



Duckett Creek Sanitary District Operational and Capital Budget

January 1, 2027– December 31, 2027

Draft Budget October 27, 2026



3550 Highway K, O'Fallon, MO 63368 www.duckettcreek.com



Duckett Creek Sanitary District

2027 Budget Highlights

The proposed 2027 budget incorporates the Rate Model as the basis for determining operational and capital allowances for expenditures. This budget stays within the parameters set by the Rate Model in order to sustain the projected rate period. The main parameter being keeping the Debt Service Coverage (DSR) ratio above 110% in any given fiscal year.

The District has benefited from higher than anticipated growth, with the addition of TP-4, that has out paced the Rate Model projections. Our capital fund has grown to a sufficient level to cover future planned projects costs. This fund will continue to grow just by meeting our 110% coverage and additional connection fees beyond projected in a fiscal year.

As a recap, the fiscal year 2026 operational budget was increased to a sustainable level to meet our future needs while adequately funding capital projects. We continue that trend into the 2027 fiscal year budget. We also maintained the approach recommended last year of viewing the District's reserve policies currently in place as complimentary, not cumulative.

The 2027 budget was prepared using the Rate Model as the base line. District staff made a few adjustments to revenues and expenditures identified during the current year budget versus actual analysis. The second step was to look forward into future years within the model to determine if any adjustments should be made due to growth or lack thereof. The final check was to ensure our reserve policies are satisfied.

The 2027 budget continues to include an increase in resources to evaluate the District's collection system. The District is growing beyond our ability to adequately inspect our buried sewer lines and manholes. This was a successful approach implemented during 2026, so staff is requesting these contracting services continue for another two years or such time the District is on pace to continue work in house. This effort will generate an updated list for repair work and CIPP contracting. The rate model will be updated with this information and used to evaluate timing of these projects to stay within the current rate period. The 2027 Capital budget includes allocations for prior year projects that will be completed during 2027 along with the addition of the TP4 West Interceptor expected to be completed in 2027.

Together we recommend this budget for your consideration,

Keith Arbuckle, Executive Director

FY2026 APPROVED BUDGET - HISTORICAL COMPARISON



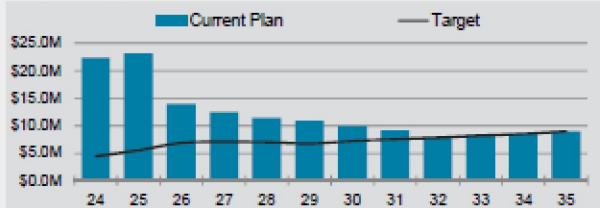
DUCKETT CREEK SANITARY DISTRICT



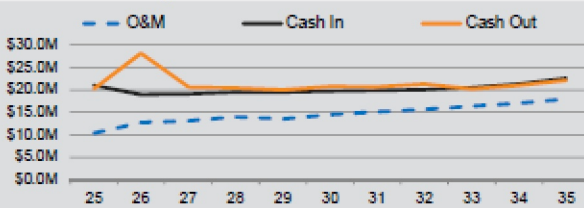
CALC SAVE CTRL LAST OVR

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2028	FY 2033
Override ▶												Cumulative	
Residential Fixed Rate Plan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.04%	3.43%	4.38%	0.00%	10.21%
Commercial Usage Rate Plan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.04%	3.43%	4.38%	0.00%	10.28%
Total Fund Balance as a % of O&M	223.3%	110.1%	94.8%	81.4%	81.0%	68.9%	60.7%	50.0%	50.0%	50.0%	50.0%		
Senior-Lien DSC	1.91	1.83	1.74	1.58	1.75	1.55	1.39	1.26	1.20	1.25	1.34	Scenario Manager	
All-In DSC	1.67	1.53	1.74	1.58	1.75	1.55	1.39	1.25	1.14	1.16	1.22	Hopewell: Phase 2	
Single Family Residential Bill	\$26.75	\$26.75	\$26.75	\$26.75	\$26.75	\$26.75	\$26.75	\$26.75	\$27.30	\$28.24	\$29.48	LAGERS: No	
\$ Chg in Res. Bill	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.55	\$0.94	\$1.24	Collection System: Yes	
Residential/ Commercial Parity	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
Commercial Rate	\$5.35	\$5.35	\$5.35	\$5.35	\$5.35	\$5.35	\$5.35	\$5.35	\$5.46	\$5.85	\$5.90		
\$ Chg in Non-Res. Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11	\$0.19	\$0.25		

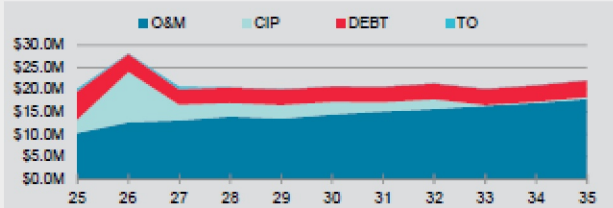
Operating Fund



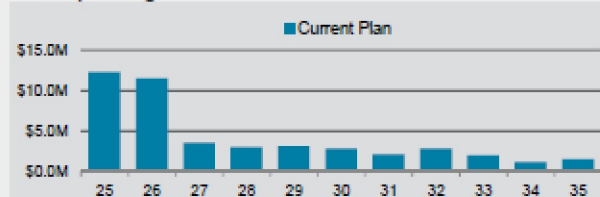
Revenues vs. Expenses



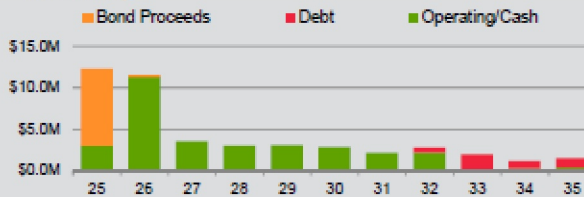
Expenses by Type



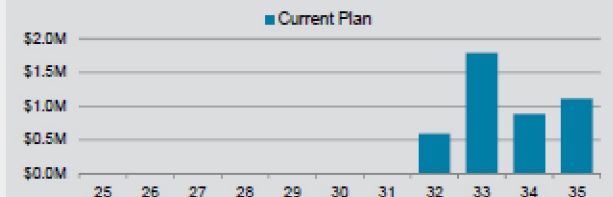
CIP Spending



CIP Funding



Subordinate Borrowing





FY27 PROPOSED BUDGET



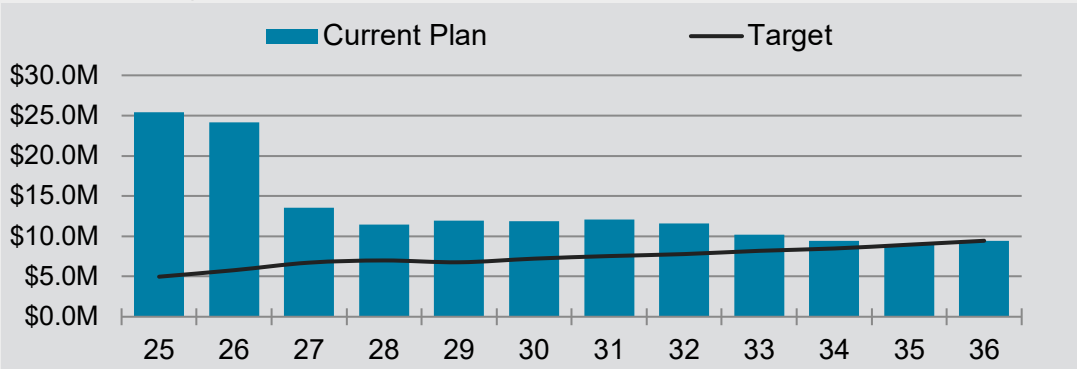
DUCKETT CREEK SANITARY DISTRICT



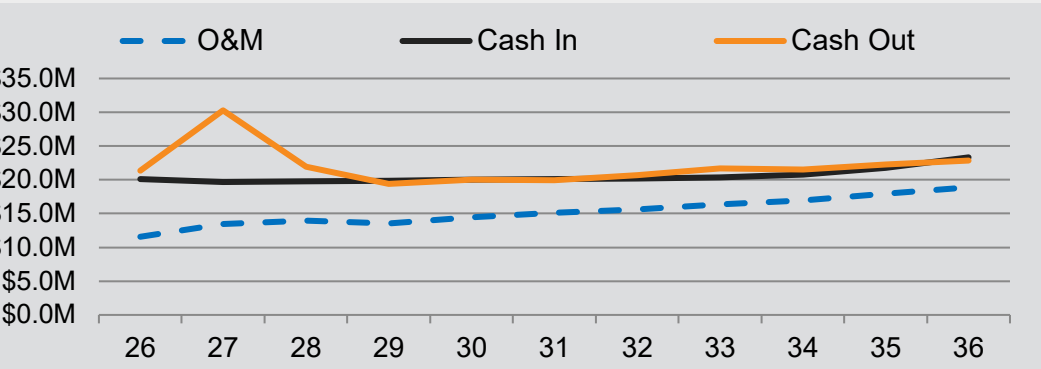
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	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2028	FY 2033
Override ▶												Cumulative	
Residential Fixed Rate Plan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.09%	5.45%	5.35%	0.00%	13.42%
Commercial Usage Rate Plan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.09%	5.45%	5.35%	0.00%	13.46%
Total Fund Balance as a % of O&M	209.0%	100.9%	81.8%	88.0%	82.3%	80.0%	74.5%	62.4%	55.5%	50.0%	50.0%	Scenario Manager	
Senior-Lien DSC	2.49	1.81	1.69	1.84	1.61	1.46	1.35	1.15	1.10	1.13	1.29		
All-In DSC	2.08	1.81	1.69	1.84	1.61	1.46	1.35	1.15	1.10	1.10	1.20		
Single Family Residential Bill	\$26.75	\$26.75	\$26.75	\$26.75	\$26.75	\$26.75	\$26.75	\$26.75	\$27.31	\$28.80	\$30.34	Hopewell: Phase 2 Collection System: Yes	
\$ Chg in Res. Bill		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.56	\$1.49	\$1.54		
Residential/ Commercial Parity	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
Commercial Rate	\$5.35	\$5.35	\$5.35	\$5.35	\$5.35	\$5.35	\$5.35	\$5.35	\$5.46	\$5.76	\$6.07		
\$ Chg in Non-Res. Rate		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11	\$0.30	\$0.31		

