

Finance Committee
Points of Interest
Projections as of December 2013

Revenue

1. The projection for miscellaneous income in the General Fund includes grants and revenue from the Urban Greenbelt for beach paths and the nature trail, \$35,000 from the insurance reserve for the additional legal fees for the accreted land lawsuit and \$40,000 from the Park Foundation for the replacement of the tennis courts in Poe Park.
2. Based on the most recent information from the County, it appears the projected property tax revenue will be approximately \$25,000 more than budgeted.
3. Building permits are projected to finish around \$245,000.
4. Based on the first six months of the year, business license revenue is projected to finish approximately \$110,000 less than projected. This is due largely in part to the projected business license revenue that is being generated from the construction on the school. It appears the projection for the school will fall short by approximately \$100,000.
5. As currently projected, the total revenue of the General Fund will be approximately \$110,000 less than budgeted.
6. The Water and Sewer revenue is following short of projections. It appears the combined income will be approximately \$71,000 less than initially projected.
7. Although the fund is not budgeted, the revenue in Hospitality Tax Fund is projected to be \$20,000 higher than expected.

Expenditures

1. Compensation accounts are projected to be under budget for FY 2014.
2. \$130,000 is remaining in the Recreation budget for the replacement of the tennis courts at Poe Park. Approximately \$40,000 will be funded by the Park Foundation.
3. Approximately \$175,000 is remaining in the Capital Projects account in the Administrative Department. This amount is for the initial cost of the design of Town Hall. It was to be funded by the revenue generated by the business licenses issued for the construction of the school. Due to the issuing of the 2014 G.O. Bond, the revenue is not necessary and the amount can be funded with the bond money.
4. Due to the phone system and the paperless office system, the Administrative accounts for System Repairs and Maintenance and Property and Equipment under \$5,000 will finish over budget for the year.

5. In the Maintenance Department, garbage disposal is projected to finish \$5,000 over budget due to the need for additional week-end collections for the beach paths.
6. The CWS improvements payment was budgeted for \$118,656 and the actual will be \$176,565. The budgeted amount is based on a 10-year projection given to the Town by Charleston Water System. Throughout the 10-year period there will be years where the amount owed will be less than \$118k and some years where the payment will be more than \$118k.
7. The cost of the electricity used by the Sewer Fund is expected to be over the budgeted amount.

Summary

1. Although revenue is projected to be \$110,000 less than expected, the General Fund is projected to finish with a surplus due to a projection of expenses being less than budgeted.
2. Although there is an unexpected drop in usage and revenue is less than expected, the Water and Sewer Funds are projected to finish with a positive increase to the fund balances due to estimated expenses being lower than budgeted.

December 31, 2013
Cash & Investment Balances

CHECKING ACCOUNTS	\$ 3,985,549.87
SC LOCAL GOVERNMENT INVESTMENT POOL	203,574.43
INVESTMENTS	151,091.13
CASH ON HAND	<u>600.00</u>

TOTAL CASH & INVESTMENTS: \$ 4,340,815.43

Unassigned:

Operating	\$ 1,030,848.64
Capital Improvements Reserve	336,500.00
Emergency Reserve	1,025,000.00

Assigned:

William Bradley Memorial Fund	20,000.00
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Committed:

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Restricted:

County Accommodations Tax Funds - County Deputies	47,380.00
Land Trust Fund	35,118.25
Confederate Memorial Fund	3,151.84
Victim's Rights Fund	<u>59,547.25</u>

Total Cash & Investment Accounts **\$ 2,557,545.98**

PETTY CASH:

Petty Cash	<u>\$ 400.00</u>
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TOTAL GENERAL FUND \$ 2,557,945.98

Operating	\$ 146,536.46
Capital Improvement Fund Sewer	72,161.17
Sewer Depreciation Fund	<u>36,307.14</u>

Total Sewer Fund \$ 255,004.77

Operating	\$ 760,101.19
Capital Improvement Fund Water	177,277.54
CWS CIP Improvements Fund	176,738.79
Water Depreciation Fund	46,098.56
Petty Cash	<u>200.00</u>
Total Water Fund	\$ <u>1,160,416.08</u>

