

DRAFT 03-27-24 Water FY25

Water Resources Department

Account #	Description	Budgeted FY22	03-15-24 DRAFT Actual FY22	Budgeted FY23	Actual FY23	Budgeted FY24	Budgeted FY25	+INCREASE (DECREASE)
WATER REVENUE								
20-6-00-3-00.00	Water User Receipts	326,560	333,594	317,547	344,018	320,384	332,350	3.73%
20-6-00-3-01.00	Sale of Water from Hydrant	1,500	2,046	1,500	2,665	1,500	2,000	33.33%
20-6-00-4-10.02	Hook On Fees – Water	500	250	500	-	500	500	0.00%
20-6-10-4-10.04	Fire Service Fees	50,432	50,432	51,148	51,148	49,899	50,573	1.35%
20-6-03-5-40.05	Net Interest on Checking Account	500	856	500	6,260	6,000	11,100	85.00%
20-0-00-0-00.00	Fund Balance Usage	-	-	27,339	-	-	-	0.00%
Water Revenue Sub Totals		379,492	387,178	398,534	404,091	378,283	396,523	4.82%
WATER RESOURCES ADMINISTRATION EXPENSES (30% of total)								
20-7-80-0-10.00	Salaries	63,593	65,885	77,277	61,707	83,002	81,056	-2.34%
20-7-80-0-10.30	Insurance Opt Out	1,500	1,500	1,500	462	-	-	0.00%
20-7-80-0-10.99	Overtime	900	3,135	2,400	5,431	2,400	4,733	97.21%
20-7-80-0-11.00	Social Security/Medicare	5,081	5,168	6,181	5,225	6,576	6,610	0.52%
20-7-80-0-12.00	Municipal Retirement	4,031	5,624	5,318	9,311	5,765	6,005	4.16%
20-7-80-0-15.00	Health Insurance	7,372	8,299	15,023	12,276	19,310	25,557	32.35%
20-7-80-0-15.01	Health Savings Account	1,248	420	458	450	313	135	-56.87%
20-7-80-0-15.03	Long Term Disability	420	408	407	355	570	506	-11.23%
20-7-80-1-16.00	Uniforms	400	164	400	952	400	500	25.00%
20-7-80-1-27.00	Training, Education, License, Certifications	800	956	800	925	1,300	1,300	0.00%
20-7-80-1-27.01	Training - Safety	100	-	100	53	100	100	0.00%
20-7-80-1-42.00	Association Dues	200	140	200	300	200	300	50.00%
20-7-80-1-26.01	Administrative Expense	9,000	9,000	9,000	9,000	12,450	13,018	4.56%
20-7-80-1-20.00	Office Supplies/Postage	300	296	300	491	670	600	-10.45%
20-7-80-1-22.00	Office Equipment	200	155	200	-	200	200	0.00%
20-7-80-1-22.01	Computer	-	69	-	648	450	450	0.00%
20-7-80-1-22.02	Computer Support	-	646	1,777	1,814	1,800	2,400	33.33%
20-7-80-1-24.00	Advertising	200	-	200	329	200	200	0.00%
20-7-80-1-26.03	Audit Expenses	6,673	3,030	1,305	2,240	1,450	1,450	0.00%
20-7-80-1-29.00	Travel	300	-	300	22	300	300	0.00%
20-7-80-1-30.00	Telephone	2,500	1,527	2,500	1,636	2,500	2,500	0.00%
20-7-80-1-43.00	Legal	-	664	-	2,206	500	2,000	300.00%
20-7-80-1-48.00	W & S General Insurance	8,498	7,023	5,782	5,373	6,300	7,300	15.87%
Water Administration Expense Totals		113,316	114,109	131,428	121,206	146,756	157,220	7.13%
WATER OPERATIONS EXPENSES								
20-7-83-4-16.00	Personal Protective Equip	500	244	500	-	500	500	0.00%
20-7-83-4-31.00	Heat	600	626	600	619	600	600	0.00%
