

Western Monmouth Utilities Authority  
Budget to Actual  
As of 7/31/15

		Budget	Actual	% YTD
<b>Revenues:</b>				
1401	USER CHARGES	12,755,453.00	6,420,027.25	50.3%
1403	SERVICE AGREEMENTS	351,275.00	177,229.75	50.5%
1410	CONNECTION FEES	87,673.00	193,920.00	221.2%
1420	MISCELLANEOUS REVENUES	0.00	8,075.60	N/A
1421	DELINQUENT PENALTIES	160,000.00	87,165.02	54.5%
1470	INTEREST ON INVESTMENTS	50,000.00	46,026.38	92.1%
		<u>13,404,401.00</u>	<u>6,932,444.00</u>	<u>51.7%</u>

**Expenses:**

Administration

1501	ADMINISTRATION SALARIES	436,000.00	214,536.16	49.2%
1502	COMMISSIONERS' SALARIES	16,000.00	7,999.92	50.0%
1503	OFFICE SALARIES	359,000.00	177,509.29	49.4%
1504	POSTAGE	34,000.00	14,570.64	42.9%
1505	ELECTRIC - ADMIN	12,500.00	4,729.29	37.8%
1506	OFFICE EXPENSE	21,000.00	9,956.19	47.4%
1507	TELEPHONE	36,000.00	11,826.47	32.9%
1508	MISC. EXPENSE - ADMINISTRATION	13,000.00	10,698.60	82.3%
1509	OFFICE EQUIPMENT-SERVICE	38,500.00	16,099.84	41.8%
1511	TRAVEL EXPENSE - ADMINISTRATION	2,500.00	245.57	9.8%
1512	ADVERTISING	6,500.00	1,394.24	21.4%
1513	PROFESSIONAL CONSULTANTS	10,000.00	0.00	N/A
1515	AUDIT FEE	32,000.00	16,500.00	51.6%
1516	FINANCIAL ADVISORY SERVICES	15,000.00	7,173.75	47.8%
1517	PAYROLL SERVICES	20,000.00	15,487.06	77.4%
1518	LEGAL SERVICES	50,000.00	48,740.72	97.5%
1519	TRUSTEE & PAYING AGENT FEES	30,000.00	14,580.88	48.6%
1520	INSURANCE	203,000.00	99,394.82	49.0%
1521	HEALTH BENEFITS - ADMINISTRATION	317,000.00	147,569.35	46.6%
1522	UNEMPLOYMENT/DISABILITY TAXES-ADMIN	6,500.00	3,883.14	59.7%
1523	EDUCATION & MATERIALS - ADMIN	1,000.00	504.00	50.4%
1524	CONVENTIONS	3,000.00	833.00	27.8%
1525	PENSION - ADMINISTRATION	89,500.00	44,750.00	50.0%
1526	S.S./MEDICARE TAXES- ADMINISTRATION	63,000.00	31,526.73	50.0%
1527	WORKER'S COMPENSATION INS.- ADMIN.	4,000.00	1,896.61	47.4%
		<u>1,819,000.00</u>	<u>902,406.27</u>	<u>49.6%</u>

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<b>Cost of Providing Services</b>			
1600	496,000.00	248,621.09	50.1%
1601	1,000,000.00	488,113.06	48.8%
1602	800,000.00	312,681.16	39.1%
1603	13,500.00	13,449.65	99.6%
1604	42,000.00	10,728.93	25.5%
1605	915,000.00	66,065.45	7.2%
1606	370,000.00	203,551.30	55.0%
1607	45,000.00	11,070.16	24.6%
1608	30,000.00	10,336.75	34.5%
1609	493,000.00	212,732.54	43.2%
1610	100,000.00	37,017.79	37.0%
1611	488,000.00	235,942.02	48.3%
1612	60,000.00	14,809.09	24.7%
1613	9,500.00	4,505.92	47.4%
1614	1,000.00	246.26	24.6%
1615	45,000.00	5,572.51	12.4%
1616	192,000.00	94,957.91	49.5%
1621	927,000.00	414,592.33	44.7%
1622	20,000.00	13,580.90	67.9%
1623	17,000.00	6,274.00	36.9%
1625	351,000.00	175,500.00	50.0%
1626	231,500.00	99,691.17	43.1%
1627	123,000.00	58,320.82	47.4%
1700	595,000.00	295,005.39	49.6%
1701	926,000.00	428,904.16	46.3%
1702	46,000.00	20,192.63	43.9%
1703	238,000.00	132,681.59	55.7%
1704	184,500.00	39,469.78	21.4%
1705	402,000.00	20,003.81	5.0%
1706	81,000.00	37,405.77	46.2%
1707	80,000.00	25,707.99	32.1%
1708	14,000.00	4,543.87	32.5%
1709	12,500.00	2,594.89	20.8%
1710	100,000.00	29,292.00	29.3%
1815	0.00	(667,289.37)	
	9,448,500.00	3,106,873.32	32.9%
<b>Debt Service:</b>			
1978	781,664.61	390,827.76	50.0%
1979	166,587.50	85,171.67	51.1%
	948,252.11	475,999.43	50.2%
Surplus / (Deficit)	1,188,648.89	2,447,164.98	

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<b>Capital Outlay:</b>				
1871	TREATMENT PLANT	200,000.00	153,364.40	76.7%
1872	PUMP STATIONS	1,020,000.00	0.00	0.0%
1873	COLLECTION SYSTEM	160,000.00	0.00	0.0%
1874	OFFICE EQUIPMENT	7,265.00	0.00	0.0%
1875	LICENSED VEHICLES	25,000.00	0.00	0%
1877	FIXED EQUIPMENT	1,489,000.00	928,010.71	62.3%
1879	SITE IMPROVEMENTS	95,000.00	0.00	0.0%
		<u>2,996,265.00</u>	<u>1,081,375.11</u>	<u>36.1%</u>
		<u>(1,807,616.11)</u>	<u>1,365,789.87</u>	

Notes:

- 1 Operations Salaries (1601) includes an estimate for half of holiday pay to be paid first paydate in Dec.
- 2 Audit (1515) represents 1/2 of the contracted fee for the current year's audit.
- 3 Pension (1525 & 1625) are estimated at 1/2 of the budgeted amount. Actual amount not expected to be known until late in 2015.
- 4 State Operating Fees (1615) includes an estimate for one month's worth of NJPDES fee.
- 5 Inventory items are expensed when purchased and adjusted in accordance with the values @ year end. The following items are affected: 1506, 1602, 1604, 1607, 1610, 1612, 1702, 1703, 1704, 1705, 1707, 1708, & 1709.
- 6 Budget amounts include internal budget transfers to be memorialized at the Jan 2016 Public Meeting.

Salaries

	1501 Administration	1503 Office	1600 Plant Mgt	1601 Operations	1700 Maintenance	1701 Collections
Paid through 7/31/15	206,071.20	170,630.16	239,343.56	452,219.44	284,236.79	411,341.36
Paid 8/6/15		6,879.13		17,261.76	10,768.60	17,562.80
Paid 8/13/15	8,464.96		9,277.53			
Half of est. Holiday Pay *				18,631.86		
	214,536.16	177,509.29	248,621.09	488,113.06	295,005.39	428,904.16

\* Total of prior year's Holiday Pay of \$36,354.85 x current year Union contract increase of 1.025 / 2 half year