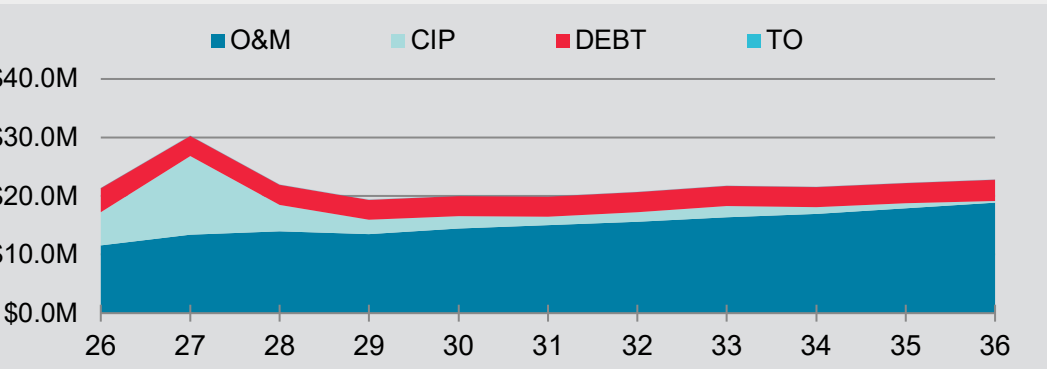
Operating Fund



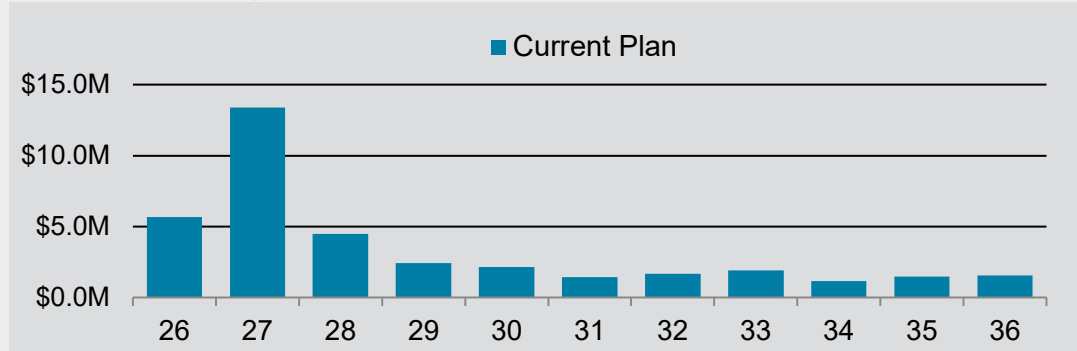
Revenues vs. Expenses



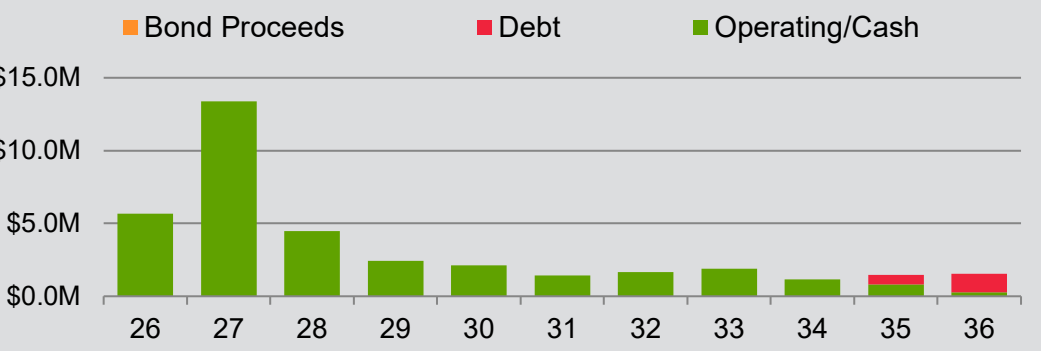
Expenses by Type



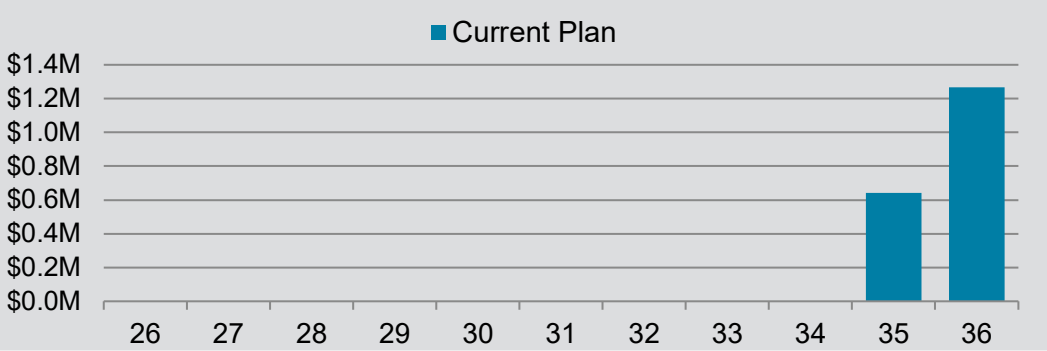
CIP Spending



CIP Funding



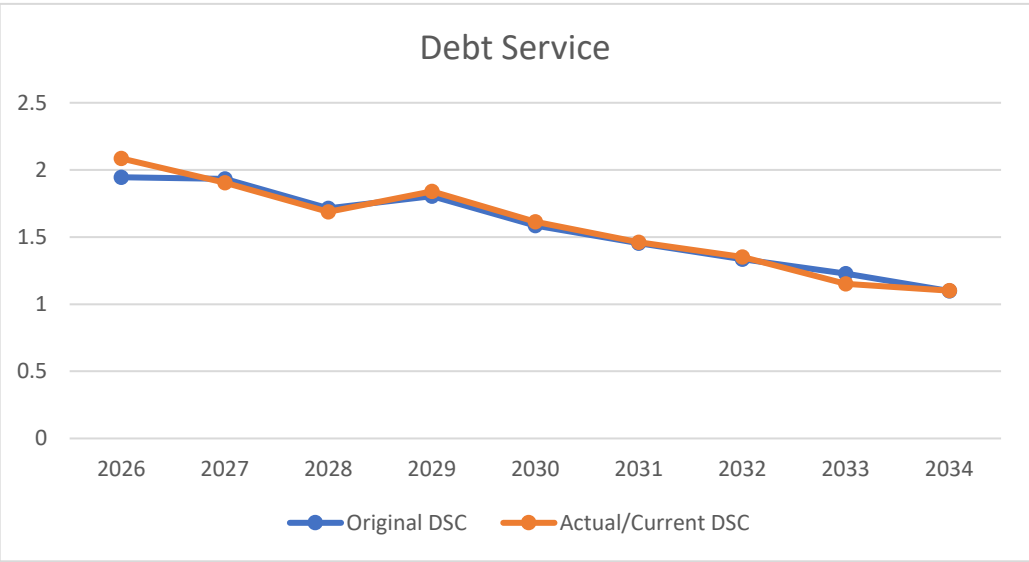
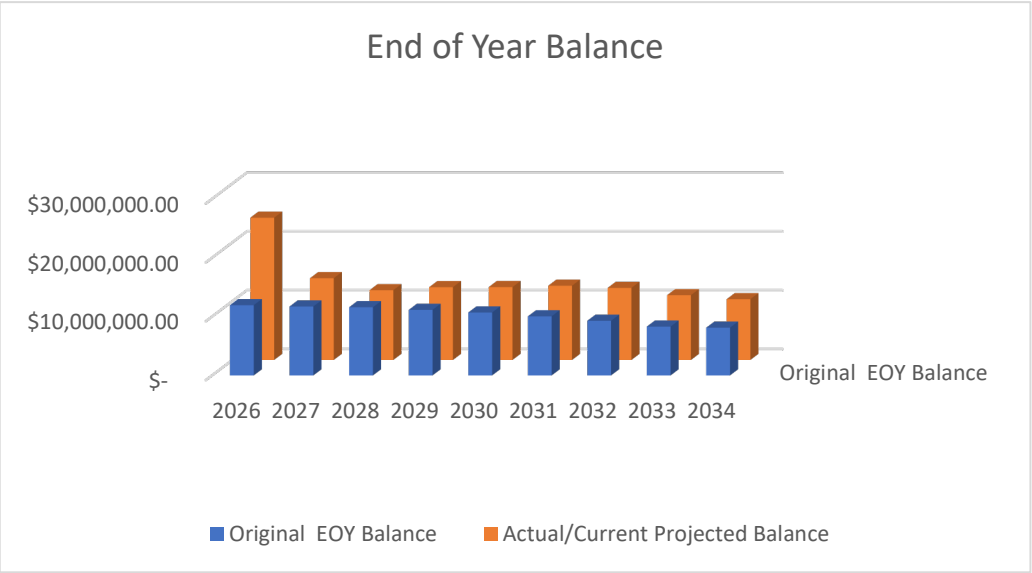
Subordinate Borrowing





FY27 PROPOSED BUDGET

Comparison to Original Rate Model



DUCKETT CREEK SANITARY DISTRICT

FISCAL YEAR 2027

Draft Budget Summary

October 27, 2026

	2025 Actual	2026 Budget	2026 Estimated Actual	2027 Budget	2027 Budget vs. 2026 Est. Actual % of Change
OPERATING REVENUES:					
Sewer Charges- Residential	\$ 14,146,973	\$ 14,273,438	\$ 14,312,830	\$ 14,653,315	2.38%
Sewer Late Charges	30,502	20,000	41,672	20,000	-52.01%
NSF Fees	1,335	900	1,455	900	-38.14%
Sewer Charges- Commercial	4,273,484	4,050,038	4,199,697	4,305,315	2.51%
Surcharge Income	288,055	24,425	31,405	-	-100.00%
Other Revenue	100,161	24,400	58,946	24,400	-58.61%
Sale of Capital Assets	47,400	-	1,438	-	-100.00%
Total Charge Revenue and Miscellaneous	18,887,910	18,393,201	18,647,442	19,003,930	1.91%
Construction Activities					
Connection Fees	1,093,660	292,000	886,840	292,000	-67.07%
Inspection Fees	48,906	12,350	52,525	12,350	-76.49%
Permit Fees	7,725	3,250	6,825	3,250	-52.38%
Escrow Fees	-	-	1,000	1,000	0.00%
Total Revenue from Construction Activities	1,150,291	307,600	947,190	308,600	-67.42%
Revenue from Operations	\$ 20,038,201	\$ 18,700,801	\$ 19,594,632	\$ 19,312,530	-1.44%
OPERATING EXPENSES:					
Operations and Maintenance	\$ 5,268,718	\$ 6,514,677	\$ 5,915,546	\$ 6,972,967	17.88%
Administration & General	1,863,651	2,064,490	1,993,918	2,225,417	11.61%
Engineering & Inspection	2,567,985	3,814,294	3,391,665	3,914,164	15.41%
Information Services	263,077	296,598	268,278	334,710	24.76%
Operating Expenses	\$ 9,963,431	\$ 12,690,059	\$ 11,569,407	\$ 13,447,258	16.23%
Operating Income (Loss)	\$ 10,074,770	\$ 6,010,742	\$ 8,025,225	\$ 5,865,272	-26.91%
NON OPERATING REVENUES:					
Interest Income	1,342,781	424,310	1,110,171	625,620	-43.65%
Non Operating Revenues	1,342,781	424,310	1,110,171	625,620	-43.65%
NON OPERATING EXPENSES - DEBT SERVICE					
Principal and Interest Expenses					
DCSD 2015 Series	2,120,500	-	-	-	n/a
2016 Lease Financing	781,949	671,004	671,004	-	-100.00%
2022 COPS Lease Financing	3,438,911	3,440,233	3,440,112	3,438,840	-0.04%
Arbitrage Expense	-	-	-	450,000	n/a
Non Operating Expenses-Debt Service	6,341,361	4,111,237	4,111,116	3,888,840	-5.41%
Net Debt Service Expense	\$ (4,998,580)	\$ (3,686,927)	\$ (3,000,945)	\$ (3,263,220)	8.74%
Income Available for Capital Program	5,076,190	2,323,815	5,024,280	2,602,052	-48.21%
Capital Program Expenses	11,721,527	11,522,900	5,671,649	13,394,900	136.17%
Net Income (Loss) Before Transfers In	\$ (6,645,338)	\$ (9,199,085)	\$ (647,369)	\$ (10,792,848)	1567.19%
Transfers in from Construction Escrow-Exp. Reimb.	10,615,276	-	-	-	0.00%
Transfers in from (out to) Reserves for Capital Program	(3,969,938)	9,199,085	647,369	10,792,848	
*Estimated Reserve Balance (Actual for '25)	\$ 23,195,783	\$ 13,996,698	\$ 22,548,414	\$ 11,755,566	-47.87%
*Excludes the \$3,000,000 Board Designated Reserve and the \$269,164 Benefit Stabilization Reserve					

FISCAL YEAR 2027 BUDGET HIGHLIGHTS

REVENUE BUDGET

Combined Revenues Budget totals \$19,312,530, a decrease of 1.44% from the 2026 estimate due to not budgeting for the Sale of Capital Assets (replaced fleet vehicles and equipment) and conservative budgeting of Other Revenue, Inspection & Permit Fees in FY2027. The FY2027 draft budget includes Connection Fees of \$292,000 as well.

The FY2026 revenue estimates came in \$1,396,868 more than the original Rate Model revenue projections, 7.68% higher, primarily due to connection fees received during the current fiscal year along with commercial revenue estimated to be higher than rate model projections. The total FY2027 draft budget for revenue is \$527,375 above the Rate Model projection based on current growth.

- ❖ **Residential Revenue Budget:** \$14,653,315, expecting a 2.38% increase over the 2026 estimate. This is slightly ahead of the Rate Model projections mainly due to the accelerated customer growth in the TP4 service area.
- ❖ **Commercial Revenue Budget:** \$4,305,315 based on current year billing data and is higher than the Rate Model projection by approximately 6.13%. Increases in water consumption as well as customer growth feed this projection.
- ❖ **Riverdale and Wyndgate Surcharge Revenue Budget:** These two revenue budgets have been zeroed out for FY27. The surcharges ended in December 2025. The District bills in arrears, so the December surcharges were billed and received in 2026.
- ❖ **Connection Fees Budget:** The budget includes a conservative amount based on the Rate Model projections for fiscal year 2027. The District continues to budget this revenue conservatively due to the volatility of the housing market.
- ❖ **Other Revenue/Inspection Fees/Permit Fees Budget totals:** \$41,000, which includes Cell Tower Lease revenue, credit card rebates, and the annual Cuivre River Electric Cooperative rebate in Other Revenue. The FY2027 budget for Inspection Fees and Permit Fees followed the Rate Model projections at \$12,350 and \$3,250. The Escrow Fees budget of \$1,000 was set based on receipts from the current fiscal year.



DUCKETT CREEK SEWER DISTRICT
REVENUE BUDGET
FISCAL YEAR 2027

Sewer Charges

Residential
Sewer Late Charges
NSF Fees
Commercial

2026 Budget	2026 Estimate	\$ Diff 2026 Estimate Over/(Under) 2026 Budget	% Diff 2026 Estimate Over/-Under 2026 Budget	2027 Budget	\$ Diff 2027 Budget Over/(Under) 2026 Estimate	% Diff 2027 Budget Over/-Under 2026 Estimate	2027 Tool	\$ Diff 2027 Budget Over/(Under) 2027 Tool	% Diff 2027 Budget Over/-Under 2027 Tool
\$ 14,273,438	\$ 14,312,830	\$ 39,392	0.28%	\$ 14,653,315	\$ 340,484	2.38%	\$ 14,375,598	\$ 277,717	1.93%
\$ 20,000	\$ 41,672	\$ 21,672	108.36%	\$ 20,000	\$ (21,672)	-52.01%	\$ 20,000	\$ -	0.00%
\$ 900	\$ 1,455	\$ 555	61.62%	\$ 900	\$ (555)	-38.12%	\$ 900	\$ -	0.00%
\$ 4,050,038	\$ 4,199,697	\$ 149,659	3.70%	\$ 4,305,315	\$ 105,616	2.51%	\$ 4,056,657	\$ 248,658	6.13%

Surcharge Income

Riverdale Surcharge Income
Wyndgate Surcharge Income

\$ 6,800	\$ 8,767	\$ 1,967	28.92%	\$ -	\$ (8,767)	-100.00%	\$ -	\$ -	n/a
\$ 17,625	\$ 22,638	\$ 5,013	28.44%	\$ -	\$ (22,638)	-100.00%	\$ -	\$ -	n/a

Miscellaneous

Other Revenue
Sale of Capital Assets

\$ 24,400	\$ 58,946	\$ 34,546	141.58%	\$ 24,400	\$ (34,546)	-58.61%	\$ 24,400	\$ -	0.00%
\$ -	\$ 1,438	\$ 1,438	n/a	\$ -	\$ (1,438)	-100.00%	\$ -	\$ -	n/a
\$ 18,393,201	\$ 18,647,442	\$ 254,241	1.38%	\$ 19,003,930	\$ 356,486	1.91%	\$ 18,477,555	\$ 526,375	2.85%

Construction Activities

Connection Fees Residential
Connection Fees Commercial
Total Connection Fees
Inspection Fees
Permit Fees
Escrow Fees

\$ 196,000	\$ 653,340	\$ 457,340	233.34%	\$ 196,000	\$ (457,340)	-70.00%	\$ 196,000	\$ -	0.00%
\$ 96,000	\$ 233,500	\$ 137,500	143.23%	\$ 96,000	\$ (137,500)	-58.89%	\$ 96,000	\$ -	0.00%
\$ 292,000	\$ 886,840	\$ 594,840	203.71%	\$ 292,000	\$ (594,840)	-67.07%	\$ 292,000	\$ -	0.00%
\$ 12,350	\$ 52,525	\$ 40,175	325.30%	\$ 12,350	\$ (40,175)	-76.49%	\$ 12,350	\$ -	0.00%
\$ 3,250	\$ 6,825	\$ 3,575	110.00%	\$ 3,250	\$ (3,575)	-52.38%	\$ 3,250	\$ -	0.00%
\$ -	\$ 1,000	\$ 1,000	n/a	\$ 1,000	\$ -	0.00%	\$ -	\$ 1,000	n/a
\$ 307,600	\$ 947,190	\$ 639,590	207.93%	\$ 308,600	\$ (638,590)	-67.42%	\$ 307,600	\$ 1,000	0.33%

Total Operating Revenues	\$ 18,700,801	\$ 19,594,632	\$ 893,831	4.78%	\$ 19,312,530	\$ (282,102)	-1.44%	\$ 18,785,155	\$ 527,375	2.81%
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FISCAL YEAR 2027 BUDGET HIGHLIGHTS

PERSONNEL BUDGET

The Personnel Budget total for FY2027 is at \$7,368,122, an increase of 10.72% from the 2026 estimate. However, the FY2027 proposed Personnel Budget is lower than the Rate Model by \$379,774, or 4.90%. This is due to changes in personnel and an escalation factor in the rate model of 10.50% for wages in FY27. The FY2026 Personnel Budget is estimated to be lower than budget by 6.12% mainly due to not filling one open position in the Engineering Department after a retirement. The various changes in the FY2027 Personnel Budget are detailed below.

- A 5% increase to wages to adjust for COLA and a modest salary structure adjustment
 - Progression of employees earning step increases due to expanded job knowledge and experience
 - A 12.4% increase in health insurance costs
 - A 5% increase in dental insurance costs using the Rate Model projection to allow for coverage changes
 - A 5% increase in vision insurance costs using the Rate Model projection to allow for coverage changes
 - An expected 9-10% increase in Worker's Comp Insurance per Brad Young with MMA. Along with the premium increase will be a general increase in costs due to the salary increases.
 - An increase in premiums for Life and Disability insurance due to salary increases as well as an estimated 17% increase to our short-term disability premiums.
 - Increased uniform costs as included in contract pricing and using the Rate Model projection
- ❖ To establish the FY2027 COLA percentage, District staff reviewed 2026 cost of living CPI index data from the BLS website as well as recent information sent to us from Newport Group, the company who performed our compensation study in 2022. Based on this information, a proposed 5% adjustment to the pay structure should maintain a competitive edge to retain skilled employees and attract qualified candidates when filling open positions.
- ❖ The District received notice of an increase in the LAGERS employer contribution rate for FY2027 of 15.% compared to 14.9% during FY2026. However, the expected employer pension retirement costs in FY2027 are lower than the Rate Model projections for that same time period due to the higher wages projected for FY2027 in the model versus what is being requested.

