

	2014 Actual	2015 Actual	2016 Actual	Jan - Dec 17	2017 Budget	\$ Over Budget	3 Year Average	2018 Proposed	% Change 2017-2018
Income									
300. Revenue									
341.00 · Interest Earnings	\$ 1,383.09	\$ 2,670.63	\$ 2,844.50	\$ 4,897.45	\$ 2,500.00	\$ 2,397.45	\$ 2,299.41	\$ 4,000.00	60.0%
351.61 CDBG Revenue	\$ -	\$ -	\$ 42,346.37				\$ 14,115.46	\$ -	
351.62 HMGP Grant / PEMA Funds	\$ -	\$ 3,245.69					\$ 1,622.85	\$ -	
361.10 · Administration Fee	\$ 643.08	\$ 1,112.41	\$ 531.10	\$ 159.30	\$ 500.00	\$ (340.70)	\$ 762.20	\$ 500.00	0.0%
361.11 Taxpayer Sewer Lien Loan Repayment	\$ -	\$ -	\$ 7,950.00				\$ 2,650.00	\$ -	
364.10 · Residential - Current	\$ 467,629.38	\$ 534,428.56	\$ 525,452.51	\$ 425,119.56	\$ 603,750.00	\$ (178,630.44)	\$ 509,170.15	\$ 603,750.00	0.0%
364.101 · Residential - Delinquent	\$ 127,435.20	\$ 147,951.58	\$ 153,038.74	\$ 93,202.89	\$ 150,000.00	\$ (56,797.11)	\$ 142,808.51	\$ 150,000.00	0.0%
364.102 · Northeast Revenue - Delinquent	\$ -	\$ -	\$ -	\$ 23,561.24			\$ -	\$ 20,000.00	100.0%
364.11 · Commercial - Current	\$ 187,873.88	\$ 316,994.05	\$ 329,817.49	\$ 229,239.10	\$ 387,400.00	\$ (158,160.90)	\$ 278,228.47	\$ 387,400.00	0.0%
364.112 · Commercial - Delinquent	\$ 15,264.65	\$ 285.88	\$ 2,067.57	\$ 2,586.58	\$ 4,000.00	\$ (1,413.42)	\$ 5,872.70	\$ 4,000.00	0.0%
364.12 · Charges- Salisbury	\$ 3,527.88	\$ 3,258.26	\$ 3,276.22	\$ 2,428.30	\$ 4,000.00	\$ (1,571.70)	\$ 3,354.12	\$ 4,000.00	0.0%
364.310 Civil Complaint Fees	\$ -	\$ 209.00					\$ 104.50	\$ -	
364.80 · St. Luke/ IWS	\$ 39,699.10	\$ 55,620.60	\$ 43,455.38	\$ 1,066.39	\$ 35,000.00	\$ (33,933.61)	\$ 46,258.36	\$ 35,000.00	0.0%
364.81 · From St. Luke/ Pump Hous	\$ 60,129.97	\$ 28,833.55	\$ -	\$ 16,462.00	\$ -	\$ 16,462.00	\$ 29,654.51	\$ 20,000.00	100.0%
Total 300. Revenue	\$ 903,586.23	\$ 1,094,610.21	\$ 1,110,779.88	\$ 798,722.81	\$ 1,187,150.00	\$ (388,427.19)	\$ 1,036,325.44	\$ 1,228,650.00	3.5%
Total Income	\$ 903,586.23	\$ 1,094,610.21	\$ 1,110,779.88	\$ 798,722.81	\$ 1,187,150.00	\$ (388,427.19)	\$ 1,036,325.44	\$ 1,228,650.00	3.5%
Expense									
402. Administration									
402.12 Exec Secretary	\$ 14,895.09	\$ 15,582.08	\$ 17,140.77	\$ 11,350.31	\$ 15,532.00	\$ (4,181.69)	\$ 15,872.65	\$ 16,075.62	3.5%
402.13 Clerk/Receptionist	\$ 17,136.55	\$ 16,999.04	\$ 17,640.43	\$ 16,404.54	\$ 20,659.22	\$ (4,254.68)	\$ 17,258.67	\$ 37,085.50	79.5%
402.14 Director of Finance	\$ 11,068.11	\$ 10,956.12	\$ 10,328.67	\$ 8,100.03	\$ 10,800.00	\$ (2,699.97)	\$ 10,784.30	\$ 11,599.50	7.4%
402.20 Newsletter (Website)	\$ 500.00	\$ 197.00	\$ -	\$ 1,440.00	\$ 1,992.00	\$ (552.00)	\$ 232.33	\$ 2,000.00	0.4%
402.21 Office Supplies	\$ 1,378.64	\$ 1,605.41	\$ 525.73	\$ 1,928.40	\$ 1,000.00	\$ 928.40	\$ 1,169.93	\$ 1,000.00	0.0%
402.22 Office Equip/ Maint	\$ 436.34	\$ 250.87	\$ 1,106.82	\$ 803.46	\$ 1,000.00	\$ (196.54)	\$ 598.01	\$ 1,000.00	0.0%
402.23 Minor Equipment/Lease	\$ 713.05	\$ 759.86	\$ 504.25	\$ 262.00	\$ 500.00	\$ (238.00)	\$ 659.05	\$ 500.00	0.0%
