

**PERSONNEL REQUEST DETAIL  
FISCAL YEAR 2026 BUDGET**

**DEPARTMENT: OPERATIONS AND MAINTENANCE**

Position Title/Justification	Annual Salary	Employee Group Insurance	IMRF	FICA
<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -

**CAPITAL OUTLAY REQUEST DETAIL  
FISCAL YEAR 2026 BUDGET**

**DEPARTMENT: OPERATIONS AND MAINTENANCE**

<b>Priority Number</b>	<b>Equipment Description</b>	<b>Estimated Cost</b>	<b>New or Replacement</b>	<b>Requested Prior Years Yes/No</b>	<b>Justification</b>
1	SCADA Upgrade	7,000	New	Yes - 1	Previously approved capital project pending vendor scheduling and implementation. Funds are carried forward to complete the upgrade, which will improve system monitoring, reliability, and cybersecurity for water and wastewater operations and support long-term infrastructure management.
2	Automatic Paper Folding & Envelope Stuffing Machine	7,000	Replacement	No	Upgrades existing mail-processing equipment by adding automated envelope stuffing capability. Reduces staff time spent manually preparing utility bills and mass mailings, improves efficiency, and allows staff to redirect time to higher-priority administrative functions.
<b>Total O/M Capital Outlay</b>		<b>\$ 14,000</b>			

**PROFESSIONAL DEVELOPMENT DETAIL  
FISCAL YEAR 2026 BUDGET**

**DEPARTMENT: OPERATIONS AND MAINTENANCE**

Name, Location, Date(s) of Professional Development, Employee(s) Attending	Justification (Required, Continued Education Unit [CEU], Discretionary)	Registration	Hotels & Meals	Travel	Other (Specify)	Total
Class D & C Water Distribution Systems/Chemical Feed Applications Course Online	This Environmental Resource Training Center (ERTC) course covers essential design, operation, and maintenance procedures for water distribution and treatment systems, including pumps, hydraulics, water mains, meters, hydrants, and chemical feed installations. Focus areas include cross-connections, sampling, and compliance with state regulations, as well as related math and technical skills. Certification has been identified as a priority for succession planning within Public Works, equipping staff with foundational and advanced knowledge to maintain Village water infrastructure and prepare for future leadership roles.	\$ 900.00	N/A	N/A	N/A	\$ 900.00
AWWA WaterCon Peoria DPW + 1 Staff	AWWA (American Water Works Association) WaterCon is an event for water industry professionals, offering workshops, networking opportunities, and technical sessions focused on best practices, emerging technologies, and regulatory compliance in water distribution and treatment. Topics include water quality management, asset management, cybersecurity in water systems, and innovative solutions for improving infrastructure. Attendance supports professional development, provides continuing education units (CEUs), and enhances the Village's ability to maintain compliance and operational efficiency.	\$ 650.00	\$ 350.00	N/A	N/A	\$ 1,000.00
Illinois Rural Water Fall Conference Rockford	This annual conference provides training and continuing education units (CEUs) for water and wastewater professionals. Sessions focus on rural water system operations, regulatory updates, emergency preparedness, and advancements in water treatment technologies. The event facilitates networking with industry leaders and state regulators, ensuring Public Works staff remain up to date on best practices, compliance standards, and innovative solutions for managing municipal water systems.	\$ 350.00	N/A	N/A	N/A	\$ 350.00
Misc. Training	Various training opportunities throughout the year provide additional CEUs to ensure staff maintain and enhance their professional certifications. These trainings cover a range of topics, including safety procedures, equipment operation, regulatory changes, and new technologies relevant to municipal water system management. Participation in these courses ensures regulatory compliance supports succession planning and ensures staff competency in maintaining Village infrastructure efficiently and in compliance with state and federal regulations.	\$ 1,250.00	N/A	N/A	N/A	\$ 1,250.00
<b>TOTALS</b>		<b>\$3,150</b>	<b>\$350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>

**PROFESSIONAL ASSOCIATION DETAIL  
FISCAL YEAR 2026 BUDGET**

**DEPARTMENT: OPERATIONS AND MAINTENANCE**

Organization Name	Justification	New or Existing	Membership Holder	Cost
Illinois Rural Water Association	Provides resources, training, and support for effective management of rural water systems, helping ensure safe and reliable water services in the community.	Existing	Village	\$ 525.00
American Public Works Association (APWA)	Offers professional development, certifications, and networking for public works professionals, promoting best practices and innovation in community infrastructure management.	Existing	Director of Public Works	\$ 280.00
American Water Works Association	Provides training and resources for effective water management, supporting public works staff in delivering safe and sustainable water services.	Existing	Director of Public Works	\$ 95.00
			<b>TOTAL</b>	<b>\$900</b>

