

Cost element group EXP Expenditures
 Cost Center Group AM02 TOWN OF AMHERST WATER OPERATIONS
 Periods Reported: 1 to 12
 Comparison Years: 2018/2019 and 2019/2020
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 2 Proposed
 Date of Report: 04/05/2019

Cost elements/Cost centers	2015/2016	2016/2017	2017/2018	2018/2019	2018/2019	2019/2020	Change 2018 to 2019	Budget
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	445,727.73	454,951.33	473,337.29	518,051.22	516,000	532,300	16,300	3.2
** 6009 Y/E WAGES & BEN A	4,337.34	1,146.01	6,129.42		2,343	2,343		
** 6010 CPP	15,734.66	17,571.39	18,341.71	20,554.35	21,340	22,850	1,510	7.1
** 6012 Employment Insura	7,704.51	8,337.54	7,724.88	8,895.18	9,680	9,740	60	0.6
** 6014 Blue Cross	14,451.39	13,827.90	14,046.94	19,856.26	19,560	19,560		
** 6015 Pension - Reg Pym	38,904.42	38,390.08	40,893.15	42,822.75	44,640	46,020	1,380	3.1
** 6016 Group Insurance	13,269.39	14,731.06	12,519.71	14,897.61	14,320	14,800	480	3.4
** 6017 WCB	6,195.29	6,999.44	7,920.38	7,802.88	8,730	10,180	1,450	16.6
** 6018 Pension-Special P	15,000.00	15,000.00	15,000.00	16,457.00	15,000	16,166	1,166	7.8
*** Wages & Benefits	561,324.73	570,954.75	595,913.48	649,337.25	651,613	673,959	22,346	3.4
** 8015 Liability Claims		1,855.77		80.00	10,000	10,000		
** 6020 PROFESSIONAL DEVE	1,297.31	4,285.04	1,809.94	2,650.45	6,000	6,000		
** 6030 TRAVEL	3,946.59	4,422.90	4,187.69	7,770.48	6,700	7,500	800	11.9
** 6032 Conferences & Con	550.00	1,181.25	1,341.37	2,304.83	2,100	2,100		
** 6040 PROF MEM/DUES & F	1,386.57	1,260.89	1,055.14	909.05	2,000	1,650	350-	17.5-
** 6050 OFFICE SUPPLIES	1,612.03	1,789.36	1,931.32	2,617.99	1,600	3,100	1,500	93.8
** 6060 OFFICE EQUIPMENT	193.82		1,060.57		500	500		
** 6070 PHOTOCOPY SUPPLIE				18.12				
** 6080 ADVERTISING	1,886.49	1,766.41	1,762.17	621.70	2,600	1,800	800-	30.8-
** 6090 POSTAGE		211.57	24.53	356.48	200	300	100	50.0
** 6100 COURIER	289.45	140.71	78.88	43.16	200	200		
** 6110 TELEPHONE	30,139.07	28,826.35	29,599.80	32,122.37	30,300	30,000	300-	1.0-
** 6114 Cellular	2,894.26	4,612.58	6,146.94	7,503.02	6,500	9,000	2,500	38.5
** 6120 PUBL./SUBSCRIPTIO				202.83				
** 6130 COMPUTER HARDWARE	1,034.77	301.33	2,959.78	8,421.66	1,600	3,000	1,400	87.5
** 6140 COMPUTER SOFTWARE	695.59	2,212.01	2,704.08	885.04	3,000	500	2,500-	83.3-
** 6142 Software Licensin	3,978.24	3,584.84	10,063.93	8,048.56	12,500	16,650	4,150	33.2
** 6150 MEETING EXPENSES	1,208.10	1,813.05	1,087.86	847.59	1,850	1,400	450-	24.3-
** 6152 Catering	113.10		769.65		150	150		
** 6170 PROMOTION			81.66					
** 6160 LIABILITY INSURAN	10,400.00	3,167.00	3,150.00	5,976.00	5,976	7,584	1,608	26.9
*** Administrative Costs	61,625.39	61,431.06	69,815.31	81,379.33	93,776	101,434	7,658	8.2
** 7000 HEAT - FURNACE OI	5,176.40	3,949.94	6,052.33	5,196.60	5,056	5,000	56-	1.1-
** 7010 ELECTRICAL	115,720.58	116,327.67	111,053.68	137,207.66	119,200	157,100	37,900	31.8
** 7030 BLDG/FACILITY MAI			1,020.17					
** 7040 BLDG/FACILITY REP			187.71	12.57				
** 7050 BLDG/FACILITY INS	8,631.00	6,536.00	6,826.00	11,566.00	5,805	11,913	6,108	105.2
** 7070 BLDG/FACILITY REN	25,461.96	25,461.96	28,000.00	28,000.00	28,000	28,000		
** 7080 PLANT MAINTENANCE	1,181.00	8,081.49	156.43	141.71	12,500	2,500	10,000-	80.0-
** 7120 PROPERTY TAXES	31,031.26	31,031.26	30,924.36	31,382.94	32,000	32,000		
*** Building & Facility Cos	187,202.20	191,388.32	184,220.68	213,507.48	202,561	236,513	33,952	16.8
** 7510 VEH/EQUIP REPAIRS	12,772.46	13,575.47	12,534.82	39,089.23	19,500	22,000	2,500	12.8
** 7520 VEH/EQUIP INSURAN	2,185.00	4,191.00	4,044.00	3,165.00	3,165	3,260	95	3.0

