

PROPOSED BUDGET FY 2026-2027

O & M TAX REVENUE & RECEIPTS	
TOTAL TAXABLE VALUE	\$ 10,341,893,379
TAX RATE	0.12925
TAX REVENUE	\$ 13,366,897
TAX REVENUE (CALCULATED AT 97% COLLECTION RATE)	\$ 12,965,890
DELINQUENT TAX REVENUE	\$ 200,000
INTEREST EARNED	\$ 300,000
DEVELOPMENT REVIEW FEES	\$ 15,000
MISCELLANEOUS REVENUE	\$ 11,000
SALE OF FIXED ASSETS	\$ 100,000
TOTAL REVENUE	\$ 13,591,890

FIELD & SHOP EXPENSE BUDGET	
CAPITAL EXPENDITURES (FIXED ASSETS)	
22-24k lb. EXCAVATOR W/ WIDE TRACK	\$ 187,000.00
SMALL HAUL TRUCK W/ FLAT BED	\$ 125,000.00
40K TRAILER FOR SMALL HAUL TRUCK	\$ 45,000.00
J.DEERE 6110M W/ DIAMOND SLOPE MOWERS (QTY 2)	\$ 415,000.00
FORKLIFT ALL-TERRAIN TELEHANDLER	\$ 210,000.00
4X4 PICKUP TRUCKS 9 (QTY 3)	\$ 168,000.00
100KW GENERATOR W/ TRANSFER SWITCH INSTALLED	\$ 65,000.00
OFFROAD DUMP TRUCKS	\$ 445,000.00
2-PERSON MID-SIZE UTILITY SXS (QTY 3)	\$ 45,000.00
TOTAL CAPITAL EXPENDITURES FY 2026-2027	\$ 1,705,000.00

SALARIES, BENEFITS & TAXES - FIELD / SHOP	
SALARIES - FIELD / SHOP	\$ 3,377,910
EMPLOYER FICA TAXES (7.65%)	\$ 258,410
EMPLOYER SUTA TAXES	\$ 20,000
EMPLOYEE RETIREMENT (13.71%)	\$ 463,112
EMPLOYEE INSURANCE	\$ 1,320,112
TOTAL SALARIES, BENEFITS & TAXES	\$ 5,439,544

SUPPLIES - FIELD / SHOP	
SUPPLIES - OFFICE	\$ 5,000
SUPPLIES - CHEMICALS AND HERBICIDES	\$ 15,000
SUPPLIES - BRIDGES / CULVERTS	\$ 50,000
SUPPLIES - GAS / OIL - VEHICLES	\$ 500,000
SUPPLIES - OPERATING - SHOP / FIELD	\$ 80,000
TOTAL SUPPLIES	\$ 650,000

MAINTENANCE - FIELD / SHOP	
MAINTENANCE OF EQUIPMENT	\$ 300,000
MAINTENANCE OF BUILDING	\$ 20,000
TOTAL MAINTENANCE	\$ 320,000

MISCELLANEOUS SERVICES - FIELD / SHOP	
WORKER'S COMPENSATION INSURANCE	\$ 50,000
INSURANCE - LIABILITY	\$ 150
SAFETY	\$ 15,000
TELEPHONE (LANDLINE) & INTERNET	\$ 3,000

WIRELESS PHONES & TABLETS	\$	13,000
TRAVEL EXPENSES	\$	4,000
SEMINARS & EDUCATION (CDL TRAINING)	\$	12,000
MEDICAL EXPENSE	\$	1,000
MISCELLANEOUS EXPENSES	\$	2,500
OFFICE EQUIPMENT	\$	8,000
EQUIPMENT LEASE EXPENSE	\$	25,000
OUTSIDE SERVICES	\$	37,000
UTILITIES	\$	22,000
INFORMATION & TECHNOLOGY	\$	3,000
SOFTWARE LICENSE	\$	5,000
LICENSE & PERMITS	\$	2,500
SUBSCRIPTIONS	\$	1,000
PROFESSIONAL DUES & FEES	\$	500
TOTAL MISCELLANEOUS SERVICES	\$	204,650

TOTAL EXPENSES - FIELD / SHOP	\$	8,319,194
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ADMINISTRATION EXPENSE BUDGET		
CAPITAL EXPENDITURES (FIXED ASSETS)		
LAND ACQUISITION	\$	75,000
SAFE ROOM	\$	343,436
CAMERA SYSTEM - ALL BUILDINGS	\$	35,000
TOTAL CAPITAL EXPENDITURES FY 2026-2027	\$	453,436

SALARIES, BENEFITS & TAXES - ADMINISTRATION		
SALARIES - ADMINISTRATION	\$	690,899
ESTIMATED RETIREMENT COSTS (ALL DEPTS.)	\$	30,000
EMPLOYER FICA TAXES (7.65%)	\$	52,854
EMPLOYER SUTA TAXES	\$	3,000
EMPLOYEE RETIREMENT - 13.71%	\$	94,722
RETIREE MEDICAL INSURANCE	\$	98,895
EMPLOYEE INSURANCE	\$	212,812
TOTAL SALARIES, BENEFITS & TAXES	\$	1,183,182