Unreserved	<u>\$ 273,135.32</u>
Total Hospitality Tax Fund - Restricted	\$ <u>273,135.32</u>

Unreserved	<u>\$ 59,770.16</u>
Total Local Accommodations Tax Fund -	\$ <u>59,770.16</u>

Tree Bank Fund - Committed	<u>\$ 34,543.12</u>
Total Tree Fund	\$ <u>34,543.12</u>
TOTAL CASH & INVESTMENTS:	\$ <u>4,340,815.43</u>

1% Firemen's Fund - First Federal Money Market	<u>\$ 133,339.45</u>
Total 1% FIREMEN'S FUND	\$ <u>133,339.45</u>

Investment Income
Month Ended December 31, 2013 and YTD

<u>Bank</u>	<u>Interest Rate</u>	<u>Interest Earned Current Month</u>	<u>Interest Earned Year-to-Date</u>
Investment Pool	0.2042%	35.33	195.66
1st Federal Money Market	0.20%	501.41	3,417.26
1st Southeast Investor Services	2.00%	<u>258.09</u>	<u>1,548.54</u>
		<u>\$ 794.83</u>	<u>\$ 5,161.46</u>

Interest Earned by Fund

	<u>Month Ended</u>	<u>YTD</u>
General Fund	\$ 475.54	\$ 3,306.56
Sewer Fund	49.44	286.64
Water Fund	203.64	1,172.27
State A-Tax Funds	-	-
Local A-Tax Funds	10.97	67.29
Hospitality Tax Fund	49.04	291.53
Tree Fund	<u>6.20</u>	<u>37.17</u>
Total Earned	<u>\$ 794.83</u>	<u>\$ 5,161.46</u>

Projections
 Fiscal Year 2014 as of December 2013
 General Summary

	<u>BUDGETED AMOUNTS</u>	<u>PROJECTED AMOUNTS</u>	<u>DIFFERENCE</u>
Total Revenue	\$ 4,509,300	4,398,330	\$ (110,970)
Fire Department	1,092,500	1,091,189	
Police Department	949,934	942,571	
Maintenance Department	544,916	557,285	
Recreation	187,000	187,000	
Administration Department	1,419,550	1,251,000	
Building Department	315,400	304,000	
Total Expenses	<u>4,509,300</u>	<u>4,333,045</u>	<u>(176,255)</u>
Change in Fund Balance	<u>\$ -</u>	<u>\$ 65,285</u>	<u>\$ 65,285</u>

Projections
 Fiscal Year 2014 as of December 2013
 Sewer Summary

	<u>BUDGETED AMOUNTS</u>	<u>PROJECTED AMOUNTS</u>	<u>DIFFERENCE</u>
Total Revenue	\$ 741,915	\$ 711,679	\$ (30,236)
Total Expenses	711,115	677,973	(33,142)
Change in Fund Balance	<u>\$ 30,800</u>	<u>\$ 33,706</u>	<u>\$ 2,906</u>

Projections
 Fiscal Year 2014 as of December 2013
 Water Summary

	<u>BUDGETED AMOUNTS</u>	<u>PROJECTED AMOUNTS</u>	<u>DIFFERENCE</u>
Total Revenue	\$ 961,941	\$ 921,443	\$ (40,498)
Total Expenses	913,506	884,440	(29,066)
Change in Fund Balance	<u>\$ 48,435</u>	<u>\$ 37,003</u>	<u>\$ (11,432)</u>

