

Description	2022 Actual	2023 Actual	2024 Budget	2024 thru October	% of Budget	2024 Projected	2025 Budgeted	% Diff
Base Rate	1,684,567	1,767,390	1,837,000	1,544,007	84%	1,852,808	1,898,000	3.2%
Meter Rate	460,845	504,346	550,000	404,104	73%	484,925	550,000	0.0%
New Account Fee	12,626	8,700	9,000	7,800	87%	9,360	9,000	0.0%
Delinquent/Lock Off Fee	50,362	51,852	55,000	49,534	90%	59,441	60,000	8.3%
Operational Revenue	2,208,400	2,332,288	2,451,000	2,005,445	82%	2,406,534	2,517,000	2.6%
Bank Interest	23,285	65,832	50,000	53,183	106%	63,820	58,000	13.8%
Connection Fees	135,185	64,679	80,000	78,665	98%	94,398	90,000	11.1%
Customer Service Charges	7,981	12,658	10,000	7,615	76%	9,138	10,000	0.0%
Surplus Income	2,940	2,272	2,000	2,944	147%	3,533	2,500	20.0%
Good Neighbor Revenue	983	1,144	1,000	1,101	110%	1,321	1,000	0.0%
Non-Operational Revenue	170,374	146,585	143,000	143,508	100%	172,210	161,500	11.5%
Total Revenue	2,378,774	2,478,873	2,594,000	2,148,953	83%	2,578,744	2,678,500	3.2%

Description	2022 Actual	2023 Actual	2024 Budget	2024 thru October	% of Budget	2024 Projected	2025 Budgeted	% Diff
Field Payroll Expense								
Regular Wages	298,955	337,685	348,000	270,129	78%	324,155	327,000	-6.4%
Overtime Wages	31,061	36,348	48,000	31,575	66%	37,890	45,000	-6.7%
Taxes & Benefits	84,752	100,278	122,000	78,840	65%	94,608	128,000	4.7%
Total Field Payroll Expense	414,768	474,311	518,000	380,544	73%	456,653	500,000	-3.6%
Common Expense								
Vehicle Expense	20,013	33,858	40,000	31,781	79%	38,138	40,000	0.0%
Cell Phone Expense	6,789	6,363	7,500	5,265	70%	6,318	7,500	0.0%
Equipment Rental Expense	1,461	1,721	2,000	1,791	90%	2,150	2,200	9.1%
Tool Expense	6,360	7,377	20,000	2,595	13%	3,114	20,000	0.0%
Safety Equipment Expense	5,436	3,979	10,000	3,291	33%	3,949	10,000	0.0%
Parts & Supplies Expense	53,224	44,480	70,000	32,754	47%	39,305	70,000	0.0%
Other Common Expenses	2,408	2,423	2,000	2,085	104%	2,502	2,000	0.0%
Common Expense Total	95,691	100,201	151,500	79,562	53%	95,476	151,700	0.1%
Distribution Expense								
Service Meter Expense	19,714	18,112	25,000	8,713	35%	10,455	25,000	0.0%
Distribution Line Expense	13,097	21,310	32,000	20,789	65%	24,945	32,000	0.0%
Contract Labor Expense	1,097	3,107	5,000	0	0%	0	5,000	0.0%
Distribution Expense Total	33,908	42,529	62,000	29,502	48%	35,400	62,000	0.0%
Production Expense								
Electricity Expense	39,744	39,105	45,000	32,675	73%	39,210	45,000	0.0%
Treatment Maintenance/Repaired Expense	11,712	16,001	17,000	7,504	44%	9,009	17,000	0.0%
Production Maintenance/Repaired Expense	46,758	47,199	52,000	28,723	55%	34,467	52,000	0.0%
Treatment Parts/Supplies Expense	52,977	47,371	65,000	36,423	56%	43,707	65,000	0.0%
Production Parts/Supplies Expense	3,697	5,401	5,000	1,298	26%	1,558	5,000	0.0%
Water Testing Expense	7,563	9,945	16,000	8,015	50%	9,617	16,000	0.0%
Generator Maintenance Expense	6,866	12,775	20,000	8,546	43%	10,255	20,000	0.0%
Production Expense Total	169,317	177,797	220,000	123,184	56%	147,823	220,000	0.0%
Operation Expense	713,684	794,838	951,500	612,792	64%	735,352	933,700	-1.9%

