

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - SUMMARY**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	%	YTD ACTUAL	BUDGET	AMOUNT	%
TOTAL INCOME							
GAS	\$ 439,194	\$ 934,781	47%	\$ 9,220,125	\$ 11,217,375	\$ 1,997,250	18%
WATER	586,226	565,875	104%	5,912,162	6,790,500	878,338	13%
SANITATION	214,506	210,563	102%	2,284,767	2,526,750	241,983	10%
CENTRAL GARAGE	21,965	21,771	101%	213,930	261,250	47,320	18%
STORMWATER UTILITY	19,084	19,554	98%	212,520	234,650	22,130	9%
SUBTOTAL	\$ 1,280,975	\$ 1,752,544	73%	\$ 17,843,504	\$ 21,030,525	\$ 3,187,021	15%
OPERATING EXPENSES							
GAS	\$ 465,393	\$ 789,061	59%	\$ 8,495,381	\$ 9,468,730	\$ 973,349	10%
WATER	49,557	64,029	77%	702,668	768,350	65,682	9%
SEWER	132,468	104,817	126%	1,256,518	1,283,200	26,682	2%
FIELD OPERATIONS	69,336	87,392	79%	926,956	1,048,700	121,744	12%
ENGINEERING	17,366	32,788	53%	237,247	393,450	156,203	40%
GENERAL OFFICE	48,105	43,508	111%	529,710	522,100	(7,610)	-1%
ADMINISTRATION	179,257	185,083	97%	1,939,864	2,221,001	281,137	13%
COLLECTIONS	112,860	121,017	93%	1,338,116	1,452,200	114,084	8%
TRANSFER STATION	87,464	114,304	77%	936,923	1,371,650	434,727	32%
GARAGE	17,177	20,754	83%	206,484	249,050	42,566	17%
STORMWATER	12,450	17,100	73%	166,916	205,199	38,283	19%
SUBTOTAL	\$ 1,191,434	\$ 1,579,853	75%	\$ 16,736,783	\$ 18,983,630	\$ 2,246,847	12%

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - SUMMARY**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	%	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
CAPITAL EXPENDITURES							
GAS				\$ 1,015,875	\$ 916,050	\$ (99,825)	-11%
WATER				1,682,930	2,850,820	1,167,890	41%
COLLECTIONS & TRANSFER STATION				19,853	748,000	728,147	97%
GARAGE				2,932	16,000	13,068	82%
STORMWATER				153,432	154,500	1,068	1%
SUBTOTAL				\$ 2,875,022	\$ 4,685,370	\$ 1,810,348	39%
TOTAL				\$ 19,611,806	\$ 23,669,000	\$ 4,057,195	17%

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - GAS**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
GAS PURCHASED	\$ 248,078	572,063	43%	\$ 5,995,237	6,864,750	869,513	13%
OPERATING EXPENSES:							
SYSTEM OPER. & XFER	\$ 18,205	\$ 22,621	80%	\$ 271,450	\$ 271,450	\$ -	0%
SALARIES	88,824	88,250	101%	995,045	1,059,000	63,955	6%
SOCIAL SECURITY EXPENSE	6,038	6,375	95%	67,492	76,500	9,008	12%
EMPLOYEE RETIREMENT	14,437	14,900	97%	169,168	178,800	9,632	5%
INSURANCE COSTS	25,981	23,458	111%	305,071	281,500	(23,571)	-8%
PROFESSIONAL SERVICES	2,380	1,875	127%	29,439	22,500	(6,939)	-31%
GENERAL OFFICE & MISC.	12,238	9,792	125%	139,929	117,500	(22,429)	-19%
ENGINEERING & CONSULTING	1,041	2,979	35%	8,468	35,750	27,282	76%
SUPPLIES AND UNIFORMS	522	1,396	37%	8,684	16,750	8,066	48%
TRAINING/TRAVEL/MEALS	4,792	611	785%	12,659	7,330	(5,329)	-73%
PRE-EMPLYMNT/DRUG TESTING	82	250	33%	1,302	3,000	1,698	57%
UNCOLLECTIBLE ACCOUNTS	-	258	0%	301	3,100	2,799	90%
GASOLINE	3,970	4,208	94%	45,149	50,500	5,351	11%
VEHICLE REPAIR & MAINTENANCE	2,622	2,183	120%	43,295	26,200	(17,095)	-65%
FACILITY MAINTENANCE	2,267	1,075	211%	21,857	12,900	(8,957)	-69%
UTILITIES	3,512	4,967	71%	46,599	59,600	13,001	22%
DEPRECIATION	29,444	31,250	94%	323,884	375,000	51,116	14%
METER DEPOSIT INTEREST	960	550	175%	10,352	6,600	(3,752)	-57%
SUBTOTAL	\$ 217,315	\$ 216,998	100%	\$ 2,500,144	\$ 2,603,980	\$ 103,836	4%

