

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - June, 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Income					
401000 BEC & Customer Fee Income					
401050 Boone Electric Deposits					
401100 User Fees	2,764,374.22	2,788,612.98	-24,238.76	24,238.76	99.13 %
401200 Late Penalty Charge	8,799.45	9,499.98	-700.53	700.53	92.63 %
401300 Connection Fees	31,299.50	31,078.80	220.70	-220.70	100.71 %
401400 Inspection Fees	1,260.00	2,681.64	-1,421.64	1,421.64	46.99 %
401500 Contracted Services					
401501 Service Calls		10,000.02	-10,000.02	10,000.02	
401505 C/S Hartsburg	8,550.82	9,000.00	-449.18	449.18	95.01 %
401506 C/S Rocheport Billing	1,040.01	741.96	298.05	-298.05	140.17 %
401510 C/S Sturgeon	55,556.46	23,835.24	31,721.22	-31,721.22	233.09 %
401520 C/S Ashland	75,378.38	79,149.48	-3,771.10	3,771.10	95.24 %
401550 C/S Clark	876.61		876.61	-876.61	
401560 C/S Midway Arms	5,867.70		5,867.70	-5,867.70	
Total 401500 Contracted Services	147,269.98	122,726.70	24,543.28	-24,543.28	120.00 %
Total 401000 BEC & Customer Fee Income	2,953,003.15	2,954,600.10	-1,596.95	1,596.95	99.95 %
415000 Interest Income					
415300 Interest Inc-MMkt	54,835.54	67,844.82	-13,009.28	13,009.28	80.82 %
415500 Interest Inc-Cking	38,333.08	34,321.20	4,011.88	-4,011.88	111.69 %
415700 Interest Inc-SRF	3,952.70	4,806.06	-853.36	853.36	82.24 %
Total 415000 Interest Income	97,121.32	106,972.08	-9,850.76	9,850.76	90.79 %
498000 Miscellaneous Income	14,715.13	27,000.00	-12,284.87	12,284.87	54.50 %
Total Income	\$3,064,839.60	\$3,088,572.18	\$ -23,732.58	\$23,732.58	99.23 %
GROSS PROFIT	\$3,064,839.60	\$3,088,572.18	\$ -23,732.58	\$23,732.58	99.23 %
Expenses					
501000 Personnel Expenses					
501100 Payroll Fees	4,657.98	1,999.98	2,658.00	-2,658.00	232.90 %
501110 Salary - Administrative	156,943.86	194,805.96	-37,862.10	37,862.10	80.56 %
501120 Overtime - Administrative	1,863.18	3,250.02	-1,386.84	1,386.84	57.33 %
501130 Salary - Project Management	75,649.56	102,075.90	-26,426.34	26,426.34	74.11 %
501135 Overtime - Project Management	5,908.00	4,900.02	1,007.98	-1,007.98	120.57 %
501140 Salary - Contract Services	26,637.26	0.00	26,637.26	-26,637.26	
501145 Overtime - Contract Services	657.20		657.20	-657.20	
501210 O&M - Salary	244,871.33	259,825.86	-14,954.53	14,954.53	94.24 %
501220 O&M - Overtime	6,723.93	15,064.98	-8,341.05	8,341.05	44.63 %
501230 O&M - Standby, On Call, Shift Diff Comp	27,205.56	12,374.46	14,831.10	-14,831.10	219.85 %
501240 Salary - Temporary		12,499.98	-12,499.98	12,499.98	
501300 Uniform - Safety Gear	2,894.79	3,499.98	-605.19	605.19	82.71 %
501400 FICA - Employer	41,403.41	46,266.96	-4,863.55	4,863.55	89.49 %
501500 Worker's Compensation	9,718.78	14,269.02	-4,550.24	4,550.24	68.11 %
501600 Medical Insurance	61,589.15	76,101.00	-14,511.85	14,511.85	80.93 %
501650 Life Insurance	845.92	988.20	-142.28	142.28	85.60 %

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	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
501700 Dental Insurance	2,661.04	3,170.70	-509.66	509.66	83.93 %
501750 Vision Insurance	918.04	664.32	253.72	-253.72	138.19 %
501800 Long Term Disability	1,973.23	2,707.68	-734.45	734.45	72.88 %
501900 Retirement - BCRSD Contribution	24,471.81	44,536.62	-20,064.81	20,064.81	54.95 %
