



# 2016 Budget



				ACTUALS	B U D G E T S		
				Jan-Jun '15	2015	2016	Change
<b>O&amp;M Revenue</b>							
			400 · Water & Sewer Revenue				
			404 - Water Sales	775,604	1,858,541	1,861,418	0.2%
			405 - Sewer Sales	511,103	1,178,877	1,365,188	15.8%
			408 - Penalty Revenue	24,060	55,000	50,000	-9.1%
			Total 400 · Water & Sewer Revenue	1,310,767	3,092,418	3,276,606	6.0%
			410 · Meter Sales Revenue	12,518	10,000	25,000	150.0%
			420 · Miscellaneous Revenue				
			421 · Fees	4,590	4,000	9,000	125.0%
			423 - Customer Call Out Income	0	2,000	2,000	0.0%
			425 - Other Miscellaneous Income	3,431	4,000	4,000	0.0%
			Total 420 · Miscellaneous Revenue	8,021	10,000	15,000	50.0%
			440 · Interest Revenue				
			441 · Interest on Bank Accounts	956	2,000	1,900	-5.0%
			Total 440 · Interest Revenue	956	2,000	1,900	-5.0%
			<b>Total Revenue</b>	<b>1,332,262</b>	<b>3,114,418</b>	<b>3,318,506</b>	<b>6.6%</b>
			<b>Expenses</b>				
			550 · Water & Sewer Purchased				
			555 - Water Purchased	468,780	1,291,557	1,111,026	-14.0%
			560 - Sewer Purchased	481,770	901,984	1,189,427	31.9%
			Total 550 - Water & Sewer Purchased	950,550	2,193,541	2,300,453	4.9%
			600 · Payroll Expenses				
			601 · Salaries	171,657	377,159	399,574	5.9%
			602 · Overtime Premium	5,751	11,658	12,154	4.3%
			603 · Taxable Benefits	20,508	28,859	35,671	23.6%
			605 · FICA/Medicare	14,872	31,187	34,226	9.7%
			607 · Employee Insurance - Dental	2,928	5,947	7,269	22.2%
			607 · Employee Insurance - Life Insurance	407	881	972	10.3%
			607 · Employee Insurance - Medical	25,650	49,795	72,968	46.5%
			607 · Employee Insurance - Vision	521	1,041	1,417	36.1%
			607 · Employee Insurance - HSA Fees	180	360	0	-100.0%
			609 · Pension	19,297	41,659	50,425	21.0%
			610 - HCSP	5,435	10,871	12,412	14.2%
			Total 600 · Payroll Expenses	267,206	559,417	627,087	12.1%





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		<b>ACTUALS</b>	<b>B U D G E T S</b>		
		<b>Jan-Jun '15</b>	<b>2015</b>	<b>2016</b>	<b>Change</b>
	611 - Building & Equipment Expenses				
	611-AB - Administration Building				
	620-AB - R&M	1,076	5,000	<b>2,500</b>	-50.0%
	643-AB - Computer Serv. & Supp.	8,582	11,000	<b>11,000</b>	0.0%
	645-AB - Operating Supplies	1,975	5,000	<b>4,000</b>	-20.0%
	665-AB - Utilities	3,020	7,500	<b>7,000</b>	-6.7%
	668-AB - Telecommunications	2,276	5,000	<b>5,000</b>	0.0%
	677-AB - Leased Equipment	2,103	3,700	<b>4,000</b>	8.1%
	678-AB - Cleaning Services	1,500	3,000	<b>3,000</b>	0.0%
	Total 611-AB - Administration Building	20,532	40,200	<b>36,500</b>	-9.2%
	611-MF - Maintenance Facility				
	620-MF - R&M	10,074	15,000	<b>20,000</b>	33.3%
	643-MF - Computer Serv. & Supp.	5,311	6,000	<b>5,000</b>	-16.7%
	645-MF - Operating Supplies	4,617	4,000	<b>6,000</b>	50.0%
	665-MF - Utilities	10,471	25,000	<b>22,000</b>	-12.0%
	668-MF - Telecommunications	2,941	4,250	<b>6,000</b>	41.2%
	Total 611-MF - Maintenance Facility	33,414	54,250	<b>59,000</b>	8.8%
	611-LB - Lift & Booster Stations				
	620-LB - R&M	3,676	3,000	<b>4,000</b>	33.3%
	645-LB - Operating Supplies	2,834	2,000	<b>2,000</b>	0.0%
	665-LB - Utilities	8,795	20,000	<b>18,000</b>	-10.0%
	668-LB - Telecommunications	508	800	<b>1,000</b>	25.0%
	Total 611-LB - Lift & Booster Stations	15,813	25,800	<b>25,000</b>	-3.1%
	Total 611 - Building & Equipment Expenses	69,759	120,250	<b>120,500</b>	0.2%



