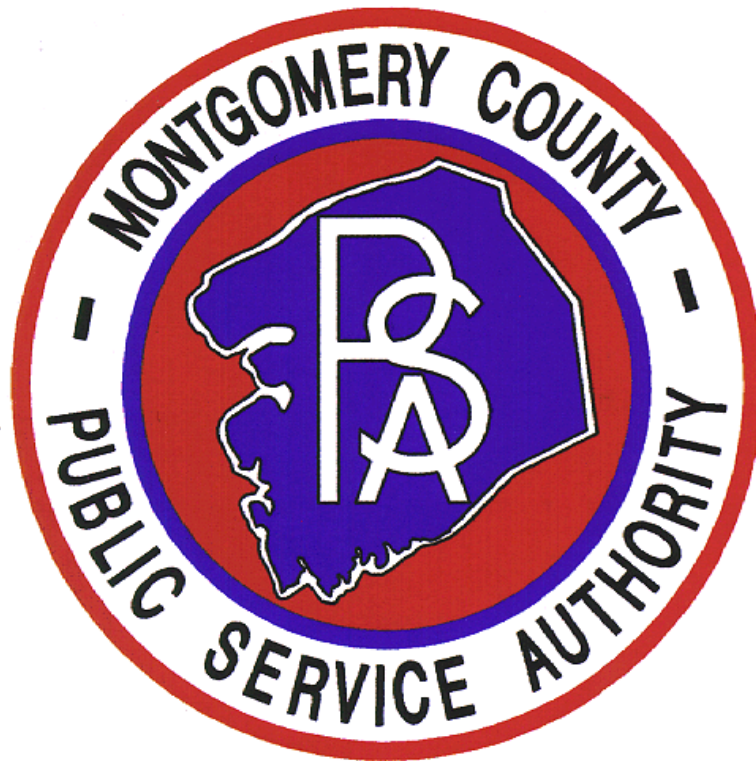


**FISCAL YEAR 2019  
BUDGET**



**MONTGOMERY COUNTY  
PUBLIC SERVICE AUTHORITY**

**MONTGOMERY COUNTY PUBLIC SERVICE AUTHORITY  
FISCAL YEAR 2019  
BUDGET**

*Executive Summary*

The total (water & wastewater) Fiscal Year (FY) 2019 Budget is \$3,919,089 which represents a 0.2% decrease as compared to the FY 2018 Budget of \$3,925,150.

A water rate increase was publicly advertised and approved by the Montgomery County Public Service Authority (PSA) Board of Directors May 7, 2018. The last water rate increase was May 1, 2017. The FY 2019 water rate increase was from \$8.53 to \$8.97 per 1,000 gallons (5.2%). *The last sewer rate increase from \$7.65 to \$8.07 per 1,000 gallons (5.5%) was on May 1, 2017.* The water and wastewater budgets include an overall 3% employee salary increase which is the same as Montgomery County.

The FY 2018 Water Budget is \$2,338,054, which is a 1.8% increase as compared to the FY 2017 Water Budget of \$2,291,335. The water rate and budget increase are due to a 17.2% bulk water rate increase from the NRV Regional Water Authority. Employee salaries and benefits comprise 32% of budget expenses, purchased water is 36% of budget expenses, Operations/Maintenance is 19% of budget expenses, Capital Outlay is 0.2% of budget expenses, and debt service is 13% of budget expenses. This budget projects 15 new equivalent residential water connections which is 1 more than the FY 2017 budget.

The FY 2019 Wastewater Budget is \$1,581,035, which is a 3.2% decrease as compared to the FY 2018 Wastewater Budget of \$1,633,815. Employee salaries and benefits comprise 40% of budget expenses, purchased wastewater treatment is 31% of budget expenses, Operations/Maintenance is 16% of budget expenses, Capital Outlay is 3% of budget expenses, and debt service is 10% of budget expenses. This budget includes 15 new equivalent residential wastewater connections which is 3 more than the FY 2017 budget.