FY 2014 Six Month Revenue Projections

Ways and Means - Page 8

<u>Account Description</u>	<u>FY 2013 Budget</u>	<u>FY 2014 @ Dec 2013</u>	<u>FY 2014 Projection</u>	<u>FY 2013</u>	<u>Difference - Budget vs Projected</u>
TRANSFERS - HOSPITALITY & A-TAX FUNDS	280,000.00	139,933.00	280,000.00	230,000.00	-
INTEREST EARNED	6,000.00	2,483.92	5,000.00	6,052.57	(1,000.00)
POLICE ACCIDENT REPORTS	200.00	235.00	250.00	85.00	50.00
TRANSFER FR WATER FUND	198,500.00	-	198,500.00	198,500.00	-
LICENSES	1,024,500.00	266,545.35	915,000.00	651,855.71	(109,500.00)
DOG PERMITS	75,000.00	18,515.00	75,000.00	74,010.00	-
BOAT PERMITS	-	30.00	30.00	30.00	30.00
BD. OF ZONING APPEALS FEES	2,000.00	650.00	2,000.00	4,700.00	-
DESIGN REVIEW BOARD FEES	11,000.00	6,005.00	12,000.00	12,200.00	1,000.00
PLANNING COMMISSION FEES	1,000.00	500.00	1,000.00	1,250.00	-
BUILDING PERMITS	245,000.00	167,234.82	245,000.00	247,472.97	-
TRIMMING & PRUNING INCOME	12,000.00	2,250.00	12,000.00	10,500.00	-
AD VALOREM PROP TAX	1,700,000.00	161,948.46	1,725,000.00	1,708,957.16	25,000.00
HOMESTEAD EXEMPT REFUND	8,000.00	-	8,500.00	8,484.29	500.00
FINES COLLECTED	55,000.00	41,271.07	55,000.00	35,763.51	-
FEE SIMPLE TITLES	100.00	-	50.00	50.00	(50.00)
AID TO SUBDIVISIONS	33,000.00	19,164.90	33,000.00	30,602.52	-
VICTIMS RIGHTS FUND	10,000.00	1,361.38	6,000.00	3,598.30	(4,000.00)
BEVERAGE TEMP. PERMITS	21,000.00	3,650.00	21,000.00	10,400.00	-
FRANCHISE FEES - CELL TOWER	43,000.00	19,856.20	43,000.00	43,132.27	-
FRANCHISE FEES - OTHER	450,000.00	4,748.97	425,000.00	413,173.59	(25,000.00)
STATE ACCOMMODATIONS TAX	25,000.00	13,500.76	18,000.00	17,684.58	(7,000.00)
L.O.S.T., PROP.ROLLBACK	120,000.00	49,345.37	120,000.00	117,929.64	-
L.O.S.T., REVENUE FUND	55,000.00	28,934.28	60,000.00	56,580.55	5,000.00
MISCELLANEOUS INCOME	130,000.00	38,835.09	130,000.00	113,555.32	-
PROCEEDS - SALE OF ASSETS	4,000.00	2,000.00	2,000.00	18,360.00	(2,000.00)
	<u>4,509,300.00</u>	<u>988,998.57</u>	<u>4,392,330.00</u>	<u>4,014,927.98</u>	<u>(116,970.00)</u>

Projections
 FY 2014 - As of December 2013
 Revenue - Sewer Fund

Income Types	Current Year			Projections at 12/31/2013
	Budget	Actual Year-to-date	Percentage of Budget	
Interest Earned	1,000.00	204.11	20%	408
Sewer Service Charges	731,914.93	367,464.61	50%	694,953
Penalties	5,500.00	3,130.00	57%	6,260
Administrative Account Fees	1,300.00	300.00	23%	600
Tie-in fees & Install	-	4,530.00		4,530
Service Calls	500.00	-	0%	-
Inspection Fees	1,500.00	850.00	57%	1,700
Miscellaneous Income	200.00	3,227.83	1614%	3,228
	<u>741,914.93</u>	<u>379,706.55</u>	<u>51%</u>	<u>711,679</u>

Projections
 FY 2014 - As of December 2013
 Revenue - Water Fund

Income Types	Current Year			Projections at 12/31/2013
	Budget	Actual Year-to-date	Percentage of Budget	
Interest Earned	3,000.00	847.28	28%	1,695
Water Sales	936,191.47	469,094.51	50%	881,580
Penalties	5,500.00	3,130.00	57%	6,296
Administrative Account Fees	8,000.00	5,130.00	64%	10,260
Hydrant Meter Permits	200.00	500.00	250%	500
Meter Connect & Renewals	7,000.00	15,434.24	220%	15,434
Meter Repairs	500.00	1,670.00	334%	1,670
Service Calls	500.00	270.00	54%	270
Inspection Fees	250.00	-	0%	-
Backflow Testing	700.00	280.00	40%	280
Miscellaneous Income	100.00	3,458.55	N/A	3,459
	<u>961,941.47</u>	<u>499,814.58</u>	<u>52%</u>	<u>921,443</u>

