIATION FROM SURPLUS	0	(100)	0	0	0	
Total Estimated Revenue 527.000 Sewer Operating:		1,900,953	2,068,299	1,056,545	2,032,488	2,445,090	
Dept 537.000							
590-537.000-637.300	PORTAGE MONTHLY SEWER OP	83,541	84,460	49,247	84,423	88,000	
590-537.000-637.400	PORTAGE ADDL FEES	15,280	24,000	14,458	24,785	25,000	
Total Estimated Revenue 537.000:		98,821	108,460	63,705	109,208	113,000	
Dept 538.000							
590-538.000-607.000	NON-TAX ADMIN FEE	6,200	5,000	4,800	8,229	7,000	
590-538.000-620.200	GRINDER PUMP INSTALLATION	98,177	50,000	55,715	95,511	50,000	
590-538.000-626.000	Reinsp/inspection/easement/lgl	150	250	0	0	250	
590-538.000-636.100	AERIAL/TOPOGRAPHICAL MAPS	0	0	0	0	0	
590-538.000-640.000	APPLICATION FEES - SEWERS	3,000	5,000	4,400	7,543	5,000	
590-538.000-642.100	TAP FEE	101,750	125,000	75,975	130,243	112,500	15 Taps
590-538.000-642.200	WATER TAP FEE LCWA	0	0	0	0	0	
590-538.000-644.100	MAIN LINE EXTENSION	25,963	26,000	16,525	26,000	20,000	
590-538.000-646.200	GRINDER PUMP PURCHASE	86,200	50,000	85,051	145,802	86,850	
590-538.000-646.300	REVENUE SALE OF GRINDER PUMPS	0	0	0	0	0	
590-538.000-664.002	INTEREST REVENUE - CAPITAL ACCTS	90,497	60,000	22,499	67,496	65,000	
590-538.000-664.004	INTEREST REVENUE - MYSTIC RIDGE	0	0	0	0	0	
590-538.000-675.590	CONTRIBUTED CAPITAL FROM OTHER	0	0	0	0	0	
590-538.000-676.000	REIMBURSEMENTS & COST RECOVERY	0	0	0	0	0	
590-538.000-677.000	SUNDRY	0	0	0	0	0	
590-538.000-696.000	BOND/LOAN PROCEEDS	0	0	0	0	0	
Total Estimated Revenue 538.000:		411,936	321,250	264,965	480,823	346,600	
Dept 539.000							
590-539.000-472.000	SPECIAL ASSESSMENT REVENUE	1,301	1,500	1,075	1,843	2,000	
590-539.000-642.100	DIRECT TAP FEE	0	0	0	0	0	
590-539.000-654.000	WWTP DEBT FEE	604,958	618,799	303,960	607,920	144,400	
590-539.000-654.001	WWTP DEBT LATE PENALTY	(5)	3,500	0	0	0	
590-539.000-664.003	INTEREST REVENUE SAD'S & OTHER	83,237	50,000	13,394	40,181	40,000	
590-539.000-677.000	SUNDRY	0	0	0	0	0	
Total Estimated Revenue 539.000:		689,490	673,799	318,429	649,944	186,400	

Dept 540.000

590-540.000-620.100	WATER METER INSTALLATION	200	150	200	200	200
590-540.000-637.500	WATER CONNECTION ADM FEE	1,400	1,000	1,400	1,400	1,400
590-540.000-642.100	DIRECT TAP FEE	0	0	0	0	0
590-540.000-654.500	WATER CHARGE O&M	59,233	63,800	48,615	72,923	70,000
590-540.000-654.501	WATER CHARGE PENALTY (10%)	0	200	0	0	200
590-540.000-654.502	WATER CHARGE ADMIN FEE (10%)	0	0	0	0	0
590-540.000-664.001	INTEREST REVENUE - O&M ACCOUNTS	0	0	0	0	0
Total Estimated Revenue 540.000:		60,833	65,150	50,215	74,523	71,800

Total Estimated Revenue

3,162,034	3,236,958	1,753,858	3,346,987	3,162,890
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Estimated Appropriations

