

2024 Budget  
Chart of Accounts - Sewer

AS APPROVED

		2024 Approved Budget	2023 Approved Budget	Variance of 2024 from 2023
<b>SEWER FUND REVENUE</b>				
<b>Interest Income</b>				
08.341.100	Interest	\$ 2,500.00	\$ 900.00	\$ 1,600.00
<b>Total Interest Income</b>		<b>\$ 2,500.00</b>	<b>\$ 900.00</b>	<b>\$ 1,600.00</b>
<b>Sewerage Charges</b>				
08.364.100	Metered Sales	\$ 1,159,574.00	\$ 1,120,000.00	\$ 39,574.00
08.364.110	Sewer Connection Fees	\$ -	\$ -	\$ -
08.364.510	Rooter Service	\$ -	\$ -	\$ -
<b>Total Sewerage Charges</b>		<b>\$ 1,159,574.00</b>	<b>\$ 1,120,000.00</b>	<b>\$ 39,574.00</b>
<b>Miscellaneous</b>				
08.380.100	Miscellaneous	\$ 500.00	\$ 1,000.00	\$ (500.00)
<b>Total Miscellaneous</b>		<b>\$ 500.00</b>	<b>\$ 1,000.00</b>	<b>\$ (500.00)</b>
<b>Penalties</b>				
08.381.100	Penalty	\$ 5,000.00	\$ 5,000.00	\$ -
08.381.200	AR Penalties	\$ -	\$ -	\$ -
<b>Total Penalties</b>		<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>
<b>Sale of Fixed Assets</b>				
08.391.100	Sale of Fixed Assets	\$ -	\$ 17,000.00	\$ (17,000.00)
<b>Total Sale of Fixed Assets</b>		<b>\$ -</b>	<b>\$ 17,000.00</b>	<b>\$ (17,000.00)</b>
<b>Refund of Prior Year Expenses</b>				
08.395.001	Refund of Prior Year Expenses	\$ 3,000.00	\$ -	\$ 3,000.00
<b>Total Refund of Prior Year Expenses</b>		<b>\$ 3,000.00</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>
<b>TOTAL SEWER FUND REVENUE</b>		<b>\$ 1,170,574.00</b>	<b>\$ 1,143,900.00</b>	<b>\$ 26,674.00</b>