OPERATIONS AND MAINTENANCE FUND REVENUE AND EXPENSE DETAIL								COMMENTS
Description	Actual			Budgeted 2025	Actual 2025	Requested 2026	% Change	
	2022	2023	2024					
<b>51- OPERATIONS AND MAINTENANCE</b>								
<i>OPERATING</i>	\$ 742,920.00	\$ 788,747.00	\$ 855,807.28	\$ 861,264.72	\$ 872,247.08	\$ 906,353.33	5%	
<i>DEBT SERVICE</i>	\$ 953,155.00	\$ 928,418.00	\$ 913,326.18	\$ 900,000.00	\$ 978,799.07	\$ 998,315.74	11%	1% Sales Tax + Capital Charge
<i>CAPITAL</i>	\$ 22,449.00	\$ 84,211.00	\$ 125,255.16	\$ 90,000.00	\$ 127,057.02	\$ 100,000.00	11%	
<i>TRANSFERS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
<b>REVENUE TOTAL</b>	<b>\$ 1,718,524.00</b>	<b>\$ 1,801,376.00</b>	<b>\$ 1,894,388.62</b>	<b>\$ 1,851,264.72</b>	<b>\$ 1,978,103.17</b>	<b>\$ 2,004,669.07</b>	<b>8%</b>	
<i>OPERATING</i>	\$ 1,113,058.00	\$ 935,108.00	\$ 1,110,342.59	\$ 1,320,395.59	\$ 837,912.31	\$ 1,276,272.35	-3%	
<i>CONTINGENCY</i>	\$ 5,604.00	\$ -	\$ -	\$ 1,647.43	\$ -	\$ 108,696.72		
<i>DEBT SERVICE</i>	\$ 132,044.00	\$ 125,045.00	\$ 117,880.02	\$ 519,546.70	\$ 519,546.54	\$ 519,700.00	0%	
<i>CAPITAL</i>	\$ 112,256.00	\$ 106,741.00	\$ 96,681.63	\$ 840,500.00	\$ 212,641.64	\$ 1,038,500.00	24%	
<i>TRANSFERS</i>	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	0%	
<b>EXPENSES TOTAL</b>	<b>\$ 1,362,962.00</b>	<b>\$ 1,166,894.00</b>	<b>\$ 1,374,904.24</b>	<b>\$ 2,682,089.72</b>	<b>\$ 1,570,100.49</b>	<b>\$ 2,943,169.07</b>	<b>10%</b>	
<i>OPERATING REVENUE OVER/(UNDER) EXPENDITURES</i>	\$ (370,138.00)	\$ (146,361.00)	\$ (254,535.32)	\$ (459,130.87)	\$ 34,334.77	\$ (369,919.02)	-19%	
<i>CONTINGENCY REVENUE OVER/(UNDER) EXPENDITURES</i>	\$ 5,604.00	\$ -	\$ -	\$ 1,647.43	\$ -	\$ (108,696.72)		
<i>DEBT SERVICE REVENUE OVER/(UNDER) EXPENDITURES</i>	\$ 821,111.00	\$ 803,373.00	\$ 795,446.16	\$ 380,453.30	\$ 459,252.53	\$ 478,615.74	26%	
<i>CAPITAL REVENUE OVER/(UNDER) EXPENDITURES</i>	\$ (89,807.00)	\$ (22,530.00)	\$ 28,573.53	\$ (750,500.00)	\$ (85,584.62)	\$ (938,500.00)	25%	
<i>TRANSFERS REVENUE OVER/(UNDER) EXPENDITURES</i>	\$ -	\$ -	\$ (50,000.00)	\$ -	\$ -	\$ -	0%	
<i>NON-CAPITAL OVER/UNDER EXPENDITURES</i>	\$ 479,026.00	\$ 741,223.00	\$ 666,166.01	\$ 12,969.86	\$ 620,644.32	\$ -		
<b>TOTAL REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ 366,770.00</b>	<b>\$ 634,482.00</b>	<b>\$ 519,484.38</b>	<b>\$ (827,530.14)</b>	<b>\$ 408,002.68</b>	<b>\$ (938,500.00)</b>	<b>N/A</b>	