Montgomery County became a member of the NRV Regional Water Authority (formerly Blacksburg-Christiansburg-VPI Water Authority) in FY 2014. Montgomery County Public Service Authority owns and operates the water systems serving County customers but is not a member of the Authority. The transition of water supply to all PSA water systems from the Water Authority will require several water transmission main installations over several years.

**FY 2019 BUDGET  
WATER**

**MONTGOMERY COUNTY PUBLIC SERVICE AUTHORITY**

	<b>FY 2018 Revised Budget</b>	<b>FY 2019 Approved Budget</b>	<b>FY 2019 VS. FY 2018</b>	<b>% Diff.</b>
<b><u>OPERATING REVENUES</u></b>				
WATER CHARGES AND PENALTIES	1,980,590	2,023,594	43,004	2.17%
SERVICE FEES	214,500	215,670	1,170	0.55%
VDH SURCHARGE	8,250	8,295	45	0.55%
MISCELLANEOUS	30,120	30,120	0	0.00%
OTHER INCOME	7,500	7,500	0	0.00%
CONNECTION FEES	9,000	9,000	0	0.00%
INTEREST	10,000	10,000	0	0.00%
<b>TOTAL OPERATING REVENUES</b>	<b>2,259,960</b>	<b>2,304,179</b>	<b>44,219</b>	<b>1.96%</b>
<b><u>OPERATING EXPENSES</u></b>				
SALARIES AND WAGES	528,850	528,090	-760	-0.14%
EMPLOYEE BENEFITS	229,350	217,493	-11,857	-5.17%
PROFESSIONAL SERVICES	104,975	112,735	7,760	7.39%
MAINTENANCE CONTRACTS	88,000	88,000	0	0.00%
UTILITIES	34,000	34,450	450	1.32%
OFFICE SUPPLIES, TRAINING, DUES, PERMITS	93,250	54,760	-38,490	-41.28%
WATER SERVICES	760,000	842,000	82,000	10.79%
REPAIR AND MAINTENANCE	105,258	101,500	-3,758	-3.57%
INSURANCE	21,635	20,890	-745	-3.44%
VEHICLE SUPPLIES AND MAINTENANCE	27,500	30,900	3,400	12.36%
UNIFORMS	4,500	4,800	300	6.67%
CHEMICALS AND SUPPLIES	2,500	2,500	0	0.00%
PRINCIPLE, INTEREST AND DEBT RESERVE	297,275	299,936	2,661	0.90%
<b>TOTAL OPERATING EXPENSES</b>	<b>2,297,093</b>	<b>2,338,054</b>	<b>40,961</b>	<b>1.78%</b>
<b><u>NON OPERATING INCOME (EXPENSES)</u></b>				
FACILITY FEES	35,000	37,500	2,500	7.14%
CAPITAL OUTLAY	3,625	3,625	0	0.00%
<b>TOTAL NON OPERATING INCOME (EXPENSES)</b>	<b>31,375</b>	<b>33,875</b>	<b>2,500</b>	<b>7.97%</b>
<b>NET INCOME (LOSS)</b>	<b>-5,758</b>	<b>0</b>	<b>5,758</b>	<b>0.00%</b>

