

2015 Budget Analysis - Sewer Fund

Revenues

	Actual												Totals	2015 Budget Original	2015 Budget Amended	% of Total Amended
	January	February	March	April	May	June	July	August	September	October	November	December				
User Charges																
Residential Sales (71 REU's)	\$ -	\$ -	\$ -	\$ 6,350.00	\$ 1,858.00	\$ 840.00	\$ 6,272.00	\$ 1,180.00	\$ -	\$ 9,321.00	\$ 1,605.00	\$ 11,130.00	\$ 38,556.00	\$ 34,080.00	\$ 34,080.00	113.13%
Commercial Sales (448 REU's)	\$ -	\$ -	\$ -	\$ 30,120.00	\$ 23,400.00	\$ -	\$ 47,040.00	\$ 1,200.00	\$ 3,671.21	\$ 69,638.48	\$ 8,627.84	\$ 76,276.02	\$ 259,973.55	\$ 214,080.00	\$ 214,080.00	121.44%
Total User Charges	\$ -	\$ -	\$ -	\$ 36,470.00	\$ 25,258.00	\$ 840.00	\$ 53,312.00	\$ 2,380.00	\$ 3,671.21	\$ 78,959.48	\$ 10,232.84	\$ 87,406.02	\$ 298,529.55	\$ 248,160.00	\$ 248,160.00	120.30%
Miscellaneous Revenues																
Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Assessment Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Connection Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Investment Interest	\$ 25.60	\$ 25.41	\$ 30.53	\$ 29.24	\$ 31.72	\$ 32.12	\$ 32.16	\$ 31.50	\$ 30.58	\$ 30.63	\$ 31.16	\$ 42.05	\$ 372.70	\$ 275.00	\$ 275.00	135.53%
Penalties and Fines	\$ -	\$ -	\$ -	\$ -	\$ 10.00	\$ 48.00	\$ 36.00	\$ -	\$ -	\$ 48.00	\$ 704.97	\$ 605.02	\$ 1,451.99	\$ 600.00	\$ 600.00	242.00%
Draw from Savings	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 45,000.00	\$ 51,444.90	\$ 91,444.90	49.21%
Contributed Plant/Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Miscellaneous Revenues	\$ 25.60	\$ 25.41	\$ 30.53	\$ 20,029.24	\$ 41.72	\$ 80.12	\$ 68.16	\$ 31.50	\$ 25,030.58	\$ 78.63	\$ 736.13	\$ 647.07	\$ 46,824.69	\$ 52,319.90	\$ 92,319.90	50.72%
Total Revenues	\$ 25.60	\$ 25.41	\$ 30.53	\$ 56,499.24	\$ 25,299.72	\$ 920.12	\$ 53,380.16	\$ 2,411.50	\$ 28,701.79	\$ 79,038.11	\$ 10,968.97	\$ 88,053.09	\$ 345,354.24	\$ 300,479.90	\$ 340,479.90	101.43%