2027 PERSONNEL BUDGET

2026 Budget	2026 Estimated Actual	\$ Diff 2026 Budget Over/(Under) 2026 Estimated Actual	% Diff 2026 Budget Over/-Under 2026 Estimated Actual	2027 Budget	\$ Increase/ (Decrease) 2027 Budget over 2026 Estimated Actual	% Increase/ Decrease 2027 Budget over 2026 Estimate	2027 Tool	\$ Diff 2027 Tool Over/(Under) 2027 Budget	% Diff 2027 Tool Over/- Under 2027 Budget
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Administration:

01-5-10	0001	Wages Admin Full Time	\$ 1,111,380	\$ 1,105,158	\$ 6,222	0.56%	\$ 1,164,970	\$ 59,812	5.41%	\$ 1,222,518	\$ 57,548	4.71%
01-5-10	0002	Wages Admin Part Time	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a
01-5-10	0003	Wages Admin Internships	\$ 8,500	\$ 8,500	\$ -	0.00%	\$ 8,500	\$ -	100.00%	\$ 8,500	\$ -	0.00%
01-5-10	0004	Wages Board of Trustees	\$ 1,500	\$ 1,500	\$ -	0.00%	\$ 1,500	\$ -	0.00%	\$ 1,500	\$ -	0.00%
01-5-10	0100	Wages Admin Overtime	\$ 250	\$ 250	\$ -	0.00%	\$ 250	\$ -	0.00%	\$ 250	\$ -	0.00%
01-5-10	0101	Personal Leave Buy Back	\$ 4,836	\$ 4,748	\$ 88	1.82%	\$ 5,602	\$ 854	17.98%	\$ 5,029	\$ (573)	-11.39%
01-5-10	0200	FICA	\$ 85,282	\$ 80,668	\$ 4,614	5.41%	\$ 90,218	\$ 9,551	11.84%	\$ 88,693	\$ (1,525)	-1.72%
01-5-10	0201	Retirement/Employer	\$ 166,353	\$ 165,413	\$ 940	0.56%	\$ 176,898	\$ 11,485	6.94%	\$ 191,140	\$ 14,242	7.45%
01-5-10	0202	Disability & Life Insurance	\$ 11,445	\$ 10,613	\$ 832	7.27%	\$ 12,103	\$ 1,489	14.03%	\$ 12,017	\$ (86)	-0.71%
01-5-10	0203	Worker's Compensation Ins	\$ 71,956	\$ 65,727	\$ 6,229	8.66%	\$ 79,152	\$ 13,425	20.43%	\$ 75,554	\$ (3,598)	-4.76%
01-5-10	0204	Health Insurance	\$ 240,442	\$ 181,302	\$ 59,140	24.60%	\$ 270,257	\$ 88,954	49.06%	\$ 264,486	\$ (5,771)	-2.18%
01-5-10	0205	Dental Insurance	\$ 8,774	\$ 7,143	\$ 1,631	18.59%	\$ 9,213	\$ 2,070	28.98%	\$ 9,213	\$ -	0.00%
01-5-10	0207	Vision Insurance	\$ 1,467	\$ 1,144	\$ 323	22.04%	\$ 1,540	\$ 396	34.65%	\$ 1,540	\$ -	0.00%
01-5-10	0208	Car Allowance	\$ 6,000	\$ 6,000	\$ -	0.00%	\$ 6,000	\$ -	0.00%	\$ 6,000	\$ -	0.00%
01-5-10	0210	Payroll Processing Fees	\$ 21,000	\$ 20,111	\$ 889	4.23%	\$ 21,525	\$ 1,414	7.03%	\$ 21,525	\$ -	0.00%
		Total	\$ 1,739,185	\$ 1,658,277	\$ 80,908	4.65%	\$ 1,847,727	\$ 189,450	11.42%	\$ 1,907,965	\$ 60,238	3.16%

Engineering:

01-5-20	0001	Wages Engineering Full Time	\$ 1,701,000	\$ 1,502,711	\$ 198,289	11.66%	\$ 1,718,045	\$ 215,334	14.33%	\$ 1,871,100	\$ 153,055	8.18%
01-5-20	0002	Wages Engineering Part Time	\$ 22,264	\$ 63,037	\$ (40,773)	-183.13%	\$ 24,490	\$ (38,547)	-61.15%	\$ 24,490	\$ -	0.00%
01-5-20	0100	Wages Engineering Overtime	\$ 58,000	\$ 30,166	\$ 27,834	47.99%	\$ 58,000	\$ 27,834	92.27%	\$ 58,000	\$ -	0.00%
01-5-20	0101	Personal Leave Buy Back	\$ 4,294	\$ 2,602	\$ 1,692	39.41%	\$ 1,767	\$ (834)	-32.07%	\$ 4,466	\$ 2,699	60.43%
01-5-20	0200	FICA	\$ 136,595	\$ 122,407	\$ 14,188	10.39%	\$ 136,003	\$ 13,596	11.11%	\$ 142,059	\$ 6,056	4.26%
01-5-20	0201	Retirement/Employer	\$ 264,500	\$ 228,786	\$ 35,714	13.50%	\$ 266,672	\$ 37,885	16.56%	\$ 303,911	\$ 37,239	12.25%
01-5-20	0202	Disability & Life Insurance	\$ 18,032	\$ 15,321	\$ 2,711	15.03%	\$ 19,002	\$ 3,681	24.02%	\$ 18,934	\$ (68)	-0.36%
01-5-20	0204	Health Insurance	\$ 406,350	\$ 301,840	\$ 104,510	25.72%	\$ 456,737	\$ 154,897	51.32%	\$ 446,985	\$ (9,752)	-2.18%
01-5-20	0205	Dental Insurance	\$ 15,000	\$ 11,585	\$ 3,415	22.77%	\$ 15,750	\$ 4,165	35.95%	\$ 15,750	\$ -	0.00%
01-5-20	0207	Vision Insurance	\$ 2,162	\$ 1,812	\$ 350	16.17%	\$ 2,270	\$ 458	25.25%	\$ 2,270	\$ -	0.00%
01-5-20	0208	Car Allowance	\$ 2,400	\$ 2,400	\$ -	0.00%	\$ 2,400	\$ -	0.00%	\$ 2,400	\$ -	0.00%
		Total	\$ 2,630,597	\$ 2,282,667	\$ 347,930	13.23%	\$ 2,701,136	\$ 418,469	18.33%	\$ 2,890,365	\$ 189,229	6.55%

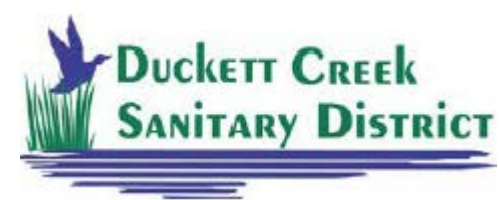


2027 PERSONNEL BUDGET

			2026 Budget	2026 Estimated Actual	\$ Diff 2026 Budget Over/((Under) 2026 Estimated Actual	% Diff 2026 Budget Over/-Under 2026 Estimated Actual	2027 Budget	\$ Increase/ (Decrease) 2027 Budget over 2026 Estimated Actual	% Increase/ Decrease 2027 Budget over 2026 Estimate	2027 Tool	\$ Diff 2027 Tool Over/((Under) 2027 Budget	% Diff 2027 Tool Over/- Under 2027 Budget
Operations & Maintenance:												
01-5-31	0001	Wages O & M Full Time	\$ 1,680,643	\$ 1,677,945	\$ 2,698	0.16%	\$ 1,739,480	\$ 61,535	3.67%	\$ 1,848,707	\$ 109,227	5.91%
01-5-31	0002	Wages O &M Part Time	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a
01-5-31	0100	Wages O & M Overtime	\$ 110,000	\$ 127,507	\$ (17,507)	-15.92%	\$ 110,000	\$ (17,507)	-13.73%	\$ 110,000	\$ -	0.00%
01-5-31	0101	Personal Leave Buy Back	\$ 7,648	\$ 5,064	\$ 2,584	33.79%	\$ 6,738	\$ 1,674	33.07%	\$ 7,654	\$ 916	11.97%
01-5-31	0200	FICA	\$ 137,570	\$ 138,608	\$ (1,038)	-0.75%	\$ 142,001	\$ 3,393	2.45%	\$ 143,073	\$ 1,072	0.75%
01-5-31	0201	Retirement/Employer	\$ 267,945	\$ 269,767	\$ (1,822)	-0.68%	\$ 278,433	\$ 8,666	3.21%	\$ 307,869	\$ 29,436	9.56%
01-5-31	0202	Disability & Life Insurance	\$ 17,315	\$ 11,062	\$ 6,253	36.12%	\$ 18,446	\$ 7,384	66.76%	\$ 18,181	\$ (265)	-1.46%
01-5-31	0204	Health Insurance	\$ 350,090	\$ 336,752	\$ 13,338	3.81%	\$ 393,501	\$ 56,749	16.85%	\$ 385,099	\$ (8,402)	-2.18%
01-5-31	0205	Dental Insurance	\$ 12,450	\$ 12,216	\$ 234	1.88%	\$ 14,475	\$ 2,259	18.49%	\$ 13,073	\$ (1,402)	-10.72%
01-5-31	0207	Vision Insurance	\$ 1,806	\$ 1,927	\$ (121)	-6.68%	\$ 2,172	\$ 245	12.72%	\$ 1,896	\$ (276)	-14.54%
01-5-31	0208	Car Allowance	\$ 2,400	\$ 2,400	\$ -	0.00%	\$ 2,400	\$ -	0.00%	\$ 2,400	\$ -	0.00%
01-5-31	0209	Uniforms	\$ 18,909	\$ 18,571	\$ 338	1.79%	\$ 19,476	\$ 905	4.87%	\$ 19,476	\$ -	0.00%
Total			\$ 2,606,776	\$ 2,601,818	\$ 4,958	0.19%	\$ 2,727,121	\$ 125,303	4.82%	\$ 2,857,428	\$ 130,307	4.56%

Sewer Lateral:

02-5-10	0001	Wages Admin/IT	\$	8,638	\$	8,638	\$	-	0.00%	\$	10,930	\$	2,292	26.53%	\$	10,930	\$	-	0.00%
02-5-10	0200	FICA Administration	\$	660	\$	660	\$	-	0.00%	\$	836	\$	176	26.69%	\$	836	\$	-	0.00%
02-5-10	0201	Retirement/Employer Admin	\$	1,287	\$	1,287	\$	-	0.00%	\$	1,640	\$	353	27.39%	\$	1,640	\$	-	0.00%
02-5-10	0203	Workers Comp	\$	1,888	\$	1,888	\$	-	0.00%	\$	2,077	\$	189	10.00%	\$	2,077	\$	-	0.00%
02-5-20	0204	Health Ins Administration	\$	2,760	\$	2,760	\$	-	0.00%	\$	3,102	\$	342	12.40%	\$	3,102	\$	-	0.00%
02-5-20	0001	Wages Engineering	\$	65,434	\$	65,434	\$	-	0.00%	\$	45,360	\$	(20,074)	-30.68%	\$	45,360	\$	-	0.00%
02-5-20	0100	Wages Overtime	\$	2,000	\$	2,000	\$	-	0.00%	\$	2,000	\$	-	0.00%	\$	2,000	\$	-	0.00%
02-5-20	0200	FICA Engineering	\$	5,158	\$	5,158	\$	-	0.00%	\$	3,470	\$	(1,688)	-32.73%	\$	3,470	\$	-	0.00%
02-5-20	0201	Retirement/Employer	\$	10,048	\$	10,048	\$	-	0.00%	\$	7,104	\$	(2,944)	-29.30%	\$	7,104	\$	-	0.00%
02-5-20	0204	Health Ins Engineering	\$	13,896	\$	13,896	\$	-	0.00%	\$	15,619	\$	1,723	12.40%	\$	15,619	\$	-	0.00%
Total			\$	111,769	\$	111,769	\$	-	0.00%	\$	92,138	\$	(19,631)	-17.56%	\$	92,138	\$	-	0.00%



2027 PERSONNEL BUDGET

2026 Budget	2026 Estimated Actual	\$ Diff 2026 Budget Over/((Under) 2026 Estimated Actual	% Diff 2026 Budget Over/-Under 2026 Estimated Actual	2027 Budget	\$ Increase/ (Decrease) 2027 Budget over 2026 Estimated Actual	% Increase/ Decrease 2027 Budget over 2026 Estimate	2027 Tool	\$ Diff 2027 Tool Over/((Under) 2027 Budget	% Diff 2027 Tool Over/- Under 2027 Budget
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Summary of Departments

0001	Wages Full Time	\$	4,567,095	\$	4,359,886	\$	207,209	4.54%	\$	4,678,785	\$	318,899	7.31%	\$	4,998,615	\$	319,830	6.40%
0002	Wages Part Time	\$	22,264	\$	63,037	\$	(40,773)	-183.13%	\$	24,490	\$	(38,547)	-61.15%	\$	24,490	\$	-	0.00%
0003	Wages Internships	\$	8,500	\$	8,500	\$	-	0.00%	\$	8,500	\$	-	100.00%	\$	8,500	\$	-	0.00%
0004	Wages Board of Trustees	\$	1,500	\$	1,500	\$	-	0.00%	\$	1,500	\$	-	0.00%	\$	1,500	\$	-	0.00%
0100	Wages Over Time	\$	170,250	\$	159,923	\$	10,327	6.07%	\$	170,250	\$	10,327	6.46%	\$	170,250	\$	-	0.00%
0101	Personal Leave Buy Back	\$	16,778	\$	12,414	\$	4,364	26.01%	\$	14,107	\$	1,694	13.64%	\$	17,149	\$	3,042	17.74%
0200	FICA	\$	365,265	\$	347,500	\$	17,765	4.86%	\$	372,528	\$	25,027	7.20%	\$	378,131	\$	5,604	1.48%
0201	Retirement/Employer	\$	710,133	\$	675,301	\$	34,832	4.90%	\$	730,746	\$	55,445	8.21%	\$	811,664	\$	80,917	9.97%
0202	Disability & Life Insurance	\$	46,792	\$	36,996	\$	9,796	20.94%	\$	49,550	\$	12,554	33.93%	\$	49,132	\$	(418)	-0.85%
0203	Workmen's Compensation Ins	\$	73,844	\$	67,615	\$	6,229	8.44%	\$	81,228	\$	13,614	20.13%	\$	77,631	\$	(3,598)	-4.63%
0204	Health Insurance	\$	1,013,538	\$	836,551	\$	176,987	17.46%	\$	1,139,217	\$	302,666	36.18%	\$	1,115,291	\$	(23,925)	-2.15%
0205	Dental Insurance	\$	36,224	\$	30,944	\$	5,280	14.58%	\$	39,438	\$	8,494	27.45%	\$	38,036	\$	(1,402)	-3.69%
0207	Vision Insurance	\$	5,435	\$	4,883	\$	552	10.16%	\$	5,982	\$	1,099	22.51%	\$	5,706	\$	(276)	-4.83%
0208	Car Allowance	\$	10,800	\$	10,800	\$	-	0.00%	\$	10,800	\$	-	0.00%	\$	10,800	\$	-	0.00%
0209	Uniforms	\$	18,909	\$	18,571	\$	338	1.79%	\$	19,476	\$	905	4.87%	\$	19,476	\$	-	0.00%
0210	Other Payroll Expense	\$	21,000	\$	20,111	\$	889	4.23%	\$	21,525	\$	1,414	7.03%	\$	21,525	\$	-	0.00%
Total		\$	7,088,327	\$	6,654,532	\$	433,795	6.12%	\$	7,368,122	\$	713,590	10.72%	\$	7,747,896	\$	379,774	4.90%





Duckett Creek Sanitary District

FISCAL YEAR 2027 BUDGET HIGHLIGHTS

ADMINISTRATION BUDGET (Excluding Personnel)

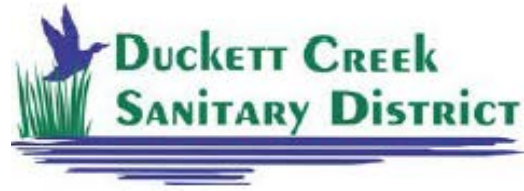
The FY2027 Administration Budget request totals \$377,690, an increase of 12.53% over the FY2026 estimates, and a 13.26% increase of the Rate Model projected budget. For FY2027, the two proposed budget increases are listed below.

