

TOWN OF BUCKSPORT
SEWER OPERATION BUDGET COMPARISON FOR FISCAL YEAR 7-1-2013 TO 6-30-2014

| Account Number | Account Name | 2009-2010 Budget | 2009-2010 Actual | 2010-2011 Budget | 2010-2011 Actual | 2011-2012 Budget | 2011-2012 Actual | 2012-2013 Budget | 2013-2014 Budget | Increase Decrease | Percent Change |
|----------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| EXPENDITURES: | | | | | | | | | | | |
| 01 | Regular Salaries | \$ 51,932 | \$ 52,554 | \$ 53,422 | \$ 54,133 | \$ 53,922 | \$ 53,762 | \$ 56,786 | \$ 59,637 | \$ 2,851 | 5.02% |
| 02 | Extra & Overtime | \$ 2,034 | \$ 1,716 | \$ 2,095 | \$ 498 | \$ 2,095 | \$ 602 | \$ 2,225 | \$ 2,272 | \$ 47 | 2.11% |
| 22 | Operator's Expense | \$ 600 | \$ 190 | \$ 600 | \$ 117 | \$ 600 | \$ 105 | \$ 600 | \$ 1,800 | \$ 1,200 | 200.00% |
| 25 | Employee Benefits | \$ 18,359 | \$ 18,395 | \$ 18,980 | \$ 18,980 | \$ 19,963 | \$ 19,963 | \$ 18,808 | \$ 21,002 | \$ 2,194 | 11.67% |
| 31 | Office Supplies | \$ 1,600 | \$ 2,886 | \$ 1,600 | \$ 1,796 | \$ 1,950 | \$ 1,489 | \$ 1,950 | \$ 1,950 | \$ - | 0.00% |
| 32 | Software Support | \$ 525 | \$ 504 | \$ 550 | \$ 544 | \$ 625 | \$ 595 | \$ 639 | \$ 639 | \$ - | 0.00% |
| 33 | Postage | \$ 2,864 | \$ 2,097 | \$ 3,135 | \$ 3,369 | \$ 3,603 | \$ 3,420 | \$ 3,756 | \$ 3,898 | \$ 142 | 3.78% |
| 37 | Plant Supplies | \$ 10,700 | \$ 3,786 | \$ 10,700 | \$ 3,941 | \$ 10,700 | \$ 3,311 | \$ 10,700 | \$ 10,700 | \$ - | 0.00% |
| 39 | Plant Chemicals | \$ 56,997 | \$ 39,402 | \$ 45,954 | \$ 42,056 | \$ 45,954 | \$ 46,966 | \$ 45,954 | \$ 46,388 | \$ 434 | 0.94% |
| 41 | Equipment Purchase | \$ 500 | \$ 339 | \$ 500 | \$ 40 | \$ 500 | \$ 948 | \$ 500 | \$ 500 | \$ - | 0.00% |
| 51 | Parts and Repair | \$ 22,600 | \$ 24,758 | \$ 22,600 | \$ 16,353 | \$ 22,600 | \$ 21,671 | \$ 25,800 | \$ 27,800 | \$ 2,000 | 7.75% |
| 61 | Telephone | \$ 3,060 | \$ 1,330 | \$ 1,740 | \$ 1,245 | \$ 1,620 | \$ 1,319 | \$ 1,620 | \$ 2,025 | \$ 405 | 25.00% |
| 71 | Fuel Heating | \$ 6,210 | \$ 1,328 | \$ 6,210 | \$ 4,315 | \$ 4,285 | \$ 2,157 | \$ 4,285 | \$ 3,833 | \$ (452) | -10.55% |
| 72 | Fuel Vehicles | \$ 2,500 | \$ 1,555 | \$ 2,548 | \$ 2,273 | \$ 2,878 | \$ 2,910 | \$ 2,878 | \$ 3,690 | \$ 812 | 28.21% |
| 81 | Electricity | \$ 41,100 | \$ 36,714 | \$ 41,725 | \$ 38,869 | \$ 41,725 | \$ 32,042 | \$ 41,725 | \$ 41,725 | \$ - | 0.00% |
| 82 | Water | \$ 1,800 | \$ 1,609 | \$ 1,800 | \$ 1,822 | \$ 1,800 | \$ 2,054 | \$ 2,000 | \$ 2,142 | \$ 142 | 7.10% |
| 85 | Insurance | \$ 3,800 | \$ 3,400 | \$ 3,800 | \$ 3,000 | \$ 3,800 | \$ 3,400 | \$ 3,800 | \$ 3,800 | \$ - | 0.00% |
