Le Grand CSD 2026-2027 Budget (Final)

7/1/2026 thru 6/30/2027

	Category Description	Water Fund	Sewer Fund	Total	%
Income					
	Water Fees (Adjusted)	491,650.00		491,650.00	53.34%
	Fire Service Fees (Adjusted)	$ 4,250		4,250.00	0.46%
97971	Subtotal - Water Fees	495,900.00		495,900.00	53.80%
97972	Sewer Fees (Adjusted)		400,800.00	400,800.00	43.49%
	Subtotal - User Fees	$ 495,900.00	$ 400,800.00	$ 896,700.00	97.29%
	Tax Revenue (Non-Operating)				
91010	Property Taxes - Current Secured	8,550.00	6,450.00	15,000.00	1.63%
91011	Property Taxes - Prior Secured	-	-	-	0.00%
91020	Property Taxes - Current Unsecured	912.00	688.00	1,600.00	0.17%
91030	Property Taxes - Delinquent Unsecured	-	-	-	0.00%
91040	Property Taxes - Prior Unsecured	-	-	-	0.00%
91090	Other Taxes - Supplemental Taxes	-	-	-	0.00%
91097	Property Taxes - Supplemental Taxes	114.00	86.00	200.00	0.02%
95460	State Homeowners Property Tax Relief	80.00	60.00	140.00	0.02%
	Subtotal - Tax Revenue	$ 9,656.00	$ 7,284.00	$ 16,940.00	1.84%
	Other Revenue (Non-Operating)				
97900	Other Revenue	-	-	-	0.00%
97970	Other Sales	-	-	-	0.00%
97990	Other Revenue - Operations	-	-	-	0.00%
97991	Other Revenue - Stale Dated Warrants	-	-	-	0.00%
	Subtotal - Other Revenue	$ -	$ -	$ -	0.00%
94200	Interest Income - Account 8610 (Non-Operating)	2,081.00	1,569.00	3,650.00	0.40%
94210	Rents (Lease to Farm Plant Field) (Non-Operating)		4,375.00	4,375.00	0.47%
97210	Operating Transfers In (Non-Operating)	-	-	-	0.00%
	Other Revenue (Non-County Accounts)				
	State Grant Funds (Non-Operating)	-	-	-	0.00%
	Interest Income	-	-	-	0.00%
	Transfer - Capital/Reserve Accounts (Non-Operating)	-	-	-	0.00%
	Other Revenue - Facility Fees (Non-Operating)	-	-	-	0.00%
	Other Revenue - Miscellaneous	-	-	-	0.00%
	Subtotal - Other Revenue (Non-County Accounts)	$ -	$ -	$ -	0.00%
TOTAL Income		**$ 507,637.00**	**$ 414,028.00**	**$ 921,665.00**	

Le Grand CSD 2026-2027 Budget (Final)

7/1/2026 thru 6/30/2027

Category Description		Water Fund	Sewer Fund	Total	%
Operating Expenses					
10110	Wages	144,780.00	109,220.00	254,000.00	27.56%
	Overtime				
	On Duty	6,726.00	5,074.00	11,800.00	1.28%
	Other Overtime	4,218.00	3,182.00	7,400.00	0.80%
10111	Subtotal - Overtime	$ 10,944.00	$ 8,256.00	$ 19,200.00	2.08%
10150	Office Staff Help	-	-	-	0.00%
	Special Pay (Other Compensation)				
	On Duty Compensation	6,726.00	5,074.00	11,800.00	1.28%
	Certification Compensation	-	-	-	0.00%
10160	Subtotal - Special Pay	$ 6,726.00	$ 5,074.00	$ 11,800.00	1.28%
	Subtotal - Wages & Other Compensation	$ 162,450.00	$ 122,550.00	$ 285,000.00	30.92%
	Benefits				
10220	FICA	10,146.00	7,654.00	17,800.00	1.93%
10230	Medicare	2,736.00	2,064.00	4,800.00	0.52%
10300	Insurance - Medical	71,535.00	53,965.00	125,500.00	13.62%
10350	Unemployment	798.00	602.00	1,400.00	0.15%
10360	Insurance - Workers' Comp.	5,073.00	3,827.00	8,900.00	0.97%
	Subtotal - Benefits	$ 90,288.00	$ 68,112.00	$ 158,400.00	17.19%
	SUBTOTAL - Wages and Benefits	$ 252,738.00	$ 190,662.00	$ 443,400.00	48.11%
20400	Agricultural (Pest & Weed Abatement Supplies)	2,679.00	2,021.00	4,700.00	0.51%
20500	Clothing & Personal Supplies (includes uniforms for Operations Staff)	2,519.00	1,901.00	4,420.00	0.48%
20600	Communications (Telephone) [Includes existing website] (Adjusted)	6,783.00	5,117.00	11,900.00	1.29%
20900	Household Expense (+Waste Service & Pest Control)	1,824.00	1,376.00	3,200.00	0.35%
21001	General Liability Insurance	13,509.00	10,191.00	23,700.00	2.57%
21200	Maintenance of Equipment (Tractors & Spray-Rig)	11,514.00	8,686.00	20,200.00	2.19%