402.24 Bank Services Fees	\$ -	\$ -	\$ (60.00)	\$ (20.00)	\$ 100.00	\$ (120.00)	\$ (20.00)	\$ 50.00	-50.0%
402.25 Credit Card Service Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
402.310 Civil Complaint Fees	\$ -	\$ 948.50					\$ 474.25	\$ -	
402.311 Auditing	\$ 2,000.00	\$ 3,000.00	\$ 1,700.00	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 2,233.33	\$ -	-100.0%
402.321 Telephone	\$ 719.11	\$ 204.27					\$ 461.69	\$ -	
402.324 Postage	\$ 1,200.00	\$ 500.00	\$ 834.53	\$ -	\$ 1,200.00	\$ (1,200.00)	\$ 844.84	\$ -	-100.0%
402.34 Advertising	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ (100.00)	\$ -	\$ -	-100.0%
402.38 Office Rent	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ 4,200.00	\$ 7,200.00	\$ (3,000.00)	\$ 7,200.00	\$ 7,200.00	0.0%
402.75 Computerization	\$ 3,463.00	\$ 2,000.00	\$ -	\$ 3,368.19	\$ 1,500.00	\$ 1,868.19	\$ 1,821.00	\$ 2,000.00	33.3%
408.31 Engineering Services	\$ 24,120.83	\$ 8,803.89	\$ 8,120.59	\$ 14,825.33	\$ 20,000.00	\$ (5,174.67)	\$ 13,681.77	\$ 20,000.00	0.0%
408.32 Legal Services	\$ 2,873.60	\$ 5,134.80	\$ 3,675.70	\$ 2,050.40	\$ 5,000.00	\$ (2,949.60)	\$ 3,894.70	\$ 5,000.00	0.0%
402.30 Police Cruiser	\$ -	\$ -	\$ 42,346.37				\$ 14,115.46	\$ -	
408.33 MS4								\$ 50,000.00	
Total 402. Administration	\$ 87,704.32	\$ 74,141.84	\$ 111,063.86	\$ 66,512.66	\$ 88,383.22	\$ (21,870.56)	\$ 90,970.01	\$ 153,510.62	73.7%
429 Collection & Treatment									
429.14 PW Wages	\$ 104,736.07	\$ 72,560.61	\$ 110,488.64	\$ 76,609.71	\$ 79,248.00	\$ (2,638.29)	\$ 95,928.44	\$ 110,097.94	38.9%
429.181 PW Overtime	\$ 6,849.41	\$ 3,647.75	\$ 3,593.68	\$ 1,820.52	\$ 5,000.00	\$ (3,179.48)	\$ 4,696.95	\$ 5,000.00	0.0%
429.20 Supplies	\$ 1,013.15	\$ 1,400.94	\$ 253.09	\$ 300.99	\$ 1,500.00	\$ (1,199.01)	\$ 889.06	\$ 1,500.00	0.0%
429.21 Gas & Oil	\$ 2,856.17	\$ 5,499.69	\$ 2,892.66	\$ 691.60	\$ 3,500.00	\$ (2,808.40)	\$ 3,749.51	\$ 3,500.00	0.0%
429.23 Minor Equip	\$ 8,083.92	\$ 1,304.90	\$ 3,658.66	\$ -	\$ 5,000.00	\$ (5,000.00)	\$ 4,349.16	\$ 5,000.00	0.0%
429.238 Uniforms PW	\$ 629.47	\$ 695.28					\$ 662.38	\$ -	
429.239 Safety Equip. PW	\$ 503.13	\$ 486.00	\$ 438.11	\$ 430.79	\$ 600.00	\$ (169.21)	\$ 475.75	\$ 600.00	0.0%
429.321 Pump House-Phone	\$ 235.90	\$ 500.73	\$ 479.76	\$ 319.89	\$ 500.00	\$ (180.11)	\$ 405.46	\$ 500.00	0.0%
429.361 Pump House- Electric	\$ 4,690.47	\$ 4,580.78	\$ 4,625.20	\$ 2,938.98	\$ 4,500.00	\$ (1,561.02)	\$ 4,632.15	\$ 4,500.00	0.0%
429.362 Pump House- Water	\$ 259.87	\$ 133.74	\$ 492.93	\$ 77.58	\$ 1,000.00	\$ (922.42)	\$ 295.51	\$ 1,000.00	0.0%
429.363 Treatment Charges-Bethl	\$ 386,965.94	\$ 290,963.26	\$ 452,891.62	\$ 284,767.25	\$ 500,000.00	\$ (215,232.75)	\$ 376,940.27	\$ 500,000.00	0.0%
429.364 IWS Charges-Bethlehem	\$ 25,178.00	\$ 65,628.60	\$ 43,124.00	\$ 13,780.00	\$ 50,000.00	\$ (36,220.00)	\$ 44,643.53	\$ 50,000.00	0.0%