❖ **5.10.2400 Professional Services-Legal**

Legal services for FY26 are expected to be higher than budget by approximately \$36,000 due to unforeseen circumstances. To ensure adequate funding for similar needs in FY27, an increase of \$28,361 above the Rate Model projection is included, bringing the total legal services budget to \$60,000.

❖ **5.10.2600 Professional Services-Personnel**

During FY2025 and FY2026, the District engaged the services of an HR consulting firm and plans to continue that collaboration in FY2027. The District expanded DiSC training to an additional department during FY2026 resulting in a year-end estimated actual expenditures exceeding budget by approximately \$13,000. Therefore, The FY2027 proposed budget was increased to \$25,000 to support HR consulting services including DiSC training for all District employees who've not yet received that training.



DUCKETT CREEK SEWER DISTRICT ADMINISTRATION DEPARTMENT FISCAL YEAR 2027

Note: Red in Rate Tool Comparison columns reflect increased budget requests over the Rate Model amount

			2026 Budget	2026 Estimated Actual	\$ Diff 2026 Budget Over/(Under) 2026 Estimated Actual	% Diff 2026 Budget Over/(Under) 2026 Estimate	2027 Budget	\$ Increase/ (Decrease) 2027 Budget over 2026 Estimated Actual	% Increase/ -Decrease 2027 Budget over 2026 Estimated Actual	2027 Tool	\$ Diff 2027 Tool Over/(Under) 2027 Budget	% Diff 2027 Tool Over/(Under) 2027 Budget							
Operating Expenses																			
01-5-10	1300	Administrative Bond Fees	\$	7,500	\$	500	\$	7,000	93.33%	\$	7,669	\$	7,169	1434%	\$	7,669	\$	-	0.00%
01-5-10	1600	Inter-government Treatment Fee	\$	-	\$	-	\$	-	n/a	\$	-	\$	-	n/a	\$	-	\$	-	n/a
01-5-10	1700	Bank Service Fees	\$	23,000	\$	20,361	\$	2,639	11.48%	\$	23,518	\$	3,157	15.51%	\$	23,518	\$	-	0.00%
01-5-10	2100	Dues & Publications	\$	6,142	\$	2,866	\$	3,276	53.34%	\$	6,280	\$	3,414	119.12%	\$	6,280	\$	-	0.00%
01-5-10	2200	Professional Svcs-Accounting	\$	28,670	\$	27,487	\$	1,183	4.12%	\$	29,530	\$	2,043	7.43%	\$	29,530	\$	-	0.00%
01-5-10	2300	Professional Svcs-Collecting	\$	4,676	\$	4,265	\$	411	8.79%	\$	4,816	\$	551	12.92%	\$	4,816	\$	-	0.00%
01-5-10	2305	Printing-Billing Stock	\$	9,233	\$	8,030	\$	1,203	13.03%	\$	9,510	\$	1,480	18.43%	\$	9,510	\$	-	0.00%
01-5-10	2306	Billing Service	\$	13,526	\$	11,420	\$	2,106	15.57%	\$	13,932	\$	2,512	22.00%	\$	13,932	\$	-	0.00%
01-5-10	2307	Lock Box Service	\$	20,000	\$	17,335	\$	2,665	13.33%	\$	20,600	\$	3,265	18.84%	\$	20,600	\$	-	0.00%
01-5-10	2308	Merchant Processing Svc.	\$	5,305	\$	5,000	\$	305	5.75%	\$	5,464	\$	464	9.28%	\$	5,464	\$	-	0.00%
01-5-10	2309	UB Billing Svcs-Tyler	\$	500	\$	519	\$	(19)	-3.89%	\$	515	\$	(4)	-0.86%	\$	515	\$	-	0.00%
01-5-10	2400	Professional Svcs-Legal	\$	30,717	\$	67,054	\$	(36,337)	-118.30%	\$	60,000	\$	(7,054)	-10.52%	\$	31,639	\$	(28,361)	-89.64%
01-5-10	2500	Professional Svcs-Medical	\$	3,348	\$	2,118	\$	1,230	36.74%	\$	3,448	\$	1,330	62.80%	\$	3,448	\$	-	0.00%
01-5-10	2600	Professional Svcs-Personnel	\$	8,875	\$	22,500	\$	(13,625)	-153.52%	\$	25,000	\$	2,500	11.11%	\$	9,141	\$	(15,859)	-173.49%
01-5-10	3000	Office Supplies	\$	11,910	\$	11,814	\$	96	0.81%	\$	12,178	\$	364	3.08%	\$	12,178	\$	-	0.00%
01-5-10	3100	Postage	\$	97,932	\$	89,250	\$	8,682	8.86%	\$	100,135	\$	10,885	12.20%	\$	100,135	\$	-	0.00%
01-5-10	3101	Newsletter Postage & Printing	\$	1,881	\$	-	\$	1,881	100.00%	\$	1,923	\$	1,923	100.00%	\$	1,923	\$	-	0.00%
01-5-10	3200	Miscellaneous	\$	3,393	\$	2,794	\$	599	17.65%	\$	3,469	\$	675	24.15%	\$	3,469	\$	-	0.00%
01-5-10	3300	Employee Assistance Service EAP	\$	1,123	\$	1,094	\$	29	2.55%	\$	1,148	\$	54	4.90%	\$	1,148	\$	-	0.00%
01-5-10	4000	Travel & Training	\$	24,174	\$	18,089	\$	6,085	25.17%	\$	24,718	\$	6,629	36.65%	\$	24,718	\$	-	0.00%
01-5-10	4001	Specialized Education/Training	\$	4,000	\$	4,000	\$	-	0.00%	\$	4,000	\$	-	0.00%	\$	4,000	\$	-	0.00%
01-5-10	4100	Staff Development	\$	18,000	\$	17,987	\$	13	0.07%	\$	18,405	\$	418	2.32%	\$	18,405	\$	-	0.00%
01-5-10	4200	Community Affairs	\$	1,400	\$	1,158	\$	242	17.28%	\$	1,432	\$	274	23.65%	\$	1,432	\$	-	0.00%
Total Operational Expenses:			\$	325,305	\$	335,642	\$	(10,337)	-3.18%	\$	377,690	\$	42,048	12.53%	\$	333,470	\$	(44,220)	-13.26%



Duckett Creek Sanitary District

FISCAL YEAR 2027 BUDGET HIGHLIGHTS

INFORMATION SERVICES BUDGET

The Information Services FY2027 budget of \$334,710 increased by almost 25% compared to the 2026 estimated year-end total expenditures, and a 10% increase over the 2027 Rate Model projections. The increases are mainly due to higher costs and expansion of services. The most notable changes are explained below.

❖ **5.12.1102 Software Support & Maintenance**

The FY27 budget of \$159,610 includes \$33,000 for video software changes.

❖ **5.12.1103 Computer Equipment**

Computer equipment is expected to cost more during FY27 over the Rate Model projection due to memory shortages globally because of AI data center demand. The proposed budget increase of nearly \$2300, is 11% higher than the Rate Model, and almost 14% more when compared to the FY26 estimated spend. Total FY27 budget is \$22,000.

❖ **5.12.1500 Office Equipment Maintenance**

The FY27 budget of \$12,870 increased mainly due to the folding machine maintenance which was previously included in the Equipment Lease budget.

❖ **5.12.5100 Telephone/Internet**

A reduction in budget is proposed for this line item as a result of the change during FY26 to manage our internet internally. Current year savings is expected to total \$20,681. That cost savings carries into FY27 by approximately \$28,000, resulting in a FY27 budget of \$41,580.

❖ **5.12.5101 Cellular Phone**

The Win911 modem SIM card cost increased in late 2025, causing an increase to the FY26 estimate of \$1,336, almost 5% over budget. The FY27 budget of \$30,150 adjusts for that increase, resulting in an increase over the Rate Model projection by 10%.



DUCKETT CREEK SEWER DISTRICT

INFORMATION SERVICES

FISCAL YEAR 2027

Note: Red in Rate Tool Comparison columns reflect increased budget requests over the Rate Model amount

			2026 Budget	2026 Estimated Actual	\$ Diff 2026 Budget Over/(Under) 2026 Estimated Actual	% Diff 2026 Budget Over/(Under) 2026 Estimated Actual	2027 Budget	\$ Increase/ (Decrease) 2027 Budget over 2026 Estimate	% Increase/ (Decrease) 2027 Budget over 2026 Estimate	2027 Tool	\$ Diff 2027 Tool Over/(Under) 2027 Budget	% Diff 2027 Tool Over/(Under) 2027 Budget
Operating Expenses												
01-5-12	1100	Programming	\$ 13,250	\$ 6,550	\$ 6,700	50.57%	\$ 13,500	\$ 6,950	106.11%	\$ 13,548	\$ 48	0.35%
01-5-12	1101	Software	\$ 44,436	\$ 35,562	\$ 8,874	19.97%	\$ 46,050	\$ 10,488	29.49%	\$ 45,436	\$ (614)	-1.35%
01-5-12	1102	Software Support & Maintenance	\$ 105,762	\$ 114,908	\$ (9,146)	-8.65%	\$ 159,610	\$ 44,702	38.90%	\$ 108,142	\$ (51,468)	-47.59%
01-5-12	1103	Computer Equipment	\$ 19,300	\$ 19,300	\$ -	0.00%	\$ 22,000	\$ 2,700	13.99%	\$ 19,734	\$ (2,266)	-11.48%
Total Computer Maintenance:			\$ 182,748	\$ 176,320	\$ 6,428	3.52%	\$ 241,160	\$ 64,840	36.77%	\$ 186,860	\$ (54,300)	-29.06%
01-5-12	1400	Equipment Lease	\$ 7,000	\$ 6,143	\$ 857	12.24%	\$ 5,500	\$ (643)	-10.47%	\$ 7,350	\$ 1,850	25.17%
Total Equipment Lease:			\$ 7,000	\$ 6,143	\$ 857	12.24%	\$ 5,500	\$ (643)	-10.47%	\$ 7,350	\$ 1,850	25.17%
01-5-12	1500	Office Equipment Maintenance	\$ 9,070	\$ 8,115	\$ 955	10.53%	\$ 12,870	\$ 4,755	58.60%	\$ 9,274	\$ (3,596)	-38.78%
Total Office Equipment:			\$ 9,070	\$ 8,115	\$ 955	10.53%	\$ 12,870	\$ 4,755	58.60%	\$ 9,274	\$ (3,596)	-38.78%
01-5-12	2100	Dues & Publications	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a
Total Dues & Publications:			\$ -	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a
01-5-12	4000	Travel & Training	\$ 3,000	\$ 2,265	\$ 735	24.51%	\$ 3,450	\$ 1,185	52.33%	\$ 3,068	\$ (382)	-12.45%
Total Training/Education:			\$ 3,000	\$ 2,265	\$ 735	24.51%	\$ 3,450	\$ 1,185	52.33%	\$ 3,068	\$ (382)	-12.45%
01-5-12	5100	Telephone / Internet	\$ 67,990	\$ 47,309	\$ 20,681	30.42%	\$ 41,580	\$ (5,729)	-12.11%	\$ 69,520	\$ 27,940	40.19%
01-5-12	5101	Cellular Phone	\$ 26,790	\$ 28,126	\$ (1,336)	-4.99%	\$ 30,150	\$ 2,024	7.19%	\$ 27,393	\$ (2,757)	-10.06%
Total Telephone:			\$ 94,780	\$ 75,435	\$ 19,345	20.41%	\$ 71,730	\$ (3,705)	-4.91%	\$ 96,913	\$ 25,183	25.99%
Total Operational Expenses:			\$ 296,598	\$ 268,278	\$ 28,320	9.55%	\$ 334,710	\$ 66,432	24.76%	\$ 303,465	\$ (31,245)	-10.30%



Duckett Creek Sanitary District

FISCAL YEAR 2027 BUDGET HIGHLIGHTS

ENGINEERING BUDGET (Excluding Personnel)

The Engineering Department Budget total excluding personnel for FY2027 is at \$1,213,028, in line with Rate Model projections. The FY26 Safety Supplies and Equipment budget is estimated to be higher compared to the annual budget allocation due to the periodic purchase of gas monitors. The FY27 budget was not increased since these are periodic fluctuations not expected to continue in the next budget year.

❖ **5.20.6000 Sewer Line Maintenance**

In FY26, the District proposed a more aggressive budget in the area of sewer televising during FY2026 resulting in an approximate \$635,000 increase in the 2026 budget request compared to the FY26 Rate Model projection. This plan is to continue the contracted televising for FY2027 as well since this approach has proven to be successful.

❖ **5.20.6400 Back-up Reimbursement**

Our Back-up Reimbursement policy was changed in FY2025 to increase the maximum payment to \$10,000, so the FY2026 budget adjusted for that increase. The Rate Model projection accounts for this updated policy and budget level.



