2027 Budget

Chart of Accounts - Sewer

		2027 Requested Budget	2026 Approved Budget	Variance of 2027 from 2026
SEWER FUND REVENUE				
Interest Income				
08.341.100	Interest	$ 26,000.00	$ 30,000.00	$ (4,000.00)
Total Interest Income		**$ 26,000.00**	**$ 30,000.00**	**$ (4,000.00)**
Grant Revenue				
08.354.120	PA Small Water & Sewer Grant	$ -	$ 425,000.00	$ (425,000.00)
Total Interest Income		**$ -**	**$ 425,000.00**	**$ (425,000.00)**
Sewerage Charges				
08.364.100	Metered Sales	$ 1,229,843.73	$ 1,210,250.00	$ 19,593.73
08.364.110	Sewer Connection Fees	$ 7,408.00	$ 335,328.00	$ (327,920.00)
08.364.510	Rooter Service	$ -	$ -	$ -
Total Sewerage Charges		**$ 1,237,251.73**	**$ 1,545,578.00**	**$ (308,326.27)**
Miscellaneous				
08.380.100	Miscellaneous	$ 500.00	$ 500.00	$ -
Total Miscellaneous		**$ 500.00**	**$ 500.00**	**$ -**
Penalties				
08.381.100	Penalty	$ 8,000.00	$ 5,500.00	$ 2,500.00
08.381.200	AR Penalties	$ -	$ -	$ -
Total Penalties		**$ 8,000.00**	**$ 5,500.00**	**$ 2,500.00**
Sale of Fixed Assets				
08.391.100	Sale of Fixed Assets	$ 2,500.00	$ 7,500.00	$ (5,000.00)
Total Sale of Fixed Assets		**$ 2,500.00**	**$ 7,500.00**	**$ (5,000.00)**
Transfer - Other Funds				
08.392.100	Transfer - Sewer Fund Reserve	$ -	$ -	$ -
Total Transfer - Sewer Fund Reserve		**$ -**	**$ -**	**$ -**
Refund of Prior Year Expenses				
08.395.001	Refund of Prior Year Expenses	$ 1,000.00	$ 1,500.00	$ (500.00)
Total Refund of Prior Year Expenses		**$ 1,000.00**	**$ 1,500.00**	**$ (500.00)**
TOTAL SEWER FUND REVENUE		**$ 1,275,251.73**	**$ 2,015,578.00**	**$ (740,326.27)**