Le Grand CSD 2026-2027 Budget (Final)

7/1/2026 thru 6/30/2027

	Category Description	Water Fund	Sewer Fund	Total	%
	Maintenance - Water				
	Preventive (Scheduled) Maintenance - Water	3,500.00	-	3,500.00	0.38%
	Corrective (Repair & Replace) Maintenance - Water	-	-	-	0.00%
	Maintenance Equipment - Water	3,200.00	-	3,200.00	0.35%
	Emergency Repairs - Water (Non-Operating)	-	-	-	0.00%
	Customer Services - Water	200.00	-	200.00	0.02%
	Capital Expansion - Water (Non-Operating)	-	-	-	0.00%
	Miscellaneous - Water	-	-	-	0.00%
21307	Subtotal - Maintenance - Water	$ 6,900.00	$ -	$ 6,900.00	0.75%
	Maintenance - Sewer				
	Preventive (Scheduled) Maintenance - Sewer	-	1,200.00	1,200.00	0.13%
	Corrective (Repair) Maintenance - Sewer (Non-Operating)	-	-	-	0.00%
	Maintenance Equipment - Sewer	-	-	-	0.00%
	Emergency Repairs - Sewer (Non-Operating)	-	-	-	0.00%
	Capital Expansion - Sewer (Non-Operating)	-	-	-	0.00%
	Miscellaneous - Sewer	-	-	-	0.00%
21308	Subtotal - Maintenance - Sewer	$ -	$ 1,200.00	$ 1,200.00	0.13%
	Maintenance - General				
	Preventive (Scheduled) Maintenance - General	-	-	-	0.00%
	Corrective (Repair) Maintenance - General (Non-Operating)	-	-	-	0.00%
	Miscellaneous - General	-	-	-	0.00%
21309	Subtotal - Maintenance - General	$ -	$ -	$ -	0.00%
	Subtotal - Maintenance	$ 6,900.00	$ 1,200.00	$ 8,100.00	0.88%
	Membership Dues				
	Water Related Dues	10,300.00		10,300.00	1.12%
	Sewer Related Dues		300.00	300.00	0.03%
	Other Dues Expenses	1,140.00	860.00	2,000.00	0.22%
21500	Subtotal - Membership Dues	$ 11,440.00	$ 1,160.00	$ 12,600.00	1.37%
	District Licenses & Permits				
	Water Related Licences & Permits	2,500.00		2,500.00	2.94%
	Sewer Related Licences & Permits		38,100.00	38,100.00	44.82%
	Operating License Expenses	-	-	-	0.00%
	Continuing Education - Operator Certifications	171.00	129.00	300.00	0.35%
	Other Licences & Permits Expenses	-	-	-	0.00%
21501	Subtotal - District Licenses & Permits	$ 2,671.00	$ 38,229.00	$ 40,900.00	4.44%

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	Category Description	Water Fund	Sewer Fund	Total	%
	Office				
	Supplies & Miscellaneous	1,824.00	1,376.00	3,200.00	0.35%
	Postage	4,446.00	3,354.00	7,800.00	0.85%
	Computer Hardware & Printers	1,026.00	774.00	1,800.00	0.20%
	Billing Software Support & Supplies	764.00	576.00	1,340.00	0.15%
	Computer Software	2,759.00	2,081.00	4,840.00	0.53%
	Other Office Expenses (Uncategorized)	741.00	559.00	1,300.00	0.14%
21700	Subtotal - Office	$ 11,560.00	$ 8,720.00	$ 20,280.00	2.20%
	SUBTOTAL - Maintenance, Dues, Permits & Office	$ 71,399.00	$ 78,601.00	$ 150,000.00	16.27%
21800	Professional Services				
21800-1	Auditing & Accounting	5,700.00	4,300.00	10,000.00	1.08%
21800-2	Consultant Services	-	-	-	0.00%
21815	Lab Fees	14,100.00	1,900.00	16,000.00	1.74%
	Legal Services				
	Board Meetings	6,156.00	4,644.00	10,800.00	1.17%
	Operational Services	8,835.00	6,665.00	15,500.00	1.68%
	Legal Retainer	1,425.00	1,075.00	2,500.00	0.27%
	Customer Services	-	-	-	0.00%
	HR Services	-	-	-	0.00%
	Policy Handbook	2,964.00	2,236.00	5,200.00	0.56%
	Capital Project Services (Non-Operating)	-	-	-	0.00%
	Legal Services - Other	114.00	86.00	200.00	0.02%
21834	Subtotal - Legal Services	$ 19,494.00	$ 14,706.00	$ 34,200.00	3.71%
	Engineering Services				
	Board Meetings	2,394.00	1,806.00	4,200.00	0.46%
	Operational Services	1,767.00	1,333.00	3,100.00	0.34%
	Emergency Repairs (Non-Operating)	-	-	-	0.00%
	Customer Services	-	-	-	
	Capital Project Services (Non-Operating)	-	-	-	0.00%
	Engineering Services - Other	228.00	172.00	400.00	0.04%
21873	Subtotal - Engineering	$ 4,389.00	$ 3,311.00	$ 7,700.00	0.84%
21900	Publications & Legal Notices	120.00	90.00	210.00	0.02%
	Subtotal - Professional Services	$ 43,803.00	$ 24,307.00	$ 68,110.00	7.39%