OPERATIONS AND MAINTENANCE REVENUES								COMMENTS	
Account Number	Description	Actual			Budget 2025	Actual 2025	Requested 2026		% Change
		2022	2023	2024					
<b>51- OPERATIONS AND MAINTENANCE</b>									
344	GRANTS	\$ -	\$ -	\$ -	\$ -			0%	
345	SALES TAX (1%)	\$ 470,030.00	\$ 439,047.00	\$ 434,052.76	\$ 425,000.00	\$ 480,868.55	\$ 500,103.29	18%	
361	WATER SALES	\$ 276,064.00	\$ 296,713.00	\$ 316,244.47	\$ 323,000.00	\$ 344,973.77	\$ 342,858.98	6%	
362	CAPITAL CHARGES	\$ 483,125.00	\$ 489,371.00	\$ 479,273.42	\$ 475,000.00	\$ 497,930.52	\$ 498,212.45	5%	
363	GARBAGE CHARGES	\$ 212,088.00	\$ 220,955.00	\$ 232,495.29	\$ 235,069.20	\$ 237,624.71	\$ 247,129.70	5%	
364	PRE-PAID WATER/SEWER	\$ 711.00	\$ 506.00	\$ (455.75)	\$ 700.00	\$ (300.68)	\$ 500.00	-29%	
365	WATER FIXED ADMIN CHARGES	\$ 174,078.00	\$ 186,944.00	\$ 193,702.16	\$ 195,208.00	\$ 197,098.45	\$ 197,403.60	1%	
367	WATER HOOK-UP FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
368	SEWER HOOK-UP FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
373	ROCK 39 EQUIPMENT	\$ -	\$ -	\$ 7,641.77	\$ 5,000.00	\$ 2,020.37	\$ 5,000.00	0%	
374	ROCK 39 IGA	\$ 59,948.00	\$ 56,647.00	\$ 69,236.31	\$ 64,300.56	\$ 66,015.26	\$ 74,265.64	15%	Rename Line-Item / additon of admin fee?
375	ROCK 39 FUEL/MILEAGE REIMB.	\$ 12,515.00	\$ 11,926.00	\$ 14,576.06	\$ 13,536.96	\$ 13,897.96	\$ 14,245.41	5%	
376	RECAPTURE FEES	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ 18,000.00	0%	
381	INTEREST	\$ 22,449.00	\$ 84,136.00	\$ 117,004.65	\$ 90,000.00	\$ 114,557.02	\$ 100,000.00	11%	
382	VERIZON WATER TOWER RENT	\$ 4,875.00	\$ 4,538.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	0%	
385	VEHICLE/EQUIPMENT SALES	\$ -	\$ -	\$ 8,250.51	\$ -	\$ 12,500.00	\$ -	0%	
388	MISC INCOME	\$ 1,254.00	\$ 6,417.00	\$ 15,650.52	\$ -	\$ 600.00	\$ -	0%	
390	LOSS ON DISPOSAL OF ASSETS	\$ -	\$ 58,000.00	\$ -	\$ -	\$ -	\$ -	0%	
393	METER SALES	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ -	0%	
395	UTIL INCOME/SHUT OFF NOTICE	\$ 1,387.00	\$ 4,101.00	\$ 1,766.45	\$ 1,500.00	\$ 5,367.24	\$ 2,000.00	33%	
399	Transfer IN	\$ 18,311.00	\$ 156,988.00	\$ 590,955.47	\$ -	\$ -		#DIV/0!	
<b>TOTAL OPERATIONS AND MAINTENANCE REV</b>		<b>\$ 1,736,835.00</b>	<b>\$ 2,016,364.00</b>	<b>\$ 2,485,344.09</b>	<b>\$ 1,851,264.72</b>	<b>\$ 1,978,103.17</b>	<b>\$ 2,004,669.07</b>	<b>8%</b>	
TOTAL OPERATIONS AND MAINTENANCE OPERATING REV		\$ 742,920.00	\$ 788,747.00	\$ 855,807.28	\$ 861,264.72	\$ 872,247.08	\$ 906,353.33	5%	
TOTAL OPERATIONS AND MAINTENANCE DEBT SERVICE REVENUE		\$ 953,155.00	\$ 928,418.00	\$ 913,326.18	\$ 900,000.00	\$ 978,799.07	\$ 998,315.74	11%	1% Sales Tax + Capital Charge
TOTAL OPERATIONS AND MAINTENANCE CAPITAL REVENUE		\$ 22,449.00	\$ 84,211.00	\$ 125,255.16	\$ 90,000.00	\$ 127,057.02	\$ 100,000.00	11%	Interest + Connection Fees + Meter and Vehicle Sales + Grants
TOTAL OPERATIONS AND MAINTENANCE TRANSFERS		\$ 18,311.00	\$ 156,988.00	\$ 590,955.47	\$ -	\$ -	\$ -	#DIV/0!	
<b>TOTAL OPERATIONS AND MAINTENANCE REV</b>		<b>\$ 1,736,835.00</b>	<b>\$ 1,801,376.00</b>	<b>\$ 1,894,388.62</b>	<b>\$ 1,851,264.72</b>	<b>\$ 1,978,103.17</b>	<b>\$ 2,004,669.07</b>	<b>8%</b>	

