

WATER & SEWER		2023-24	2024-25	2025-26	2025-26		2026-27	2027-28
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED
GL NUMBER	DESCRIPTION			BUDGET	THRU 06/30/26	NOTES	BUDGET	BUDGET
ESTIMATED REVENUES								
Dept 536.000 - WATER DEPARTMENT								
592-536.000-415.000	MISCELLANEOUS REVENUES	41,020	19,736	20,000	43,727		25,000	25,000
	(2026-27) BILL CHARGE \$1780 PER MONTH					21,360		
	(2026-27) MISC					3,640		
592-536.000-543.000	FEDERAL/STATE GRANTS			1,000,000	75,470		1,459,000	1,000,000
	(2026-27) FY-26 WATER MAIN PROJECT PUSHED TO FY-27					1,459,000		
	(2027-28) FY-28 WATER MAIN PROJECT					1,000,000		
592-536.000-640.000	WATER SERVICE	719,283	695,738	827,750	557,556		931,000	978,897
	(2026-27) FY 25-26 APPROVED BUDGET \$827,750 +12.5%					931,000		
	(2027-28) FY 26-27 APPROVED BUDGET \$906,386 +9%					978,897		
592-536.000-640.001	BOND REVENUE	229,119	228,524	229,000	171,106		229,000	229,000
	(2026-27) \$10.70 PER ACCOUNT PER MONTH (10.70*1780*12)					229,000		
592-536.000-641.000	WATER & SEWER PENALTIES	28,228	31,581	30,000	22,035		33,150	36,134
592-536.000-642.000	METER CHARGE REVENUE	80,663	69,406	81,000	57,783		89,505	97,560
592-536.000-646.000	TAP-IN FEES		3,725					
592-536.000-665.000	INVESTMENT INTEREST	72,585	19,024	40,000	21,471		35,000	35,000
592-536.000-695.000	ANTICIPATED USE OF FUND BALANCE			577,800				
Totals for dept 536.000 - WATER DEPARTMENT		1,170,898	1,067,734	2,805,550	949,148		2,801,655	2,401,591
Dept 537.000 - SEWER DEPARTMENT								
592-537.000-415.000	MISCELLANEOUS REVENUES	2,918	200		647			
592-537.000-543.000	FEDERAL/STATE GRANTS	34,525	213,321					
592-537.000-641.000	WATER & SEWER PENALTIES	41,257	45,260	45,000	31,203		51,750	52,974
	(2026-27) FY 25-26 APPROVED BUDGET \$45,000 +15%							
	(2027-28) FY 26-27 APPROVED BUDGET \$49,050 +8%							
592-537.000-645.000	SEWAGE DISPOSAL REVENUE	1,329,069	1,305,554	1,877,200	1,016,278		1,585,000	1,709,400
	(2026-27) FY 25-26 FORECAST +15%							
	(2027-28) FY 26-27 FORECAST +10%							
592-537.000-651.000	INDUSTRIAL SURCHARGE	36,967	29,502	45,000	19,166		28,340	30,607
	(2026-27) FY 25-26 FORECAST \$26,000 +9%							
	(2027-28) FY 26-27 FORECAST \$28,340 + 8%							
592-537.000-665.000	INVESTMENT INTEREST	72,585	14,327	40,000	15,747		30,000	30,000
592-537.000-695.000	ANTICIPATED USE OF FUND BALANCE			547,940				
	(2026-27) CAPITAL EXP & ETC							
	(2026-27) OC SEWAGE DISPOSAL FEE (3/2025)							
	(2026-27) FY-2026 UPDATED DEBT P/I							
	(2026-27) OC QUARTERLY MAINTENANCE CHARGE BUDGETED IN 921 AND 939							
	(2026-27) TO BALANCE BUDGET							
	(2027-28) CAPITAL EXP & ETC							
	(2027-28) OC SEWAGE DISPOSAL FEE (3/2025)							
	(2027-28) FY-2026 UPDATED DEBT P/I							
	(2027-28) OC QUARTERLY MAINTENANCE CHARGE BUDGETED IN 921 AND 939							
	(2027-28) TO BALANCE BUDGET							
Totals for dept 537.000 - SEWER DEPARTMENT		1,517,321	1,608,164	2,555,140	1,083,041		1,695,090	1,822,981
TOTAL ESTIMATED REVENUES		2,688,219	2,675,898	5,360,690	2,032,189		4,496,745	4,224,572
APPROPRIATIONS								
Dept 536.000 - WATER DEPARTMENT								
592-536.000-701.000	SALARIES FULL-TIME	29,266	48,689	65,000	41,921		70,200	73,710

592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	101,466	101,106	120,000	8,367		129,600	136,080
	Health Insurance premium increase							
592-536.000-706.000	OPEB EXPENSE	(322,313)	(49,474)					
592-536.000-708.000	PROPERTY & LIABILITY INSURANC	6,667	9,093	12,500	10,651		13,500	14,175
	(2026-27) FY 25-26 APPROVED BUDGET \$12,500 +8%							
