

Introduction

The Why Domestic Water Improvement District has instructed the District Manager, Bill Hadley, to review the performance of the district's water rates and assess overall adequacy of the district's current revenue performance. This analysis is being undertaken to support the upcoming issuance of new debt by the district to replace aging infrastructure and ensure adequate revenue to cover debt service and O&M costs while producing a small residual income for an emergency fund.

For better accuracy on the projections, the financial reports were retroactively made into a July 1st – June 31st fiscal year to go with the district's new fiscal year.

Documentation reviewed for the study

The following documents were reviewed and used to conduct the rate study and construct the rate increase models.

- Financial reports
- Water Billing reports
- Water usage reports
- Proposed Debt repayment schedules
- Proposed maintenance cost schedules from the preliminary engineering report

These documents were from 2018 - 2024

Guidance for this report and study included the following.

Rate Setting: A Handbook for Small Water Systems, published by the EPA

Designing Appropriate Rate Structures for Small Water Systems, published by the Environmental Finance Center Network

Formulate Great Rates - The guide to conducting a rate study for a water system, published by the rural community assistance partnership.

Programs and calculators.

A rate simulator was built in excel by the District Manager, to test different base rates and block charges. The following base formulas were used in calculating the charges, these were tested against the district's billing program and revied by a third-party accounting firm to ensure accuracy. They were then adjusted to test different base and block charges to identify the most beneficial rate structure that promoted heavy water conservation.

The base formula used for calculations were.

