

Description	2021 Actual	2022 Actual	2023 Budget	2023 thru September	% of Budget	2023 Projected	2024 Budgeted	% Diff
Base Rate	1,615,365	1,684,567	1,786,656	1,336,667	75%	1,782,223	1,837,000	2.7%
Meter Rate	441,337	460,845	524,718	371,776	71%	495,701	689,000	23.8%
New Account Fee	12,132	12,626	10,000	6,300	63%	13,333	9,000	-11.1%
Delinquent/Lock Off Fee	16,024	50,362	65,000	38,675	60%	51,567	55,000	-18.2%
<b>Operational Revenue</b>	<b>2,084,859</b>	<b>2,208,400</b>	<b>2,386,374</b>	<b>1,753,418</b>	<b>73%</b>	<b>2,342,824</b>	<b>2,590,000</b>	<b>7.9%</b>
Bank Interest	1,399	23,285	5,000	43,757	875%	58,343	50,000	90.0%
Connection Fees	148,800	135,185	100,000	55,479	55%	73,972	80,000	-25.0%
Customer Service Charges	7,591	7,981	7,000	7,322	105%	9,763	10,000	30.0%
Surplus Income	2,345	2,940	1,700	1,566	92%	2,088	2,000	15.0%
Good Neighbor Revenue	1,104	983	1,000	841	84%	1,121	1,000	0.0%
<b>Non-Operational Revenue</b>	<b>157,820</b>	<b>170,374</b>	<b>114,700</b>	<b>108,965</b>	<b>95%</b>	<b>145,287</b>	<b>143,000</b>	<b>19.8%</b>
<b>Total Revenue</b>	<b>2,242,679</b>	<b>2,378,774</b>	<b>2,501,074</b>	<b>1,862,383</b>	<b>74%</b>	<b>2,488,111</b>	<b>2,733,000</b>	<b>8.5%</b>

Description	2021 Actual	2022 Actual	2023 Budget	2023 thru September	% of Budget	2023 Projected	2024 Budgeted	% Diff
<b>Field Payroll Expense</b>								
Regular Wages	283,229	298,955	324,000	252,710	78%	336,947	348,000	6.9%
Overtime Wages	25,005	31,061	45,000	25,321	56%	33,761	48,000	6.3%
Taxes & Benefits	93,389	84,752	122,000	74,763	61%	99,684	122,000	0.0%
<b>Total Field Payroll Expense</b>	<b>401,624</b>	<b>414,768</b>	<b>491,000</b>	<b>352,794</b>	<b>72%</b>	<b>470,392</b>	<b>518,000</b>	<b>5.2%</b>
<b>Common Expense</b>								
Vehicle Expense	20,031	20,013	40,000	28,287	71%	37,716	40,000	0.0%
Cell Phone Expense	6,534	6,789	7,500	4,911	65%	6,548	7,500	0.0%
Equipment Rental Expense	1,146	1,461	1,800	1,325	74%	1,767	2,500	28.0%
Tool Expense	15,918	6,360	20,000	5,114	26%	6,819	20,000	0.0%
Safety Equipment Expense	9,237	5,436	10,000	1,996	20%	2,662	10,000	0.0%
Parts & Supplies Expense	67,974	53,224	70,000	39,609	57%	52,812	70,000	0.0%
Other Common Expenses	2,414	2,408	2,000	1,801	90%	2,401	2,000	0.0%
<b>Common Expense Total</b>	<b>123,253</b>	<b>95,691</b>	<b>151,300</b>	<b>83,043</b>	<b>55%</b>	<b>110,725</b>	<b>152,000</b>	<b>0.5%</b>
<b>Distribution Expense</b>								
Service Meter Expense	16,854	19,714	22,000	18,112	82%	24,149	25,000	12.0%
Distribution Line Expense	23,386	13,097	32,000	13,790	43%	19,051	32,000	0.0%
Contract Labor Expense	3,368	1,097	5,000	1,135	23%	1,513	5,000	0.0%
<b>Distribution Expense Total</b>	<b>43,608</b>	<b>33,908</b>	<b>59,000</b>	<b>33,037</b>	<b>56%</b>	<b>44,713</b>	<b>62,000</b>	<b>4.8%</b>
<b>Production Expense</b>								
Electricity Expense	40,468	39,744	45,000	29,408	65%	39,211	45,000	0.0%
Treatment Maintenance/Repaired Expense	5,200	11,712	17,000	5,413	32%	7,217	17,000	0.0%
Production Maintenance/Repaired Expense	41,604	46,759	52,000	25,917	50%	34,556	52,000	0.0%
Treatment Parts/Supplies Expense	46,205	52,977	65,000	32,268	50%	43,024	65,000	0.0%
Production Parts/Supplies Expense	5,000	3,697	5,000	5,401	108%	7,201	5,000	0.0%
Water Testing Expense	6,924	7,563	10,000	5,487	55%	7,316	12,000	16.7%
Generator Maintenance Expense	8,083	6,866	14,000	12,363	88%	16,484	20,000	30.0%
<b>Production Expense Total</b>	<b>153,484</b>	<b>169,318</b>	<b>208,000</b>	<b>116,257</b>	<b>56%</b>	<b>155,009</b>	<b>216,000</b>	<b>3.7%</b>
<b>Operation Expense</b>	<b>721,969</b>	<b>713,685</b>	<b>909,300</b>	<b>585,131</b>	<b>64%</b>	<b>780,839</b>	<b>948,000</b>	<b>4.1%</b>