**UTILITY FUND - GAS**

**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
CAPITAL EXPENDITURES:							
LAND & LAND RIGHTS				\$ 16,970	\$ -	\$ (16,970)	0%
BUILDING				(916)	-	916	0%
OFFICE FURNITURE & EQUIPMENT				32,565	40,000	7,435	19%
TRANSPROTATION EQUIPMENT				-	817,800	817,800	100%
TOOLS & WORK EQUIPMENT				124,733	58,250	(66,483)	-114%
GAS PLANT IN SERVICE				(893)	-	893	0%
ANR PIPELINE				-	-	-	0%
CONSTRUCTION WORK IN PROCESS				843,417	-	(843,417)	0%
SUBTOTAL				\$ 1,015,875	\$ 916,050	\$ (99,825)	-11%
TOTAL				\$ 9,511,256	\$ 10,384,780	\$ 873,524	8%

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - WATER PLANT**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
OPERATING EXPENSES:							
SALARIES	\$ 14,079	\$ 19,892	71%	\$ 203,005	\$ 238,700	\$ 35,695	15%
LIFE INSURNACE	17	38	45%	186	450	264	59%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
HSA EMPLOYER CONTRIBUTION	135	-	N/A	6,192	-	(6,192)	N/A
MEDICAL INS	3,475	3,604	96%	38,341	43,250	4,909	11%
SOCIAL SECURITY	948	1,375	69%	13,771	16,500	2,729	17%
RETIREMENT	2,488	3,883	64%	35,871	46,600	10,729	23%
TELEPHONE	20	425	5%	1,196	5,100	3,904	77%
OFFICE SUPPLIES	852	250	341%	2,631	3,000	369	12%
UNIFORMS	97	125	78%	1,629	1,500	(129)	-9%
TRAINING/TRAVEL/MEALS	22	125	18%	105	1,500	1,395	93%
PROFESSIONAL SERVICES	-	108	0%	171	1,300	1,129	87%
DRUG TESTING	-	42	0%	656	500	(156)	-31%
MISCELLANEOUS EXPENSE	-	-	N/A	175	-	(175)	N/A
GASOLINE	149	167	89%	1,400	2,000	600	30%
VEHICLE REPAIR	-	83	0%	649	1,000	351	35%
UTILITIES	160	508	32%	4,824	6,100	1,276	21%
ELECTRICAL PUMPING POWER	18,196	16,983	107%	206,186	203,800	(2,386)	-1%
EQUIPMENT REPAIR	711	2,958	24%	48,146	35,500	(12,646)	-36%
CHEMICALS & OTHER SUPPLIES	7,473	11,563	65%	126,174	138,750	12,576	9%
WATER TESTING	735	1,900	39%	11,359	22,800	11,441	50%
SUBTOTAL	\$ 49,557	\$ 64,029	77%	\$ 702,668	\$ 768,350	\$ 65,682	9%

**UTILITY FUND - WATER PLANT**

**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
CAPITAL EXPENDITURES:							
LAND & LAND RIGHTS				\$ -	\$ -	\$ -	0%
BUILDINGS				38	-	(38)	0%
WASTE WATER PLANT COSTS				686,852	60,000	(626,852)	#####
WATER TREATMENT PLANT				-	1,005,000	1,005,000	100%
OFFICE FURNITURE & EQUIPMENT				49,146	40,000	(9,146)	-23%
TRANSPORTATION EQUIPMENT				-	995,000	995,000	100%
TOOLS & WORK EQUIPMENT				237,122	350,820	113,698	32%
WATER TOWER N. 641				-	-	-	0%
WATER PLANT CLEARWELL				-	-	-	0%
CONSTRUCTION WIP - WATER				370,745	-	(370,745)	0%
CONSTRUCTION WIP - SEWER				205,906	-	(205,906)	0%
ELEVATED WATER STORAGE TANK				-	400,000	400,000	100%
RAW WATER SUPPLY WELL				16,586	-	(16,586)	0%
PLANT UNCLASSIFIED				116,534	-	(116,534)	0%
SUBTOTAL				\$ 1,682,930	\$ 2,850,820	\$ 1,167,890	41%
TOTAL	\$ 49,557	\$ 64,029	77%	\$ 2,385,598	\$ 3,619,170	\$ 1,233,573	34%