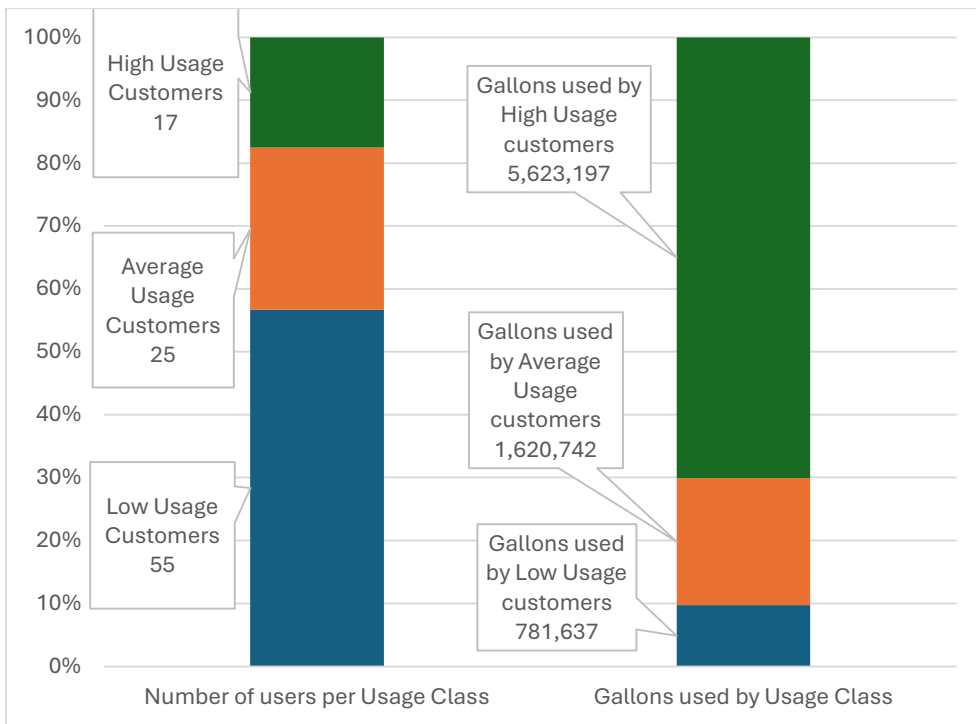
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=IF(A2<=3000, 0,  
IF(A2<=5000, (A2-3000)*7.5/1000,  
IF(A2<=10000, (5000-3000)*7.5/1000 + (A2-5000)*8.5/1000,  
IF(A2<=15000, (5000-3000)*7.5/1000 + (10000-5000)*8.5/1000 + (A2-10000)*10.5/1000,  
IF(A2<=20000, (5000-3000)*7.5/1000 + (10000-5000)*8.5/1000 + (15000-10000)*10.5/1000 + (A2-15000)*11.5/1000,  
(5000-3000)*7.5/1000 + (10000-5000)*8.5/1000 + (15000-10000)*10.5/1000 + (20000-15000)*11.5/1000 + (A2-20000)*13.5/1000))))
```

Where, A2= gallons, B2= base rate, C2= Formula above, D2=Tax rate(6.10), E2 = =(B2+C2)*(1+D2)

Rate Analysis

Currently the district uses a uniform base rate and increasing block rate to charge for water that lightly promotes water conservation. This structure charges residential and non-residential customers equally; the rate design also has no penalty for out-of-district water users.

Residential and non-residential customers pay equal amounts in base rates and block charges. While there are no specific challenges associated with providing water to non-residential customers, they do use a disproportionate amount of water compared to residential customers, thus justifying raising non-residential rates considerably more than residential rates. In some areas, non-residential customers pay a smaller rate than residential customers to promote business and industrial growth. This approach is detrimental to the district because there is little to no room for growth in residential, commercial or industrial customers. Due to the small nature of the community, and the lack of available areas to expand, a rate structure that promotes heavy water conservation is the most beneficial to the district and its customers.

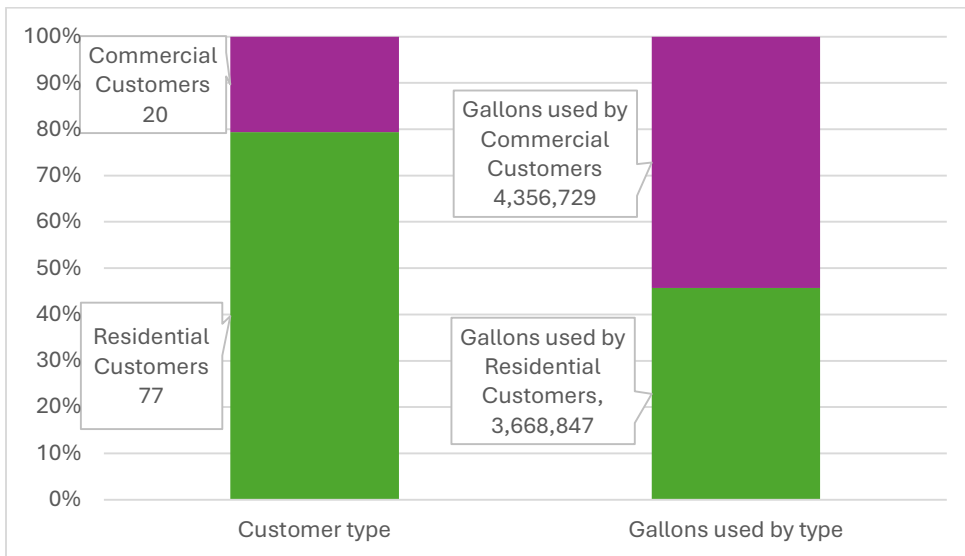


***This graph shows the number of customers in each class and the amount of water each class uses in proportion to each other for 2023.**

17 high usage customers used 5,623,197 gallons, 70% of the water produced.

25 average usage customers used 1,620,742 gallons, 20% of the water produced.

55 customers used 781,637 gallons, 10% of the gallons produced.



***This graph shows the comparison of residential vs commercial customers and their usage for 2023.**

20 commercial customers used 4,356,729 gallons, 54% of the gallons produced

77 residential customers used 3,668,847 gallons, 46% of the gallons produced

Addressing out of district customers:

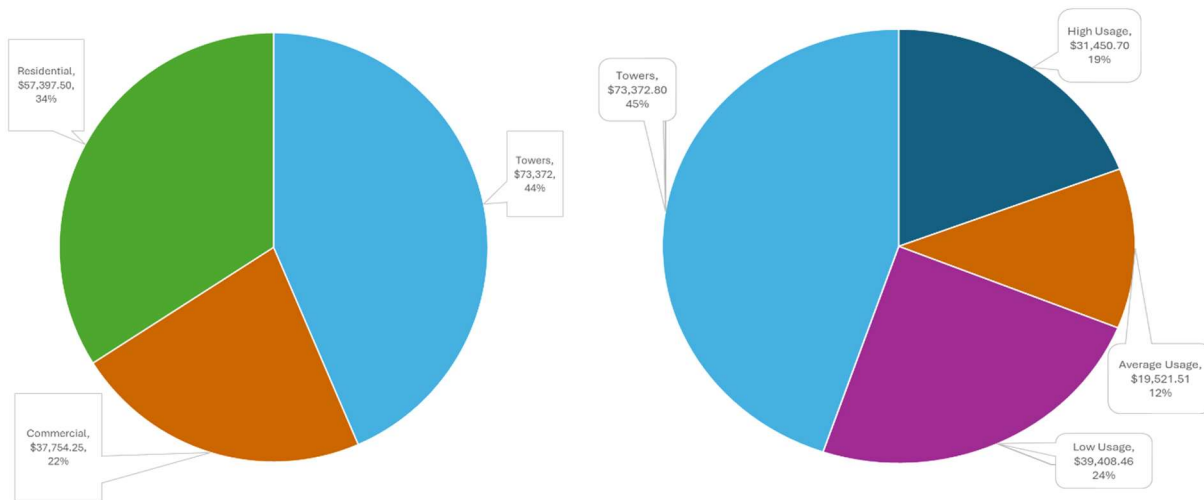
While there may be cause in other areas to charge out of district customers a higher rate, it's hard to justify here since there are no unique challenges to supplying the current out of district customers with water at this time. Since the same water must be provided to both customer groups to meet regulatory requirements, we do not incur additional costs.

Budgetary considerations:

A large influence on water rates for the Why area that needs to be taken into consideration is that district and non-district users do not pay property taxes to the district, this necessitates a higher monthly water bill.

To date Why DWID has used outside income, primarily from our RV parks, to supplement water sales revenue helping keep customer's water bills low. Relying on these streams of income for emergencies and day-to-day costs has resulted in the district operating at a loss every year. Recent upsets like Covid and temporary boarder closures have shown this to be an unreliable method of cost containment. These income sources should be used to shore up emergency reserves while using district income to make the district self-sufficient.

Budgets and Projections Summary for Why DWID 21-26



This graph shows cost share by meter type, Residential vs Commercial

Residential customers pay 34% of the cost while using 46% of the water

Commercial customers pay 22% of the cost while using 54% of the water

Misc income covers 44%-45% of the cost

This Graph Shows the Cost share by Usage Class

High Usage Customers pay 19% of the costs while using 70% of the water

Average Usage Customers pay 12% of the costs while using 20% of the water

Low Usage Customers pay 24% of the costs while using 10% of the water

Misc income covers 44%-45% of the costs

Please see attachments for projected revenue

Why DWID Budget Table "C" Budget Summary

	July 21-June 22	Change %	July 22-June 23	Change %	July 23-June 24	Avrg %	Budget forcast '25	projected % +/-	Budget for 2026
Income	\$200,783.98	-1.79%	\$197,183.64	-16.16%	\$165,317.93	-8.98%	\$154,140.42	-13.85%	\$143,262.74
Expenses	\$124,462.90	101.94%	\$251,339.50	-29.83%	\$176,367.76	10.26%	\$194,455.67	9.31%	\$212,564.04
Total	\$76,321.08		-\$54,155.86		-\$11,049.83		-\$40,315.25		-\$69,301.30
Extra Income/Loans			\$50,000.00		\$215,746.79		New Park Management fee		\$15,000.00
Emergecy Expenses			\$430,579.69		\$155,202.83		Grant Loan portion repayment		\$14,000.00
Total per year	\$76,321.08		-\$434,735.55		\$49,494.13		-\$40,315.25		-\$68,301.30
		\$50k grant for well repair		\$215,746.79 CBP payment for well					

Summary

The district would benefit most from a rate structure that promotes heavy water conservation and more evenly distributes costs amongst heavy water users. I believe the district needs to convert to a plan that also sees small incremental increases each year across the usage tiers and base rates of 2%-5%. It would be beneficial to review these rates and structures every year to see if this yearly increase keeps up with or overtakes the cost of doing business. Overall we should be seeing a 4%-10% residual revenue each year to build reserves.

In the event the rates greatly overtake the cost of doing business, a rate decrease could be warranted along with revisiting the yearly percentage in which we raise rates. The following rate proposals were verified by a third-party accounting firm to ensure accuracy and to help identify the most appropriate rates. These rates and fees have been confirmed to be in line with industry trends.