20-7-83-4-32.00	Electricity - Water House	8,500	10,799	8,500	10,370	10,100	10,500	3.96%
20-7-83-4-34.00	Rubbish Removal	800	2,117	800	1,963	1,500	2,000	33.33%
20-7-83-4-50.00	Gas, Oil & Diesel Fuel	500	227	500	489	500	500	0.00%
20-7-83-4-41.00	System Permits/Fees/Licenses	1,900	1,293	1,900	1,512	1,900	1,900	0.00%
20-7-83-4-62.06	Supplies Consumables	1,000	96	1,000	2,737	1,000	2,000	100.00%
20-7-83-4-45.00	Water Testing	5,000	3,041	5,000	3,374	4,000	4,000	0.00%
20-7-83-4-65.00	Water Treatment Chemicals	1,000	779	1,000	1,633	2,600	2,000	-23.08%
20-7-83-4-46.00	Engineering	2,000	145	2,000	-	1,000	1,000	0.00%
20-7-83-4-52.00	Fleet Maintenance	1,000	46	1,000	313	1,000	1,000	100.00%
20-7-83-4-62.08	Grounds Maintenance	-	-	-	-	-	700	100.00%
20-7-83-4-62.09	Building Repairs	-	-	-	-	-	1,000	100.00%
20-7-83-4-62.02	Water Line Repairs	20,000	2,261	20,000	10,088	15,000	15,000	0.00%
20-7-83-4-62.04	Asphalt Repair	5,000	-	5,000	-	5,000	5,000	0.00%
20-7-83-4-62.03	Pumps/Tanks	5,000	5,251	5,000	434	5,000	5,000	0.00%
20-7-83-4-62.07	Meter Replacements	3,000	653	3,000	1,833	3,000	-	-100.00%
20-7-83-4-45.02	Equipment Rental	500	220	500	66	500	-	-100.00%
20-7-83-4-62.05	Equipment and Tool Purchase - Small	500	33	500	146	500	300	-40.00%
Water Operating Expense Totals		56,800	27,831	56,800	35,577	53,700	53,000	-1.30%
WATER CAPITAL EXPENSES								
20-7-90-5-93.01	Water Capital Reserve	36,000	36,000	36,000	36,000	-	10,000	100.00%
20-7-90-5-90.03	Short-term (10 yr) capital fund	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
20-7-90-2-90.09	Distribution System Capital fund	15,000	15,000	15,000	15,000	20,000	20,000	0.00%
20-7-90-2-90.16	Water Reservoir gap principal (2025)	25,857	25,857	25,857	25,857	25,857	25,857	0.00%
20-7-90-2-90.17	Water Reservoir gap interest	1,975	1,482	1,482	1,482	990	493	-50.20%
20-7-90-5-90.01	RF3-302 Water Reservoir principal (2048)	37,705	37,705	37,705	37,705	37,705	37,705	0.00%
20-7-90-5-93.02	RF3-335 East Main principal	25,140	25,140	25,140	25,140	25,140	25,140	0.00%
20-7-90-2-90.07	Jericho Road Loan Principal (2032)	26,208	26,208	26,208	26,208	26,208	26,208	0.00%
20-7-90-2-90.08	Jericho Road Loan Interest	11,491	11,491	10,549	10,549	9,562	8,535	-10.74%
20-7-90-5-90.13	RF3-365 Bridge Upper & Crossing Principal (2047)	10,000	9,865	9,865	9,865	9,865	9,865	0.00%
20-7-90-5-90.13	RF3-444 Bridge Street Middle (2062)	-	-	2,500	2,500	2,500	2,500	0.00%
20-7-90-1-00.00	Unbudgeted Capital Expense	-	-	-	-	-	-	0.00%
Water Capital Expense Totals		209,376	208,748	210,306	210,306	177,827	186,303	4.77%
TOTAL WATER REVENUE		379,492	387,178	398,534	404,091	378,283	396,523	4.82%
TOTAL WATER EXPENSES		379,492	350,688	398,534	367,089	378,283	396,523	4.82%
BALANCE		-	36,490	-	37,002	-	-	

