

2014 Budget Analysis - Sewer Fund

| Revenues | Actual | | | | | | | | | | | | Totals | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
|--|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|--------------------|
| | January | February | March | April | May | June | July | August | September | October | November | December | | | | |
| User Charges | | | | | | | | | | | | | | | | |
| Residential Sales (71 REU's) | \$ (2,165.00) | \$ 1,583.20 | \$ 88.00 | \$ 7,208.80 | \$ 1,080.00 | \$ - | \$ 6,600.00 | \$ 1,392.00 | \$ 360.00 | \$ 7,548.00 | \$ 1,000.00 | \$ 228.00 | \$ 24,923.00 | \$ 34,000.00 | \$ 34,000.00 | 73.30% |
| Commercial Sales (448 REU's) | \$ (15,600.00) | \$ 8,686.71 | \$ 2,880.00 | \$ 38,280.00 | \$ 11,160.00 | \$ - | \$ 46,560.00 | \$ 2,880.00 | \$ - | \$ 46,680.00 | \$ 9,480.00 | \$ 24.00 | \$ 151,030.71 | \$ 215,000.00 | \$ 215,000.00 | 70.25% |
| Total User Charges | \$ (17,765.00) | \$ 10,269.91 | \$ 2,968.00 | \$ 45,488.80 | \$ 12,240.00 | \$ - | \$ 53,160.00 | \$ 4,272.00 | \$ 360.00 | \$ 54,228.00 | \$ 10,480.00 | \$ 252.00 | \$ 175,953.71 | \$ 249,000.00 | \$ 249,000.00 | 70.66% |
| Miscellaneous Revenues | | | | | | | | | | | | | | | | |
| Assessments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,900.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,900.00 | \$ 1,900.00 | \$ 1,900.00 | 100.00% |
| Assessment Interest | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 80.75 | \$ - | \$ - | \$ - | \$ - | \$ 80.75 | \$ 80.75 | \$ 80.75 | 100.00% |
| Connection Charges | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Investment Interest | \$ 22.25 | \$ 21.99 | \$ 29.61 | \$ 26.17 | \$ 24.85 | \$ 23.37 | \$ 21.85 | \$ 19.68 | \$ 18.91 | \$ 18.46 | \$ 21.08 | \$ - | \$ 248.22 | \$ 350.00 | \$ 350.00 | 70.92% |
| Penalties and Fines | \$ - | \$ 192.00 | \$ - | \$ 60.00 | \$ 324.00 | \$ - | \$ - | \$ 78.00 | \$ 36.00 | \$ 576.00 | \$ - | \$ - | \$ 1,266.00 | \$ 300.00 | \$ 300.00 | 422.00% |
| Draw from Savings | \$ - | \$ 5,000.00 | \$ 10,000.00 | \$ 25,000.00 | \$ - | \$ 55,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 95,000.00 | \$ 135,053.25 | \$ 135,053.25 | 70.34% |
| Contributed Plant/Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Miscellaneous Revenues | \$ 22.25 | \$ 5,213.99 | \$ 10,029.61 | \$ 25,086.17 | \$ 348.85 | \$ 55,023.37 | \$ 21.85 | \$ 2,078.43 | \$ 54.91 | \$ 594.46 | \$ 21.08 | \$ - | \$ 98,494.97 | \$ 137,684.00 | \$ 137,684.00 | 71.54% |
| Total Revenues | \$ (17,742.75) | \$ 15,483.90 | \$ 12,997.61 | \$ 70,574.97 | \$ 12,588.85 | \$ 55,023.37 | \$ 53,181.85 | \$ 6,350.43 | \$ 414.91 | \$ 54,822.46 | \$ 10,501.08 | \$ 252.00 | \$ 274,448.68 | \$ 386,684.00 | \$ 386,684.00 | 70.97% |
| Expenditures | | | | | | | | | | | | | | | | |
| Operation and Maintenance | | | | | | | | | | | | | | | | |
| Wages and FICA | \$ 256.19 | \$ 3,806.40 | \$ 2,932.05 | \$ 3,410.86 | \$ 3,692.92 | \$ 3,862.08 | \$ 3,456.41 | \$ 2,398.15 | \$ 3,417.57 | \$ 3,527.11 | \$ 3,635.74 | \$ 3,904.93 | \$ 38,300.41 | \$ 41,000.00 | \$ 41,000.00 | 93.42% |
| Utilities | \$ - | \$ 1,688.30 | \$ 1,811.05 | \$ 2,161.13 | \$ 1,564.32 | \$ 1,679.93 | \$ 2,228.41 | \$ 1,847.15 | \$ 1,710.20 | \$ 1,989.43 | \$ 1,384.44 | \$ 2,104.32 | \$ 20,168.68 | \$ 28,000.00 | \$ 22,000.00 | 91.68% |
| Sludge Disposal | \$ - | \$ 4,140.00 | \$ 3,870.00 | \$ 4,200.00 | \$ 4,200.00 | \$ 4,140.00 | \$ 3,780.00 | \$ 5,880.00 | \$ 4,200.00 | \$ 3,780.00 | \$ 3,210.00 | \$ 6,720.00 | \$ 48,120.00 | \$ 60,000.00 | \$ 50,000.00 | 96.24% |
| Transportation Expenses | \$ - | \$ 26.44 | \$ 102.00 | \$ 126.50 | \$ - | \$ 116.67 | \$ 142.52 | \$ - | \$ 24.51 | \$ 20.50 | \$ 74.38 | \$ 18.25 | \$ 651.77 | \$ 500.00 | \$ 750.00 | 86.90% |
| Chemicals | \$ - | \$ - | \$ - | \$ 659.02 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 659.02 | \$ 2,500.00 | \$ 2,500.00 | 26.36% |