*******Intentionally left blank*******

District Water Rate Change Proposal

A - No change to rate structure, rates or fees

B - A change in rate structure, meter fee's and administration fee's that are designed to promote heavy water conservation and more fairly distribute costs towards heavy water users.

See Attachments for budget actuals and projections

- **Attachment #1** – Projected budget with no action
- **Attachment #2** - Projected budget with new rates

****Actual usage and real events will alter these figures****

A – Current rates and Fees

Meter size	Base fee		Gallons used	Price per 1k gallons
¾”	\$50.72		0-2000	\$0.00
1”	\$57.04		2001-5000	\$3.51
1 ½”	\$57.04		5001-9000	\$3.80
2”	\$63.37		9001+	\$4.09
6”	\$570.40			

Administration fees

Late fee	\$0.00
Turn on fee	\$50.00
Turn off fee	\$50.00
Returned check fee	\$0.00
Reread fee (if no meter fault is found)	\$0.00
New Account deposit	Varies by account
Historical report fee	\$0.00
New connection fee	\$100.00 + parts, labor and equipment

Current Yearly Financial Projections

Water Bill Examples for ¾” meters with usage examples

2000	\$53.81
5000	\$64.99
9000	\$81.11
10000	\$85.45
20000	\$128.85
30000	\$172.24
40000	\$215.64
50000	\$259.03

Current Yearly Actuals and Financial Projections

	FY 2023-2024	FY 2024-2025	FY 2025-2026
District Income	\$165,317.93	\$154,140.42	\$158,262.74
District expenses	\$176,367.76	\$194,455.67	\$226,564.04
Total	(-\$11,049.83)	(-\$40,315.25)	(-\$68,301.3)

B - Proposed Rates and Fees

Base Meter Fees (Government & Commercial meters are the same price)

Residential Meter Size	Base fee	Commercial Meter Size	Base fee
¾"	\$55.50	¾"	\$95.50
1"	\$75.50	1"	\$115.50
1 ½"	\$85.50	1 ½"	\$130.50
2"	\$95.50	2"	\$152.50
Multi House	+\$40.00	Multi Building	+\$50.00
N/A	N/A	6"	\$1065.50

Tiered Rates Per 1k Gallons

Residential

0-3000	\$0.00
3000 - 5000	\$7.50
5000 - 10000	\$8.50
10000 – 15000	\$10.50
15000-20000	\$11.50
20000+	\$13.50

Commercial

0-2000	\$8.50
2000 - 5000	\$9.50
5000 - 10000	\$10.50
10000 – 15000	\$11.50
15000-20000	\$12.50
20000+	\$14.50
Bulk Rates	\$10.50

Administration Fees

Late fee	\$10.00
Turn on fee	\$75.00
Turn off fee	\$100.00
Returned check fee	\$25.00
Reread fee (if no meter fault is found)	\$100.00
New Account deposit	*Varies by account
Historical report fee	\$15.00
New connection fee	\$250.00 + Parts, Labor and Equipment

Water Bill Examples for meters with usage examples

Residential Commercial Commercial

Usage	¾"	¾"	2"
3000	\$58.89	\$129.44	\$189.92
5000	\$82.76	\$149.60	\$210.08
9000	\$117.77	\$194.16	\$254.64
10000	\$126.79	\$205.30	\$265.78
20000	\$243.50	\$332.62	\$393.10
30000	\$386.73	\$486.47	\$546.95
40000	\$529.97	\$640.31	\$700.79
50000	\$673.20	\$794.16	\$854.64

Yearly Financial Projections

*	FY 2023-2024 (Actual)	FY 2024-2025 (Actual)	FY 2025-2026 (Projected)
