

Northern Moraine Wastewater Reclamation District



Proposed Budget

Fiscal Year 2025-2026

PROPOSED BUDGET FY 2025-26 | SUM OF ALL FUNDS

	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Est. Actual FY 24-25	Proposed FY 25-26	Proposed + / - vs. Current	Approved FY 25-26
Income							
4010 · Property Tax Income	\$ 91,114.66	\$ 91,021.79	\$ 90,000.00	\$ 88,930.93	\$ 90,000.00	\$ -	\$ -
4090 · Replacement Tax Income	\$ 4,122.58	\$ 3,069.51	\$ 10,000.00	\$ 2,015.59	\$ 5,000.00	\$ (5,000.00)	\$ -
4300 · Sewer Permit Income	\$ 4,400.00	\$ 3,246.00	\$ 2,000.00	\$ 4,500.00	\$ 2,000.00	\$ -	\$ -
4500 · Sewer Usage Income	\$ 2,877,803.46	\$ 3,024,249.62	\$ 3,187,200.00	\$ 3,211,088.95	\$ 3,371,650.00	\$ 184,450.00	\$ -
4510 · Connection Fees	\$ 485,595.00	\$ 759,150.60	\$ 382,704.00	\$ 268,461.55	\$ 505,761.40	\$ 123,057.40	\$ -
4520 · Penalty Income	\$ 97,611.91	\$ 95,721.77	\$ 90,000.00	\$ 137,130.79	\$ 95,000.00	\$ 5,000.00	\$ -
4600 · Refund Income	\$ 558.43	\$ 86.53	\$ 500.00	\$ 332.75	\$ 500.00	\$ -	\$ -
4700 · Reimbursement Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4730 · Interest Income	\$ 1,877.46	\$ 5,733.84	\$ 3,000.00	\$ 16,769.83	\$ 20,000.00	\$ 17,000.00	\$ -
4900 · Miscellaneous Income	\$ 12,378.79	\$ 19,871.54	\$ 1,000.00	\$ 60,849.83	\$ 1,000.00	\$ -	\$ -
4910 · Hauled Waste Income	\$ 102,312.80	\$ 130,138.40	\$ 105,000.00	\$ 98,850.10	\$ 110,000.00	\$ 5,000.00	\$ -
4930 · Engin. & Legal Rev. Fees	\$ 2,500.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -
4950 · Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Ordinary Income	\$ 3,680,275.09	\$ 4,132,289.60	\$ 3,876,404.00	\$ 3,888,930.31	\$ 4,205,911.40	\$ 329,507.40	\$ -
Expense							
5000 · Salaries	\$ 917,842.63	\$ 944,049.77	\$ 1,077,690.00	\$ 1,005,734.95	\$ 1,095,690.00	\$ 18,000.00	\$ -
5010 · Payroll Tax Expense	\$ 67,285.33	\$ 66,843.39	\$ 80,840.00	\$ 73,681.99	\$ 83,470.00	\$ 2,630.00	\$ -
5020 · Payroll Expense-Other	\$ 970.76	\$ 1,175.50	\$ 900.00	\$ 1,059.20	\$ 1,100.00	\$ 200.00	\$ -
5030 · Employee Insurance	\$ 186,668.99	\$ 220,945.29	\$ 188,990.00	\$ 213,840.70	\$ 241,840.00	\$ 52,850.00	\$ -
5040 · Trainings & Seminars	\$ 23,215.78	\$ 24,013.39	\$ 20,300.00	\$ 18,695.53	\$ 30,500.00	\$ 10,200.00	\$ -
5050 · Clothing Allowance	\$ 1,904.32	\$ 3,612.49	\$ 3,200.00	\$ 3,911.49	\$ 3,400.00	\$ 200.00	\$ -
5060 · IMRF Contributions	\$ 67,846.02	\$ 70,741.54	\$ 83,440.00	\$ 69,768.38	\$ 69,890.00	\$ (13,550.00)	\$ -
5110 · Maintenance-Buildings	\$ 29,339.46	\$ 42,597.99	\$ 35,500.00	\$ 53,584.18	\$ 45,500.00	\$ 10,000.00	\$ -
5120 · Maintenance-Vehicles	\$ 3,728.47	\$ 13,619.24	\$ 8,000.00	\$ 25,010.53	\$ 13,000.00	\$ 5,000.00	\$ -
5130 · Maintenance-Equipment	\$ 24,532.36	\$ 66,759.86	\$ 45,000.00	\$ 28,283.80	\$ 70,000.00	\$ 25,000.00	\$ -