**FY 2019 BUDGET  
WATER**

**MONTGOMERY COUNTY PUBLIC SERVICE AUTHORITY**

	<b>FY 2018 Revised Budget</b>	<b>FY 2018 Projected Year End</b>	<b>FY 2019 Approved Budget</b>	<b>FY 2019 VS. FY 2018</b>	<b>% Diff.</b>
<b><u>OPERATING REVENUES</u></b>					
<b>WATER CHARGES AND PENALTIES</b>	<b>1,980,590</b>	<b>1,940,187</b>	<b>2,023,594</b>	<b>43,004</b>	<b>2.17%</b>
416301 Metered Sales	1,923,800	1,871,848	1,963,654		
416302 Bulk Water Sales	200	0	200		
416305 Fire Service Fees	30,240	30,240	30,240		
416401 Penalty Charges	26,350	38,099	29,500		
<b>SERVICE FEES</b>					
416402 Service Charges	<b>214,500</b>	<b>214,568</b>	<b>215,670</b>	<b>1,170</b>	<b>0.55%</b>
<b>VDH SURCHARGE</b>					
416403 VA Dept Health Surcharge	<b>8,250</b>	<b>8,253</b>	<b>8,295</b>	<b>45</b>	<b>0.55%</b>
<b>MISCELLANEOUS</b>	<b>30,120</b>	<b>21,886</b>	<b>30,120</b>	<b>0</b>	<b>0.00%</b>
416404 Trip Fees	150	75	150		
416405 Transfer Fees	5,470	7,133	5,470		
416406 Reconnection Fees	12,000	12,863	12,000		
416607 Inspection Fees	0	450	0		
416608 Returned Check Fees	500	1365	500		
416612 Fire Hydrant Availability Fee	12,000	0	12,000		
<b>OTHER INCOME</b>	<b>7,500</b>	<b>9,347</b>	<b>7,500</b>	<b>0</b>	<b>0.00%</b>
416502 Other Income	7,500	5,710	7,500		
424401 From Undesignated Fund Balance	0	3,637	0		
<b>CONNECTION FEES</b>					
416601 Connection Fees	<b>9,000</b>	<b>17,663</b>	<b>9,000</b>	<b>0</b>	<b>0.00%</b>
<b>INTEREST</b>					
416603 Interest Income	<b>10,000</b>	<b>11,614</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL OPERATING REVENUES</b>	<b>2,259,960</b>	<b>2,223,518</b>	<b>2,304,179</b>	<b>44,219</b>	<b>1.96%</b>
<b><u>OPERATING EXPENSES</u></b>					
<b>SALARIES AND WAGES</b>	<b>528,850</b>	<b>492,249</b>	<b>528,090</b>	<b>-760</b>	<b>-0.14%</b>
510010 Full Time Salaries & Wages	500,000	462,486	497,490		
510020 Overtime	16,250	17,163	18,000		
510050 Compensation of Boards	12,600	12,600	12,600		
<b>EMPLOYEE BENEFITS</b>	<b>229,350</b>	<b>205,410</b>	<b>217,493</b>	<b>-11,857</b>	<b>-5.17%</b>
521000 FICA-Employers Share	38,520	37,239	39,022		
522000 Retirement - VRS	57,760	51,781	53,049		
523000 Hospital / Medical Plans	108,000	92,142	96,600		
524000 Group Insurance	6,650	5,917	6,733		
525000 Long-Term Disability Insur.	1,510	1,405	1,530		
526000 Unemployment Insurance	410	54	410		
527000 Worker's Compensation Prem.	16,500	16,872	20,149		