| 86 | Testing Cost | \$ 2,350 | \$ 2,437 | \$ 2,500 | \$ 2,184 | \$ 2,710 | \$ 2,348 | \$ 2,710 | \$ 1,935 | \$ (775) | -28.60% |
| 87 | Sludge Site Cost | \$ 11,150 | \$ 9,744 | \$ 10,820 | \$ 8,500 | \$ 10,820 | \$ 9,840 | \$ 10,820 | \$ 13,190 | \$ 2,370 | 21.90% |
| 89 | Interest & Debt Cost | \$ 122,931 | \$ 95,976 | \$ 122,931 | \$ 46,103 | \$ 109,284 | \$ 29,442 | \$ 109,280 | \$ 124,686 | \$ 15,406 | 14.10% |
| 90 | Contracted Services | \$ 72,100 | \$ 69,996 | \$ 77,004 | \$ 77,004 | \$ 79,314 | \$ 79,800 | \$ 81,693 | \$ 158,035 | \$ 76,342 | 93.45% |
| 92 | Audit | \$ 3,565 | \$ 4,065 | \$ 3,565 | \$ 3,065 | \$ 3,565 | \$ 3,065 | \$ 3,565 | \$ 3,065 | \$ (500) | -14.03% |
| 93 | Reserve | \$ 5,000 | \$ 1,390 | \$ 31,700 | \$ 8,301 | \$ 21,000 | \$ 18,193 | \$ 21,000 | \$ 25,000 | \$ 4,000 | 19.05% |
| 94 | Orland Maintenance | \$ 4,397 | \$ 2,454 | \$ 4,387 | \$ 2,314 | \$ 3,788 | \$ 2,329 | \$ 4,023 | \$ 4,054 | \$ 31 | 0.77% |
| 95 | Contingency | \$ 10,624 | \$ 6,031 | \$ 6,768 | \$ 5,385 | \$ 47,612 | \$ 7,061 | \$ 47,128 | \$ 60,000 | \$ 12,872 | 27.31% |
| | TOTAL EXPENDITURES | \$ 459,298 | \$ 384,654 | \$ 477,634 | \$ 346,207 | \$ 496,713 | \$ 348,793 | \$ 504,245 | \$ 623,766 | \$ 119,521 | 23.70% |
| REVENUES: | | | | | | | | | | | |
| 3510 | Users Fees *** | \$ 435,000 | \$ 473,858 | \$ 448,050 | \$ 502,833 | \$ 457,011 | \$ 491,148 | \$ 466,151 | \$ 553,686 | \$ 87,535 | 18.78% |
| 3515 | Interest on Users Fees | \$ - | \$ 1,024 | \$ 250 | \$ 1,269 | \$ 250 | \$ 1,358 | \$ 250 | \$ 1,500 | \$ 1,250 | 500.00% |
| 3520 | Entrance Fees | \$ 100 | \$ 30 | \$ 100 | \$ 90 | \$ 100 | \$ 30 | \$ 100 | \$ 100 | \$ - | 0.00% |
| 3530 | Interest | \$ 3,000 | \$ 11,653 | \$ 4,000 | \$ 7,681 | \$ 4,000 | \$ 3,452 | \$ 2,000 | \$ 4,686 | \$ 2,686 | 134.30% |
| 3540 | Verona Subsidies | \$ 6,543 | \$ 12,905 | \$ 6,952 | \$ 12,981 | \$ 10,894 | \$ 13,974 | \$ 11,075 | \$ 14,184 | \$ 3,109 | 28.07% |
| 3550 | Miscellaneous Revenues | \$ 100 | \$ 8,938 | \$ 3,100 | \$ 6,779 | \$ 3,100 | \$ 7,706 | \$ 3,100 | \$ 7,706 | \$ 4,606 | 148.58% |
| 3560 | Orland Subsidies | \$ 9,455 | \$ 17,764 | \$ 10,082 | \$ 19,001 | \$ 16,258 | \$ 19,351 | \$ 16,469 | \$ 21,392 | \$ 4,923 | 29.89% |
| 3570 | Orland Maintenance | \$ 3,600 | \$ 4,487 | \$ 3,600 | \$ 3,834 | \$ 3,600 | \$ 4,218 | \$ 3,600 | \$ 3,600 | \$ - | 0.00% |
| 3580 | Verona Maintenance | \$ 1,500 | \$ 1,856 | \$ 1,500 | \$ 1,801 | \$ 1,500 | \$ 1,983 | \$ 1,500 | \$ 1,500 | \$ - | 0.00% |
| 3600 | Transfer from General Fund | | | | | | \$ 15,412 | | \$ 15,412 | \$ 15,412 | n/a |
| | TOTAL REVENUES | \$ 459,298 | \$ 532,515 | \$ 477,634 | \$ 556,270 | \$ 496,713 | \$ 558,633 | \$ 504,245 | \$ 623,766 | \$ 119,521 | 23.70% |

