

Description	2022 Actual	2023 Actual	2024 Budget	2024 thru September	% of Budget	2024 Projected	2025 Budgeted	% Diff
Base Rate	1,684,567	1,767,390	1,837,000	1,390,627	76%	1,854,169	1,898,000	3.2%
Meter Rate	460,845	504,346	550,000	351,506	64%	468,675	550,000	0.0%
New Account Fee	12,626	8,700	9,000	7,020	78%	9,360	9,000	0.0%
Delinquent/Lock Off Fee	50,362	51,852	55,000	44,582	81%	59,443	60,000	8.3%
<b>Operational Revenue</b>	<b>2,208,400</b>	<b>2,332,288</b>	<b>2,451,000</b>	<b>1,793,735</b>	<b>73%</b>	<b>2,391,647</b>	<b>2,517,000</b>	<b>2.6%</b>
Bank Interest	23,285	65,832	50,000	46,203	92%	61,604	58,000	13.8%
Connection Fees	135,185	64,679	80,000	72,113	90%	96,151	90,000	11.1%
Customer Service Charges	7,981	12,658	10,000	6,961	70%	9,281	10,000	0.0%
Surplus Income	2,940	2,272	2,000	2,884	144%	3,845	2,500	20.0%
Good Neighbor Revenue	983	1,144	1,000	973	97%	1,297	1,000	0.0%
<b>Non-Operational Revenue</b>	<b>170,374</b>	<b>146,585</b>	<b>143,000</b>	<b>129,134</b>	<b>90%</b>	<b>172,178</b>	<b>161,500</b>	<b>11.5%</b>
<b>Total Revenue</b>	<b>2,378,774</b>	<b>2,478,873</b>	<b>2,594,000</b>	<b>1,922,869</b>	<b>74%</b>	<b>2,563,825</b>	<b>2,678,500</b>	<b>3.2%</b>

Description	2022 Actual	2023 Actual	2024 Budget	2024 thru September	% of Budget	2024 Projected	2025 Budgeted	% Diff
<b>Field Payroll Expense</b>								
Regular Wages	298,955	337,685	348,000	242,150	70%	322,867	327,000	-6.4%
Overtime Wages	31,061	36,348	48,000	29,284	61%	39,045	45,000	-6.7%
Taxes & Benefits	84,752	100,278	122,000	69,411	57%	92,548	128,000	4.7%
<b>Total Field Payroll Expense</b>	<b>414,768</b>	<b>474,311</b>	<b>518,000</b>	<b>340,845</b>	<b>66%</b>	<b>454,460</b>	<b>500,000</b>	<b>-3.6%</b>
<b>Common Expense</b>								
Vehicle Expense	20,013	33,858	40,000	29,033	73%	38,711	40,000	0.0%
Cell Phone Expense	6,789	6,363	7,500	4,740	63%	6,320	7,500	0.0%
Equipment Rental Expense	1,461	1,721	2,000	1,636	82%	2,182	2,000	0.0%
Tool Expense	6,360	7,377	20,000	2,507	13%	3,343	20,000	0.0%
Safety Equipment Expense	5,436	3,979	10,000	2,421	24%	3,228	10,000	0.0%
Parts & Supplies Expense	53,224	44,480	70,000	28,295	40%	37,726	70,000	0.0%
Other Common Expenses	2,408	2,423	2,000	1,871	94%	2,494	2,000	0.0%
<b>Common Expense Total</b>	<b>95,691</b>	<b>100,201</b>	<b>151,500</b>	<b>70,503</b>	<b>47%</b>	<b>94,004</b>	<b>151,500</b>	<b>0.0%</b>
<b>Distribution Expense</b>								
Service Meter Expense	19,714	18,112	25,000	8,713	35%	11,617	25,000	0.0%
Distribution Line Expense	13,097	21,310	32,000	20,718	65%	27,624	32,000	0.0%
Contract Labor Expense	1,097	3,107	5,000	0	0%	0	5,000	0.0%
<b>Distribution Expense Total</b>	<b>33,908</b>	<b>42,529</b>	<b>62,000</b>	<b>29,431</b>	<b>47%</b>	<b>39,241</b>	<b>62,000</b>	<b>0.0%</b>
<b>Production Expense</b>								
Electricity Expense	39,744	39,105	45,000	28,706	64%	38,275	45,000	0.0%
Treatment Maintenance/Repaired Expense	11,712	16,001	17,000	7,004	41%	9,339	17,000	0.0%
Production Maintenance/Repaired Expense	46,758	47,199	52,000	26,376	51%	35,168	52,000	0.0%
Treatment Parts/Supplies Expense	52,977	47,371	65,000	29,951	46%	39,935	65,000	0.0%
Production Parts/Supplies Expense	3,697	5,401	5,000	1,298	26%	1,731	5,000	0.0%
Water Testing Expense	7,563	9,945	16,000	6,934	43%	9,245	16,000	0.0%
Generator Maintenance Expense	6,866	12,775	20,000	8,546	43%	11,394	20,000	0.0%
<b>Production Expense Total</b>	<b>169,317</b>	<b>177,797</b>	<b>220,000</b>	<b>108,815</b>	<b>49%</b>	<b>145,087</b>	<b>220,000</b>	<b>0.0%</b>
<b>Operation Expense</b>	<b>713,684</b>	<b>794,838</b>	<b>951,500</b>	<b>549,594</b>	<b>58%</b>	<b>732,792</b>	<b>933,500</b>	<b>-1.9%</b>

