Acct Number	Account Title	2025 Budget	YTD Account Current Balance	2024 budget	2025/2024 Budget	2025-2024 Budget Difference	Previous Year Final (2023)	Previous 2nd Year Final (2022)	Budget Notes
			YTD Range				Previous Year Final	Previous 2nd Year Final	
Budget date	Budget Level		1/1/2024	12/31/2024			1/1/2023	1/1/2022	
1/31/2025	5								
			12/31/2024		Today's Date	2/11/2025	12/31/2023	12/31/2022	
	WATER FUND								
601-16140	INVENTORY OF CNSTRCTN AND RPRS	$ -	$ 35,107.22	$ -	0%	$ -	$ 35,107.22	$ 28,681.56	""
601-16141	INVENTORY HYDRANTS	$ -	$ 5,282.17	$ -	0%	$ -	$ 5,282.17	$ 1,518.17	""
601-16142	INVENTORY METERS	$ -	$ 4,273.38	$ -	0%	$ -	$ 4,273.38	$ 8,225.50	""
601-18121	NON UTILITY PROPERTY	$ -	$ 567.90	$ -	0%	$ -	$ 567.90	$ 567.90	""
601-18300	OTHER DEFERRED DEBITS	$ -	$ -	$ -	0%	$ -	$ -	$ -	""
601-18301	UNAMORTIZED TOWER PAINT COST	$ -	$ -	$ -	0%	$ -	$ -	$ -	""
601-18310	LAND AND LAND RIGHTS	$ -	$ 66,194.92	$ -	0%	$ -	$ 66,194.92	$ 66,194.92	""
601-18314	WELLS & SPRINGS	$ -	$ 810,420.16	$ -	0%	$ -	$ 810,420.16	$ 810,420.16	""
601-18321	PUMPING PLANT EQUIPMENT	$ 25,000.00	$ 1,015,292.08	$ 30,900.00	-19%	$ (5,900.00)	$ 1,003,664.08	$ 957,933.98	"Well #2 Rehab\nWell #2 Rehab"
601-18325	ELECTRIC PUMP EQUIPMENT	$ -	$ 591,897.32	$ 13,500.00	-100%	$ (13,500.00)	$ 577,867.32	$ 540,990.32	""
601-18328	OTHER PUMPING EQUIPMENT	$ -	$ 20,327.14	$ -	0%	$ -	$ 20,327.14	$ 20,327.14	""
601-18331	STRUCTURES AND IMPROVEMENTS	$ 225,000.00	$ 453,019.56	$ 125,000.00	80%	$ 100,000.00	$ 453,019.56	$ 453,019.56	"New Pole Shed\r\nNew Building in 2025 (total cost $450K) This has been capitalized in the budgets over the last 4 y ears. Capital balance is $525,000."
601-18332	WATER TREATMENT EQUIPMENT	$ -	$ 351,995.30	$ -	0%	$ -	$ 351,995.30	$ 351,995.30	""
601-18333	WATER CHLORINATION EQUIPMENT	$ -	$ 143,002.62	$ -	0%	$ -	$ 143,002.62	$ 143,002.62	""
601-18340	TRNSMSSN & DSTRBTN LAND	$ -	$ 2,649.33	$ 25,000.00	-100%	$ (25,000.00)	$ 2,649.33	$ 2,649.33	""
601-18341	STRUCTURES & IMPROVEMENTS	$ -	$ 1,799,634.43	$ 2,085,000.00	-100%	$ (2,085,000.00)	$ 100,384.39	$ 100,384.39	""
601-18342	DSTRBTNS RESERVOIRS & STANDPIP	$ -	$ 283,002.87	$ -	0%	$ -	$ 282,977.88	$ 282,977.88	""
601-18343	TRNSMSSN & DSTRBTN MAINS	$ 21,000.00	$ 9,280,584.05	$ 43,000.00	-51%	$ (22,000.00)	$ 9,240,019.16	$ 9,229,083.65	"2025: $21K Brickley booster station - rebuild pump"
601-18344	FIRE MAINS	$ -	$ 13,845.36	$ -	0%	$ -	$ 13,845.36	$ 13,845.36	""
601-18345	SERVICES	$ -	$ 1,196,064.41	$ -	0%	$ -	$ 1,196,064.41	$ 1,196,064.41	""