*** Proposed User Rate to increase from \$3.67 per 100 cubic foot = \$66.06 to \$4.23 per cubic foot = \$76.14 per quarter, an increase of \$10.08 per quarter or 15.2%.

1.00%

| Account Number | Account Name | Details | Rates | | Subtotal | 2013-2014 Budget | 2012-2013 Budget | Decrease (-) Increase + | Percent Change | Orland | Verona | |
|----------------|---------------------------------|--|-------|----------|--------------|------------------|------------------|-------------------------|----------------|-----------|-----------|---------|
| | | | Hours | \$ / % | | | | | | | | |
| 731 | SEWER AND TREATMENT | | | | | | | | | | | |
| | Regular Salaries | | | | | | | | | | | |
| | | Mike Jackson (Union member) \$18.74 X 40 hrs. X 52 wks. | 40 | \$ 18.93 | \$ 39,374.00 | | | | | | | |
| | | Stipend - \$140/week every 4 weeks (13 weeks annually) - for on-call service | | | \$ 1,820.00 | | | | | | | |
| | | Linda Alley's 50% salary + utility stipend | | | \$ 18,443.00 | | | | | | | |
| | | 52.2 weeks (vs. 52 weeks) in FY 2014 | | | \$ 222.00 | | | | | | | |
| 01 | Total Regular Salaries | | | | | \$ 59,637.00 | \$ 56,786.00 | \$ 2,851.00 | 5.02% | 53,077.00 | 53,077.00 | 89.00% |
| | | <i>30% of Linda's salary is shared with Verona and Orland \$46,269 or 89% of payroll</i> | | | | | | | | | | |
| | Extra and Overtime | | | | | | | | | | | |
| | | 80 hours for assistant operator @ Rate x 1.5 | 80 | \$ 28.40 | \$ 2,272.00 | | | | | | | |
| 02 | Total Extra and Overtime | | | | | \$ 2,272.00 | \$ 2,225.00 | \$ 47.00 | 2.11% | 2,272.00 | 2,272.00 | 100.00% |
| | Operators Expense | | | | | | | | | | | |
| | | Dues to Maine Wastewater Commission | | | \$ 500.00 | | | | | | | |
| | | Continuing education training hours (24 hrs. every two years required by DEP for operator license renewal) | | | \$ 1,200.00 | | | | | | | |
| | | Other | | | \$ 100.00 | | | | | | | |
| 22 | Total Operators' Expense | | | | | \$ 1,800.00 | \$ 600.00 | \$ 1,200.00 | 200.00% | 1,800.00 | 1,800.00 | 100.00% |