5140 · Maintenance-Utility System	\$ 36,744.27	\$ 80,589.80	\$ 68,000.00	\$ 125,138.70	\$ 101,000.00	\$ 33,000.00	\$ -
5150 · Maintenance Supplies	\$ 15.99	\$ 33.28	\$ 3,000.00	\$ 1,714.87	\$ 3,000.00	\$ -	\$ -
5160 · Sludge Hauling	\$ 42,230.47	\$ 33,105.12	\$ 45,000.00	\$ 65,269.39	\$ 55,000.00	\$ 10,000.00	\$ -
5210 · Operating Supplies	\$ 6,035.34	\$ 8,773.30	\$ 8,000.00	\$ 9,614.34	\$ 8,000.00	\$ -	\$ -
5220 · Motor Fuel & Lube	\$ 17,590.74	\$ 16,925.15	\$ 14,000.00	\$ 10,896.76	\$ 14,000.00	\$ -	\$ -
5230 · Vehicle Supplies	\$ 100.21	\$ 1,335.62	\$ 2,600.00	\$ 1,421.88	\$ 2,100.00	\$ (500.00)	\$ -
5240 · Lab Supplies	\$ 25,768.08	\$ 18,210.07	\$ 24,000.00	\$ 13,026.82	\$ 15,000.00	\$ (9,000.00)	\$ -
5245 · Misc. Equipment	\$ 1,107.27	\$ 156.74	\$ 2,000.00	\$ 1,811.22	\$ 2,000.00	\$ -	\$ -
5250 · Small Tools	\$ 882.62	\$ 879.03	\$ 1,200.00	\$ 1,244.49	\$ 1,200.00	\$ -	\$ -
5255 · Chemical Expense	\$ 79,436.83	\$ 99,660.84	\$ 83,000.00	\$ 104,049.80	\$ 91,000.00	\$ 8,000.00	\$ -
5260 · Safety Equipment	\$ 13,026.84	\$ 7,111.58	\$ 15,500.00	\$ 14,505.03	\$ 10,500.00	\$ (5,000.00)	\$ -
5320 · General Insurance	\$ 88,284.00	\$ 74,005.00	\$ 87,687.00	\$ 78,450.00	\$ 88,700.00	\$ 1,013.00	\$ -
5330 · Telephone Expense	\$ 36,361.51	\$ 51,027.63	\$ 26,890.00	\$ 65,274.33	\$ 30,422.80	\$ 3,532.80	\$ -
5360 · Utilities	\$ 134,698.26	\$ 204,891.53	\$ 155,000.00	\$ 227,566.13	\$ 210,500.00	\$ 55,500.00	\$ -
5361 · Security System	\$ 11,545.96	\$ 13,542.55	\$ 11,700.00	\$ 12,929.40	\$ 11,300.00	\$ (400.00)	\$ -
5380 · Rentals	\$ 86.25	\$ 57.50	\$ 1,100.00	\$ 57.50	\$ 1,100.00	\$ -	\$ -
5390 · Travel Expense	\$ 4,949.93	\$ 3,377.55	\$ 5,000.00	\$ 1,329.98	\$ 4,500.00	\$ (500.00)	\$ -
5410 · Software Support	\$ 36,356.12	\$ 66,604.42	\$ 31,470.00	\$ 65,759.27	\$ 68,328.76	\$ 36,858.76	\$ -
5420 · Accounting Service	\$ 12,962.99	\$ 12,950.63	\$ 10,100.00	\$ 14,485.31	\$ 13,500.00	\$ 3,400.00	\$ -
5430 · Professional Lab Testing	\$ 13,876.28	\$ 6,563.19	\$ 8,000.00	\$ 9,354.00	\$ 8,000.00	\$ -	\$ -
5435 · Julie Locate Expense	\$ 3,010.55	\$ 2,956.66	\$ 23,500.00	\$ 2,544.13	\$ 3,500.00	\$ (20,000.00)	\$ -
5440 · Engineering Services	\$ -	\$ 3,621.25	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -
5450 · Legal	\$ 96,959.00	\$ 132,741.66	\$ 76,500.00	\$ 102,862.50	\$ 101,500.00	\$ 25,000.00	\$ -
5460 · Permit Fees	\$ 18,000.00	\$ 500.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ -
5480 · Other Professional Services	\$ 147,787.53	\$ 210,311.86	\$ 137,800.00	\$ 168,524.57	\$ 159,600.00	\$ 21,800.00	\$ -
5510 · Office Supplies	\$ 13,020.17	\$ 11,480.92	\$ 8,000.00	\$ 10,309.20	\$ 11,000.00	\$ 3,000.00	\$ -
5520 · Postage	\$ 30,742.08	\$ 29,617.99	\$ 25,000.00	\$ 31,608.03	\$ 31,000.00	\$ 6,000.00	\$ -