Projections
 FY 2014 - As of December 2013
 Fire Department

Expenses	Current Year			Projections at 12/31/2013
	Budget	Actual Year-to-date	Percentage of Budget	
Salaries and Wages	565,000.00	\$ 271,115.90	48%	\$ 565,000.00
Social Security	41,000.00	19,693.84	48%	41,000.00
Hospital Insurance	93,000.00	38,098.73	41%	85,000.00
Retirement	73,000.00	34,649.88	47%	73,000.00
Gas & Oil	10,000.00	5,139.71	51%	10,000.00
Diesel	8,000.00	2,831.99	35%	6,000.00
Vehicle Repairs	20,000.00	10,588.14	53%	20,000.00
Supplies and Materials	20,000.00	15,845.63	79%	20,000.00
Telephone	10,000.00	3,118.16	31%	6,500.00
Co. Wide Radio System	53,000.00	18,036.84	34%	53,000.00
Power & Lights	9,500.00	4,366.72	46%	9,000.00
Insurance	55,000.00	23,624.40	43%	55,000.00
System Repairs & Maintenance	11,000.00	7,640.79	69%	11,000.00
Uniforms & Clothing	10,000.00	4,409.72	44%	10,000.00
Dues and Certification Fees	1,000.00	920.00	92%	1,000.00
Training and Seminars	9,500.00	5,529.69	58%	9,500.00
Miscellaneous Expenses	8,500.00	6,324.90	74%	8,500.00
Capital Lease Payments	23,000.00	19,688.81	86%	19,688.81
Property & Equipment	24,000.00	-	0%	24,000.00
Property & Equipment < \$5,000	15,000.00	25,737.78	172%	30,000.00
Building Repairs	10,000.00	426.52	4%	10,000.00
Dispatching Services	23,000.00	12,191.39	53%	24,000.00
	<u>1,092,500.00</u>	<u>529,979.54</u>	<u>49%</u>	<u>1,091,189</u>

Projections
 FY 2014 - As of December 2013
 Police Department

Expenses	Current Year			Projections at 12/31/2013
	Budget	Actual Year-to-date	Percentage of Budget	
Salaries and Wages	\$ 464,500.00	\$ 239,967.54	52%	\$ 465,000.00
Social Security	34,300.00	17,790.85	52%	36,000.00
Hospital Insurance	65,000.00	28,179.78	43%	63,000.00
Retirement	59,000.00	29,563.38	50%	59,000.00
County Sheriff Deputies	40,000.00	15,240.00	38%	40,000.00
Gas & Oil	43,200.00	18,209.32	42%	40,000.00
Diesel	1,200.00	480.38	40%	1,000.00
Vehicle Repairs	16,000.00	5,530.02	35%	16,000.00
Supplies and Materials	12,000.00	5,763.13	48%	12,000.00
Telephone	12,000.00	4,415.03	37%	9,000.00
Co. Wide Radio System	51,000.00	16,362.83	32%	51,000.00
Power & Lights	5,800.00	1,830.06	32%	4,500.00
Insurance	44,300.00	19,228.84	43%	44,300.00
System Repairs & Maintenance	8,000.00	5,919.05	74%	8,000.00
Uniforms & Clothing	9,000.00	509.68	6%	9,000.00
Dues and Certification Fees	500.00	80.00	16%	300.00
Training and Seminars	6,500.00	1,938.21	30%	6,500.00
Miscellaneous Expenses	1,500.00	229.10	15%	1,000.00
Capital Lease Payments	33,134.00	33,874.95	N/A	33,874.95
Property & Equipment	13,000.00	13,095.95	N/A	13,095.95
Property & Equipment < \$5,000	7,000.00	108.15	2%	7,000.00
Dispatching Services	23,000.00	10,722.00	47%	23,000.00
	<u>949,934.00</u>	<u>469,038.25</u>	<u>49%</u>	<u>942,571</u>