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<b>Administration Payroll Expense</b>								
Administration Wages	239,092	264,320	292,000	220,494	76%	293,992	314,000	7.0%
Employment Taxes & Benefits	90,096	91,782	110,000	75,531	69%	100,708	110,000	0.0%
<b>Administration Payroll Expense Total</b>	<b>329,188</b>	<b>356,102</b>	<b>402,000</b>	<b>296,025</b>	<b>74%</b>	<b>394,700</b>	<b>424,000</b>	<b>5.2%</b>
<b>Office Expense</b>								
Office Supplies Expense	5,382	6,099	7,000	4,456	64%	5,941	7,000	0.0%
Computer Maintenance Expense	20,680	16,583	20,000	6,962	35%	9,283	20,000	0.0%
Billing Expense	22,604	24,175	26,000	18,817	72%	25,089	28,000	7.1%
Office Phones Expense	3,649	4,387	4,500	3,237	72%	4,316	4,500	0.0%
Internet Expense	5,357	5,003	5,000	3,925	79%	5,233	5,500	9.1%
Cross Connection Control PR Expense	512	572	2,000	575	29%	767	2,000	0.0%
Office Machine Rental Expense	3,404	3,441	4,000	2,650	66%	3,533	4,000	0.0%
Security Monitoring Expense	955	341	600	341	57%	455	700	14.3%
Office Other Expense	141	249	500	237	47%	316	500	0.0%
<b>Office Expense Total</b>	<b>62,684</b>	<b>60,850</b>	<b>69,600</b>	<b>41,200</b>	<b>59%</b>	<b>54,933</b>	<b>72,200</b>	<b>3.6%</b>
<b>Professional Expense</b>								
Engineering/GIS/Survey Services Expense	11,164	9,525	35,000	16,805	48%	22,407	35,000	0.0%
Legal & Consulting Services Expense	2,743	3,357	10,000	6,078	61%	8,104	10,000	0.0%
Accounting Services Expense	2,000	4,000	6,500	4,760	73%	6,347	6,500	0.0%
Financial Services & Fees Expense	20,733	20,617	20,000	18,462	92%	24,616	25,000	20.0%
Other Professional Services Expense	10,012	8,980	7,500	6,882	92%	9,176	8,500	11.8%
<b>Professional Expense Total</b>	<b>46,652</b>	<b>46,479</b>	<b>79,000</b>	<b>52,987</b>	<b>67%</b>	<b>70,650</b>	<b>85,000</b>	<b>7.1%</b>

