

2017 Budget Analysis - Sewer Fund

Revenues

| | Actual | | | | | | Totals | 2016 Budget Original | 2016 Budget Amended | % of Total Amended |
|------------------------------|-----------|-----------|-----------|--------------|--------------|-----------|--------------|-------------------------|------------------------|-----------------------|
| | January | February | March | April | May | June | | | | |
| User Charges | | | | | | | | | | |
| Residential Sales (71 REU's) | \$ - | \$ - | \$ 25.00 | \$ 9,585.00 | \$ 2,612.46 | \$ 75.00 | \$ 12,297.46 | \$ 47,520.00 | \$ 47,520.00 | 25.88% |
| Commercial Sales (448 REU's) | \$ - | \$ - | \$ - | \$ 72,551.55 | \$ 11,247.91 | \$ - | \$ 83,799.46 | \$ 340,858.36 | \$ 340,858.36 | 24.58% |
| Total User Charges | \$ - | \$ - | \$ 25.00 | \$ 82,136.55 | \$ 13,860.37 | \$ 75.00 | \$ 96,096.92 | \$ 388,378.36 | \$ 388,378.36 | 24.74% |
| Miscellaneous Revenues | | | | | | | | 2016 Budget Original | 2016 Budget Amended | % of Total Amended |
| Investment Interest | \$ 156.80 | \$ 156.04 | \$ 179.80 | \$ 187.34 | \$ 211.63 | \$ 222.04 | \$ 1,113.65 | \$ 1,000.00 | \$ 1,000.00 | 111.37% |
| Penalties and Fines | \$ - | \$ - | \$ - | \$ - | \$ 269.33 | \$ - | \$ 269.33 | \$ 198.00 | \$ 198.00 | 136.03% |
| Draw from Savings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 150.00 | \$ 150.00 | \$ - | \$ - | 150.00% |
| Total Miscellaneous Revenues | \$ 156.80 | \$ 156.04 | \$ 179.80 | \$ 187.34 | \$ 480.96 | \$ 372.04 | \$ 1,532.98 | \$ 1,198.00 | \$ 1,198.00 | 127.96% |
| Total Revenues | \$ 156.80 | \$ 156.04 | \$ 204.80 | \$ 82,323.89 | \$ 14,341.33 | \$ 447.04 | \$ 97,629.90 | \$ 389,576.36 | \$ 389,576.36 | 25.06% |

Expenditures

| | Actual | | | | | | Totals | 2017 Budget Original | 2017 Budget Amended | % of Total Amended |
|---------------------------------|-----------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------------|------------------------|-----------------------|
| | January | February | March | April | May | June | | | | |
| Operation and Maintenance | | | | | | | | | | |
| Wages and FICA | \$ 256.21 | \$ 3,540.86 | \$ 3,155.23 | \$ 3,189.69 | \$ 3,645.91 | \$ 3,961.30 | \$ 17,749.20 | \$ 45,000.00 | \$ 45,000.00 | 39.44% |
| Utilities | \$ 39.95 | \$ 1,317.81 | \$ 1,646.98 | \$ 1,710.78 | \$ 1,569.46 | \$ 1,426.07 | \$ 7,711.05 | \$ 21,000.00 | \$ 21,000.00 | 36.72% |
| Sludge Disposal | \$ - | \$ 4,200.00 | \$ 5,040.00 | \$ 3,360.00 | \$ 4,080.00 | \$ 4,620.00 | \$ 21,300.00 | \$ 50,000.00 | \$ 50,000.00 | 42.60% |
| Transportation Expenses | \$ 28.79 | \$ 25.00 | \$ - | \$ - | \$ - | \$ 19.15 | \$ 72.94 | \$ 750.00 | \$ 750.00 | 9.73% |
| Chemicals | \$ - | \$ - | \$ - | \$ 205.16 | \$ - | \$ 454.49 | \$ 659.65 | \$ 10,000.00 | \$ 10,000.00 | 6.60% |
| Supplies | \$ - | \$ 201.24 | \$ - | \$ 45.65 | \$ - | \$ - | \$ 246.89 | \$ 2,000.00 | \$ 2,000.00 | 12.34% |
| Equipment Repairs/Maintenance | \$ 85.82 | \$ 2,669.07 | \$ 1,499.00 | \$ - | \$ 2,775.61 | \$ 5.98 | \$ 7,035.48 | \$ 20,000.00 | \$ 20,000.00 | 35.18% |
| Buildings/Grounds Repair/Maint. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,500.00 | \$ 2,500.00 | 0.00% |
| Laterals/Mains Repairs/Maint. | \$ - | \$ - | \$ - | \$ 8,089.85 | \$ - | \$ 17,742.00 | \$ 25,831.85 | \$ 25,000.00 | \$ 25,000.00 | 103.33% |
| Lab Testing | \$ - | \$ 4,586.00 | \$ 1,416.00 | \$ 2,765.00 | \$ 3,245.00 | \$ 3,967.58 | \$ 15,979.58 | \$ 30,000.00 | \$ 30,000.00 | 53.27% |
| Insurance | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 2,365.38 | \$ 4,730.76 | \$ 4,730.76 | 50.00% |
| Replacement Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,534.00 | \$ 3,534.00 | 0.00% |
| Contingency Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 24,030.52 | \$ 24,030.52 | 0.00% |
| Total Operation and Maintenance | \$ 805.00 | \$ 16,934.21 | \$ 13,151.44 | \$ 19,760.36 | \$ 15,710.21 | \$ 32,590.80 | \$ 98,952.02 | \$ 210,980.76 | \$ 210,980.76 | 46.90% |