5530 · Website Expense	\$ 286.98	\$ 282.16	\$ 2,000.00	\$ 718.40	\$ 2,000.00	\$ -	\$ -
5540 · Printing & Publishing	\$ 14,674.72	\$ 14,180.03	\$ 9,300.00	\$ 9,686.97	\$ 9,300.00	\$ -	\$ -
5550 · Publications & Subscriptions	\$ 307.99	\$ 205.97	\$ 200.00	\$ 1,085.37	\$ 1,000.00	\$ 800.00	\$ -
5560 · Membership Dues	\$ 4,304.99	\$ 4,364.90	\$ 4,380.00	\$ 9,659.94	\$ 10,380.00	\$ 6,000.00	\$ -
5630 · Bank Service Charges	\$ 14,929.47	\$ 12,587.08	\$ 12,600.00	\$ 11,239.78	\$ 12,600.00	\$ -	\$ -
5710 · Miscellaneous Expense	\$ 608.95	\$ 56.29	\$ 500.00	\$ 144.74	\$ 500.00	\$ -	\$ -
5810 · Refunds	\$ -	\$ 0.12	\$ 100.00	\$ 449.24	\$ 100.00	\$ -	\$ -
6010 · Office Equipment over \$500	\$ 5,801.51	\$ 2,285.07	\$ 6,500.00	\$ 1,335.95	\$ 6,500.00	\$ -	\$ -
6030 · Capitalized Treatment Upgrade	\$ 2,829.13	\$ 54,455.51	\$ 184,000.00	\$ 86,717.22	\$ 144,000.00	\$ (40,000.00)	\$ -
6070 · Building Improvements	\$ 1,031.00	\$ 16,813.92	\$ 21,000.00	\$ 70,438.33	\$ 41,000.00	\$ 20,000.00	\$ -
Total Ordinary Expense	\$ 2,239,688.15	\$ 2,650,620.38	\$ 2,682,487.00	\$ 2,842,794.34	\$ 2,951,521.56	\$ 269,034.56	\$ -
Total Ordinary Income vs. Expenses	\$ 1,440,586.94	\$ 1,481,669.22	\$ 1,193,917.00	\$ 1,046,135.97	\$ 1,254,389.84	\$ 60,472.84	\$ -
Other Income (Capital Fund & Alt Rev Bond Fund)							
4810 · Bond Proceeds & Interest	\$ 2,965,077.60	\$ 1,501,717.74	\$ 8,498,572.00	\$ 769,206.75	\$ 9,198,572.00	\$ 700,000.00	\$ -
4995 · Grants & Contributions	\$ 3,498,084.40	\$ 177,166.41	\$ 7,094,027.02	\$ 4,677,466.42	\$ 2,415,261.85	\$ (4,678,765.17)	\$ -
Total Other Income (Capital Fund & Alt Rev Bo	\$ 6,463,162.00	\$ 1,678,884.15	\$ 15,592,599.02	\$ 5,446,673.17	\$ 11,613,833.85	\$ (3,978,765.17)	\$ -
Other Expenses (Capital Fund & Alt Rev Bond Fund)							
6030 · Capitalized Treatment Upgrade	\$ 7,608,510.74	\$ 2,929,610.43	\$ 13,672,000.00	\$ 5,985,272.53	\$ 11,987,000.00	\$ (1,685,000.00)	\$ -
5640 · Interest Expense	\$ 59,709.52	\$ 51,824.22	\$ 47,824.00	\$ 87,558.40	\$ 86,997.62	\$ 39,173.62	\$ -
6040 · Bond Principal Payable	\$ 400,000.00	\$ 405,000.00	\$ 705,000.00	\$ 524,961.45	\$ 651,542.02	\$ (53,457.98)	\$ -
Total Other Expense (Capital Fund & Alt Rev Bo	\$ 8,068,220.26	\$ 3,386,434.65	\$ 14,424,824.00	\$ 6,597,792.38	\$ 12,725,539.64	\$ (1,699,284.36)	\$ -
Total Other Income vs. Other Expenses	\$ (1,605,058.26)	\$ (1,707,550.50)	\$ 1,167,775.02	\$ (1,151,119.21)	\$ (1,111,705.79)	\$ (2,279,480.81)	\$ -
TOTAL ALL INCOME	\$ 10,143,437.09	\$ 5,811,173.75	\$ 19,469,003.02	\$ 9,335,603.48	\$ 15,819,745.25	\$ (3,649,257.77)	\$ -
TOTAL ALL EXPENSES	\$ 10,307,908.41	\$ 6,037,055.03	\$ 17,107,311.00	\$ 9,440,586.72	\$ 15,677,061.20	\$ (1,430,249.80)	\$ -
TOTAL ALL INCOME VS. EXPENSES	\$ (164,471.32)	\$ (225,881.28)	\$ 2,361,692.02	\$ (104,983.24)	\$ 142,684.05	\$ (2,219,007.97)	\$ -

