

Adopted Budget Fiscal Year 2026/2027

DESCRIPTION	Collection (410000)	Treatment (420000)	Administratn. (450000)	PROPOSED BUDGET
SALARIES & WAGES	21,139	821,981	263,280	1,106,400
EMPLOYEE BENEFITS	11,756	469,367	328,035	809,158
P.E.R.S.	1,797	70,048	33,055	104,900
P.E.R.S. Unfunded Liability		2,800	215,000	217,800
F.I.C.A.	1,636	63,794	17,137	82,567
GROUP INSURANCE	6,798	270,192	62,358	339,348
WORK COMP. INS.	1,526	62,533	485	64,544
COMMISSIONERS' FEES			43,200	43,200
COMMISSIONERS' F.I.C.A. WITHHOLDING			3,305	3,305
GAS, OIL, & FUEL		45,000		45,000
INSURANCE			176,000	176,000
MEMBERSHIPS			12,000	12,000
OFFICE EXPENSE		1,000	9,000	10,000
OPERATING SUPPLIES		345,000		345,000
PROFESSIONAL SERVICES			202,000	202,000
ENGINEERING			35,000	35,000
LEGAL			35,000	35,000
AUDITING			42,000	42,000
PERMITS			75,000	75,000
OTHER			15,000	15,000
PRINTING & PUBLICATION			3,000	3,000
REPAIR & MAINTENANCE	5,000	140,000		145,000
BIOSOLIDS DISPOSAL		30,000		30,000
MONITORING & COMPLIANCE		130,000		130,000
TRAINING & MEETINGS		7,000	13,000	20,000
UTILITIES	76,650	787,683	500	864,833
ELECTRIC POWER	76,000	760,068		836,068
WATER	650	1,818		2,468
COMMUNICATIONS		19,497	500	19,997
REFUSE DISPOSAL		6,300		6,300
TOTAL CONTROLLABLE EXPENDITURES	114,545	2,777,031	1,053,321	3,944,896

Exhibit B

UNRESTRICTED FUNDS COMPARISON OF BUDGETED REVENUE AND ESTIMATED EXPENDITURES FOR FISCAL YEAR 2026/2027

Est. based on estimated interest rate	\$12,220,629	3.92%	\$497,711
Estimated Svc chrgs	19,134 EDU's at	\$27.00 /EDU x 6	\$3,099,708
Estimated Svc chrgs	19,134 EDU's at	\$27.00 /EDU x 6	\$3,099,708
Estimated service charges on EDU's added through the year		100	\$32,400
Septic Tank Pumps			\$130,000
Excess Monthly Flows			\$0
Water for Sludge Program			\$100,000
Total Estimated Operating Revenue			<u>\$6,959,527</u>
Contribution to WCRF from monthly swr svc chg (\$.75/EDU)			\$172,206
Contribution to R&CA from monthly sewer svc chg (\$11.15/EDU)			\$2,560,129
			<u>\$2,732,335</u>
Estimated Revenue			<u>\$4,227,192</u>
Estimated budgeted expenditures			<u>\$3,944,896</u>
2026/27 Contingency Operating Revenue			<u><u>\$282,296</u></u>

WCRF = Working Capital Investment Fund

R&CA = Regulatory and Capital Account

Exhibit C

REPLACEMENT FUND (WCRF) COMPARISON OF ESTIMATED INCOME AND EXPENDITURES FOR FISCAL YEAR 2026/2027

Estimated balance-on-hand July 1, 2026				\$1,293,676
Replacement Fund (WCRF) Income				
Estimated Interest Income @	1,293,676	4.15% *4	\$214,750	
Contribution from monthly sewer service charges			\$172,206	<u>\$386,956</u>
Total Replacement Fund (WCRF)				<u>\$1,680,632</u>
Estimated Expenditures for Replacement				
Manager Truck			\$65,000.00	
Filter Pump VFD Replacement			\$50,000.00	
Unexpected Expenditures			\$50,000.00	
Total Estimated Expenditures				<u>\$165,000</u>
Estimated remaining balance on June 30, 2027				<u><u>\$1,515,632</u></u>

Exhibit D

REGULATORY & CAPITAL ACCOUNT (R&CA) ESTIMATED INCOME AND EXPENDITURES FOR FISCAL YEAR 2026/2027

Estimated balance-on-hand July 1, 2026			\$12,951,630
Regulatory & Capital Account (R&CA)			
Estimated Interest Income @	\$12,951,630 @ 4.15% *4	\$1,592,788	
Contribution from monthly sewer service charges		\$2,560,129	\$4,152,917
Total Regulatory & Capital Account (R&CA)			\$17,104,547
Estimated Expenditures From R&CA			
Upgrade Phase I		\$6,250,000.00	
Construction Mgt and Engineering Services during Phase I		\$800,000.00	
RCPS CM/ESDC & Potential Construction		\$700,000.00	
Manhole Rehab and Lid Raising on Hwy 162		\$105,000.00	
Aeration Basin Improvements		\$50,000.00	
Unknown Expenditures		\$50,000.00	
			\$7,955,000
Estimated remaining balance on June 30, 2027			\$9,149,547