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - SEWER PLANT**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
OPERATING EXPENSES:							
SALARIES	\$ 19,445	\$ 29,529	66%	\$ 211,758	\$ 354,350	\$ 142,592	40%
LIFE INS	28	54	52%	312	650	338	52%
MEDICAL INS	2,990	5,500	54%	34,099	66,000	31,901	48%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
HSA EMPLOYER CONTRIBUTION	481	-	N/A	10,692	-	(10,692)	N/A
SOCIAL SECURITY	1,333	2,125	63%	14,470	25,500	11,030	43%
RETIREMENT	3,436	4,792	72%	37,418	57,500	20,082	35%
TELEPHONE	461	354	130%	5,072	4,250	(822)	-19%
OFFICE SUPPLIES	381	250	153%	3,503	3,000	(503)	-17%
UNIFORMS	121	200	61%	1,963	2,400	437	18%
TRAINING/TRAVEL/MEALS	251	167	151%	2,173	2,000	(173)	-9%
PROFESSIONAL SERVICES	-	2,117	0%	215	25,400	25,186	99%
DRUG TESTING	75	83	90%	1,109	1,000	(109)	-11%
LEGAL SERVICES	-	-	N/A	2,938	-	(2,938)	N/A
MISCELLANEOUS	161	-	N/A	943	-	(943)	N/A
GASOLINE	4,265	675	632%	39,055	8,100	(30,955)	-382%
VEHICLE REPAIR	1,931	425	454%	11,486	5,100	(6,386)	-125%
UTILITIES	7,975	5,500	145%	89,364	66,000	(23,364)	-35%
ELECTRICAL POWER	28,547	25,625	111%	293,992	307,500	13,508	4%
LAB SUPPLIES	-	3,042	0%	22,812	36,500	13,688	38%
EQUIPMENT REPAIR	57,460	18,083	318%	402,552	217,000	(185,552)	-86%
CHEMICALS & OTHER SUPPLIES	2,360	6,296	37%	46,843	75,550	28,707	38%
WATER TESTING	767	2,117	36%	23,750	25,400	1,650	6%
SUBTOTAL	\$ 132,468	\$ 104,817	126%	\$ 1,256,518	\$ 1,283,200	\$ 26,682	2%
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TOTAL	\$ 132,468	\$ 104,817	126%	\$ 1,256,518	\$ 1,283,200	\$ 26,682	2%

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - FIELD OPERATIONS**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
OPERATING EXPENSES:							
SALARIES	\$ 23,525	\$ 44,596	53%	\$ 387,697	\$ 535,150	\$ 147,453	28%
LIFE INS	41	117	35%	657	1,400	743	53%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
HSA EMPLOYER CONTRIBUTION	567	-	N/A	24,183	-	(24,183)	N/A
MEDICAL INS	5,428	11,042	49%	81,406	132,500	51,094	39%
SOCIAL SECURITY	1,596	3,104	51%	26,546	37,250	10,704	29%
RETIREMENT	4,081	6,842	60%	66,975	82,100	15,125	18%
OFFICE SUPPLIES	665	167	399%	8,646	2,000	(6,646)	-332%
UNIFORMS	236	383	62%	5,574	4,600	(974)	-21%
TRAINING/TRAVEL/MEALS	11	575	2%	450	6,900	6,450	93%
DRUG TESTING	-	275	0%	1,400	3,300	1,900	58%
FIELD MISCELLANEOUS	3,391	-	N/A	8,212	-	(8,212)	N/A
GASOLINE	2,934	1,900	154%	25,974	22,800	(3,174)	-14%
VEHICLE REPAIR	7,513	1,917	392%	39,737	23,000	(16,737)	-73%
EQUIPMENT REPAIR	4,321	7,167	60%	108,865	86,000	(22,865)	-27%
WATER MAINS	9,029	5,500	164%	88,905	66,000	(22,905)	-35%
SEWER MAINS	5,997	3,808	157%	51,730	45,700	(6,030)	-13%
METERS,TANKS,HYDRANTS	-	-	N/A	-	-	-	N/A
PROJECT FLOW THROUGH-MISC	-	-	N/A	-	-	-	N/A
SUBTOTAL	\$ 69,336	\$ 87,392	79%	\$ 926,956	\$ 1,048,700	\$ 113,532	11%
TOTAL	\$ 69,336	\$ 87,392	79%	\$ 926,956	\$ 1,048,700	\$ 113,532	11%