<b>PROFESSIONAL SERVICES</b>	<b>104,975</b>	<b>123,106</b>	<b>112,735</b>	7,760	7.39%
530010 Professional Services	2,500	3,463	3,000		
530040 Professional SVS-Engineering	0	22,710	0		
530060 Professional SVS-Audit	4,775	4,700	4,935		
530061 Professional SVS-Finance	75,000	75,559	81,100		
530110 Professional SVS-Testing	4,000	4,748	5,000		
556070 Fees	14,500	9,817	14,500		
556090 Bad Debt Expense	3,000	603	3,000		
558200 Refunds	1,200	1,506	1,200		
<b>MAINTENANCE CONTRACTS</b>					
533000 Maintenance SVS Contract	<b>88,000</b>	<b>63,595</b>	<b>88,000</b>	0	0.00%
<b>UTILITIES</b>	<b>34,000</b>	<b>32,362</b>	<b>34,450</b>	450	1.32%
551010 Electric Services	23,500	22,691	24,000		
551041 Tipping Fees Payment	250	28	250		
552030 Telephone Services	10,250	9,643	10,200		
<b>OFFICE SUPPLIES, TRAINING, DUES, PERMITS</b>	<b>93,250</b>	<b>41,566</b>	<b>54,760</b>	-38,490	-41.28%
535000 Printing & Binding	7,200	8,621	9,000		
535020 Copier Charges	150	66	150		
536000 Advertising	650	1,456	650		
552010 Postal Services	18,000	20,289	21,510		
554030 Recognition Award	300	379	300		
554050 Dues & Assoc. Membership	1,500	1,883	1,500		
555200 Training	1,500	606	1,500		
556080 Permits	1,000	0	500		
560010 Office Supplies	1,500	6,470	2,000		
560140 Other Operating Supplies	0	668	0		
560400 Software	0	455	0		
560610 Books & Subscriptions	250	285	250		
561000 Travel - Meals & Lodging	500	0	500		
561100 Hospitality / Meals	600	81	300		
561200 Taxable Meals	0	307	0		
583000 IT Equipment	1,600	0	1,600		
583600 IT Software - Major	58,500	0	15,000		
<b>WATER SERVICES</b>					
551200 Purchased Water	<b>760,000</b>	<b>756,865</b>	<b>842,000</b>	82,000	10.79%
<b>REPAIR AND MAINTENANCE</b>	<b>105,258</b>	<b>112,379</b>	<b>101,500</b>	-3,758	-3.57%
533110 Repairs & Maint. Facilities	103,758	101,257	100,000		
560200 Repair Part, Supplies - Site	1,500	11,122	1,500		
<b>INSURANCE</b>	<b>21,635</b>	<b>19,915</b>	<b>20,890</b>	-745	-3.44%
553120 General Liability Insurance	5,400	5,173	5,400		
553130 Motor Vehicle Insurance	6,000	5,945	6,250		
553180 Other Property Insurance	10,235	8,797	9,240		
<b>VEHICLE SUPPLIES AND MAINTENANCE</b>	<b>27,500</b>	<b>29,032</b>	<b>30,900</b>	3,400	12.36%
533130 Repair & Maintenance-Vehicle	15,500	13,471	14,500		
560080 Gasoline	12,000	15,561	16,400		
<b>UNIFORMS</b>					
562000 Uniforms & Wearing Apparel	<b>4,500</b>	<b>4,563</b>	<b>4,800</b>	300	6.67%

<b>CHEMICALS AND SUPPLIES</b>					
560230 Chemicals	<b>2,500</b>	<b>1,195</b>	<b>2,500</b>	<i>0</i>	<i>0.00%</i>
<b>PRINCIPLE, INTEREST AND DEBT RESERVE</b>	<b>297,275</b>	<b>319,583</b>	<b>299,936</b>	<i>2,661</i>	<i>0.90%</i>
591000 Payment of Principle	245,559	272,061	245,559		
591000 Payment of Principle - SERCAP	4,194	0	6,855		
591000 BCVPI Water Authority Buy-In	47,522	47,522	47,522		
<b>TOTAL OPERATING EXPENSES</b>	<b>2,297,093</b>	<b>2,201,820</b>	<b>2,338,054</b>	<i>40,961</i>	<i>1.78%</i>
<b><u>NON OPERATING INCOME (EXPENSES)</u></b>					
<b>FACILITY FEES</b>					
416602 Facility Charges	<b>35,000</b>	<b>377,500</b>	<b>37,500</b>	<i>2,500</i>	<i>7.14%</i>
<b>CAPITAL OUTLAY</b>	<b>3,625</b>	<b>4,650</b>	<b>3,625</b>	<i>0</i>	<i>0.00%</i>
580050 Motor Vehicles & Equipment	0	0	0		
581000 Other Capital Outlay	3,625	4,650	3,625		
581010 Machinery and Equipment	0	0	0		
<b>TOTAL NON OPERATING INCOME (EXPENSES)</b>	<b>31,375</b>	<b>372,850</b>	<b>33,875</b>	<i>2,500</i>	<i>7.97%</i>
<b><u>RESERVE FUNDS</u></b>					
<b>WATER RESERVES</b>					
451213 Water Reserves	<b>0</b>	<b>0</b>	<b>0</b>	<i>0</i>	<i>0.00%</i>
<b><u>NET INCOME (LOSS)</u></b>	<b>-5,758</b>	<b>394,548</b>	<b>0</b>	<b>5,758</b>	<i>0.00%</i>