1.00%

| Account Number | Account Name | Details | Rates | | Subtotal | 2013-2014 Budget | 2012-2013 Budget | Decrease (-) Increase + | Percent Change | Orland | Verona | |
|--|--------------------------------|---|-------|---------|--------------|------------------|------------------|-------------------------|----------------|-----------|-----------|---------|
| | | | Hours | \$ / % | | | | | | | | |
| 731 | SEWER AND TREATMENT | | | | | | | | | | | |
| | Employee Benefits | | | | | | | | | | | |
| | | Social Security .0765 X \$39,374 + \$1,820 + \$2,272 + \$222 | | 7.65% | \$ 3,342.00 | | | | | | | |
| | | MSRS .0587 X \$39,374 + \$1,820 | | 5.87% | \$ 2,551.00 | | | | | | | |
| | | Life Insurance \$39,374 X .013 | | 1.30% | \$ 512.00 | | | | | | | |
| | | Income Protection Plan \$39,374 X .013 | | 1.30% | \$ 512.00 | | | | | | | |
| | | Health Insurance 1- single and dependents | 1 | | \$ 11,372.00 | \$ 11,372.00 | | | | | | |
| | | Workers Comp. .0251 X \$39,374 + \$1,820 + \$2,272 + \$222 | | 2.51% | \$ 1,097.00 | | | | | | | |
| | | Unemployment .03 X \$39,374 | | 3.00% | \$ 1,181.00 | | | | | | | |
| | | Clothing Allowance \$435 per employee X 1 | 1 | | \$ 435.00 | \$ 435.00 | | | | | | |
| 25 | Total Employee Benefits | | | | | \$ 21,002.00 | \$ 18,808.00 | \$ 2,194.00 | 11.67% | 21,002.00 | 21,002.00 | 100.00% |
| | Office Supplies | | | | | | | | | | | |
| | | Bills and liens | | | \$ 1,700.00 | | | | | | | |
| | | Copies | | | \$ 50.00 | | | | | | | |
| | | General office supplies | | | \$ 200.00 | | | | | | | |
| 31 | Total Office Supplies | | | | | \$ 1,950.00 | \$ 1,950.00 | \$ - | 0.00% | 250.00 | 250.00 | 100.00% |
| \$250 of this account is shared with Orland and Verona | | | | | | | | | | | | |
| | Software Support | | | | | | | | | | | |
| | | Annual maintenance agreement | | | \$ 639.00 | | | | | | | |
| 32 | Total Software Support | | | | | \$ 639.00 | \$ 639.00 | \$ - | 0.00% | 639.00 | 639.00 | 100.00% |
| | Postage | | | | | | | | | | | |
| | | 2,390 bills @ .46; 1.025% cost increase | 2,390 | \$ 0.46 | \$ 1,127.00 | | | | | | | |
| | | Certified mailings 105 X \$6.11 X 4 = (cost is up from \$5.75) | 420 | \$ 6.11 | \$ 2,566.00 | | | | | | | |
| | | General mailings | | | \$ 205.00 | | | | | | | |
| 33 | Total Postage Cost | | | | | \$ 3,898.00 | \$ 3,756.00 | \$ 142.00 | 3.78% | 205.00 | 205.00 | 100.00% |
| \$155 of this account is shared with Orland and Verona | | | | | | | | | | | | |