2027 Budget
Chart of Accounts - Sewer

		2027 Requested Budget	2026 Approved Budget	Variance of 2027 from 2026
SEWER FUND EXPENSES				
Administration				
08.400.121	Salary, Manager	$ 10,602.58	$ 10,343.20	$ 259.38
08.400.141	Wages, Office Staff	$ 31,969.80	$ 30,673.01	$ 1,296.79
08.400.156	Group Health Insurance	$ 37,548.29	$ 38,530.79	$ (982.51)
08.400.157	Health Reimbursement Acct	$ 4,750.00	$ 3,500.00	$ 1,250.00
08.400.158	Life/Disability Insurance	$ 1,186.07	$ 825.12	$ 360.95
08.400.211	Office Supplies	$ 1,000.00	$ 1,000.00	$ -
08.400.213	Small Equipment	$ 166.67	$ 166.67	$ -
08.400.220	General Expense	$ 275.00	$ 275.00	$ -
08.400.311	Auditing Services	$ 10,000.00	$ 9,583.33	$ 416.67
08.400.314	Legal Services	$ 1,500.00	$ 1,200.00	$ 300.00
08.400.321	Phone/Internet Service	$ 5,400.00	$ 4,080.00	$ 1,320.00
08.400.325	Postage	$ 2,250.00	$ 2,800.00	$ (550.00)
08.400.331	Travel Expense	$ 500.00	$ 500.00	$ -
08.400.340	Advertising & Printing	$ 1,378.33	$ 1,378.33	$ -
08.400.351	Insurance	$ 29,582.53	$ 27,593.97	$ 1,988.56
08.400.374	Maintenance - Equipment	$ 300.00	$ 300.00	$ -
08.400.420	Dues & Subscriptions	$ 2,431.25	$ 2,300.00	$ 131.25
08.400.450	Contracted Services	$ 17,896.50	$ 16,500.00	$ 1,396.50
Total Administration		**$ 158,737.02**	**$ 151,549.43**	**$ 7,187.59**
Collections and Treatment				
08.429.110	Wages, Operator	$ 220,693.92	$ 181,198.13	$ 39,495.79
08.429.111	Wages, Labor	$ 26,653.82	$ 25,801.48	$ 852.34
08.429.156	Group Health Insurance	$ 130,178.60	$ 114,580.45	$ 15,598.14
08.429.200	Supplies	$ 5,500.00	$ 4,700.00	$ 800.00
08.429.220	General Operating Expense	$ 150.00	$ 150.00	$ -
08.429.222	Chemicals	$ 77,000.00	$ 77,000.00	$ -
08.429.231	Gasoline	$ 2,500.00	$ 2,500.00	$ -
08.429.232	Tires	$ 1,000.00	$ 500.00	$ 500.00
08.429.238	Clothing Allowance	$ 1,625.00	$ 1,215.00	$ 410.00
08.429.245	Street Repairs Restoration	$ 7,000.00	$ 7,000.00	$ -
08.429.246	Pipes & Fittings	$ 4,500.00	$ 4,500.00	$ -
08.429.260	Small Tools	$ 7,000.00	$ 1,500.00	$ 5,500.00
08.429.313	Engineering Services	$ 20,000.00	$ 30,000.00	$ (10,000.00)
08.429.327	Radio Maintenence	$ 250.00	$ 250.00	$ -
08.429.331	Travel & Training	$ 3,000.00	$ 2,880.00	$ 120.00
08.429.361	Electric	$ 120,000.00	$ 107,000.00	$ 13,000.00
08.429.364	Sludge Disposal	$ 800.00	$ 800.00	$ -
08.429.366	Water	$ 1,600.00	$ 1,700.00	$ (100.00)
08.429.374	Maintenance, Machinery	$ 5,000.00	$ -	$ 5,000.00
08.429.375	Maintenance, Auto	$ 1,000.00	$ 1,500.00	$ (500.00)
08.429.390	Credit Card Collection Fees	$ 9,000.00	$ 7,000.00	$ 2,000.00
08.429.450	Contracted Services	$ 68,900.00	$ 56,869.92	$ 12,030.08
08.429.600	Construction	$ 180,000.00	$ 180,000.00	$ -
08.429.740	Machinery & Equipment	$ 130,000.00	$ 654,500.00	$ (524,500.00)
Total Collection and Treatment		**$ 1,023,351.34**	**$ 1,463,144.99**	**$ (439,793.65)**
Transfer to Capital Reserve				
08.429.760	Transfer to Capital Reserve	$ 62,386.07	$ 375,186.04	$ (312,799.97)
Total Interest		**$ 62,386.07**	**$ 375,186.04**	**$ (312,799.97)**
Insurance				
08.486.354	Workers' Compensation	$ 7,196.91	$ 5,305.57	$ 1,891.33
Total Insurance		**$ 7,196.91**	**$ 5,305.57**	**$ 1,891.33**

2027 Budget

Chart of Accounts - Sewer

			2027 Requested Budget	2026 Approved Budget	Variance of 2027 from 2026
Employee Benefits					
08.487.161	Social Security & Medicare		$ 22,178.89	$ 18,973.21	$ 3,205.68
08.487.162	Unemployment Compensation		$ 1,401.51	$ 1,418.76	$ (17.26)
Total Employee Benefits			**$ 23,580.39**	**$ 20,391.97**	**$ 3,188.42**
TOTAL SEWER FUND EXPENSES			**$ 1,275,251.73**	**$ 2,015,578.00**	**$ (740,326.26)**
NET TOTAL SEWER FUND			**$ (0.00)**	**$ 0.00**	**$ (0.00)**