District Revenue	\$165,317.93	\$154,140.42	\$239,663.06
District Expenses	\$176,367.76	\$194,455.67	\$226,564.04
Total	(-\$11,049.83)	(-\$40,315.25)	\$13,099.02

Deposits are determined by size of meter and usage history

**** An additional 3% increase per year for 5 years across all rates and fees to account for inflation**

Rate increases over the next 5 years

Meter size		2025 Rate	2026 Rate	2027 Rate	2028 Rate	2029 Rate	2030 Rate
3/4"	Residential	\$55.50	\$57.17	\$58.88	\$60.65	\$62.47	\$64.34
1"	Residential	\$75.50	\$77.77	\$80.10	\$82.50	\$84.98	\$87.53
1 1/2"	Residential	\$85.50	\$88.07	\$90.71	\$93.43	\$96.23	\$99.12
2"	Residential	\$95.50	\$98.37	\$101.32	\$104.36	\$107.49	\$110.71
3/4"	Commercial	\$95.50	\$98.37	\$101.32	\$104.36	\$107.49	\$110.71
1"	Commercial	\$115.50	\$118.97	\$122.53	\$126.21	\$130.00	\$133.90
1 1/2"	Commercial	\$130.50	\$134.42	\$138.45	\$142.60	\$146.88	\$151.29
2"	Commercial	\$152.50	\$157.08	\$161.79	\$166.64	\$171.64	\$176.79
6"	Commercial	\$1,065.00	\$1,096.95	\$1,129.86	\$1,163.75	\$1,198.67	\$1,234.63

Tiered rates

Residential							
	0-3000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	3000 - 5000	\$7.50	\$7.73	\$7.96	\$8.20	\$8.44	\$8.69
	5000 - 10000	\$8.50	\$8.76	\$9.02	\$9.29	\$9.57	\$9.85
	10000 – 15000	\$10.50	\$10.82	\$11.14	\$11.47	\$11.82	\$12.17
	15000-20000	\$11.50	\$11.85	\$12.20	\$12.57	\$12.94	\$13.33
	20000+	\$13.50	\$13.91	\$14.32	\$14.75	\$15.19	\$15.65
Commercial							
	0-2000	\$8.50	\$8.76	\$9.02	\$9.29	\$9.57	\$9.85
	2000 - 5000	\$9.50	\$9.79	\$10.08	\$10.38	\$10.69	\$11.01
	5000 - 10000	\$10.50	\$10.82	\$11.14	\$11.47	\$11.82	\$12.17
	10000 – 15000	\$11.50	\$11.85	\$12.20	\$12.57	\$12.94	\$13.33
	15000-20000	\$12.50	\$12.88	\$13.26	\$13.66	\$14.07	\$14.49
	20000+	\$14.50	\$14.94	\$15.38	\$15.84	\$16.32	\$16.81
Bulk Rates		\$10.50	\$10.82	\$11.14	\$11.47	\$11.82	\$12.17
Admin Fees							
	Late Fee	\$10.00	\$10.30	\$10.61	\$10.93	\$11.26	\$11.59
	Turn on	\$100.00	\$103.00	\$106.09	\$109.27	\$112.55	\$115.93
	Turn off	\$100.00	\$103.00	\$106.09	\$109.27	\$112.55	\$115.93
	Returned check	\$25.00	\$25.75	\$26.52	\$27.32	\$28.14	\$28.98
	Reread	\$100.00	\$103.00	\$106.09	\$109.27	\$112.55	\$115.93
	Historical report	\$15.00	\$15.45	\$15.91	\$16.39	\$16.88	\$17.39
	New connection*	\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82

Why DWID Budget Table "A"

Income	July 21-June 22	Change %	July 22-June 23	Change %	July 23-June 24	Avr %	Budget for 2025	projected % +/-	Budget for 2026
R.O Machine	\$1,041.15	-53.61%	\$483.00	42.09%	\$686.30	-5.76%	\$646.78	18.17%	\$764.27
Water Sold - Metered	\$120,994.06	1.62%	\$122,948.85	-26.44%	\$90,438.84	-12.41%	\$79,212.54	-13.85%	\$68,241.60
Water Sold - Bulk	\$1,479.38	-100.00%	\$0.00	0.00%	\$0.00	-50.00%	\$0.00	-25.00%	\$0.00
Other Income	\$748.90	-100.00%	\$0.00	0.00%	\$820.61	-50.00%	\$410.31	-25.00%	\$307.73
Cell Towers Combined	\$72,394.41	1.83%	\$73,716.79	-0.47%	\$73,372.18	0.68%	\$73,870.80	0.11%	\$73,949.14