1.00%

| Account Number | Account Name | Details | Rates | | Subtotal | 2013-2014 Budget | 2012-2013 Budget | Decrease (-) Increase + | Percent Change | Orland | Verona | |
|----------------|----------------------------------|---|--------|---------|--------------|------------------|------------------|-------------------------|----------------|-----------|-----------|---------------|
| | | | Hours | \$ / % | | | | | | | | |
| 731 | SEWER AND TREATMENT | | | | | | | | | | | |
| | Treatment Plant Supplies | Laboratory supplies | | | \$ 6,000.00 | | | | | | | |
| | | Yard and building supplies | | | \$ 2,700.00 | | | | | | | |
| | | Miscellaneous | | | \$ 2,000.00 | | | | | | | |
| 37 | Total Treatment Supplies | | | | | \$ 10,700.00 | \$ 10,700.00 | \$ - | 0.00% | 10,700.00 | 10,700.00 | 100.00% |
| | Treatment Chemicals | GenCoag - YH Series - 080YH (polymer) | 18,704 | \$ 1.50 | \$ 28,056.00 | | | | | | | |
| | | Cationic Polyacrlamide DF 84250 | 2,250 | \$ 2.30 | \$ 5,175.00 | | | | | | | |
| | | Sodium Hypochlorite Solution (10-16%) | 3,200 | \$ 1.76 | \$ 5,632.00 | | | | | | | |
| | | Sodim Bisulfite | 9,000 | \$ 0.35 | \$ 3,150.00 | | | | | | | |
| | | Lime powder | 17,500 | \$ 0.25 | \$ 4,375.00 | | | | | | | |
| 39 | Total Treatment Chemicals | | | | | \$ 46,388.00 | \$ 45,954.00 | \$ 434.00 | 0.94% | 46,388.00 | 46,388.00 | 100.00% |
| | Equipment Purchase | Minor equip. | | | \$ 500.00 | | | | | | | |
| 41 | Total Equip. Purchase | | | | | \$ 500.00 | \$ 500.00 | \$ - | 0.00% | 500.00 | 500.00 | 100.00% |
| | Parts and Repairs | Pump Station Maintenance | | | \$ 5,800.00 | | | | | 1,450.00 | 4,350.00 | 25.00% 75.00% |
| | 75% Verona-25%Orland | Sludge related equipment | | | \$ 3,000.00 | | | | | 3,000.00 | 3,000.00 | 100.00% |
| | | Chlorinating equipment | | | \$ 1,000.00 | | | | | 1,000.00 | 1,000.00 | 100.00% |
| | | Sludge dewatering equip. | | | \$ 2,000.00 | | | | | 2,000.00 | 2,000.00 | 100.00% |
| | 75% Verona-25%Orland | Miscellaneous (75% Verona) | | | \$ 2,000.00 | | | | | 500.00 | 1,500.00 | 25.00% 75.00% |
| | | Vehicle Main.(incl.'s 6 truck tires, repairs to old skid steer) | | | \$ 3,200.00 | | | | | 3,200.00 | 3,200.00 | 100.00% |
| | | CSO Building and equipment | | | \$ 500.00 | | | | | 500.00 | 500.00 | 100.00% |
| | 0% Orland | Sewer repairs (Not Verona) | | | \$ 2,000.00 | | | | | - | - | 0.00% |
| | 25% Verona-0% Orland | Manhole repairs 30%Verona | | | \$ 1,000.00 | | | | | - | 250.00 | 25.00% |
| | | Furnace repair | | | \$ 1,500.00 | | | | | 1,500.00 | 1,500.00 | 100.00% |
| | 75% Verona-25% Orland | Generator repair (50% Verona) | | | \$ 4,200.00 | | | | | 1,050.00 | 3,150.00 | 25.00% 75.00% |
| | | Radio repair | | | \$ 500.00 | | | | | 500.00 | 500.00 | 100.00% |
| | | Instrument calibration | | | \$ 600.00 | | | | | 600.00 | 600.00 | 100.00% |
| | | Flow Meter Calibration - 4 | | | \$ 500.00 | | | | | 500.00 | 500.00 | 100.00% |
| 51 | Total Parts and Repairs | | | | | \$ 27,800.00 | \$ 25,800.00 | \$ 2,000.00 | 7.75% | 15,800.00 | 22,050.00 | |