Projections
 FY 2014 - As of December 2013
 Maintenance Department

Expenses	Current Year			Projections at 12/31/2013
	Budget	Actual Year-to-date	Percentage of Budget	
Salaries and Wages	\$ 163,000.00	\$ 73,012.84	45%	\$ 163,000.00
Social Security	12,500.00	5,500.39	44%	12,500.00
Hospital Insurance	19,000.00	8,572.38	45%	19,000.00
Retirement	14,000.00	5,845.76	42%	14,000.00
Gas & Oil	12,000.00	5,362.10	45%	12,000.00
Diesel	4,000.00	1,225.15	31%	3,000.00
Vehicle Repairs	7,500.00	7,797.65	104%	9,000.00
Supplies and Materials	25,000.00	10,819.64	43%	25,000.00
Telephone	660.00	330.00	50%	660.00
Power & Lights	39,000.00	19,050.84	49%	39,000.00
Insurance	16,000.00	6,247.44	39%	16,000.00
System Repairs & Maintenance	15,000.00	16,758.73	112%	20,000.00
Uniforms & Clothing	3,000.00	1,343.35	45%	2,000.00
Miscellaneous Expenses	1,000.00	-	0%	1,000.00
Capital Lease Payments	5,256.00	7,916.29	151%	7,916.29
Property & Equipment	13,000.00	13,208.79	102%	13,208.79
Garbage Disposal	170,000.00	87,234.00	51%	175,000.00
Causeway Maintenance	2,000.00	512.02	4%	2,000.00
Container Servicing	13,000.00	3,078.72	31%	13,000.00
Beach Path Maintenance	10,000.00	1,787.37	N/A	10,000.00
	<u>544,916.00</u>	<u>275,603.46</u>	<u>51%</u>	<u>557,285</u>

Projections
 FY 2014 - As of December 2013
 Recreation Department

Expenses	Current Year			Projections at 12/31/13
	Budget	Actual Year-to-date	Percentage of Budget	
Power & Lights	7,500.00	2,973.15	40%	7,500
Insurance	2,500.00	1,514.87	61%	2,500
Recreation Area Maintenance	7,500.00	5,926.76	79%	7,500
Special Events	15,000.00	7,104.29	47%	15,000
Property & Equipment	130,000.00	9,900.00	8%	130,000
Property & Equipment < \$5,000	24,500.00	7,245.00	30%	24,500
	<u>187,000.00</u>	<u>34,664.07</u>	<u>19%</u>	<u>187,000</u>

Projections
 FY 2014 - As of December 2013
 Administrative Department

Expenses	Current Year			Projections 12/31/2013
	Budget	Actual Year-to-date	Percentage of Budget	
Salaries and Wages	\$ 376,000.00	203,073.35	54%	385,000
Social Security	30,000.00	15,931.82	53%	30,000
Hospital Insurance	42,500.00	20,035.94	47%	42,500
Retirement	40,000.00	22,990.63	57%	40,000
Office Supplies	24,000.00	13,399.96	56%	24,000
Travel - Clerk of Court	500.00	673.67	135%	700
Supplies - Clerk of Court	1,000.00	303.98	30%	1,000
Telephone	14,500.00	8,386.54	58%	14,500
Power & Lights	6,500.00	3,724.60	57%	6,500
Insurance	62,000.00	29,078.78	47%	60,000
System Repairs & Maintenance	40,000.00	46,755.33	117%	50,000
Dues & Certification	3,200.00	2,314.80	72%	3,200
Training & Seminars	6,000.00	1,956.08	33%	5,500
Professional Services	35,000.00	2,590.00	7%	20,000
Fee Simple Deed Costs	100.00	-	0%	100
Planning Commission	2,000.00	62.39	3%	500
Council Expenses	13,000.00	4,360.29	34%	9,000
General Advertising Expenses	8,000.00	11,186.43	140%	15,000
Legal & Accounting	95,000.00	50,225.66	53%	95,000
Accreted Land Lawsuit	35,000.00	17,499.35	50%	35,000
Accreted Land Management	100,000.00	2,600.00	3%	25,000
Miscellaneous Expenses	12,250.00	12,112.58	99%	14,000
Capital Project	200,000.00	26,431.25	13%	100,000
Property and Equipment	7,000.00	9,569.70	N/A	9,600
Property and Equipment < 5,000	7,500.00	10,300.20	137%	12,000
Town Hall Relocation	50,000.00	25,197.51	50%	53,000
Victims Rights Expenses	10,000.00	-	0%	-
GO Bond Payment	198,500.00	181,446.25	91%	200,000
	<u>1,419,550.00</u>	<u>722,207.09</u>	<u>51%</u>	<u>1,251,100</u>