DRAFT 03-27-24 Sewer FY25

		Wastewater Department						
Account #	Description	Budgeted FY22	Actual FY22	Budgeted FY23	Actual FY23	Budgeted FY24	Budgeted FY25	+INCREASE (DECREASE)
WASTEWATER REVENUE								
21-6-00-3-00.01	Sewer User Receipts	357,337	373,213	361,326	366,357	292,874	352,990	21%
21-6-01-4-11.10	Septage Receipts	430,000	483,577	460,000	495,018	550,000	500,000	-9%
21-6-00-4-10.03	Hook On Fees – Sewer	1,000	3,213	1,000	-	1,000	1,000	0%
21-6-03-5-40.05	Net Interest on Checking Account	1,200	1,998	1,500	25,066	14,000	25,900	85%
21-0-00-0-00.00	Fund Balance Usage	-	-	48,394	16,406	-	-	0%
Waste Water Revenue Subtotal		789,537	862,001	872,220	902,847	857,874	879,890	3%
WASTEWATER RESOURCES ADMINISTRATION EXPENSES (70% of total)								
21-7-80-0-10.00	Salaries	148,381	153,731	180,312	149,664	199,270	189,131	-5%
21-7-80-0-10.30	Insurance Opt Out	3,500	3,500	3,500	1,077	-	-	0%
21-7-80-0-10.99	Overtime	2,100	7,314	5,600	12,673	5,600	11,045	97%
21-7-80-0-11.00	Social Security/Medicare	11,857	12,058	14,423	12,193	15,344	15,422	1%
21-7-80-0-12.00	Municipal Retirement	9,405	13,146	12,408	21,727	13,451	14,013	4%
21-7-80-0-15.00	Health Insurance	17,201	19,363	35,053	26,124	45,056	59,632	32%
21-7-80-0-15.01	Health Savings Account	2,913	980	1,070	1,050	731	316	-57%
21-7-80-0-15.03	Long Term Disability	960	953	949	768	1,330	1,180	-11%
21-7-80-1-16.00	Uniforms	900	355	900	148	900	1,000	11%
21-7-80-1-27.00	Training, Education, License, Certifications	1,800	739	1,800	1,847	2,770	2,770	0%
21-7-80-1-27.01	Training - Safety	300	-	300	240	300	300	0%
21-7-80-1-42.00	Association Dues	400	326	400	810	400	800	100%
21-7-82-3-45.04	Contracted Operators	-	-	-	10,290	-	41,340	100%
21-7-80-1-26.01	Administrative Expense	21,000	21,000	21,000	21,000	29,050	30,376	5%
21-7-80-1-20.00	Office Supplies/Postage	500	691	500	278	500	500	0%
21-7-80-1-22.00	Office Equipment	400	281	400	-	400	400	0%
21-7-80-1-22.01	Computer	-	2,299	-	1,715	1,050	1,050	0%
21-7-80-1-22.02	Computer Support	-	308	4,145	3,576	4,200	5,200	24%
21-7-80-1-24.00	Advertising	400	-	400	769	400	400	0%
21-7-80-1-26.03	Audit Expenses	6,237	7,071	3,045	5,227	3,383	3,383	0%
21-7-80-1-29.00	Travel	700	-	700	-	700	700	0%
21-7-80-1-30.00	Telephone	3,800	3,548	3,800	3,723	3,800	3,800	0%
21-7-80-1-43.00	Legal	3,000	2,856	3,000	4,645	3,000	4,000	33%
21-7-80-1-48.00	W & S General Insurance	15,868	13,958	11,341	11,234	13,000	15,000	15%
Wastewater Administration Expense Subtotal		251,622	264,477	305,046	290,778	344,635	401,758	17%
WASTEWATER OPERATIONS EXPENSES								
21-7-82-3-16.00	Personal Protective Gear	500	982	500	175	500	500	0%
21-7-82-3-31.00	Heat	10,000	8,400	10,000	10,111	10,000	10,000	0%
21-7-82-2-32.01	Pump Station Electricity	1,000	-	1,000	1,022	1,000	1,100	10%