**BUDGET VARIANCE REPORT**  
**UTILITY FUND - ENGINEERING**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	%	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
OPERATING EXPENSES:							
SALARIES	\$ 9,873	\$ 15,560	63%	\$ 115,029	\$ 186,725	\$ 71,696	38%
LIFE INS	12	44	27%	130	525	395	75%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
HSA EMPLOYER CONTRIBUTION	68	-	N/A	1,935	-	(1,935)	N/A
MEDICAL INS	1,545	5,188	30%	16,902	62,250	45,348	73%
SOCIAL SECURITY	677	1,208	56%	7,858	14,500	6,642	46%
RETIREMENT	1,642	3,167	52%	19,662	38,000	18,338	48%
TELEPHONE	147	-	N/A	597	-	(597)	N/A
SUPPLIES	836	3,767	22%	18,882	45,200	26,318	58%
UNIFORMS	39	108	36%	623	1,300	677	52%
TRAINING/TRAVEL/MEALS	-	1,138	0%	224	13,650	13,426	98%
PROFESSIONAL SERVICES	2,508	2,150	117%	54,232	25,800	(28,432)	-110%
DRUG TESTING	-	33	0%	175	400	225	56%
GASOLINE	19	383	5%	625	4,600	3,975	86%
VEHICLE REPAIR	-	42	0%	373	500	127	0%
SUBTOTAL	\$ 17,366	\$ 32,788	53%	\$ 237,247	\$ 393,450	\$ 156,203	40%
TOTAL	\$ 17,366	\$ 32,788	53%	\$ 237,247	\$ 393,450	\$ 156,203	40%

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - GENERAL OFFICE**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
OPERATING EXPENSES:							
SALARIES	\$ 22,376	\$ 24,092	93%	\$ 260,392	\$ 289,100	\$ 28,708	10%
LIFE INS	41	88	47%	450	1,050	600	57%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
HSA EMPLOYER CONTRIBUTION	404	-	N/A	12,163	-	(12,163)	N/A
MEDICAL INS	5,330	4,229	126%	58,757	50,750	(8,007)	-16%
SOCIAL SECURITY	1,523	1,342	113%	17,670	16,100	(1,570)	-10%
RETIREMENT	3,914	3,083	127%	45,903	37,000	(8,903)	-24%
TELEPHONE	276	283	97%	2,447	3,400	953	28%
OFFICE SUPPLIES	5,033	5,517	91%	66,928	66,200	(728)	-1%
UNIFORMS	234	-	N/A	2,124	-	(2,124)	N/A
TRAINING/TRAVEL/MEALS	4,724	208	2268%	12,098	2,500	(9,598)	-384%
PROFESSIONAL SERVICES	760	2,625	29%	19,859	31,500	11,641	37%
DRUG TESTING	-	108	0%	68	1,300	1,232	95%
MISCELLANEOUS EXPENSE	408	-	N/A	408	-	(408)	N/A
FACILITY MAINTENANCE	1,969	1,767	111%	19,291	21,200	1,909	9%
UTILITIES	1,113	167	668%	11,152	2,000	(9,152)	-458%
SUBTOTAL	\$ 48,105	\$ 43,508	111%	\$ 529,710	\$ 522,100	\$ (7,610)	-1%
TOTAL	\$ 48,105	\$ 43,508	111%	\$ 529,710	\$ 522,100	\$ (7,610)	-1%

