

Account	ACCOUNT NAME	2023 Year End	2024 Year End	2025 Approved	2025 Estimated Year End	2026 Approved Budget
	<b>LABOR COSTS</b>					
60011	employee benefits 401k Retirement	88,649	88,083	105,488	116,865	111,586
60012	FICA/Futa and Medicare	35,196	36,686	47,117	42,475	55,253
60013	FUTA Payroll Taxes			2,100		
60014	SUTA taxes	1,527	1,583	1,553	1,256	734
60015	med insurance	93,188	94,338	98,991	88,448	99,617
60016	workers comp	3,109	4,117	5,350	3,804	5,200
60018	Wages	477,071	500,685	546,322	577,239	588,352
	<b>Total Labor Costs</b>	<b>698,740</b>	<b>725,492</b>	<b>806,922</b>	<b>830,087</b>	<b>860,741</b>
	<b>ADMINISTRATION COSTS</b>					
60102	bank charges and adjustments	6,078	7,496	7,500	7,743	7,500
60372	2025 System Project				(1,987,438)	
	Proceeds from 2025 IFB/Capital Project				1,987,438	20,000
61001	accounting & audit	15,000	15,250	20,000	15,000	-
61002	Notices and Advertising	160	-			
60101	Amortization					
61003	legal	20,325	18,205	20,000	7,208	20,000
61004	Office Supplies	6,655	8,839	10,000	6,927	8,000
61006	postage	6,002	10,488	12,000	6,157	7,500
61007	office space rent	6,960	9,695	8,760	8,760	9,000
60105	Accumulated Depreciation	265,000	265,000	265,000	265,000	265,000
60106	Misc. Bond Fees					
60108	Bad debts					
61008	training	1,623	(196)	4,500	2,657	4,000
61009	dues & subscriptions and software support	25,363	31,631	37,000	33,957	42,000
61010	telephone	8,423	8,942	9,000	9,218	10,000
61011	entertainment	1,921	1,011	1,500	1,129	1,500
61012	employee reimbursement	1,233	-	-	424	
61013	Building Utilities	4,472	3,361	5,200	3,654	3,600
61014	Building Insurance	4,027	4,941	20,000	5,500	7,350

Account	ACCOUNT NAME	2023 Year End	2024 Year End	2025 Approved	2025 Estimated Year End	2026 Approved Budget
61015,6	liability insurance + auto,equip,system	15,444	15,432		15,721	21,500
61019	Interest Expense		22			
61020,1	misc. expense	1,480	2,115	-	275	-
61021	uniform expense	839	734	2,500	984	2,000
	less Non Cash expense - Depreciation/Amort.	(265,000)	(265,000)	(265,000)	(265,000)	(265,000)
61028	Licenses	1,050	600	1,200	405	800
	<b>ADMINISTRATION COSTS</b>	<b>127,055</b>	<b>138,566</b>	<b>159,160</b>	<b>125,719</b>	<b>164,750</b>
	<i>Maintenance</i>					
62001	Consulting Engineering	77,650	191,065	2,500	131,876	2,500
	2025 IFBond Reimbursement for Project Engineering-and Master Plan Grant Reimbursement			-	(131,876)	-
62002	bedding - Maintenance	2,133	5,792	10,000	8,546	20,000
62004	equipment rental	42,591	3,782	1,000	6,413	5,500
62005	hauling charges - Maintenance	628	1,227	2,500	-	1,500
62007	lab testing - Maintenance	4,533	6,920	6,000	5,072	4,500
62009	Maintenance Supplies	54,133	59,723	50,000	54,434	55,000
62010	Telemetry Maintenance	17,602	13,562	15,000	7,350	12,000
62012	road Maintenance and repair	1,800		-		-
62013	pumping expense - Maintenance	13,160	1,862	2,500	2,204	2,500
62015	fuel	31,604	19,670	25,000	20,282	23,000
62017	New Meter Installation supplies	103,414	104,875	100,000	50,059	75,000
62020	Misc. Maintenance Costs-Contract Labor	192	10,240	2,000	-	2,000
62022	meter replacements		19,678	3,000	-	3,000