601-18346	METERS	$ 40,000.00	$ 648,459.12	$ 40,000.00	0%	$ -	$ 630,559.18	$ 553,766.13	"New water meters"
601-18348	HYDRANTS	$ -	$ 1,195,070.51	$ 10,000.00	-100%	$ (10,000.00)	$ 1,195,070.51	$ 1,195,070.51	""
601-18349	OTHER TRNSMSSN & DSTRBTN	$ -	$ 22,465.49	$ -	0%	$ -	$ 22,465.49	$ 22,465.49	""
601-18350	RESERVOIR & STANDPIPE	$ -	$ 4,880.00	$ -	0%	$ -	$ 4,880.00	$ 4,880.00	""
601-18351	RESERVOIR & STANDPIPE	$ -	$ 300,652.60	$ -	0%	$ -	$ 300,652.60	$ 300,652.60	""
601-18365	MISCELLANEOUS EQUIPMENT	$ -	$ 46,746.67	$ -	0%	$ -	$ 46,746.67	$ 46,746.67	""
601-18379	GENERAL EQUIPMENT	$ 4,600.00	$ 99,262.90	$ 2,250.00	104%	$ 2,350.00	$ 97,012.90	$ 97,012.90	"Half of bumper crane costs (split with sewer)"
601-18390	STRUCTURES AND IMPROVEMENTS	$ -	$ 31,833.19	$ -	0%	$ -	$ 31,833.19	$ 31,833.19	""
601-18391	OFFICE FURNITURE	$ -	$ 31,531.32	$ -	0%	$ -	$ 31,531.32	$ 31,531.32	""
601-18392	TRANSPORTATION EQUIPMENT	$ -	$ 262,607.29	$ -	0%	$ -	$ 262,607.29	$ 262,607.29	""
601-18394	TOOLS, SHOP & GARAGE	$ -	$ 2,330.98	$ -	0%	$ -	$ 2,330.98	$ 2,330.98	""
601-18395	COMPUTER EQUIPMENT AND SFTWR	$ -	$ 24,616.92	$ -	0%	$ -	$ 24,546.93	$ 24,546.93	""
601-18397	COMMUNICATION EQUIPMENT	$ -	$ 5,236.50	$ 3,000.00	-100%	$ (3,000.00)	$ 2,236.50	$ 2,236.50	""
601-18398	SCADA EQUIPMENT	$ -	$ 52,963.65	$ -	0%	$ -	$ 52,963.65	$ 52,963.65	""
601-18403	CONTRIBUTED MAINS	$ -	$ 1,055,114.54	$ -	0%	$ -	$ 1,055,114.54	$ 1,055,114.54	""
601-18405	CONTRIBUTED SERVICES	$ -	$ 256,213.25	$ -	0%	$ -	$ 256,213.25	$ 256,213.25	""
601-18408	CONTRIBUTED HYDRANTS	$ -	$ 118,490.88	$ -	0%	$ -	$ 118,490.88	$ 118,490.88	""
601-18910	ACCUMULATED DEPRECIATION	$ -	$ (4,835,388.38)	$ -	0%	$ -	$ (4,835,388.38)	$ (4,495,152.36)	""

Acct Number	Account Title	2025 Budget	YTD Account Current Balance	2024 budget	2025/2024 Budget	2025-2024 Budget Difference	Previous Year Final (2023)	Previous 2nd Year Final (2022)	Budget Notes
601-18912	ACCUMULATED DEPRECIATION-CONT	$ -	$ (557,770.61)	$ -	0%	$ -	$ (557,770.61)	$ (534,017.61)	""
601-19001	DEFERRED OUTFLOWS RELATED	$ -	$ 154,403.00	$ -	0%	$ -	$ 154,403.00	$ 107,543.00	""
601-19002	DEFERRED INFLOWS PENSION	$ -	$ (84,547.00)	$ -	0%	$ -	$ (84,547.00)	$ (127,127.00)	""
601-19003	NET PENSION LIABILITY	$ -	$ (40,025.00)	$ -	0%	$ -	$ (40,025.00)	$ 53,980.00	""
601-19005	DEFERRED OUTFLOWS-LRLIF	$ -	$ 10,411.00	$ -	0%	$ -	$ 10,411.00	$ 10,099.00	""
601-19006	DEFERRED INFLOWS-LRLIF	$ -	$ (13,110.00)	$ -	0%	$ -	$ (13,110.00)	$ (4,734.00)	""
601-19007	NET OPED ASSET(LIAB)-LRLIF	$ -	$ (16,503.00)	$ -	0%	$ -	$ (16,503.00)	$ (22,854.00)	""