DUCKETT CREEK SEWER DISTRICT
ENGINEERING DEPARTMENT
FISCAL YEAR 2027

Note: Red in Rate Tool Comparison columns reflect increased budget requests over the Rate Model amount

			2026 Budget	2026 Estimated Actual	\$ Diff 2026 Budget Over/((Under) 2026 Estimate	% Diff 2026 Budget Over/-Under 2026 Estimate	2027 Budget	\$ Increase/ (Decrease) 2027 Budget over 2026 Estimate	% Increase/ -Decrease 2027 Budget over 2026 Estimate	2027 Tool	\$ Diff 2027 Tool Over/((Under) 2027 Budget	% Diff 2027 Tool Over/- Under 2027 Budget							
Operating Expenses																			
01-5-20	2100	Dues & Publications	\$	12,184	\$	10,498	\$	1,686	13.84%	\$	12,458	\$	-	0.00%					
01-5-20	3200	Miscellaneous	\$	523	\$	488	\$	36	6.79%	\$	535	\$	-	0.00%					
01-5-20	4000	Travel & Training	\$	25,834	\$	20,075	\$	5,759	22.29%	\$	26,415	\$	-	0.00%					
01-5-20	4200	Community Affairs	\$	1,112	\$	1,066	\$	46	4.17%	\$	1,137	\$	-	0.00%					
01-5-20	6000	Sewer Line Maintenance	\$	900,000	\$	872,971	\$	27,029	3.00%	\$	922,500	\$	-	0.00%					
01-5-20	6002	Equipment & Tools	\$	94,556	\$	93,912	\$	644	0.68%	\$	96,920	\$	-	0.00%					
01-5-20	6003	Safety Supplies and Equip.	\$	10,506	\$	12,850	\$	(2,344)	-22.31%	\$	10,769	\$	-	0.00%					
01-5-20	6090	Manhole Rehab Supplies	\$	73,754	\$	62,139	\$	11,615	15.75%	\$	75,598	\$	-	0.00%					
01-5-20	6400	Back Up Reimbursement	\$	60,000	\$	29,820	\$	30,180	50.30%	\$	61,350	\$	-	0.00%					
01-5-20	6700	Missouri One Call	\$	5,228	\$	5,178	\$	50	0.96%	\$	5,346	\$	-	0.00%					
Total Operational Expenses:			\$	1,183,697	\$	1,108,996	\$	74,701	6.31%	\$	1,213,028	\$	104,032	9.38%	\$	1,213,028	\$	-	0.00%



Duckett Creek Sanitary District

FISCAL YEAR 2027 BUDGET HIGHLIGHTS

OPERATIONS & MAINTENANCE BUDGET (Excluding Personnel)

The FY27 O&M proposed budget total excluding personnel is at \$4,245,846. Variances compared to the Rate Model are explained below. The increases to the FY2027 budget total \$401,454, or 10.4%, over the FY27 Rate Model projection.

❖ **5.31.1200 Comp/Gen Liability Insurance**

Last year, adjustments to the FY26 budget were made to accommodate for the addition of Treatment Plant 4 to the insurance for the full policy period along with overall premium increases. The FY27 Rate Model projection should be sufficient for the upcoming policy period as the District was informed by our insurance broker that no premium increases are expected on these policies.

❖ **5.31.1201 Vehicle Insurance**

Premium increases along with fleet additions including a new televising van, and a John Deere tractor for land application during FY26 resulted in the current year estimated actual to be over budget by almost 12%, or \$10,000 by the end of 2026. The FY27 proposed budget is based on the current year estimate resulting in an increase over the Rate Model by 7.40%. Our insurance broker does not expect an increase in our vehicle insurance premiums for the upcoming policy period.

❖ **5.31.2700 Professional Services-Engineering**

The Geosyntec contract for the Industrial Pretreatment Program was increased during FY26, resulting in an expected final estimated actual cost of nearly \$42,530 in the current fiscal year. However, the FY27 Rate Model projection is expected to cover the remainder of this contract.

❖ **5.31.5002 Electricity**

Cuivre River Electric Cooperative is planning an increase mid-year 2027 of 5-7%. Additionally, they ended the Peak Alert Rebate program which had reduced our electricity costs at Treatment Plant 1. The sunseting of the rebate program is expected to result in an annual increase in demand charges of approximately \$50,000. Ameren plans a 10% increase mid-year 2027 as well. However, after estimating FY26 costs through year-end and adding these expected rate increases into the FY2027 calculation, the Rate Model electricity projection for FY27 was enough to compensate for those higher costs. No additional adjustment was made to the 2027 fiscal year Electricity budget.

❖ **5.32.6300 Lift Station Odor Control**

The District is piloting a program expected to result in cost reductions in the future in the area of odor control. The FY2027 budget was increased to \$150,000 to fund this project, an increase of almost \$85,000 over the FY2027 Rate Model projection.



Duckett Creek Sanitary District

FISCAL YEAR 2027 BUDGET HIGHLIGHTS - Continued

OPERATIONS & MAINTENANCE BUDGET (Excluding Personnel)

❖ **5.34.6202 Plant Project**

The FY2026 budget increased by \$55,285 over the Rate Model projection due to roof maintenance costs added to the 2026 budget request. Those projects are rolling into FY2027, so that budget remains at \$315,000 along with other plant projects at Treatment Plant 1, work on the SCADA system, and UV bulb replacement.

❖ **5.34.6203 Plant Parts/Pumps Inventory**

The District plans to be proactive in maintaining inventory levels for plant parts and pumps to avoid delays when the unexpected happens. This budget line item remains at \$100,000 for FY2027.



DUCKETT CREEK SEWER DISTRICT
OPERATIONS & MAINTENANCE DEPARTMENT
FISCAL YEAR 2027

Note: Red in Rate Tool Comparison columns reflect increased budget requests over the Rate Model amount

			2026 Budget	2026 Estimate	\$ Diff 2026 Budget Over/(Under) 2026 Estimated Actual	% Diff 2026 Budget Over/(Under) 2026 Estimated Actual	2027 Budget	\$ Diff 2027 Budget Over/(Under) 2026 Estimated Actual	% Diff 2027 Budget Over/(Under) 2026 Estimated Actual	2027 Tool	\$ Diff 2027 Tool Over/(Under) 2027 Budget	% Diff 2027 Tool Over/(Under) 2027 Budget
31-Operations & Maintenance												
01-5-31	1200	Comp/Gen Liability Insurance	\$ 285,660	\$ 246,883	\$ 38,777	13.57%	\$ 299,943	\$ 53,060	21.49%	\$ 299,943	\$ -	0.00%
01-5-31	1201	Vehicle Insurance	\$ 84,240	\$ 94,230	\$ (9,990)	-11.86%	\$ 95,000	\$ 770	0.82%	\$ 88,452	\$ (6,548)	-7.40%
Insurance:			\$ 369,900	\$ 341,113	\$ 28,787	7.78%	\$ 394,943	\$ 53,830	15.78%	\$ 388,395	\$ (6,548)	-1.69%
01-5-31	2100	Dues & Publications	\$ 3,625	\$ 3,049	\$ 576	15.90%	\$ 3,707	\$ 658	21.60%	\$ 3,707	\$ -	0.00%
01-5-31	2700	Professional Services-Engineering	\$ 29,175	\$ 42,527	\$ (13,352)	-45.77%	\$ 30,050	\$ (12,477)	-29.34%	\$ 30,050	\$ -	0.00%
01-5-31	3200	Miscellaneous	\$ 627	\$ 500	\$ 127	20.26%	\$ 641	\$ 141	28.20%	\$ 641	\$ -	0.00%
01-5-31	4000	Travel & Training	\$ 20,705	\$ 23,954	\$ (3,249)	-15.69%	\$ 21,171	\$ (2,783)	-11.62%	\$ 21,171	\$ -	0.00%
01-5-31	4200	Community Affairs	\$ 460	\$ 422	\$ 38	8.19%	\$ 470	\$ 48	11.29%	\$ 470	\$ -	0.00%
Total:			\$ 54,592	\$ 70,452	\$ (15,860)	-29.05%	\$ 56,039	\$ (14,413)	-20.46%	\$ 56,039	\$ -	0.00%
01-5-31	5000	Water	\$ 147,240	\$ 99,004	\$ 48,236	32.76%	\$ 151,657	\$ 52,653	53.18%	\$ 151,657	\$ -	0.00%
01-5-31	5001	Trash	\$ 19,305	\$ 12,854	\$ 6,451	33.42%	\$ 19,884	\$ 7,030	54.69%	\$ 19,884	\$ -	0.00%
01-5-31	5002	Electricity	\$ 1,397,124	\$ 1,325,841	\$ 71,283	5.10%	\$ 1,439,038	\$ 113,197	8.54%	\$ 1,439,038	\$ -	0.00%
01-5-31	5003	Gas/Propane	\$ 85,788	\$ 62,831	\$ 22,957	26.76%	\$ 88,362	\$ 25,531	40.64%	\$ 88,362	\$ -	0.00%
Utilities:			\$ 1,649,457	\$ 1,500,529	\$ 148,928	9.03%	\$ 1,698,941	\$ 198,412	13.22%	\$ 1,698,941	\$ -	0.00%
01-5-31	6200	Building & Ground Maintenance	\$ 95,129	\$ 145,146	\$ (50,017)	-52.58%	\$ 97,507	\$ (47,639)	-32.82%	\$ 97,507	\$ -	0.00%
01-5-31	6800	Vehicle Maintenance	\$ 63,038	\$ 63,010	\$ 28	0.04%	\$ 64,614	\$ 1,604	2.55%	\$ 64,614	\$ -	0.00%
Total O&M Buildings, Grounds, & Vehicle Maintenance:			\$ 158,167	\$ 208,156	\$ (49,989)	-31.60%	\$ 162,121	\$ (46,035)	-22.12%	\$ 162,121	\$ -	0.00%
32-O&M Treatment Plant												
01-5-32	6001	Lab Consumable Supplies	\$ 78,797	\$ 78,296	\$ 501	0.64%	\$ 80,767	\$ 2,471	3.16%	\$ 80,767	\$ -	0.00%
01-5-32	6101	Bio-Solid Removal	\$ 94,556	\$ 56,734	\$ 37,822	40.00%	\$ 96,920	\$ 40,186	70.83%	\$ 96,920	\$ -	0.00%
01-5-32	6102	Bio-Solid Polymer	\$ 166,419	\$ 108,668	\$ 57,751	34.70%	\$ 170,579	\$ 61,911	56.97%	\$ 170,579	\$ -	0.00%
01-5-32	6300	Lift Station Odor Control	\$ 63,458	\$ 58,534	\$ 4,924	7.76%	\$ 150,000	\$ 91,466	156.26%	\$ 65,044	\$ (84,956)	-130.61%
01-5-32	6301	Plant Odor Control	\$ 67,600	\$ 44,999	\$ 22,601	33.43%	\$ 69,290	\$ 24,291	53.98%	\$ 69,290	\$ -	0.00%
01-5-32	6500	Plant Operating Permit	\$ 82,933	\$ 81,906	\$ 1,027	1.24%	\$ 84,799	\$ 2,893	3.53%	\$ 84,799	\$ -	0.00%
01-5-32	6801	Fleet Gasoline	\$ 96,658	\$ 93,946	\$ 2,712	2.81%	\$ 99,074	\$ 5,128	5.46%	\$ 99,074	\$ -	0.00%
01-5-32	6802	Diesel Fuel	\$ 74,605	\$ 65,811	\$ 8,794	11.79%	\$ 76,470	\$ 10,659	16.20%	\$ 76,470	\$ -	0.00%
Total O&M Treatment Plant:			\$ 725,026	\$ 588,893	\$ 136,133	18.78%	\$ 827,899	\$ 239,006	40.59%	\$ 742,943	\$ (84,956)	-11.44%
33-O&M Field												
01-5-33	6002	Equipment & Tools	\$ 15,759	\$ 26,229	\$ (10,470)	-39.92%	\$ 16,153	\$ (10,076)	-38.42%	\$ 16,153	\$ -	0.00%
Total O&M Field:			\$ 15,759	\$ 26,229	\$ (10,470)	-39.92%	\$ 16,153	\$ (10,076)	-38.42%	\$ 16,153	\$ -	0.00%
34-O&M Lift Station/Plant Maintenance												
01-5-34	6201	Plant Maintenance	\$ 300,000	\$ 228,020	\$ 71,980	23.99%	\$ 307,500	\$ 79,480	34.86%	\$ 307,500	\$ -	0.00%
01-5-34	6202	Plant Projects	\$ 315,000	\$ 15,000	\$ 300,000	95.24%	\$ 335,000	\$ 320,000	2133.33%	\$ 44,075	\$ (290,925)	-660.07%
01-5-34	6203	*Plant Parts/Pumps Inventory	\$ 100,000	\$ 69,614	\$ 30,386	30.39%	\$ 100,000	\$ 30,386	43.65%	\$ 80,975	\$ (19,025)	-23.49%
01-5-34	6204	*LG Plant Pumps/LG Pump Parts	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a
01-5-34	6205	Paving	\$ 50,000	\$ 39,230	\$ 10,770	21.54%	\$ 50,000	\$ 10,770	27.45%	\$ 50,000	\$ -	0.00%
01-5-34	6211	Lift Stn Maint (Prior #34-6202)	\$ 100,000	\$ 143,457	\$ (43,457)	-43.46%	\$ 102,500	\$ (40,957)	-28.55%	\$ 102,500	\$ -	0.00%
01-5-34	6212	Lift Stn Projects	\$ -	\$ -	\$ -	n/a	\$ 123,000	\$ 123,000	0.00%	\$ 123,000	\$ -	0.00%
01-5-34	6213	*Lift Stn Parts/Pumps Inventory	\$ 70,000	\$ 83,032	\$ (13,032)	-18.62%	\$ 71,750	\$ (11,282)	-13.59%	\$ 71,750	\$ -	0.00%
01-5-34	6214	*Lift Stn Pumps and Pump Parts	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a
Total O&M Lift Station/Plant Maintenance:			\$ 935,000	\$ 578,352	\$ 356,648	38.14%	\$ 1,089,750	\$ 511,398	88.42%	\$ 779,800	\$ (309,950)	-39.75%
Total Operations and Maintenance:			\$ 3,907,901	\$ 3,313,725	\$ 594,176	15.20%	\$ 4,245,846	\$ 932,121	28.13%	\$ 3,844,392	\$ (401,454)	-10.4%

*Beginning in FY2026 the inventory budgets were combined into one for Plant Parts & Pumps (5-34-6203) and one for Lift Station Parts & Pumps (5-34-6213).



Duckett Creek Sanitary District

FISCAL YEAR 2027 BUDGET HIGHLIGHTS

DEBT SERVICE BUDGET (CASH BASIS)

The FY2027 Debt Service obligations and arbitrage expense on a cash basis total \$3,888,840, and reflects a 5.41% decrease compared to the FY2026 debt service expenses. The key factors contributing to this variance are outlined below. The \$222,276 reduction in Debt Service payments for FY2027 positively impacts our Debt Service Coverage Ratio and is expected to continue in future years, as the District's debt obligations are reduced to one outstanding issue: the 2022 Certificates of Participation (COPS).

❖ **5.11.7006 Bond Int-Principal Expense 2016**

The final payment on the 2016 Lease Financing was made on July 1, 2026. Therefore, the FY2027 budget request is at \$0.

❖ **5.11.7007 Bond Int-Principal Expense 2022**

The 2022 Certificates of Participation monthly debt service payments during fiscal year 2027 total \$3,438,840 as reflected in the proposed budget.