Dept 527.000 - Sewer Operating

590-527.000-702.000	FULL-TIME EMPLOYEE SALARIES	608,967	624,900	380,741	618,704	622,000
590-527.000-702.500	LEAVE TIME PAYOUT	2,838	3,050	3,040	3,040	3,050
590-527.000-704.000	PART-TIME EMPLOYEE SALARIES	23,711	31,500	27,276	44,323	30,000
590-527.000-704.100	PER DIEM	520	1,800	390	669	1,800
590-527.000-709.000	TOWNSHIP FICA	51,816	55,400	34,725	54,086	56,000
590-527.000-712.000	PAY IN LIEU OF MEDICAL INS	3,000	3,000	1,750	3,000	3,000
590-527.000-713.000	OVERTIME	34,153	40,000	25,657	43,983	42,000
590-527.000-716.000	DEFINED CONTRIBUTION	71,554	75,500	50,175	81,534	76,300
590-527.000-718.000	HEALTH/DENTAL/VISION INSURANCE	117,710	141,500	103,930	138,573	128,200
590-527.000-725.100	LONG/SHORT TERM DISABILITY	3,505	3,625	3,230	4,190	3,600
590-527.000-725.200	LIFE INSURANCE	616	700	412	707	700
590-527.000-727.000	WORKERS' COMPENSATION	4,163	6,500	6,501	6,501	4,500
590-527.000-728.000	ON-CALL COMPENSATION	17,620	22,000	11,570	19,834	22,000
590-527.000-734.000	CERTIFICATION INCENTIVE BONUS	3,000	3,000	6,000	6,000	3,000
590-527.000-751.100	GRINDER PUMP PARTS	315,036	300,000	290,936	290,936	325,000
590-527.000-751.200	GRINDER PUMP CORES	57,000	87,000	84,386	84,386	232,000
590-527.000-752.000	SUPPLIES & SMALL EQUIPMENT	27,479	30,000	22,065	37,825	32,000
590-527.000-758.000	DIESEL FUEL	234	1,500	0	0	1,000
590-527.000-759.000	VEHICLE FUEL	9,750	12,000	5,520	9,463	12,000
590-527.000-768.000	UNIFORMS/ACCESSORIES	3,597	5,000	2,492	4,272	5,000
590-527.000-801.000	CONTRACTUAL SERVICES	18,346	18,000	15,332	18,000	20,000
590-527.000-826.000	LEGAL FEES	0	1,000	0	0	1,000
590-527.000-840.000	LIABILITY/CASUALTY INSURANCE	27,255	30,000	26,221	26,221	30,000
590-527.000-843.000	MISC MEDICAL EXPENSES	1,563	2,000	858	1,471	2,000
590-527.000-851.000	POSTAGE	10,009	10,000	5,869	10,060	10,000
590-527.000-853.000	PHONE/COMM/INTERNET	10,953	14,000	15,607	26,754	18,000
590-527.000-861.000	MILEAGE	0	250	0	0	250
590-527.000-900.000	LEGAL NOTICES/ADVERTISING	85	500	170	291	500
590-527.000-901.000	BAD DEBT EXPENSE	0	0	0	0	0
590-527.000-910.000	PROFESSIONAL DEVELOPMENT	1,817	2,000	1,181	2,000	5,000
590-527.000-917.500	TREATMENT EXPENSE	168,457	175,000	86,396	172,791	220,000
590-527.000-920.000	ELECTRIC	34,160	28,000	20,528	35,191	36,000
590-527.000-921.000	NATURAL GAS/HEAT	2,907	3,000	1,618	2,773	3,500
590-527.000-930.006	BLDG MAINT-ENT @ LRG(RENTAL HOME)	0	0	132	227	0
590-527.000-930.010	SEWER MAINTENANCE GARAGE	2,263	2,500	305	2,500	1,000
590-527.000-930.011	ENTERPRISE POLE BARN(ORIGINAL)	8,908	2,500	0	2,500	2,500
590-527.000-931.000	EQUIPMENT MAINT/REPAIR	3,380	2,500	3,731	6,397	5,000
590-527.000-932.000	VEHICLE MAINTENANCE	3,567	7,500	5,602	9,603	7,500
590-527.000-933.000	SOFTWARE MAINTENANCE	727	2,000	1,784	3,058	2,000
590-527.000-934.100	PUMP & MAIN REPAIR/MAINTENANCE	115,985	125,000	171,984	210,000	140,000
590-527.000-934.200	GRINDER PUMP REPLACEMENT	229,789	81,000	89,564	130,000	66,000
590-527.000-946.000	ENGINEERING SERVICES	0	1,000	0	0	1,000

80 Cores

12 replacements

590-527.000-952.200	PFAS	0	35,000	23,470	40,234	0
590-527.000-955.000	SUNDRY	52,229	1,500	387	664	1,500
590-527.000-958.000	DUES/SUBSCRIP/RECERTIFICATION	1,394	3,500	4,026	6,902	4,000
590-527.000-968.000	DEPRECIATION	1,148,087	0	150	1,148,087	0
590-527.000-969.003	AMORT EXP OF BOND DISCOUNT	0	0	0	0	0
590-527.000-973.500	RESERVE FOR GRINDER PUMP PURCHASE	0	0	0	0	0
590-527.000-980.000	CAPITAL EQUIPMENT/CAPITAL IMP	(17,708)	20,000	9,595	20,000	0
590-527.000-980.001	CONTRACT S.A.D. SEWER CONNECTIONS	0	0	0	0	0
590-527.000-980.017	CAPITAL IMPROVEMENTS-SEWER LOOP (ARPA)	0	0	0	0	0
590-527.000-981.000	CAPITAL EXPENSE - VEHICLE	0	130,000	0	0	130,000
590-527.000-981.500	RESERVE FOR VEHICLE PURCHASE	0	10,000	10,000	10,000	0
590-527.000-999.101	TRANSFER OUT GENERAL FUND	57,500	57,500	33,542	57,500	57,500
Total Estimated Appropriations 527.000 Sewer Operating:		3,237,944	2,213,225	1,588,844	3,395,250	2,367,400

