

**Navajo Western Water District
2024 Combined Enterprise Fund and General Fund Budget**

<i>Projected Beginning Balance Jan 1</i>		Enterprise Fund			General Fund			Total Combined Budget		
	2024 Budget	Year 2022 Actual	Year 2023 Estimate	Year 2024 Budget	Year 2022 Actual	Year 2023 Estimate	Year 2024 Budget	Year 2022 Actual	Year 2023 Estimate	Year 2024 Budget
Revenues										
Enterprise Fund Revenue										
Water Sales		170,529	220,872	220,000				170,529	220,872	220,000
Late Fees		5,660	3,967	4,000				5,660	3,967	4,000
Loan Service Fees		18,950	20,913	21,300				18,950	20,913	21,300
Overage Penalties		-	16,073	12,000				-	16,073	12,000
Abandoned Meter Fees		-	2,733	2,760				-	2,733	2,760
Credit Card Fees		1,077	625	-				1,077	625	-
Adjustments to Customer accounts		-	(5,876)	-				-	(5,876)	-
Tap Sales		31,500	46,667	35,000				31,500	46,667	35,000
Tap Installation		8,550	15,667	12,000				8,550	15,667	12,000
Meter & Parts Sales		11,374	19,135	14,351				11,374	19,135	14,351
Interest Earned		302	243	300				302	243	300
Grant Income		5,400	-	-				5,400	-	-
Other Income		5,396	336	300				5,396	336	300
Total Enterprise Fund Revenue		258,738	341,355	322,011				258,738	341,355	322,011
General Fund Revenue										
Property Tax					37,560	38,700	39,000	37,560	38,700	39,000
Water Lease Income					12,420	13,400	13,400	12,420	13,400	13,400
Other Income					98	4	-	98	4	-
Total General fund Revenue					50,078	52,104	52,400	50,078	52,104	52,400
Total Combined Revenues								308,816	393,459	374,411
Expenditures										
Administrative/Office										
Bank Service Charges		25	-	-	60	60	60	85	60	60
County Treasurer's Fees					1,042	1,100	1,050	1,042	1,100	1,050
Office Supplies		(2,908)	116	300	439	2,200	2,000	(2,469)	2,316	2,300
Computer/IT Expense		5,506	5,879	3,100	4,403	2,500	4,400	9,909	8,379	7,500
Janitorial Expenses					608	1,000	2,000	608	1,000	2,000
Office furniture and equipment		74		500	3,047	10,762	2,500	3,121	10,762	3,000
Publications - Legal Notices					213		500	213		500
Electricity		18,312	18,963	20,000	163	1,105		18,475	18,963	20,000
Propane for the office					1,336	1,105	1,500	1,336	1,105	1,500
Cell Phone		572	495	480				572	495	480
Telephone/Internet					2,765	2,802	2,400	2,765	2,802	2,400
Postage & Shipping		2,044	2,307	2,600	63	743	1,500	2,107	3,050	4,100
Professional Fees (Legal, HR)		975			420	6,258	10,000	1,395	6,258	10,000
Bookkeeping Service						1,800	12,000		1,800	12,000

**Navajo Western Water District
2024 Combined Enterprise Fund and General Fund Budget**

	Year 2022			Year 2023			Year 2024		
	Actual	Estimate	Budget	Actual	Estimate	Budget	Actual	Estimate	Budget
Expenditures - continued									
Member Dues & Publications	400		200	403	607	500	803	607	700
Interest Expense	655	447	-		8	-	655	454	-
Mileage Expense	702	591	360			-	702	591	360
Credit Card Fees	919	516	-			-	919	516	-
Depreciation Expense	34,774		35,000				34,774		35,000
Insurance (Prop & Liability)	13,229		15,000				13,229		15,000
Insurance (Work Comp)	1,999	1,999	2,000				1,999	1,999	2,000
Misc Expense	902	(2,693)	-	8		-	910	(2,693)	-
Enterprise Operation Expenditures									
Parts for Resale	19,932	18,596	20,000				19,932	18,596	20,000
Road Cut Expense		3,000	2,500			-		3,000	2,500
Operating Supplies	703	622	700			-	703	622	700
Building Maint & Repair	116	558	500	527	20	500	643	578	1,000
System Maint & Repair	3,696	1,638	15,000			-	3,696	1,638	15,000
Equip Maint & Repair	1,929	382	2,000				1,929	382	2,000
Fuel & Oil	3,352	1,518	4,500				3,352	1,518	4,500
Propane for the wells	635	1,109	1,100				635	1,109	1,100
Water Quality Testing	6,590	2,189	2,200				6,590	2,189	2,200
Training, Certify & Licensing			3,000						3,000
Professional Fees OPR	102	323	200				102	323	200
Hand Tools/Shop Supplies	421	56	200				421	56	200
Lease Share		95	95					95	95
Payroll Expense	88,110	82,055	122,050	36,741	39,859	7,700	124,851	121,914	129,750
Total Expenditures	203,765	140,761	253,585	52,238	70,824	48,610	256,003	211,585	302,195
Other Expenses:									
O & M Savings Account			51,960						
Rural Loan Payment			33,600						
Total Expenditures			339,145						
Projected Ending Balance Dec 31			199,426			58,790			258,216

DR

I, Dave Rogers, President certify that the attached is a true and accurate copy of the adopted 2024 Budget of the Navajo Western Water District.

Adopted 2024 Jan 09, Board of Directors Meeting