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Administration Payroll Expense								
Administration Wages	264,320	298,166	320,000	268,121	84%	321,745	331,000	3.3%
Employment Taxes & Benefits	91,782	103,577	110,000	90,724	82%	108,868	115,000	4.3%
Administration Payroll Expense Total	356,102	401,743	430,000	358,845	83%	430,613	446,000	3.6%
Office Expense								
Office Supplies Expense	6,099	6,118	7,000	5,088	73%	6,105	7,000	0.0%
Computer Maintenance Expense	16,583	18,990	20,000	10,588	53%	12,705	45,000	55.6%
Billing Expense	24,175	25,041	28,000	22,995	82%	27,594	30,000	6.7%
Office Phones Expense	4,387	4,333	4,500	2,748	61%	4,497	4,700	4.3%
Internet Expense	5,003	5,215	5,500	4,361	79%	5,233	5,700	3.5%
Cross Connection Control PR Expense	572	575	2,000	691	35%	829	2,000	0.0%
Office Machine Rental Expense	3,441	3,560	4,000	3,090	77%	3,707	4,000	0.0%
Security Monitoring Expense	341	455	700	467	67%	560	700	0.0%
Office Other Expense	249	444	500	180	36%	216	500	0.0%
Office Expense Total	60,850	64,731	72,200	50,208	70%	61,446	99,600	27.5%
Professional Expense								
Engineering/GIS/Survey Services Expense	9,525	24,035	35,000	15,806	45%	18,967	35,000	0.0%
Legal & Consulting Services Expense	3,357	7,576	10,000	-587	-6%	2,000	10,000	0.0%
Accounting Services Expense	4,000	4,760	6,500	5,470	84%	6,564	6,500	0.0%
Financial Services & Fees Expense	20,617	25,243	25,000	19,103	76%	22,923	25,000	0.0%
Other Professional Services Expense	8,980	7,213	8,500	3,462	41%	4,154	8,500	0.0%
Professional Expense Total	46,479	68,827	85,000	43,254	51%	54,608	85,000	0.0%

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Other Expense								
Dues & Subscriptions Expense	4,918	5,491	7,500	6,319	84%	7,583	7,500	0.0%
Commissioner Education Travel Expense	655	226	1,000	169	17%	203	1,000	0.0%
Employee Education & Travel Expense	9,941	10,549	12,000	7,711	64%	9,253	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	109,633	69%	131,560	170,000	5.9%
Other Expense	505	512	500	404	81%	485	500	0.0%
Commissioner Compensation/Benefits Expense	41,888	42,528	42,000	34,352	82%	41,222	42,000	0.0%
Good Neighbor Expense	987	1,125	1,000	1,061	106%	1,273	1,000	0.0%
Other Expense Total	266,417	276,019	303,000	243,457	80%	275,387	324,000	6.5%
Administration Expense	729,848	811,320	890,200	695,764	78%	822,054	954,600	6.7%
Debt Service Expense								
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%
Debt Service	520,696	521,099	521,498	126,781	24%	521,498	511,553	-1.9%
Capital Improvement Projects								
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	38,200	73%	45,840		
South Treatment Plant Upgrade			100,000	52,953	53%	63,543		
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 October	% of Budget	2024 Projected	2025 Budgeted	% Diff
Budgeted Projects Total	162,981	85,524	192,000	141,603	74%	159,833	250,000	
Unbudgeted Projects	49,122	501,810	5,399	18,874	0%	22,649	0	
Capital Improvements	212,103	587,334	197,399	160,477	81%	182,482	250,000	
Reserve Contribution								
Total Revenue	2,478,873	2,478,873	2,594,000	2,148,953	83%	2,578,744	2,678,500	3%
Total Expense	2,542,372	2,714,591	2,560,597	1,595,814	62%	2,261,386	2,649,853	3%

Description	2022 Actual	2023 Actual	2024 Budget	2024 thru October	% of Budget	2024 Projected	2025 Budgeted	% Diff
	-63,499	-235,718	33,403	553,139		317358	28,647	
2024 Unbudgeted Projects								
Robert David - New Gate				5,399.33				
PUD - Electricity Service				3,865.00				
PumpTech LLC - Replacement Pump				9,609.85				
Total				18,874.18				
2024 Capital Improvement Projects								
Distribution System Upgrade			40,000	50,450				
South Treatment Plant Upgrade			100,000	52,245				
Water System Plan			52,000	38,071				
Total			192,000	140,766				
2025 Capital Improvement Projects								
Antenna System Project							150,000	
Distribution System Upgrade							50,000	
South Treatment Plant Flowmeters							50,000	
Total							250,000	

Description

2022 Actual

2023 Actual

2024 Budget

2024 thru
October

% of Budget

2024
Projected

2025
Budgeted

% Diff
