

**Maeser Water Improvement District**  
**Budgeting Worksheet**  
**1 District - 01/01/2025 to 12/31/2025**  
**100.00% of the fiscal year has expired**

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
<b>Change in Net Position</b>								
<b>Water Department</b>								
<b>Operating revenue</b>								
3100 Water service sales	955,010	955,243	879,813	955,000	0	968,000	0	
3110 Water connection sales	70,125	52,850	41,553	55,000	0	50,000	0	
3170 Other water income	1,784	3,974	2,015	1,500	0	2,500	0	
3180 Miscellaneous fees and charges	49,758	39,348	26,901	45,000	0	40,000	0	
<b>Total Operating revenue</b>	<b>1,076,678</b>	<b>1,051,415</b>	<b>950,282</b>	<b>1,056,500</b>	<b>0</b>	<b>1,060,500</b>	<b>0</b>	
<b>Operating expenses</b>								
4010 Water salaries and wages	251,811	260,960	236,381	362,000	0	348,000	0	
4011 Water seasonal/overtime	58,330	35,299	8,267	0	0	30,000	0	
4020 Water employee health insurance benefit	39,351	59,107	69,693	98,000	0	88,000	0	
4030 Water employee retirement benefit	(7,388)	27,344	51,996	63,500	0	64,000	0	
4050 Water payroll tax (FICA, SS)	18,857	21,860	18,097	29,000	0	23,000	0	
4055 Water Fringe Benefit	108	0	0	0	0	0	0	
4060 Water tax expense (WC)	3,993	4,375	3,832	6,000	0	5,500	0	
4080 Water maintenance and repairs	19,679	28,397	20,489	26,250	0	28,000	0	
4083 Water meters & assoc parts	194	0	0	0	0	0	0	
4085 Water shop supplies	5,517	1,832	1,227	3,200	0	3,200	0	
4090 Water treatment costs	213,671	214,435	199,703	200,000	0	220,000	0	
4095 Water quality sampling	2,892	1,846	187	3,000	0	3,000	0	
4100 Water well expense	0	2,609	0	2,500	0	2,500	0	
4110 Water assessments	94,518	89,458	26,033	75,000	0	90,000	0	
4130 Water legal expense	3,522	4,881	248	7,500	0	5,000	0	
4140 Water engineering expense	3,981	3,464	643	10,000	0	7,500	0	
4170 Water utilities	7,946	8,310	6,558	9,000	0	9,000	0	
4172 Water safety equip supplies	589	199	1,837	2,000	0	2,000	0	
4173 Water safety Clothes	276	95	404	500	0	500	0	
4175 Water schools and seminars	2,405	375	390	1,500	0	1,500	0	
4177 Water travel, meals and lodging	2,673	958	1,001	3,250	0	3,250	0	
4178 Water vehicle repairs	9,061	3,672	434	10,000	0	10,000	0	
4180 Water Fuel expense	8,240	5,604	6,154	7,500	0	7,500	0	
4181 Water Lease expense	300	0	0	0	0	0	0	
4185 Water lease and ROW	0	20	0	1,000	0	1,000	0	
4187 Water-Permit	55	0	0	0	0	0	0	
4190 Water prop, liab insurance expense	3,928	5,620	5,249	6,000	0	6,500	0	
4195 Water depreciation expense	152,620	154,064	132,952	110,000	0	95,000	0	
4198 Water interest expense	0	0	15,444	15,000	0	15,000	0	
<b>Total Operating expenses</b>	<b>897,131</b>	<b>934,783</b>	<b>807,216</b>	<b>1,051,700</b>	<b>0</b>	<b>1,068,950</b>	<b>0</b>	
<b>Total Water Department</b>	<b>179,546</b>	<b>116,631</b>	<b>143,066</b>	<b>4,800</b>	<b>0</b>	<b>(8,450)</b>	<b>0</b>	
<b>Sewer Department</b>								
<b>Operating revenue</b>								
3150 Sewer service sales	574,963	579,690	490,598	575,000	0	593,000	0	
3160 Sewer Connections Sales	4,250	5,525	5,950	5,000	0	6,000	0	
3175 Other sewer income	200	0	0	0	0	0	0	
<b>Total Operating revenue</b>	<b>579,413</b>	<b>585,215</b>	<b>496,548</b>	<b>580,000</b>	<b>0</b>	<b>599,000</b>	<b>0</b>	