502200 Safety Incentive Expense		2,749.98	-2,749.98	2,749.98	
502300 Employee Training, Travel	6,132.10	13,024.98	-6,892.88	6,892.88	47.08 %
502400 Recruiting	13,084.96	6,499.98	6,584.98	-6,584.98	201.31 %
Total 501000 Personnel Expenses	716,811.09	821,276.58	-104,465.49	104,465.49	87.28 %
520000 Materials & Supplies					
520100 Postage	6,005.97	13,930.02	-7,924.05	7,924.05	43.12 %
520300 Office Supplies	1,934.65	5,749.98	-3,815.33	3,815.33	33.65 %
520600 Printing & Duplicating	1,949.62	5,183.34	-3,233.72	3,233.72	37.61 %
520900 Computer Supplies	3,923.29	4,474.98	-551.69	551.69	87.67 %
521300 Building Supplies	51.10		51.10	-51.10	
Total 520000 Materials & Supplies	13,864.63	29,338.32	-15,473.69	15,473.69	47.26 %
530000 Bond Issuance & Admin Fees					
532000 SRF Bond Issuance Exp S&D	37,104.98	37,104.98	0.00	0.00	100.00 %
Total 530000 Bond Issuance & Admin Fees	37,104.98	37,104.98	0.00	0.00	100.00 %
545000 Utilities					
545100 Telephone - Communications					
545110 Cellular Monthly Fees	9,512.79	11,268.30	-1,755.51	1,755.51	84.42 %
545115 Cell Phones & IPads, Small Communication Equipment	29.44	4,000.02	-3,970.58	3,970.58	0.74 %
545120 Land lines - Office Phones, Alarms	5,774.73	7,500.00	-1,725.27	1,725.27	77.00 %
545130 Facility Alarm Fees	3,529.39	3,499.98	29.41	-29.41	100.84 %
545140 System Internet	755.58	850.02	-94.44	94.44	88.89 %
Total 545100 Telephone - Communications	19,601.93	27,118.32	-7,516.39	7,516.39	72.28 %
545200 Utilities Systems					
545201 Systems Electric	81,238.20	83,051.16	-1,812.96	1,812.96	97.82 %
545203 Systems Natural Gas	2,722.78	1,500.00	1,222.78	-1,222.78	181.52 %
545205 Systems - Water	3,143.04	2,500.02	643.02	-643.02	125.72 %
545210 Systems - Trash	405.00	424.98	-19.98	19.98	95.30 %
Total 545200 Utilities Systems	87,509.02	87,476.16	32.86	-32.86	100.04 %
545500 Utilities Building					
545501 Building - Electric	1,536.97	1,739.22	-202.25	202.25	88.37 %
545505 Building - Water & Sewer	431.40	265.20	166.20	-166.20	162.67 %
545507 Building Trash	759.48	880.38	-120.90	120.90	86.27 %
545509 Building - Natural Gas	826.93	678.24	148.69	-148.69	121.92 %
Total 545500 Utilities Building	3,554.78	3,563.04	-8.26	8.26	99.77 %
Total 545000 Utilities	110,665.73	118,157.52	-7,491.79	7,491.79	93.66 %
550000 Equipment Expenses					
550100 Gasoline	18,997.80	17,222.82	1,774.98	-1,774.98	110.31 %

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550400 Vehicle & Equip Repairs & Maint	20,069.03	13,000.02	7,069.01	-7,069.01	154.38 %
550800 Misc. Equipment Repair & Maint	11,827.78	1,249.98	10,577.80	-10,577.80	946.24 %
Total 550000 Equipment Expenses	50,894.61	31,472.82	19,421.79	-19,421.79	161.71 %
550700 Systems Repairs and Maintenance					
550705 Shop Supplies	8,907.91	4,999.98	3,907.93	-3,907.93	178.16 %
550706 Safety Equip - PPE	179.98	1,000.02	-820.04	820.04	18.00 %
Total 550705 Shop Supplies	9,087.89	6,000.00	3,087.89	-3,087.89	151.46 %
550710 Treatment Costs					
550711 Treatment - Equipment Rental		1,249.98	-1,249.98	1,249.98	
550713 Treatment - Lab Supplies	412.69	4,500.00	-4,087.31	4,087.31	9.17 %
550714 Treatment - Chemicals	496.42	1,024.98	-528.56	528.56	48.43 %
550715 Treatment - Sludge Disposal	12,388.49	25,000.02	-12,611.53	12,611.53	49.55 %
550720 Treatment - Sludge Dewatering Supplies	8,910.33	10,000.02	-1,089.69	1,089.69	89.10 %
