

APPENDIX B

2025 WATER & WASTEWATER YEAR-END VARIANCES AS AT JUNE 30TH 2025

	2024 Actuals*	2025 Actuals YTD	2025 Approved	June Projection	Year End Projection Surplus /Deficit
PERSONNEL					
SALARIES & WAGES	3,394,866	1,939,286	3,609,247	3,277,252	331,995
FRINGE BENEFITS	1,225,965	729,005	1,575,145	1,524,049	51,096
PERSONNEL TOTAL	4,620,831	2,668,291	5,184,392	4,801,301	383,091
GOODS & SERVICES					
MATERIALS - OPERATING EXPENSES	1,609,330	867,245	1,573,748	1,576,706	(2,958)
FUEL	204,574	118,588	223,610	192,741	30,869
UTILITIES	1,291,938	485,044	1,248,717	1,300,462	(51,745)
ADMINISTRATION EXPENSES	597,757	294,866	597,675	610,052	(12,377)
PROFESSIONAL FEES	4,689	317	1,290	2,548	(1,258)
LEASES & RENTS	8,658	3,379	11,000	9,284	1,716
MAINTENANCE EXPENSES	169,298	163,651	177,523	177,589	(66)
CONTRACTS	933,173	74,183	860,786	880,039	(19,253)
INSURANCE	634,409	221,553	708,970	708,970	-
OTHER SERVICES	252,303	90,319	204,500	204,500	-
GOODS & SERVICES TOTAL	5,706,129	2,319,145	5,607,819	5,662,891	(55,072)
FINANCIAL EXPENSES					
FINANCING EXPENSES	2,707,138	3,007,416	3,502,071	3,502,071	-
FINANCIAL EXPENSES TOTAL	2,707,138	3,007,416	3,502,071	3,502,071	-
CAPITAL/RESERVE TRANSACTIONS					
CAPITAL PURCHASES	50,283	15,230	25,500	25,999	(499)
CAPITAL FINANCING	11,931,335	12,025,509	12,025,509	12,025,510	(1)
TRANSFER TO RESERVES	25,108	-	-	-	-
CAPITAL/RESERVE TRANSACTIONS TOTAL	12,006,726	12,040,739	12,051,009	12,051,509	(500)
INTERNAL TRANSFERS					
INTERNAL TRANSFERS	2,888,237	1,531,878	3,044,185	3,042,686	1,499
INTERNAL TRANSFERS TOTAL	2,888,237	1,531,878	3,044,185	3,042,686	1,499
EXPENSE TOTAL	27,929,061	21,567,469	29,389,476	29,060,458	329,018
REVENUE					
TAXATION	26,565,262	11,057,694	27,538,256	27,727,769	189,513
LICENSES, PERMITS & FINES	87,705	33,407	70,000	70,000	-
OTHER REVENUE	44,606	14,526	24,500	30,602	6,102
TRANSFER FROM RESERVES	814,636	481,672	1,306,672	827,640	(479,032)
GRANTS	30,583	9,797	8,750	9,797	1,047
USER FEES/SERVICE CHARGES	386,268	188,505	441,300	394,650	(46,650)
REVENUE TOTAL	27,929,060	11,785,601	29,389,478	29,060,458	(329,020)
GRAND TOTAL:	1	9,781,868	(2)	-	(2)

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* Actuals subject to year-end adjustments.

** Totals may vary slightly from computer generated budget reports due to rounding.