| Account Number | Account Name | Details | Rates | | Subtotal | 2013-2014 Budget | 2012-2013 Budget | Decrease (-) Increase + | Percent Change | Orland | Verona | |
|----------------|---|--|-------|-----------|--------------|------------------|------------------|-------------------------|----------------|-----------|-----------|---------|
| | | | Hours | \$ / % | | | | | | | | |
| 731 | SEWER AND TREATMENT | | | | | | | | | | | |
| | Telephone | 3 lines @ \$95 monthly | 12 | \$ 95.00 | \$ 1,140.00 | | | | | | | |
| | | 1 pager @ \$20 monthly | 12 | \$ 20.00 | \$ 240.00 | | | | | | | |
| | | web site & email hosting | 1 | \$ 105.00 | \$ 105.00 | | | | | | | |
| | | (1) Cellular Phone - \$45 monthly = | 12 | \$ 45.00 | \$ 540.00 | | | | | | | |
| 61 | Total Telephone Cost | | | | | \$ 2,025.00 | \$ 1,620.00 | \$ 405.00 | 25.00% | 2,025.00 | 2,025.00 | 100.00% |
| | Fuel Cost | | | | | | | | | | | |
| | | Generator fuel - 200 gallons diesel @ \$3.42 | 200 | \$ 3.42 | \$ 683.00 | | | | | | | |
| | | Pellet boiler - 15 tons pellets @ \$210.00 = | 15 | \$ 210.00 | \$ 3,150.00 | | | | | | | |
| 71 | Total Fuel Cost | | | | | \$ 3,833.00 | \$ 4,285.00 | \$ (452.00) | -10.55% | 3,833.00 | 3,833.00 | 100.00% |
| | Fuel Vehicles | | | | | | | | | | | |
| | | Gas for pickup | 800 | \$ 4.10 | \$ 3,280.00 | | | | | | | |
| | | Gas for mowers & misc. equip. | 100 | \$ 4.10 | \$ 410.00 | | | | | | | |
| | | Diesel for truck (was sold at bid in FY 13) | | \$ 3.42 | \$ - | | | | | | | |
| 72 | Total Fuel Vehicle Cost | | | | | \$ 3,690.00 | \$ 2,878.00 | \$ 812.00 | 28.21% | 3,690.00 | 3,690.00 | 100.00% |
| | Electricity Cost | | | | | | | | | | | |
| | Medium rate class user | WWTF - includes Station 1 | | | \$ 21,000.00 | | | | | 21,000.00 | 21,000.00 | 100.00% |
| | | Lift Station 2 - Shop 'n Save | | | \$ 8,700.00 | | | | | - | 8,700.00 | 100.00% |
| | | Lift Station 3 - Verso Paper Mill | | | \$ 3,400.00 | | | | | - | - | 0.00% |
| | | Lift Station 4 - Pond Street | | | \$ 600.00 | | | | | - | - | 0.00% |
| | | Lift Station 5 - School Street | | | \$ 325.00 | | | | | - | - | 0.00% |
| | | Lift Station 6 - Broadway | | | \$ 200.00 | | | | | - | - | 0.00% |
| | | CSO building & pumps | | | \$ 7,500.00 | | | | | - | 7,500.00 | 100.00% |
| 81 | Total Electricity Cost | | | | | \$ 41,725.00 | \$ 41,725.00 | \$ - | 0.00% | 21,000.00 | 37,200.00 | |
| | <p>Cost of operating pump stations 3 to 6 are deducted from Verona's cost (\$37,200) and the cost of pump stations 2 to 6 and CSO are deducted from Orland's cost (\$21,000).</p> | | | | | | | | | | | |
| | Water | | | | | | | | | | | |
| | | WWTF | | | \$ 1,286.00 | | | | | | | |
| | | CSO Building | | | \$ 856.00 | | | | | | | |
| 82 | Total Water | | | | | \$ 2,142.00 | \$ 2,000.00 | \$ 142.00 | 7.10% | 2,142.00 | 2,142.00 | 100.00% |