SUPPLIES - ADMINISTRATION		
SUPPLIES - OFFICE	\$	11,000
TOTAL SUPPLIES	\$	11,000

MAINTENANCE - ADMINISTRATION		
MAINTENANCE OF EQUIPMENT	\$	1,000
MAINTENANCE OF BUILDING	\$	5,000
TOTAL MAINTENANCE	\$	6,000

MISCELLANEOUS EXPENSES - ADMINISTRATION		
WORKMAN'S COMP INSURANCE	\$	5,000
PROPERTY AND CASUALTY INSURANCE	\$	55,000
LIABILITY INSURANCE	\$	95,000
DIRECTOR BONDS	\$	200
SAFETY	\$	2,000
TELEPHONE (LANDLINE) & INTERNET	\$	6,500
WIRELESS PHONES & TABLETS	\$	5,000
DIRECTOR FEES	\$	66,300
ADVERTISING NOTICES	\$	5,000
TRAVEL EXPENSE	\$	30,000
EDUCATION / SEMINARS	\$	12,000

ACCOUNTING RETAINER	\$	18,000
AUDIT FEES	\$	25,000
BANK / FINANCE CHARGES	\$	1,000
LEGAL RETAINER	\$	60,000
LEGAL EXPENSES - OTHER	\$	180,000
LEGAL FILING FEES	\$	1,200
MEDICAL EXPENSES	\$	3,000
MISCELLANEOUS EXPENSE	\$	20,000
MISCELLANEOUS OPERATING EXPENSE	\$	3,000
OFFICE EQUIPMENT	\$	16,000
EQUIPMENT LEASE	\$	6,000
OUTSIDE SERVICES	\$	66,000
OUTSIDE CONSULTING	\$	60,000
UTILITIES	\$	6,400
INFORMATION & TECHNOLOGY	\$	15,000
SOFTWARE AND LICENSES	\$	15,000
LICENSES & PERMITS	\$	500
SUBSCRIPTIONS	\$	2,000
PROFESSIONAL DUES & FEES	\$	4,000
TOTAL MISCELLANEOUS EXPENSES	\$	784,100

OTHER EXPENSES - ADMINISTRATION		
TAX COLLECTION FEES	\$	12,000
OCAD COSTS	\$	200,000
ELECTION FEES	\$	-
TOTAL OTHER EXPENSES	\$	212,000

TOTAL EXPENSES ADMINISTRATION	\$	2,649,718
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SURVEY / ROW EXPENSE BUDGET		
CAPITAL EXPENDITURES (FIXED ASSETS)		
3D LASER SCANNER	\$	61,000
TOTAL CAPITAL EXPENDITURES - FY 2026-2027	\$	61,000

SALARIES, BENEFITS, TAXES - SURVEY / ROW		
SALARIES - SURVEY / ROW	\$	496,106
EMPLOYER FICA TAXES (7.65%)	\$	37,952
EMPLOYER SUTA TAXES	\$	2,200
EMPLOYER RETIREMENT - 13.71%	\$	68,016
EMPLOYEE INSURANCE	\$	234,517
TOTAL SALARIES, BENEFITS & TAXES	\$	838,790

SUPPLIES - SURVEY / ROW		
SUPPLIES - OFFICE	\$	5,000
SUPPLIES - OPERATING	\$	20,050
TOTAL SUPPLIES	\$	25,050

MAINTENANCE - SURVEY & ROW		
MAINTENANCE OF EQUIPMENT	\$	10,000
MAINTENANCE OF BUILDING	\$	2,000
TOTAL MAINTENANCE	\$	12,000

MISCELLANEOUS EXPENSES - SURVEY / ROW		
WORKMAN'S COMP INSURANCE	\$	7,500

SAFETY	\$	2,000
TELEPHONE (LANDLINE) & INTERNET	\$	5,500
WIRELESS PHONES & TABLETS	\$	5,000
ENGINEERING FEES	\$	180,000
ENVIRONMENTAL ENGINEERING FEES	\$	15,000
TRAVEL EXPENSE	\$	11,000
EDUCATION / SEMINARS	\$	1,500
MEDICAL EXPENSES	\$	500
MISCELLANEOUS EXPENSE	\$	1,000
OFFICE EQUIPMENT	\$	7,500
EQUIPMENT LEASE	\$	3,000
OUTSIDE SERVICES	\$	3,000
UTILITIES	\$	2,500
INFORMATION & TECHNOLOGY	\$	6,000
SOFTWARE AND LICENSES	\$	20,000
LICENSES & PERMITS	\$	1,000
PROFESSIONAL DUES & FEES	\$	1,000
TOTAL MISCELLANEOUS EXPENSES	\$	273,000

TOTAL EXPENSES - SURVEY / ROW	\$	1,209,840
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TOTAL EXPENSES - ALL DEPARTMENTS	\$	12,178,752
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PROJECTED CARRYOVER	\$	1,413,138
PROJECTED FUND BALANCE (PRIOR)	\$	18,647,159
PROJECTED FUND BALANCE (AFTER)	\$	20,060,297
RESERVES AS A % OF ANNUAL EXPENSES		164.72%
WEEKS OF OPERATING RESERVE CAPITAL		85.65