592-536.000-716.000	DEFINED CONTRIBUTION PENSION PLAN EXP				3,353			
592-536.000-717.000	DEFINED BENEFIT PENSION PLAN CONTRIBUTIO				49,888			
592-536.000-718.000	HEALTH INSURANCE PREMIUMS (CURRENT EMPL)				3,477			
592-536.000-720.000	INTEREST EXPENSE						113,813	102,438
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 27-28 \$102,438							
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 28-29 \$90,688							
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 29-30 \$78,563							
	(2027-28) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 27-28							
	(2027-28) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 28-29 \$90,688							
	(2027-28) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 29-30 \$78,563							
592-536.000-723.000	RETIREE HEALTH CARE - OPEB				25,910			
592-536.000-726.000	OFFICE SUPPLIES		255	300			350	375
592-536.000-801.000	PROFESSIONAL & CONTRACTUAL			90,000	47,378		99,000	99,000
	(2026-27) LATHRUP SERVICES (FY-26: 18.17% @ 34,325.47 PER MONTH) + 10%					82,500		
	(2026-27) HYDROCORP - CROSS CONNECTION CONTROL (FY-26: 531.16 PER MONTH) + 8%					6,884		
	(2026-27) MISC					9,285		
592-536.000-803.000	MEMBERSHIPS & MEETINGS		116	2,500			1,000	1,000
	(2026-27) - MRWA; MPWA							
592-536.000-810.000	AUDITING & ACCOUNTING	20,387	12,503	3,250	3,345		3,618	3,799
	Maner Contract							
592-536.000-856.000	ADMINISTRATION & ENGINEERING		10,137	345,000	1,105			
	(2026-27) RECLASS TO APPROPRIATE CAPITAL PROJECT							
592-536.000-860.000	VEHICLE EXPENSE	7,805	102				1,000	1,000
592-536.000-875.000	PENSION EXPENSE	(842)	(7,250)	25,000			25,000	25,000
592-536.000-900.000	PRINTING/PUBLICATION COSTS		648	2,500	1,957		2,700	2,835
592-536.000-902.000	BILLING SERVICES	9,542	11,672	11,000	8,081		13,000	13,500
	(2026-27) POSTAGE FOR WATER BILLS					118,880		
	(2026-27) PERMIT FEES					780		
	(2026-27) MISC					340		
592-536.000-921.000	CONTRACTUAL SERVICES	81,080	83,724					
	(2026-27) RECLASS FROM 921 TO 801							
592-536.000-935.000	EQUIPMENT REPLACEMENT	1,273	27	2,500			1,000	1,000
592-536.000-937.000	WATER SYSTEM MAINTENANCE	73,635	87,625	80,000	11,652		20,000	20,000
	(2026-27) RECLASS TO APPROPRIATE CAPITAL PROJECT							
592-536.000-940.000	RENT & UTILITIES WATER & SEWE	4,917	4,917	5,000	4,917		5,310	5,580
592-536.000-944.000	WATER PURCHASES	270,151	272,201	384,000	171,610		441,100	454,118
	SOCWA Flat Charge					77,700		
	SOCWA Water Purchase					343,400		
	SOCWA Capital Charge					20,000		
592-536.000-955.000	MISCELLANEOUS EXPENDITURES	308	4,315					
592-536.000-968.000	DEPRECIATION WATER SYSTEM	394,728	416,459	400,000			432,000	453,600
592-536.000-970.000	WATER-CAPITAL EXPENDITURE	(9,135)	(218,358)	57,000	25,502			
	(2026-27) RECLASS \$25,502							
592-536.000-970.100	W-CAP - STOP BOX REPLACEMENT						1,000	1,000
592-536.000-970.200	W-CAP - LEAD & COPPER LINE REPLACEMENT				15,608		20,000	20,000
592-536.000-970.300	W-CAP - WATER METERS/TOWER				16,403		20,000	20,000
592-536.000-970.426	W-CAP - 2026 WATER MAIN REPLACEMENT				6,054		1,459,000	
	(2026-27) WATER-SOUTHFIELD (North 696) WATER MAIN \$2,000,000 (portion paid in FY 25)							
592-536.000-970.427	W-CAP - 2027 WATER MAIN REPLACEMENT				92,284			1,100,000
	(2027-28) WATER-El Dorado							
592-536.000-970.500	W-CAP - FIRE HYDRANT REPLACEMENT				604		1,000	1,000

592-536.000-970.600	W-CAP - GATE VALVES				604		1,000	1,000
592-536.000-974.000	WATER MAIN PROJECT	13,086	137,439	1,200,000	26,908			
	(2026-27) RECLASS TO 937 (WATERMAIN MAINTENANCE) OR 970.400 (WATER MAIN REPLACEMNT) \$26,908							