	TOTAL ASSET PURCHASES (Bonding OUT)	**$ 315,600.00**		**$ 292,650.00**	**8%**	**$ 22,950.00**			
601-40000	CONTRIBUTIONS-HOOK UPS	$ -	$ 1,200.00	$ -	0%	$ -	$ 550.00	$ 800.00	""
601-40030	CONTRIBUTIONS-OTHER	$ 225,000.00	$ -	$ -	0%	$ 225,000.00	$ -	$ -	"Funds coming from Capital Fund for building (total cost $450K)"
601-44600	WATER UNMETERED SALES	$ -	$ -	$ -	0%	$ -	$ -	$ -	""
601-44611	WATER RESIDENTIAL SALES	$ 800,000.00	$ 728,975.14	$ 708,411.10	13%	$ 91,588.90	$ 838,150.49	$ 789,456.25	""
601-44612	WATER COMMERCIAL SALES	$ 250,000.00	$ 176,104.24	$ 278,223.25	-10%	$ (28,223.25)	$ 238,876.94	$ 203,987.48	""
601-44613	WATER MULTI FAMILY SALES	$ 20,000.00	$ 18,511.26	$ 18,889.22	6%	$ 1,110.78	$ 20,170.85	$ 19,433.49	""
601-44620	WATER PRIVATE FIRE PROTECTION	$ 180.00	$ 180.00	$ 180.00	0%	$ -	$ 180.00	$ 180.00	"$45/quarter"
601-44630	WATER PUBLIC FIRE PROTECTION	$ 563,429.00	$ 45.00	$ 563,429.00	0%	$ -	$ 563,429.00	$ 563,429.00	"PSC dictated Rate (W-02 In line 18)"
601-44640	WATER PUBLIC AUTHORITY SALES	$ 12,000.00	$ 10,384.87	$ 9,924.06	21%	$ 2,075.94	$ 14,380.77	$ 11,375.13	""
601-44700	WATER PENALTIES	$ 4,500.00	$ 1,872.76	$ 4,500.00	0%	$ -	$ 4,212.53	$ 4,383.29	""
601-44710	WATER OTHER REVENUE	$ -	$ (40.10)	$ 2,700.00	-100%	$ (2,700.00)	$ 4,165.00	$ 3,229.00	"Auditor entry"
601-44900	PREMIUM AMORTIZATION	$ -	$ -	$ -	0%	$ -	$ 7,411.81	$ 7,411.80	"Auditor Transaction - does not affect cash flow"
601-49110	WATER INTEREST INCOME	$ 10,000.00	$ 27,357.16	$ 10,000.00	0%	$ -	$ 72,181.27	$ -	"2023 was not allocated to sewer"
601-49330	PROCEEDS FROM BORROWING	$ -	$ -	$ 2,085,000.00	-100%	$ (2,085,000.00)	$ -	$ -	""
	TOTAL WATER REVENUE (Bonding OUT)	**$ 1,885,109.00**	**$ 964,590.33**	**$ 1,596,256.63**	**18%**	**$ 288,852.37**	**$ 1,763,708.66**	**$ 1,603,685.44**	
601-54081-130	WATER PAYROLL TAXES	$ 15,304.95	$ 12,901.09	$ 16,247.62	-6%	$ (942.67)	$ 11,353.15	$ 10,666.11	""
601-54081-131	WATER WATER PROP TAX EQUIV	$ 128,681.00	$ -	$ 152,927.00	-16%	$ (24,246.00)	$ 117,327.00	$ 140,767.00	"From PSC annual report section W-06. (offset in GF Revenue)"
601-54260-620	WATER INTEREST LONG TERM DEBT	$ 198,392.60	$ 141,975.26	$ 144,787.51	37%	$ 53,605.09	$ 155,515.21	$ 162,991.01	""
601-54270-610	WATER PRINCIPAL LONG TERM DEBT	$ 623,066.00	$ -	$ 377,124.00	65%	$ 245,942.00	$ -	$ -	""
601-54400-000	WATER DEPRECIATION	$ -	$ -	$ -	0%	$ -	$ 342,852.02	$ 344,698.74	""
601-54410-000	WATER DEPRECIATION WATER-CONTR	$ -	$ -	$ -	0%	$ -	$ 23,753.00	$ 23,753.00	""