| Supplies | \$ - | \$ - | \$ 633.65 | \$ 30.73 | \$ 79.56 | \$ 18.57 | \$ 23.69 | \$ 379.38 | \$ 65.38 | \$ - | \$ - | \$ 904.45 | \$ 2,135.41 | \$ 2,000.00 | \$ 2,500.00 | 85.42% |
| Equipment Repairs/Maintenance | \$ - | \$ 6,104.24 | \$ - | \$ 25,860.00 | \$ 306.35 | \$ 4,434.62 | \$ 160.76 | \$ 348.54 | \$ - | \$ 482.60 | \$ 2,816.85 | \$ 9,885.71 | \$ 50,399.67 | \$ 10,000.00 | \$ 50,000.00 | 100.80% |
| Buildings/Grounds Repair/Maint. | \$ - | \$ 356.04 | \$ 285.72 | \$ - | \$ - | \$ - | \$ 546.00 | \$ - | \$ - | \$ 58.60 | \$ - | \$ - | \$ 1,246.36 | \$ 1,000.00 | \$ 1,500.00 | 83.09% |
| Laterals/Mains Repairs/Maint. | \$ - | \$ - | \$ - | \$ 8,409.80 | \$ - | \$ 20,844.25 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 29,254.05 | \$ 50,000.00 | \$ 35,000.00 | 83.58% |
| Lab Testing | \$ - | \$ 872.00 | \$ - | \$ 2,254.00 | \$ 956.90 | \$ 1,196.63 | \$ 1,090.00 | \$ 1,148.00 | \$ 872.00 | \$ 688.00 | \$ 1,596.00 | \$ 3,025.00 | \$ 13,698.53 | \$ 5,000.00 | \$ 14,500.00 | 94.47% |
| Insurance | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 394.23 | \$ 4,730.76 | \$ 4,731.00 | \$ 4,731.00 | 99.99% |
| Replacement Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,534.00 | \$ - | \$ - | \$ - | \$ - | \$ 3,534.00 | \$ 3,534.00 | \$ 3,534.00 | 100.00% |
| Contingency Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Operation and Maintenance | \$ 650.42 | \$ 17,387.65 | \$ 10,028.70 | \$ 47,506.27 | \$ 11,194.28 | \$ 36,686.98 | \$ 11,822.02 | \$ 15,929.45 | \$ 10,683.89 | \$ 10,940.47 | \$ 13,111.64 | \$ 26,956.89 | \$ 212,898.66 | \$ 208,265.00 | \$ 228,015.00 | 93.37% |
| Administration | | | | | | | | | | | | | | | | |
| Salaries | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 2,259.62 | \$ 27,115.44 | \$ 27,115.00 | \$ 27,115.00 | 100.00% |
| Supplies | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 201.92 | \$ 172.92 | \$ 2,394.04 | \$ 2,423.00 | \$ 2,423.00 | 98.80% |
| Rent | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 144.23 | \$ 1,730.76 | \$ 1,731.00 | \$ 1,731.00 | 99.99% |
| Engineering | \$ - | \$ 1,753.86 | \$ 456.20 | \$ 7,740.13 | \$ 850.70 | \$ 3,132.52 | \$ - | \$ 9,482.23 | \$ 1,454.38 | \$ 1,318.27 | \$ 2,118.35 | \$ 6,165.86 | \$ 34,472.50 | \$ 15,000.00 | \$ 40,000.00 | 86.18% |
| I/I Investigation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000.00 | \$ 3,500.00 | 0.00% |
| Legal | \$ - | \$ 225.00 | \$ 810.00 | \$ 300.00 | \$ 273.00 | \$ 15.00 | \$ 105.00 | \$ 1,172.48 | \$ 7.50 | \$ 135.00 | \$ - | \$ 300.00 | \$ 3,342.98 | \$ 3,500.00 | \$ 4,500.00 | 74.29% |
| Audit | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,800.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,800.00 | \$ 2,800.00 | \$ 2,800.00 | 100.00% |
| Commissioners' Fees and FICA | \$ 53.82 | \$ 53.82 | \$ 26.91 | \$ (26.91) | \$ 53.82 | \$ 26.91 | \$ 26.91 | \$ 26.91 | \$ 26.91 | \$ 26.91 | \$ 26.91 | \$ - | \$ 322.92 | \$ 600.00 | \$ 600.00 | 53.82% |
| Certification | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,947.06 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,947.06 | \$ 1,500.00 | \$ 1,947.06 | 100.00% |
| Education/Conference/Dues/Etc. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 20.02 | \$ - | \$ 20.02 | \$ 500.00 | \$ 500.00 | 4.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000.00 | \$ 30,000.00 | 0.00% |
| Miscellaneous - Backflow License | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 58.00 | \$ 58.00 | \$ 250.00 | \$ 250.00 | 23.20% |
| Total Administration | \$ 2,659.59 | \$ 4,638.45 | \$ 3,898.88 | \$ 10,618.99 | \$ 3,783.29 | \$ 10,527.26 | \$ 2,737.68 | \$ 13,287.39 | \$ 4,094.56 | \$ 4,085.95 | \$ 4,771.05 | \$ 9,100.63 | \$ 74,203.72 | \$ 95,419.00 | \$ 115,366.06 | 64.32% |

