

**NVC- Sewer  
Budget 2026**

	2025	2026	Difference
<b>Revenue</b>			
<b>4000 Revenue</b>			
<b>4400 Sewer Operating Revenue</b>			
4410 Sewer Fees	\$316,050	\$335,080	\$19,030
<b>Total 4400 Sewer Operating Revenue</b>	<b>\$316,050</b>	<b>\$335,080</b>	<b>\$19,030</b>
<b>4600 Sewer Non-operating Revenue</b>			
4610 Interest Income	\$2,000	\$2,000	\$0
4620 Grants	\$45,000	\$0	-\$45,000
Ready to Serve		\$3,010	\$3,010
<b>Total 4600 Sewer Non-operating Revenue</b>	<b>\$47,000</b>	<b>\$5,010</b>	<b>-\$41,990</b>
<b>Total 4000 Revenue</b>	<b>\$363,050</b>	<b>\$340,090</b>	<b>-\$22,960</b>
<b>Total Revenue</b>	<b>\$363,050</b>	<b>\$340,090</b>	<b>-\$22,960</b>
<b>Gross Profit</b>	<b>\$363,050</b>	<b>\$340,090</b>	<b>-\$22,960</b>
<b>Expenditures</b>			
<b>6000 1099 Contractors</b>			
6010 Casual Labor	\$2,000	\$0	-\$2,000
6036 Bookkeeping	\$8,840	\$9,600	\$760
6047 Sewer Utilities Superintendent	\$28,060	\$30,000	\$1,940
<b>Total 6000 1099 Contractors</b>	<b>\$38,900</b>	<b>\$39,600</b>	<b>\$700</b>
<b>6050 Auto Expenses</b>			
6051 Auto Fuel Expense			
6053 Truck Fuel	\$1,000	\$750	-\$250
<b>Total 6051 Auto Fuel Expense</b>	<b>\$1,000</b>	<b>\$750</b>	<b>-\$250</b>
6055 Auto Repairs & Maintenance			
6057 Truck Maintenance	\$1,000	\$1,000	\$0
<b>Total 6055 Auto Repairs &amp; Maintenance</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>
6059 Accrue for Truck Replacement	\$2,000	\$2,000	\$0
<b>Total 6050 Auto Expenses</b>	<b>\$4,000</b>	<b>\$3,750</b>	<b>-\$250</b>
<b>6070 Employee Wages &amp; Benefits</b>			
6075 Employee Benefits			
6076 Company Paid Benefits	\$4,000	\$4,000	\$0
6077 Income Protection Plan	\$1,508	\$2,500	\$992
<b>Total 6075 Employee Benefits</b>	<b>\$5,508</b>	<b>\$6,500</b>	<b>\$992</b>
<b>6080 Employees Salaries &amp; Wages</b>			
6081 Collection System Operator	\$10,400	\$18,000	\$7,600
6081.5 Assistant CSO	\$5,000	\$5,000	\$0
6084 Office Personnel Wages	\$18,100	\$18,100	\$0
6084.5 Finance Manager	\$5,150	\$4,000	-\$1,150
6086 Treatment Plant Operator	\$34,500	\$38,425	\$3,925