Projections
 FY 2014 - As of December 2013
 Building Department

Expenses	Current Year			Projections at 12/31/13
	Budget	Actual Year-to-date	Percentage of Budget	
Salaries and Wages	195,000.00	92,336.92	47%	190,000
Social Security	14,400.00	6,805.76	47%	14,400
Health Insurance	22,400.00	11,148.41	50%	22,400
Retirement	21,000.00	10,467.78	50%	21,000
Gas & Oil	2,600.00	807.48	31%	2,600
Office Supplies	3,000.00	1,524.31	51%	3,000
Supplies - Building Inspector	2,000.00	462.65	23%	2,000
Telephone	3,600.00	1,806.24	50%	2,500
Power & Lights	1,300.00	299.39	23%	700
Insurance	5,000.00	311.16	6%	4,500
System Repairs & Maintenance	2,700.00	1,707.50	63%	2,500
Dues & Certification	1,500.00	145.00	10%	1,500
Training & Seminars	3,000.00	820.90	27%	3,000
BZA Expenses	2,000.00	260.45	13%	1,500
DRB Expenses	9,000.00	2,569.08	29%	6,000
Tree Commission	1,500.00	64.96	4%	1,500
Trimming & Pruning	11,400.00	400.00	4%	11,400
Property and Equipment	11,000.00	-	0%	11,000
Property and Equipment < 5,000	3,000.00	1,401.54	47%	2,500
	<u>315,400.00</u>	<u>133,339.53</u>	<u>42%</u>	<u>304,000</u>

Projections
 FY 2014 - As of December 2013
 Sewer Fund

Expenses	Current Year			Projections at 12/31/2013
	Budget	Actual Year-to-date	Percentage of Budget	
Salaries and Wages	159,165.62	65,111.92	41%	130,224
Social Security	12,176.17	4,731.49	39%	9,463
Hospital Insurance	23,361.17	9,755.96	42%	19,512
Retirement	16,871.56	6,453.42	38%	12,907
Gas & Oil	7,000.00	3,311.03	47%	6,622
Diesel Fuel	3,300.00	3,260.40	99%	5,560
Diesel Equipment	5,000.00	789.07	16%	4,789
Repairs - Vehicles	5,000.00	4,456.74	89%	5,907
Supplies and Materials	10,000.00	10,215.62	102%	13,816
Tools	2,000.00	515.09	26%	2,597
Office Supplies	8,700.00	1,164.65	13%	5,965
Lab Supplies	3,700.00	1,836.36	50%	3,673
Telephone	5,600.00	2,727.07	49%	5,454
Power & Electricity	48,000.00	27,806.64	58%	55,613
Insurance	19,000.00	8,937.44	47%	17,875
Systems Repairs and Maint.	40,000.00	61,971.31	155%	64,771
Sludge Disposal	17,000.00	11,871.78	70%	34,272
Grit Disposal	1,400.00	504.57	36%	1,009
Uniforms & Clothing	1,500.00	1,140.11	76%	2,280
Capital Improvements	141,000.00	43,546.20	31%	86,324
Dues and Certification	8,000.00	3,694.03	46%	7,388
Training and Seminars	5,000.00	712.42	14%	4,935
Prof Services - Audit	5,000.00	5,000.00	100%	5,000
Professional Services	5,000.00	2,595.18	52%	14,648
Miscellaneous	1,124.82	181.33	16%	363
Property & Equipment	-	-	#DIV/0!	-
Property & Equipment < \$5,000	6,000.00	-	0%	-
Sewer Revenue Bond	68,304.00	5,841.00	9%	69,682
Lease Payments	14,255.61	13,568.98	95%	13,569
Wastewater Analysis - Lab Cost	9,000.00	4,778.00	53%	9,556
Chemicals	9,000.00	8,387.05	93%	13,387
Administrative Salaries	40,067.66	20,115.59	50%	40,231
Social Security	3,065.18	1,500.98	49%	3,002
Hospital Insurance	3,275.98	1,657.35	51%	3,315
Retirement	4,247.17	2,132.23	50%	4,264
	<u>711,114.94</u>	<u>340,271.01</u>	<u>48%</u>	<u>677,973</u>