601-54500-000	WATER AMORTIZATION	$ -	$ -	$ -	0%	$ -	$ -	$ 88,827.83	""
601-56020-110	W-WELLS LABOR	$ 31,680.13	$ 21,825.66	$ 23,925.39	32%	$ 7,754.74	$ 28,871.23	$ 19,395.44	""
601-56020-221	W-WELLS HEAT	$ 3,500.00	$ 2,236.74	$ 3,500.00	0%	$ -	$ 3,420.43	$ 3,325.71	""
601-56020-222	W-WELLS COMMUNICATION	$ 4,500.00	$ 5,482.96	$ 4,500.00	0%	$ -	$ 3,753.60	$ 1,358.74	""
601-56020-340	W-WELLS SUPPLIES	$ 6,500.00	$ 2,550.31	$ 6,500.00	0%	$ -	$ 53,321.11	$ 7,237.43	"2023: Well # 4 testing and supplies"
601-56020-350	W-WELLS WELLS REPAIRS AND MAIN	$ 10,000.00	$ 11,424.26	$ 8,000.00	25%	$ 2,000.00	$ 20,042.25	$ 11,662.31	""
601-56220-110	W-PUMPS LABOR	$ 10,789.89	$ 10,320.44	$ 12,221.08	-12%	$ (1,431.19)	$ 9,972.11	$ 9,907.18	""
601-56220-220	W-PUMPS ELECTRIC	$ 45,000.00	$ 27,636.73	$ 45,000.00	0%	$ -	$ 37,993.10	$ 44,415.76	""
601-56220-350	W-PUMPS REPAIRS AND MAINTENANC	$ 8,000.00	$ -	$ 8,000.00	0%	$ -	$ 2,718.95	$ 11,530.66	""
601-56310-110	W-TREATMENT LABOR	$ 16,235.37	$ 10,187.87	$ 18,344.22	-11%	$ (2,108.85)	$ 14,854.62	$ 14,870.99	""
601-56310-300	W-TREATMENT CHEMICAL SUPPLIES	$ 7,500.00	$ 3,350.00	$ 5,000.00	50%	$ 2,500.00	$ 5,561.63	$ 3,022.95	"Chlorine"
601-56310-350	W-TREATMENT REPAIRS AND MAINTE	$ 4,000.00	$ 2,148.73	$ 4,000.00	0%	$ -	$ 8,135.62	$ 62.33	""
601-56410-110	W-TRANSMISSION & DIST LABOR	$ 65,426.93	$ 61,267.25	$ 83,454.88	-22%	$ (18,027.95)	$ 58,850.99	$ 67,653.81	""

Acct Number	Account Title	2025 Budget	YTD Account Current Balance	2024 budget	2025/2024 Budget	2025-2024 Budget Difference	Previous Year Final (2023)	Previous 2nd Year Final (2022)	Budget Notes
601-56500-340	W-RESERVIORS/PIPES SUPPLIES	$ 10,500.00	$ 8,245.52	$ 10,500.00	0%	$ -	$ 4,445.92	$ 8,643.19	""
601-56510-340	W-MAINS SUPPLIES	$ 21,000.00	$ 6,095.90	$ 21,000.00	0%	$ -	$ 9,623.81	$ 13,624.19	""
601-56510-350	W-MAINS REPAIRS AND MAINTENANC	$ 45,000.00	$ 34,593.46	$ 45,000.00	0%	$ -	$ 24,697.17	$ 52,254.12	""
601-56520-340	W-SERVICES SUPPLIES	$ 3,000.00	$ 2,161.24	$ 3,000.00	0%	$ -	$ 4,507.75	$ 1,253.57	""
601-56530-350	W-METERS REPAIRS AND MAINTENAN	$ 4,000.00	$ 301.12	$ 4,000.00	0%	$ -	$ 12,820.61	$ 3,620.94	""
601-56540-350	W-HYDRANTS REPAIRS AND MAINTEN	$ 7,500.00	$ 6,043.78	$ 2,500.00	200%	$ 5,000.00	$ 2,206.63	$ 66.08	""
601-56550-350	W-OTHER REPAIRS AND MAINTENANC	$ 8,000.00	$ 1,238.97	$ 1,500.00	433%	$ 6,500.00	$ 2,840.72	$ -	"2025: $4500 Clearview lawn service"
601-59010-110	W-METER READING LABOR	$ 2,218.39	$ 7,084.38	$ 1,401.96	58%	$ 816.43	$ 1,034.08	$ 1,136.52	""
601-59030-110	W-ACCTG &COLLECT LABOR	$ 37,155.22	$ 27,610.19	$ 36,793.87	1%	$ 361.35	$ 27,589.06	$ 36,501.88	""