**FY 2019 BUDGET  
WASTEWATER**

**MONTGOMERY COUNTY PUBLIC SERVICE AUTHORITY**

	<b>FY 2018 Approved Budget</b>	<b>FY 2019 Projected Year End</b>	<b>FY 2019 Approved Budget</b>	<b>FY 2019 VS. FY 2018</b>	<b>% Diff.</b>
<b><u>OPERATING REVENUES</u></b>					
<b>SEWER CHARGES AND PENALTIES</b>	<b>1,486,960</b>	<b>1,423,778</b>	<b>1,448,070</b>	<b>-38,890</b>	<b>-2.62%</b>
416303 Metered Sales	1,413,010	1,343,402	1,370,620		
416304 Flat Rate	57,450	57,084	57,450		
416401 Penalty Charges	16,500	23,292	20,000		
<b>SERVICE FEES</b>					
416402 Service Charges	<b>124,020</b>	<b>123,923</b>	<b>124,800</b>	<b>780</b>	<b>0.63%</b>
<b>MISCELLANEOUS</b>	<b>585</b>	<b>653</b>	<b>685</b>	<b>100</b>	<b>17.09%</b>
416404 Trip Fees	0	0	0		
416405 Transfer Fees	200	188	200		
416406 Reconnection Fees	200	150	200		
416607 Inspection Fees	0	300	100		
416613 Pool Meter Fee	10	15	10		
416614 Garden Meter	175	0	175		
<b>OTHER INCOME</b>					
416502 Other Income	<b>3,000</b>	<b>3,812</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<b>CONNECTION FEES</b>					
416601 Connection Fees	<b>3,000</b>	<b>8,550</b>	<b>4,500</b>	<b>1,500</b>	<b>50.00%</b>
<b>INTEREST</b>					
416603 Interest Income	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL OPERATING REVENUES</b>	<b>1,617,565</b>	<b>1,560,716</b>	<b>1,581,055</b>	<b>-36,510</b>	<b>-2.26%</b>
<b><u>OPERATING EXPENSES</u></b>					
<b>SALARIES AND WAGES</b>	<b>468,345</b>	<b>413,208</b>	<b>440,697</b>	<b>-27,648</b>	<b>-5.90%</b>
510010 Full Time Salaries & Wages	448,945	390,186	417,547		
510020 Overtime	2,000	5,097	5,750		
510050 Compensation of Boards	17,400	17,925	17,400		
<b>EMPLOYEE BENEFITS</b>	<b>217,730</b>	<b>168,332</b>	<b>200,310</b>	<b>-17,420</b>	<b>-8.00%</b>
521000 FICA-Employers Share	34,345	30,943	33,273		
522000 Retirement - VRS	51,500	40,697	45,235		
523000 Hospital / Medical Plans	110,130	79,483	97,100		
524000 Group Insurance	5,925	4,654	5,741		
525000 Long-Term Disability Insur.	1,350	1,203	1,305		
526000 Unemployment Insurance	480	104	476		
527000 Worker's Compensation Prem.	14,000	11,248	17,180		
<b>PROFESSIONAL SERVICES</b>	<b>25,475</b>	<b>38,275</b>	<b>42,435</b>	<b>16,960</b>	<b>66.58%</b>
530010 Professional Services	2,000	5,243	2,000		
530040 Professional SVS-Engineering	0	0	8,000		
530060 Professional SVS-Audit	4,775	4,700	4,935		
530110 Professional SVS-Testing	18,000	24,371	25,000		
556090 Bad Debt Expense	0	579	0		
558200 Refunds	700	3,382	2,500		