OPERATIONS AND MAINTENANCE EXPENDITURES									COMMENTS
Account Number	Description	Actual			Budget	Actual	Requested	%	
		2022	2023	2024	2025	2025	2026	Change	
<b>51- OPERATIONS AND MAINTENANCE</b>									
44-421	OFFICE SALARIES	\$ 51,149.00	\$ 57,945.00	\$ 65,500.49	\$ 96,000.00	\$ 71,022.75	\$ 80,273.06	-16%	
44-422	ROCK 39 SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
44-423	PART-TIME WAGES	\$ 3,933.00	\$ 2,231.00	\$ 4,952.85	\$ 7,200.00	\$ 5,660.23	\$ 6,963.39	-3%	
44-425	METER READER/LAB ASSISTANT	\$ 30,561.00	\$ 42,679.00	\$ (1,554.77)	\$ -	\$ -	\$ -	0%	
44-426	DIRECTOR PUBLIC WORKS	\$ 70,082.00	\$ 68,294.00	\$ 79,759.15	\$ 81,727.61	\$ 81,578.68	\$ 85,814.82	5%	
44-428	PUBLIC WORKS WAGES	\$ 35,643.00	\$ 36,642.00	\$ 97,030.59	\$ 101,000.00	\$ 94,198.95	\$ 107,948.73	7%	
44-429	VILLAGE ADMINISTRATOR	\$ -	\$ -	\$ 25,936.57	\$ 31,468.50	\$ 32,384.73	\$ 33,000.00	5%	
44-451	HEALTH INSURANCE	\$ 12,255.00	\$ 18,646.00	\$ 17,623.60	\$ 13,852.48	\$ 12,642.82	\$ 25,000.00	80%	Employee Status Change
44-452	HEALTH INS. DEDUCTIBLE REIMBUR	\$ 200.00	\$ 517.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	0%	
44-453	IDES/UNEMPLOYMENT INSURANCE	\$ 407.00	\$ 466.00	\$ 653.39	\$ 700.00	\$ 587.84	\$ 650.00	-7%	
44-461	ADM SOCIAL SECURITY	\$ 11,627.00	\$ 12,318.00	\$ 16,415.39	\$ 20,000.00	\$ 16,824.41	\$ 19,468.00	-3%	
44-463	ADM MEDICARE	\$ 2,719.00	\$ 2,881.00	\$ 3,838.96	\$ 4,650.00	\$ 3,934.64	\$ 4,553.00	-2%	
44-465	IMRF BENEFITS x .0837	\$ 17,455.00	\$ 19,618.00	\$ 21,564.29	\$ 26,000.00	\$ 22,175.72	\$ 24,083.80	-7%	
44-470	Uniforms	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 780.55	\$ 1,500.00	0%	
44-512	OFFICE & COMPUTER EQUIPMENT	\$ 4,279.00	\$ 1,845.00	\$ 9,515.94	\$ 5,000.00	\$ 2,384.42	\$ 7,000.00	40%	SCADA Upgrade
44-519	MAINTENANCE SERVICE - EQUIPTME	\$ 21,709.00	\$ 14,296.00	\$ 11,476.89	\$ 35,000.00	\$ 11,865.93	\$ 35,000.00	0%	
44-521	WINGIS	\$ 1,469.00	\$ 1,134.00	\$ 2,201.18	\$ 2,000.00	\$ 1,989.38	\$ 2,000.00	0%	
44-529	IT SERVICES	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 668.74	\$ 1,500.00	50%	
44-530	PROFESSIONAL FEES/MISC	\$ 1,931.00	\$ 14,124.00	\$ 1,525.48	\$ 750.00	\$ 261.50	\$ 1,500.00	100%	Reclassifying JULIE Membership
44-531	SPECIAL AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
	<b>NEW WATER UPGRADE ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000.00</b>	<b>100%</b>	
44-532	ENGINEERING	\$ 24,818.00	\$ 8,827.00	\$ 33,495.21	\$ 128,000.00	\$ 18,032.50	\$ 35,000.00	-73%	New Line Item