Projections
 FY 2014 - As of December 2013
 Water Fund

Expenses	Current Year			Projections at 12/31/2013
	Budget	Actual Year-to-date	Percentage of Budget	
Salaries and Wages	159,165.62	65,111.55	41%	130,224
Social Security	12,176.17	4,731.41	39%	9,463
Hospital Insurance	23,361.17	7,248.65	31%	19,512
Retirement	16,871.56	6,453.40	38%	12,907
Gas & Oil	7,000.00	3,311.07	47%	6,622
Diesel Fuel	3,300.00	373.45	11%	747
Diesel Equipment	2,000.00	-	0%	1,000
Repairs - Vehicles	5,000.00	4,123.94	82%	5,524
Supplies and Materials	10,000.00	12,090.72	121%	12,091
Tools	1,500.00	515.10	34%	1,015
Office Supplies	8,700.00	1,248.20	14%	6,048
Lab Supplies	2,200.00	722.93	33%	1,446
Telephone	5,600.00	2,727.09	49%	5,454
Power & Electricity	2,800.00	1,673.56	60%	3,347
Insurance	17,000.00	7,704.92	45%	7,705
Systems Repairs and Maint.	38,000.00	22,457.38	59%	38,057
Uniforms & Clothing	1,500.00	1,140.11	76%	1,140
Capital Improvements	55,000.00	2,647.50	5%	48,648
Dues and Certification	9,000.00	2,869.02	32%	2,869
Training and Seminars	4,500.00	1,350.46	30%	4,250
Prof Services - Audit	5,000.00	5,000.00	100%	5,000
Professional Services	7,000.00	-	0%	-
Miscellaneous	1,564.35	35.27	2%	35
Transfer to G.F.	198,500.00	-	0%	198,500
Lease Payments	14,255.61	13,568.98	95%	13,569
Water Analysis	1,200.00	-	0%	-
Chemicals	7,000.00	2,597.31	37%	9,697
H2O Payment Operation	125,000.00	59,069.96	47%	111,654
CPW Improvements	118,656.00	538.00	0%	177,103
Administrative Salaries	40,067.66	20,115.77	50%	40,232
Social Security	3,065.18	1,500.98	49%	3,002
Hospital Insurance	3,275.98	1,657.35	51%	3,315
Retirement	4,247.17	2,132.23	50%	4,264
	<u>913,506.47</u>	<u>254,716.31</u>	<u>28%</u>	<u>884,440</u>

Town Hall Expenses - Relocation & Operation
As of December 31, 2013

Land Preparation and Trailer Set-up Expenses:	\$ 138,892.81
Sewer Tank Expenses:	39,684.28
Trailer Lease	67,973.84
Consultants	26,361.00
Miscellaneous Expenses:	<u>23,933.66</u>
	<u>\$ 296,845.59</u>

New Town Hall Expenses - Design & Construction
As of December 31, 2013

Architectural & Design Expenses	<u>\$ 26,431.25</u>
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