601-59030-210	W-ACCTG &COLLECT PROFESSIONAL	$ 3,500.00	$ 3,345.34	$ 2,700.00	30%	$ 800.00	$ 1,520.53	$ 2,677.00	"PSC fees, Core & Main\n"
601-59030-310	W-ACCTG &COLLECT OFFICE SUPPLI	$ 5,100.00	$ 4,861.01	$ 5,100.00	0%	$ -	$ 4,582.53	$ 5,363.91	""
601-59200-110	W-ADMIN LABOR	$ 38,777.13	$ 38,022.23	$ 37,647.70	3%	$ 1,129.43	$ 6,502.42	$ 12,921.38	""
601-59200-310	W-ADMIN OFFICE SUPPLIES	$ 2,000.00	$ 1,280.85	$ 1,850.00	8%	$ 150.00	$ 1,462.11	$ 1,845.64	""
601-59230-210	WATER PROFESSIONAL SERVICES	$ 30,000.00	$ 25,412.67	$ 15,500.00	94%	$ 14,500.00	$ 39,199.89	$ 15,589.68	"1/5 of GIS (AssetAlly)\r\n18% of Audit\r\n2023 & 2024 Well studies"
601-59240-510	WATER INSURANCE	$ 22,500.00	$ 2,563.04	$ 22,500.00	0%	$ -	$ 14,049.76	$ 28,650.21	"WC and property insurance allocations"
601-59260-130	WATER EMPLOYEE BENEFITS	$ 28,293.47	$ 67,842.64	$ 39,432.32	-28%	$ (11,138.85)	$ 56,862.63	$ 61,380.45	""
601-59260-135	WATER PENSION - GASB 68	$ 14,058.67	$ 2,108.88	$ -	0%	$ 14,058.67	$ 4,565.00	$ (9,205.00)	""
601-59260-136	WATER OPED EXP - GASB 75	$ -	$ -	$ -	0%	$ -	$ 1,713.00	$ 342.00	"Auditor transaction\n"
601-59260-180	WATER UNIFORM ALLOWANCE	$ 675.00	$ 675.00	$ 675.00	0%	$ -	$ 675.00	$ 675.00	""
601-59300-390	WATER MISCELLANEOUS	$ 3,200.00	$ 2,292.27	$ 3,200.00	0%	$ -	$ 2,301.38	$ 4,151.70	""
601-59330-345	W-TRANSPORTATION TRUCK	$ 7,000.00	$ 3,458.69	$ 6,600.00	6%	$ 400.00	$ 6,498.05	$ 7,324.19	"Fuel and repairs"
601-59350-350	W-PLANT REPAIRS/MAINT REPAIRS	$ 3,500.00	$ -	$ 3,500.00	0%	$ -	$ 4,109.93	$ 3,424.54	""
	TOTAL WATER EXPENSES	**$ 1,475,554.75**	**$ 558,544.48**	**$ 1,177,932.55**	**25%**	**$ 297,622.20**	**$ 1,132,104.00**	**$ 1,218,388.19**	
	SURPLUS (DEFICIT)	**$ 93,954.25**							

Acct Number	Account Title	2025 Budget	YTD Account Current Balance	2024 budget	2025/2024 Budget	2025-2024 Budget Difference	Previous Year Final (2023)	Previous 2nd Year Final (2022)	Budget Notes
	SEWER FUND				0%				
602-16140	INVENTORY	$ -	$ 30,763.67	$ -	0%		$ 30,763.67	$ 44,296.94	""
602-18397	COMMUNICATION EQUIPMENT	$ 7,500.00	$ 89,380.00	$ 3,000.00	150%		$ 86,380.00	$ 86,380.00	"SCADA upgrades for new generator"
602-18551	LAND AND LAND RIGHTS	$ -	$ 5,499.65	$ -	0%		$ 5,499.65	$ 5,499.65	""
602-18552	BUILDING AND STRUCTURES	$ 225,000.00	$ 1,948,093.19	$ 150,000.00	50%		$ 1,948,093.19	$ 1,948,093.19	"New Pole Shed\r\nNew Building in 2025 (total cost $450K) This has been capitalized in the budgets over the last 4 y ears. Capital balance is $525,000."
