

Description	2023 Actual	2024 Actual	2025 Budget	2025 thru September	% of Budget	2025 Projected	2026 Budgeted	% Diff
Base Rate	1,767,390	1,841,607	1,898,000	1,431,626	75%	1,908,835	1,991,604	4.7%
Meter Rate	504,346	470,979	550,000	356,395	65%	475,193	638,995	13.9%
New Account Fee	8,700	9,872	9,000	5,130	57%	6,840	9,000	0.0%
Delinquent/Lock Off Fee	51,852	58,250	60,000	38,927	65%	51,902	60,000	0.0%
Operational Revenue	2,332,288	2,380,707	2,517,000	1,832,078	73%	2,442,771	2,699,599	6.8%
Bank Interest	65,832	84,537	58,000	43,907	76%	58,543	58,000	0.0%
Connection Fees	64,679	78,725	90,000	55,926	62%	74,568	80,000	-12.5%
Customer Service Charges	12,658	8,796	10,000	8,671	87%	11,560	10,000	0.0%
Surplus Income	2,272	3,399	2,500	2,613	105%	3,484	2,500	0.0%
Good Neighbor Revenue	1,144	1,324	1,000	1,133	113%	1,510	1,000	0.0%
Non-Operational Revenue	146,585	176,781	161,500	112,250	70%	149,666	151,500	-6.6%
Total Revenue	2,478,873	2,557,488	2,678,500	1,944,328	73%	2,592,437	2,851,099	6.1%

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Field Payroll Expense								
Regular Wages	337,685	319,593	327,000	246,465	75%	328,620	343,000	4.7%
Overtime Wages	36,348	36,200	45,000	40,473	90%	53,964	47,000	4.3%
Taxes & Benefits	100,278	93,314	128,000	83,923	66%	111,897	128,000	0.0%
Total Field Payroll Expense	474,311	449,106	500,000	370,861	74%	494,481	518,000	3.5%
Common Expense								
Vehicle Expense	33,858	33,821	40,000	29,437	74%	39,250	45,000	11.1%
Cell Phone Expense	6,363	6,315	7,500	5,153	69%	6,870	7,500	0.0%
Equipment Rental Expense	1,721	2,101	2,200	1,647	75%	2,196	2,200	0.0%
Tool Expense	7,377	8,093	20,000	2,936	15%	3,915	20,000	0.0%
Safety Equipment Expense	3,979	10,148	10,000	1,564	16%	2,086	10,000	0.0%
Parts & Supplies Expense	44,480	60,892	70,000	24,243	35%	32,324	70,000	0.0%
Other Common Expenses	2,423	2,281	2,000	1,853	93%	2,470	2,000	0.0%
Common Expense Total	100,201	123,651	151,700	66,834	44%	89,111	156,700	3.2%
Distribution Expense								
Service Meter Expense	18,112	17,914	25,000	10,313	41%	13,750	30,000	16.7%
Distribution Line Expense	21,310	23,857	32,000	10,795	34%	14,394	32,000	0.0%
Contract Labor Expense	3,107	0	5,000	4,067	81%	5,423	5,000	0.0%
Distribution Expense Total	42,529	41,771	62,000	25,175	41%	33,567	67,000	7.5%

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Production Expense								
Electricity Expense	39,105	39,446	45,000	29,697	66%	39,596	45,000	0.0%
Treatment Maintenance/Repaired Expense	16,001	8,270	17,000	9,895	58%	13,193	17,000	0.0%
Production Maintenance/Repaired Expense	47,199	28,723	52,000	4,871	9%	6,494	52,000	0.0%
Treatment Parts/Supplies Expense	47,371	53,065	65,000	15,875	24%	21,167	65,000	0.0%
Production Parts/Supplies Expense	5,401	1,548	5,000	3,354	67%	4,472	5,000	0.0%
Water Testing Expense	9,945	11,906	16,000	8,004	50%	10,672	16,000	0.0%
Generator Maintenance Expense	12,775	9,895	20,000	18,216	91%	24,288	20,000	0.0%
Production Expense Total	177,797	152,852	220,000	89,911	41%	119,881	220,000	0.0%
Operation Expense	794,838	767,381	933,700	552,780	59%	758,666	961,700	2.9%
Administration Payroll Expense								
Administration Wages	298,166	323,512	331,000	249,909	76%	333,212	346,276	4.4%
Employment Taxes & Benefits	103,577	107,134	115,000	77,521	67%	103,361	115,000	0.0%
Administration Payroll Expense Total	401,743	430,646	446,000	327,430	73%	436,573	461,276	3.3%