Account	ACCOUNT NAME	2023 Year End	2024 Year End	2025 Approved	2025 Estimated Year End	2026 Approved Budget
62021	Contract Labor	-			500	
63001	snowmobile maint.	354		500	1,860	2,000
63002	backhoe and excavator maint.	24,456	26,116	25,000	57,979	45,000
63003	other equip. maint.	6,158	10,898	14,500	11,405	13,000
63005	truck & dump truck maint.	15,010	14,468	10,000	15,119	15,000
63010	Equipment Lease Payments		2,455	-	-	-
63011	Contract ACCT- Cap Lease Payment				-	-
63012	Truck Purchase and Backhoe Purchase Payments		134,820	40,000	28,355	
60372	Co Water System Improvements			189,143	-	115,731
	<i>Total Maintenance and Project Costs</i>	395,419	627,153	498,643	269,579	397,231
	<i>Admin-Labor-</i>	1,221,215	1,491,212	1,464,725	1,225,385	1,422,722
	<b>SPECIAL FUND COSTS</b>					
	(includes interest expense)					
64011	1998 Bond Service Requirement					
64012	2004 Bond Service Requirement	66,696				
64013	2011 Revenue Bond; Refinanced 2021					42,038
64014	2011 Special Assessment Bond Service Requirement Unrefunded Refinanced 2021					
64014.1	2018 Refunded Bond Service Requirement Refinance 2021					

Account	ACCOUNT NAME	2023 Year End	2024 Year End	2025 Approved	2025 Estimated Year End	2026 Approved Budget
64015	2021 Refunded Assessment/Revenue Bond	373,883	402,603	397,849	397,849	402,007
	2024 DDW Revenue Bond			76,140	76,140	56,000
	Total Special Fund Costs	440,579	402,603	473,989	473,989	500,044
	Total Costs for Operations & Bonds	1,661,794	1,893,815	1,938,714	1,699,374	1,922,766
40030	Water Billing	77,758	197,699	170,000	171,716	190,000
40041	\$39.96 System Maintenance Fee	575,872	647,930	676,123	566,561	711,148
40043	Title Transfer Fee	8,400	11,175	13,650	14,900	389,757
40042	Meter Maintenance Fee	315,390	357,329	371,912	311,788	15,225
40060	Late Fees and Penalties/ collection interest etc.	15,763	12,272	10,000	8,208	
40080	Meter and Hydrant Install Fees	171,660	156,488	165,000	66,304	100,000
40090	Finance Charges					10,000
	Amount from existing cash on Hand					
	Operating Revenues	1,164,843	1,382,894	1,406,686	1,139,477	1,416,129
	Non Operating Revenue					
50020	Gain/Loss on Disposal					
50030	Interest on Cash Accounts	730	30,171	25,000	25,584	22,235
50031	Interest Income on reserve funds from US Bank					
50032	Interest Income on reserve funds from Zion's Bank					
50040	Miscellaneous Income	604	694			
50050	Charitable Trust Income					
	Amount from Cash on Hand					
	Total Non Operating Revenue	1,333	30,865	25,000	25,584	22,235
	Revenue for O&M	1,166,176	1,413,759	1,431,686	1,165,061	1,438,364
	Bond Revenue					

Account	ACCOUNT NAME	2023 Year End	2024 Year End	2025 Approved	2025 Estimated Year End	2026 Approved Budget
40040	2025 IFB Interest Free Bond		6,417	76,140	65,928	76,140
40040	1998-2004 Bond Shown (\$3.50)	66,783	61,439			
40140	2011 Revenue Bond	46,429	38,663	46,516	46,516	46,516
40100	2021 Assessment Bond-2021 Refunding Revenue Bond	361,437	361,312	361,747	361,747	361,747
	Bond Revenue	474,649	467,831	484,403	474,191	484,403
	<b>TOTAL REVENUE</b>	<b>1,640,825</b>	<b>1,881,589</b>	<b>1,916,088</b>	<b>1,639,252</b>	<b>1,922,766</b>