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - ADMINISTRATIVE**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
OPERATING EXPENSES:							
SALARIES	\$ 13,460	\$ 16,981	79%	\$ 191,949	\$ 203,775	\$ 11,826	6%
LIFE INS	5	19	26%	70	225	155	69%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
HSA EMPLOYER CONTRIBUTION	205	-	N/A	4,096	-	(4,096)	N/A
MEDICAL INS	935	1,917	49%	15,460	23,000	7,540	33%
SOCIAL SECURITY	968	1,188	82%	13,309	14,250	942	7%
UNEMPLOYMENT	-	-	N/A	-	-	-	N/A
RETIREMENT	1,391	2,604	53%	21,970	31,250	9,280	30%
LEGAL AND ACCOUNTING	600	1,567	38%	16,200	18,800	2,600	14%
TELEPHONE	112	-	N/A	1,504	-	(1,504)	N/A
OFFICE SUPPLIES	1,786	2,275	79%	15,179	27,300	12,121	44%
TRAINING/TRAVEL/MEALS	-	175	0%	718	2,100	1,382	66%
DUES & SUBSCRIPTIONS	1,800	-	N/A	23,071	-	(23,071)	N/A
DRUG TESTING	-	17	0%	-	200	200	100%
BAD DEBT	-	717	0%	-	8,600	8,600	100%
MISCELLANEOUS EXPENSE	-	-	N/A	436	-	(436)	N/A
GASOLINE	-	-	N/A	-	-	-	N/A
UTILITIES	330	1,900	17%	3,983	22,800	18,817	83%
INSURANCE-GENERAL	9,578	12,925	74%	120,818	155,100	34,282	22%
INSURANCE-WORKERS' COMP	2,634	12,925	20%	28,971	155,101	126,130	81%
DEPRECIATION	126,195	122,917	103%	1,388,145	1,475,000	86,855	6%
INTEREST EXP-CUST DEPOSIT	523	4,167	13%	5,813	50,000	44,187	88%
INTEREST EXP-BONDS	18,736	2,125	882%	88,171	25,500	(62,671)	-246%
AMORTIZATION COSTS-BONDS	-	667	0%	-	8,000	8,000	100%
SUBTOTAL	\$ 179,257	\$ 185,083	97%	\$ 1,939,864	\$ 2,221,001	\$ 281,137	13%
TOTAL	\$ 179,257	\$ 185,083	97%	\$ 1,939,864	\$ 2,221,001	\$ 281,137	13%

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - COLLECTION DEPARTMENT**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
OPERATING EXPENSES:							
SALARIES	\$ 38,175	\$ 37,813	101%	\$ 437,556	\$ 453,750	\$ 16,194	4%
LIFE INSURANCE	46	100	46%	506	1,200	694	58%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
HSA EMPLOYER CONTRIBUTION	426	-	N/A	16,059	-	(16,059)	N/A
MEDICAL INSURANCE	5,150	9,375	55%	56,940	112,500	55,560	49%
SOCIAL SECURITY	2,683	2,958	91%	30,567	35,500	4,933	14%
WORKERS COMPENSATION	767	2,958	26%	8,440	35,500	27,060	76%
RETIREMENT	6,117	6,958	88%	76,784	83,500	6,716	8%
TELEPHONE	129	113	115%	1,694	1,350	(344)	-25%
INSURANCE-GENERAL	5,045	5,867	86%	58,744	70,400	11,656	17%
OFFICE SUPPLIES	268	1,625	16%	4,106	19,500	15,394	79%
UNIFORMS	240	529	45%	3,828	6,350	2,522	40%
TRAINING, TRAVEL, MEALS	-	125	0%	-	1,500	1,500	100%
DUES & SUBSCRIPTIONS	-	-	N/A	6,172	-	(6,172)	N/A
PRE-EMPLYMNT/DRUG SCREENING	740	83	888%	8,539	1,000	(7,539)	-754%
GRANT EXPENSE	319	-	N/A	319	-	(319)	N/A
BAD DEBTS	-	458	0%	642	5,500	4,858	88%
MISCELLANEOUS EXPENSE	-	-	N/A	525	-	(525)	N/A
GASOLINE	12,669	12,650	100%	113,108	151,800	38,692	25%
FACILITY MAINTENANCE	41	433	9%	410	5,200	4,790	92%
MATERIALS/SUPPLIES	615	2,175	28%	7,439	26,100	18,661	71%
WATER, SEWER, GAS	-	196	0%	2,027	2,350	323	14%
ELECTRICITY	-	450	0%	6,092	5,400	(692)	-13%
EQUIPMENT REPAIR	11,527	6,775	170%	190,687	81,300	(109,387)	-135%
BRUSH/LEAF - CITY	8,750	8,750	100%	96,250	105,000	8,750	8%
DEPRECIATION	19,153	20,625	93%	210,683	247,500	36,817	15%
SUBTOTAL	\$ 112,860	\$ 121,017	93%	\$ 1,338,116	\$ 1,452,200	\$ 114,084	8%

