

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 - State 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	

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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]	5,871.00	4,429.00	10,300.00	1.12%
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%

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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		\$ 70,487.00	\$ 77,913.00	\$ 148,400.00	16.10%
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%

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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 - 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%
	Electrical Utilities - General				
	Maintenance Yard	1,311.00	989.00	2,300.00	0.25%
22603	Subtotal - General Power	\$ 1,311.00	\$ 989.00	\$ 2,300.00	0.25%
	SUBTOTAL - Electrical Power	\$ 88,711.00	\$ 18,689.00	\$ 107,400.00	11.65%
	TOTAL - Operating Expenses	\$ 468,987.00	\$ 321,523.00	\$ 790,510.00	85.77%

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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)	2,650.00	2,705.00	5,355.00	0.58%
TOTAL - Non-Operating Expenses	\$ 38,650.00	\$ 92,505.00	\$ 131,155.00	14.23%
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	\$ 492,987.00	\$ 382,523.00	\$ 875,510.00	
Surplus (Deficit)	\$ 2,913.00	\$ 18,277.00	\$ 21,190.00	2.42%