| Capital Expenditures | January | February | March | April | May | June | July | August | September | October | November | December | Totals | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
|-----------------------------------|-------------|-------------|--------------------|--------------------|-------------|-----------------|------------------|--------------------|------------------|-------------|-------------|-------------|--------------------|----------------------|---------------------|--------------------|
| Upgrade Evans/Deer Haven Lifts | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Repaint Treatment Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Chloride Reduction Program | \$ - | \$ - | \$ 675.00 | \$ - | \$ - | \$ - | \$ 855.00 | \$ 2,839.00 | \$ 835.00 | \$ - | \$ - | \$ - | \$ 5,204.00 | \$ 5,000.00 | \$ 6,000.00 | 86.73% |
| Computer, Printer and Software | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 | \$ - | 0.00% |
| Rebuild Clarifier | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Rebuild Aerators | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000.00 | \$ - | 0.00% |
| Collection System Mapping | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Lab Equipment | \$ - | \$ - | \$ - | \$ 1,807.43 | \$ - | \$ - | \$ - | \$ 228.84 | \$ - | \$ - | \$ - | \$ - | \$ 2,036.27 | \$ 2,000.00 | \$ 2,250.00 | 90.50% |
| Pilot Plant Project | \$ - | \$ - | \$ 1,121.58 | \$ - | \$ - | \$ 72.80 | \$ 45.44 | \$ 26.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,265.82 | \$ 50,000.00 | \$ 28,052.94 | 4.51% |
| Total Capital Expenditures | \$ - | \$ - | \$ 1,796.58 | \$ 1,807.43 | \$ - | \$ 72.80 | \$ 900.44 | \$ 3,093.84 | \$ 835.00 | \$ - | \$ - | \$ - | \$ 8,506.09 | \$ 68,000.00 | \$ 36,302.94 | 23.43% |

