

Western Monmouth Utilities Authority
Budget to Actual
As of 7/31/16

		Budget	Actual	% YTD
Revenues:				
1401	USER CHARGES	14,062,430.00	7,025,786.74	50.0%
1403	SERVICE AGREEMENTS	383,811.00	194,439.49	50.7%
1410	CONNECTION FEES	45,323.00	154,212.00	340.3%
1420	MISCELLANEOUS REVENUES	0.00	4,810.60	N/A
1421	DELINQUENT PENALTIES	165,000.00	86,353.62	52.3%
1470	INTEREST ON INVESTMENTS	45,000.00	98,791.05	219.5%
		<u>14,701,564.00</u>	<u>7,564,393.50</u>	<u>51.5%</u>

Expenses:

Administration

1501	ADMINISTRATION SALARIES	590,000.00	260,170.80	44.1%
1502	COMMISSIONERS' SALARIES	16,000.00	7,999.92	50.0%
1503	OFFICE SALARIES	369,000.00	183,048.52	49.6%
1504	POSTAGE	34,500.00	15,252.05	44.2%
1505	ELECTRIC - ADMIN	12,000.00	5,692.67	47.4%
1506	OFFICE EXPENSE	21,000.00	11,936.90	56.8%
1507	TELEPHONE	30,000.00	9,646.90	32.2%
1508	MISC. EXPENSE - ADMINISTRATION	11,500.00	10,745.02	93.4%
1509	OFFICE EQUIPMENT-SERVICE	43,000.00	23,281.82	54.1%
1510	PROFESSIONAL ACADEMY EXPENSES	14,000.00	8,000.60	57.1%
1511	TRAVEL EXPENSE - ADMINISTRATION	2,000.00	622.21	31.1%
1512	ADVERTISING	7,000.00	1,465.17	20.9%
1513	PROFESSIONAL CONSULTANTS	3,500.00	0.00	0.0%
1515	AUDIT FEE	34,000.00	16,750.00	49.3%
1516	FINANCIAL ADVISORY SERVICES	18,000.00	6,368.75	35.4%
1517	PAYROLL SERVICES	14,500.00	7,247.38	50.0%
1518	LEGAL SERVICES	100,000.00	29,113.38	29.1%
1519	TRUSTEE & PAYING AGENT FEES	29,500.00	14,580.88	49.4%
1520	INSURANCE	210,000.00	100,960.52	48.1%
1521	HEALTH BENEFITS - ADMINISTRATION	331,500.00	162,501.76	49.0%
1522	UNEMPLOYMENT/DISABILITY TAXES-ADMIN	7,000.00	4,212.06	60.2%
1523	EDUCATION & MATERIALS - ADMIN	1,500.00	95.00	6.3%
1524	CONVENTIONS	4,500.00	3,244.00	72.1%
1525	PENSION - ADMINISTRATION	93,000.00	46,500.00	50.0%
1526	S.S./MEDICARE TAXES- ADMINISTRATION	74,000.00	39,244.20	53.0%
1527	WORKER'S COMPENSATION INS.- ADMIN.	4,500.00	1,990.16	44.2%
		<u>2,075,500.00</u>	<u>970,670.67</u>	<u>46.8%</u>