602-18553	PUMPING EQUIPMENT	$ -	$ 850,976.03	$ -	0%		$ 850,976.03	$ 850,976.03	""
602-18554	TREATMENT EQUIPMENT	$ -	$ 489,495.74	$ -	0%		$ 489,495.74	$ 489,495.74	""
602-18555	OTHER PLANT EQUIPMENT	$ -	$ 75,429.47	$ -	0%		$ 75,429.47	$ 75,429.47	""
602-18556	OUTFALL SEWER MAINTENANCE	$ -	$ 163,261.27	$ -	0%		$ 163,261.27	$ 163,261.27	""
602-18560	COLLECTING SEWER	$ 23,000.00	$ 4,987,238.96	$ 12,000.00	92%		$ 4,987,238.96	$ 4,978,601.23	"2025: 16\" APCO check valve from Dorner - main lift"
602-18561	SEWER LATERALS	$ -	$ 680,905.72	$ 730,000.00	-100%		$ 158,135.57	$ 158,135.57	""
602-18562	PUMP STATION EQUIPMENT	$ 15,000.00	$ 1,885,333.10	$ 23,500.00	-36%		$ 1,865,039.37	$ 1,842,011.37	"Spare Pump (Tarrant Lift Station)"
602-18563	TRANSPORTATION EQUIPMENT	$ -	$ 253,000.61	$ -	0%		$ 253,000.61	$ 253,000.61	""
602-18564	OFFICE EQUIPMENT	$ -	$ 49,588.54	$ -	0%		$ 49,588.54	$ 49,588.54	""
602-18565	MISCELLANEOUS EQUIPMENT	$ 16,500.00	$ 244,316.06	$ 10,750.00	53%		$ 235,590.71	$ 235,590.71	"Bumper Crane $4600 split with water and sewer ($9000), Camera jetter $11,500"
602-18590	INVENTORY FWWPCC	$ -	$ 11,280,944.08	$ -	0%		$ 11,280,944.08	$ 11,512,290.26	""
602-18600	CONTRIBUTED COLLECTING SEWERS	$ -	$ 1,649,841.93	$ -	0%		$ 1,649,841.93	$ 1,649,841.93	""
602-18601	CONTRIBUTED LATERALS	$ -	$ 135,983.04	$ -	0%		$ 135,983.04	$ 135,983.04	""
602-18910	ACCUMULATED DEPRECIATION	$ -	$ (5,374,402.24)	$ -	0%		$ (5,374,402.24)	$ (5,134,684.86)	""
602-19001	DEFERRED OUTFLOWS OF RESOURCE	$ -	$ 65,777.00	$ -	0%		$ 65,777.00	$ 50,182.00	""
602-19002	DEFERRED INFLOWS FROM PENSION	$ -	$ (36,018.00)	$ -	0%		$ (36,018.00)	$ (59,320.00)	""
602-19003	NET PENSION LIABILITY	$ -	$ (17,050.00)	$ -	0%		$ (17,050.00)	$ 25,188.00	""
602-19005	DEFERRED OUTFLOWS-LRLIF	$ -	$ 6,880.00	$ -	0%		$ 6,880.00	$ 6,656.00	""
602-19006	DEFERRED INFLOWS-LRLIF	$ -	$ (8,664.00)	$ -	0%		$ (8,664.00)	$ (3,120.00)	""
602-19007	NET OPEB ASSET(LIAB)-LRLIF	$ -	$ (10,905.00)	$ -	0%		$ (10,905.00)	$ (15,063.00)	""
	SEWER ASSET PURCHASES (Bonding OUT)	$ 287,000.00		$ 199,250.00	44%	$ 87,750.00			

Acct Number	Account Title	2025 Budget	YTD Account Current Balance	2024 budget	2025/2024 Budget	2025-2024 Budget Difference	Previous Year Final (2023)	Previous 2nd Year Final (2022)	Budget Notes
602-40000	CONTRIBUTIONS-HOOK UPS	$ -	$ 16,180.00	$ 10,000.00	-100%	$ (10,000.00)	$ 2,220.00	$ 7,280.00	""
602-40020	CONTRIBUTIONS-MUNICIPALITY	$ -	$ -	$ -	0%	$ -	$ -	$ -	""
602-40300	CONTRIBUTIONS-OTHER	$ 225,000.00	$ -	$ -	0%	$ 225,000.00	$ -	$ -	"Funds coming in from Capital Fund for building (total $450K)"
602-46110	SEWER INTEREST INCOME	$ 10,000.00	$ 84,752.67	$ 10,000.00	0%	$ -	$ 65,199.73	$ 24,124.55	""
602-46221	SEWER RESIDENTIAL SALES	$ 1,442,000.00	$ 1,299,747.59	$ 1,199,036.96	20%	$ 242,963.04	$ 1,092,516.59	$ 1,051,580.82	"11% increase in sewer rates for 2025. FW/WPCC does an automatic 3% increase each year."
