

	C	D	S	T	U	N	W	X	Y	AB	AC
1											
2				RWSG GAS FUND							
3				Projected FYE 06/30/2025	Projected FYE 06/30/2025		Proposed Budget		Approved Budget	AFS	Approved Budget
4				10 Actual + 2 Prior	10 Actual + 2 Avg		6/30/2026		6/30/2025	6/30/2024	6/30/2024
5											
8	Metered Gas Sales			3,231,901	3,602,384		3,232,000	T	3,130,000	3,081,590	3,328,974
9	Tap Fees and Reconnection Fees			92,565	97,626		93,000	T	76,000	78,900	100,000
10	Forfeited Discounts and Penalties			26,464	28,840		29,000	U	30,000	28,232	55,000
11	Local Transportation			68,852	71,016		71,000	U	48,000	48,704	73,636
13	Other Operating Revenue			8,229	7,454		7,000	U	12,000	11,249	4,000
14	Interest Income			70,448	60,452		35,000	1)	46,000	84,383	25,000
15	Gain/(Loss) on Sale of Equipment			(2,276)	-		-	2)	-	(2,236)	-
16	Rent Income			60,000	60,000		60,000	3)	60,000	48,075	51,500
17	Grant Income			-	-		-	4)	-	-	-
18	Capital Contributions			-	-		-	4)	-	-	-
23											
24	Total Revenue			3,556,182	3,927,772		3,527,000		3,402,000	3,378,897	3,638,111
26											
27	Natural Gas Purchases			1,724,831	1,849,389		1,907,000	5)	1,847,000	1,459,095	1,997,385
28	Salaries and Wages	3% included		493,199	473,901		472,100	6)	534,000	516,362	510,812
29	Vacation Buyback				-		5,500	^	5,500		5,142
30	Payroll Taxes			37,327	35,539		36,000	7)	41,000	39,474	39,077
31	Retirement			(2,771)	26,213		11,000	8)	11,000	-	-
32	Unemployment Insurance			312	375		-		-	-	-
33	Health Insurance			102,032	98,408		91,000	9)	118,000		107,240
34	Training			7,855	7,836		18,000	^	18,000	5,182	6,000
35	Other Employee Benefits			6,561	(470)		5,000	^	6,000	127,574	2,000
36	Postage and Box Ren (includes billing services)			15,773	16,061		16,000	U	15,000	15,427	12,000
37	Publicity and Subscriptions			462	154		1,000	^	1,000		1,000
38	Publication of Legal Notices			3,913	4,193		4,000	T	8,000		7,000
39	Membership and Registration Fees			12,788	11,381		13,000	T	14,000	12,584	13,000
40	Utility Services			14,074	13,905		14,000	U	13,000	14,607	5,000
41	Telephone			10,799	10,763		11,000	U	11,000	11,296	14,000
42	Professional Services			132,536	124,745		133,000	T	96,000	112,599	84,000
43	Motor Repair and Maintenance			16,945	16,810		17,000	U	13,000	15,751	21,000
44	Equipment Repair and Maintenance			10,968	5,015		12,000	^	12,000	16,298	9,000
45	Building Repair and Maintenance			5,139	3,927		4,000	U	-	1,894	24,500
46	Bond Costs			-	-			10)			
47	Travel			3,319	3,794		4,000	U	2,500		2,500
48	Plant Landfill Expense			2,586	2,710		3,000	U	2,000		1,000
49	Office Supplies			6,042	6,682		7,000	U	3,500	5,720	3,500
50	Bank Charges			2,616	2,501		3,000	T	2,000	2,455	3,000
51	Small Equipment			1,913	1,069		1,000	U	2,000	2,355	5,000
52	Operating Supplies			63,392	48,905		53,000	^	53,000	68,695	57,000
53	Chemical and Laboratory			-	-		-		-		-
54	Clothing and Uniforms			17,381	17,739		18,000	U	18,000	18,044	18,000
55	Gas and Oil			13,313	13,174		20,000	^	20,000	14,937	20,000
56	Safety Supplies			3,922	4,499		5,000	^	5,000		2,000
57	Meters			11,528	13,833						
58	Liability Insurance			13,660	13,528		15,000	11)	15,000	12,942	10,000
59	Building Insurance			57,817	45,789		46,000	U	47,000	42,745	26,000
60	Workers' Compensation Insurance			6,998	7,130		7,000	U	7,000	8,678	8,000
61	City Services Rendered			60,840	59,862		67,000	^	55,000	59,519	38,000
62	Rent Expense			30,000	30,000		15,000	3)	15,000	30,000	7,500
63	ROW Repairs			-	-		-	U			
