

2021 Budget
Chart of Accounts - Sewer

| | | 2021 Proposed Budget | 2020 Approved Budget | Variance of 2021 from 2020 | 2020 Actual YTD (Sep) | 2020 Projected EOY |
|--|----------------------------------|------------------------|------------------------|----------------------------|-----------------------|------------------------|
| SEWER FUND REVENUE | | | | | | |
| Interest Income | | | | | | |
| 08.341.100 | Interest | \$ 300.00 | \$ 300.00 | \$ - | \$ 1,724.65 | \$ 2,260.09 |
| Total Interest Income | | \$ 300.00 | \$ 300.00 | \$ - | \$ 1,724.65 | \$ 2,260.09 |
| Source: 351 | | | | | | |
| 08.351.120 | Emergency Disaster Relief-FEMA | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Source: 351 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grants | | | | | | |
| 08.354.120 | H2O Grant | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Grants | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sewerage Charges | | | | | | |
| 08.364.100 | Metered Sales | \$ 1,110,183.00 | \$ 1,077,848.00 | \$ 32,335.00 | \$ 811,640.10 | \$ 1,088,821.49 |
| 08.364.110 | Sewer Connection Fees | \$ - | \$ - | \$ - | \$ 3,170.00 | \$ 9,200.00 |
| 08.364.130 | Nutrient Credits - Res. Cap. Fee | \$ - | \$ - | \$ - | \$ - | \$ - |
| 08.364.510 | Rooter Service | \$ - | \$ - | \$ - | \$ 325.00 | \$ 475.00 |
| Total Sewerage Charges | | \$ 1,110,183.00 | \$ 1,077,848.00 | \$ 32,335.00 | \$ 815,135.10 | \$ 1,098,496.49 |
| Miscellaneous | | | | | | |
| 08.380.100 | Miscellaneous | \$ 300.00 | \$ 700.00 | \$ (400.00) | \$ 590.00 | \$ 590.00 |
| Total Miscellaneous | | \$ 300.00 | \$ 700.00 | \$ (400.00) | \$ 590.00 | \$ 590.00 |
| Penalties | | | | | | |
| 08.381.100 | Penalty | \$ 3,000.00 | \$ 4,000.00 | \$ (1,000.00) | \$ 4,073.34 | \$ 6,383.81 |
| 08.381.200 | AR Penalties | \$ - | \$ - | \$ - | \$ 28.93 | \$ 28.93 |
| Total Penalties | | \$ 3,000.00 | \$ 4,000.00 | \$ (1,000.00) | \$ 4,102.27 | \$ 6,412.74 |
| Sale of Fixed Assets | | | | | | |
| 08.391.100 | Sale of Fixed Assets | \$ 400.00 | \$ 400.00 | \$ - | \$ - | \$ - |
| Total Sale of Fixed Assets | | \$ 400.00 | \$ 400.00 | \$ - | \$ - | \$ - |
| Transfer - Other Funds | | | | | | |
| 08.392.100 | Transfer - Sewer Fund Reserve | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Transfer - Sewer Fund Reserve | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Refund of Prior Year Expenses | | | | | | |
| 08.395.001 | Refund of Prior Year Expenses | \$ - | \$ - | \$ - | \$ 1,162.09 | \$ 1,162.09 |
| Total Refund of Prior Year Expenses | | \$ - | \$ - | \$ - | \$ 1,162.09 | \$ 1,162.09 |
| TOTAL SEWER FUND REVENUE | | \$ 1,114,183.00 | \$ 1,083,248.00 | \$ 30,935.00 | \$ 822,714.11 | \$ 1,108,921.41 |

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|---------------------------------------|------------------------------|----------------------|------------------------|----------------------------|-----------------------|----------------------|
| SEWER FUND EXPENSES | | | | | | |
| Administration | | | | | | |
| 08.400.100 | Wages, Meter Reading | \$ - | \$ - | \$ - | \$ 1,457.42 | \$ 2,288.81 |
| 08.400.121 | Salary, Manager | \$ 12,000.00 | \$ 18,000.00 | \$ (6,000.00) | \$ 12,265.40 | \$ 16,387.46 |