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Office Expense								
Office Supplies Expense	6,118	6,123	7,000	3,988	57%	5,318	7,000	0.0%
Computer Maintenance Expense	18,990	20,461	45,000	21,713	48%	28,950	45,000	0.0%
Billing Expense	25,041	27,249	30,000	21,992	73%	29,323	30,000	0.0%
Office Phones Expense	4,333	4,481	4,700	3,116	66%	4,155	4,700	0.0%
Internet Expense	5,215	5,235	5,700	3,938	69%	5,250	7,500	24.0%
Cross Connection Control PR Expense	575	779	2,000	1,075	54%	1,433	2,000	0.0%
Office Machine Rental Expense	3,560	3,307	4,000	2,945	74%	3,926	4,000	0.0%
Security Monitoring Expense	455	467	700	353	50%	471	700	0.0%
Office Other Expense	444	387	500	108	22%	144	500	0.0%
Office Expense Total	64,731	68,489	99,600	59,228	59%	78,970	101,400	1.8%
Professional Expense								
Engineering/GIS/Survey Services Expense	24,035	15,806	35,000	8,697	25%	11,596	35,000	0.0%
Legal & Consulting Services Expense	7,576	188	10,000	918	9%	1,224	10,000	0.0%
Accounting Services Expense	4,760	5,470	6,500	5,630	87%	7,507	6,500	0.0%
Financial Services & Fees Expense	25,243	25,752	25,000	22,079	88%	29,439	35,000	28.6%
Other Professional Services Expense	7,213	3,614	8,500	3,895	46%	5,193	8,500	0.0%
Professional Expense Total	68,827	50,830	85,000	41,219	48%	54,959	95,000	10.5%
Other Expense								
Dues & Subscriptions Expense	5,491	6,659	7,500	7,322	98%	9,762	8,500	11.8%
Commissioner Education Travel Expense	226	169	1,000	0	0%	0	1,000	0.0%
Employee Education & Travel Expense	10,549	7,313	12,000	5,405	45%	7,207	12,000	0.0%
Liability Insurance Expense	76,459	83,808	90,000	84,507	94%	112,676	110,000	18.2%
Taxes, Fees, & Permit Expense	139,129	135,402	170,000	116,107	68%	154,809	170,000	0.0%
Other Expense	512	404	500	423	85%	563	500	0.0%
Commissioner Compensation/Benefits Expense	42,528	41,120	42,000	30,328	72%	40,437	42,000	0.0%
Good Neighbor Expense	1,125	1,299	1,000	1,132	113%	1,510	1,000	0.0%
Other Expense Total	276,019	276,174	324,000	245,223	76%	326,964	345,000	6.1%
Administration Expense	811,320	826,139	954,600	673,100	71%	897,466	1,002,676	4.8%

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Debt Service Expense								
PWTF Loan #117 Expense	53,422	53,158	52,895	52,895	100%	53,158	0	#DIV/0!
PWTF Loan #129 Expense	53,422	53,158	52,895	52,895	100%	53,158	0	#DIV/0!
2013 Water Revenue & Refunding Bond Expense				0		0		
2021 Water Revenue Bond	263,131	265,931	259,075	19,537	8%	265,931	259,075	0.0%
DWSRF Loan DM12-952-121 Expense	55,608	54,918	54,230	0	0%	54,919	53,540	-1.3%
DWSRF Loan DM12-952-129 Expense	95,516	94,332	93,148	0	0%	94,332	93,148	0.0%
Debt Service	521,099	521,497	512,242	125,326	24%	521,498	405,763	-26.2%

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Capital Improvement Projects								
Antenna System Project	4,705	0	150,000	40,373		53831	50,000	
South Treatment Plant Flowmeters			50,000	41,829		55772	0	
Distribution System Upgrade	44,802	50,450	50,000	17,640	35%	23,520	78,000	
Water System Plan	40,722	42,274	0	0	0	0	0	
South Treatment Plant Upgrade	0	53,644	0	0	0	0		
Neptune 360 Software Upgrade	0	0	0	0	0	0	7,500	
New utility vehicle						0	75,000	
						0		
Budgeted Projects Total	85,524	146,368	250,000	99,843	40%	133,123	210,500	
Unbudgeted Projects	501,810	18,874	0	32,830	0%	43,773	0	
Capital Improvements	587,334	165,242	250,000	132,672	53%	176,896	210,500	
Reserve Contribution		157,000	199,000					
Total Revenue	2,478,873	2,557,488	2,678,500	1,944,328	73%	2,592,437	2,851,099	6%
Total Expense	2,542,372	2,437,259	2,849,542	1,483,879	52%	2,354,526	2,580,639	-10%