Expenditures

	Actual												Totals	2015 Budget Original	2015 Budget Amended	% of Total Amended
	January	February	March	April	May	June	July	August	September	October	November	December				
Operation and Maintenance																
Wages and FICA	\$ -	\$ 4,252.51	\$ 1,941.19	\$ 4,153.20	\$ 3,855.10	\$ 4,135.90	\$ 3,970.45	\$ 3,929.54	\$ 4,329.68	\$ 3,885.95	\$ 4,392.19	\$ 7,956.07	\$ 46,801.78	\$ 41,000.00	\$ 45,000.00	104.00%
Utilities	\$ 127.41	\$ 1,464.46	\$ 1,439.27	\$ 2,232.52	\$ 1,468.62	\$ 1,503.14	\$ 1,916.13	\$ 1,556.61	\$ 1,630.81	\$ 391.62	\$ 3,246.54	\$ 3,569.10	\$ 20,546.23	\$ 20,000.00	\$ 20,000.00	102.73%
Sludge Disposal	\$ -	\$ 7,350.00	\$ 4,320.00	\$ 2,100.00	\$ 2,100.00	\$ 4,200.00	\$ 4,200.00	\$ 3,990.00	\$ 5,845.00	\$ 6,270.00	\$ 4,200.00	\$ 7,200.00	\$ 51,775.00	\$ 50,000.00	\$ 50,000.00	103.55%
Transportation Expenses	\$ -	\$ 46.62	\$ -	\$ 16.01	\$ 24.45	\$ 94.00	\$ 56.00	\$ 33.24	\$ -	\$ 42.92	\$ 32.39	\$ -	\$ 345.63	\$ 750.00	\$ 750.00	46.08%
Chemicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0.00%
Supplies	\$ 18.90	\$ 28.15	\$ 144.90	\$ 35.19	\$ 226.14	\$ 122.57	\$ 92.89	\$ 456.44	\$ 485.67	\$ 256.59	\$ 264.68	\$ 274.73	\$ 2,406.85	\$ 2,000.00	\$ 2,000.00	120.34%
Equipment Repairs/Maintenance	\$ -	\$ 3,625.40	\$ 480.00	\$ 3,575.95	\$ 161.54	\$ 7,672.07	\$ 643.28	\$ 1,372.74	\$ 1,017.68	\$ 146.99	\$ 1,250.00	\$ 2,084.82	\$ 22,030.47	\$ 10,000.00	\$ 20,000.00	110.15%
Buildings/Grounds Repair/Maint.	\$ 965.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41.46	\$ -	\$ 1,006.46	\$ 1,500.00	\$ 1,500.00	67.10%
Laterals/Mains Repairs/Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,416.45	\$ 6,250.00	\$ 21,666.45	\$ 35,000.00	\$ 35,000.00	61.90%
Lab Testing	\$ -	\$ 1,220.00	\$ 1,016.00	\$ 1,277.00	\$ 1,475.00	\$ 1,815.10	\$ 4,998.73	\$ 1,912.15	\$ 5,013.00	\$ 2,768.00	\$ 2,752.00	\$ 2,900.00	\$ 27,146.98	\$ 7,500.00	\$ 30,500.00	89.01%
Insurance	\$ 394.23	\$ 394.23	\$ 394.23	\$ 394.23	\$ 394.23	\$ 394.23	\$ 394.23	\$ 394.23	\$ 394.23	\$ 394.23	\$ 394.23	\$ 394.23	\$ 4,730.76	\$ 4,730.76	\$ 4,730.76	100.00%
Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,534.00	\$ -	\$ -	\$ -	\$ -	\$ 3,534.00	\$ 3,534.00	\$ 3,534.00	100.00%
Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29.00	\$ 29.00	\$ -	\$ -	29.00%
Total Operation and Maintenance	\$ 1,505.54	\$ 18,381.37	\$ 9,735.59	\$ 13,784.10	\$ 9,705.08	\$ 19,937.01	\$ 16,271.71	\$ 17,178.95	\$ 18,716.07	\$ 14,156.30	\$ 31,989.94	\$ 30,657.95	\$ 202,019.61	\$ 178,514.76	\$ 215,514.76	93.74%
Administration																
Salaries	\$ 2,259.62	\$ 2,259.62	\$ 2,259.62	\$ 2,259.62	\$ 2,259.62	\$ 2,259.62	\$ 2,259.62	\$ 2,259.62	\$ 2,259.62	\$ 2,259.62	\$ 2,259.62	\$ 2,259.62	\$ 27,115.44	\$ 27,115.44	\$ 27,115.44	100.00%
Supplies	\$ 201.92	\$ 201.92	\$ 201.92	\$ 201.92	\$ 201.92	\$ 201.92	\$ 201.92	\$ 201.92	\$ 201.92	\$ 201.92	\$ 201.92	\$ 201.92	\$ 2,423.04	\$ 2,423.04	\$ 2,423.04	100.00%
Rent	\$ 144.23	\$ 144.23	\$ 144.23	\$ 144.23	\$ 144.23	\$ 144.23	\$ 144.23	\$ 144.23	\$ 144.23	\$ 144.23	\$ 144.23	\$ 144.23	\$ 1,730.76	\$ 1,730.76	\$ 1,730.76	100.00%
Engineering	\$ -	\$ 4,796.86	\$ 5,521.67	\$ 2,807.20	\$ 11,522.04	\$ 1,884.92	\$ 5,559.02	\$ 3,877.70	\$ 636.50	\$ 1,097.23	\$ 3,492.52	\$ 2,064.39	\$ 43,260.05	\$ 15,000.00	\$ 45,000.00	96.13%
I/I Investigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0.00%
Legal	\$ -	\$ 1,333.00	\$ 697.50	\$ 168.00	\$ -	\$ 240.00	\$ -	\$ -	\$ 945.55	\$ -	\$ -	\$ 676.00	\$ 4,060.05	\$ 3,000.00	\$ 3,000.00	135.34%
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	100.00%
Commissioners' Fees and FICA	\$ -	\$ 26.91	\$ -	\$ -	\$ 53.82	\$ 26.91	\$ 53.82	\$ 53.82	\$ 53.82	\$ 26.91	\$ 26.91	\$ 80.73	\$ 403.65	\$ 645.90	\$ 645.90	62.49%
Certification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,610.65	\$ -	\$ 341.89	\$ -	\$ -	\$ -	\$ -	\$ 2,952.54	\$ 2,000.00	\$ 2,000.00	147.63%
Education/Conference/Dues/Etc.	\$ -	\$ 10.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 205.80	\$ -	\$ 198.00	\$ -	\$ 463.80	\$ 500.00	\$ 500.00	92.76%
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,556.84	\$ 28,556.84	\$ 30,000.00	\$ 30,000.00	95.19%
Miscellaneous - Backflow License	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	0.00%
Total Administration	\$ 2,605.77	\$ 8,772.54	\$ 8,824.94	\$ 5,580.97	\$ 14,181.63	\$ 7,368.25	\$ 11,018.61	\$ 6,929.18	\$ 4,447.44	\$ 3,729.91	\$ 6,323.20	\$ 33,983.73	\$ 85,209.33	\$ 60,465.14	\$ 90,465.14	94.19%