Total 550715 Treatment - Sludge Disposal	21,298.82	35,000.04	-13,701.22	13,701.22	60.85 %
550716 Treatment - Lab Analysis	11,978.76	9,000.00	2,978.76	-2,978.76	133.10 %
550718 Treatment - Equipment Replacement	23,320.51	16,500.00	6,820.51	-6,820.51	141.34 %
550719 Treatment - Parts & Supplies	6,713.13	4,500.00	2,213.13	-2,213.13	149.18 %
Total 550710 Treatment Costs	64,220.33	71,775.00	-7,554.67	7,554.67	89.47 %
550750 Collection Systems					
550751 Collection - Equipment Rental	3,757.41	4,999.98	-1,242.57	1,242.57	75.15 %
550753 Collection - Locates - MO One Call	3,996.30	7,999.98	-4,003.68	4,003.68	49.95 %
550754 Collection - Pump Purchases	50,307.56	37,500.00	12,807.56	-12,807.56	134.15 %
550755 Collection - Mapping		0.00	0.00	0.00	
550756 Collection - Equipment Replacement (LS Pumps)	21,046.31	25,000.02	-3,953.71	3,953.71	84.19 %
550757 Collection - Pressurized Pump Parts	717.63	0.00	717.63	-717.63	
550758 Collection - Parts & Supplies	11,113.45	7,500.00	3,613.45	-3,613.45	148.18 %
550759 Collection - Back-up Rehabilitation	6,811.17	12,000.00	-5,188.83	5,188.83	56.76 %
Total 550750 Collection Systems	97,749.83	94,999.98	2,749.85	-2,749.85	102.89 %
550790 Contract Operations					
550791 Contract Operations - Hartsburg	422.50		422.50	-422.50	
550792 Contract Operations - Rocheport	232.03		232.03	-232.03	
550793 Contract Operations - Sturgeon	13,299.11		13,299.11	-13,299.11	
550794 Contract Operations - Midway Arms	1,331.54		1,331.54	-1,331.54	
550799 Misc	6,300.00		6,300.00	-6,300.00	
Total 550790 Contract Operations	21,585.18		21,585.18	-21,585.18	
Total 550700 Systems Repairs and Maintenance	192,643.23	172,774.98	19,868.25	-19,868.25	111.50 %
551000 Wholesale Treatment	527,046.08	527,434.98	-388.90	388.90	99.93 %
552000 Headquarters Repair & Maint	2,480.16	2,500.02	-19.86	19.86	99.21 %
560000 Contractual Services - Administrative					
560100 Insurance	37,929.64	35,794.02	2,135.62	-2,135.62	105.97 %
560200 Inspection Services		0.00	0.00	0.00	
560300 Legal Fees					

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560310 Legal Fees - General Counsel	92,615.00	72,000.00	20,615.00	-20,615.00	128.63 %
Total 560300 Legal Fees	92,615.00	72,000.00	20,615.00	-20,615.00	128.63 %
560400 Management Plan (AWMP 2024)	7,190.00	17,468.70	-10,278.70	10,278.70	41.16 %
560500 Engineering & Surveys	10,439.75	19,999.98	-9,560.23	9,560.23	52.20 %
560700 Outside Services (Cleaning)	1,612.40	3,000.00	-1,387.60	1,387.60	53.75 %
560900 Land Rent	100.00	49.98	50.02	-50.02	200.08 %
561500 Equipment Service Contracts	6.79	5,700.00	-5,693.21	5,693.21	0.12 %
561700 Audit	22,000.00	22,000.00	0.00	0.00	100.00 %
561900 Answering Service	3,984.77	4,000.02	-15.25	15.25	99.62 %
562200 Management Contract - County	2,485.60	2,500.02	-14.42	14.42	99.42 %
562250 IT Services		19,999.98	-19,999.98	19,999.98	
562299 BEC Fees & Services					
562300 Computer Billing Services BEC		666.66	-666.66	666.66	
562301 BEC Credit Card Fees	24,060.15	15,324.90	8,735.25	-8,735.25	157.00 %
562302 BEC, Support, Postage & Payroll	25,579.35	16,418.28	9,161.07	-9,161.07	155.80 %
562303 BEC, CIS & IT Fees	4,743.03	2,463.60	2,279.43	-2,279.43	192.52 %
562304 BEC, AR-AR Transfer & NSF	9,093.15	1,647.36	7,445.79	-7,445.79	551.98 %
562305 BEC, Refunds		10,929.72	-10,929.72	10,929.72	