Totals for dept 536.000 - WATER DEPARTMENT		682,021	925,946	2,805,550	577,579		2,874,191	2,550,210
Dept 537.000 - SEWER DEPARTMENT								
592-537.000-701.000	SALARIES FULL-TIME	29,266	48,689	65,000	41,921		70,200	73,710
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	59,693	67,744	60,000	5,216		78,840	82,782
	Insurance Premium Increase							
592-537.000-708.000	PROPERTY & LIABILITY INSURANC	6,503	9,060	12,500	10,276		13,500	14,175
592-537.000-716.000	DEFINED CONTRIBUTION PENSION PLAN EXP				3,353			
592-537.000-717.000	DEFINED BENEFIT PENSION PLAN CONTRIBUTIO				40,583			
592-537.000-718.000	HEALTH INSURANCE PREMIUMS (CURRENT EMPL)				3,477			
592-537.000-720.000	INTEREST EXPENSE	140,169	151,981	171,742	175,395		46,677	44,230
	(2026-27) MFA 2010 (THRU 2030) FY 26-27					4,054		
	(2026-27) MFA 2010 (THRU 2030) FY 27-28 \$3,054							
	(2026-27) MFA 2010 (THRU 2030) FY 28-29 \$2,054							
	(2026-27) MFA 2010 (THRU 2030) FY 29-30 \$1,054							
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 26-27					42,476		
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 27-28 \$41,176							
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 28-29 \$38,550							
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 29-30 \$35,875							
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2025 PHASE II (LV=4.661078%) (THRU 2046) FY 26-27					147		
	(2027-28) MFA 2010 (THRU 2030) FY 27-28					3,054		
	(2027-28) MFA 2010 (THRU 2030) FY 28-29 \$2,054							
	(2027-28) MFA 2010 (THRU 2030) FY 29-30 \$1,054							
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 27-28					41,176		
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 28-29 \$38,550							
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 29-30 \$35,875							
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 27-28							
592-537.000-725.000	PAYING AGENT FEES	1,290	1,325	1,650	1,325		500	500
592-537.000-801.000	PROFESSIONAL & CONTRACTUAL			160,500	83,854		82,500	82,500
	(2026-27) LATHRUP SERVICES (FY-26: 18.17% @ 34,325.47 PER MONTH) + 10%					82,327		
	(2026-27) RECLASS OC-WRC OPERATION/MAINTENANCE TO 939							
592-537.000-810.000	AUDITING & ACCOUNTING	20,387	12,503	3,250	3,345		3,618	3,799
	Maner							
592-537.000-856.000	ADMINISTRATION & ENGINEERING		8,532	36,000	4,442			
	(2026-27) RECLASS TO APPROPRIATE CAPITAL PROJECT							
592-537.000-905.000	BOND PRINCIPAL PAYMENTS			410,000			408,710	438,385
	(2026-27) MFA 2010 (THRU 2030) FY 26-27					40,000		
	(2026-27) MFA 2010 (THRU 2030) FY 27-28 \$40,000							
	(2026-27) MFA 2010 (THRU 2030) FY 28-29 \$40,000							
	(2026-27) MFA 2010 (THRU 2030) FY 29-30 \$42,142							
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 26-27					230,000		
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 27-28 \$240,000							
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 28-29 \$245,000							
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 29-30 \$255,000							
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 26-27					138,710		
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 27-28 \$141,372							
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 28-29 \$143,973							
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 29-30 \$146,727							
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2025 PHASE II (LV=4.661078%) (THRU 2046) FY 26-27							
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2025 PHASE II (LV=4.661078%) (THRU 2046) FY 27-28 \$17,013							