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<b>Operating expenses</b>								
4210 Sewer salaries and wages	117,525	119,228	61,495	74,000	0	75,000	0	
4220 Sewer employee health insurance benefit	26,571	37,119	27,966	33,000	0	35,000	0	
4230 Sewer employee retirement benefit	(3,652)	15,356	12,462	12,000	0	16,000	0	
4250 Sewer payroll tax (FICA,SS)	8,792	9,606	4,704	6,000	0	7,000	0	
4260 Sewer tax expense (WC)	1,862	2,034	996	1,500	0	1,500	0	
4280 Sewer maintenance and repairs	22,476	21,465	22,192	35,000	0	27,000	0	
4285 Sewer shop supplies	5,280	887	481	3,500	0	2,500	0	
4320 Sewer use fees	245,069	247,716	208,403	250,000	0	262,000	0	
4330 Sewer legal expense	0	0	0	2,500	0	0	0	
4340 Sewer engineering expense	994	221	231	5,000	0	3,500	0	
4370 Sewer utilities	1,017	974	1,201	2,000	0	1,500	0	
4372 Sewer safety Equip & Supplies	466	199	1,926	2,500	0	2,500	0	
4373 Sewer safety clothes	349	305	452	500	0	500	0	
4375 Sewer schools and seminars	35	100	0	1,000	0	1,000	0	
4377 Sewer travel, meals and lodging	0	1,323	143	2,000	0	2,000	0	
4378 Sewer vehicle repairs	9,525	3,570	1,585	10,000	0	10,000	0	
4380 Sewer fuel expense	6,178	3,506	4,671	5,000	0	5,000	0	
4390 Sewer prop, liab insurance expense	4,199	5,932	5,249	7,000	0	7,000	0	
4395 Sewer depreciation expense	134,644	136,213	115,039	130,000	0	132,000	0	
4398 Sewer interest expense	6,320	6,624	6,212	6,500	0	6,500	0	
<b>Total Operating expenses</b>	<b>587,651</b>	<b>612,376</b>	<b>475,406</b>	<b>589,000</b>	<b>0</b>	<b>597,500</b>	<b>0</b>	
<b>Total Sewer Department</b>	<b>(8,238)</b>	<b>(27,161)</b>	<b>21,142</b>	<b>(9,000)</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	
<b>Administrative Expenses</b>								
4410 Admin salaries and wages	28,791	4,706	14,417	29,990	0	35,000	0	
4420 Admin employee health insurance benefit	11,437	636	850	0	0	7,000	0	
4430 Admin employee retirement benefit	(721)	(2,314)	0	0	0	3,000	0	
4440 Admin directors fees	21,882	22,297	16,723	25,000	0	25,000	0	
4450 Admin payroll tax (FICA,SS)	3,653	2,066	2,382	2,500	0	3,000	0	
4460 Admin tax expense (WC)	440	434	332	250	0	500	0	
4480 Admin maintenance and repairs	5,884	321	270	2,500	0	1,000	0	
4520 Admin membership fees	1,409	1,038	1,090	2,000	0	3,000	0	
4570 Admin utilities	8,413	9,288	7,416	9,000	0	10,000	0	
4575 Schools & seminars	1,625	1,710	390	2,000	0	2,000	0	
4580 Admin fuel expense	262	0	0	0	0	0	0	
4590 Admin prop, liab insurance expense	4,580	4,897	6,057	6,000	0	7,500	0	
4600 Admin office expense	3,509	8,478	3,023	4,500	0	5,000	0	
4610 Admin postage and freight	6,539	7,632	6,157	7,500	0	7,500	0	
4620 Admin phone expense	1,417	931	722	1,750	0	1,750	0	
4630 Admin travel, meals and lodging	4,673	3,203	1,710	5,000	0	5,000	0	
4641 Advertisements	654	0	0	700	0	500	0	
4642 SBT Internet	4,271	1,691	1,493	1,500	0	1,800	0	
4645 Pelorus qtr fees	6,900	17,000	17,000	20,000	0	10,000	0	
4650 Admin audit expense	5,790	5,797	5,803	6,250	0	7,000	0	
4660 Admin bank service charges	13,072	13,513	11,566	12,000	0	13,800	0	
4680 Admin other expenses	1,009	785	615	1,000	0	1,000	0	

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4695 Admin depreciation expense	59,261	79,127	69,385	66,000	0	80,000	0	
<b>Total Administrative Expenses</b>	<b>194,748</b>	<b>183,236</b>	<b>167,400</b>	<b>205,440</b>	<b>0</b>	<b>230,350</b>	<b>0</b>	
<b>Non-Operating Revenue (Expense)</b>								
4700 Property tax revenue	95,252	98,644	22,943	100,000	0	85,856	0	
4720 Interest income	57,829	135,803	115,983	130,000	0	155,000	0	
4725.2 Developer contributions - sewer	0	96,979	0	0	0	0	0	
<b>Total Non-Operating Revenue (Expense)</b>	<b>153,082</b>	<b>331,426</b>	<b>138,926</b>	<b>230,000</b>	<b>0</b>	<b>240,856</b>	<b>0</b>	
<b>Total Change in Net Position</b>	<b>129,641</b>	<b>237,660</b>	<b>135,734</b>	<b>20,360</b>	<b>0</b>	<b>3,556</b>	<b>0</b>	