

**VILLAGE OF HOMER  
FISCAL BUDGET SEWER FUND  
FOR 2026-2027**

(ADOPTED JANUARY 27, 2026)

Schedule 1-G	<b>Expenditures /Revenues 2024-2025</b>	<b>Modified Budget 09/30/2025</b>	<b>Recommended Budget 2026-2027</b>	<b>Adopted Budget 2026-2027</b>
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**APPROPRIATIONS**

**GENERAL GOVERNMENT SUPPORT**

**SPECIAL ITEMS**

G1910.400	SEWER ADMIN	0.00	15,149.00	7,500.00	7,500.00
G1989.400	UNCLASSIFIED EXPENDITURES	276.00	0.00	0.00	0.00
TOTAL SPECIAL ITEMS		276.00	15,149.00	7,500.00	7,500.00
TOTAL GENERAL GOVERNMENT SUPPORT		276.00	15,149.00	7,500.00	7,500.00

**HOME AND COMMUNITY SERVICES**

**SEWER ADMINISTRATION**

G8110.101	SUPERVISOR SALARY	2,157.32	33,000.00	33,891.00	33,891.00
G8110.102	CLERICAL SALARIES	7,796.00	18,500.00	19,000.00	19,000.00
G8110.200	EQUIPMENT	56,660.00	2,000.00	50,000.00	50,000.00
G8110.205	BLACK TOP	0.00	0.00	0.00	0.00
G8110.400	CONTRACTUAL	49.40	0.00	0.00	0.00
G8110.401	CONTRACTUAL	0.00	0.00	0.00	0.00
G8110.402	TRAINING	177.50	1,100.00	1,000.00	1,000.00
G8110.406	PERMITS/ LICENSES	479.00	1,000.00	1,000.00	1,000.00
G8110.410	TELEPHONE	21.00	280.00	280.00	280.00
G8110.412	IT	1,319.49	800.00	800.00	800.00
G8110.413	SOFTWARE LICENSE	98.40	100.00	100.00	100.00
G8110.414	SOFTWARE	778.00	3,010.00	2,000.00	2,000.00
G8110.416	ADVERTISING	0.00	616.00	100.00	100.00
G8110.417	OFFICE SUPPLY	374.00	650.00	650.00	650.00
G8110.423	POSTAGE	1,122.34	1,500.00	1,500.00	1,500.00
G8110.424	COVID-19 EXP	0.00	0.00	0.00	0.00
G8110.444	MAINT OF BUILDING	1,015.00	1,316.00	3,000.00	3,000.00
G8110.451	STAKES	0.00	0.00	0.00	0.00
G8110.452	FOLDING MACHINE	736.38	875.00	875.00	875.00
G8110.454	TRUCK CLEAN SUPP	103.00	250.00	250.00	250.00
TOTAL SEWER ADMINISTRATION		72,886.83	64,997.00	114,446.00	114,446.00