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		2024 Approved Budget	2023 Approved Budget	Variance of 2024 from 2023
<b>SEWER FUND EXPENSES</b>				
<b>Administration</b>				
08.400.121	Salary, Manager	\$ 8,286.25	\$ 8,006.04	\$ 280.21
08.400.141	Wages, Office Staff	\$ 19,014.61	\$ 20,061.60	\$ (1,046.99)
08.400.156	Group Health Insurance	\$ 36,561.05	\$ 34,830.63	\$ 1,730.42
08.400.157	Health Reimbursement Acct	\$ 3,500.00	\$ 3,500.00	\$ -
08.400.158	Life/Disability Insurance	\$ 820.90	\$ 809.63	\$ 11.27
08.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -
08.400.213	Small Equipment	\$ 200.00	\$ 300.00	\$ (100.00)
08.400.220	General Expense	\$ 275.00	\$ 275.00	\$ -
08.400.311	Auditing Services	\$ 7,583.33	\$ 6,283.33	\$ 1,300.00
08.400.314	Legal Services	\$ 1,200.00	\$ 1,300.00	\$ (100.00)
08.400.321	Phone/Internet Service	\$ 2,760.00	\$ 2,760.00	\$ -
08.400.325	Postage	\$ 3,341.67	\$ 3,033.33	\$ 308.33
08.400.331	Travel Expense	\$ 700.00	\$ 666.67	\$ 33.33
08.400.340	Advertising & Printing	\$ 1,500.00	\$ 1,500.00	\$ -
08.400.351	Insurance	\$ 26,009.96	\$ 25,252.39	\$ 757.57
08.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -
08.400.387	Series of 2010 Bond Payments	\$ 126,668.00	\$ 124,083.00	\$ 2,585.00
08.400.420	Dues & Subscriptions	\$ 1,500.00	\$ 1,500.00	\$ -
08.400.450	Contracted Services	\$ 15,600.00	\$ 15,800.00	\$ (200.00)
<b>Total Administration</b>		<b>\$ 256,820.78</b>	<b>\$ 251,261.63</b>	<b>\$ 5,559.15</b>
<b>Collections and Treatment</b>				
08.429.110	Wages, Operator	\$ 141,148.35	\$ 135,509.25	\$ 5,639.10
08.429.111	Wages, Labor	\$ 25,866.89	\$ 24,510.87	\$ 1,356.02
08.429.156	Group Health Insurance	\$ 65,829.56	\$ 59,046.39	\$ 6,783.17
08.429.200	Supplies	\$ 5,700.00	\$ 5,708.00	\$ (8.00)
08.429.220	General Operating Expense	\$ 150.00	\$ 150.00	\$ -
08.429.222	Chemicals	\$ 64,700.00	\$ 59,050.00	\$ 5,650.00
08.429.231	Gasoline	\$ 2,300.00	\$ 2,300.00	\$ -
08.429.232	Tires	\$ 1,000.00	\$ 1,400.00	\$ (400.00)
08.429.238	Clothing Allowance	\$ 840.00	\$ 840.00	\$ -
08.429.245	Street Repairs Restoration	\$ 14,000.00	\$ 10,000.00	\$ 4,000.00
08.429.246	Pipes & Fittings	\$ 3,700.00	\$ 3,500.00	\$ 200.00
08.429.260	Small Tools	\$ 1,500.00	\$ 1,500.00	\$ -
08.429.313	Engineering Services	\$ 30,000.00	\$ 30,000.00	\$ -
08.429.327	Radio Maintenance	\$ 250.00	\$ 250.00	\$ -
08.429.331	Travel & Training	\$ 1,520.00	\$ 1,520.00	\$ -
08.429.361	Electric	\$ 67,000.00	\$ 85,000.00	\$ (18,000.00)
08.429.364	Sludge Disposal	\$ 850.00	\$ 800.00	\$ 50.00
08.429.366	Water	\$ 1,700.00	\$ 2,600.00	\$ (900.00)
08.429.375	Maintenance, Auto	\$ 2,000.00	\$ 2,000.00	\$ -
08.429.390	Credit Card Collection Fees	\$ 5,500.00	\$ 5,000.00	\$ 500.00
08.429.450	Contracted Services	\$ 45,905.00	\$ 45,250.00	\$ 655.00
08.429.600	Construction	\$ 231,700.00	\$ 231,400.00	\$ 300.00
08.429.740	Machinery & Equipment	\$ 79,700.00	\$ 108,000.00	\$ (28,300.00)
08.429.760	Truck Purchase	\$ -	\$ 20,000.00	\$ (20,000.00)
<b>Total Collection and Treatment</b>		<b>\$ 792,859.80</b>	<b>\$ 835,334.51</b>	<b>\$ (42,474.71)</b>
<b>Insurance</b>				
08.486.354	Workers' Compensation	\$ 5,296.22	\$ 4,957.39	\$ 338.83
<b>Total Insurance</b>		<b>\$ 5,296.22</b>	<b>\$ 4,957.39</b>	<b>\$ 338.83</b>
<b>Employee Benefits</b>				
08.487.161	Social Security & Medicare	\$ 14,578.77	\$ 14,388.71	\$ 190.05
08.487.162	Unemployment Compensation	\$ 1,007.10	\$ 1,110.80	\$ (103.70)
<b>Total Employee Benefits</b>		<b>\$ 15,585.87</b>	<b>\$ 15,499.51</b>	<b>\$ 86.35</b>
<b>TOTAL SEWER FUND EXPENSES</b>		<b>\$ 1,070,562.67</b>	<b>\$ 1,107,053.04</b>	<b>\$ (36,490.38)</b>
<b>NET TOTAL SEWER FUND</b>		<b>\$ 100,011.33</b>	<b>\$ 36,846.96</b>	<b>\$ 63,164.38</b>