

**PUD & HWD - Water Department
Fiscal Year 2025 Cash Budget**

REV1

	<u>Revenues:</u>	<u>HWD Draft</u>	<u>PUD Draft</u>	<u>Combined totals</u>	
		<u>Budget 2025</u>	<u>Budget 2025</u>	<u>Y-T-D</u>	
	Water Revenue (Operating):				
2461.00	Water Sales	\$ 989,060	\$ 697,534	\$ 1,734,672	1
	Coverage from Combined Rated	\$ 15,431	\$ 32,654		2
2461.05	Cleaning Lining Revenue		\$ 116,662	\$ 116,662	3
2421.03	Fire Dept. Water use	\$ 17,075	\$ 5,000	\$ 22,075	
2426.3	Penalty Interest	\$ 2,500	\$ 2,500	\$ 5,000	
2471	Service Rev. Supplies and Material		\$ 2,000	\$ 2,000	
2471.01	Service Rev-Equipment		\$ 2,000	\$ 2,000	
2471.02	Service Rev- Tapping fee		\$ 2,250	\$ 2,250	
2471.03	Service Rev- OP Misc Sales	\$ 2,000	\$ 66	\$ 2,066	
2471.04	Service Rev-Meter Fees		\$ 13,000	\$ 13,000	
2471.05	Non-op Misc Sales		\$ 200	\$ 200	
2471.06	Service Rev -Connection Fees			\$ -	
	Private Hydrants	\$ 1,105		\$ 1,105	
2601.00	Operating Revenue/Labor	\$ 10,000	\$ 5,000	\$ 15,000	
2471.07	OP Rev./Service Line Insurance		\$ 10,800	\$ 10,800	
	Total Operating Revenue	\$ 1,037,171	\$ 889,666	\$ 1,926,830	
	Non-Operating Revenue:				
2491.00	Interest Income	\$ 20,000	\$ 10,000	\$ 30,000	
2418.00	Antenna Rent	\$ 2,400	\$ 30,000	\$ 32,400	<i>From Antenna Rent sheet</i>
2421.00	Grant Revenue			\$ -	
2421.04	ARRA Forgiveness- AMR		\$ 2,320	\$ 2,320	
2421.05	Principal Forgiveness- Tanks		\$ 1,301	\$ 1,301	
2421.08	Principal Forgiveness- Lead Lines			\$ -	4
2421.09	Principal Forgiveness - Tank mixing			\$ -	4
***	Principal forgiveness- OM Connection			\$ -	4
	Total Non-Operating Revenue	\$ 22,400	\$ 43,620	\$ 66,020	
	Settlement Restricted Fund Transfer:				
	Capital Projects- Well Exploration				<i>From Capital Budget</i>
	Other		\$ -		<i>From LTD Sheet</i>
	Total - Restricted Fund	\$ -	\$ -		
	Total Revenue	\$ 1,059,571	\$ 933,286	\$ 1,992,851	
	TOTAL REVENUE	\$ 1,059,571	\$ 933,286	\$ 1,992,857	
	Revenue Breakdown:				Percent of
					Total Budget
	From budget/rates	\$ 1,059,571	\$ 933,286	\$ 1,992,857	100%
	From Settlement Restricted Fund	\$ -	\$ -	\$ -	0%
		\$ 1,059,571	\$ 933,286	\$ 1,992,857	100%