❖ **5.11.7098 Arbitrage Expense**

The 2022 Certificates of Participation (COPS) has seen positive arbitrage calculations since 2023 due to the unusually high interest rates we've experienced since issuing that debt. We are required to make that payment to the IRS in December 2027. The current actual liability as of 12/31/2025 totals \$363,430. The budgeted amount due of \$450,000 is an estimate calculated by Gilmore Bell in August 2026.

❖ **01.4601 Interest Income**

The District has seen very healthy interest earnings over the last four years as a result of higher yields on investments. The FY2027 Interest Income Budget was based on interest rates ranging from 3.30%-4.95% on currently held investments while reducing rate projections on future investments. The TP4 Construction Escrow account balance was depleted in 2025, so the interest earnings projection on that account was reduced to \$0 for FY2026. The FY2027 Interest Income budget is a conservative projection of earnings and is 9% lower than the 2026 estimate, for a total of \$625,620 in expected earnings.



DUCKETT CREEK SANITARY DISTRICT DEBT SERVICE (CASH BASIS) BUDGET FISCAL YEAR 2027

Non-Operating Expenses

			2026	2026	2026	2026	2027	2027	2027
			Current Year Budget	Current Year Estimated Actual	Current Year Budget Over/(Under) Estimate (\$)	Current Year Budget Over/-Under Estimate (%)	New Year Budget	New Year Budget Over/(Under) Current Year Estimate (\$)	New Year Budget Over/-Under Current Year Estimate (%)
01.5.40	7006	* Bond Int-Principal Expense 2016	\$ 671,004	\$ 671,004	\$ 0	0.000%	\$ -	\$ (671,004)	-100%
01.5.40	7007	Bond Int-Principal Expense 2022	\$ 3,440,233	\$ 3,440,112	\$ 121	0.004%	\$ 3,438,840	\$ (1,272)	-0.04%
01.5.40	7098	** Arbitrage Expense	\$ -	\$ -	\$ -	n/a	\$ 450,000	\$ 450,000	n/a
01.5.40	7099	Cost of Issuance Expense	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	n/a
Total Non-Operating Expenses			\$ 4,111,237	\$ 4,111,116	\$ 121	0.003%	\$ 3,888,840	\$ (222,276)	-5.41%

Non-Operating Revenue

01	4601	Interest Income	\$ 424,310	\$ 1,110,171	\$ (685,861)	-162%	\$ 625,620	\$ (484,551)	-44%
Total Non-Operating Revenue			\$ 424,310	\$ 1,110,171	\$ (685,861)	-162%	\$ 625,620	\$ (484,551)	-44%

Total Debt Service Expense Net of Interest Income:	\$ 3,686,927	\$ 3,000,945	\$ 685,982	19%	\$ 3,263,220	\$ 262,275	9%
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* The 2016 Lease Financing was paid off on July 1, 2026

** Estimated arbitrage pmt due 12/31/2027: \$450,000 based on estimate from Gilmore&Bell done on 8/24/26

FISCAL YEAR 2027 BUDGET HIGHLIGHTS

CAPITAL BUDGET (CASH BASIS)

The FY2027 Capital Budget was compiled based on the status of existing projects along with the future plans and needs established by District staff. This resulted in a total FY2027 Capital Budget of \$13,394,900, an increase of \$9,922,500 over the FY27 Rate Model projected budget. This is due to a combination of current year active projects with completion dates rolling into 2027, approximately 43% of the FY2027 budget total, along with the addition of projects proposed for fiscal year 2027. Below is a summary of those budget requests. District staff will continue to monitor the progress of the active projects to determine if adjustments to the 2027 Capital Plan may be needed for the final budget presentation in November.

- ❖ **5.40.8001 Harvester Maintenance Facility/Grounds:** \$30,000 for a shed addition and shelving.
- ❖ **5.40.8002 Trucks, Heavy Equipment:** \$325,000 for annual fleet replacement of four trucks and a trailer for the land application process.
- ❖ **5.40.8004 Treatment Plant Improvements:** \$1,855,000 to fund the completion of the TP1 conveyor belt system installation, the TP1 gate system purchase and installation, Riverdale MBR Plant building improvements, and replacing membranes at the Riverdale MBR Plant. A modest amount, \$25,000, was included for the District's portion for upgrades to the Rogers MBR plant.
- ❖ **5.40.8008 Sewer Line Replacement:** \$6,000,000 to cover the CIPP program, collection system expansion of the TP4 West Interceptor, and rehabilitation of the Harvester Outfall sewer infrastructure.
- ❖ **5.40.8011 Engineering Design Projects:** \$650,000 for general engineering services for blower upgrades and installation of a non-potable water system at TP1, improvements to pump stations, and collection system expansion of the TP4 West Interceptor line.
- ❖ **5.40.8012 Computers, Small Equipment:** \$12,000 for Information Systems infrastructure needs.
- ❖ **5.40.8016 ERP Software:** \$17,900 to complete the software migration to ERP Pro 10.
- ❖ **5.40.8020 Lift Station Improvements:** \$4,425,000 to cover ongoing projects at O'Fallon Hills, Hwy K, Dardenne, Hwy DD improvements, and installation of the new Clover Meadows LS. Along with proposed costs for other pump station improvements such as MRP North, Twin Chimneys, Patriots Landing, and Princeton Place.
- ❖ **5.40.8022 Admin Building Improvements:** \$80,000 for parking lot improvements.
- ❖ **5.40.8023 Hopewell/DD Treatment Plant:** \$0 for FY27 since this project was completed and final payment of retainage was made at the beginning of 2026.



DUCKETT CREEK SEWER DISTRICT
CAPITAL BUDGET
FISCAL YEAR 2027

Note: Red in Rate Tool Comparison columns reflect increased budget requests over the Rate Model amount

			2026 Budget	2026 Estimated Actual	\$ Diff 2026 Budget Over/(Under) 2026 Estimated Actual	% Diff 2026 Budget Over/(Under) 2026 Estimated Actual	2027 Budget	\$ Diff 2027 Budget is Over/(Under) 2026 Estimated Actual	% Diff 2027 Budget is Over/(Under) 2026 Estimated Actual	2027 Tool	\$ Diff Tool Over/(Under) 2027 Budget	% Diff Tool Over/(Under) 2027 Budget
01.5.50	8001	Harvester Maint Facility/Grnds	\$ 30,000	\$ -	\$ 30,000	100.00%	\$ 30,000	\$ 30,000	100.00%	\$ 5,000	\$ (25,000)	-500.00%
01.5.50	8002	Trucks, Heavy Equipment	\$ 1,100,500	\$ 1,386,916	\$ (286,416)	-26.03%	\$ 325,000	\$ (1,061,916)	-76.57%	\$ 297,500	\$ (27,500)	-9.24%
01.5.50	8004	Treatment Plant Improvements	\$ 1,155,000	\$ 564,402	\$ 590,598	51.13%	\$ 1,855,000	\$ 1,290,598	228.67%	\$ 320,000	\$ (1,535,000)	-479.69%
01.5.50	8008	Sewer Line Replacement	\$ 2,450,000	\$ 750,000	\$ 1,700,000	69.39%	\$ 6,000,000	\$ 5,250,000	700.00%	\$ 2,500,000	\$ (3,500,000)	-140.00%
01.5.50	8009	Land Easements	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a
01.5.50	8010	Land Acquisitions	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	0.00%	\$ -	\$ -	n/a
01.5.50	8011	Engineering Design Projects	\$ 650,000	\$ 551,389	\$ 98,611	15.17%	\$ 650,000	\$ 98,611	17.88%	\$ 70,000	\$ (580,000)	-828.57%
01.5.50	8012	Computers, Small Equipment	\$ 12,000	\$ 10,749	\$ 1,251	10.43%	\$ 12,000	\$ 1,251	11.64%	\$ 12,000	\$ -	0.00%
01.5.50	8016	ERP Software	\$ 60,000	\$ 39,480	\$ 20,520	34.20%	\$ 17,900	\$ (21,580)	-54.66%	\$ 17,900	\$ -	0.00%
01.5.50	8020	Lift Station Improvements	\$ 5,775,000	\$ 1,977,205	\$ 3,797,795	65.76%	\$ 4,425,000	\$ 2,447,795	123.80%	\$ 250,000	\$ (4,175,000)	-1670.00%
01.5.50	8021	Bio Pad	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a
01.5.50	8022	Admin Bldg Improvements	\$ 80,000	\$ -	\$ 80,000	100.00%	\$ 80,000	\$ 80,000	n/a	\$ -	\$ (80,000)	n/a
01.5.50	8023	Hopewell/DD Treatment Plant	\$ 210,400	\$ 391,508	\$ (181,108)	-86.08%	\$ -	\$ (391,508)	n/a	\$ -	\$ -	n/a
			\$ 11,522,900	\$ 5,671,649	\$ 5,851,251	50.78%	\$ 13,394,900	\$ 7,723,251	136.17%	\$ 3,472,400	\$ (9,922,500)	-285.75%



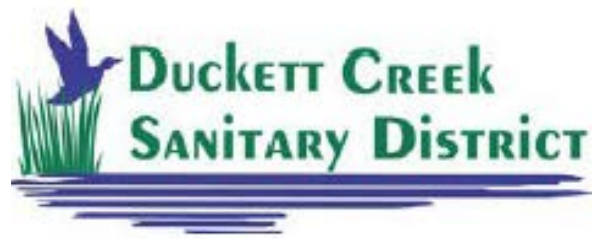
Duckett Creek Sanitary District

FISCAL YEAR 2027 BUDGET HIGHLIGHTS

SEWER LATERAL PROGRAM BUDGET (CASH BASIS)

The Sewer Lateral Program is administered by the District within the guidelines of Missouri State Statutes. The expected Sewer Lateral Fees Revenue to fund the program remains steady from year to year. An increase to the Sewer Line Repairs expense budget is included for FY2027 when compared to FY2026, while expenses to administer the program are a mixture of increases and decreases compared to the prior year. There were no capital requests included in the FY2027 Sewer Lateral Program Budget. The larger variances are detailed below.

- ❖ **02.4600 Sewer Lateral Fees:** \$712,531 for FY2027, a .22% increase over FY2026 estimated actual.
- ❖ **02.4601 Interest Income:** \$17,000 for FY2027, a 63% decrease from the FY2026 estimated actual due to interest revenue budgeted conservatively.
- ❖ **Total Personnel Expense Budget:** \$92,138 for FY2027, a decrease of 17.56% compared to the FY2026 estimated actual due to re-evaluation of Engineering staff time spent on administering the program.
- ❖ **Total Operational Expense:** \$615,137 for FY2027 resulting in an increase of \$41,803 or 7.29% over FY2026. Included is a proposed increase to the Sewer Lateral Repair budget to \$600,000, up from \$560,000 in prior years, due to the reduction in the Personnel budget and to adjust for increases in repair costs.
- ❖ **Total Combined Expenses:** \$707,275 for FY2027, an overall increase of 3.24% compared to prior year.
- ❖ **Net Income:** The FY2027 Net Income is projected at \$22,257, a 68.8% decrease compared to FY2026 estimated actual of \$71,337. This decrease is mainly due to the conservative estimate for interest earnings in FY2027 along with the increase in the Sewer Lateral Repair budget. Cash basis fund balance for FY2026 is estimated to be \$847,688 by year-end . A projected cash basis fund balance for FY2027 totals \$869,944 based on the proposed budget.



DUCKETT CREEK SEWER DISTRICT
2027 SEWER LATERAL PROGRAM BUDGET
FISCAL YEAR 2027

	2025 Actual	2026 Budget	2026 Estimated Actual	2027 Budget	\$ Diff 2027 Budget Over/(Under) 2026 Estimate	% Diff 2027 Budget Over/(Under) 2026 Estimate
Revenue						
02 4501 Other Revenue	\$ 8,500	\$ -	\$ -	\$ -	\$ -	n/a
02 4600 Sewer Lateral Fees	\$ 698,198	\$ 706,780	\$ 710,957	\$ 712,532	\$ 1,574	0.22%
02 4601 Interest	\$ 48,105	\$ 12,000	\$ 45,482	\$ 17,000	\$ (28,482)	-62.62%
Total Revenues	\$ 754,803	\$ 718,780	\$ 756,440	\$ 729,532	\$ (26,908)	-3.56%
Personnel and Operating Expenses						
02 10 0001 Admin salaries	\$ 11,832	\$ 8,638	\$ 8,638	\$ 10,930	\$ 2,292	26.53%
02 10 0200 FICA	\$ 905	\$ 660	\$ 660	\$ 836	\$ 176	26.67%
02 10 0201 ER Retirement Contribution	\$ 1,787	\$ 1,287	\$ 1,287	\$ 1,640	\$ 353	27.43%
02 10 0203 Workers' Compensation Ins	\$ 2,337	\$ 1,888	\$ 1,888	\$ 2,077	\$ 189	10.01%
02 10 0204 Health Insurance	\$ 2,521	\$ 2,760	\$ 2,760	\$ 3,102	\$ 342	12.39%
02 10 2200 Accounting Fees	\$ 1,115	\$ 1,130	\$ 1,130	\$ 1,480	\$ 350	30.97%
02 10 2400 Legal Services	\$ 2,000	\$ 1,616	\$ 1,616	\$ 3,000	\$ 1,384	85.64%
02 10 3000 Office Supplies	\$ 401	\$ 441	\$ 441	\$ 450	\$ 9	2.04%
02 10 3100 Postage	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
02 10 3200 Miscellaneous	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
02 12 1100 Programming	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
02 12 1101 Software	\$ 64	\$ 64	\$ 64	\$ 128	\$ 64	100.00%
02 12 1102 Software Support	\$ 565	\$ 1,058	\$ 1,058	\$ 1,150	\$ 92	8.70%
02 12 1103 Computer Equipment	\$ -	\$ 700	\$ 688	\$ -	\$ (688)	-100.00%
02 12 5100 Telephone and Internet	\$ 767	\$ 790	\$ 790	\$ 660	\$ (130)	-16.46%
02 12 5101 Cell Phone	\$ 420	\$ 420	\$ 420	\$ 510	\$ 90	21.43%
02 20 0001 Engineering Salaries	\$ 63,166	\$ 65,434	\$ 65,434	\$ 45,360	\$ (20,074)	-30.68%
02 20 0100 Overtime	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
02 20 0200 FICA	\$ 4,985	\$ 5,158	\$ 5,158	\$ 3,470	\$ (1,688)	-32.73%
02 20 0201 ER Retirement	\$ 9,840	\$ 10,048	\$ 10,048	\$ 7,104	\$ (2,944)	-29.30%
02 20 0204 Health Insurance	\$ 12,691	\$ 13,896	\$ 13,896	\$ 15,619	\$ 1,723	12.40%
02 20 2800 Sewer Lateral Repair	\$ 511,304	\$ 560,000	\$ 560,000	\$ 600,000	\$ 40,000	7.14%
02 31 1201 Vehicle Insurance	\$ 1,260	\$ 1,323	\$ 1,323	\$ 1,323	\$ -	0.00%
02 31 5002 Electricity	\$ 1,327	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
02 31 5003 Natural Gas	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
02 31 6200 Building Maintenance	\$ 2,794	\$ 2,600	\$ 2,600	\$ 2,750	\$ 150	5.77%
02 31 6800 Vehicle Maintenance	\$ 618	\$ 636	\$ 636	\$ 636	\$ -	0.00%
02 32 6801 Fuel	\$ 432	\$ 1,000	\$ 518	\$ 1,000	\$ 482	92.98%
Total Personnel Expenses:	\$ 112,064	\$ 111,769	\$ 111,769	\$ 92,138	\$ (19,631)	-17.56%
Total Operational Expenses:	\$ 523,617	\$ 573,828	\$ 573,334	\$ 615,137	\$ 41,803	7.29%
Total Combined Expenses:	\$ 635,681	\$ 685,597	\$ 685,103	\$ 707,275	\$ 22,172	3.24%
Capital Expenses						
50 8002 Trucks	\$ 29,630	\$ -	\$ -	\$ -	\$ -	n/a
50 8012 Computers, Sm. Equip	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Total Capital Expenses:	\$ 29,630	\$ -	\$ -	\$ -	\$ -	n/a
Total Expenses:	\$ 665,311	\$ 685,597	\$ 685,103	\$ 707,275	\$ 22,172	3.24%
Net Income for Year:	\$ 89,492	\$ 33,183	\$ 71,337	\$ 22,257	\$ (49,080)	-68.80%
Cash Basis Fund Balance:	\$ 776,351	\$ 809,534	\$ 847,688	\$ 869,944	\$ 22,257	2.63%