Service fee's	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
New Meter Install	\$1,321.08	-100.00%	\$0.00	0.00%	\$0.00	-50.00%	\$0.00	-25.00%	\$0.00
Tractor Work	\$2,805.00	-98.75%	\$35.00	-100.00%	\$0.00	-99.38%	\$0.00	-99.69%	\$0.00
Total Income	\$200,783.98	-1.79%	\$197,183.64	-16.16%	\$165,317.93	-8.98%	\$154,140.42	-13.85%	\$143,262.74
Extra Income/Loans			\$50,000.00		\$215,746.79		New Park Management fee		\$15,000.00
Total per year	\$200,783.98		\$247,183.64		\$381,064.72		\$154,140.42		\$158,262.74

\$50k grant for well repair \$215,746.79 CBP payment for well

Why DWID Budget Table "B"

Expenses	July 21-June 22	Change %	July 22-June 23	Change %	July 23-June 24	Avr %	Budget for Year '25	projected % +/-	Budget for 2026
Accounting	\$2,833.65	7.96%	\$3,059.20	-43.32%	\$1,734.00	-17.68%	\$1,427.44	-30.50%	\$992.08
Advertising	\$204.00	-96.47%	\$7.20	150.00%	\$18.00	26.76%	\$22.82	88.38%	\$42.98
Bank Charges	\$12.00	582.50%	\$81.90	165.36%	\$217.33	10.00%	\$239.06	10.00%	\$262.97
Cert Operator	\$3,850.00	35.06%	\$5,200.00	-3.85%	\$5,000.00	0.00%	\$5,000.00	0.00%	\$5,000.00
Continued education	\$0.00	0.00%	\$0.00	100.00%	\$144.94	1500.00%	\$2,319.04	15.00%	\$2,666.90
Community Building	\$3,211.79	-29.12%	\$2,276.50	146.56%	\$5,612.98	20.00%	\$6,735.58	20.00%	\$8,082.69
Dues and Subscriptions	\$91.98	77.43%	\$163.20	2390.96%	\$4,065.25	25.00%	\$5,081.56	25.00%	\$6,351.95
Filter Chemicals	\$17,144.62	-54.58%	\$7,786.61	-62.36%	\$2,930.86	-58.47%	\$1,217.14	-60.42%	\$481.79
Fuel/Auto Maint	\$3,365.85	68.68%	\$5,677.65	-26.73%	\$4,159.79	20.98%	\$5,032.31	-2.88%	\$4,887.40
Insurance	\$4,275.31	64.88%	\$7,049.09	-143.08%	-\$3,037.00	-39.10%	-\$1,849.46	-91.09%	-\$164.73
Janitorial	\$1,010.15	-100.00%	\$0.00	100.00%	\$109.40	0.00%	\$109.40	50.00%	\$164.10
Legal Fee's	\$150.00	400.00%	\$750.00	-72.00%	\$210.00	25.00%	\$262.50	25.00%	\$328.13
Loan Interest	\$0.00	0.00%	\$0.00	100.00%	\$7,218.29	10.00%	\$7,940.12	10.00%	\$8,734.13
Loan Payments	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
Maintenance (Yard/R.O.)	\$528.53	-75.04%	\$131.93	1052.09%	\$1,519.95	25.00%	\$1,899.94	25.00%	\$2,374.92
Meters and Materials	\$200.00	-100.00%	\$0.00	100.00%	\$180.70	0.00%	\$180.70	50.00%	\$271.05
Other	\$1,226.92	74.75%	\$2,144.01	-13.73%	\$1,849.69	30.51%	\$2,414.03	8.39%	\$2,616.59
Payroll	\$31,228.78	83.37%	\$57,265.05	29.50%	\$74,158.42	7.00%	\$79,349.51	7.00%	\$84,903.98
Pest control	\$0.00	100.00%	\$9.58	1935.49%	\$195.00	15.00%	\$224.25	15.00%	\$257.89
P.O. Box rent	\$232.00	6.90%	\$248.00	3.23%	\$256.00	5.06%	\$268.96	4.14%	\$280.10
Repairs	\$15,681.35	625.13%	\$113,709.67	-72.85%	\$30,869.13	10.00%	\$33,956.04	10.00%	\$37,351.65
Software	\$6,911.74	-88.28%	\$810.36	49.59%	\$1,212.19	-19.34%	\$977.70	15.12%	\$1,125.54
Misc Supplies and Postage	\$6,757.42	17.10%	\$7,913.12	27.59%	\$10,096.29	22.35%	\$12,352.40	24.97%	\$15,436.50
Taxes, Fee's and Permits	\$3,099.00	286.87%	\$11,989.18	-52.17%	\$5,734.44	25.00%	\$7,168.05	25.00%	\$8,960.06