PUD & HWD- Water Department

Fiscal Year 2025

		HWD Draft		Pud Draft		Total Combined
		Budget 2025		Budget 2025		
	Expenses:					
	Operating Expense					
2601.01	Payroll	\$ 186,200		\$ 182,056		\$ 368,256
2616.00	OP & Maint/ Distribution	\$ 60,000				\$ 60,000
2641.00	Chemicals	\$ 65,000		\$ 15,000		\$ 80,000
2665.00	Materials/Supplies			\$ 6,000		\$ 6,000
2923.00	Engineering	\$ 33,000		\$ 3,000		\$ 36,000
2928.00	Conservation	\$ 1,000		\$ 100		\$ 1,100
2923.01	Outside Contractors	\$ 13,000		\$ 1,000		\$ 14,000
2932.00	Electricity	\$ 90,000		\$ 23,000		\$ 113,000
2932.01	License Fee	\$ 4,000		\$ 3,500		\$ 7,500
2932.02	Testing	\$ 8,000		\$ 5,500		\$ 13,500
	Total Operating Expense	\$ 460,200		\$ 239,156		\$ 699,356
	Administrative & General Expense					
2921.00	Billing Expense	\$ 5,100		\$ 20,000		\$ 25,100
2920.00	Admin Salaries			\$ 131,085		\$ 131,085
create 2920.10	Customer Records & collections Exp	\$ 127,500				\$ 127,500 office manager/ Admin Assista
2931.00	Rent	\$ 12,000		\$ 38,374		\$ 50,374
2926.00	Pension Benefits			\$ 13,618		\$ 13,618
2926.03	Health Care, Others Stypens	\$ 3,200		\$ 5,815		\$ 9,015
2926.02	Health Care/Benefits	\$ 40,000		\$ 37,566		\$ 77,566
2926.04	Overtime-HFD					\$ -
2926.07	BC-HRA water expense			\$ 2,000		\$ 2,000
create 2926.10	Employer retirement benefit	\$ 11,000				\$ 11,000
2930.00	Cothing/Safety Equipment	\$ 2,000		\$ 4,100		\$ 6,100
2923.02	Outside Services/ Studies			\$ 3,000		\$ 3,000
2923.03	Outside Services/ Pension Admin			\$ 3,500		\$ 3,500
2923.04	Outside Services/ Computers	\$ 19,900		\$ 39,000		\$ 58,900
2923.05	Outside Services/Auditing	\$ 6,500		\$ 11,000		\$ 17,500
2923.06	Outside Services/Legal	\$ 15,000		\$ 6,000		\$ 21,000
create 2923.07	Adopt a school Program	\$ 2,000				\$ 2,000
2930.01	Transportation	\$ 13,000		\$ 2,000		\$ 15,000
2924.00	Insurance	\$ 35,000		\$ 45,490		\$ 80,490
2924.01	Injuries/Damages			\$ 9,753		\$ 9,753
2928.01	Regulatory Requirements			\$ 3,000		\$ 3,000
2930.02	Misc. General	\$ 5,500		\$ 16,000		\$ 21,500
2904.00	Uncollectible			\$ 8,195		\$ 8,195
2921.01	Telephone	\$ 5,000		\$ 2,000		\$ 7,000
2921.02	Fuel/Propane	\$ 13,000		\$ 8,500		\$ 21,500
2921.03	Schools/Seminars	\$ 6,000		\$ 5,000		\$ 11,000
2932.03	Road Maint.	\$ 10,000		\$ 6,500		\$ 16,500
2932.04	Plant Expense	\$ 10,000		\$ 8,000		\$ 18,000
2932.05	Maint. Of Service Lines Expense			\$ 3,000		\$ 3,000
2409.00	Taxes on Payroll (SS,Medicare)	\$ 24,000		\$ 12,000		\$ 36,000
2405.00	Amortization Debt Acq					\$ - 5
2403.00	Depreciation			\$ -		\$ - Depreciation was excluded
2427.00	Interest on LTD					\$ -
	Total Admin & General Expense	\$ 365,700		\$ 444,496		\$ 810,196
	Capital Expense					
	Water Exploration			\$ -	From Settlement Fund	
	Whole House Water Filters			\$ -	From Settlement Fund	
		\$ -		\$ -		
	Wtr System Capital Improvement	\$ 30,000		\$ 2,800	Hydrants	
	IFR Reserve	\$ 10,000		\$ 1,000	laptops/ Mis Computer EQ	
	Emergency Reserve	\$ 15,000		\$ 66,000	well 3 pump test/ Dump Truck	
	Inventory	\$ 8,000		\$ 2,000	Major Tools	
	Special Equipment	\$ 5,000		\$ 25,000	New Building Road	
(Working Purpose Only)					chem feed Syst Improvement	
					Meters	
					S Main Analyzer Shed/ New building improvement	
					CCC Survey RIRWA	(Working Purposes Only)
				\$ 12,000	Powe Wash Storage Tank	
				\$ 3,000	Misc Cap. Improvements	
		\$ 68,000		\$ 111,800	Total Capital Projects	
****	Total Future Capital Expense	\$ 68,000		\$ 50,000		\$ 118,000

PUD & HWD - Water Department
Fiscal Year 2025

HWD Draft	PUD Draft
Budget 2025	Budget 2025

Debt Service Expense

2231.05/2231.06	Infustrcture-Clean & Reline	\$ 61,235	Pass Thru Charge	2	\$ 116,663
2427.00	Interst on LTD Cleaning & Relining	\$ 44,822	Pass Thru charge		
	USDA Debt Services	\$ 10,606	Pass Thru Charge	5	
2231.07	Lead line Loan	\$ -	Loan Forgiveness		\$ 39,000
	Water tank mixing system	\$ -	Loan Forgiveness		\$ 11,800
2421.05/2231.03	Tank Rehab - RICWFA	\$ 52,000	From Rates		
2427/2930.02	Intest on LTD Tank & Fees	\$ 19,169	"		
2421.02/2231.01	RICWFA AMR Project	\$ 10,000	"		
2427/2930.02	Intest On LTD AMR & Fees	\$ 1,802	"		
91-12	Eccleson Field- add Pipes	\$ 12,950			
91-14	Eccleson Field- well Dvlpmnt	\$ 39,732			
91-16 & 91-18	replacement Cherry Farm Tank	\$ 52,397			
91-22	Pump House #2 Central St	\$ 9,780			
91-24	12' Line Steere Farm Pumphouse	\$ 15,102			
91-26	Harrisville Water meter install	\$ 9,049			
91-30	Harrisville Well #7	\$ 26,658			
**	Oakland/Mapleville Connection	\$ -	Loan Forgiveness		\$ 285,000

2930.02	Total Debt Service	\$ 165,668	\$ 199,634	Total Combined	\$ 365,302
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HWD Draft	PUD Draft	
Budget 2025	Budget 2025	Total Combined

Total Income	\$ 1,059,570	\$ 933,286	\$ 1,992,852
Total Expenses	\$ 1,059,570	\$ 933,286	\$ 1,992,856

Net Income	\$ -	\$ -	\$ (5)	6
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Merger Expenses

Adjusted Net Income

Expense Summary

Operating Expense	35.1%	(see Operating Expense Breakdown)
Administrative	40.7%	
Debt Service	18.3%	
Capital Projects	5.9%	
	100%	
Debt from Settlement	0%	
	100%	

- 1 Water Sales taken from Dave Bebyns Combined HWD and PUD Combined Rates includes Hydrant and Meter Service Charge \$1,673,137.
- 2 Short fall covered by new combined rates
- 3 Restricted Revenue (infrastructure Charge) We set the rate to collect what we pay out
- 4 Loans that are 100% forgivable. Not included in this budget because they are a wash
- 5 depreciation not included a non-cash item
- 6 Cash is moved to a RF for USDA Cash account- Required by the USDA