| 08.400.122 | Salary, Assistant Manager | \$ 12,000.00 | \$ 11,440.00 | \$ 560.00 | \$ 8,360.00 | \$ 10,922.50 |
| 08.400.141 | Wages, Office Staff | \$ 18,010.56 | \$ 23,053.20 | \$ (5,042.64) | \$ 9,658.90 | \$ 12,986.90 |
| 08.400.152 | Group Dental Insurance | \$ - | \$ 879.34 | \$ (879.34) | \$ 733.08 | \$ 965.51 |
| 08.400.156 | Group Health Insurance | \$ 55,427.93 | \$ 55,340.39 | \$ 87.54 | \$ 32,030.01 | \$ 40,168.57 |
| 08.400.157 | Health Reimbursement Account | \$ 3,500.00 | \$ 3,500.00 | \$ - | \$ 524.63 | \$ 920.20 |
| 08.400.158 | Life/Disability Insurance | \$ 771.66 | \$ 702.00 | \$ 69.66 | \$ 454.94 | \$ 706.08 |
| 08.400.211 | Office Supplies | \$ 1,000.00 | \$ 1,500.00 | \$ (500.00) | \$ 475.71 | \$ 676.07 |
| 08.400.213 | Small Equipment | \$ 300.00 | \$ 500.00 | \$ (200.00) | \$ - | \$ - |
| 08.400.220 | General Expense | \$ 300.00 | \$ 800.00 | \$ (500.00) | \$ - | \$ 84.68 |
| 08.400.311 | Auditing Services | \$ 6,050.00 | \$ 6,000.00 | \$ 50.00 | \$ 5,833.33 | \$ 5,833.33 |
| 08.400.314 | Legal Services | \$ 1,500.00 | \$ 3,000.00 | \$ (1,500.00) | \$ 543.01 | \$ 755.51 |
| 08.400.321 | Phone/Internet Service | \$ 2,700.00 | \$ 2,280.00 | \$ 420.00 | \$ 1,865.49 | \$ 2,499.92 |
| 08.400.325 | Postage | \$ 3,100.00 | \$ 3,021.81 | \$ 78.19 | \$ 2,251.99 | \$ 2,837.12 |
| 08.400.331 | Travel Expense | \$ 700.00 | \$ 1,700.00 | \$ (1,000.00) | \$ - | \$ - |
| 08.400.340 | Advertising & Printing | \$ 1,900.00 | \$ 1,833.33 | \$ 66.67 | \$ 1,594.55 | \$ 1,585.06 |
| 08.400.351 | Insurance | \$ 23,349.41 | \$ 20,000.00 | \$ 3,349.41 | \$ 21,205.35 | \$ 21,205.35 |
| 08.400.374 | Maintenance - Equipment | \$ 300.00 | \$ 300.00 | \$ - | \$ 210.00 | \$ 210.00 |
| 08.400.387 | Series of 2010 Bond Payments | \$ 125,293.00 | \$ 125,293.00 | \$ - | \$ 121,358.75 | \$ 132,167.50 |
| 08.400.420 | Dues & Subscriptions | \$ 1,200.00 | \$ 1,416.67 | \$ (216.67) | \$ 1,213.00 | \$ 1,395.25 |
| 08.400.450 | Contracted Services | \$ 16,331.08 | \$ 5,475.00 | \$ 10,856.08 | \$ 12,475.96 | \$ 13,371.11 |
| 08.400.740 | Machinery & Equipment | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Administration | | \$ 285,733.65 | \$ 287,534.74 | \$ (1,801.09) | \$ 234,511.52 | \$ 267,966.93 |
| Collections and Treatment | | | | | | |
| 08.429.110 | Wages, Operator | \$ 116,421.03 | \$ 112,975.62 | \$ 3,445.41 | \$ 84,424.74 | \$ 115,762.08 |
| 08.429.111 | Wages, Labor | \$ 53,469.28 | \$ 53,299.87 | \$ 169.41 | \$ 12,806.76 | \$ 16,384.10 |
| 08.429.152 | Group Dental Insurance | \$ - | \$ 1,186.08 | \$ (1,186.08) | \$ 840.14 | \$ 1,131.84 |
| 08.429.156 | Group Health Insurance | \$ 50,236.77 | \$ 44,578.95 | \$ 5,657.82 | \$ 36,217.98 | \$ 47,963.54 |
| 08.429.200 | Supplies | \$ 3,500.00 | \$ 4,500.00 | \$ (1,000.00) | \$ 2,638.33 | \$ 3,124.68 |
| 08.429.220 | General Expense | \$ 150.00 | \$ 300.00 | \$ (150.00) | \$ - | \$ - |
| 08.429.222 | Chemicals | \$ 45,680.00 | \$ 48,710.00 | \$ (3,030.00) | \$ 12,260.08 | \$ 15,157.62 |
| 08.429.231 | Gasoline | \$ 2,000.00 | \$ 2,200.00 | \$ (200.00) | \$ 812.66 | \$ 1,088.19 |
| 08.429.232 | Tires | \$ 1,600.00 | \$ 2,400.00 | \$ (800.00) | \$ 11.00 | \$ 2,994.50 |
| 08.429.238 | Clothing Allowance | \$ 840.00 | \$ 834.00 | \$ 6.00 | \$ 223.97 | \$ 644.28 |