44-533	CELLULAR METER MONTHLY FEES	\$ 5,697.00	\$ 9,260.00	\$ 12,320.60	\$ 14,500.00	\$ 15,693.75	\$ 17,000.00	17%	
44-534	LEGAL	\$ 4,198.00	\$ 298.00	\$ 2,391.50	\$ 2,000.00	\$ 264.60	\$ 2,000.00	0%	
44-540	PRE-EMPLOYMENT PHYSICAL	\$ -	\$ -	\$ 170.00	\$ 340.00	\$ 79.00	\$ 340.00	0%	
44-541	METER UPGRADE	\$ 70,705.00	\$ 90,315.00	\$ 54,810.36	\$ 10,000.00	\$ 5,767.74	\$ 10,000.00	0%	
44-542	WATER UPGRADE	\$ 41,551.00	\$ 16,426.00	\$ 26,479.82	\$ 750,000.00	\$ 133,986.65	\$ 950,000.00	27%	
44-543	ALARM SYS./TELEPHONE/INTERNET	\$ 7,750.00	\$ 6,364.00	\$ 6,783.56	\$ 7,500.00	\$ 8,498.72	\$ 8,500.00	13%	
44-544	IEPA LOAN - WATER TOWER	\$ 22,651.00	\$ 21,171.00	\$ 19,601.26	\$ 97,940.00	\$ 97,939.84	\$ 98,000.00	0%	
44-545	IEPA Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
44-551	POSTAGE	\$ 5,514.00	\$ 7,942.00	\$ 9,782.35	\$ 11,000.00	\$ 11,257.32	\$ 11,000.00	0%	
44-552	CELL PHONES	\$ 2,087.00	\$ 1,896.00	\$ 2,398.76	\$ 2,400.00	\$ 1,809.00	\$ 2,500.00	4%	
44-554	PUBLISHING/ADVERTISEMENTS	\$ -	\$ 477.00	\$ 879.25	\$ 1,200.00	\$ -	\$ 1,200.00	0%	
44-561	DUES/MEMBERSHIPS/SUBSCRIP	\$ -	\$ -	\$ -	\$ 900.00	\$ 1,518.50	\$ 900.00	0%	
44-562	TRAVEL EXPENSES	\$ -	\$ 101.00	\$ -	\$ 300.00	\$ -	\$ 300.00	0%	
44-563	TRAINING/TUITION	\$ 235.00	\$ 2,738.00	\$ 408.00	\$ 2,625.00	\$ 715.00	\$ 3,500.00	33%	Increased IEPA Training Requirements
44-571	NI GAS / WELLS	\$ 3,284.00	\$ 2,808.00	\$ 2,245.84	\$ 2,400.00	\$ 2,274.47	\$ 2,400.00	0%	
44-573	GARBAGE	\$ 205,032.00	\$ 207,635.00	\$ 227,966.32	\$ 235,000.00	\$ 231,324.57	\$ 240,577.55	2%	
44-576	COM ED **	\$ 18,935.00	\$ 20,391.00	\$ 23,750.09	\$ 25,000.00	\$ 25,173.63	\$ 30,000.00	20%	Anticipated Rate Increase
44-579	WATER ANALYSIS	\$ 3,893.00	\$ 2,972.00	\$ 3,827.80	\$ 4,250.00	\$ 5,383.04	\$ 5,500.00	29%	Increased Lead and Copper Requirements Annually
44-580	EPA PERMIT FEES	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 3,500.00	75%	
44-593	EQUIP./SOFTWARE MAINT/LEASE	\$ -	\$ 3,247.00	\$ 10,675.59	\$ 30,200.00	\$ 19,285.37	\$ 25,000.00	-17%	Anticipated LOCIS Transition
44-594	IML/RENEWAL CONTRIBUTION	\$ 15,185.00	\$ 14,860.00	\$ 16,260.81	\$ 19,132.00	\$ 17,956.36	\$ 19,800.00	3%	
44-651	OPERATING SUPPLIES/MISC. EXPEN	\$ 64,326.00	\$ 51,067.00	\$ 66,333.93	\$ 52,000.00	\$ 29,711.91	\$ 49,000.00	-6%	
44-653	BUILDING WATER USAGE	\$ 836.00	\$ 871.00	\$ 1,101.20	\$ 1,250.00	\$ 837.49	\$ 1,000.00	-20%	
44-654	WATER DEPOSIT REFUND EXPENSE	\$ -	\$ (31.00)	\$ -	\$ -	\$ -	\$ -	0%	
44-655	FUEL/GREASE/OIL	\$ 17,232.00	\$ 11,654.00	\$ 13,952.93	\$ 17,000.00	\$ 13,226.67	\$ 17,000.00	0%	
