

2022 Budget
Chart of Accounts - Sewer

		2022 Approved Budget	2021 Approved Budget	Variance of 2022 from 2021	2021 Actual YTD (Aug)	2021 Projected EOY
SEWER FUND REVENUE						
Interest Income						
08.341.100	Interest	\$ 800.00	\$ 300.00	\$ 500.00	\$ 722.12	\$ 1,169.47
Total Interest Income		\$ 800.00	\$ 300.00	\$ 500.00	\$ 722.12	\$ 1,169.47
Sewerage Charges						
08.364.100	Metered Sales	\$ 1,120,000.00	\$ 1,110,183.00	\$ 9,817.00	\$ 807,285.60	\$ 1,160,000.00
08.364.110	Sewer Connection Fees	\$ -	\$ -	\$ -	\$ 6,030.00	\$ 6,030.00
08.364.510	Rooter Service	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00
Total Sewerage Charges		\$ 1,120,000.00	\$ 1,110,183.00	\$ 9,817.00	\$ 813,465.60	\$ 1,166,180.00
Miscellaneous						
08.380.100	Miscellaneous	\$ 700.00	\$ 300.00	\$ 400.00	\$ 1,251.71	\$ 3,523.25
Total Miscellaneous		\$ 700.00	\$ 300.00	\$ 400.00	\$ 1,251.71	\$ 3,523.25
Penalties						
08.381.100	Penalty	\$ 4,000.00	\$ 3,000.00	\$ 1,000.00	\$ 3,731.66	\$ 5,649.24
08.381.200	AR Penalties	\$ -	\$ -	\$ -	\$ -	\$ 18.78
Total Penalties		\$ 4,000.00	\$ 3,000.00	\$ 1,000.00	\$ 3,731.66	\$ 5,668.02
Sale of Fixed Assets						
08.391.100	Sale of Fixed Assets	\$ 15,000.00	\$ 400.00	\$ 14,600.00	\$ -	\$ -
Total Sale of Fixed Assets		\$ 15,000.00	\$ 400.00	\$ 14,600.00	\$ -	\$ -
Refund of Prior Year Expenses						
08.395.001	Refund of Prior Year Expenses	\$ -	\$ -	\$ -	\$ -	\$ 405.57
Total Refund of Prior Year Expenses		\$ -	\$ -	\$ -	\$ -	\$ 405.57
TOTAL SEWER FUND REVENUE		\$ 1,140,500.00	\$ 1,114,183.00	\$ 26,317.00	\$ 819,171.09	\$ 1,176,946.31
SEWER FUND EXPENSES						
Administration						
08.400.121	Salary, Manager	\$ 7,624.80	\$ 12,000.00	\$ (4,375.20)	\$ 9,579.28	\$ 17,057.71
08.400.122	Salary, Assistant Manager	\$ -	\$ 12,000.00	\$ (12,000.00)	\$ -	\$ -
08.400.141	Wages, Office Staff	\$ 15,804.32	\$ 18,010.56	\$ (2,206.23)	\$ 12,161.52	\$ 16,786.38
08.400.156	Group Health Insurance	\$ 22,209.43	\$ 55,427.93	\$ (33,218.50)	\$ 26,125.21	\$ 35,909.58
08.400.157	Health Reimbursement Acct	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 2,725.61	\$ 3,521.06
08.400.158	Life/Disability Insurance	\$ 794.34	\$ 771.66	\$ 22.68	\$ 508.96	\$ 761.27
08.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 261.71	\$ 653.65
08.400.213	Small Equipment	\$ 300.00	\$ 300.00	\$ -	\$ 8.49	\$ 8.49
08.400.220	General Expense	\$ 275.00	\$ 300.00	\$ (25.00)	\$ -	\$ 48.63
08.400.311	Auditing Services	\$ 6,220.00	\$ 6,050.00	\$ 170.00	\$ 5,333.33	\$ 5,799.99
08.400.314	Legal Services	\$ 1,200.00	\$ 1,500.00	\$ (300.00)	\$ 890.52	\$ 1,020.07
08.400.321	Phone/Internet Service	\$ 2,760.00	\$ 2,700.00	\$ 60.00	\$ 1,685.26	\$ 2,510.28
08.400.325	Postage	\$ 2,400.00	\$ 3,100.00	\$ (700.00)	\$ 1,717.55	\$ 3,084.82
08.400.331	Travel Expense	\$ 666.67	\$ 700.00	\$ (33.33)	\$ -	\$ -
08.400.340	Advertising & Printing	\$ 1,500.00	\$ 1,900.00	\$ (400.00)	\$ 1,401.56	\$ 2,040.12
08.400.351	Insurance	\$ 24,516.89	\$ 23,349.41	\$ 1,167.48	\$ 3,005.00	\$ 21,966.88
08.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -
08.400.387	Series of 2010 Bond Payments	\$ 123,533.00	\$ 125,293.00	\$ (1,760.00)	\$ 119,268.75	\$ 128,537.50
08.400.420	Dues & Subscriptions	\$ 1,500.00	\$ 2,000.00	\$ (500.00)	\$ 1,086.34	\$ 1,333.34
08.400.450	Contracted Services	\$ 14,902.08	\$ 16,331.08	\$ (1,429.00)	\$ 12,740.42	\$ 13,599.25
Total Administration		\$ 231,006.53	\$ 285,733.64	\$ (54,727.11)	\$ 200,442.37	\$ 257,745.58
Collections and Treatment						
08.429.110	Wages, Operator	\$ 125,620.03	\$ 116,421.03	\$ 9,199.01	\$ 77,091.76	\$ 118,054.32
08.429.111	Wages, Labor	\$ 24,542.39	\$ 53,469.28	\$ (28,926.89)	\$ 8,339.82	\$ 16,612.46
08.429.152	Group Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.156	Group Health Insurance	\$ 52,748.61	\$ 50,236.77	\$ 2,511.84	\$ 37,677.60	\$ 49,912.44
08.429.200	Supplies	\$ 3,200.00	\$ 3,500.00	\$ (300.00)	\$ 1,683.03	\$ 3,662.40
08.429.220	General Operating Expense	\$ 150.00	\$ 150.00	\$ -	\$ -	\$ -
08.429.222	Chemicals	\$ 43,200.00	\$ 45,680.00	\$ (2,480.00)	\$ 15,153.38	\$ 32,779.11
08.429.231	Gasoline	\$ 1,900.00	\$ 2,000.00	\$ (100.00)	\$ 1,032.66	\$ 1,413.75
08.429.232	Tires	\$ 1,400.00	\$ 1,600.00	\$ (200.00)	\$ -	\$ -