| 08.429.245 | Street Repairs Restoration | \$ 8,000.00 | \$ 10,000.00 | \$ (2,000.00) | \$ 6,165.96 | \$ 6,396.96 |
| 08.429.246 | Pipes & Fittings | \$ 1,300.00 | \$ 1,200.00 | \$ 100.00 | \$ 2,400.29 | \$ 2,777.92 |
| 08.429.260 | Small Tools | \$ 1,200.00 | \$ 6,150.00 | \$ (4,950.00) | \$ 4,642.02 | \$ 5,245.45 |
| 08.429.313 | Engineering Services | \$ 50,000.00 | \$ 56,000.00 | \$ (6,000.00) | \$ 23,973.76 | \$ 27,705.58 |
| 08.429.327 | Radio Maintenance | \$ 250.00 | \$ 200.00 | \$ 50.00 | \$ 646.72 | \$ 646.72 |
| 08.429.331 | Travel & Training | \$ 1,520.00 | \$ 1,505.00 | \$ 15.00 | \$ 415.00 | \$ 415.00 |
| 08.429.361 | Electric | \$ 96,500.00 | \$ 93,500.00 | \$ 3,000.00 | \$ 55,308.35 | \$ 72,219.75 |
| 08.429.364 | Sludge Disposal | \$ 800.00 | \$ 800.00 | \$ - | \$ - | \$ - |
| 08.429.366 | Water | \$ 2,850.00 | \$ 2,700.00 | \$ 150.00 | \$ 1,564.43 | \$ 2,111.30 |
| 08.429.375 | Maintenance, Auto | \$ 2,000.00 | \$ 2,000.00 | \$ - | \$ 914.38 | \$ 914.38 |
| 08.429.390 | Credit Card Collection Fees | \$ 2,600.00 | \$ 2,300.00 | \$ 300.00 | \$ 1,845.88 | \$ 2,465.61 |
| 08.429.450 | Contracted Services | \$ 49,110.00 | \$ 46,505.00 | \$ 2,605.00 | \$ 25,275.34 | \$ 31,656.20 |
| 08.429.600 | Construction | \$ 218,030.00 | \$ 557,390.00 | \$ (339,360.00) | \$ 122,219.29 | \$ 277,041.98 |
| 08.429.740 | Machinery & Equipment | \$ 66,715.00 | \$ 84,230.00 | \$ (17,515.00) | \$ 16,940.42 | \$ 44,748.94 |
| 08.429.760 | Truck Purchase | \$ - | \$ 14,855.00 | \$ (14,855.00) | \$ 14,946.00 | \$ 14,946.00 |
| Total Collection and Treatment | | \$ 774,772.08 | \$ 1,154,521.52 | \$ (379,749.44) | \$ 427,493.50 | \$ 693,542.62 |

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|--|------------------------------|----------------------|----------------------|----------------------------|-----------------------|--------------------|
| Amortization & Depreciation | | | | | | |
| 08.481.500 | Amortization - UFS | \$ - | \$ - | \$ - | \$ - | \$ - |
| 08.481.800 | Depreciation Expense | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Amort. & Depreciation Expense | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Insurance | | | | | | |
| 08.486.354 | Workers' Compensation | \$ 6,868.40 | \$ 5,447.00 | \$ 1,421.40 | \$ 5,509.50 | \$ 5,509.50 |
| Total Insurance | | \$ 6,868.40 | \$ 5,447.00 | \$ 374.00 | \$ 5,509.50 | \$ 5,509.50 |
| Employee Benefits | | | | | | |
| 08.487.161 | Social Security & Medicare | \$ 15,996.37 | \$ 18,100.00 | \$ 1,018.00 | \$ 6,209.41 | \$ 8,531.93 |
| 08.487.162 | Unemployment Compensation | \$ 1,327.30 | \$ 1,428.00 | \$ 656.45 | \$ 680.58 | \$ 703.83 |
| Total Employee Benefits | | | \$ 19,528.00 | \$ 1,674.45 | \$ 6,889.99 | \$ 9,235.76 |
| Refund of Prior Year Revenue | | | | | | |
| 08.491.000 | Refund of Prior Year Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Refund of Prior Year Revenue | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | \$ - | | |
| TOTAL SEWER FUND EXPENSES | | \$ 1,067,374.13 | \$ 1,467,031.26 | \$ (379,502.09) | \$ 674,404.51 | \$ 976,254.81 |
| NET TOTAL SEWER FUND | | \$ 46,808.87 | \$ (383,783.26) | \$ (408,221.38) | \$ 148,309.60 | \$ 132,666.60 |