PROPOSED BUDGET FY 2025-2026 | O&M FUND

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Income							
4010 · Property Tax Income	\$ 91,114.66	\$ 91,021.79	\$ 90,000.00	\$ 88,930.93	\$ 90,000.00	\$ -	\$ -
4090 · Replacement Tax Income	\$ 4,122.58	\$ 3,069.51	\$ 10,000.00	\$ 2,015.59	\$ 5,000.00	\$ (5,000.00)	\$ -
4300 · Sewer Permit Income	\$ 4,400.00	\$ 3,246.00	\$ 2,000.00	\$ 4,500.00	\$ 2,000.00	\$ -	\$ -
4500 · Sewer Usage Income	\$ 2,877,803.46	\$ 3,024,249.62	\$ 3,187,200.00	\$ 3,211,088.95	\$ 3,371,650.00	\$ 184,450.00	\$ -
4520 · Penalty Income	\$ 97,611.91	\$ 95,721.77	\$ 90,000.00	\$ 137,130.79	\$ 95,000.00	\$ 5,000.00	\$ -
4600 · Refund Income	\$ 558.43	\$ 86.53	\$ 500.00	\$ 332.75	\$ 500.00	\$ -	\$ -
4700 · Reimbursement Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4730 · Interest Income	\$ 1,877.46	\$ 5,733.84	\$ 3,000.00	\$ 16,769.83	\$ 20,000.00	\$ 17,000.00	\$ -
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4910 · Hauled Waste Income	\$ 102,312.80	\$ 130,138.40	\$ 105,000.00	\$ 98,850.10	\$ 110,000.00	\$ 5,000.00	\$ -
4930 · Engin. & Legal Rev. Fees	\$ 2,500.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -
4950 · Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Income	\$ 3,194,680.09	\$ 3,373,139.00	\$ 3,493,700.00	\$ 3,620,468.76	\$ 3,700,150.00	\$ 206,450.00	\$ -
Expense							
5000 · Salaries	\$ 917,842.63	\$ 944,049.77	\$ 1,077,690.00	\$ 1,005,734.95	\$ 1,095,690.00	\$ 18,000.00	\$ -
5010 · Payroll Tax Expense	\$ 67,285.33	\$ 66,843.39	\$ 80,840.00	\$ 73,681.99	\$ 83,470.00	\$ 2,630.00	\$ -
5020 · Payroll Expense-Other	\$ 970.76	\$ 1,175.50	\$ 900.00	\$ 1,059.20	\$ 1,100.00	\$ 200.00	\$ -
5030 · Employee Insurance	\$ 186,668.99	\$ 220,945.29	\$ 188,990.00	\$ 213,840.70	\$ 241,840.00	\$ 52,850.00	\$ -
5040 · Trainings & Seminars	\$ 23,215.78	\$ 24,013.39	\$ 20,300.00	\$ 18,695.53	\$ 30,500.00	\$ 10,200.00	\$ -
5050 · Clothing Allowance	\$ 1,904.32	\$ 3,612.49	\$ 3,200.00	\$ 3,911.49	\$ 3,400.00	\$ 200.00	\$ -
5060 · IMRF Contributions	\$ 67,846.02	\$ 70,741.54	\$ 83,440.00	\$ 69,768.38	\$ 69,890.00	\$ (13,550.00)	\$ -
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5130 · Maintenance-Equipment	\$ 24,532.36	\$ 66,759.86	\$ 45,000.00	\$ 28,283.80	\$ 70,000.00	\$ 25,000.00	\$ -
5140 · Maintenance-Utility System	\$ 36,744.27	\$ 80,589.80	\$ 68,000.00	\$ 125,138.70	\$ 101,000.00	\$ 33,000.00	\$ -
5150 · Maintenance Supplies	\$ 15.99	\$ 33.28	\$ 3,000.00	\$ 1,714.87	\$ 3,000.00	\$ -	\$ -
5160 · Sludge Hauling	\$ 42,230.47	\$ 33,105.12	\$ 45,000.00	\$ 65,269.39	\$ 55,000.00	\$ 10,000.00	\$ -
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5220 · Motor Fuel & Lube	\$ 17,590.74	\$ 16,925.15	\$ 14,000.00	\$ 10,896.76	\$ 14,000.00	\$ -	\$ -
5230 · Vehicle Supplies	\$ 100.21	\$ 1,335.62	\$ 2,600.00	\$ 1,421.88	\$ 2,100.00	\$ (500.00)	\$ -
5240 · Lab Supplies	\$ 25,768.08	\$ 18,210.07	\$ 24,000.00	\$ 13,026.82	\$ 15,000.00	\$ (9,000.00)	\$ -
5245 · Misc. Equipment	\$ 1,107.27	\$ 156.74	\$ 2,000.00	\$ 1,811.22	\$ 2,000.00	\$ -	\$ -
5250 · Small Tools	\$ 882.62	\$ 879.03	\$ 1,200.00	\$ 1,244.49	\$ 1,200.00	\$ -	\$ -
5255 · Chemical Expense	\$ 79,436.83	\$ 99,660.84	\$ 83,000.00	\$ 104,049.80	\$ 91,000.00	\$ 8,000.00	\$ -
5260 · Safety Equipment	\$ 13,026.84	\$ 7,111.58	\$ 15,500.00	\$ 14,505.03	\$ 10,500.00	\$ (5,000.00)	\$ -
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5330 · Telephone Expense	\$ 36,361.51	\$ 51,027.63	\$ 26,890.00	\$ 65,274.33	\$ 30,422.80	\$ 3,532.80	\$ -
5360 · Utilities	\$ 134,698.26	\$ 204,891.53	\$ 155,000.00	\$ 227,566.13	\$ 210,500.00	\$ 55,500.00	\$ -
5361 · Security System	\$ 11,545.96	\$ 13,542.55	\$ 11,700.00	\$ 12,929.40	\$ 11,300.00	\$ (400.00)	\$ -
5380 · Rentals	\$ 86.25	\$ 57.50	\$ 1,100.00	\$ 57.50	\$ 1,100.00	\$ -	\$ -
5390 · Travel Expense	\$ 4,949.93	\$ 3,377.55	\$ 5,000.00	\$ 1,329.98	\$ 4,500.00	\$ (500.00)	\$ -
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5560 · Membership Dues	\$ 4,304.99	\$ 4,364.90	\$ 4,380.00	\$ 9,659.94	\$ 10,380.00	\$ 6,000.00	\$ -
5630 · Bank Service Charges	\$ 14,929.47	\$ 12,587.08	\$ 12,600.00	\$ 11,239.78	\$ 12,600.00	\$ -	\$ -
5710 · Miscellaneous Expense	\$ 608.95	\$ 56.29	\$ 500.00	\$ 144.74	\$ 500.00	\$ -	\$ -
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6070 · Building Improvements	\$ 1,031.00	\$ 16,813.92	\$ 21,000.00	\$ 70,438.33	\$ 41,000.00	\$ 20,000.00	\$ -
Total Expense	\$ 2,239,688.15	\$ 2,650,620.38	\$ 2,682,487.00	\$ 2,842,794.34	\$ 2,951,521.56	\$ 269,034.56	\$ -
Total Income vs. Expenses	\$ 954,991.94	\$ 722,518.62	\$ 811,213.00	\$ 777,674.42	\$ 748,628.44	\$ (62,584.56)	\$ -