44-656	CHEMICALS	\$ 4,674.00	\$ 5,408.00	\$ 4,828.08	\$ 8,250.00	\$ 6,074.61	\$ 7,000.00	-15%	
44-658	Misc Expenses	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 1,000.00	400%	
44-659	OFFICE SUPPLIES	\$ -	\$ -	\$ 674.37	\$ 3,000.00	\$ 1,170.49	\$ 10,000.00	233%	Folding Machine Expense
44-660	PRINTING	\$ 2,014.00	\$ 627.00	\$ 1,657.11	\$ 1,500.00	\$ 2,283.00	\$ 1,500.00	0%	
44-701	SULLIVAN'S PAYBACK AGREEMNT	\$ 13,139.00	\$ 15,383.00	\$ 7,191.58	\$ -	\$ -	\$ -	0%	
44-702	FOUR RIVERS SAN. AUTH. IGA	\$ 109,393.00	\$ 103,874.00	\$ 98,278.76	\$ 421,606.70	\$ 421,606.70	\$ 421,700.00	0%	
44-703	RECAPTURE FEES	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ 18,000.00	0%	
44-829	ROCK 39 EQUIPMENT PURCHASES	\$ -	\$ 5,115.00	\$ 2,550.51	\$ 5,000.00	\$ 987.63	\$ 5,000.00	0%	
44-830	SMALL EQUIP. PURCHASE OR RENTA	\$ 15,405.00	\$ 3,938.00	\$ 10,961.20	\$ 11,000.00	\$ 16,067.82	\$ 17,000.00	55%	
44-831	LARGE EQUIP. PURCHASE-FIXED AS	\$ -	\$ -	\$ 15,391.45	\$ 78,500.00	\$ 72,887.25	\$ -	-100%	
44-832	ASSETS CAPITALIZED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
44-833	CONTINGENCY	\$ 5,604.00	\$ -	\$ -	\$ 1,647.43	\$ -	\$ 108,696.72	6498%	
44-950	Bank Fees	\$ -	\$ -	\$ -	\$ 25,600.00	\$ 49,325.57	\$ 45,000.00	76%	
44-951	DEPRECIATION EXPENSE	\$ 433,385.00	\$ 257,624.00	\$ 291,296.00	\$ 260,000.00	\$ -	\$ 260,000.00	0%	
44-959	TRANSFER OUT	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	0%	
<b>TOTAL OPERATIONS AND MAINTENANCE EXP</b>		<b>\$1,362,962.00</b>	<b>\$ 1,166,894.00</b>	<b>\$1,374,904.24</b>	<b>\$ 2,682,089.72</b>	<b>#####</b>	<b>\$2,943,169.07</b>	<b>10%</b>	
TOTAL OPERATIONS AND MAINTENANCE PERSONNEL		\$ 236,031.00	\$ 262,237.00	\$ 331,720.51	\$ 385,598.59	\$ 341,010.77	\$ 390,754.80	1%	
TOTAL OPERATIONS AND MAINTENANCE OTHER OPERATING EXPENSES		\$ 877,027.00	\$ 672,871.00	\$ 778,622.08	\$ 934,797.00	\$ 496,901.54	\$ 885,517.55	-5%	
TOTAL OPERATIONS AND MAINTENANCE CONTINGENCY		\$ 5,604.00	\$ -	\$ -	\$ 1,647.43	\$ -	\$ 108,696.72		
TOTAL OPERATIONS AND MAINTENANCE DEBT SERVICE		\$ 132,044.00	\$ 125,045.00	\$ 117,880.02	\$ 519,546.70	\$ 519,546.54	\$ 519,700.00	0%	
TOTAL OPERATIONS AND MAINTENANCE CAPITAL		\$ 112,256.00	\$ 106,741.00	\$ 96,681.63	\$ 840,500.00	\$ 212,641.64	\$1,038,500.00	24%	
TOTAL OPERATIONS AND MAINTENANCE TRANSFERS		\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	0%	
		<b>\$1,362,962.00</b>	<b>\$ 1,166,894.00</b>	<b>\$1,374,904.24</b>	<b>\$ 2,682,089.72</b>	<b>#####</b>	<b>\$2,943,169.07</b>	<b>10%</b>	