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<b>Other Expense</b>								
Dues & Subscriptions Expense	2,244	4,918	7,000	4,767	68%	6,356	7,500	6.7%
Commissioner Education Travel Expense	0	655	1,000	0	0%	0	1,000	0.0%
Employee Education & Travel Expense	7,633	9,941	12,000	5,007	42%	6,676	12,000	0.0%
Liability Insurance Expense	59,950	69,289	75,000	76,459	102%	76,459	79,000	5.1%
Taxes, Fees, & Permit Expense	119,042	138,234	140,000	108,455	77%	144,607	160,000	12.5%
Other Expense	510	505	500	365	73%	487	500	0.0%
Commissioner Compensation/Benefits Expense	41,120	41,888	42,000	31,352	75%	41,803	42,000	0.0%
Good Neighbor Expense	1,047	987	1,000	826	83%	1,101	1,000	0.0%
<b>Other Expense Total</b>	<b>231,546</b>	<b>266,417</b>	<b>278,500</b>	<b>227,231</b>	<b>82%</b>	<b>277,489</b>	<b>303,000</b>	<b>8.1%</b>
<b>Administration Expense</b>	<b>670,070</b>	<b>729,848</b>	<b>829,100</b>	<b>617,443</b>	<b>74%</b>	<b>797,772</b>	<b>884,200</b>	<b>6.2%</b>
<b>Debt Service Expense</b>								
PWTF Loan #117 Expense	53,948	53,684	53,421	53,421	100%	53,421	53,158	-0.5%
PWTF Loan #129 Expense	53,948	53,684	53,421	53,421	100%	53,421	53,158	-0.5%
2013 Water Revenue & Refunding Bond Expense	272,118	176,800	0	0		0		
2021 Water Revenue Bond		83,531	263,131	21,565	8%	263,131	265,931	1.1%
DWSRF Loan DM12-952-121 Expense	56,987	56,297	55,608	55,608	100%	55,608	54,919	-1.3%
DWSRF Loan DM12-952-129 Expense	97,881	96,700	95,517	95,516	100%	95,517	94,332	-1.3%
<b>Debt Service</b>	<b>534,882</b>	<b>520,696</b>	<b>521,098</b>	<b>279,531</b>	<b>54%</b>	<b>521,098</b>	<b>521,498</b>	<b>0.1%</b>
<b>Capital Improvement Projects</b>								
Distribution System Upgrade	53,161	60,421	40,000	44,802	112%	44,802	40,000	
Water System Plan			110,000				52,000	
Neptune 360 Software Upgrade	12,928	13,441	15,000	0	0%	0		
Antenna System Project		34,772	30,000	4,705	16%	9,000		
Equipment Upgrade/Emergency Management		13,655	0	0		0		
Vernon Avenue Extension Project	36,423	33,097	0	0		0		
North Wellfield Pilot Study	3,920	7,595	0	0		0		
<b>Budgeted Projects Total</b>	<b>66,089</b>	<b>162,981</b>	<b>195,000</b>	<b>49,507</b>	<b>25%</b>	<b>53,802</b>	<b>92,000</b>	<b>-112%</b>

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Unbudgeted Projects	10,423	49,122	0	28,802	0%	35,000	0	
Capital Improvements	76,512	212,103	195,000	78,309	40%	88,802	92,000	-112%
Reserve Contribution	239,246	239,246						
Total Revenue	2,242,679	2,378,774	2,501,074	1,862,383	74%	2,488,111	2,733,000	8%
Total Expense	2,242,679	2,415,578	2,454,498	1,560,414	64%	2,188,511	2,445,698	0%