Duckett Creek
Sanitary District

FISCAL YEAR 2027 BUDGET

DEPARTMENT BUDGETS

INCLUDING TWO PRECEDING YEARS ACTUALS

(Estimated Actuals for 2026)

DUCKETT CREEK SANITARY DISTRICT - 2027 REVENUE BUDGET

REVENUES		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
<u>RESIDENTIAL CHARGES</u>					
01 - 4001 - SEWER CHARGES-RESIDENTIAL		13,583,020	13,572,522	13,663,413	13,790,787
01 - 4002 - RIVERDALE SEWER CHARGES RESIDENTIAL		173,339	212,984	185,974	230,800
01 - 4003 - WYNDGATE SEWER CHARGES RESIDENTIAL		361,700	445,560	374,644	455,820
01 - 4004 - HOPEWELL SEWER CHARGES RESIDENTIAL		28,913	42,372	88,798	175,908
01 - 4030 - SEWER LATE CHARGES		30,502	20,000	41,672	20,000
01 - 4040 - NSF FEES		1,335	900	1,455	900
TOTAL RESIDENTIAL CHARGES		14,178,810	14,294,338	14,355,957	14,674,215
<u>COMMERCIAL CHARGES</u>					
01 - 4115 - SEWER CHARGES-COMMERCIAL		4,263,893	4,039,058	4,186,832	4,292,450
01 - 4117 - WYNDGATE SEWER CHARGES-COMMERCIAL		9,591	10,980	11,879	11,879
01 - 4118 - HOPEWELL SEWER CHARGES-COMMERCIAL		-	-	987	987
TOTAL COMMERCIAL CHARGES		4,273,484	4,050,038	4,199,697	4,305,315
<u>CONNECTION FEES</u>					
01 - 4210 - RESIDENTIAL CONNECTION FEES		1,011,340	196,000	653,340	196,000
01 - 4211 - COMMERCIAL CONNECTION FEES		82,320	96,000	233,500	96,000
TOTAL CONNECTION FEES		1,093,660	292,000	886,840	292,000
<u>SURCHARGE INCOME</u>					
01 - 4301 - SURCHARGE INCOME		-	-	-	-
01 - 4302 - RIVERDALE SURCHARGE INCOME		79,810	6,800	8,767	-
01 - 4303 - WYNDGATE SURCHARGE INCOME		208,245	17,625	22,638	-
TOTAL SURCHARGE INCOME		288,055	24,425	31,405	-
<u>INSPECTION FEES</u>					
01 - 4420 - INSPECTION FEES		48,906	12,350	52,525	12,350
TOTAL INSPECTION FEES		48,906	12,350	52,525	12,350
<u>OTHER REVENUE</u>					
01 - 4500 - PERMIT FEES		7,725	3,250	6,825	3,250
01 - 4501 - OTHER REVENUE		100,161	24,400	58,946	24,400
01 - 4502 - PROCEEDS SALE OF CAPITAL ASSETS		47,400	-	1,438	-
01 - 4505 - ESCROW FEES				1,000	1,000
TOTAL OTHER REVENUE		155,286	27,650	68,209	28,650
TOTAL REVENUES:		20,038,201	18,700,801	19,594,632	19,312,530

DUCKETT CREEK SANITARY DISTRICT - 2027 ADMINISTRATION EXPENSE BUDGET - DEPARTMENT 10

DEPARTMENTAL EXPENDITURES

WAGES - REGULAR

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
10 - 0001 WAGES-ADMIN-FULL TIME	1,024,238	1,111,380	1,105,158	1,164,970
0002 - WAGES-ADMIN-PART TIME	-	-	-	-
0003 - WAGES-ADMIN-INTERNSHIPS	-	8,500	8,500	8,500
0004 - WAGES BOARD OF TRUSTEES	1,500	1,500	1,500	1,500
TOTAL WAGES-REGULAR	1,025,738	1,121,380	1,115,158	1,174,970

WAGES - OVERTIME

0100 - WAGES-ADMIN-OVERTIME	-	250	250	250
0101 - PERSONAL LEAVE BUY BACK	5,536	4,836	4,748	5,602
TOTAL WAGES-OVERTIME	5,536	5,086	4,998	5,852

FRINGE BENEFITS

0200 - FICA	71,891	85,282	80,668	90,218
0201 - ER RETIREMENT CONTRIBUTION	148,941	166,353	165,413	176,898
0202 - DISABILITY & LIFE INSURANCE	9,003	11,445	10,613	12,103
0203 - WORKER'S COMPENSATION INS	43,581	71,956	65,727	79,152
0204 - HEALTH INSURANCE	190,757	240,442	181,302	270,257
0205 - DENTAL INSURANCE	7,191	8,774	7,143	9,213
0207 - VISION INSURANCE	1,161	1,467	1,144	1,540
0208 - CAR ALLOWANCE	6,000	6,000	6,000	6,000
0210 - PAYROLL PROCESSING FEES	19,634	21,000	20,111	21,525
0211 - STATE UNEMPLOYMENT INSURANCE	-	-	-	-
TOTAL FRINGE BENEFITS	498,159	612,719	538,121	666,905

BOND ADMINISTRATION FEES

1300 - ADMINISTRATIVE BOND FEES	2,275	7,500	500	7,669
TOTAL BOND ADMINISTRATION FEES	2,275	7,500	500	7,669

IGTF AND BANKING FEES

1600 - INTER-GOVERNMENT TREATMENT	-	-	-	-
1700 - BANKING FEES	22,256	23,000	20,361	23,518
TOTAL IGTF AND BANKING FEES	22,256	23,000	20,361	23,518

DUES & PUBLICATIONS

2100 - DUES & PUBLICATIONS	1,922	6,142	2,866	6,280
TOTAL DUES & PUBLICATIONS	1,922	6,142	2,866	6,280

DUCKETT CREEK SANITARY DISTRICT - 2027 ADMINISTRATION EXPENSE BUDGET - DEPARTMENT 10

DEPARTMENTAL EXPENDITURES

PROF SERVICES - ACCOUNTING

2200 - PROFESSIONAL SVCS - ACCOUNTING

TOTAL PROFESSIONAL SVCS - ACCOUNTING

2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
42,855	28,670	27,487	29,530
42,855	28,670	27,487	29,530

PROF SERVICES - COLLECTIONS

2300 - PROFESSIONAL SVCS - COLLECTING

2305 - PRINTING - BILLING STOCK

2306 - BILLING SERVICE

2307 - LOCK BOX SERVICE

2308 - MERCHANT PROCESSING SVC

2309 - UB BILLING SVCS - TYLER

TOTAL PROF SVCS - COLLECTIONS

3,433	4,676	4,265	4,816
6,589	9,233	8,030	9,510
11,485	13,526	11,420	13,932
18,398	20,000	17,335	20,600
(13,089)	5,305	5,000	5,464
467	500	519	515
27,283	53,240	46,569	54,837

PROF SERVICES - LEGAL

2400 - PROFESSIONAL SVCS - LEGAL

TOTAL PROF SERVICES - LEGAL

77,872	30,717	67,054	60,000
77,872	30,717	67,054	60,000

PROF SERVICES - MEDICAL

2500 - PROFESSIONAL SVCS - MEDICAL

TOTAL PROF SERVICES - MEDICAL

1,736	3,348	2,118	3,448
1,736	3,348	2,118	3,448

PROF SERVICES - PERSONNEL

2600 - PROFESSIONAL SVCS - PERSONNEL

TOTAL PROF SERVICES - PERSONNEL

15,397	8,875	22,500	25,000
15,397	8,875	22,500	25,000

OFFICE SUPPLIES

3000 - OFFICE SUPPLIES

TOTAL OFFICE SUPPLIES

4,282	11,910	11,814	12,178
4,282	11,910	11,814	12,178

MISCELLANEOUS

3100 - POSTAGE

3101 - DISTRICT NEWSLETTER/MAILINGS

3200 - MISCELLANEOUS

3300 - EMPLOYEE ASSISTANCE EAP

TOTAL MISCELLANEOUS

92,509	97,932	89,250	100,135
1,658	1,881	-	1,923
2,490	3,393	2,794	3,469
1,128	1,123	1,094	1,148
97,785	104,329	93,138	106,675

DUCKETT CREEK SANITARY DISTRICT - 2027 ADMINISTRATION EXPENSE BUDGET - DEPARTMENT 10

DEPARTMENTAL EXPENDITURES		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
TRAINING/EDUCATION					
4000 - TRAVEL & TRAINING		20,486	24,174	18,089	24,718
4001 - SPECIALIZED EDUCATION/TRAINING		1,095	4,000	4,000	4,000
TOTAL TRAINING/EDUCATION		21,581	28,174	22,089	28,718
STAFF DEVELOPMENT					
4100 - STAFF DEVELOPMENT		17,990	18,000	17,987	18,405
TOTAL STAFF DEVELOPMENT		17,990	18,000	17,987	18,405
COMMUNITY AFFAIRS					
4200 - COMMUNITY AFFAIRS		985	1,400	1,158	1,432
TOTAL COMMUNITY AFFAIRS		985	1,400	1,158	1,432
TOTAL ADMINISTRATION DEPARTMENT EXPENSES:		1,863,651	2,064,490	1,993,918	2,225,417

DUCKETT CREEK SANITARY DISTRICT - 2027 INFORMATION SERVICES EXPENSE BUDGET - DEPARTMENT 12

DEPARTMENTAL EXPENDITURES

COMPUTER MAINTENANCE

12 - 1100 PROGRAMMING

1101 - SOFTWARE

1102 - SOFTWARE SUPPORT & MAINTENANCE

1103 - COMPUTER EQUIPMENT

TOTAL COMPUTER MAINTENANCE

EQUIPMENT LEASE

1400 - EQUIPMENT LEASE

TOTAL EQUIPMENT LEASE

EQUIPMENT MAINTENANCE

1500 - OFFICE EQUIPMENT MAINTENANCE

TOTAL EQUIPMENT MAINTENANCE

DUES & PUBLICATIONS

2100 - DUES & PUBLICATIONS

TOTAL DUES & PUBLICATIONS

TRAINING/EDUCATION

4000 - TRAVEL & TRAINING

TOTAL TRAINING/EDUCATION

TELEPHONE/PAGERS

5100 - TELEPHONE, INTERNET, SATELLITE

5101 - CELLULAR PHONE

TOTAL TELEPHONE/PAGERS

TOTAL INFORMATION SERVICES DEPARTMENT EXPENSES:

2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
12,429	13,250	6,550	13,500
23,049	44,436	35,562	46,050
110,685	105,762	114,908	159,610
18,297	19,300	19,300	22,000
164,459	182,748	176,320	241,160
6,181	7,000	6,143	5,500
6,181	7,000	6,143	5,500
7,369	9,070	8,115	12,870
7,369	9,070	8,115	12,870
-	-	-	-
-	-	-	-
1,890	3,000	2,265	3,450
1,890	3,000	2,265	3,450
60,421	67,990	47,309	41,580
22,758	26,790	28,126	30,150
83,178	94,780	75,435	71,730
263,077	296,598	268,278	334,710

DUCKETT CREEK SANITARY DISTRICT - 2027 ENGINEERING EXPENSE BUDGET - DEPARTMENT 20

DEPARTMENTAL EXPENDITURES

WAGES - REGULAR

20 - 0001 WAGES-ENGINEERING-FULL TIME

0002 - WAGES-ENGINEERING-PART TIME

TOTAL WAGES-REGULAR

WAGES - OVERTIME

0100 - WAGES-ENGINEERING-OVERTIME

0101 - PERSONAL LEAVE BUY BACK

TOTAL WAGES-OVERTIME

FRINGE BENEFITS

0200 - FICA

0201 - ER RETIREMENT CONTRIBUTION

0202 - DISABILITY & LIFE INSURANCE

0204 - HEALTH INSURANCE

0205 - DENTAL INSURANCE

0207 - VISION INSURANCE

0208 - CAR ALLOWANCE

TOTAL FRINGE BENEFITS

DUES & PUBLICATIONS

2100 - DUES & PUBLICATIONS

TOTAL DUES & PUBLICATIONS

PROF SERVICES - ENGINEERING

2200 - PROFESSIONAL SVCS - ENGINEERING

TOTAL PROFESSIONAL SVCS - ENGINEERING

MISCELLANEOUS

3200 - MISCELLANEOUS

TOTAL MISCELLANEOUS

TRAINING/EDUCATION

4000 - TRAVEL & TRAINING

TOTAL TRAINING/EDUCATION

COMMUNITY AFFAIRS

4200 - COMMUNITY AFFAIRS

TOTAL COMMUNITY AFFAIRS

2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
1,409,070	1,701,000	1,502,711	1,718,045
17,255	22,264	63,037	24,490
1,426,325	1,723,264	1,565,748	1,742,535
37,793	58,000	30,166	58,000
2,787	4,294	2,602	1,767
40,580	62,294	32,768	59,767
109,692	136,595	122,407	136,003
220,580	264,500	228,786	266,672
12,863	18,032	15,321	19,002
288,909	406,350	301,840	456,737
10,677	15,000	11,585	15,750
1,648	2,162	1,812	2,270
2,400	2,400	2,400	2,400
646,770	845,039	684,152	898,834
9,997	12,184	10,498	12,458
9,997	12,184	10,498	12,458
-	-	-	-
-	-	-	-
171	523	488	535
171	523	488	535
12,500	25,834	20,075	26,415
12,500	25,834	20,075	26,415
842	1,112	1,066	1,137
842	1,112	1,066	1,137

