

## WASTEWATER SYSTEM OPERATING BUDGET

### Revenues

ACCOUNT	2008			2009			2010			
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	CHANGE	ACTUAL	VARIANCE
610-46-4416-000 Capital Contributions	4,000	3,337	(663)	4,000	2,600	(1,400)	2,000	(600)		
610-46-4419-000 Interest Income	45,000	61,805	16,805	45,000	44,104	(896)	40,000	(4,104)		
610-46-4461-000 Revenues	1,000,000	947,056	(52,944)	1,000,000	955,624	(44,376)	1,150,000	194,376		
610-46-4464-000 Revenues from Public Auth	165,000	155,276	(9,724)	165,000	173,094	8,094	170,000	(3,094)		
610-46-4470-000 Customer Forfeit Accounts	10,000	11,453	1,453	10,000	12,808	2,808	11,453	(1,355)		
610-46-4471-000 Misc Service - Inspections	1,000	--	(1,000)	1,000	--	(1,000)	--	--		
610-46-4472-000 Misc Revenue - Lab Analysis	--	1,676	1,676	1,000	1,348	348	1,676	328		
610-46-4474-000 Miscellaneous Income	8,500	9,905	1,405	8,500	6,249	(2,251)	9,905	3,656		
<b>TOTAL</b>	<b>1,233,500</b>	<b>1,190,508</b>	<b>(42,992)</b>	<b>1,234,500</b>	<b>1,195,827</b>	<b>(38,673)</b>	<b>1,385,034</b>	<b>189,207</b>		

### Expenses

	2008			2009			2010			
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	CHANGE	ACTUAL	VARIANCE
<b>WWTP SALARIES</b>										
610-53-0620-110 Salaries Total	166,900	151,724	15,176	167,397	153,979	13,418	172,170	18,191		
610-53-0620-115 Overtime	1,000	17,150	(16,150)	16,449	18,310	(1,861)	16,940	(1,370)		
610-53-0620-130 Social Security	10,400	10,244	156	10,069	10,519	(450)	10,371	(148)		
610-53-0620-131 Medicare	2,500	2,396	104	2,355	2,460	(105)	2,425	(35)		
610-53-0620-132 Health Insurance	58,800	42,836	15,964	48,623	45,323	3,300	53,485	8,162		
610-53-0620-133 Life Insurance	400	385	15	419	436	(17)	432	(4)		
610-53-0620-134 Retirement	16,000	17,312	(1,312)	17,118	17,352	(234)	17,631	279		
610-53-0620-135 IC Insurance	1,400	1,422	(22)	1,505	1,504	1	1,550	46		
610-53-0620-136 Compensated Absences	--	--	--	--	8,531	(8,531)	--	(8,531)		
<b>Salaries Total</b>	<b>257,400</b>	<b>243,469</b>	<b>13,931</b>	<b>263,935</b>	<b>258,414</b>	<b>5,521</b>	<b>275,004</b>	<b>16,590</b>		
<b>UTILITIES</b>										
610-53-0622-220 Power Purchased	95,000	81,125	13,875	92,000	72,134	19,866	92,000	19,866		
610-53-0622-221 Fuel Purchased	6,300	3,429	2,871	6,300	3,313	2,987	6,300	2,987		
610-53-0622-222 Telephone	3,500	4,266	(766)	3,500	2,866	634	3,500	634		
610-53-0622-223 Water/Sewer Bills	10,000	11,145	(1,145)	8,800	15,388	(6,588)	16,000	612		
<b>Utilities Total</b>	<b>114,800</b>	<b>99,965</b>	<b>14,835</b>	<b>110,600</b>	<b>93,701</b>	<b>16,899</b>	<b>117,800</b>	<b>24,099</b>		
<b>MAINTENANCE - SEWAGE COLLECTION SYS</b>										
610-53-0626-000 Maintenance-Sewage Coll	150,000	--	150,000	85,000	23,680	61,320	60,000	36,320		
<b>Maintenance Total</b>	<b>150,000</b>	<b>--</b>	<b>150,000</b>	<b>85,000</b>	<b>23,680</b>	<b>61,320</b>	<b>60,000</b>	<b>36,320</b>		
<b>LAB SUPPLIES &amp; EXPENSES</b>										
610-53-0631-000 Lab Supplies/Expenses	23,700	22,634	1,066	29,463	21,966	7,497	29,463	7,497		
610-53-0632-000 Chemical-Process Control	25,000	23,746	1,254	27,500	27,854	(354)	27,500	(354)		
<b>Lab Supplies/Exp Total</b>	<b>48,700</b>	<b>46,380</b>	<b>2,320</b>	<b>56,963</b>	<b>49,820</b>	<b>7,143</b>	<b>56,963</b>	<b>7,143</b>		