21-7-82-3-32.00	Plant Electricity	40,000	38,747	40,000	44,463	45,000	45,000	0%
21-7-82-3-32.02	WWTF water bill	32,000	31,515	32,000	49,844	32,000	32,000	0%
21-7-82-3-34.00	Rubbish Removal	1,500	4,213	1,500	5,156	4,300	5,500	28%
21-7-82-3-50.00	Gas, Oil & Diesel Fuel	1,800	735	1,800	1,294	1,800	1,800	0%
21-7-82-3-41.00	System Permits/Certs/Licenses	800	1,128	800	666	800	800	0%
21-7-82-3-66.00	Supplies - Consumables	5,000	3,076	5,000	3,585	4,000	4,000	0%
21-7-82-3-45.01	Biosolids Testing	4,500	5,994	4,500	3,123	4,500	4,500	0%
21-7-82-3-65.01	Biosolids Chemicals	70,000	94,220	90,000	69,841	98,100	70,000	-29%
21-7-82-3-45.03	Biosolids Disposal/CSWD	120,000	153,967	130,000	106,315	160,000	150,000	-6%
21-7-82-3-45.00	Wastewater Testing	7,500	5,339	7,500	13,393	7,500	7,500	0%
21-7-82-3-65.00	Wastewater Chemicals	10,000	7,947	10,000	13,758	17,000	17,000	0%
21-7-82-3-46.00	Engineering	500	2,281	500	150	500	500	0%
21-7-82-3-52.00	Fleet Maintenance	2,500	188	2,500	1,886	2,500	2,500	0%
21-7-83-4-62.08	Grounds Maintenance	-	-	-	-	-	300	100%
21-7-82-2-62.03	Pump Station Maintenance	1,800	-	1,800	19,730	1,800	1,800	0%
21-7-83-4-62.09	Building Repairs	-	-	-	-	-	1,000	100%
21-7-82-3-62.00	Wastewater Treatment Facility Repair (WWTF)	8,000	19,672	8,000	43,165	12,000	12,000	0%
21-7-82-3-62.01	Biosolids Facility Repair	8,000	14,003	8,000	10,970	9,000	10,000	11%
21-7-82-3-62.02	Collection System Repair	4,000	1,222	4,000	5,995	4,000	4,000	0%
21-7-82-3-45.02	Equipment Rental	500	70	500	153	500	-	-100%
21-7-83-4-62.05	Equipment Purchase - Small	-	-	-	-	-	700	100%
Wastewater Operating Expense Subtotal		329,900	393,699	359,900	404,795	416,800	382,500	-8%
WASTEWATER CAPITAL EXPENSES								
21-7-90-5-93.00	Wastewater Capital Reserve	70,000	70,000	70,000	70,000	10,000	10,000	0%
21-7-90-5-93.04	Short-term (10 yr) capital fund	50,000	50,000	50,000	50,000	10,000	10,000	0%
21-7-90-5-93.11	Collection System Capital Fund	10,000	10,000	10,000	10,000	-	-	0%
21-7-90-2-90.01	RFL-101 planning-ww (2027)	12,081	12,021	12,081	12,081	12,021	12,021	0%
21-7-90-2-90.06	Project 7a Sanitary Sewer (2032)	14,093	14,093	14,093	14,093	14,093	14,093	0%
21-7-90-2-90.02	Phosphorus SRF(2026)	22,220	22,220	22,220	22,220	22,220	22,220	0%
21-7-90-2-90.14	Jericho Rd Loan Principal (2032)	20,592	20,592	20,592	20,592	20,592	20,592	0%
21-7-90-2-90.16	Jericho Rd Loan Interest	9,029	9,029	8,288	8,288	7,513	6,706	-11%
21-7-82-1-00.00	Unbudgeted Capital Expense	-	-	-	-	-	-	0%
Wastewater Capital Subtotal		208,015	207,955	207,274	207,274	96,439	95,632	-1%
TOTAL WASTEWATER REVENUE		789,537	862,001	872,220	902,847	857,874	879,890	3%
TOTAL WASTEWATER EXPENSES		789,537	866,131	872,220	902,847	857,874	879,890	3%
BALANCE		-	(4,130)	-	-	-	-	