<b>UTILITIES</b>	<b>85,600</b>	<b>70,828</b>	<b>76,200</b>	<b>-9,400</b>	<b>-10.98%</b>
551010 Electric Services	74,800	61,775	65,000		
551040 Tipping Fees Payment	4,600	2,824	4,600		
552030 Telephone Services	6,200	6,229	6,600		
<b>OFFICE SUPPLIES, TRAVEL, DUES, PERMITS</b>	<b>16,965</b>	<b>12,138</b>	<b>17,065</b>	<b>100</b>	<b>0.59%</b>
536000 Advertising	615	0	615		
552010 Postal Services	50	62	50		
554030 Recognition Award	300	0	300		
554050 Dues & Assoc. Membership	2,000	1,969	2,000		
555200 Training	3,000	150	3,000		
556080 Permits	9,000	8,619	9,100		
560010 Office Supplies	1,000	682	1,000		
560140 Other Operating Supplies	0	363	0		
560610 Books & Subscriptions	200	123	200		
561000 Travel - Meals & Lodging	500	0	500		
561100 Hospitality / Meals	300	51	300		
561200 Taxible Meals	0	119	0		
<b>WASTEWATER SERVICES</b>					
551100 Sewer Treatment	<b>500,000</b>	<b>484,377</b>	<b>510,000</b>	<b>10,000</b>	<b>2.00%</b>
<b>REPAIR AND MAINTENANCE</b>	<b>100,000</b>	<b>94,442</b>	<b>75,198</b>	<b>-24,802</b>	<b>-24.80%</b>
533110 Repairs & Maint. Facilities	100,000	92,675	75,198		
560200 Repair Part, Supplies - Site	0	1,767	0		
<b>INSURANCE</b>	<b>17,900</b>	<b>14,362</b>	<b>18,100</b>	<b>200</b>	<b>1.12%</b>
553120 General Liability Insurance	3,600	3,449	3,620		
553130 Motor Vehicle Insurance	4,000	3,976	4,180		
553180 Other Property Insurance	10,300	6,937	10,300		
<b>VEHICLE SUPPLIES AND MAINTENANCE</b>	<b>18,100</b>	<b>16,961</b>	<b>18,100</b>	<b>0</b>	<b>0.00%</b>
533130 Repair & Maintenance-Vehicle	7,800	5,522	6,100		
560080 Gasoline	10,300	11,439	12,000		
560090 Repair Parts, Supplies-Vehicle	0	305	0		
<b>UNIFORMS</b>					
562000 Uniforms & Wearing Apparel	<b>7,500</b>	<b>5,612</b>	<b>6,000</b>	<b>-1,500</b>	<b>-20.00%</b>
<b>CHEMICALS AND SUPPLIES</b>					
560230 Chemicals	<b>19,000</b>	<b>23,164</b>	<b>20,000</b>	<b>1,000</b>	<b>5.26%</b>
<b>PRINCIPLE, INTEREST AND DEBT RESERVE</b>					
591000 Payment of Principle	<b>157,200</b>	<b>137,523</b>	<b>157,200</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,633,815</b>	<b>1,479,222</b>	<b>1,581,305</b>	<b>-52,510</b>	<b>-3.21%</b>
<b><u>NON OPERATING INCOME (EXPENSES)</u></b>					
<b>FACILITY FEES</b>	<b>42,000</b>	<b>487,750</b>	<b>51,000</b>	<b>9,000</b>	<b>21.43%</b>
416602 Facility Charges	36,000	476,500	45,000		
416611 Sewer Pump Station Facility Fee	6,000	11,250	6,000		
<b>CAPITAL OUTLAY</b>	<b>25,750</b>	<b>69,225</b>	<b>50,750</b>	<b>25,000</b>	<b>0.00%</b>
580050 Motor Vehicles & Equipment	25,000	0	50,000		
581010 Machinery and Equipment	750	69,225	750		
<b>TOTAL NON OPERATING INCOME (EXPENSES)</b>	<b>16,250</b>	<b>418,525</b>	<b>250</b>	<b>-16,000</b>	<b>-98.46%</b>



**RESERVE FUNDS**

**SEWER RESERVES**

451213 Sewer Reserves

<b>0</b>	<b>0</b>	<b>0</b>	<i>0</i>	<i>0.00%</i>
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**NET INCOME (LOSS)**