Dept 537.000

590-537.000-752.000	SUPPLIES & SMALL EQUIPMENT	18,577	20,000	15,075	25,842	26,000
590-537.000-753.000	CHEMICALS	46,813	43,000	25,190	43,182	45,000
590-537.000-758.000	DIESEL FUEL	268	1,000	0	0	1,000
590-537.000-801.000	CONTRACTUAL SERVICES	0	0	0	0	0
590-537.000-853.000	PHONE/COMM/INTERNET	308	300	156	267	300
590-537.000-910.000	PROFESSIONAL DEVELOPMENT	0	0	0	0	0
590-537.000-917.600	SLUDGE REMOVAL EXPENSE WWTP	109,719	100,000	53,824	92,269	100,000
590-537.000-919.000	TRASH DISPOSAL	1,681	1,500	641	1,099	1,500
590-537.000-920.000	ELECTRIC	102,275	88,000	48,144	82,533	90,000
590-537.000-921.000	NATURAL GAS/HEAT	39,635	35,000	12,090	20,726	40,000
590-537.000-930.007	BUILDING MAINTENANCE - WWTP	2,086	2,000	6,412	10,993	3,000
590-537.000-931.000	EQUIPMENT MAINT/REPAIR	10,577	15,000	5,619	9,633	12,000
590-537.000-934.100	PUMP & MAIN REPAIR/MAINTENANCE	53,596	40,000	40,429	69,307	40,000
590-537.000-946.000	ENGINEERING SERVICES	0	30,000	0	0	1,000
590-537.000-952.000	LAB ANALYSIS - WWTP	26,679	14,000	9,310	15,960	16,000
590-537.000-952.100	LAB ANALYSIS FEES - PORTAGE	14,178	14,000	7,419	12,718	14,000
590-537.000-952.200	PFAS	8,400	35,000	35,810	61,389	0
590-537.000-955.000	SUNDRY	0	250	0	0	250
590-537.000-955.100	ANNUAL GRNDWATER DISCHARGE FEE	8,848	10,000	8,457	8,500	10,000
590-537.000-958.000	DUES/SUBSCRIP/RECERTIFICATION	0	0	0	0	0
590-537.000-980.000	CAPITAL EQUIPMENT/CAPITAL IMP	(72,236)	0	4,195	4,195	70,000
Total Estimated Appropriations 537.000:		371,404	449,050	272,771	458,613	470,050

Dept 538.000

590-538.000-826.000	LEGAL FEES	119	0	0	0	0
590-538.000-903.000	ARIAL/TOPOGRAPHICAL MAPPING	0	0	0	0	0
590-538.000-946.000	ENGINEERING SERVICES	0	0	0	0	0
590-538.000-946.100	ENGINEERING SERVICES - FREEDOM RIVER	17,285	7,500	293	7,500	0
590-538.000-955.000	SUNDRY	919	1,000	720	1,234	1,000
590-538.000-964.000	REIMBURSEMENTS/REFUNDS	11,918	0	2,238	3,836	4,000
590-538.000-999.101	TRANSFER OUT G/F ADMIN FEE	57,500	57,500	33,542	57,500	12,500
Total Estimated Appropriations 538.000:		87,741	66,000	36,793	70,070	17,500

Dept 539.000

590-539.000-955.000	SUNDRY	0	0	0	0	0
590-539.000-991.000	DEBT SERVICE - PRINCIPAL	0	549,125	0	549,125	288,105
590-539.000-992.000	INTEREST EXPENSE	70,364	47,247	37,681	47,247	15,000
590-539.000-993.000	AGENT FEES	870	1,200	718	1,200	1,200
Total Estimated Appropriations 539.000:		71,234	597,572	38,399	597,572	304,305

Dept 540.000

590-540.000-917.900	WATER PURCHASE CITY OF BRIGHTON	59,233	58,000	49,831	70,000	70,000
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Total Estimated Appropriations 540.000:	59,233	58,000	49,831	70,000	70,000
Total Estimated Appropriations	3,827,557	3,383,847	1,986,639	4,591,506	3,229,255
Net of Revenues & Appropriations:	(665,522)	(146,889)	(232,781)	(1,244,519)	(66,365)
Beginning Fund Balance	27,623,372	26,957,850	26,957,850	26,957,850	25,713,331
Ending Fund Balance	26,957,850	26,810,961	26,725,070	25,713,331	25,646,966