PROPOSED BUDGET FY 2025 - 2026 | O&M FUND (REVENUE)

	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Est. Actual FY 24-25	Proposed FY 25-26	Proposed + / - Vs. Current	Approved FY 25-26
Income							
4010 · Property Tax Income	\$ 91,114.66	\$ 91,021.79	\$ 90,000.00	\$ 88,930.93	\$ 90,000.00	\$ -	\$ -
4090 · Replacement Tax Income	\$ 4,122.58	\$ 3,069.51	\$ 10,000.00	\$ 2,015.59	\$ 5,000.00	\$ (5,000.00)	\$ -
4300 · Sewer Permit Income	\$ 4,400.00	\$ 3,246.00	\$ 2,000.00	\$ 4,500.00	\$ 2,000.00	\$ -	\$ -
4500 · Sewer Usage Income	\$ 2,877,803.46	\$ 3,024,249.62	\$ 3,187,200.00	\$ 3,211,088.95	\$ 3,371,650.00	\$ 184,450.00	\$ -
4520 · Penalty Income	\$ 97,611.91	\$ 95,721.77	\$ 90,000.00	\$ 137,130.79	\$ 95,000.00	\$ 5,000.00	\$ -
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4730 · Interest Income	\$ 1,877.46	\$ 5,733.84	\$ 3,000.00	\$ 16,769.83	\$ 20,000.00	\$ 17,000.00	\$ -
4900 · Miscellaneous Income	\$ 12,378.79	\$ 19,871.54	\$ 1,000.00	\$ 60,849.83	\$ 1,000.00	\$ -	\$ -
4910 · Hauled Waste Income	\$ 102,312.80	\$ 130,138.40	\$ 105,000.00	\$ 98,850.10	\$ 110,000.00	\$ 5,000.00	\$ -
4930 · Engin. & Legal Rev. Fees	\$ 2,500.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -
4950 · Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INCOME	\$ 3,194,680.09	\$ 3,373,139.00	\$ 3,493,700.00	\$ 3,620,468.76	\$ 3,700,150.00	\$ 206,450.00	\$ -

PROPOSED BUDGET FY 2025-2026 | CAPITAL FUND

	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Est. Actual FY 24-25	Proposed FY 25-26	Proposed + / - vs. Current	Approved FY 25-26
Income							
4510 · Connection Fees	\$ 485,595.00	\$ 759,150.60	\$ 382,704.00	\$ 268,461.55	\$ 505,761.40	\$ 123,057.40	\$ -
4810 · Bond Proceeds & Interest - Other	\$ 2,965,077.60	\$ 1,501,717.74	\$ 8,498,572.00	\$ 769,206.75	\$ 9,198,572.00	\$ 700,000.00	\$ -
4995 · Grants and Contributions - Other	\$ 3,498,084.40	\$ 177,166.41	\$ 7,094,027.02	\$ 4,677,466.42	\$ 2,415,261.85	\$ (4,678,765.17)	\$ -
TOTAL INCOME	\$ 6,948,757.00	\$ 2,438,034.75	\$ 15,975,303.02	\$ 5,715,134.72	\$ 12,119,595.25	\$ (3,855,707.77)	\$ -
Expense							
5810 · Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6030 · Capitalized Treatment Upgrade	\$ 7,608,510.74	\$ 2,929,610.43	\$ 13,672,000.00	\$ 5,985,272.53	\$ 11,987,000.00	\$ (1,685,000.00)	\$ -
6070 · Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ 7,608,510.74	\$ 2,929,610.43	\$ 13,672,000.00	\$ 5,985,272.53	\$ 11,987,000.00	\$ (1,685,000.00)	\$ -

PROPOSED BUDGET FY 2025-2026 | O&M FUND (EXPENSE - ADMINISTRATION)