1.00%

| Account Number | Account Name | Details | Rates | | Subtotal | 2013-2014 Budget | 2012-2013 Budget | Decrease (-) Increase + | Percent Change | Orland | Verona | |
|----------------|--|---|-------|-----------|---------------|------------------|------------------|-------------------------|----------------|------------|------------|---------|
| | | | Hours | \$ / % | | | | | | | | |
| 731 | SEWER AND TREATMENT | | | | | | | | | | | |
| | Insurance | Vehicles and Buildings | | | \$ 3,500.00 | | | | | | | |
| | | Public Officials' | | | \$ 300.00 | | | | | | | |
| 85 | Total Insurance Cost | | | | | \$ 3,800.00 | \$ 3,800.00 | \$ - | 0.00% | 3,800.00 | 3,800.00 | 100.00% |
| | Testing Cost | | | | | | | | | | | |
| | | Annual sludge profile | 2 | \$ 475.00 | \$ 950.00 | | | | | | | |
| | | Mercury tests - now only 1x/year | 1 | \$ 425.00 | \$ 425.00 | | | | | | | |
| | | Sludge site soil tests - no longer spreading sludge | | \$ 175.00 | \$ - | | | | | | | |
| | | DMRQA study | 1 | \$ 560.00 | \$ 560.00 | | | | | | | |
| 86 | Total Testing Cost | | | | | \$ 1,935.00 | \$ 2,710.00 | \$ (775.00) | -28.60% | 1,935.00 | 1,935.00 | 100.00% |
| | Sludge Site Cost | | | | | | | | | | | |
| | | Lease & tax Wight Site | | | \$ 800.00 | | | | | | | |
| | | Sludge disposal fee | 130 | \$ 69.00 | \$ 8,970.00 | | | | | | | |
| | | Baling and mowing | | | \$ 1,000.00 | | | | | | | |
| | | Site Annual Licensing Fees | | | \$ 2,420.00 | | | | | | | |
| 87 | Total Sludge Site Cost | | | | | \$ 13,190.00 | \$ 10,820.00 | \$ 2,370.00 | 21.90% | 13,190.00 | 13,190.00 | 100.00% |
| | Interest and Debt Cost | CSO debt | | | | | | | | | | |
| | | Principal | | | \$ 99,693.00 | | | | | | | |
| | | Interest | | | \$ 24,993.00 | | | | | | | |
| 89 | Total Interest & Debt Cost | | | | | \$ 124,686.00 | \$ 109,280.00 | \$ 15,406.00 | 14.10% | - | - | 0.00% |
| | This account is not shared with Verona or Orland | | | | | | | | | | | |
| | Contracted Services | | | | | | | | | | | |
| | | Agreement with Maine Water | | | \$ 102,000.00 | | | | | | | |
| | | Design and engineering | | | \$ 41,000.00 | | | | | | | |
| | | Sewer Line Camera Inspection | | | \$ 5,000.00 | | | | | | | |
| | | Collection System maintenance & upkeep | | | \$ 10,035.00 | | | | | | | |
| 90 | Total Contracted Services | | | | | \$ 158,035.00 | \$ 81,693.00 | \$ 76,342.00 | 93.45% | 158,035.00 | 158,035.00 | 100.00% |
| | This account is not shared with Verona or Orland | | | | | | | | | | | |
| | Audit | | | | | | | | | | | |
| | | General audit | | | \$ 3,065.00 | | | | | | | |
| 92 | Total Audit Cost | | | | | \$ 3,065.00 | \$ 3,565.00 | \$ (500.00) | -14.03% | 3,065.00 | 3,065.00 | 100.00% |

1.00%

| Account Number | Account Name | Details | Rates | | Subtotal | 2013-2014 Budget | 2012-2013 Budget | Decrease (-) Increase + | Percent Change | Orland | Verona | |
|----------------|---------------------------------------|--|-------|----------|--------------|------------------|------------------|-------------------------|----------------|------------|------------|---------|
| | | | Hours | \$ / % | | | | | | | | |
| 731 | SEWER AND TREATMENT | | | | | | | | | | | |
| | Maintenance Reserve | | | | | | | | | | | |
| | | Electrical, meter calibration, generator maint | | | \$ 25,000.00 | | | | | | | |
| 93 | Total Maintenance Reserve Cost | | | | | \$ 25,000.00 | \$ 21,000.00 | \$ 4,000.00 | 19.05% | 25,000.00 | 25,000.00 | 100.00% |
| | Orland Maintenance Cost | | | | | | | | | | | |
| | | Payroll | 95 | \$ 28.40 | \$ 2,698.00 | | | | | | | |
| | | Fringe benefits | | 50.25% | \$ 1,356.00 | | | | | | | |
| 94 | Total Orland Maintenance | | | | | \$ 4,054.00 | \$ 4,023.00 | \$ 31.00 | 0.77% | - | - | 0.00% |
| | Contingency | Asset replacement Reserve | | | \$ 60,000.00 | | | | | | | |
| 95 | Total Contingency Cost | | | | | \$ 60,000.00 | \$ 47,128.00 | \$ 12,872.00 | 27.31% | 60,000.00 | 60,000.00 | 100.00% |
| | Totals | | | | | \$ 623,766.00 | \$ 504,245.00 | \$ 119,521.00 | 23.70% | 450,348.00 | 472,798.00 | |