**UTILITY FUND - COLLECTION DEPARTMENT**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
CAPITAL EXPENDITURES:							
LAND & LAND RIGHTS				\$ -	\$ -	\$ -	0%
TRANSFER STATION				-	465,000	465,000	100%
BUILDINGS				-	-	-	0%
GLASS PULVERIZER				-	-	-	0%
EQUIPMENT				19,853	283,000	263,147	93%
SUBTOTAL				\$ 19,853	\$ 748,000	\$ 263,147	35%
TOTAL				\$ 1,357,969	\$ 2,200,200	\$ 842,231	38%

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - TRANSFER STATION**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
OPERATING EXPENSES:							
SALARIES	\$ 13,162	\$ 20,000	66%	\$ 165,740	\$ 240,000	\$ 74,260	31%
LIFE INSURANCE	17	33	50%	183.48	400	217	54%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
HSA EMPLOYER CONTRIBUTION	2,540	5,208	49%	27,455.92	62,500	35,044	56%
MEDICAL INSURANCE	-	-	N/A	1,624.97	-	(1,625)	N/A
SOCIAL SECURITY	892	1,583	56%	11,301.87	19,000	7,698	41%
WORKERS COMPENSATION	1,853	1,042	178%	20,379.26	12,500	(7,879)	-63%
RETIREMENT	2,326	3,625	64%	29,286.29	43,500	14,214	33%
TELEPHONE	6	100	6%	1,352.34	1,200	(152)	-13%
INSURANCE-GENERAL	-	29	0%	1,000.57	350	(651)	-186%
OFFICE SUPPLIES	256	150	171%	1,519.38	1,800	281	16%
UNIFORMS	116	233	50%	2,047.15	2,800	753	27%
TRAINING, TRAVEL, MEALS	-	-	N/A	-	-	-	N/A
DUES & SUBSCRIPTIONS	-	-	N/A	1,595.00	-	(1,595)	N/A
PRE-EMPLYMNT/DRUG SCREENING	-	-	N/A	-	-	-	N/A
BAD DEBTS	-	-	N/A	-	-	-	N/A
MISCELLANEOUS EXPENSE	-	-	N/A	481.07	-	(481)	N/A
GASOLINE	1,717	1,100	156%	17,311.17	13,200	(4,111)	-31%
OIL AND GREASE	-	-	N/A	852.99	-	(853)	N/A
BUILDING MAINTENANCE	43	-	N/A	1,710.85	-	(1,711)	N/A
MATERIALS/SUPPLIES	8	117	7%	972.67	1,400	427	31%
ELECTRICITY	194	492	39%	6,809.92	5,900	(910)	-15%
EQUIPMENT REPAIR	350	758	46%	23,044.48	9,100	(13,944)	-153%
HAULING FEE	57,705	47,750	121%	565,193	573,000	7,807	1%
RECYCLING EXPENSE	-	-	N/A	2,962	-	(2,962)	N/A
SUBTOTAL	\$ 81,183	\$ 82,221	99%	\$ 882,824	\$ 986,650	\$ 103,826	11%

**UTILITY FUND - TRANSFER STATION**  
**MAY, 2015**

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	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
OTHER EXPENSES:							
LANDFILL MAINTENANCE	\$ 6,281	\$ 32,083	20%	\$ 54,099	\$ 385,000	\$ 330,901	86%
INTEREST EXPENSE	-	-	N/A	-	-	-	N/A
SUBTOTAL	\$ 6,281	\$ 32,083	20%	\$ 54,099	\$ 385,000	\$ 330,901	86%
TOTAL	\$ 87,464	\$ 114,304	77%	\$ 936,923	\$ 1,371,650	\$ 434,727	32%