DUCKETT CREEK SANITARY DISTRICT - 2027 ENGINEERING EXPENSE BUDGET - DEPARTMENT 20

DEPARTMENTAL EXPENDITURES		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
<u>MAINTENANCE SUPPLIES</u>					
6000 - SEWER LINE MAINTENANCE		267,321	900,000	872,971	922,500
6002 - EQUIPMENT & TOOLS		82,856	94,556	93,912	96,920
6003 - SAFETY SUPPLIES AND EQUIPMENT		14,213	10,506	12,850	10,769
6090 - MANHOLE REHAB SUPPLIES		33,561	73,754	62,139	75,598
TOTAL MAINTENANCE SUPPLIES		397,950	1,078,816	1,041,872	1,105,787
<u>BACK-UP REIMBURSEMENT</u>					
6400 - BACK-UP REIMBURSEMENT		28,820	60,000	29,820	61,350
TOTAL BACK-UP REIMBURSEMENT		28,820	60,000	29,820	61,350
<u>MISSOURI ONE CALL</u>					
6700 - MISSOURI ONE CALL		4,030	5,228	5,178	5,346
TOTAL MISSOURI ONE CALL		4,030	5,228	5,178	5,346
TOTAL ENGINEERING DEPARTMENT:		2,567,985	3,814,294	3,391,665	3,914,164

DUCKETT CREEK SANITARY DISTRICT - 2027 O&M EXPENSE BUDGET - DEPARTMENT 31

DEPARTMENTAL EXPENDITURES

WAGES - REGULAR

31 - 0001 WAGES-O & M-FULL TIME

0002 - WAGES-O & M-PART TIME

TOTAL WAGES-REGULAR

WAGES - OVERTIME

0100 - WAGES-O & M-OVERTIME

0101 - PERSONAL LEAVE BUY BACK

TOTAL WAGES-OVERTIME

FRINGE BENEFITS

0200 - FICA

0201 - ER RETIREMENT CONTRIBUTION

0202 - DISABILITY & LIFE INSURANCE

0204 - HEALTH INSURANCE

0205 - DENTAL INSURANCE

0207 - VISION INSURANCE

0208 - CAR ALLOWANCE

0209 - UNIFORMS

TOTAL FRINGE BENEFITS

PROGRAM INSURANCE

1200 - COMP/GEN LIABILITY INSURANCE

1201 - VEHICLE INSURANCE

TOTAL PROGRAM INSURANCE

DUES & PUBLICATIONS

2100 - DUES & PUBLICATIONS

TOTAL DUES & PUBLICATIONS

PROF SERVICES - MEDICAL

2500 - PROFESSIONAL SVCS - MEDICAL

TOTAL PROFESSIONAL SVCS - MEDICAL

PROF SERVICES - ENGINEERING

2200 - PROFESSIONAL SVCS - ENGINEERING

TOTAL PROFESSIONAL SVCS - ENGINEERING

2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
1,368,340	1,680,643	1,677,945	1,739,480
-	-	-	-
1,368,340	1,680,643	1,677,945	1,739,480
144,360	110,000	127,507	110,000
8,074	7,648	5,064	6,738
152,433	117,648	132,571	116,738
109,349	137,570	138,608	142,001
220,182	267,945	269,767	278,433
12,388	17,315	11,062	18,446
282,399	350,090	336,752	393,501
10,370	12,450	12,216	14,475
1,697	1,806	1,927	2,172
2,400	2,400	2,400	2,400
14,433	18,909	18,571	19,476
653,219	808,485	791,303	870,903
217,130	285,660	246,883	299,943
77,424	84,240	94,230	95,000
294,554	369,900	341,113	394,943
3,541	3,625	3,049	3,707
3,541	3,625	3,049	3,707
-	-	-	-
-	-	-	-
40,925	29,175	42,527	30,050
40,925	29,175	42,527	30,050

DUCKETT CREEK SANITARY DISTRICT - 2027 O&M EXPENSE BUDGET - DEPARTMENT 31

DEPARTMENTAL EXPENDITURES		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
<u>MISCELLANEOUS</u>					
3200 - MISCELLANEOUS		179	627	500	641
TOTAL MISCELLANEOUS		179	627	500	641
<u>TRAINING/EDUCATION</u>					
4000 - TRAVEL & TRAINING		14,102	20,705	23,954	21,171
TOTAL TRAINING/EDUCATION		14,102	20,705	23,954	21,171
<u>COMMUNITY AFFAIRS</u>					
4200 - COMMUNITY AFFAIRS		146	460	422	470
TOTAL COMMUNITY AFFAIRS		146	460	422	470
<u>UTILITIES</u>					
5000 - WATER		120,572	147,240	99,004	151,657
5001 - TRASH		15,052	19,305	12,854	19,884
5002 - ELECTRICITY		1,234,287	1,397,124	1,325,841	1,439,038
5003 - GAS/PROPANE		45,719	85,788	62,831	88,362
TOTAL UTILITIES		1,415,630	1,649,457	1,500,530	1,698,941
<u>LIFT STATION/PLANT MAINT</u>					
6200 - BUILDING & GROUND MAINTENANCE		102,019	95,129	145,146	97,507
TOTAL LIFT STATION/PLANT MAINT		102,019	95,129	145,146	97,507
<u>VEHICLE EQUIPMENT</u>					
6800 - VEHICLE MAINTENANCE		63,198	63,038	63,010	64,614
TOTAL VEHICLE EXPENSE		63,198	63,038	63,010	64,614
TOTAL O & M:		4,108,287	4,838,892	4,722,070	5,039,165

DUCKETT CREEK SANITARY DISTRICT - 2027 O&M EXPENSE BUDGET - DEPARTMENT 32

DEPARTMENTAL EXPENDITURES

MAINTENANCE SUPPLIES

32 - 6001 LAB CONSUMABLE SUPPLIES

TOTAL MAINTENANCE SUPPLIES

BIO-SOLID REMOVAL

6101 - BIO-SOLID REMOVAL - VEH/EQU MAINT

6102 - BIO-SOLID POLYMER

TOTAL BIO-SOLID REMOVAL

ODOR CONTROL

6300 - LIFT STATION ODOR CONTROL

6301 - PLANT ODOR CONTROL

TOTAL ODOR CONTROL

PERMITS, FEES

6500 - PLANT OPERATING PERMIT

TOTAL PERMITS, FEES

VEHICLE EXPENSE

6801 - FLEET GASOLINE

6802 - DIESEL FUEL

TOTAL VEHICLE EXPENSE

TOTAL O & M TREATMENT PLANT:

2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
73,802	78,797	78,296	80,767
73,802	78,797	78,296	80,767
56,393	94,556	56,734	96,920
153,399	166,419	108,668	170,579
209,792	260,975	165,402	267,499
10,501	63,458	58,534	150,000
56,770	67,600	44,999	69,290
67,271	131,058	103,533	219,290
31,543	82,933	81,906	84,799
31,543	82,933	81,906	84,799
60,609	96,658	93,946	99,074
44,730	74,605	65,811	76,470
105,339	171,263	159,757	175,544
487,746	725,026	588,894	827,899

DUCKETT CREEK SANITARY DISTRICT - 2027 O & M FIELD EXPENSE BUDGET - DEPARTMENT 33

DEPARTMENTAL EXPENDITURES	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
<u>MAINTENANCE SUPPLIES</u>				
33 - 6002 EQUIPMENT & TOOLS	16,314	15,759	26,229	16,153
TOTAL MAINTENANCE SUPPLIES	16,314	15,759	26,229	16,153
TOTAL O & M FIELD:	16,314	15,759	26,229	16,153

DUCKETT CREEK SANITARY DISTRICT - 2027 O & M LS/PLANT MAINT EXPENSE BUDGET - DEPARTMENT 34

DEPARTMENTAL EXPENDITURES	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
<u>LIFT STATION/PLANT MAINTENANCE</u>				
34 - 6201 - PLANT MAINTENANCE	331,109	300,000	228,020	307,500
6202 - PLANT PROJECTS	16,837	315,000	15,000	335,000
6203 - PLANT PARTS/PUMPS INVENTORY (COMBINED W/34.6204 in FY26)	53,275	100,000	69,614	100,000
6204 - PLANT PUMPS AND PUMP PARTS	52,005	-	-	-
6205 - PAVING	16,797	50,000	39,230	50,000
6211 - LIFT STATION MAINTENANCE	107,040	100,000	143,457	102,500
6212 - LIFT STATION PROJECTS	-	-	-	123,000
6213 - LIFT STATION PARTS/PUMPS INVENTORY (COMBINED W/34.6214 in FY26)	16,444	70,000	83,032	71,750
6214 - LIFT STATION PUMPS AND PUMP PARTS	62,865	-	-	-
TOTAL LIFT STATION/PLANT MAINT	656,371	935,000	578,353	1,089,750
TOTAL O & M LS/PLANT MAINT:	656,371	935,000	578,353	1,089,750
TOTAL O & M DEPARTMENT EXPENSES:	5,268,718	6,514,677	5,915,546	6,972,967

DUCKETT CREEK SANITARY DISTRICT - 2027 DEBT SERVICE EXPENSE BUDGET - DEPARTMENT 40

DEPARTMENTAL EXPENDITURES		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
<u>INTEREST EXPENSE</u>					
40 - 7005 - BOND INT-PRINCIPAL EXP 2015		2,120,500	-	-	-
7006 - BOND INT-PRINCIPAL EXP 2016		781,949	671,004	671,004	-
7007 - BOND INT-PRINCIPAL EXP 2022		3,438,911	3,440,233	3,440,112	3,438,840
7098 - ARBITRAGE EXPENSE		-	-	-	450,000
TOTAL INTEREST EXPENSE		6,341,361	4,111,237	4,111,116	3,888,840
<u>INTEREST INCOME</u>					
01.4601 REGULAR INTEREST INCOME		(1,342,781)	(424,310)	(1,110,171)	(625,620)
TOTAL INTEREST INCOME		(1,342,781)	(424,310)	(1,110,171)	(625,620)
TOTAL DEBT SERVICE:		4,998,580	3,686,927	3,000,945	3,263,220

DUCKETT CREEK SANITARY DISTRICT - 2027 CAPITAL BUDGET - DEPARTMENT 50

DEPARTMENTAL EXPENDITURES

CAPITAL EXPENSE (CASH BASIS)

50 - 8001 - HARVESTER MAINT FACILITY/GRNDS

8002 - TRUCKS, HEAVY EQUIPMENT

8004 - TREATMENT PLANT IMPROVEMENT

8008 - SEWER LINE REPLACEMENT

8009 - LAND EASEMENTS

8010 - LAND ACQUISITIONS

8011 - ENGINEERING DESIGN PROJECTS

8012 - COMPUTERS, SMALL EQUIPMENT

8016 - ERP SOFTWARE

8020 - LIFT STATION IMPROVEMENTS

8021 - BIO PAD

8022 - ADMIN BLDG IMPROVEMENTS

8023 - TREATMENT PLANT 4 CONSTRUCTION

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
	-	30,000	-	30,000
	417,416	1,100,500	1,386,916	325,000
	318,764	1,155,000	564,402	1,855,000
	534,414	2,450,000	750,000	6,000,000
	394	-	-	-
	-	-	-	-
	620,722	650,000	551,389	650,000
	10,557	12,000	10,749	12,000
	5,870	60,000	39,480	17,900
	545,932	5,775,000	1,977,205	4,425,000
	-	-	-	-
	26,174	80,000	-	80,000
	9,241,286	210,400	391,508	-
TOTAL CAPITAL EXPENSE	11,721,527	11,522,900	5,671,649	13,394,900
TOTAL CAPITAL:	11,721,527	11,522,900	5,671,649	13,394,900

DUCKETT CREEK SANITARY DISTRICT - 2027 SEWER LATERAL PROGRAM BUDGET

REVENUES

SEWER LATERAL REVENUES

OTHER REVENUE
SEWER LATERAL FEES
INTEREST INCOME

TOTAL REVENUES

2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
8,500	-	-	-
698,198	706,780	710,957	712,532
48,105	12,000	45,482	17,000
754,803	718,780	756,439	729,532

EXPENSES

ADMINISTRATION
INFORMATION SERVICES
ENGINEERING
O&M
O&M TREATMENT PLANT
TOTAL OPERATIONAL EXPENSES
CAPITAL EXPENSES

TOTAL EXPENSES

2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
22,998	18,520	18,520	23,615
2,066	3,282	3,270	2,698
603,986	656,536	656,536	673,553
6,199	6,259	6,259	6,409
432	1,000	518	1,000
635,681	685,597	685,103	707,275
29,630	-	-	-
665,311	685,597	685,103	707,275

REVENUES OVER/(UNDER) EXPENSES

89,492	33,183	71,336	22,257
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PROGRAM BALANCE:

776,351	809,534	847,687	869,944
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2027 SEWER LATERAL EXPENSE DETAIL

ADMINISTRATION DEPARTMENT '10' EXPENSES

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
ADMINISTRATION SALARIES	11,832	8,638	8,638	10,930
FICA	905	660	660	836
ER RETIREMENT CONTRIBUTION	1,787	1,287	1,287	1,640
WORKER'S COMPENSATION INS	2,337	1,888	1,888	2,077
HEALTH INSURANCE	2,521	2,760	2,760	3,102
ACCOUNTING FEES	1,115	1,130	1,130	1,480
LEGAL SERVICES	2,000	1,616	1,616	3,000
OFFICE SUPPLIES	401	441	441	450
POSTAGE	-	-	-	-
MISCELLANEOUS	100	100	100	100
TOTAL ADMINISTRATION EXPENSES	22,998	18,520	18,520	23,615

INFORMATION SERVICES DEPARTMENT '12' EXPENSES

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
PROGRAMMING	250	250	250	250
SOFTWARE	64	64	64	128
SOFTWARE SUPPORT & MAINTENANCE	565	1,058	1,058	1,150
COMPUTER EQUIPMENT	-	700	688	-
TELEPHONE, INTERNET, SATELLITE	767	790	790	660
CELLULAR PHONE	420	420	420	510
TOTAL INFORMATION SERVICES EXPENSES	2,066	3,282	3,270	2,698

ENGINEERING DEPARTMENT '20' EXPENSES

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
ENGINEERING SALARIES	63,166	65,434	65,434	45,360
OVERTIME	2,000	2,000	2,000	2,000
FICA	4,985	5,158	5,158	3,470
ER RETIREMENT CONTRIBUTION	9,840	10,048	10,048	7,104
HEALTH INSURANCE	12,691	13,896	13,896	15,619
SEWER LATERAL REPAIR	511,304	560,000	560,000	600,000
TOTAL ENGINEERING EXPENSES	603,986	656,536	656,536	673,553

O & M DEPARTMENT '31' EXPENSES

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
VEHICLE INSURANCE	1,260	1,323	1,323	1,323
ELECTRICITY	1,327	1,500	1,500	1,500
NATURAL GAS	200	200	200	200
BUILDING MAINTENANCE	2,794	2,600	2,600	2,750
VEHICLE MAINTENANCE	618	636	636	636
TOTAL O & M EXPENSES:	6,199	6,259	6,259	6,409

O & M TREATMENT PLANT DEPARTMENT '32' EXPENSES

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FLEET FUEL	432	1,000	518	1,000
TOTAL O & M TREATMENT PLANT EXPENSES	432	1,000	518	1,000

CAPITAL EXPENSES

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
TRUCKS	29,630	-	-	-
TOTAL CAPITAL EXPENSES	29,630	-	-	-

TOTAL EXPENSES: **665,311** **685,597** **685,103** **707,275**