	2008			2009			2010		
<b>MISCELLANEOUS</b>									
610-53-0641-000	Operation Supplies & Exp	35,000	27,735	7,265	37,650	30,499	7,151	37,650	7,151
610-53-0642-000	Safety Supplies	1,500	734	766	1,500	616	884	1,500	884
610-53-0655-000	Repairs to Plant Equipment	25,000	3,443	21,557	23,750	2,991	20,759	25,000	22,009
610-53-0900-000	Meter Allocation Charge	29,300	31,329	(2,029)	29,250	31,107	(1,857)	29,250	(1,857)
610-53-0902-000	Accounting/Collecting Labor	20,600	20,600	--	21,218	23,050	(1,832)	50,710	27,660
610-53-0903-000	Travel, Training & Meals	1,500	544	956	1,000	325	675	1,000	675
610-53-0920-000	Administration/Off Salaries	20,600	20,600	--	21,218	23,050	(1,832)	--	(23,050)
610-53-0921-000	Office Supplies and Exp	2,000	1,987	13	1,500	2,393	(893)	1,800	(593)
610-53-0922-000	Transfer - Clean Water Fund	--	--	--	--	--	--	--	--
610-53-0923-000	Outside Services Employed	10,000	19,453	(9,453)	10,000	9,486	514	10,000	514
610-53-0924-000	Property Insurance	18,000	19,345	(1,345)	18,963	13,061	5,902	19,531	6,470
610-53-0925-000	Replacement Fund	--	--	--	--	--	--	96,000	96,000
610-53-0930-000	Misc General Expenses	1,000	414	586	1,000	771	229	1,000	229
610-53-0931-000	Balance Write-Off	--	8	(8)	--	--	--	--	--
610-53-0933-000	Transportation Expenses	8,000	10,818	(2,818)	8,400	6,475	1,925	8,000	1,525
610-53-0935-000	Maintenance of Plants/Grnd	6,000	3,088	2,912	6,000	3,088	2,912	6,000	2,912
<b>Miscellaneous Total</b>		<b>178,500</b>	<b>160,098</b>	<b>18,402</b>	<b>181,449</b>	<b>146,912</b>	<b>34,537</b>	<b>287,441</b>	<b>140,529</b>
<b>TOTAL EXPENSES</b>		<b>749,400</b>	<b>549,912</b>	<b>199,488</b>	<b>697,947</b>	<b>572,527</b>	<b>125,420</b>	<b>797,208</b>	<b>224,681</b>
Debt Service		337,082	337,082	--	407,028	407,028	--	396,454	(10,574)
<b>TOTAL EXPENDITURES</b>		<b>1,086,482</b>	<b>886,994</b>	<b>199,488</b>	<b>1,104,975</b>	<b>979,555</b>	<b>125,420</b>	<b>1,193,662</b>	<b>444,880</b>
<b>NET BALANCE</b>		<b>147,018</b>	<b>303,514</b>		<b>129,525</b>	<b>216,272</b>		<b>191,372</b>	