64	Miscellaneous Expense Accounts			2,937	3,727		3,000	T	3,000	5,234	4,000
65	Depreciation Expense			301,194	336,000		345,000	13)	330,000	299,423	352,000
66	Interest Expense			52,200	51,450		52,750	14)	57,250	55,950	66,250
76											
77	Total Expenses			3,244,401	3,360,537		3,435,350		3,400,750	2,974,840	3,481,906
78											
83	Net Revenues >/(<) Expenses			311,781	567,235		91,650		1,250	404,057	156,205

	C	D	S	T	U	N	W	X	Y	AB	AC
2				RWSG GAS FUND							
3				Projected FYE 06/30/2025	Projected FYE 06/30/2025	Proposed Budget		Approved Budget		AFS	Approved Budget
4				10 Actual + 2 Prior	10 Actual + 2 Avg	6/30/2026		6/30/2025		6/30/2024	6/30/2024
85	Net Revenues >/(<) Expenses					91,650		1,250		404,057	156,205
86											
87	Impact to Cash										
88	Non Cash Depreciation/Amortization Expense			\$ 301,194	\$ 336,000	\$ 345,000	13)	330,000			
89	TCRS GASB 68 Pension Expense AJE - noncash					11,000	8)	11,000			
90	TCRS Payments for Match - cash payments					(28,000)	15)	(31,000)			
91											
92	Gas Capital Projects										
93								(62,500)			
94								(31,250)			
95	Large Meter Replacement					(100,000)					
96	Collector					(75,000)					
97	Vehicle Replacement Program					(83,333)					
98	River Crossing Line Replacement					(1,000,000)					
99	Potential Grant for Replacement					800,000					
100											
101											
102											
104	Principal Debt Service Reduction			(180,000)	(180,000)	(180,000)	14)	(180,000)			
105											
106	Available/(Shortfall) after commitments			\$ 432,976	\$ 723,235	\$ (127,033)		\$ 38,750			
107											
108				Existing Cash Balances to Draw from:							
109				Cash Reserves at 04/30/2025		\$ 934,323					
110				Investments		1,089,676					
111				Other Restricted Cash		107,757					
112				Debt Service Reserve Funds		288,056					
113				Projected Cash Position at FYE 2025		\$ 2,292,779					
114											
115											
116											
117											
119				Manual Adjustments based on conversations and expectations							
120				Default projection - based upon 10 months Actual + 2 months Prior Year; rounded to \$1,000							
121				Default projection - based upon 10 months Actual + 2 months Avg of CY; rounded to \$1,000							
122				1) \$1,000,000 @ 3.5%; rounded to \$1,000							
123				2) Not budgeting for sale of equipment							
124				3) Projected rent income / expense based upon usage and timing							
125				4) Grant and Capital Contributions are expected, but not included with budget income							
126				5) 59% of gas revenue							
127				6) Salaries & wages based on Kim's projections as calculated in Payroll, Taxes, OT and HI spreadsheet; rounded to \$1,000							
128				7) 7.65% of salaries and wages; rounded to \$1,000							
129				8) 06/30/2023 AFS GASB 68 Pension Expense approx \$33,000 - 1/3 to Gas							
130				9) Health Insurance - Projected 9% increase as calculated in Payroll, Taxes, OT and HI spreadsheet; rounded to \$1,000							
131				10) No Bond Costs expected							
132				11) 2025 Actual + 8 %; rounded to \$1,000							
133				12) Based on PILOT for FYE 6/30/2025; rounded to \$1,000							
134				13) Projected 2026 Depreciation after 2025 CIP is closed + estimated depreciation for 2025 & 2026 ; rounded to \$1,000							
135				14) Based upon Amortization Schedule							
136				15) 5.89% of salaries and wages; rounded to \$1,000							
137				16)							