6087 Utility Billing Wages	\$5,000	\$5,500	\$500
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>\$78,150</b>	<b>\$89,025</b>	<b>\$10,875</b>
6095 Payroll Processing Fees	\$1,100	\$1,100	\$0
6096 Payroll Tax Expense	\$6,370	\$7,000	\$630
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>\$91,128</b>	<b>\$103,625</b>	<b>\$12,497</b>
6160 Insurance Paid			
6150 Information & Notices		\$300	\$300
6161 Property & Casualty Insurance	\$2,500	\$3,500	\$1,000
6162 Workers Comp Insurance	\$1,300	\$1,300	\$0
<b>Total 6160 Insurance Paid</b>	<b>\$3,800</b>	<b>\$4,800</b>	<b>\$1,000</b>
6190 Legal & Professional Services			
6191 Auditing Services	\$9,000	\$10,000	\$1,000
6192 Engineering Fees	\$45,000	\$0	-\$45,000
<b>Total 6190 Legal &amp; Professional Services</b>	<b>\$54,000</b>	<b>\$10,000</b>	<b>-\$44,000</b>
6210 Licenses, Permits, & Fees	\$2,500	\$2,500	\$0
<b>6210 Licenses &amp; Permits Total</b>	<b>\$2,500</b>	<b>\$2,500</b>	
6240 Membership Dues	\$300	\$300	\$0
6260 Office Supplies	\$1,700	\$1,500	-\$200
6285 Postage	\$1,500	\$1,500	\$0
<b>Total 6200 Office</b>	<b>\$3,500</b>	<b>\$3,300</b>	<b>-\$200</b>
6305 Regulatory Fees	\$1,500	\$1,500	\$0
6330 Repairs & Maintenance			\$0
6331 Building Repairs & Maintenance	\$500	\$500	\$0
6332 Cleaning	\$850	\$850	\$0
6335 Sludge Removal	\$50,000	\$50,000	\$0
6337 Wharf & Floats Maintenance	\$2,500	\$2,500	\$0
6342 General Repairs & Maintenance	\$17,000	\$12,000	-\$5,000
<b>Total 6330 Repairs &amp; Maintenance</b>	<b>\$72,350</b>	<b>\$67,350</b>	<b>-\$5,000</b>
6345 Software	\$5,000	\$5,000	\$0
6350 Supplies & Chemicals	\$12,000	\$12,000	\$0
6400 Utilities			
6401 Electricity Expense	\$5,300	\$5,500	\$200
6402 Oil	\$600	\$600	\$0
6403 Hydrant Rental	\$150	\$150	\$0
6404 Propane	\$500	\$750	\$250
6406 Telephone & Internet Expenses	\$1,200	\$1,500	\$300
6407 Water & Sewer	\$1,600	\$1,800	\$200
<b>Total 6400 Utilities</b>	<b>\$9,350</b>	<b>\$10,300</b>	<b>\$950</b>
6500 Water Testing	\$7,600	\$11,000	\$3,400
<b>Total 6500 Water Testing</b>	<b>\$7,600</b>	<b>\$11,000</b>	<b>\$3,400</b>
6800 Bond Expenses			\$0
6810 2008 MMBB Bond Principal	\$6,658	\$6,998	\$340
6811 2008 MMBB Bond Interest	\$534	\$360	-\$174

6814 2012 MMBB Refinance Bond Principal	\$5,473	\$5,583	\$110
6815 2012 MMBB Refinance Bond Interest	\$2,040	\$1,930	-\$110
6816 2013 BHBT Bond Principal	\$12,134	\$12,571	\$437
6817 2013 BHBT Bond Interest	\$2,731	\$5,026	\$2,295
6821 Loan Payment to Water - Principal	\$18,038	\$19,532	\$1,494
6822 Loan Payment to Water - Interest	\$2,798	\$1,304	-\$1,494
<b>Total 6800 Bond Expenses</b>	<b>\$50,407</b>	<b>\$53,304</b>	<b>\$2,897</b>
<b>Total Expenditures</b>	<b>\$356,035</b>	<b>\$326,529</b>	<b>-\$28,006</b>
<b>Net Operating Revenue</b>	<b>\$7,015</b>	<b>\$13,561</b>	<b>\$5,046</b>
<b>Other Expenditures</b>			
7100 Contingency Expenses	\$4,054	\$6,361	\$2,307
7300 Sewer Reserve Fund	\$7,200	\$7,200	\$0
<b>Total Other Expenditures</b>	<b>\$11,254</b>	<b>\$13,561</b>	<b>\$2,307</b>
<b>Net Other Revenue</b>	<b>-\$11,254</b>	<b>-\$13,561</b>	<b>-\$2,307</b>
<b>Net Revenue</b>	<b>-\$4,239</b>	<b>\$0</b>	<b>\$2,739</b>