<b>0</b>	<b>500,019</b>	<b>0</b>	<i>0</i>	<i>0</i>
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**FY 2019 BUDGET  
WASTEWATER**

**MONTGOMERY COUNTY PUBLIC SERVICE AUTHORITY**

	<b>FY 2018 Approved Budget</b>	<b>FY 2019 Projected Year End</b>	<b>FY 2019 Approved Budget</b>	<b>FY 2019 VS. FY 2018</b>	<b>% Diff.</b>
<b><u>OPERATING REVENUES</u></b>					
<b>SEWER CHARGES AND PENALTIES</b>	<b>1,486,960</b>	<b>1,423,778</b>	<b>1,448,070</b>	<b>-38,890</b>	<b>-2.62%</b>
416303 Metered Sales	1,413,010	1,343,402	1,370,620		
416304 Flat Rate	57,450	57,084	57,450		
416401 Penalty Charges	16,500	23,292	20,000		
<b>SERVICE FEES</b>					
416402 Service Charges	<b>124,020</b>	<b>123,923</b>	<b>124,800</b>	<b>780</b>	<b>0.63%</b>
<b>MISCELLANEOUS</b>	<b>585</b>	<b>653</b>	<b>685</b>	<b>100</b>	<b>17.09%</b>
416404 Trip Fees	0	0	0		
416405 Transfer Fees	200	188	200		
416406 Reconnection Fees	200	150	200		
416607 Inspection Fees	0	300	100		
416613 Pool Meter Fee	10	15	10		
416614 Garden Meter	175	0	175		
<b>OTHER INCOME</b>					
416502 Other Income	<b>3,000</b>	<b>3,812</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<b>CONNECTION FEES</b>					
416601 Connection Fees	<b>3,000</b>	<b>8,550</b>	<b>4,500</b>	<b>1,500</b>	<b>50.00%</b>
<b>INTEREST</b>					
416603 Interest Income	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL OPERATING REVENUES</b>	<b>1,617,565</b>	<b>1,560,716</b>	<b>1,581,055</b>	<b>-36,510</b>	<b>-2.26%</b>
<b><u>OPERATING EXPENSES</u></b>					
<b>SALARIES AND WAGES</b>	<b>468,345</b>	<b>413,208</b>	<b>440,697</b>	<b>-27,648</b>	<b>-5.90%</b>
510010 Full Time Salaries & Wages	448,945	390,186	417,547		
510020 Overtime	2,000	5,097	5,750		
510050 Compensation of Boards	17,400	17,925	17,400		
<b>EMPLOYEE BENEFITS</b>	<b>217,730</b>	<b>168,332</b>	<b>200,310</b>	<b>-17,420</b>	<b>-8.00%</b>
521000 FICA-Employers Share	34,345	30,943	33,273		
522000 Retirement - VRS	51,500	40,697	45,235		
523000 Hospital / Medical Plans	110,130	79,483	97,100		
524000 Group Insurance	5,925	4,654	5,741		
525000 Long-Term Disability Insur.	1,350	1,203	1,305		
526000 Unemployment Insurance	480	104	476		
527000 Worker's Compensation Prem.	14,000	11,248	17,180		
<b>PROFESSIONAL SERVICES</b>	<b>25,475</b>	<b>38,275</b>	<b>42,435</b>	<b>16,960</b>	<b>66.58%</b>
530010 Professional Services	2,000	5,243	2,000		
530040 Professional SVS-Engineering	0	0	8,000		
530060 Professional SVS-Audit	4,775	4,700	4,935		
530110 Professional SVS-Testing	18,000	24,371	25,000		
556090 Bad Debt Expense	0	579	0		
558200 Refunds	700	3,382	2,500		

