

2023 Budget
Chart of Accounts - Sewer

		2023 Approved Budget	2022 Approved Budget	Variance of 2023 from 2022	2022 Actual YTD (Sep)	2022 Projected EOY
SEWER FUND REVENUE						
Interest Income						
08.341.100	Interest	\$ 900.00	\$ 800.00	\$ 100.00	\$ 758.21	\$ 992.59
Total Interest Income		\$ 900.00	\$ 800.00	\$ 100.00	\$ 758.21	\$ 992.59
Sewerage Charges						
08.364.100	Metered Sales	\$ 1,120,000.00	\$ 1,120,000.00	\$ -	\$ 1,060,865.80	\$ 1,103,822.14
08.364.110	Sewer Connection Fees	\$ -	\$ -	\$ -	\$ 24,120.00	\$ 24,120.00
08.364.510	Rooter Service	\$ -	\$ -	\$ -	\$ 175.00	\$ 175.00
Total Sewerage Charges		\$ 1,120,000.00	\$ 1,120,000.00	\$ -	\$ 1,085,160.80	\$ 1,128,117.14
Miscellaneous						
08.380.100	Miscellaneous	\$ 1,000.00	\$ 700.00	\$ 300.00	\$ 15,008.44	\$ 16,074.16
Total Miscellaneous		\$ 1,000.00	\$ 700.00	\$ 300.00	\$ 15,008.44	\$ 16,074.16
Penalties						
08.381.100	Penalty	\$ 5,000.00	\$ 4,000.00	\$ 1,000.00	\$ 5,539.39	\$ 7,097.63
08.381.200	AR Penalties	\$ -	\$ -	\$ -	\$ -	\$ -
Total Penalties		\$ 5,000.00	\$ 4,000.00	\$ 1,000.00	\$ 5,539.39	\$ 7,097.63
Sale of Fixed Assets						
08.391.100	Sale of Fixed Assets	\$ 17,000.00	\$ 15,000.00	\$ 2,000.00	\$ -	\$ -
Total Sale of Fixed Assets		\$ 17,000.00	\$ 15,000.00	\$ 2,000.00	\$ -	\$ -
Refund of Prior Year Expenses						
08.395.001	Refund of Prior Year Expenses	\$ -	\$ -	\$ -	\$ 1,176.12	\$ 1,176.12
Total Refund of Prior Year Expenses		\$ -	\$ -	\$ -	\$ 1,176.12	\$ 1,176.12
TOTAL SEWER FUND REVENUE		\$ 1,143,900.00	\$ 1,140,500.00	\$ 3,400.00	\$ 1,107,642.96	\$ 1,153,457.64