	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Est. Actual FY 24-25	Proposed Budget FY 25-26	Proposed + / - vs. Current	Approved FY 25-26
Expense							
5000 · Salaries	\$ 525,187.48	\$ 479,441.98	\$ 495,720.00	\$ 508,166.51	\$ 539,240.00	\$ 43,520.00	\$ -
5010 · Payroll Tax Expense	\$ 40,564.81	\$ 33,832.85	\$ 37,180.00	\$ 34,605.06	\$ 41,260.00	\$ 4,080.00	\$ -
5020 · Payroll Expense-Other	\$ 970.76	\$ 1,175.50	\$ 900.00	\$ 1,059.20	\$ 1,100.00	\$ 200.00	\$ -
5030 · Employee Insurance	\$ 105,026.69	\$ 110,022.89	\$ 97,850.00	\$ 92,785.60	\$ 107,490.00	\$ 9,640.00	\$ -
5040 · Trainings & Seminars	\$ 12,050.29	\$ 10,423.86	\$ 8,400.00	\$ 13,227.76	\$ 17,400.00	\$ 9,000.00	\$ -
5060 · IMRF Contributions	\$ 37,114.26	\$ 32,334.81	\$ 36,730.00	\$ 32,854.10	\$ 31,260.00	\$ (5,470.00)	\$ -
5130 · Maintenance-Buildings	\$ 185.57	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ -
5320 · General Insurance	\$ 88,284.00	\$ 74,005.00	\$ 87,687.00	\$ 78,450.00	\$ 88,700.00	\$ 1,013.00	\$ -
5330 · Telephone Expense	\$ 12,304.57	\$ 13,024.80	\$ 12,290.00	\$ 15,582.87	\$ 15,822.80	\$ 3,532.80	\$ -
5360 · Utilities	\$ 1,918.42	\$ 1,664.82	\$ 1,500.00	\$ 1,810.48	\$ 1,500.00	\$ -	\$ -
5361 · Security System	\$ 3,881.11	\$ 5,693.78	\$ 4,200.00	\$ 4,100.24	\$ 3,800.00	\$ (400.00)	\$ -
5380 · Rentals	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -
5390 · Travel Expense	\$ 3,875.08	\$ 2,675.03	\$ 3,000.00	\$ 711.92	\$ 3,000.00	\$ -	\$ -
5410 · Software Support	\$ 27,403.40	\$ 62,596.42	\$ 23,970.00	\$ 61,664.27	\$ 61,248.76	\$ 37,278.76	\$ -
5420 · Accounting Service	\$ 12,962.99	\$ 12,950.63	\$ 10,100.00	\$ 14,485.31	\$ 13,500.00	\$ 3,400.00	\$ -
5440 · Engineering Services	\$ -	\$ 3,621.25	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -
5450 · Legal	\$ 96,959.00	\$ 132,741.66	\$ 76,500.00	\$ 102,862.50	\$ 101,500.00	\$ 25,000.00	\$ -
5480 · Other Professional Services	\$ 47,499.45	\$ 210,311.86	\$ 132,800.00	\$ 166,524.57	\$ 154,600.00	\$ 21,800.00	\$ -
5510 · Office Supplies	\$ 13,020.17	\$ 11,480.92	\$ 8,000.00	\$ 10,309.20	\$ 11,000.00	\$ 3,000.00	\$ -
5520 · Postage	\$ 30,742.08	\$ 29,617.99	\$ 25,000.00	\$ 31,608.03	\$ 31,000.00	\$ 6,000.00	\$ -
5530 · Website Expense	\$ 286.98	\$ 282.16	\$ 2,000.00	\$ 718.40	\$ 2,000.00	\$ -	\$ -
5540 · Printing & Publishing	\$ 14,674.72	\$ 14,180.03	\$ 9,300.00	\$ 9,686.97	\$ 9,300.00	\$ -	\$ -
5550 · Publications & Subscriptions	\$ 307.99	\$ 205.97	\$ 200.00	\$ 1,085.37	\$ 1,000.00	\$ 800.00	\$ -
5560 · Membership Dues	\$ 4,094.99	\$ 3,969.90	\$ 3,880.00	\$ 8,683.50	\$ 9,380.00	\$ 5,500.00	\$ -
5630 · Bank Service Charges	\$ 14,929.47	\$ 12,587.08	\$ 12,600.00	\$ 11,239.78	\$ 12,600.00	\$ -	\$ -
5710 · Miscellaneous Expense	\$ 608.95	\$ 56.29	\$ 500.00	\$ 144.74	\$ 500.00	\$ -	\$ -
5810 · Refunds	\$ -	\$ 0.12	\$ 100.00	\$ 449.24	\$ 100.00	\$ -	\$ -
6010 · Office Equipment over \$500	\$ 5,801.51	\$ 2,285.07	\$ 6,500.00	\$ 1,335.95	\$ 6,500.00	\$ -	\$ -
6070 · Building Improvements	\$ 1,031.00	\$ 16,813.92	\$ 21,000.00	\$ 70,438.33	\$ 41,000.00	\$ 20,000.00	\$ -
TOTAL EXPENSE	\$ 1,101,685.74	\$ 1,277,996.59	\$ 1,125,507.00	\$ 1,274,589.90	\$ 1,313,401.56	\$ 187,894.56	\$ -

