2026 SEWER UTILITY BUDGET	ACCOUNT NUMBER	2023 ACTUAL 12/31/2023	2024 ACTUAL 12/31/24	2025 BUDGET 12/31/2025	2025 AMENDED BUDGET	2025 ACTUAL 8/31/25	2025 Estimate 12/31/25	2026 Sub-Category	2026 Proposed BUDGET
OPERATING REVENUES									
Sewer Revenue - Customer	600-142000	413,784.46	466,113.09	459,600.00	459,600.00	326,366.47	459,600.00		466,812.00
Penalties	600-142000	3,768.95	3,189.85	3,000.00	3,000.00	2,678.05	3,000.00		3,000.00
Miscellaneous Operating Revenue	60-635000	288.16	-	0.00	0.00	0.00	0.00		0.00
TOTAL OPERATING REVENUES		**417,841.57**	**469,302.94**	**462,600.00**	**462,600.00**	**329,044.52**	**462,600.00**	**0.00**	**469,812.00**
OPERATING EXPENSES									
Operation and Maintenance Expenses									
Supervision and Labor	600-60-820000	1,134.69	0.00	0.00	0.00	0.00	0.00		0.00
Power for Pumping	600-60-821000	5,134.84	3,695.08	3,000.00	3,000.00	2,030.11	3,200.00		3,500.00
WE Energies-Electric									
Operation Supplies	600-60-827000	2,608.22	726.57	500.00	500.00	235.44	450.00		900.00
WE Energies-Gas								600.00	
Supplies								300.00	
Sewage Testing	600-60-827100	3,389.64	0.00	0.00	0.00	0.00	0.00		0.00
Transportation Expense-Oil Changes	600-60-828000	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Maintenance of Collection System	600-60-831000	979.80	0.00	10,000.00	10,000.00	2,812.50	20,000.00		10,000.00
Lining of Sewer								10,000.00	
Maintenance of Collection System Pump Equip.	600-60-832000	349.96	0.00	0.00	0.00	0.00	0.00		0.00
Maintenance of Treatment Plant	600-60-833000	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Maintenance of Building and Grounds	600-60-834000	879.02	0.00	1,500.00	1,500.00	0.00	0.00		1,500.00
Maintenance									
Office Wages	600-60-850000	24,578.69	18,419.75	20,698.00	20,698.00	12,467.71	19,000.00		20,200.00
General Office Supplies	600-60-851000	2,594.26	425.47	1,050.00	1,050.00	-213.00	300.00		1,000.00
Outside Services Employed	600-60-852000	22,679.37	21,020.25	15,700.00	15,700.00	14,660.50	15,700.00		14,500.00
BakerTilly-Auditors								7,500.00	
Civic System Support-Accounting Software								4,700.00	
Diggers Hotline								300.00	
Town & Country Engineering & Attorney								2,000.00	
Commission Expense	600-60-852100	265,996.95	388,932.43	384,785.00	384,785.00	207,070.13	350,000.00		386,500.00
Contracted Work Performed by Commission	600-60-852200	24,383.12	0.00	0.00	0.00	0.00	0.00		0.00
Grant Expenses	600-60-852300	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Insurance Expense **(50% of total See Village**	600-60-853000	8,545.23	10,146.49	10,000.00	10,000.00	4,038.98	9,400.00		9,700.00
Pension & Benefits **(50% of total See Village**	600-60-854000	25,083.74	4,904.67	7,500.00	7,500.00	5,491.62	8,300.00		8,200.00
Other General Expenses	600-60-856000	1,007.75	738.39	0.00	0.00	250.00	250.00		0.00
Miscellaneous Expense	600-60-599990	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL OPERATION & MAINT. EXPENSES		**389,345.28**	**449,009.10**	**454,733.00**	**454,733.00**	**248,843.99**	**426,600.00**	**25,400.00**	**456,000.00**

11/21/2025 9:02 AM

2026 SEWER UTILITY BUDGET	ACCOUNT NUMBER	2023 ACTUAL 12/31/2023	2024 ACTUAL 12/31/24	2025 BUDGET 12/31/2025	2025 AMENDED BUDGET	2025 ACTUAL 8/31/25	2025 Estimate 12/31/25	2026 Sub-Category	2026 Proposed BUDGET
Depreciation Expense	600-60-403000	327,133.00	343,350.00	79,500.00	79,500.00	0.00	79,500.00		79,500.00
Taxes - Social Security & Medicare	600-60-408000	1,892.11	1,322.31	1,600.00	1,600.00	902.88	1,400.00		1,800.00
TOTAL DEPRECIATION EXPENSE & TAXES		**329,025.11**	**344,672.31**	**81,100.00**	**81,100.00**	**902.88**	**80,900.00**	**0.00**	**81,300.00**
DEBT SERVICE									
Debt Expense- Principal	600-60-881000	86,600.00	86,600.00	65,600.00	65,600.00	65,600.00	65,600.00		66,800.00
Debt Expense- Interest	600-60-882000	60,677.07	59,810.62	59,000.00	59,000.00	29,623.12	59,000.00		57,000.00
Other Fiscal Interest & Charges	600-60-883000	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL DEBT SERVICE		**147,277.07**	**146,410.62**	**124,600.00**	**124,600.00**	**95,223.12**	**124,600.00**	**0.00**	**123,800.00**
TOTAL OPERATING EXPENSES		**865,647.46**	**940,092.03**	**660,433.00**	**660,433.00**	**344,969.99**	**632,100.00**	**25,400.00**	**661,100.00**
OPERATING LOSS/PROFIT		**-447,805.89**	**-470,789.09**	**-197,833.00**	**-197,833.00**	**-15,925.47**	**-169,500.00**	**0.00**	**-191,288.00**
NON-OPERATING REVENUES(EXPENSES)									
Interest Income	600-60-419000	38,431.07	42,264.92	20,000.00	20,000.00	21,071.57	31,000.00		23,000.00
Grant Funds	60-636000	0.00	0.00	0.00	0.00	0.00	0.00		0.00
DLQ Sewer User Fees Received from Tax Roll	600-145000	42,449.09	50,547.34	43,000.00	43,000.00	42,675.21	45,000.00		43,000.00
TOTAL NON-OPERATING REVENUES(EXPENSES)		**80,880.16**	**92,812.26**	**63,000.00**	**63,000.00**	**63,746.78**	**76,000.00**	**0.00**	**66,000.00**
OPERATING TRANSFER IN									
Capital Cont. Non-Operating Income	600-60-421000	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Depreciation Fund	600-125500	0.00	0.00	0.00	0.00	0.00	0.00		0.00
DNR Replacement Fund	600-125600	0.00	0.00	134,833.00	134,833.00	0.00	0.00		125,288.00
TOTAL OPERATING TRANSFER IN		**0.00**	**0.00**	**134,833.00**	**134,833.00**	**0.00**	**0.00**	**0.00**	**125,288.00**
GRAND TOTAL REVENUES		**498,721.73**	**562,115.20**	**660,433.00**	**660,433.00**	**392,791.30**	**538,600.00**	**0.00**	**661,100.00**
NET PROFIT/LOSS		**-366,925.73**	**-377,976.83**	**0.00**	**0.00**	**47,821.31**	**-93,500.00**	**0.00**	**0.00**