**SANITARY SEWERS**

**VILLAGE OF HOMER  
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(ADOPTED JANUARY 27, 2026)

Schedule 1-G		Expenditures /Revenues 2024-2025	Modified Budget 09/30/2025	Recommended Budget 2026-2027	Adopted Budget 2026-2027
G8120.100	PERSONAL SERVICES	82,925.00	72,083.00	74,030.00	74,030.00
G8120.200	EQUIPMENT	14,530.00	8,000.00	8,000.00	8,000.00
G8120.200R	EQUIPMENT RESERVE	0.00	0.00	30,000.00	30,000.00
G8120.201	SEWER PROJECT	12,715.00	0.00	0.00	0.00
G8120.202	SEWER PROJECT #2	246,784.64	75,000.00	50,000.00	50,000.00
G8120.400	CONTRACTUAL	0.00	0.00	0.00	0.00
G8120.401	CONTRACTUAL	0.00	0.00	0.00	0.00
G8120.410	TELEPHONE	394.11	500.00	500.00	500.00
G8120.412	IT	851.00	750.00	750.00	750.00
G8120.413	MONITORING/ PROF FEES	991.00	600.00	600.00	600.00
G8120.414	SOFTWARE	0.00	0.00	0.00	0.00
G8120.415	LIGHTS & HEAT	1,708.52	2,000.00	2,000.00	2,000.00
G8120.426	UNIFORM	472.41	1,100.00	1,100.00	1,100.00
G8120.434	VEHICLE REPAIRS	5,261.15	1,500.00	5,000.00	5,000.00
G8120.435	FUEL EXPENSE	3,400.42	3,500.00	3,500.00	3,500.00
G8120.438	SAFETY EQUIP/FIRST AID	1,534.58	1,200.00	1,200.00	1,200.00
G8120.445	SEWER STRUCT REPAIR	480.49	2,000.00	3,000.00	3,000.00
G8120.449	SMALL EQUIP EXPENSE	721.42	2,000.00	3,000.00	3,000.00
G8120.451	NONVEHICLE REPAIRS	1,764.00	1,951.00	2,500.00	2,500.00
G8120.455	TOOLS	432.04	1,000.00	2,000.00	2,000.00
G8120.456	PARTS	0.00	0.00	0.00	0.00
TOTAL SANITARY SEWERS		374,965.78	173,184.00	187,180.00	187,180.00
<b>SEWAGE TREATMENT &amp; DISPOSAL</b>					
G8130.200	EQUIPMENT	0.00	0.00	0.00	0.00
G8130.400	CONTRACTUAL	0.00	0.00	0.00	0.00
G8130.401	CONTRACTUAL	0.00	0.00	0.00	0.00
G8130.410	TELEPHONE	1,555.12	2,448.00	3,000.00	3,000.00
G8130.412	IT	0.00	0.00	0.00	0.00
G8130.414	SOFTWARE	0.00	0.00	0.00	0.00
G8130.415	LIGHTS & HEAT	7,866.00	9,150.00	9,150.00	9,150.00
G8130.428	WASTEWTR TRTMT	201,305.00	358,850.00	360,000.00	360,000.00
TOTAL SEWAGE TREATMENT & DISPOSAL		210,726.12	370,448.00	372,150.00	372,150.00
TOTAL HOME AND COMMUNITY SERVICES		658,578.73	608,629.00	673,776.00	673,776.00

**VILLAGE OF HOMER  
FISCAL BUDGET SEWER FUND  
FOR 2026-2027**

(ADOPTED JANUARY 27, 2026)

Schedule 1-G	Expenditures /Revenues 2024-2025	Modified Budget 09/30/2025	Recommended Budget 2026-2027	Adopted Budget 2026-2027
<b>EMPLOYEE BENEFITS</b>				
<b>SEWAGE TREATMENT &amp; DISPOSAL</b>				
G9010.800	STATE RETIREMENT	15,000.00	16,000.00	10,000.00
G9030.800	SOCIAL SECURITY	5,405.00	8,018.00	8,235.00
G9030.810	MEDICARE	1,264.00	1,875.00	1,926.00
G9040.800	WORKERS COMPENSATION	5,698.00	4,500.00	5,000.00
	<b>TOTAL SEWAGE TREATMENT &amp; DISPOSAL</b>	<b>27,367.00</b>	<b>30,393.00</b>	<b>25,161.00</b>
<b>UNEMPLOYMENT</b>				
G9050.800	UNEMPLOYMENT	0.00	0.00	0.00
G9055.800	DISABILITY INSURANCE	440.00	449.00	449.00
G9060.800	MEDICAL INSURANCE	14,450.00	16,100.00	18,271.00
	<b>TOTAL UNEMPLOYMENT</b>	<b>14,890.00</b>	<b>16,549.00</b>	<b>18,720.00</b>
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>42,257.00</b>	<b>46,942.00</b>	<b>43,881.00</b>
<b>DEBT SERVICE</b>				
<b>SERIAL BONDS</b>				
G9710.600	PRINCIPAL	13,572.00	13,572.00	17,040.00
G9710.700	INTEREST	0.00	0.00	2,228.00
	<b>TOTAL SERIAL BONDS</b>	<b>13,572.00</b>	<b>13,572.00</b>	<b>19,268.00</b>
	<b>TOTAL DEBT SERVICE</b>	<b>13,572.00</b>	<b>13,572.00</b>	<b>19,268.00</b>
<b>INTERFUND TRANSFERS</b>				
<b>TRANSFERS TO OTHER FUNDS</b>				
G9901.900	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00
	<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>714,683.73</b>	<b>684,292.00</b>	<b>744,425.00</b>