**BUDGET VARIANCE REPORT**  
**UTILITY FUND - CENTRAL GARAGE**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
OPERATING EXPENSES:							
SALARIES	\$ 10,407	\$ 11,875	88%	\$ 125,544	\$ 142,500	\$ 16,956	12%
LIFE INSURANCE	15	17	88%	161	200	39	19%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
MEDICAL INSURANCE	1,605	2,917	55%	17,742	35,000	17,258	49%
HSA EMPLOYER CONTRIBUTION	-	-	N/A	-	-	-	N/A
SOCIAL SECURITY	701	917	76%	8,476	11,000	2,524	23%
WORKERS COMPENSATION	217	313	69%	2,388	3,750	1,362	36%
RETIREMENT	1,839	2,138	86%	22,184	25,650	3,466	14%
TELEPHONE	70	21	337%	787	250	(537)	-215%
GENERAL INSURANCE	10	-	N/A	165	-	(165)	N/A
OFFICE SUPPLIES	-	292	0%	1,395	3,500	2,105	60%
UNIFORMS	79	83	95%	1,198	1,000	(198)	-20%
TRAINING/TRAVEL/MEALS	-	21	0%	1,602	250	(1,352)	-541%
PRE-EMPLYMNT/DRUG SCREENING	41	21	197%	294	250	(44)	-18%
BUILDING MAINTENANCE	-	-	N/A	3,205	-	(3,205)	N/A
MATERIALS AND SUPPLIES	317	458	69%	4,319	5,500	1,181	21%
WATER, SEWER, GAS	-	200	0%	1,742	2,400	658	27%
ELECTRICITY	1,057	567	187%	5,149	6,800	1,651	24%
EQUIPMENT REPAIR	-	167	0%	1,137	2,000	863	43%
DEPRECIATION	818	750	109%	8,998	9,000	2	0%
SUBTOTAL	\$ 17,177	\$ 20,754	83%	\$ 206,484	\$ 249,050	\$ 42,566	17%
CAPITAL EXPENDITURES:							
BUILDINGS & EQUIPMENT				\$ 2,932	\$ 16,000	\$ 13,068	82%
SUBTOTAL				\$ 2,932	\$ 16,000	\$ 13,068	82%
TOTAL	\$ 17,177	\$ 20,754	83%	\$ 209,416	\$ 265,050	\$ 55,634	21%



**BUDGET VARIANCE REPORT**  
**UTILITY FUND - STORMWATER UTILITY**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
OPERATING EXPENSES:							
SALARIES	\$ 5,621	\$ 6,354	88%	\$ 67,512	\$ 76,250	\$ 8,738	11%
LIFE INSURANCE	10	17	59%	108	200	92	46%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
HAS EMPLOYER CONTRIBUTION	58	1,850	3%	1,442	22,199	20,757	94%
MEDICAL INSURANCE	470	1,850	25%	5,170	22,200	17,030	77%
SOCIAL SECURITY	393	458	86%	4,711	5,500	789	14%
WORKERS COMPENSATION	93	196	47%	1,023	2,350	1,327	56%
RETIREMENT	993	958	104%	11,929	11,500	(429)	-4%
INSURANCE	55	42	132%	606	500	(106)	-21%
OFFICE SUPPLIES	-	150	0%	246	1,800	1,554	86%
ENGINEERING/CONSULTING	333	2,675	12%	15,205	32,100	16,895	53%
UNIFORMS	50	33	149%	794	400	(394)	-98%
TRAINING/TRAVEL/MEALS	190	63	304%	1,736	750	(986)	-131%
PRE-EMPLYMNT/DRG TESTING	-	8	0%	27	100	73	73%
BAD DEBTS	-	-	N/A	6	-	(6)	N/A
GASOLINE	113	104	108%	1,179	1,250	71	6%
VEHICLE EXPENSE	-	42	0%	421	500	79	16%
DRAINAGE MATERIALS/SUPPLIES	-	625	0%	9,998	7,500	(2,498)	-33%
DEPRECIATION	4,073	1,625	251%	44,803	19,500	(25,303)	-130%
BAD DEBTS	-	50	0%	-	600	600	100%
SUBTOTAL	\$ 12,450	\$ 17,100	73%	\$ 166,916	\$ 205,199	\$ 38,283	19%

**UTILITY FUND - STORMWATER UTILITY**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
CAPITAL EXPENDITURES:							
LAND & LAND RIGHTS				\$ -	\$ -	\$ -	0%
BUILDINGS				-	-	-	0%
OFFICE FURNITURE & EQUIPMENT				-	-	-	0%
TRANSPORTATION EQUIPMENT				-	50,000	50,000	100%
TOOLS & WORK EQUIPMENT				-	-	-	0%
DRAINAGE IMPROVEMENTS				153,432	104,500	(48,932)	-47%
SUBTOTAL				\$ 153,432	\$ 154,500	\$ (48,932)	-32%
TOTAL	\$ 12,450	\$ 17,100	73%	\$ 320,348	\$ 359,699	\$ 39,351	11%