**LINE ITEM JUSTIFICATION  
FISCAL YEAR 2026 BUDGET**

**DEPARTMENT: OPERATIONS AND MAINTENANCE**

Account Number	Description Detail	2025 Budget	2026 Budget Request
51-44-512	<b>Office &amp; Computer Equipment</b> SCADA Upgrade \$ 7,000.00	5,000	7,000
51-44-521	<b>Wingis</b> 495.00 per quarter 50/50 Gen Fund \$ 1,980.00	2,000	2,000
<b>NEW</b>	<b>Water Upgrade Engineering</b> Kasch Drive \$ 25,000.00 Swift Street \$ 50,000.00 <u>\$ 75,000.00</u>	128,000	75,000
51-44-532	<b>Engineering</b> Water Rate Study \$ 25,000.00 General Engineering \$ 10,000.00 <u>\$ 35,000.00</u>	128,000	35,000
51-44-540	<b>Pre Employment Physical</b> 2 @ 170	340	340
51-44-542	<b>WATER UPGRADE</b> Kasch Drive Water Main Loop \$ 200,000.00 Swift Street Water Main Replacement \$ 750,000.00 <u>\$ 950,000.00</u>	750,000	950,000
	<b>Total:</b> \$ 950,000.00		

**LINE ITEM JUSTIFICATION  
FISCAL YEAR 2026 BUDGET**

**DEPARTMENT: OPERATIONS AND MAINTENANCE**

Account Number	Description Detail	2025 Budget	2026 Budget Request
<b>51-44-544</b>	<b>IEPA Loan - Water Tower</b> <b>48,969.92 x 2</b>  	\$ 97,339.84	<b>97,940</b>
<b>51-44-551</b>	<b>Postage</b> 750 mo Misc.  	\$ 9,000.00 \$ 2,000.00 <u>          </u> \$ 11,000.00	<b>11,000</b>
<b>51-44-579</b>	<b>Water Analysis</b> Water Analysis \$120 mo Flouride By Probe \$114.00 mo Misc Charges  	\$ 1,440.00 \$ 1,368.00 \$ 1,442.00 <u>          </u> \$ 4,250.00	<b>4,250</b>

**LINE ITEM JUSTIFICATION  
FISCAL YEAR 2026 BUDGET**

**DEPARTMENT: OPERATIONS AND MAINTENANCE**

Account Number	Description Detail	2025 Budget	2026 Budget Request
<b>51-44-593</b>	<b>Equip/Software Maint/Lease</b>	<b>30,200</b>	<b>25,000</b>
	Maps Subscription \$ 660.00		
	Scribehov \$ 269.04		
	Locis \$ 5,925.00		
	Tyler \$ 6,588.06		
	Scada \$ 728.71		
	Other \$ 10,829.19		
	\$ 25,000.00		
<b>51-44-702</b>	<b>Four Rivers Sanitation Auth IGA</b>	<b>421,607</b>	<b>421,700</b>
	Fuller Creedk Phase C 2 @ 139392.82 \$ 278,785.64		
	Fuller Creek D & F 2 @ 40915.09 \$ 81,830.18		
	Fuller Creek Future Costs 2 @30495.44 \$ 60,990.88		
	\$ 421,606.70		