2022 Budget
Chart of Accounts - Sewer

		2022 Approved Budget	2021 Approved Budget	Variance of 2022 from 2021	2021 Actual YTD (Aug)	2021 Projected EOY
08.429.238	Clothing Allowance	\$ 840.00	\$ 840.00	\$ -	\$ 498.76	\$ 725.90
08.429.245	Street Repairs Restoration	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 7,663.05	\$ 14,210.76
08.429.246	Pipes & Fittings	\$ 4,500.00	\$ 1,300.00	\$ 3,200.00	\$ 2,962.75	\$ 4,250.52
08.429.260	Small Tools	\$ 1,500.00	\$ 1,200.00	\$ 300.00	\$ 876.12	\$ 3,559.52
08.429.313	Engineering Services	\$ 40,000.00	\$ 50,000.00	\$ (10,000.00)	\$ 9,334.26	\$ 13,612.27
08.429.327	Radio Maintenance	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ -
08.429.331	Travel & Training	\$ 1,450.00	\$ 1,520.00	\$ (70.00)	\$ 393.64	\$ 659.94
08.429.361	Electric	\$ 90,000.00	\$ 96,500.00	\$ (6,500.00)	\$ 46,593.48	\$ 63,363.41
08.429.364	Sludge Disposal	\$ 800.00	\$ 800.00	\$ -	\$ 229.15	\$ 229.15
08.429.366	Water	\$ 2,850.00	\$ 2,850.00	\$ -	\$ 1,218.54	\$ 1,566.49
08.429.375	Maintenance, Auto	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 89.67	\$ 1,439.80
08.429.390	Credit Card Collection Fees	\$ 2,500.00	\$ 2,600.00	\$ (100.00)	\$ 3,410.07	\$ 4,371.46
08.429.450	Contracted Services	\$ 47,015.00	\$ 49,110.00	\$ (2,095.00)	\$ 24,266.74	\$ 44,620.09
08.429.600	Construction	\$ 244,225.00	\$ 218,030.00	\$ 26,195.00	\$ 459,829.03	\$ 503,974.03
08.429.740	Machinery & Equipment	\$ 169,570.00	\$ 66,715.00	\$ 102,855.00	\$ 23,974.06	\$ 33,210.96
08.429.760	Truck Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Total Collection and Treatment		\$ 868,261.03	\$ 774,772.08	\$ 93,488.96	\$ 722,317.57	\$ 912,228.78
Insurance						
08.486.354	Workers' Compensation	\$ 7,175.43	\$ 6,868.40	\$ 307.03	\$ 3,862.36	\$ 3,862.36
Total Insurance		\$ 7,175.43	\$ 6,868.40	\$ 307.03	\$ 3,862.36	\$ 3,862.36
Employee Benefits						
08.487.161	Social Security & Medicare	\$ 13,277.71	\$ 15,996.37	\$ (2,718.66)	\$ 5,679.33	\$ 6,742.83
08.487.162	Unemployment Compensation	\$ 1,102.65	\$ 1,327.30	\$ (224.65)	\$ 689.97	\$ 730.67
Total Employee Benefits		\$ 14,380.36	\$ 17,323.67	\$ (2,943.31)	\$ 6,369.30	\$ 7,473.50
Refund of Prior Year Revenue						
08.491.000	Refund of Prior Year Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Refund of Prior Year Revenue		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SEWER FUND EXPENSES		\$ 1,120,823.36	\$ 1,084,697.79	\$ 36,125.56	\$ 932,991.60	\$ 1,181,310.22
NET TOTAL SEWER FUND		\$ 19,676.64	\$ 29,485.21	\$ (9,808.56)	\$ (113,820.51)	\$ (4,363.91)