Utilities	\$19,221.96	7.10%	\$20,587.47	-5.44%	\$19,467.29	0.83%	\$19,629.14	-2.30%	\$19,176.73
Water Analysis	\$2,668.00	56.31%	\$4,170.41	-45.21%	\$2,285.00	5.55%	\$2,411.85	-19.83%	\$1,933.61
Water Co Use	\$557.85	-44.54%	\$309.37	-48.34%	\$159.82	-46.44%	\$85.60	-47.39%	\$45.03
Total Expenses	\$124,462.90	101.94%	\$251,339.50	-29.83%	\$176,367.76	10.26%	\$194,455.67	9.31%	\$212,564.04
Emergency Expenses			\$430,579.69		\$155,202.83		Grant Loan portion repayment		\$14,000.00
Total	\$124,462.90		\$681,919.19		\$331,570.59		\$194,455.67	16.51%	\$226,564.04

Why DWID Budget Table "C" Budget Summary

	July 21-June 22	Change %	July 22-June 23	Change %	July 23-June 24	Avr %	Budget forecast '25	projected % +/-	Budget for 2026
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Expenses	\$124,462.90	101.94%	\$251,339.50	-29.83%	\$176,367.76	10.26%	\$194,455.67	9.31%	\$212,564.04
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Extra Income/Loans			\$50,000.00		\$215,746.79		New Park Management fee		\$15,000.00
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Total per year	\$76,321.08		-\$434,735.55		\$49,494.13		-\$40,315.25		-\$68,301.30

\$50k grant for well repair \$215,746.79 CBP payment for well

Why DWID Budget Table "A"

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Water Sold - Bulk	\$1,479.38	-100.00%	\$0.00	0.00%	\$0.00	-50.00%	\$0.00	-25.00%	\$0.00
Other Income	\$748.90	-100.00%	\$0.00	0.00%	\$820.61	-50.00%	\$410.31	-25.00%	\$307.73
Cell Towers Combined	\$72,394.41	1.83%	\$73,716.79	-0.47%	\$73,372.18	0.68%	\$73,870.80	0.11%	\$73,949.14
Service fee's	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
New Meter Install	\$1,321.08	-100.00%	\$0.00	0.00%	\$0.00	-50.00%	\$0.00	-25.00%	\$0.00
Tractor Work	\$2,805.00	-98.75%	\$35.00	-100.00%	\$0.00	-99.38%	\$0.00	-99.69%	\$0.00
Total Income	\$200,783.98	-1.79%	\$197,183.64	-16.16%	\$165,317.93	-8.98%	\$154,140.42	-13.85%	\$221,663.06
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Total per year	\$200,783.98		\$247,183.64		\$381,064.72		\$154,140.42		\$236,663.06
		\$50k grant for well repair		\$215,746.79 CBP payment for well					

Why DWID Budget Table "B"

Expenses	July 21-June 22	Change %	July 22-June 23	Change %	July 23-June 24	Avrg %	Budget for Year '25	projected % +/-	Budget for 2026
Accounting	\$2,833.65	7.96%	\$3,059.20	-43.32%	\$1,734.00	-17.68%	\$1,427.44	-30.50%	\$992.08
Advertising	\$204.00	-96.47%	\$7.20	150.00%	\$18.00	26.76%	\$22.82	88.38%	\$42.98
Bank Charges	\$12.00	582.50%	\$81.90	165.36%	\$217.33	10.00%	\$239.06	10.00%	\$262.97
Cert Operator	\$3,850.00	35.06%	\$5,200.00	-3.85%	\$5,000.00	0.00%	\$5,000.00	0.00%	\$5,000.00
Continued education	\$0.00	0.00%	\$0.00	100.00%	\$144.94	1500.00%	\$2,319.04	15.00%	\$2,666.90
Community Building	\$3,211.79	-29.12%	\$2,276.50	146.56%	\$5,612.98	20.00%	\$6,735.58	20.00%	\$8,082.69
Dues and Subscriptions	\$91.98	77.43%	\$163.20	2390.96%	\$4,065.25	25.00%	\$5,081.56	25.00%	\$6,351.95