602-46222	SEWER COMMERCIAL SALES	$ 301,800.00	$ 271,953.13	$ 282,779.80	7%	$ 19,020.20	$ 257,658.13	$ 223,129.83	"11% increase in actual sewer revenue\n"
602-46223	SEWER MULTI-FAMILY SALES	$ 35,000.00	$ 32,191.90	$ 25,925.85	35%	$ 9,074.15	$ 23,622.64	$ 25,870.90	"11% increase in actual sewer rates revenue\n"
602-46224	SEWER PUBLIC AUTHORITY SALES	$ 15,000.00	$ 13,584.01	$ 11,815.49	27%	$ 3,184.51	$ 10,765.82	$ 10,713.88	"11% increase in actual sewer rates revenue\n"
602-46310	SEWER PENALTIES	$ 1,000.00	$ 2,513.20	$ 5,756.00	-83%	$ (4,756.00)	$ 5,617.16	$ 5,756.13	"Penalties"
602-46350	SEWER OTHER REVENUE	$ -	$ -	$ -	0%	$ -	$ -	$ -	""
602-46900	2017 BOND PREMIUM AMORT	$ -	$ -	$ -	0%	$ -	$ 1,934.53	$ 1,934.53	"Auditor transaction"
602-49330	PROCEEDS FROM BORROWING	$ -	$ -	$ 730,000.00	-100%	$ (730,000.00)	$ -	$ -	""
602-49331	Clean Water Fund Loan Proceeds	$ -	$ -	$ -	0%	$ -	$ -	$ -	""
	SEWER TOTAL REVENUE (Bonding OUT)	$ 2,029,800.00	$ 1,720,922.50	$ 1,545,314.10	31%	$ 484,485.90	$ 1,459,534.60	$ 1,350,390.64	
602-54082-130	SEWER-PAYROLL TAXES	$ 7,943.16	$ 6,010.93	$ 9,100.09	-13%	$ (1,156.93)	$ 4,834.36	$ 4,575.05	""
602-54260-620	SEWER INTEREST LONG TERM DEBT	$ 69,583.92	$ 53,827.97	$ 72,496.20	-4%	$ (2,912.28)	$ 78,388.92	$ 89,679.31	""
602-54270-610	SEWER PRINCIPAL LONG TERM DEBT	$ 514,480.46	$ 199,850.76	$ 453,622.26	13%	$ 60,858.20	$ -	$ -	""
602-54401-000	SEWER DEPRECIATION	$ -	$ -	$ 250,000.00	-100%	$ (250,000.00)	$ 253,537.70	$ 252,532.93	"Auditor Transaction, does not affect cash flow"
602-54402-000	SEWER DEPRECIATION SEWER-CONTF	$ -	$ -	$ 33,930.68	-100%	$ (33,930.68)	$ 33,930.68	$ 33,930.68	"Auditor Transaction - does not affect cash flow"
602-54600-000	FWWPCC OPERATION GAIN/(LOSS)	$ -	$ -	$ -	0%	$ -	$ 231,346.18	$ 175,215.53	"Auditor Transaction - does not affect cash flow"
602-58210-110	SWR-LIFT STATION LABOR	$ 27,899.86	$ 22,124.12	$ 44,513.84	-37%	$ (16,613.98)	$ 28,826.34	$ 26,158.90	""
602-58210-220	SWR-LIFT STATION ELECTRIC	$ 46,000.00	$ 44,999.97	$ 42,000.00	10%	$ 4,000.00	$ 41,225.42	$ 41,278.55	""
602-58210-221	SWR-LIFT STATION HEAT	$ 5,200.00	$ 3,432.11	$ 5,000.00	4%	$ 200.00	$ 4,999.80	$ 4,493.50	""
602-58210-222	SWR-LIFT STATION COMMUNICATION	$ 3,200.00	$ 3,245.51	$ 3,000.00	7%	$ 200.00	$ 2,910.53	$ 2,903.37	""
602-58210-223	SWR-LIFT STATION WATER/SEWER	$ 2,500.00	$ 2,593.66	$ 2,500.00	0%	$ -	$ 2,370.16	$ 2,253.18	""
602-58210-340	SWR-LIFT STATION SUPPLIES	$ 11,000.00	$ 3,165.98	$ 11,000.00	0%	$ -	$ 3,716.23	$ 5,172.65	""
602-58210-350	SWR-LIFT STATION REPAIRS AND M	$ 41,500.00	$ 16,998.62	$ 35,000.00	19%	$ 6,500.00	$ 36,683.03	$ 36,383.90	"2025: $6500 - adding Clearview lawn care (total $13K split with water)"
602-58272-390	SWR-FWWPCC USER CHRG MISCELLA	$ 350,000.00	$ 296,097.00	$ 345,000.00	1%	$ 5,000.00	$ 332,938.19	$ 297,613.80	"2024: Annual anticipated usage rate. We are 49.7% owner -\n-16% rate increase in 2024\r\n2025 anticipated usage budget attached."