Exhibit E

CAPITAL OUTLAY FUND COMPARISON OF ESTIMATED INCOME AND EXPENDITURES FOR FISCAL YEAR 2026/2027

Estimated balance-on-hand July 1, 2026				\$3,601,766
Capital and Expansion Fund Income				
Interest Income on:	3,601,766	4.15% *4	597,893	
Regional Facilities Charge	100 @	\$6,638	663,800	
Total Estimated Income				<u>1,261,693</u>
Total Capital and Expansion Fund				<u>\$4,863,459</u>
Estimated Expenditures for Replacement				
Solar Array			\$2,560,000	
Engineering Pond Relining			\$100,000	
Updated Mapping			\$55,000	
Track Loader Attachments			\$35,000	
Unknown Expenditures			\$40,000	
Total Estimated Expenditures				<u>\$2,790,000</u>
Estimated balance of fund on June 30, 2027				<u>\$2,073,459</u>

Exhibit F

FINES, PENALTIES AND LEGAL DEFENSE FUND

FOR FISCAL YEAR 2026/2027

Estimated balance-on-hand July 1, 2026		\$346,517
Annual M & O Fund Income		
Transfer from Unrestricted	\$0	
Total Estimated Income		<u>\$0</u>
Total Fund Balance		<u><u>\$346,517</u></u>
Estimated Expenditures for Replacement		
Legal fees for litigation	<u>\$100,000</u>	
Total Estimated Expenditures		<u>\$100,000</u>
Estimated balance of fund on June 30, 2027		<u><u>\$246,517</u></u>

Exhibit G

COMPARISON OF WAGE SCHEDULES FOR CALENDAR YEARS 2026 & 2027

Effective September 1, 2025

POSITION	1	2	3	4	5	6	7
	BASE	6 MONS.	1 YEAR	2 YEARS	3 YEARS	4 YEARS	5 YEARS
O. I. T.	27.10	28.29	29.38	30.80			
Administrative Asst.	31.41	32.64	33.94	35.40	36.83	38.38	40.20
Administrative Supervisor	35.40	36.83	38.38	40.20	42.50	44.33	46.54
Grade I Operator	31.07	32.38	33.76	35.21	36.65	38.35	40.18
Grade II Operator	34.52	36.10	37.65	39.03	40.93	42.80	44.84
Grade III Operator	35.49	37.11	38.66	40.36	42.10	43.99	46.11
Plant Supervisor	45.96	48.04	50.20	52.51	54.89	57.39	60.03
Environ. Compliance Supervisor	39.05	40.80	42.51	44.49	46.47	48.70	51.15
Lead Operator	39.05	40.80	42.51	44.49	46.47	48.70	51.15
Manager/Superintendent	66.68		70.18	73.88	77.76	81.86	

EFFECTIVE 01 September 2026 (Based on 2.5% estimated increase)

POSITION	1	2	3	4	5	6	7
	BASE	6 MONS.	1 YEAR	2 YEARS	3 YEARS	4 YEARS	5 YEARS
O. I. T.	27.78	29.00	30.11	31.57			
Administrative Asst.	32.20	33.46	34.79	36.29	37.75	39.34	41.21
Administrative Supervisor	36.29	37.75	39.34	41.21	43.56	45.44	47.70
Grade I Operator	31.85	33.19	34.60	36.09	37.57	39.31	41.18
Grade II Operator	35.38	37.00	38.59	40.00	41.95	43.87	45.96
Grade III Operator	36.38	38.04	39.63	41.37	43.15	45.09	47.26
Plant Supervisor	47.11	49.24	51.46	53.82	56.26	58.82	61.53
Environ. Compliance Supervisor	40.03	41.82	43.57	45.60	47.63	49.92	52.43
Lead Operator	40.03	41.82	43.57	45.60	47.63	49.92	52.43
Manager/Superintendent	68.35		71.93	75.73	79.70	83.91	

The cost-of-living allowance will be cumulative so that the entire wage schedule is incremented each September 1st (based on the CPI @ August 31st).

Advanced grade recognition of \$1.29/hr will only be paid for one grade above Grade III, and for other approved certifications.

Exhibit H

COMPARISON OF 2025/2026 BUDGET WITH PREVIOUS YEARS ACTUAL BUDGETS

DESCRIPTION	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	ACTUAL 2025/2026	PROPOSED 2026/2027
SALARIES & WAGES	882,200	997,600	1,063,500	1,088,800	1,106,400
EMPLOYEE BENEFITS	683,820	717,922	805,978	795,220	809,158
COMMISSIONERS' FEES	43,200	43,200	43,200	43,200	43,200
COMMISSIONERS' FICA	3,305	3,305	3,305	3,305	3,305
GAS, OIL, & FUEL	30,000	30,000	30,000	30,000	45,000
INSURANCE	100,000	120,000	145,000	160,000	176,000
MEMBERSHIPS	10,000	10,000	12,000	12,000	12,000
OFFICE EXPENSE	8,500	10,000	10,000	10,000	10,000
OPERATING SUPPLIES	310,000	345,000	345,000	345,000	345,000
PROFESSIONAL SERVICES	144,500	176,000	176,000	200,000	202,000
PRINTING & PUBLICATION	3,000	3,000	3,000	3,000	3,000
REPAIR & MAINTENANCE	115,000	125,000	135,000	135,000	145,000
BIOSOLIDS DISPOSAL	40,000	40,000	30,000	30,000	30,000
RESEARCH & MONITORING	75,000	100,000	110,000	120,000	130,000
TRAVEL & MEETINGS	16,000	20,000	16,000	20,000	20,000
UTILITIES	550,000	652,150	752,150	823,650	864,833
TOTAL OPERATIONS	3,014,525	3,393,177	3,680,133	3,819,175	3,944,896
Annual budget increase/decrease %	6.22	12.56	8.46	3.78	3.29