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		<b>ACTUALS</b>	<b>B U D G E T S</b>		
		<b>Jan-Jun '15</b>	<b>2015</b>	<b>2016</b>	<b>Change</b>
	670 - Other Expenses				
	620 - Repairs & Maintenance - Other				
	620 - R&M - System	41,169	35,000	<b>40,000</b>	14.3%
	625 - R&M - Root Foaming	7,155	7,000	<b>7,000</b>	0.0%
	Total 620 - Repairs & Maintenance - Other	48,324	42,000	<b>47,000</b>	11.9%
	630 - Professional Services				
	631 - Prof. Serv. - Engineers	10,591	40,000	<b>30,000</b>	-25.0%
	632 - Prof. Services - PHP	5,900	6,200	<b>6,100</b>	-1.6%
	634 - Prof. Serv. - Twp. Accountant	3,000	3,000	<b>3,000</b>	0.0%
	635 - Prof. Serv. - Attorneys	358	1,000	<b>1,000</b>	0.0%
	638 - Magic Wrighter Fees	265	600	<b>600</b>	0.0%
	Total 630 - Professional Services	20,114	50,800	<b>40,700</b>	-19.9%
	650 - Employee Related Expenses				
	651 - Uniforms	651	3,000	<b>2,400</b>	-20.0%
	652 - Transportation & Mileage	200	1,000	<b>500</b>	-50.0%
	653 - Employee Training	670	1,500	<b>1,500</b>	0.0%
	656 - Misc. Employee Expenses	343	500	<b>600</b>	20.0%
	Total 650 - Employee Related Expenses	1,864	6,000	<b>5,000</b>	-16.7%
	671 - Meters & Supplies	33,829	25,000	<b>35,000</b>	40.0%
	672 - Fuel	2,952	10,000	<b>6,000</b>	-40.0%
	673 - Insurance & Bonds	15,380	25,000	<b>30,000</b>	20.0%
	676 - Postage	2,541	5,000	<b>5,000</b>	0.0%
	701 - Bad Debt Expense	3,226	3,226	<b>3,300</b>	2.3%
	709 - Printing & Publishing	1,211	1,500	<b>2,000</b>	33.3%
	711 - Membership & Dues	5,906	6,500	<b>12,000</b>	84.6%
	712 - Miscellaneous Expense	0	500	<b>500</b>	0.0%
	Total 670 - Other Expenses	135,347	175,526	<b>186,500</b>	6.3%
	<b>Total Expenses</b>	<b>1,422,862</b>	<b>3,048,734</b>	<b>3,234,540</b>	<b>6.1%</b>
	Net Ordinary Revenue	(90,600)	65,684	<b>83,966</b>	27.8%
	856 - Transfers Out to Capital Reserves	0	65,684	<b>83,966</b>	27.8%
	<b>Net of Revenues and Expenditures - O&amp;M</b>	<b>(90,600)</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

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				ACTUALS	B U D G E T S		
				Jan-Jun '15	2015	2016	Change
<b>DEBT SERVICE REVENUE</b>							
			441 - Interest on Bank Accounts	985	2,016	1,900	-5.8%
		<b>Expenses</b>					
			687 - Agency Fees	277	450	450	0.0%
			689 - Bond Interest Expense	34,659	74,373	61,486	-17.3%
			690 - Disclosure Report Fee	286	250	300	20.0%
			691 - Overlapping Report Fee	57	100	100	0.0%
		<b>Total Expense</b>		<b>35,279</b>	<b>75,173</b>	<b>62,336</b>	<b>-17.1%</b>
		Transfers Out to Cap. Res.					
<b>Net of Revenues and Expenditures - Debt Service</b>				<b>(34,294)</b>	<b>(73,157)</b>	<b>(60,436)</b>	<b>-17.4%</b>
<b>CAPITAL RESERVES</b>							
		<b>Revenue</b>					
			415 - Connection Fees Revenue				
			413 - Availability Fees Revenue	0	0	0	0.0%
			414 - Development Agreement Inc.	0	0	0	0.0%
			415 - Tap Fees Income	0	0	0	0.0%
			425 - Other Misc. Income	0	0	0	0.0%
			416 - T&T Revenue	215,000	105,000	367,500	250.0%
		<b>Total 415 - Connection Fees Revenue</b>		<b>215,000</b>	<b>105,000</b>	<b>367,500</b>	<b>250.0%</b>
			427 - Grant Income	0	454,509	454,509	0.0%
			441 - Interest on Bank Accounts	636	2,100	1,200	-42.9%
		<b>Total Revenue</b>		<b>215,636</b>	<b>561,609</b>	<b>823,209</b>	<b>46.6%</b>
		<b>Expense</b>					
			620 - R&M - System	0	0	0	0.0%
			621 - Project Expenses	0	505,010	505,010	0.0%
			675 - Depreciation	328,120	701,204	675,000	-3.7%
		Transfer IN					
			809 - Transfer In From O&M	0	65,684	83,966	27.8%
<b>Net of Revenues and Expenditures - Capital Reserves</b>				<b>(112,484)</b>	<b>(578,921)</b>	<b>(272,835)</b>	<b>-52.9%</b>
<b>SYSTEM REPAIR RESERVE</b>							
			441 - Interest on Bank Accounts	601	1,200	1,200	0.0%
<b>Net of Revenues and Expenditures - System Rep. Res.</b>				<b>601</b>	<b>1,200</b>	<b>1,200</b>	<b>0.0%</b>
<b>NET OF REVENUES &amp; EXPENDITURES - ALL FUNDS</b>				<b>(236,777)</b>	<b>(650,878)</b>	<b>(332,071)</b>	<b>-49.0%</b>