

WATER SYSTEM OPERATING BUDGET

Revenues

ACCOUNT	2008			2009			2010			
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	CHANGE	ACTUAL	VARIANCE
600-46-0000-000 Public Charge for Services	--	--	--	--	--	--	--	--	--	--
600-46-4250-000 Misc Amortization	--	21,162	21,162	21,162	21,162	--	--	(21,162)	--	--
600-46-4415-000 Merchandising/Jobbing	1,000	--	(1,000)	--	--	--	--	--	--	--
600-46-4416-000 Capital Contributions	3,000	5,050	2,050	1,450	3,708	2,258	1,450	(2,258)	--	--
600-46-4419-000 Interest Income	25,000	24,199	(801)	20,000	3,708	(16,292)	3,000	(708)	--	--
600-46-4420-000 Interest on Spec Assessm	--	--	--	--	--	--	--	--	--	--
600-46-4461-000 Residential-Metered Sales	220,000	192,118	(27,882)	228,800	258,552	29,752	307,000	48,448	--	--
600-46-4461-002 Commerical-Metered Sales	115,000	101,411	(13,589)	119,600	146,598	26,998	175,000	28,402	--	--
600-46-4461-003 Industrial-Metered Sales	130,000	100,140	(29,860)	135,200	166,899	31,699	180,000	13,101	--	--
600-46-4462-000 Private Fire Protection	16,000	13,513	(2,487)	16,640	17,996	1,356	20,000	2,004	--	--
600-46-4463-000 Public Fire Protection	173,300	153,813	(19,487)	180,232	180,558	326	196,000	15,442	--	--
600-46-4464-000 Other Sales-Public Auth	70,000	58,843	(11,157)	72,800	77,291	4,491	64,000	(13,291)	--	--
600-46-4470-000 Forefeited Discounts	5,000	5,623	623	5,000	6,749	1,749	6,400	(349)	--	--
600-46-4471-000 Real Estate Closing Costs	--	--	--	550	910	360	500	(410)	--	--
600-46-4473-000 Other Revenue-Cell Tower	7,000	7,413	413	10,000	8,287	(1,713)	10,432	2,145	--	--
600-46-4474-000 Other Water Revenue	5,000	381	(4,619)	5,000	1,929	(3,071)	2,000	71	--	--
600-46-4475-000 Meter Maint-Sewer Paymnt	5,000	5,050	50	5,000	5,152	152	--	(5,152)	--	--
TOTAL	775,300	688,716	(86,584)	821,434	899,499	78,065	965,782	66,283		

Expenses

	2008			2009			2010			
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	CHANGE	ACTUAL	VARIANCE
WATER DEPARTMENT SALARIES										
600-53-0620-110 Pumping Op - Wages	83,800	70,486	13,314	86,400	74,567	11,833	88,900	14,333		
600-53-0620-115 Pumping Op - OT	500	2,150	(1,650)	3,000	1,411	1,589	2,500	1,089		
600-53-0620-130 Pumping Op - Soc Sec	5,200	(817)	6,017	5,300	--	5,300	5,200	5,200		
600-53-0620-131 Pumping Op - Medicare	1,200	1,024	176	1,200	1,108	92	1,250	142		
600-53-0620-132 Pumping Op - Health Ins	28,200	13,767	14,433	20,000	5,568	14,432	6,400	832		
600-53-0620-133 Pumping Op - Life Ins	100	56	44	100	77	23	100	23		
600-53-0620-134 Pumping Op - Retirement	9,200	7,305	1,895	9,200	7,685	1,515	9,200	1,515		
600-53-0620-135 Pumping Op - IC Insurance	700	464	236	700	624	76	700	76		
600-53-0620-136 Compensated Absences	--	--	--	--	6,866	(6,866)	--	(6,866)		
Salaries Total	128,900	94,435	34,465	125,900	97,906	27,994	114,250	16,344		
UTILITIES										
600-53-0622-220 Power for Pumping	83,000	79,177	3,823	85,000	78,743	6,257	85,000	6,257		
600-53-0622-221 Fuel for Pumping	6,800	4,274	2,526	7,800	3,974	3,826	7,500	3,526		
600-53-0622-222 Telephone	3,100	3,476	(376)	3,300	3,123	177	3,600	477		
600-53-0622-223 Water/Sewer Bills	1,100	1,212	(112)	1,300	1,256	44	1,400	144		
Utilities Total	94,000	88,139	5,861	97,400	87,096	10,304	97,500	10,404		
MAINTENANCE OF PUMP PLANT										
600-53-0625-000 Maintenance of Pump Plnt	5,000	3,661	1,339	5,000	3,491	1,509	5,000	1,509		
600-53-0626-000 Maintenance-Water Dist	--	--	--	--	105	(105)	--	(105)		
Maintenance Total	5,000	3,661	1,339	5,000	3,596	1,404	5,000	1,404		
LAB SUPPLIES & EXPENSES										
600-53-0631-000 Lab Expense	7,000	4,024	2,976	4,000	3,023	977	1,000	(2,023)		
600-52-0633-000 Chlorine Expense	5,000	4,920	80	6,000	5,578	422	6,000	422		
Lab Supplies/Exp Total	12,000	8,944	3,056	10,000	8,601	1,399	7,000	(1,601)		