	7540	VEH/EQUIP RENTAL	2,525.06	6,687.66	3,384.07		3,500	3,000	500-	14.3-
**	7550	VEH/EQUIP FUEL -	7,218.10	7,249.56	6,950.59	9,463.32	10,000	10,000		
**	7551	VEH/EQUIP FUEL-DI	7,894.96	8,315.46	8,519.01	9,660.89	10,600	13,000	2,400	22.6
**	7560	VEH/EQUIP GEN SUP			207.12		100		100-	100.0-
**	7570	VEH/EQUIP TOOLS	2,062.35	5,293.22	3,373.65	6,092.15	4,500	4,500		
**	8120	LEASES-VEHICLE/EQ	19,290.00	19,290.00	19,290.00	19,290.00	19,500	10,000	9,500-	48.7-
**	8000	OPERATIONAL EQUIP	4,692.87	9,130.10			6,000		6,000-	100.0-
**	8020	MAINTENANCE EQUIP				293.57				
***	Vehicle & Equipment Cos		58,640.80	73,732.47	58,303.26	87,054.16	76,865	65,760	11,105-	14.4-
**	8010	MATERIALS / SUPPL	95,953.18	99,646.11	89,151.36	72,483.42	102,000	77,500	24,500-	24.0-
**	8004	GRAVEL	33,577.43	16,574.60	26,083.47	24,986.77	25,000	31,000	6,000	24.0
**	8005	ASPHALT	76,076.89	63,258.91	71,376.36	77,557.72	76,000	90,632	14,632	19.3
**	8008	PIPE & ACCESSORIE	3,821.82	23,079.38	18,210.51	19,941.77	20,000	25,000	5,000	25.0
***	Materials & Supplies		209,429.32	202,559.00	204,821.70	194,969.68	223,000	224,132	1,132	0.5
**	8090	UNIFORMS/CLOTHING	3,084.94	3,418.20	3,472.68	6,188.96	5,000	5,000		
**	8100	PROFESSIONAL SERV	101,751.01	62,537.16	58,385.45	57,585.86	85,979	76,809	9,170-	10.7-
**	8110	CONTRACTS/AGREEME	108,064.94	124,478.59	120,084.06	125,326.55	131,760	191,060	59,300	45.0
**	8111	CONTR/AGREE -WELD	3,253.70	1,084.09	417.14	10,439.03	11,000	11,000		
**	8121	LEASES -OFFICE EQ						1,800	1,800	
**	8130	LICENSES/PERMITS	3,609.84	2,876.64	2,531.10	1,826.92	3,400	3,400		
**	8135	REGULATORY FEES	4,959.35	3,279.13	3,259.13	1,004.13	3,500	3,500		
***	Other municipal costs		224,723.78	197,673.81	188,149.56	202,371.45	240,639	292,569	51,930	21.6
*	9230	RATE OF RETURN	125,000.00	125,000.00	125,000.00	130,000.00	130,000	135,000	5,000	3.8
**	Rate of Return		125,000.00	125,000.00	125,000.00	130,000.00	130,000	135,000	5,000	3.8
*	9020	INT ON DEBENTURES	19,431.76	21,179.54	19,311.09	17,830.06	34,290	34,564	274	0.8
*	9050	PRINC ON DEBENTUR	54,416.00	54,416.00	67,263.00	64,263.00	64,263	73,930	9,667	15.0
**	Debt Service Costs		73,847.76	75,595.54	86,574.09	82,093.06	98,553	108,494	9,941	10.1
*	9010	INT SHRT TERM BOR		1,393.00		1,061.00	8,230	3,665	4,565-	55.5-
**	Bank charges & Short te			1,393.00		1,061.00	8,230	3,665	4,565-	55.5-
*	9210	ALL OTHER UNCOLL	5,355.60	9,391.44	967.65	18,200.00	18,200	10,000	8,200-	45.1-
**	Valuation allow/appeals		5,355.60	9,391.44	967.65	18,200.00	18,200	10,000	8,200-	45.1-
*	9420	APPROP CAPITAL FU	42,902.45	159,066.80	237,296.77	40,000.00	40,000	40,000		
**	Transfers to Own Funds		42,902.45	159,066.80	237,296.77	40,000.00	40,000	40,000		
*	9100	DEPRECIATION	265,878.29	298,256.50	294,202.55	265,808.41	370,662	355,412	15,250-	4.1-
**	Depreciation		265,878.29	298,256.50	294,202.55	265,808.41	370,662	355,412	15,250-	4.1-
***	Fiscal Services		512,984.10	668,703.28	744,041.06	537,162.47	665,645	652,571	13,074-	2.0-
****	Total		1,815,930.32	1,966,442.69	2,045,265.05	1,965,781.82	2,154,099	2,246,938	92,839	4.3