PROPOSED BUDGET FY 2025-2026 | O&M FUND EXPENSE - COLLECTIONS

Expense	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Est. Actual FY 24-25	Proposed FY 25-26	Proposed + / - vs. Current	Approved FY 25-26
5000 · Salaries	\$ 79,899.31	\$ 199,946.85	\$ 234,760.00	\$ 211,278.63	\$ 247,210.00	\$ 12,450.00	\$ -
5010 · Payroll Tax Expense	\$ 5,798.13	\$ 12,069.95	\$ 17,610.00	\$ 17,610.00	\$ 18,550.00	\$ 940.00	\$ -
5030 · Employee Insurance	\$ 28,847.45	\$ 66,371.98	\$ 29,020.00	\$ 72,653.11	\$ 84,440.00	\$ 55,420.00	\$ -
5040 · Trainings & Seminars	\$ 3,029.00	\$ 9,567.26	\$ 6,700.00	\$ 1,354.00	\$ 4,200.00	\$ (2,500.00)	\$ -
5050 · Clothing Allowance	\$ 439.47	\$ 1,173.89	\$ 1,200.00	\$ 786.94	\$ 1,200.00	\$ -	\$ -
5060 · IMRF Contributions	\$ 6,419.81	\$ 13,507.67	\$ 18,060.00	\$ 15,719.48	\$ 17,160.00	\$ (900.00)	\$ -
5120 · Maintenance-Vehicles	\$ 2,270.36	\$ 13,619.24	\$ 5,000.00	\$ 20,554.49	\$ 10,000.00	\$ 5,000.00	\$ -
5130 · Maintenance-Equipment	\$ 8,006.26	\$ 47.48	\$ 10,000.00	\$ 9,343.63	\$ 10,000.00	\$ -	\$ -
5140 · Maintenance-Utility System	\$ 35,156.95	\$ 42,193.54	\$ 65,000.00	\$ 117,962.26	\$ 95,000.00	\$ 30,000.00	\$ -
5150 · Maintenance Supplies	\$ -	\$ -	\$ 1,500.00	\$ 665.03	\$ 1,500.00	\$ -	\$ -
5210 · Operating Supplies	\$ 76.94	\$ 842.61	\$ 2,000.00	\$ 462.87	\$ 2,000.00	\$ -	\$ -
5220 · Motor Fuel & Lube	\$ 8,268.92	\$ 12,059.60	\$ 9,000.00	\$ 9,761.23	\$ 9,000.00	\$ -	\$ -
5230 · Vehicle Supplies	\$ 100.21	\$ 1,335.62	\$ 2,500.00	\$ 1,321.88	\$ 2,000.00	\$ (500.00)	\$ -
5245 · Misc. Equipment	\$ 984.95	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
5250 · Small Tools	\$ 41.38	\$ -	\$ 200.00	\$ 100.00	\$ 200.00	\$ -	\$ -
5260 · Safety Equipment	\$ 335.71	\$ -	\$ 500.00	\$ 728.00	\$ 500.00	\$ -	\$ -
5330 · Telephone Expense	\$ 20,051.69	\$ 34,704.50	\$ 11,200.00	\$ 46,728.83	\$ 11,200.00	\$ -	\$ -
5360 · Utilities	\$ 46,970.91	\$ 64,534.40	\$ 72,000.00	\$ 87,073.00	\$ 72,000.00	\$ -	\$ -
5380 · Rentals	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
5435 · Julie Locate Expense	\$ 3,010.55	\$ 2,956.66	\$ 23,500.00	\$ 2,544.13	\$ 3,500.00	\$ (20,000.00)	\$ -
5480 · Other Professional Services	\$ 100,288.08	\$ -	\$ 5,000.00	\$ 2,000.00	\$ 5,000.00	\$ -	\$ -
6030 · Capitalized Treatment Upgrade	\$ 372.00	\$ 16,257.97	\$ 111,000.00	\$ 15,000.00	\$ 111,000.00	\$ -	\$ -
TOTAL EXPENSE	\$ 350,368.08	\$ 491,189.22	\$ 626,750.00	\$ 634,147.51	\$ 706,660.00	\$ 79,910.00	\$ -

PROPOSED BUDGET FY 2025 - 2026 | O&M FUND (EXPENSE - TREATMENT)