Le Grand CSD 2026-2027 Budget (Final)

7/1/2026 thru 6/30/2027

	Category Description	Water Fund	Sewer Fund	Total	%
22100	Rents & Leases - Equipment (Alarm Systems)	445.00	335.00	780.00	0.08%
22200	Small Tools & Instruments	80.00	20.00	100.00	0.01%
22300	Special Dept - Board Directors Salary	4,224.00	3,186.00	7,410.00	0.80%
	District Vehicles (Transportation)				
22501	Fuel & Miscellaneous Items	6,447.00	4,863.00	11,310.00	1.23%
22502	Vehicle Maintenance	1,408.00	1,062.00	2,470.00	0.27%
22509	Transportation & Travel Reimbursable	587.00	443.00	1,030.00	0.11%
22500	Transportation - Other	57.00	43.00	100.00	0.01%
	Subtotal - District Vehicles	$ 8,499.00	$ 6,411.00	$ 14,910.00	1.62%
	SUBTOTAL - Pro Services, Directors Fees & Vehicles	57,051.00	34,259.00	91,310.00	9.91%
	Electrical Utilities - General				
	Maintenance Yard	1,311.00	989.00	2,300.00	0.25%
22600	Subtotal - General Power	$ 1,311.00	$ 989.00	$ 2,300.00	0.25%
	Electrical Utilities - Water System				
	Well #1	54,500.00	-	54,500.00	5.91%
	Well #4	32,900.00	-	32,900.00	3.57%
22601	Subtotal - Well Power	$ 87,400.00	$ -	$ 87,400.00	9.48%
	Electrical Utilities - Sewer System				
	Lift Station	-	6,100.00	6,100.00	0.66%
	Sewer Plant	-	11,600.00	11,600.00	1.26%
22602	Subtotal - Sewer Power	$ -	$ 17,700.00	$ 17,700.00	1.92%
	SUBTOTAL - Electrical Power	$ 88,711.00	$ 18,689.00	$ 107,400.00	11.65%
TOTAL - Operating Expenses		**$ 469,899.00**	**$ 322,211.00**	**$ 792,110.00**	**85.94%**

Le Grand CSD 2026-2027 Budget (Final)

7/1/2026 thru 6/30/2027

Category Description		Water Fund	Sewer Fund	Total	%
Non-Operating Expenses					
33100	Interest Expense	10,000.00	25,000.00	35,000.00	3.80%
83500	Loan Payment (Principal)	14,000.00	36,000.00	50,000.00	5.42%
	Subtotal - Debt Service	$ 24,000.00	$ 61,000.00	$ 85,000.00	9.22%
8615	Water Reserve	12,000.00	-	12,000.00	1.30%
8619	Sewer Reserve	-	28,800.00	28,800.00	3.12%
8623	TCP Mitigation (Re-payment of Transfers)	-	-	-	0.00%
88407	Equipment Capital Improvements	-	-	-	0.00%
41100	Operating Transfer Out (BofA Account)	-	-	-	0.00%
74000	Contingencies (Unassigned) (Budget Item Only to Balance to Zero)	1,738.00	2,017.00	3,755.00	0.41%
TOTAL - Non-Operating Expenses		**$ 37,738.00**	**$ 91,817.00**	**$ 129,555.00**	**14.06%**
TOTAL Expenses		**$ 507,637.00**	**$ 414,028.00**	**$ 921,665.00**	
Net Income		**$ -**	**$ -**	**$ -**	

	Water Fund	Sewer Fund	Total	
User Fee Revenue	$ 495,900.00	$ 400,800.00	$ 896,700.00	
Operating Expenses & Debt Service	$ 493,899.00	$ 383,211.00	$ 877,110.00	
Surplus (Deficit)	**$ 2,001.00**	**$ 17,589.00**	$ 19,590.00	2.23%