2023 Budget
Chart of Accounts - Sewer

		2023 Approved Budget	2022 Approved Budget	Variance of 2023 from 2022	2022 Actual YTD (Sep)	2022 Projected EOY
SEWER FUND EXPENSES						
Administration						
08.400.121	Salary, Manager	\$ 8,006.04	\$ 7,624.80	\$ 381.24	\$ 6,158.46	\$ 11,144.57
08.400.141	Wages, Office Staff	\$ 20,061.60	\$ 15,804.32	\$ 4,257.28	\$ 14,934.16	\$ 17,210.56
08.400.156	Group Health Insurance	\$ 34,830.63	\$ 22,209.43	\$ 12,621.20	\$ 20,092.46	\$ 23,229.77
08.400.157	Health Reimbursement Acct	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 1,326.29	\$ 2,121.74
08.400.158	Life/Disability Insurance	\$ 809.63	\$ 794.34	\$ 15.29	\$ 636.20	\$ 761.27
08.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 254.42	\$ 417.09
08.400.213	Small Equipment	\$ 300.00	\$ 300.00	\$ -	\$ 223.56	\$ 223.56
08.400.220	General Expense	\$ 275.00	\$ 275.00	\$ -	\$ 158.93	\$ 158.93
08.400.311	Auditing Services	\$ 6,283.33	\$ 6,220.00	\$ 63.33	\$ 6,033.33	\$ 6,033.33
08.400.314	Legal Services	\$ 1,300.00	\$ 1,200.00	\$ 100.00	\$ 672.08	\$ 801.63
08.400.321	Phone/Internet Service	\$ 2,760.00	\$ 2,760.00	\$ -	\$ 2,092.84	\$ 2,502.14
08.400.325	Postage	\$ 3,033.33	\$ 2,400.00	\$ 633.33	\$ 2,357.03	\$ 2,985.11
08.400.331	Travel Expense	\$ 666.67	\$ 666.67	\$ -	\$ 57.00	\$ 57.00
08.400.340	Advertising & Printing	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,249.88	\$ 1,769.16
08.400.351	Insurance	\$ 25,252.39	\$ 24,516.89	\$ 735.51	\$ 3,246.33	\$ 22,208.21
08.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -
08.400.387	Series of 2010 Bond Payments	\$ 124,083.00	\$ 123,533.00	\$ 550.00	\$ 118,168.75	\$ 127,437.50
08.400.420	Dues & Subscriptions	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,474.67	\$ 1,721.67
08.400.450	Contracted Services	\$ 15,800.00	\$ 14,902.08	\$ 897.92	\$ 14,085.66	\$ 14,403.16
Total Administration		\$ 251,261.63	\$ 231,006.53	\$ 20,255.10	\$ 196,046.80	\$ 238,596.31
Collections and Treatment						
08.429.110	Wages, Operator	\$ 135,509.25	\$ 125,614.66	\$ 9,894.59	\$ 101,827.84	\$ 124,634.73
08.429.111	Wages, Labor	\$ 24,510.87	\$ 24,521.00	\$ (10.13)	\$ 7,065.78	\$ 12,522.73
08.429.156	Group Health Insurance	\$ 59,046.39	\$ 54,004.53	\$ 5,041.86	\$ 44,950.70	\$ 48,974.92
08.429.200	Supplies	\$ 5,708.00	\$ 3,200.00	\$ 2,508.00	\$ 2,984.05	\$ 3,674.73
08.429.220	General Operating Expense	\$ 150.00	\$ 150.00	\$ -	\$ -	\$ -
08.429.222	Chemicals	\$ 59,050.00	\$ 43,200.00	\$ 15,850.00	\$ 40,933.57	\$ 47,601.57
08.429.231	Gasoline	\$ 2,300.00	\$ 1,900.00	\$ 400.00	\$ 2,002.37	\$ 2,158.94
08.429.232	Tires	\$ 1,400.00	\$ 1,400.00	\$ -	\$ 141.00	\$ 141.00
08.429.238	Clothing Allowance	\$ 840.00	\$ 840.00	\$ -	\$ 481.91	\$ 709.05
08.429.245	Street Repairs Restoration	\$ 10,000.00	\$ 8,000.00	\$ 2,000.00	\$ 2,159.51	\$ 7,761.04
08.429.246	Pipes & Fittings	\$ 3,500.00	\$ 4,500.00	\$ (1,000.00)	\$ 1,622.05	\$ 1,622.05
08.429.260	Small Tools	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 328.69	\$ 328.69
08.429.313	Engineering Services	\$ 30,000.00	\$ 40,000.00	\$ (10,000.00)	\$ 22,288.23	\$ 25,969.26
08.429.327	Radio Maintenance	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ -
08.429.331	Travel & Training	\$ 1,520.00	\$ 1,450.00	\$ 70.00	\$ 619.64	\$ 799.94
08.429.361	Electric	\$ 85,000.00	\$ 90,000.00	\$ (5,000.00)	\$ 48,448.54	\$ 58,324.38
08.429.364	Sludge Disposal	\$ 800.00	\$ 800.00	\$ -	\$ 281.72	\$ 281.72
08.429.366	Water	\$ 2,600.00	\$ 2,850.00	\$ (250.00)	\$ 1,626.29	\$ 1,626.29
08.429.375	Maintenance, Auto	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 42.95	\$ 1,384.61
08.429.390	Credit Card Collection Fees	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 4,058.41	\$ 4,727.87
08.429.450	Contracted Services	\$ 45,250.00	\$ 47,015.00	\$ (1,765.00)	\$ 28,211.95	\$ 38,347.98
08.429.600	Construction	\$ 231,400.00	\$ 244,225.00	\$ (12,825.00)	\$ 52,504.13	\$ 63,754.13
08.429.740	Machinery & Equipment	\$ 108,000.00	\$ 169,570.00	\$ (61,570.00)	\$ 58,470.62	\$ 62,998.05
08.429.760	Truck Purchase	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -
Total Collection and Treatment		\$ 835,334.51	\$ 869,490.19	\$ (34,155.68)	\$ 421,049.95	\$ 508,343.68
Insurance						
08.486.354	Workers' Compensation	\$ 4,957.39	\$ 7,175.43	\$ (2,218.04)	\$ 4,780.67	\$ 4,780.67
Total Insurance		\$ 4,957.39	\$ 7,175.43	\$ (2,218.04)	\$ 4,780.67	\$ 4,780.67
Employee Benefits						
08.487.161	Social Security & Medicare	\$ 14,388.71	\$ 13,277.71	\$ 1,111.01	\$ 7,090.96	\$ 7,461.66
08.487.162	Unemployment Compensation	\$ 1,110.80	\$ 1,102.65	\$ 8.15	\$ 733.29	\$ 773.99
Total Employee Benefits		\$ 15,499.51	\$ 14,380.36	\$ 1,119.15	\$ 7,824.25	\$ 8,235.65
Refund of Prior Year Revenue						
08.491.000	Refund of Prior Year Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Refund of Prior Year Revenue		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SEWER FUND EXPENSES		\$ 1,107,053.04	\$ 1,122,052.51	\$ (14,999.48)	\$ 629,701.67	\$ 759,956.31
NET TOTAL SEWER FUND		\$ 36,846.96	\$ 18,447.49	\$ 18,399.48	\$ 477,941.29	\$ 393,501.33