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Cost of Providing Services				
1600	PLANT MANAGEMENT SALARIES	665,000.00	264,595.30	39.8%
1601	OPERATIONS SALARIES	1,051,000.00	494,663.60	47.1%
1602	CHEMICALS	754,000.00	401,390.95	53.2%
1603	UNIFORMS	16,000.00	7,585.57	47.4%
1604	LAB EXPENSE	41,000.00	9,174.82	22.4%
1605	ENGINEERING FEES	508,000.00	130,364.30	25.7%
1606	SEWER AGREEMENT CHARGES	423,000.00	211,968.40	50.1%
1607	SAFETY EXPENSE	30,000.00	10,258.66	34.2%
1608	WATER	28,000.00	10,043.84	35.9%
1609	ELECTRIC - PLANT	474,000.00	183,101.97	38.6%
1610	HEATING & AUXILIARY FUEL	115,000.00	44,115.38	38.4%
1611	GRIT, REED & SLUDGE DISPOSAL	487,000.00	178,348.29	36.6%
1612	VEHICLE FUEL	45,000.00	11,152.39	24.8%
1613	MISC. EXPENSE - PLANT	10,000.00	4,153.40	41.5%
1614	TRAVEL EXPENSE - PLANT	1,000.00	151.14	15.1%
1615	STATE OPERATING FEES	36,000.00	17,646.55	49.0%
1616	ELECTRIC - PUMP STATIONS	195,000.00	68,643.84	35.2%
1621	HEALTH BENEFITS - PLANT	982,000.00	448,735.40	45.7%
1622	UNEMPLOYMENT/DISABILITY TAXES-PLANT	21,000.00	14,576.03	69.4%
1623	EDUCATION & MATERIALS - PLANT	17,000.00	6,479.25	38.1%
1625	PENSION - PLANT	367,000.00	183,500.00	50.0%
1626	S.S./MEDICARE TAXES - PLANT	245,000.00	94,545.78	38.6%
1627	WORKERS' COMPENSATION INS. - PLANT	123,000.00	54,397.71	44.2%
1700	PLANT MAINTENANCE SALARIES	626,000.00	299,045.60	47.8%
1701	COLLECTION MAINTENANCE SALARIES	880,000.00	426,320.79	48.4%
1702	VEHICLE REPAIRS	45,000.00	12,456.37	27.7%
1703	PLANT REPAIRS	270,000.00	104,013.68	38.5%
1704	PUMP STATION REPAIRS	113,500.00	21,793.10	19.2%
1705	COLLECTION SYSTEM EXPENSE	114,500.00	41,018.96	35.8%
1706	EQUIPMENT-SERVICE CONTRACTS	78,500.00	31,280.38	39.8%
1707	PLANT MAINTENANCE EXPENSE	83,000.00	23,411.77	28.2%
1708	GROUNDS EXPENSE	14,000.00	5,208.24	37.2%
1709	JANITORIAL EXPENSE & PAPER GOODS	9,000.00	3,853.62	42.8%
1710	ELECTRICAL MAINTENANCE	60,000.00	45,959.76	76.6%
		<u>8,927,500.00</u>	<u>3,863,954.83</u>	<u>43.3%</u>
Debt Service:				
1978	LOAN PRINCIPAL	895,759.67	447,879.84	50.0%
1979	INTEREST ON LOANS	185,612.50	92,806.25	50.0%
		<u>1,081,372.17</u>	<u>540,686.09</u>	<u>50.0%</u>
Surplus / (Deficit)		<u>2,617,191.83</u>	<u>2,189,081.91</u>	

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Capital Outlay:				
1871	TREATMENT PLANT	450,000.00	(8,545.62)	-1.9%
1872	PUMP STATIONS	100,000.00	19,171.25	19.2%
1873	COLLECTION SYSTEM	5,594,500.00	9,922.75	0.2%
1874	OFFICE EQUIPMENT	30,265.00	5,690.00	18.8%
1875	LICENSED VEHICLES	70,000.00	0.00	0%
1876	MOVEABLE EQUIPMENT	15,000.00	10,800.00	
1877	FIXED EQUIPMENT	1,557,500.00	181,001.78	11.6%
1879	SITE IMPROVEMENTS	50,000.00	(39,452.60)	-78.9%
		<u>7,867,265.00</u>	<u>178,587.56</u>	<u>2.3%</u>
		<u>(5,250,073.17)</u>	<u>2,010,494.35</u>	

Notes:

- 1 Operations Salaries (1601) includes est. of 1/2 of holiday pay to be paid first paydate in December.
- 2 Audit (1515) includes 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 2016.
- 4 State Operating Fees (1615) includes est. for 1 month's worth of NJPDES fee. Based on the previous annual fee paid 4/27/16 in the amount of \$25,476.10
- 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 2017 Public Meeting.