429.365 Capital Charges	\$ 74,260.00	\$ 52,804.00	\$ 60,859.00	\$ 32,778.00	\$ 65,556.00	\$ (32,778.00)	\$ 62,641.00	\$ 67,822.00	3.5%
429.371 Pump & Meter R/M	\$ 14,610.87	\$ 5,337.87	\$ 5,706.45	\$ 8,991.00	\$ 12,000.00	\$ (3,009.00)	\$ 8,551.73	\$ 12,000.00	0.0%

	2014 Actual	2015 Actual	2016 Actual	Jan - Dec 17	2017 Budget	\$ Over Budget	3 Year Average	2018 Proposed	% Change 2017-2018
429.372 Lines R/M	\$ 46,265.14	\$ 11,742.89	\$ 7,829.65	\$ 498.00	\$ 50,000.00	\$ (49,502.00)	\$ 21,945.89	\$ 50,000.00	0.0%
429.373 Equipt R/M	\$ 6,547.44	\$ 5,000.00	\$ 4,713.80	\$ 3,189.78	\$ 5,000.00	\$ (1,810.22)	\$ 5,420.41	\$ 5,000.00	0.0%
429.374 Depreciation Expense	\$ 190,258.00	\$ 235,818.00	\$ 232,432.00				\$ 219,502.67	\$ -	
429.66 Stormwater Discharge Fee	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ (500.00)	\$ -	\$ 500.00	0.0%
Total 429 Collection & Treatment	\$ 873,942.95	\$ 758,105.04	\$ 934,479.25	\$ 427,194.09	\$ 783,904.00	\$ (356,709.91)	\$ 855,509.08	\$ 817,019.94	4.2%
470 Debt Service									
471.41 Purchase Equipment	\$ -	\$ -	\$ -	\$ 7,903.47	\$ 15,553.86	\$ (7,650.39)	\$ -	\$ 3,968.12	-74.5%
472.41 - Purchase Equip. Interest	\$ 1,734.11	\$ 1,288.40	\$ 828.65	\$ 303.27	\$ 388.46	\$ (85.19)	\$ 1,283.72	\$ 50.00	-87.1%
Total 470 Debt Service	\$ 1,734.11	\$ 1,288.40	\$ 828.65	\$ 8,206.74	\$ 15,942.32	\$ (7,735.58)	\$ 1,283.72	\$ 4,018.12	-74.8%
480 Miscellaneous Expenditures									
486 Insurance									
486.351 Business Package	\$ 12,742.20	\$ 16,169.40	\$ 17,220.00	\$ 8,952.40	\$ 19,046.80	\$ (10,094.40)	\$ 15,377.20	\$ 20,951.48	10.0%
486.354 Worker's Comp Policy	\$ 33,115.80	\$ 39,523.20	\$ 28,255.40	\$ 13,633.92	\$ 78,451.31	\$ (64,817.39)	\$ 33,631.47	\$ 86,296.44	10.0%
486.357 Treasurer's Bond	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ (100.00)	\$ -	\$ -	-100.0%
Total 486 Insurance	\$ 45,858.00	\$ 55,692.60	\$ 45,475.40	\$ 22,586.32	\$ 97,598.11	\$ (75,011.79)	\$ 49,008.67	\$ 107,247.92	9.9%
487 Employee Benefits									
487.151 Disability Ins.	\$ 1,687.57	\$ 1,933.54	\$ 1,766.45	\$ 1,467.43	\$ 2,400.00	\$ (932.57)	\$ 1,795.85	\$ 2,440.80	1.7%
487.152 Capital Blue Cross	\$ 173,466.84	\$ 211,581.74	\$ 223,223.54	\$ 165,855.32	\$ 116,366.40	\$ 49,488.92	\$ 202,757.37	\$ 121,021.06	4.0%
487.155 FICA Employer	\$ 12,393.49	\$ 10,913.65	\$ 11,585.19	\$ 8,364.19	\$ 11,000.00	\$ (2,635.81)	\$ 11,630.78	\$ 11,187.00	1.7%
487.156 Unemployment Comp	\$ 1,751.88	\$ 2,638.45	\$ 4,216.58	\$ 3,611.46	\$ 6,000.00	\$ (2,388.54)	\$ 2,868.97	\$ 6,102.00	1.7%
Total 487 Employee Benefits	\$ 189,299.78	\$ 227,067.38	\$ 240,791.76	\$ 179,298.40	\$ 135,766.40	\$ 43,532.00	\$ 219,052.97	\$ 140,750.86	3.7%
Total Expense	\$ 1,198,539.16	\$ 1,116,295.26	\$ 1,332,461.96	\$ 702,024.99	\$ 1,121,594.05	\$ (419,569.06)	\$ 1,215,765.46	\$ 1,222,547.46	9.0%
Net Income	\$ (294,952.93)	\$ (21,685.05)	\$ (221,682.08)	\$ 96,697.82	\$ 65,555.95	\$ 31,141.87	\$ (179,440.02)	\$ 6,102.54	-90.7%