Capital Expenditures	January	February	March	April	May	June	July	August	September	October	November	December	Totals	2015 Budget Original	2015 Budget Amended	% of Total Amended
Upgrade Evans/Deer Haven Lifts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Repaint Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Chloride Reduction Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0.00%
Lift Station Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Computer, Printer and Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Rebuild Clarifier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Rebuild Aerators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	0.00%
Collection System Mapping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Lab Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,008.04	\$ -	\$ -	\$ -	\$ 2,008.04	\$ 2,000.00	\$ 2,000.00	100.40%
Pilot Plant Project/Phosphorus removal	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ 7,758.00	\$ 7,000.00	\$ -	\$ -	\$ 5,766.00	\$ 27,524.00	\$ 25,000.00	\$ 25,000.00	110.10%
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ 7,758.00	\$ 9,008.04	\$ -	\$ -	\$ 5,766.00	\$ 29,532.04	\$ 46,500.00	\$ 31,500.00	93.75%
Planning	January	February	March	April	May	June	July	August	September	October	November	December	Totals	2015 Budget Original	2015 Budget Amended	% of Total Amended
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 3,000.00	0.00%
Total Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 3,000.00	0.00%
Total Expenditures	\$ 4,111.31	\$ 27,153.91	\$ 18,560.53	\$ 26,365.07	\$ 23,886.71	\$ 27,305.26	\$ 27,290.32	\$ 31,866.13	\$ 32,171.55	\$ 17,886.21	\$ 38,313.14	\$ 70,407.68	\$316,760.98	\$300,479.90	\$340,479.90	93.03%

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Monthly Revenues	\$ 25.60	\$ 25.41	\$ 30.53	\$ 56,499.24	\$ 25,299.72	\$ 920.12	\$ 53,380.16	\$ 2,411.50	\$ 28,701.79	\$ 79,038.11	\$ 10,968.97	\$ 88,053.09	\$345,354.24
Monthly Expenditures	\$ 4,111.31	\$ 27,153.91	\$ 18,560.53	\$ 26,365.07	\$ 23,886.71	\$ 27,305.26	\$ 27,290.32	\$ 31,866.13	\$ 32,171.55	\$ 17,886.21	\$ 38,313.14	\$ 70,407.68	\$316,760.98
Excess of Revenues over Expenditures	\$ (4,085.71)	\$ (27,128.50)	\$ (18,530.00)	\$ 30,134.17	\$ 1,413.01	\$ (26,385.14)	\$ 26,089.84	\$ (29,454.63)	\$ (3,469.76)	\$ 61,151.90	\$ (27,344.17)	\$ 17,645.41	\$ 28,593.26

	January	February	March	April	May	June	July	August	September	October	November	December	Totals	2015 Budget Original	2015 Budget Amended	% of Total Amended
Revenues to Date	\$ 25.60	\$ 51.01	\$ 81.54	\$ 56,580.78	\$ 81,880.50	\$ 82,800.62	\$ 136,180.78	\$ 138,592.28	\$ 167,294.07	\$ 246,332.18	\$ 257,301.15	\$ 345,354.24	\$ 345,354.24	\$ 300,479.90	\$ 340,479.90	101.43%
Expenditures to Date	\$ 4,111.31	\$ 31,265.22	\$ 49,825.75	\$ 76,190.82	\$ 100,077.53	\$ 127,382.79	\$ 154,673.11	\$ 186,539.24	\$ 218,710.79	\$ 236,597.00	\$ 274,910.14	\$ 345,317.82	\$ 316,760.98	\$ 300,479.90	\$ 340,479.90	93.03%
Excess of Revenues over Expenditures	\$ (4,085.71)	\$ (31,214.21)	\$ (49,744.21)	\$ (19,610.04)	\$ (18,197.03)	\$ (44,582.17)	\$ (18,492.33)	\$ (47,946.96)	\$ (51,416.72)	\$ 9,735.18	\$ (17,608.99)	\$ 36.42	\$ 28,593.26	\$ -	\$ -	