602-58280-345	SWR-TRANSPORT TRUCK	$ 5,000.00	$ 2,807.27	$ 5,000.00	0%	$ -	$ 3,986.05	$ 5,863.53	""
602-58310-350	SWR-MAINS & LATERALS REPAIRS A	$ 12,000.00	$ 40,409.47	$ 12,000.00	0%	$ -	$ 7,301.80	$ 5,319.44	"Aqualis 2023 invoice paid in 2024 $38K"
602-58400-110	SWR-ACCTG & COLLECTING LABOR	$ 37,155.22	$ 27,610.19	$ 36,793.87	1%	$ 361.35	$ 27,589.08	$ 36,558.18	""
602-58400-310	SWR-ACCTG & COLLECT OFFICE SUP	$ 4,560.00	$ 4,566.30	$ 4,560.00	0%	$ -	$ 3,677.16	$ 4,808.46	""
602-58420-110	METER READING LABOR	$ 3,500.00	$ -	$ 2,500.00	40%	$ 1,000.00	$ -	$ -	""
602-58500-110	SWR-ADMIN LABOR	$ 38,777.13	$ 38,022.23	$ 37,647.70	3%	$ 1,129.43	$ 6,502.42	$ 12,716.50	""
602-58500-310	SWR-ADMIN OFFICE SUPPLIES	$ 1,250.00	$ 672.77	$ 1,250.00	0%	$ -	$ 1,324.01	$ 1,091.66	""
602-58520-210	SEWER PROFESSIONAL SERVICES	$ 36,676.00	$ 37,084.10	$ 31,000.00	18%	$ 5,676.00	$ 17,235.56	$ 17,544.45	"GIS. locates, audit, IT services\r\n1/5 of AssetAlly (GIS services)"
602-58530-510	SEWER INSURANCE	$ 30,000.00	$ 2,563.04	$ 28,000.00	7%	$ 2,000.00	$ 29,846.67	$ 22,967.75	"WC and property insurance"
602-58540-130	SEWER EMPLOYEE BENEFITS	$ 41,988.60	$ 29,075.13	$ 44,814.48	-6%	$ (2,825.88)	$ 22,629.13	$ 25,571.54	""
602-58540-135	SEWER PENSION - GASB 68	$ 7,216.34	$ 949.82	$ 2,500.00	189%	$ 4,716.34	$ 3,341.00	$ (4,296.00)	""

Acct Number	Account Title	2025 Budget	YTD Account Current Balance	2024 budget	2025/2024 Budget	2025-2024 Budget Difference	Previous Year Final (2023)	Previous 2nd Year Final (2022)	Budget Notes
602-58540-180	SEWER UNIFORM ALLOWANCE	$ 675.00	$ 675.00	$ 675.00	0%	$ -	$ 675.00	$ 675.00	""
602-58560-390	SEWER MISCELLANEOUS	$ 9,000.00	$ -	$ 500.00	1700%	$ 8,500.00	$ 9,003.19	$ 8,627.80	""
602-59260-136	SEWER OPEB -GASB 75	$ -	$ -	$ -	0%	$ -	$ 1,162.00	$ 226.00	"Auditor Transaction - does not affect cash flow"
	SEWER TOTAL EXPENSES	$ 1,307,105.69	$ 836,781.95	$ 1,514,404.12	-14%	$ (207,298.43)	$ 1,189,980.61	$ 1,109,865.66	
	SEWER SURPLUS (DEFICIT)	$ 435,694.31	$ 884,140.55	$ (168,340.02)	-359%				