562306 Shut Off Fees	110.00	304.44	-194.44	194.44	36.13 %
562307 BEC Collection Agency Fees	597.83	309.42	288.41	-288.41	193.21 %
Total 562299 BEC Fees & Services	64,183.51	48,064.38	16,119.13	-16,119.13	133.54 %
562400 Contract Service-GIS Developmnt	11,690.00	7,500.00	4,190.00	-4,190.00	155.87 %
562500 Contract Services - Finance		4,999.98	-4,999.98	4,999.98	
562600 Contract Service - Misc	93.17	250.02	-156.85	156.85	37.27 %
562700 Mowing Contract	12,990.00	23,125.86	-10,135.86	10,135.86	56.17 %
Total 560000 Contractual Services - Administrative	267,320.63	286,452.94	-19,132.31	19,132.31	93.32 %
565000 Miscellaneous Administrative Expenses					
540700 Meeting Expenses, Travel, Parking, Mileage	651.74	700.02	-48.28	48.28	93.10 %
541000 Mileage, Meetings, Related Travel		0.00	0.00	0.00	
565010 Computer Software Subscriptions	599.96		599.96	-599.96	
565050 Sales Tax	23.19		23.19	-23.19	
565100 Public Notices	153.35	600.00	-446.65	446.65	25.56 %
565200 DNR Connection Fee	6,443.85	4,500.00	1,943.85	-1,943.85	143.20 %
565300 Recording and Permit Fees	597.45	663.84	-66.39	66.39	90.00 %
565500 Dues, Subscriptions & Memberships	4,812.05	7,500.00	-2,687.95	2,687.95	64.16 %
565550 Web Development, PR & Social Media Expenses	8.71	4,999.98	-4,991.27	4,991.27	0.17 %
565600 Newsletter Expenses		499.98	-499.98	499.98	
565700 Administrative Expense	361.42	1,500.00	-1,138.58	1,138.58	24.09 %
565750 Accounting Software	1,875.05	1,600.02	275.03	-275.03	117.19 %
565800 Contingency		25,000.02	-25,000.02	25,000.02	
565900 Bank Service Charges	434.87	700.02	-265.15	265.15	62.12 %
565950 Miscellaneous Administrative Expense	515.15	0.00	515.15	-515.15	
Total 565000 Miscellaneous Administrative Expenses	16,476.79	48,263.88	-31,787.09	31,787.09	34.14 %

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566000 Bad Debt Write Off		0.00	0.00	0.00	
580000 Depreciation					
580100 Amortization Intangible Assets		26,617.98	-26,617.98	26,617.98	
580200 Depreciation-Furniture & Fix	2,375.40	1,837.44	537.96	-537.96	129.28 %
580300 Depreciation-Mach & Equip	22,926.57	24,669.42	-1,742.85	1,742.85	92.94 %
580400 Depreciation-Building		0.00	0.00	0.00	
580500 Depreciation-Bldg Add	0.00	4,992.00	-4,992.00	4,992.00	0.00 %
580600 Depreciation-Vehicles	17,314.26	24,416.46	-7,102.20	7,102.20	70.91 %
580700 Depreciation-Trmnt Plants	306,843.12	293,462.46	13,380.66	-13,380.66	104.56 %
580800 Depreciation-Collection Systems	314,654.19	308,658.00	5,996.19	-5,996.19	101.94 %
581000 Depreciation-Driveway	737.58	737.58	0.00	0.00	100.00 %
581100 Depreciation-Floor	0.00		0.00	0.00	
Total 580000 Depreciation	664,851.12	685,391.34	-20,540.22	20,540.22	97.00 %
585000 Interest Expense					
585201 Lease Purch Int Exp Sewer Jet	106.76	518.46	-411.70	411.70	20.59 %
585202 Lease Purchase Interest	-23,477.58		-23,477.58	23,477.58	
585500 SRF Interest Expense S&D	44,545.56	87,571.02	-43,025.46	43,025.46	50.87 %
585900 Miscellaneous Interest Exp	69.60		69.60	-69.60	
Total 585000 Interest Expense	21,244.34	88,089.48	-66,845.14	66,845.14	24.12 %
Total Expenses	\$2,621,403.39	\$2,848,257.84	\$ -226,854.45	\$226,854.45	92.04 %
NET OPERATING INCOME	\$443,436.21	\$240,314.34	\$203,121.87	\$ -203,121.87	184.52 %
NET INCOME	\$443,436.21	\$240,314.34	\$203,121.87	\$ -203,121.87	184.52 %