Description	2022 Actual	2023 Actual	2024 Budget	2024 thru September	% of Budget	2024 Projected	2025 Budgeted	% Diff
<b>Administration Payroll Expense</b>								
Administration Wages	264,320	298,166	320,000	241,372	75%	321,829	331,000	3.3%
Employment Taxes & Benefits	91,782	103,577	110,000	80,959	74%	107,945	115,000	4.3%
<b>Administration Payroll Expense Total</b>	<b>356,102</b>	<b>401,743</b>	<b>430,000</b>	<b>322,331</b>	<b>75%</b>	<b>429,774</b>	<b>446,000</b>	<b>3.6%</b>
<b>Office Expense</b>								
Office Supplies Expense	6,099	6,118	7,000	4,777	68%	6,370	7,000	0.0%
Computer Maintenance Expense	16,583	18,990	20,000	8,454	42%	11,272	40,000	50.0%
Billing Expense	24,175	25,041	28,000	20,333	73%	27,110	28,000	0.0%
Office Phones Expense	4,387	4,333	4,500	3,411	76%	4,548	4,500	0.0%
Internet Expense	5,003	5,215	5,500	3,924	71%	5,232	5,500	0.0%
Cross Connection Control PR Expense	572	575	2,000	691	35%	921	2,000	0.0%
Office Machine Rental Expense	3,441	3,560	4,000	2,786	70%	3,715	4,000	0.0%
Security Monitoring Expense	341	455	700	350	50%	467	700	0.0%
Office Other Expense	249	444	500	180	36%	240	500	0.0%
<b>Office Expense Total</b>	<b>60,850</b>	<b>64,731</b>	<b>72,200</b>	<b>44,906</b>	<b>62%</b>	<b>59,875</b>	<b>92,200</b>	<b>21.7%</b>
<b>Professional Expense</b>								
Engineering/GIS/Survey Services Expense	9,525	24,035	35,000	11,601	33%	15,468	35,000	0.0%
Legal & Consulting Services Expense	3,357	7,576	10,000	-587	-6%	3,000	10,000	0.0%
Accounting Services Expense	4,000	4,760	6,500	5,470	84%	7,293	6,500	0.0%
Financial Services & Fees Expense	20,617	25,243	25,000	16,827	67%	22,436	25,000	0.0%
Other Professional Services Expense	8,980	7,213	8,500	3,240	38%	4,320	8,500	0.0%
<b>Professional Expense Total</b>	<b>46,479</b>	<b>68,827</b>	<b>85,000</b>	<b>36,551</b>	<b>43%</b>	<b>52,517</b>	<b>85,000</b>	<b>0.0%</b>