<b>UTILITIES</b>	<b>85,600</b>	<b>70,828</b>	<b>76,200</b>	<b>-9,400</b>	<b>-10.98%</b>
551010 Electric Services	74,800	61,775	65,000		
551040 Tipping Fees Payment	4,600	2,824	4,600		
552030 Telephone Services	6,200	6,229	6,600		
<b>OFFICE SUPPLIES, TRAVEL, DUES, PERMITS</b>	<b>16,965</b>	<b>12,138</b>	<b>17,065</b>	<b>100</b>	<b>0.59%</b>
536000 Advertising	615	0	615		
552010 Postal Services	50	62	50		
554030 Recognition Award	300	0	300		
554050 Dues & Assoc. Membership	2,000	1,969	2,000		
555200 Training	3,000	150	3,000		
556080 Permits	9,000	8,619	9,100		
560010 Office Supplies	1,000	682	1,000		
560140 Other Operating Supplies	0	363	0		
560610 Books & Subscriptions	200	123	200		
561000 Travel - Meals & Lodging	500	0	500		
561100 Hospitality / Meals	300	51	300		
561200 Taxible Meals	0	119	0		
<b>WASTEWATER SERVICES</b>					
551100 Sewer Treatment	<b>500,000</b>	<b>484,377</b>	<b>510,000</b>	<b>10,000</b>	<b>2.00%</b>
<b>REPAIR AND MAINTENANCE</b>	<b>100,000</b>	<b>94,442</b>	<b>75,198</b>	<b>-24,802</b>	<b>-24.80%</b>
533110 Repairs & Maint. Facilities	100,000	92,675	75,198		
560200 Repair Part, Supplies - Site	0	1,767	0		
<b>INSURANCE</b>	<b>17,900</b>	<b>14,362</b>	<b>18,100</b>	<b>200</b>	<b>1.12%</b>
553120 General Liability Insurance	3,600	3,449	3,620		
553130 Motor Vehicle Insurance	4,000	3,976	4,180		
553180 Other Property Insurance	10,300	6,937	10,300		
<b>VEHICLE SUPPLIES AND MAINTENANCE</b>	<b>18,100</b>	<b>16,961</b>	<b>18,100</b>	<b>0</b>	<b>0.00%</b>
533130 Repair & Maintenance-Vehicle	7,800	5,522	6,100		
560080 Gasoline	10,300	11,439	12,000		
560090 Repair Parts, Supplies-Vehicle	0	305	0		
<b>UNIFORMS</b>					
562000 Uniforms & Wearing Apparel	<b>7,500</b>	<b>5,612</b>	<b>6,000</b>	<b>-1,500</b>	<b>-20.00%</b>
<b>CHEMICALS AND SUPPLIES</b>					
560230 Chemicals	<b>19,000</b>	<b>23,164</b>	<b>20,000</b>	<b>1,000</b>	<b>5.26%</b>
<b>PRINCIPLE, INTEREST AND DEBT RESERVE</b>					
591000 Payment of Principle	<b>157,200</b>	<b>137,523</b>	<b>157,200</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,633,815</b>	<b>1,479,222</b>	<b>1,581,305</b>	<b>-52,510</b>	<b>-3.21%</b>
<b><u>NON OPERATING INCOME (EXPENSES)</u></b>					
<b>FACILITY FEES</b>	<b>42,000</b>	<b>487,750</b>	<b>51,000</b>	<b>9,000</b>	<b>21.43%</b>
416602 Facility Charges	36,000	476,500	45,000		
416611 Sewer Pump Station Facility Fee	6,000	11,250	6,000		
<b>CAPITAL OUTLAY</b>	<b>25,750</b>	<b>69,225</b>	<b>50,750</b>	<b>25,000</b>	<b>0.00%</b>
580050 Motor Vehicles & Equipment	25,000	0	50,000		
581010 Machinery and Equipment	750	69,225	750		
<b>TOTAL NON OPERATING INCOME (EXPENSES)</b>	<b>16,250</b>	<b>418,525</b>	<b>250</b>	<b>-16,000</b>	<b>-98.46%</b>

**RESERVE FUNDS**

**SEWER RESERVES**

451213 Sewer Reserves

<b>0</b>	<b>0</b>	<b>0</b>	<i>0</i>	<i>0.00%</i>
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**NET INCOME (LOSS)**

<b>0</b>	<b>500,019</b>	<b>0</b>	<i>0</i>	<i>0</i>
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