| Debt Retirement | January | February | March | April | May | June | July | August | September | October | November | December | Totals | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------------|---------------------|--------------------|
| Debt Retirement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Debt Retirement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |

| Planning | January | February | March | April | May | June | July | August | September | October | November | December | Totals | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
|---------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|--------------------|
| Professional Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,000.00 | \$ 7,000.00 | 0.00% |
| Total Planning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,000.00 | \$ 7,000.00 | 0.00% |
| Total Expenditures | \$ 3,310.01 | \$ 22,026.10 | \$ 15,724.16 | \$ 59,932.69 | \$ 14,977.57 | \$ 47,287.04 | \$ 15,460.14 | \$ 32,310.68 | \$ 15,613.45 | \$ 15,026.42 | \$ 17,882.69 | \$ 36,057.52 | \$295,608.47 | \$ 386,684.00 | \$ 386,684.00 | 76.45% |

| | January | February | March | April | May | June | July | August | September | October | November | December | Totals |
|--------------------------------------|----------------|---------------|---------------|--------------|---------------|--------------|--------------|----------------|----------------|--------------|---------------|----------------|----------------|
| Revenues | \$ (17,742.75) | \$ 15,483.90 | \$ 12,997.61 | \$ 70,574.97 | \$ 12,588.85 | \$ 55,023.37 | \$ 53,181.85 | \$ 6,350.43 | \$ 414.91 | \$ 54,822.46 | \$ 10,501.08 | \$ 252.00 | \$274,448.68 |
| Expenditures | \$ 3,310.01 | \$ 22,026.10 | \$ 15,724.16 | \$ 59,932.69 | \$ 14,977.57 | \$ 47,287.04 | \$ 15,460.14 | \$ 32,310.68 | \$ 15,613.45 | \$ 15,026.42 | \$ 17,882.69 | \$ 36,057.52 | \$295,608.47 |
| Excess of Revenues over Expenditures | \$ (21,052.76) | \$ (6,542.20) | \$ (2,726.55) | \$ 10,642.28 | \$ (2,388.72) | \$ 7,736.33 | \$ 37,721.71 | \$ (25,960.25) | \$ (15,198.54) | \$ 39,796.04 | \$ (7,381.61) | \$ (35,805.52) | \$ (21,159.79) |

| | January | February | March | April | May | June | July | August | September | October | November | December | Totals | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|---------------|----------------|--------------|--------------|----------------|----------------|----------------------|---------------------|--------------------|
| Revenues to Date | \$ (17,742.75) | \$ (2,258.85) | \$ 10,738.76 | \$ 81,313.73 | \$ 93,902.58 | \$148,925.95 | \$202,107.80 | \$208,458.23 | \$208,873.14 | \$263,695.60 | \$274,196.68 | \$ 274,448.68 | \$274,448.68 | \$ 386,684.00 | \$ 386,684.00 | 70.97% |
| Expenditures to Date | \$ 3,310.01 | \$ 25,336.11 | \$ 41,060.27 | \$100,992.96 | \$115,970.53 | \$163,257.57 | \$178,717.71 | \$211,028.39 | \$226,641.84 | \$241,668.26 | \$259,550.95 | \$ 295,608.47 | \$295,608.47 | \$ 386,684.00 | \$ 386,684.00 | 76.45% |
| Excess of Revenues over Expenditures | \$ (21,052.76) | \$ (27,594.96) | \$ (30,321.51) | \$ (19,679.23) | \$ (22,067.95) | \$ (14,331.62) | \$ 23,390.09 | \$ (2,570.16) | \$ (17,768.70) | \$ 22,027.34 | \$ 14,645.73 | \$ (21,159.79) | \$ (21,159.79) | \$ - | \$ - | |