Filter Chemicals	\$17,144.62	-54.58%	\$7,786.61	-62.36%	\$2,930.86	-58.47%	\$1,217.14	-60.42%	\$481.79
Fuel/Auto Maint	\$3,365.85	68.68%	\$5,677.65	-26.73%	\$4,159.79	20.98%	\$5,032.31	-2.88%	\$4,887.40
Insurance	\$4,275.31	64.88%	\$7,049.09	-143.08%	-\$3,037.00	-39.10%	-\$1,849.46	-91.09%	-\$164.73
Janitorial	\$1,010.15	-100.00%	\$0.00	100.00%	\$109.40	0.00%	\$109.40	50.00%	\$164.10
Legal Fee's	\$150.00	400.00%	\$750.00	-72.00%	\$210.00	25.00%	\$262.50	25.00%	\$328.13
Loan Interest	\$0.00	0.00%	\$0.00	100.00%	\$7,218.29	10.00%	\$7,940.12	10.00%	\$8,734.13
Loan Payments	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
Maintenance (Yard/R.O.)	\$528.53	-75.04%	\$131.93	1052.09%	\$1,519.95	25.00%	\$1,899.94	25.00%	\$2,374.92
Meters and Materials	\$200.00	-100.00%	\$0.00	100.00%	\$180.70	0.00%	\$180.70	50.00%	\$271.05
Other	\$1,226.92	74.75%	\$2,144.01	-13.73%	\$1,849.69	30.51%	\$2,414.03	8.39%	\$2,616.59
Payroll	\$31,228.78	83.37%	\$57,265.05	29.50%	\$74,158.42	7.00%	\$79,349.51	7.00%	\$84,903.98
Pest control	\$0.00	100.00%	\$9.58	1935.49%	\$195.00	15.00%	\$224.25	15.00%	\$257.89
P.O. Box rent	\$232.00	6.90%	\$248.00	3.23%	\$256.00	5.06%	\$268.96	4.14%	\$280.10
Repairs	\$15,681.35	625.13%	\$113,709.67	-72.85%	\$30,869.13	10.00%	\$33,956.04	10.00%	\$37,351.65
Software	\$6,911.74	-88.28%	\$810.36	49.59%	\$1,212.19	-19.34%	\$977.70	15.12%	\$1,125.54
Misc Supplies and Postage	\$6,757.42	17.10%	\$7,913.12	27.59%	\$10,096.29	22.35%	\$12,352.40	24.97%	\$15,436.50
Taxes, Fee's and Permits	\$3,099.00	286.87%	\$11,989.18	-52.17%	\$5,734.44	25.00%	\$7,168.05	25.00%	\$8,960.06
Utilities	\$19,221.96	7.10%	\$20,587.47	-5.44%	\$19,467.29	0.83%	\$19,629.14	-2.30%	\$19,176.73
Water Analysis	\$2,668.00	56.31%	\$4,170.41	-45.21%	\$2,285.00	5.55%	\$2,411.85	-19.83%	\$1,933.61
Water Co Use	\$557.85	-44.54%	\$309.37	-48.34%	\$159.82	-46.44%	\$85.60	-47.39%	\$45.03
Total Expenses	\$124,462.90	101.94%	\$251,339.50	-29.83%	\$176,367.76	10.26%	\$194,455.67	9.31%	\$212,564.04
Emergency Expenses			\$430,579.69		\$155,202.83		Grant Loan portion repayment		\$14,000.00
Total	\$124,462.90		\$681,919.19		\$331,570.59		\$194,455.67	16.51%	\$226,564.04

Why DWID Budget Table "C" Budget Summary

	July 21-June 22	Change %	July 22-June 23	Change %	July 23-June 24	Avrg %	Budget forecast '25	projected % +/-	Budget for 2026
Income	\$200,783.98	-1.79%	\$197,183.64	-16.16%	\$165,317.93	-8.98%	\$154,140.42	-13.85%	\$221,663.06
Expenses	\$124,462.90	101.94%	\$251,339.50	-29.83%	\$176,367.76	10.26%	\$194,455.67	9.31%	\$212,564.04
Total	\$76,321.08		-\$54,155.86		-\$11,049.83		-\$40,315.25		\$9,099.02
Extra Income/Loans			\$50,000.00		\$215,746.79		New Park Management fee		\$18,000.00
Emergency Expenses			\$430,579.69		\$155,202.83		Grant Loan portion repayment		\$14,000.00
Total per year	\$76,321.08		-\$434,735.55		\$49,494.13		-\$40,315.25		\$13,099.02
		\$50k grant for well repair		\$215,746.79 CBP payment for well					