Water Budget - Fire Protection Calculation

48% Tank loan	37,705	0.48	18,098
48% Gap loan	26,350	0.48	12,648
5% Total Water Budget	396,523	0.05	<u>19,826</u>
			<u>50,573</u>

Restricted & Unrestricted Reserves

	FY23	FY24					FY25			
		Contributions	Usage as of 03-27-24	Reimbursable Amount	Committed	Predicted Year-End	Contributions	Projected Reimbursements	Projected Expenses	Projected Year End Total
Water Audit Unrestricted	183,780		46,918	46,918	203,881	(20,101)		92,000		71,899
15% of water budget						59,478				59,478
Unrestricted funds over/under 15% of water budget						(79,579)				12,421
Water Reserves Restricted										
Short Term Capital	115,991	20,000				135,991	20,000			155,991
Water Capital	126,651		29,749			96,902	10,000			106,902
Distribution	21,100	20,000				41,100	20,000			61,100
Total Reserves Restricted	263,743	40,000	29,749	-	-	273,994	50,000	-	-	323,994
Water Total Restricted & Unrestricted	447,523	40,000	76,667	46,918	203,881	253,893	50,000	92,000	-	395,893
Sewer Audit Unrestricted	366,236				55,725	310,511				310,511
15% of sewer budget						131,984				131,984
Unrestricted funds over/under 15% of sewer budget						178,528				178,528
Sewer Reserves Restricted										
Wastewater Capital	495,370	10,000	199,055	154,000	149,632	310,683	10,000			320,683
Short Term Capital	158,305	10,000				168,305	10,000			178,305
Collection System	102,755					102,755	-			102,755
Total Reserves Restricted	756,430	20,000	199,055	154,000	149,632	581,743				601,743
Sewer Total Restricted & Unrestricted	1,122,666	20,000	199,055	154,000	205,357	892,254				912,254

FY25 Capital Projects

Water

Estimated Cost

New System Monitoring System	15,000
Excavation to locate Borden St. water valve	15,000
Total	30,000

Wastewater

Clean aeration tank #2	15,000
New Influent Pump	150,000
Total	165,000

Reimbursable Projects

Tilden waterline replacement - Construction Phase Engineering	165,000
Tilden waterline replacement - Construction	1,643,000
Payments to Hoyle Tanner for next steps of WWTF upgrade	TBD
Payments to Hoyle Tanner for funding sources for WWTF upgrade	TBD

Rate, Septage, User Fees History

Water	FY19	FY20	FY21	FY22	FY23	FY24	DRAFT FY25
User Receipts - Budgeted	\$ 297,500	\$ 304,185	\$ 305,824	\$ 326,560	\$ 317,547	\$ 320,384	\$ 332,350
Residential Fixed	\$ 141.20	\$ 116.52	\$ 111.33	\$ 120.45	\$ 122.06	\$ 121.87	\$ 126.46
Residential Meterd	\$ 12.24	\$ 12.45	\$ 11.85	\$ 13.39	\$ 12.33	\$ 12.57	\$ 13.05
Commercial and Gov Fixed	\$ 475.04	\$ 594.72	\$ 636.57	\$ 636.62	\$ 596.07	\$ 541.03	\$ 561.40
Commercial and Gov Metered	\$ 10.23	\$ 10.67	\$ 10.16	\$ 11.48	\$ 10.57	\$ 11.68	\$ 12.12
School Fixed	\$ 5,803.97	\$ 5,615.14	\$ 5,277.83	\$ 5,549.13	\$ 5,233.03	\$ 5,390.78	\$ 5,593.81
School Metered	\$ 16.56	\$ 17.05	\$ 17.21	\$ 19.74	\$ 18.74	\$ 18.72	\$ 19.43

Sewer	FY19	FY20	FY21	FY22	FY23	FY24	DRAFT FY25
User Receipts - Budgeted	\$ 391,000	\$ 405,652	\$ 401,887	\$ 357,337	\$ 361,326	\$ 292,874	\$ 352,990
Septage - Budgeted	\$ 190,000	\$ 190,000	\$ 200,000	\$ 430,000	\$ 460,000	\$ 550,000	\$ 500,000
Septage - Actual	\$ 238,580	\$ 426,534	\$ 494,973	\$ 483,577	\$ 495,018		
Residential Fixed	\$ 187.28	\$ 194.64	\$ 190.66	\$ 169.72	\$ 177.46	\$ 144.34	\$ 173.90
Residential Meterd	\$ 19.53	\$ 20.80	\$ 20.32	\$ 18.87	\$ 18.05	\$ 14.92	\$ 17.97
Commercial and Gov Fixed	\$ 551.49	\$ 562.56	\$ 577.08	\$ 475.05	\$ 456.70	\$ 315.00	\$ 379.52
Commercial and Gov Metered	\$ 16.57	\$ 17.83	\$ 17.41	\$ 16.17	\$ 15.47	\$ 13.85	\$ 16.69
School Fixed	\$ 4,887.19	\$ 4,892.44	\$ 4,450.03	\$ 3,789.27	\$ 3,599.22	\$ 3,068.20	\$ 3,696.64
School Metered	\$ 13.95	\$ 14.86	\$ 14.51	\$ 13.48	\$ 12.89	\$ 10.66	\$ 12.84