	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Est. Actual FY 24-25	Proposed FY 25-26	Proposed + / - vs. Current	Approved FY 25-26
Expense							
5000 · Salaries	\$ 312,755.84	\$ 264,660.94	\$ 347,210.00	\$ 286,289.81	\$ 309,240.00	\$ (37,970.00)	\$ -
5010 · Payroll Tax Expense	\$ 20,922.39	\$ 20,940.59	\$ 26,050.00	\$ 21,466.93	\$ 23,660.00	\$ (2,390.00)	\$ -
5030 · Employee Insurance	\$ 52,794.85	\$ 44,550.42	\$ 62,120.00	\$ 48,401.99	\$ 49,910.00	\$ (12,210.00)	\$ -
5040 · Trainings & Seminars	\$ 8,136.49	\$ 4,022.27	\$ 5,200.00	\$ 4,113.77	\$ 8,900.00	\$ 3,700.00	\$ -
5050 · Clothing Allowance	\$ 1,464.85	\$ 2,438.60	\$ 2,000.00	\$ 3,124.55	\$ 2,200.00	\$ 200.00	\$ -
5060 · IMRF Contributions	\$ 24,311.95	\$ 24,899.06	\$ 28,650.00	\$ 21,194.81	\$ 21,470.00	\$ (7,180.00)	\$ -
5110 · Maintenance-Buildings	\$ 29,153.89	\$ 42,597.99	\$ 33,000.00	\$ 53,584.18	\$ 43,000.00	\$ 10,000.00	\$ -
5120 · Maintenance-Vehicles	\$ 1,458.11	\$ -	\$ 3,000.00	\$ 4,456.04	\$ 3,000.00	\$ -	\$ -
5130 · Maintenance-Equipment	\$ 16,526.10	\$ 66,712.38	\$ 35,000.00	\$ 18,940.17	\$ 60,000.00	\$ 25,000.00	\$ -
5140 · Maintenance-Utility System	\$ 1,587.32	\$ 38,396.26	\$ 3,000.00	\$ 7,176.44	\$ 6,000.00	\$ 3,000.00	\$ -
5150 · Maintenance Supplies	\$ 15.99	\$ 33.28	\$ 1,500.00	\$ 1,049.84	\$ 1,500.00	\$ -	\$ -
5160 · Sludge Hauling	\$ 42,230.47	\$ 33,105.12	\$ 45,000.00	\$ 65,269.39	\$ 55,000.00	\$ 10,000.00	\$ -
5210 · Operating Supplies	\$ 5,958.40	\$ 7,930.69	\$ 6,000.00	\$ 9,151.47	\$ 6,000.00	\$ -	\$ -
5220 · Motor Fuel & Lube	\$ 9,321.82	\$ 4,865.55	\$ 5,000.00	\$ 1,135.53	\$ 5,000.00	\$ -	\$ -
5230 · Vehicle Supplies	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ -
5240 · Lab Supplies	\$ 25,768.08	\$ 18,210.07	\$ 24,000.00	\$ 13,026.82	\$ 15,000.00	\$ (9,000.00)	\$ -
5245 · Misc. Equipment	\$ 122.32	\$ 156.74	\$ 1,500.00	\$ 1,311.22	\$ 1,500.00	\$ -	\$ -
5250 · Small Tools	\$ 841.24	\$ 879.03	\$ 1,000.00	\$ 1,144.49	\$ 1,000.00	\$ -	\$ -
5255 · Chemical Expense	\$ 79,436.83	\$ 99,660.84	\$ 83,000.00	\$ 104,049.80	\$ 91,000.00	\$ 8,000.00	\$ -
5260 · Safety Equipment	\$ 12,691.13	\$ 7,111.58	\$ 15,000.00	\$ 13,777.03	\$ 10,000.00	\$ (5,000.00)	\$ -
5330 · Telephone Expense	\$ 4,005.25	\$ 3,298.33	\$ 3,400.00	\$ 2,962.63	\$ 3,400.00	\$ -	\$ -
5360 · Utilities	\$ 85,808.93	\$ 138,692.31	\$ 81,500.00	\$ 138,682.65	\$ 137,000.00	\$ 55,500.00	\$ -
5361 · Security System	\$ 7,664.85	\$ 7,848.77	\$ 7,500.00	\$ 8,829.16	\$ 7,500.00	\$ -	\$ -
5380 · Rentals	\$ 86.25	\$ 57.50	\$ 500.00	\$ 57.50	\$ 500.00	\$ -	\$ -
5390 · Travel Expense	\$ 1,074.85	\$ 702.52	\$ 2,000.00	\$ 618.06	\$ 1,500.00	\$ (500.00)	\$ -
5410 · Software Support	\$ 8,952.72	\$ 4,008.00	\$ 7,500.00	\$ 4,095.00	\$ 7,080.00	\$ (420.00)	\$ -
5430 · Professional Lab Testing	\$ 13,876.28	\$ 6,563.19	\$ 8,000.00	\$ 9,354.00	\$ 8,000.00	\$ -	\$ -
5440 · Engineering Services	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -
5460 · Permit Fees	\$ 18,000.00	\$ 500.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ -
5560 · Membership Dues	\$ 210.00	\$ 395.00	\$ 500.00	\$ 976.44	\$ 1,000.00	\$ 500.00	\$ -
6030 · Capitalized Treatment Upgrade	\$ 2,457.13	\$ 38,197.54	\$ 73,000.00	\$ 71,717.22	\$ 33,000.00	\$ (40,000.00)	\$ -
TOTAL EXPENSE	\$ 787,634.33	\$ 881,434.57	\$ 930,230.00	\$ 934,056.93	\$ 931,460.00	\$ 1,230.00	\$ -

BUDGET FY 2025-2026 | ALTERNATE BOND & INTEREST FUND

	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Est. Actual FY 24-25	Proposed FY 25-26	Proposed +/- vs. Current	Approved FY 25-26
Income							
2620 · Revenue Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INCOME	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Expense							
5640 · Interest Expense	\$ 59,710	\$ 51,824	\$ 47,824	\$ 87,558	\$ 86,998	\$ 39,174	\$ -
5650 · Management Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5710 · Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5910 · Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6040 · Bond Principal Payable	\$ 400,000	\$ 405,000	\$ 705,000	\$ 524,961	\$ 651,542	\$ (53,458)	\$ -
6055 · Bond Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ 459,710	\$ 456,824	\$ 752,824	\$ 612,520	\$ 738,540	\$ (14,284)	\$ -
TOTAL INCOME vs. EXPENSE	\$ (459,710)	\$ (456,824)	\$ (752,824)	\$ (612,520)	\$ (738,540)	\$ 14,284	\$ -