REVENUES

| | | | | | | | | | | | | |
|-------------|------------------------------------|--|----|---------------|---------------|---------------|---------------|--------------|---------|--|--|--|
| | User Fees | | | | | | | | | | | |
| | | Average quarterly billings | | | | | | | | | | |
| | | | 4 | \$ 138,421.50 | \$ 553,686.00 | | | | | | | |
| 3510 | Total User Fees *** | | | | | \$ 553,686.00 | \$ 466,151.00 | \$ 87,535.00 | 18.78% | | | |
| | Interest on User Fees | Interest charged for delinquent utility bills. The State Treasurer sets this rate annually. Rate for 2013 is 7%. | | | \$ 1,500.00 | | | | | | | |
| 3515 | Total Interest on User Fees | | | | | \$ 1,500.00 | \$ 250.00 | \$ 1,250.00 | 500.00% | | | |
| | Entrance Fees | | | | | | | | | | | |
| | | 10 new entrance @ 10.00 = | 10 | \$ 10.00 | \$ 100.00 | | | | | | | |
| 3520 | Total Entrance Fees | | | | | \$ 100.00 | \$ 100.00 | \$ - | 0.00% | | | |
| | Interest Earnings | | | | | | | | | | | |
| | | Average CD balance \$499,823.00 | | 0.94% | \$ 4,686.00 | | | | | | | |
| 3530 | Total Interest Earnings | | | | | \$ 4,686.00 | \$ 2,000.00 | \$ 2,686.00 | 134.30% | | | |
| | Verona Subsidies | | | | | | | | | | | |
| | | \$472,798.00 | | 3.00% | \$ 14,184.00 | | | | | | | |
| 3540 | Total Verona Subsidies | | | | | \$ 14,184.00 | \$ 11,075.00 | \$ 3,109.00 | 28.07% | | | |
| | Miscellaneous Revenues | | | | | | | | | | | |
| | | Unknown revenues | | | \$ 100.00 | | | | | | | |
| | | Lien costs | | | \$ 7,606.00 | | | | | | | |
| | | | | | \$ 7,706.00 | | | | | | | |
| 3550 | Total Miscellaneous Rev. | | | | | \$ 7,706.00 | \$ 3,100.00 | \$ 4,606.00 | 148.58% | | | |
| | Orland Subsidies | | | | | | | | | | | |
| | | \$450,348.00 | | 4.75% | \$ 21,392.00 | | | | | | | |

| Account Number | Account Name | Details | Rates | | Subtotal | 2013-2014 Budget | 2012-2013 Budget | Decrease (-) Increase + | Percent Change | Orland | Verona |
|----------------|------------------------------------|------------------|-------|--------|--------------|------------------|------------------|-------------------------|----------------|--------|--------|
| | | | Hours | \$ / % | | | | | | | |
| 731 | SEWER AND TREATMENT | | | | | | | | | | |
| 3560 | Total Orland Subsidies | | | | | \$ 21,392.00 | \$ 16,469.00 | \$ 4,923.00 | 29.89% | | |
| | Orland Maintenance Rev. | Labor & Benefits | | | \$ 3,600.00 | | | | | | |
| 3570 | Total Orland Main. Revenues | | | | | \$ 3,600.00 | \$ 3,600.00 | \$ - | 0.00% | | |
| | Verona Maintenance Rev. | Labor & Benefits | | | \$ 1,500.00 | | | | | | |
| 3580 | Total Verona Main. Revenues | | | | | \$ 1,500.00 | \$ 1,500.00 | \$ - | 0.00% | | |
| | Transfer from General Fund | | | | \$ 15,412.00 | | | | | | |
| 3600 | Transfer from General Fund | | | | | \$ 15,412.00 | \$ - | \$ 15,412.00 | n/a | | |
| | Total Revenues | | | | | \$ 623,766.00 | \$ 504,245.00 | \$ 119,521.00 | 23.70% | | |

*** Proposed User Rate to increase from \$3.67 per 100 cubic foot = \$66.06 to \$4.23 per cubic foot = \$76.14 per quarter, an increase of \$10.08 per quarter or 15.2%.

\$ - \$ -