| | January | February | March | April | May | June | Totals | 2017 Budget Original | 2017 Budget Amended | % of Total Amended |
|--|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|--------------------|
| Administration | | | | | | | | | | |
| Salaries | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 13,557.72 | \$ 27,115.44 | \$ 27,115.44 | 50.00% |
| Supplies | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 1,211.52 | \$ 2,423.04 | \$ 2,423.04 | 50.00% |
| Rent | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 865.38 | \$ 1,730.76 | \$ 1,730.76 | 50.00% |
| Engineering | \$ - | \$ 923.82 | \$ 731.60 | \$ 3,360.86 | \$ 3,330.42 | \$ 1,354.26 | \$ 9,700.96 | \$ 35,000.00 | \$ 35,000.00 | 27.72% |
| I/I Investigation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 | 0.00% |
| Legal | \$ - | \$ 62.00 | \$ - | \$ - | \$ - | \$ - | \$ 62.00 | \$ 3,500.00 | \$ 3,500.00 | 1.77% |
| Audit | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,950.00 | \$ 2,950.00 | 0.00% |
| Commissioners' Fees and FICA | \$ - | \$ 26.91 | \$ 26.91 | \$ 26.91 | \$ 26.91 | \$ 26.91 | \$ 134.55 | \$ 645.84 | \$ 645.84 | 20.83% |
| Certification | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,000.00 | \$ 3,000.00 | 0.00% |
| Education/Conference/Dues/Etc. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 500.00 | \$ 500.00 | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 26,000.00 | \$ 26,000.00 | 0.00% |
| Miscellaneous - Backflow License | \$ - | \$ - | \$ 10.00 | \$ - | \$ - | \$ - | \$ 10.00 | \$ 200.00 | \$ 200.00 | 5.00% |
| Total Administration | \$ 2,605.77 | \$ 3,618.50 | \$ 3,374.28 | \$ 5,993.54 | \$ 5,963.10 | \$ 3,986.94 | \$ 25,542.13 | \$ 82,065.08 | \$ 82,065.08 | 31.12% |
| Capital Expenditures | | | | | | | | 2017 Budget Original | 2017 Budget Amended | % of Total Amended |
| Upgrade Evans/Deer Haven Lifts | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,500.00 | \$ 8,500.00 | 0.00% |
| Chloride Reduction Program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,000.00 | \$ 2,000.00 | 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 | \$ 15,000.00 | 0.00% |
| Lab Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 | 0.00% |
| Pilot Plant Project/Phosphorus Removal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Capital Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 27,500.00 | \$ 27,500.00 | 0.00% |
| Planning | | | | | | | | 2017 Budget Original | 2017 Budget Amended | % of Total Amended |
| Professional Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,000.00 | \$ 45,000.00 | 0.00% |
| Total Planning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,000.00 | \$ 45,000.00 | 0.00% |
| Total Expenditures | \$ 3,410.77 | \$ 20,552.71 | \$ 16,525.72 | \$ 25,753.90 | \$ 21,673.31 | \$ 36,577.74 | \$ 124,494.15 | \$ 365,545.84 | \$ 365,545.84 | 34.06% |

| | January | February | March | April | May | June | Totals |
|--------------------------------------|---------------|----------------|----------------|--------------|---------------|----------------|----------------|
| Monthly Revenues | \$ 156.80 | \$ 156.04 | \$ 204.80 | \$ 82,323.89 | \$ 14,341.33 | \$ 447.04 | \$ 97,629.90 |
| Monthly Expenditures | \$ 3,410.77 | \$ 20,552.71 | \$ 16,525.72 | \$ 25,753.90 | \$ 21,673.31 | \$ 36,577.74 | \$ 124,494.15 |
| Excess of Revenues over Expenditures | \$ (3,253.97) | \$ (20,396.67) | \$ (16,320.92) | \$ 56,569.99 | \$ (7,331.98) | \$ (36,130.70) | \$ (26,864.25) |

| | January | February | March | April | May | June | Totals | 2017 Budget Original | 2017 Budget Amended | % of Total Amended |
|--------------------------------------|---------------|----------------|----------------|--------------|--------------|----------------|----------------|----------------------|---------------------|--------------------|
| Revenues to Date | \$ 156.80 | \$ 312.84 | \$ 517.64 | \$ 82,841.53 | \$ 97,182.86 | \$ 97,629.90 | \$ 97,629.90 | \$ 389,576.36 | \$ 389,576.36 | 25.06% |
| Expenditures to Date | \$ 3,410.77 | \$ 23,963.48 | \$ 40,489.20 | \$ 66,243.10 | \$ 87,916.41 | \$ 124,494.15 | \$ 124,494.15 | \$ 365,545.84 | \$ 365,545.84 | 34.06% |
| Excess of Revenues over Expenditures | \$ (3,253.97) | \$ (23,650.64) | \$ (39,971.56) | \$ 16,598.43 | \$ 9,266.45 | \$ (26,864.25) | \$ (26,864.25) | \$ 24,030.52 | \$ 24,030.52 | |