		2008			2009			2010			
OPERATION LABOR DISTRIBUTION		BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	CHANGE	ACTUAL	VARIANCE
600-53-0640-110	Wages	54,600	54,298	302	56,300	54,053	2,247	64,200	10,147		
600-53-0640-115	Overtime	--	--	--	--	--	--	--	--		
600-53-0640-130	Social Security	3,300	(67)	3,367	3,400	--	3,400	3,600	3,600		
600-53-0640-131	Medicare	800	756	44	800	780	20	824	44		
600-53-0640-132	Health Insurance	6,700	4,938	1,762	7,000	5,742	1,258	6,700	958		
600-53-0640-133	Life Insurance	100	45	55	100	53	47	100	47		
600-53-0640-134	Retirement	5,800	5,446	354	5,800	5,289	511	6,000	711		
600-53-0640-135	IC Insurance	500	453	47	500	482	18	500	18		
	Salaries Total	71,800	65,869	5,931	73,900	66,399	7,501	81,924	15,525		
OPERATION SUPPLIES/EXPENSES											
600-53-0641-000	Operation Supplies/Exp	23,000	7,253	15,747	10,000	10,040	(40)	10,000	(40)		
600-53-0642-000	Safety Supplies	1,000	308	692	1,000	192	808	1,000	808		
	Oper Supp/Exp Total	24,000	7,561	16,439	11,000	10,232	768	11,000	768		
MAINTENANCE											
600-53-0650-000	Dist. Reservoir	3,000	92	2,908	13,000	1,300	11,700	50,000	48,700		
600-53-0651-000	Mains	10,000	9,936	64	10,000	9,869	131	10,000	131		
600-53-0652-000	Services	2,500	1,379	1,121	2,500	1,043	1,457	2,500	1,457		
600-53-0653-000	Meters	10,000	1,431	8,569	10,000	2,861	7,139	10,000	7,139		
600-53-0654-000	Hydrants	2,000	1,487	513	1,500	639	861	3,000	2,361		
	Maintenance Total	27,500	14,325	13,175	37,000	15,712	21,288	75,500	59,788		
METER READING											
600-53-0901-110	Wages	28,000	11,537	16,463	29,000	12,428	16,572	29,600	17,172		
600-53-0901-115	Overtime	300	358	(58)	2,000	470	1,530	1,000	530		
600-53-0901-130	Social Security	1,800	(1,042)	2,842	1,750	(1,025)	2,775	1,800	2,825		
600-53-0901-131	Medicare	500	171	329	420	185	235	420	235		
600-53-0901-132	Health Insurance	9,500	2,209	7,291	5,000	928	4,072	2,200	1,272		
600-53-0901-133	Life Insurance	100	9	91	100	13	87	100	87		
600-53-0901-134	Retirement	3,000	1,218	1,782	3,000	1,226	1,774	3,000	1,774		
600-53-0901-135	IC Insurance	300	77	223	300	104	196	300	196		
	Meter Reading Total	43,500	14,537	28,963	41,570	14,329	27,241	38,420	24,091		
MISCELLANEOUS											
600-53-0902-000	Acct/Collecting Labor	20,800	20,800	--	21,500	23,050	(1,550)	23,650	600		
600-53-0903-000	Training & Meals	1,500	903	597	1,500	1,063	437	1,500	437		
600-53-0920-000	Admin General Salaries	22,700	22,700	--	23,400	24,062	(662)	25,740	1,678		
600-53-0921-000	Office Supplies/Expenses	1,500	1,659	(159)	1,500	1,468	32	1,500	32		
600-53-0922-000	Lease Payments	--	--	--	3,500	3,000	500	3,500	500		
600-53-0923-000	Outside Serv Employed	20,000	26,063	(6,063)	20,000	24,803	(4,803)	35,000	10,197		
600-53-0924-000	Property Insurance	18,400	13,162	5,238	18,800	8,827	9,973	19,000	10,173		
600-53-0926-152	Retirement	--	--	--	--	--	--	--	--		
600-53-0926-154	Health Insurance	--	--	--	--	--	--	--	--		
600-53-0926-155	Life Insurance	--	--	--	--	--	--	--	--		
600-53-0928-000	Regulatory Comm Exp	1,000	--	1,000	1,000	(320)	1,320	1,000	1,320		
600-53-0930-000	Misc General Expenses	1,500	615	885	1,500	1,303	197	1,500	197		
600-53-0931-000	Balance Write-Off	--	3	(3)	--	--	--	--	--		
600-53-0933-000	Transportation Expenses	5,500	6,748	(1,248)	6,000	3,955	2,045	7,000	3,045		
600-53-0935-000	Maint of General Plant	1,000	18	982	1,000	--	1,000	1,000	1,000		
	Miscellaneous Total	93,900	92,671	1,229	99,700	91,211	8,489	120,390	29,179		
	TOTAL EXPENSES	500,600	390,142	110,458	501,470	395,082	106,388	550,984	155,902		
600-53-0408-391	Property Tax Equivalent	109,500	113,631	(4,131)	107,000	142,047	(35,047)	107,000	(35,047)		
	Debt Service	198,763	198,763	--	270,977	270,977	--	220,199	220,199		
	TOTAL EXPENDITURES	808,863	702,536	106,327	879,447	808,106	71,341	878,183	341,054		
	NET BALANCE	(33,563)	(13,820)		(58,013)	91,393		87,599			