	(2027-28) MFA 2010 (THRU 2030) FY 27-28							
	(2027-28) MFA 2010 (THRU 2030) FY 28-29 \$40,000							
	(2027-28) MFA 2010 (THRU 2030) FY 29-30 \$42,142							

	(2027-28) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 27-28								
	(2027-28) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 28-29 \$245,000								
	(2027-28) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 29-30 \$255,000								
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 27-28								
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 28-29 \$143,973								
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 29-30 \$146,727								
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2025 PHASE II (LV=4.661078%) (THRU 2046) FY 27-28								
592-537.000-921.000	CONTRACTUAL SERVICES	100,154	154,586						
	(2026-27) RECLASS FROM 921 TO 801								
592-537.000-939.000	SEWER SYSTEM MAINTENANCE	74,612	80,705	100,000	9,622		92,750	99,732	
	(2026-27) OC-WRC QUARTERLY CHARGE FOR OPERATION/MAINTENANCE 20,097.50 FY-26 + 9%					87,625			
	(2027-28) RUMMELL RELIEF DRAIN MAINTENANCE FOR FY 25-27					5,097			
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	1,074,726	949,181	1,164,503	716,018		1,162,471	1,243,844	
	(2026-27) OC EFCH20 (MONTHLY SEWAGE DISPOSAL FEE) 89,696.84*12 FY-26 +8%					1,162,471			
	(2027-28) OC EFCH20 (MONTHLY SEWAGE DISPOSAL FEE) 89,696.84*12 FY-26 +8% +7%								
592-537.000-945.000	RETENTION TANK-UTIL ELEC	16,450	21,477	17,500	15,797		28,000	31,000	
592-537.000-946.000	RETENTION TANK UTIL-WATER	32,045	16,229	20,000	734		2,000	2,000	
592-537.000-947.000	RETENTION TANK UTIL-GAS	1,042	896	1,000	738		1,200	1,300	
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	1,476	1,272	250					
	(2026-27) NO LONGER NEEDED								
592-537.000-949.000	RETENTION TAN GENERATOR FUEL			500			500	500	
592-537.000-951.000	RETENTION TANK BUILDING/EQUIP		3,150	6,000			3,500	3,500	
	(2026-27) KENNEDY INDUSTRIES - SCADA								
592-537.000-953.000	RETENTION TANK EXCESS LIABIL	7,565	1,513	4,745	4,745		5,000	5,000	
	(2026-27) MML - RETENTION TANK EXCESS LIABILITY								
592-537.000-955.000	MISCELLANEOUS EXPENDITURES		(19,352)						
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	17,275	16,184	20,000	10,775		20,133	21,744	
	(2026-27) GLWA IWC 12*\$1539.25 + 9%								
	(2027-28) GLWA IWC 12*\$1539.25 + 9% +8%								
592-537.000-970.000	SEWER-CAPITAL EXPENDITURE	330	(108,223)	145,000	25,502				
592-537.000-970.700	S-CAP - RETENTION TANK				1,021				
592-537.000-970.800	S-CAP - MANHOLES				116,091		10,000	10,000	
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	9,874	5,192	15,000	2,000		2,000	2,000	
	(2026-27) STATE OF MICHIGAN								
Totals for dept 537.000 - SEWER DEPARTMENT		1,592,857	1,422,644	2,415,140	1,276,230		2,032,099	2,160,701	
Dept 537.200 - SEWER DEPARTMENT									
592-537.200-970.000	CAPITAL EXP - RETENTION TANK REPAIRS	165,768		140,000			151,200	158,760	
	(2026-27) RETENTION TANK					163,296			
	(2027-28)					147,000			
	(2027-28) RETENTION TANK					171,461			
Totals for dept 537.200 - SEWER DEPARTMENT		165,768		140,000			151,200	158,760	
TOTAL APPROPRIATIONS		2,417,226	2,348,590	5,360,690	1,853,809		5,057,490	4,869,671	
NET OF REVENUES/APPROPRIATIONS - FUND 592		270,993	327,308		178,380		(684,219)	(800,307)	
BEGINNING FUND BALANCE		8,329,847	8,600,841	8,928,148	8,928,148		9,106,528	8,422,309	
FUND BALANCE ADJUSTMENTS		(2)							
ENDING FUND BALANCE		8,600,838	8,928,149	8,928,148	9,106,528		8,422,309	7,622,002	