Description	2022 Actual	2023 Actual	2024 Budget	2024 thru September	% of Budget	2024 Projected	2025 Budgeted	% Diff
<b>Other Expense</b>								
Dues & Subscriptions Expense	4,918	5,491	7,500	6,319	84%	8,425	7,500	0.0%
Commissioner Education Travel Expense	655	226	1,000	169	17%	225	1,000	0.0%
Employee Education & Travel Expense	9,941	10,549	12,000	1,631	14%	2,175	12,000	0.0%
Liability Insurance Expense	69,289	76,459	79,000	83,808	106%	83,808	90,000	12.2%
Taxes, Fees, & Permit Expense	138,234	139,129	160,000	98,864	62%	131,819	170,000	5.9%
Other Expense	505	512	500	404	81%	539	500	0.0%
Commissioner Compensation/Benefits Expense	41,888	42,528	42,000	30,968	74%	41,291	42,000	0.0%
Good Neighbor Expense	987	1,125	1,000	964	96%	1,285	1,000	0.0%
<b>Other Expense Total</b>	<b>266,417</b>	<b>276,019</b>	<b>303,000</b>	<b>223,127</b>	<b>74%</b>	<b>269,567</b>	<b>324,000</b>	<b>6.5%</b>
<b>Administration Expense</b>	<b>729,848</b>	<b>811,320</b>	<b>890,200</b>	<b>626,915</b>	<b>70%</b>	<b>811,733</b>	<b>947,200</b>	<b>6.0%</b>
<b>Debt Service Expense</b>								
PWTF Loan #117 Expense	53,684	53,422	53,158	53,158	100%	53,158	52,895	-0.5%
PWTF Loan #129 Expense	53,684	53,422	53,158	53,158	100%	53,158	52,895	-0.5%
2013 Water Revenue & Refunding Bond Expense	176,800			0		0		
2021 Water Revenue Bond	83,531	263,131	265,931	20,465	8%	265,931	259,075	-2.6%
DWSRF Loan DM12-952-121 Expense	56,297	55,608	54,919	0	0%	54,919	53,540	-2.6%
DWSRF Loan DM12-952-129 Expense	96,700	95,516	94,332	0	0%	94,332	93,148	-1.3%
<b>Debt Service</b>	<b>520,696</b>	<b>521,099</b>	<b>521,498</b>	<b>126,781</b>	<b>24%</b>	<b>521,498</b>	<b>511,553</b>	<b>-1.9%</b>
<b>Capital Improvement Projects</b>								
Antenna System Project	34,772	4,705	0	0			150,000	
South Treatment Plant Flowmeters							50,000	
Distribution System Upgrade	60,421	44,802	40,000	50,450	126%	50,450	50,000	
Water System Plan		40,722	52,000	38,071	73%	50,762		
South Treatment Plant Upgrade			100,000	52,245	52%	69,659		
Neptune 360 Software Upgrade	13,441	0	0	0		0		
Equipment Upgrade/Emergency Management	13,655	0	0	0		0		
Vernon Avenue Extension Project	33,097	0	0	0		0		
North Wellfield Pilot Study	7,595	0	0	0		0		

Description	2022 Actual	2023 Actual	2024 Budget	2024 thru September	% of Budget	2024 Projected	2025 Budgeted	% Diff
Budgeted Projects Total	162,981	85,524	192,000	140,766	73%	170,871	250,000	
Unbudgeted Projects	49,122	501,810	5,399	18,874	0%	35,000	0	
<b>Capital Improvements</b>	212,103	587,334	197,399	159,640	81%	205,871	250,000	
<b>Reserve Contribution</b>								
<b>Total Revenue</b>	<b>2,478,873</b>	<b>2,478,873</b>	<b>2,594,000</b>	<b>1,922,869</b>	<b>74%</b>	<b>2,563,825</b>	<b>2,678,500</b>	<b>3%</b>
<b>Total Expense</b>	<b>2,542,372</b>	<b>2,714,591</b>	<b>2,560,597</b>	<b>1,462,930</b>	<b>57%</b>	<b>2,271,894</b>	<b>2,642,253</b>	<b>3%</b>

Description	2022 Actual	2023 Actual	2024 Budget	2024 thru September	% of Budget	2024 Projected	2025 Budgeted	% Diff
	-63,499	-235,718	33,403	459,939		291931	36,247	
<b>2024 Unbudgeted Projects</b>								
Robert David - New Gate				5,399.33				
PUD - Electricity Service				3,865.00				
PumpTech LLC - Replacement Pump				9,609.85				
<b>Total</b>				<b>18,874.18</b>				
<b>2024 Capital Improvement Projects</b>								
Distribution System Upgrade			40,000	50,450				
South Treatment Plant Upgrade			100,000	52,245				
Water System Plan			52,000	38,071				
<b>Total</b>			<b>192,000</b>	<b>140,766</b>				
<b>2025 Capital Improvement Projects</b>								
Antenna System Project							150,000	
Distribution System Upgrade							50,000	
South Treatment Plant Flowmeters							50,000	
<b>Total</b>							<b>250,000</b>	

Description

2022 Actual

2023 Actual

2024 Budget

2024 thru  
September

% of Budget

2024  
Projected

2025  
Budgeted

% Diff

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