**VILLAGE OF HOMER  
FISCAL BUDGET SEWER FUND  
FOR 2026-2027**

(ADOPTED JANUARY 27, 2026)

Schedule 2-G	Expenditures /Revenues 2024-2025	Modified Budget 09/30/2025	Recommended Budget 2026-2027	Adopted Budget 2026-2027
<b>ESTIMATED REVENUES</b>				
<b>REAL PROPERTY TAXES</b>				
G1001	REAL PROPERTY TAXES	0.00	0.00	0.00
G1030	SPECIAL ASSESSMENT/PHASE 1 SEWER	0.00	13,572.00	19,268.00
G1031	SPECIAL ASSESSMENT / PHASE 2 SEWER	0.00	0.00	0.00
	<b>TOTAL REAL PROPERTY TAXES</b>	<b>0.00</b>	<b>13,572.00</b>	<b>19,268.00</b>
<b>SEWER RENTS AND CHARGES</b>				
G2120	SEWER RENTS	462,843.00	576,800.00	630,000.00
G2128	PENALTIES	2,307.29	7,000.00	5,000.00
	<b>TOTAL SEWER RENTS AND CHARGES</b>	<b>465,150.29</b>	<b>583,800.00</b>	<b>635,000.00</b>
<b>INTERGOVERNMENTAL CHARGES</b>				
G2374	SEWER SERVICE - OTHER GOVT	61,830.10	85,000.00	85,000.00
	<b>TOTAL INTERGOVERNMENTAL CHARGES</b>	<b>61,830.10</b>	<b>85,000.00</b>	<b>85,000.00</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
G2401	INTEREST & EARNINGS	499.21	120.00	200.00
G2401D	INTEREST EARNINGS FOR DEBT PAY	0.00	0.00	0.00
G2401R	INTEREST EARNINGS ON RESERVES	0.00	300.00	300.00
	<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>499.21</b>	<b>420.00</b>	<b>500.00</b>
G2665	SALE OF EQUIPMENT	0.00	0.00	0.00
G2680	INSURANCE RECOVERY	0.00	0.00	0.00
G2690	OTHER COMPENSATION FOR LOSS	0.00	0.00	0.00
<b>MISCELLANEOUS</b>				
G2701	REFUND OF PRIOR YEAR	1,597.00	1,500.00	4,657.00
G2770	OTHER UNCLASSIFIED REVENUE	485.66	0.00	0.00
	<b>TOTAL MISCELLANEOUS</b>	<b>2,082.66</b>	<b>1,500.00</b>	<b>4,657.00</b>
<b>INTERFUND TRANSFERS</b>				
G5031	INTERFUND TRANSFER	405,136.00	0.00	0.00
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>405,136.00</b>	<b>0.00</b>	<b>0.00</b>
				744,425.00
<b>TOTAL ESTIMATED REVENUES</b>	<b>934,698.26</b>	<b>684,292.00</b>	<b>744,425.00</b>	<b>744,425.00</b>

**APPROPRIATED FUND BALANCE**

-220,014.53                      0.00                      0.00                      0.00

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**TOTAL REVENUES & OTHER SOURCES**

714,683.73                      684,292.00                      744,425.00                      744,425.00

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