

Draft FY24 Water Budget Alternative

Account #	Description	Budgeted FY22	Actual FY22	Budgeted FY23	Budgeted FY24	+INCREASE (DECREASE)	Notes on Changes from 4-17-23 FY24 Budget Draft
WATER REVENUE							
20-6-00-3-00.00	Water User Receipts	326,560	333,594	317,547	318,834	0.41%	Changed from 322,495
20-6-00-3-01.00	Sale of Water from Hydrant	1,500	2,046	1,500	1,500	0.00%	
20-6-03-5-40.05	Net Interest on Checking Account	500	856	500	6,000	1100.00%	
20-6-00-4-10.02	Hook On Fees – Water	500	250	500	500	0.00%	
20-0-00-0-00.00	Fund Balance Usage	-	-	27,339	-	-100.00%	Changed from 27,339
20-6-10-4-10.04	Fire Service Fees	50,432	50,432	51,148	51,449	0.59%	
Water Revenue Sub Totals		379,492	387,178	398,534	378,283	-5.08%	
WATER RESOURCES ADMINISTRATION EXPENSES (30% of total)							
20-7-80-0-10.00	Salaries	63,593	65,885	77,277	83,002	7.41%	
20-7-80-0-10.30	Insurance Opt Out	1,500	1,500	1,500	-	-100.00%	
20-7-80-0-10.99	Overtime	900	3,135	2,400	2,400	0.00%	
20-7-80-0-11.00	Social Security/Medicare	5,081	5,168	6,181	6,576	6.39%	
20-7-80-0-12.00	Municipal Retirement	4,031	5,624	5,318	5,765	8.41%	
20-7-80-0-15.00	Health Insurance	7,372	8,299	15,023	19,310	28.54%	
20-7-80-0-15.01	Health Savings Account	1,248	420	458	313	-31.66%	
20-7-80-0-15.03	Long Term Disability	420	408	407	570	40.05%	
20-7-80-1-16.00	Uniforms	400	164	400	400	0.00%	
20-7-80-1-20.00	Office Supplies/Postage	300	296	300	670	123.33%	
20-7-80-1-22.00	Office Equipment	200	155	200	200	0.00%	
20-7-80-1-22.01	Computer	-	69	-	450	100.00%	
20-7-80-1-22.02	Computer Support	-	646	1,777	1,800	1.29%	
20-7-80-1-24.00	Advertising	200	-	200	200	0.00%	
20-7-80-1-26.01	Administrative Expense	9,000	9,000	9,000	12,450	38.33%	
20-7-80-1-26.03	Audit Expenses	6,673	3,030	1,305	1,450	11.11%	
20-7-80-1-27.00	Staff Training/Education/Licenses	800	956	800	1,300	62.50%	
20-7-80-1-27.01	Safety Training	100	-	100	100	0.00%	
20-7-80-1-29.00	Travel	300	-	300	300	0.00%	
20-7-80-1-30.00	Telephone	2,500	1,527	2,500	2,500	0.00%	
20-7-80-1-42.00	Association Dues	200	140	200	200	0.00%	
20-7-80-1-43.00	Legal	-	664	-	500	100.00%	
20-7-80-1-48.00	W & S General Insurance	8,498	7,023	5,782	6,300	8.96%	
Water Administration Expense Totals		113,316	114,109	131,428	146,756	11.66%	
WATER OPERATIONS EXPENSES							
20-7-83-4-16.00	Personal Protective Equip	500	244	500	500	0.00%	
20-7-83-4-31.00	Heat	600	626	600	600	0.00%	
20-7-83-4-32.00	Electricity	8,500	10,799	8,500	10,100	18.82%	
20-7-83-4-34.00	Trash Removal	800	2,117	800	1,500	87.50%	
20-7-83-4-41.00	System Permits/Fees/Licenses	1,900	1,293	1,900	1,900	0.00%	
20-7-83-4-45.00	Water Contracted	5,000	3,041	5,000	4,000	-20.00%	
20-7-83-4-45.02	Equipment Rental	500	220	500	500	0.00%	
20-7-83-4-46.00	Engineering	2,000	145	2,000	1,000	-50.00%	
20-7-83-4-50.00	Gas, Oil & Diesel Fuel	500	227	500	500	0.00%	
20-7-83-4-52.00	Fleet Maintenance	1,000	46	1,000	1,000	0.00%	
20-7-83-4-62.02	Water Line	20,000	2,261	20,000	15,000	-25.00%	
20-7-83-4-62.03	Pumps/Tanks	5,000	5,251	5,000	5,000	0.00%	
20-7-83-4-62.04	Asphalt Repair	5,000	-	5,000	5,000	0.00%	
20-7-83-4-62.05	Equipment Purchase	500	33	500	500	0.00%	
20-7-83-4-62.06	Supplies	1,000	96	1,000	1,000	0.00%	
20-7-83-4-62.07	Meters	3,000	653	3,000	3,000	0.00%	
20-7-83-4-65.00	Water Treatment Chemicals	1,000	779	1,000	2,600	160.00%	
Water Operating Expense Totals		56,800	27,831	56,800	53,700	-5.46%	

WATER CAPITAL EXPENSES

20-7-90-5-93.01	Water Capital Reserve	36,000	36,000	36,000	-	-100.00% Changed from 36,000
20-7-90-5-90.03	Short-term (10 yr) capital fund	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	20,000	33.33% Changed from 15,000
20-7-90-2-90.16	Water Reservoir gap principal (2025)	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	990	-33.20%
20-7-90-5-90.01	RF3-302 Water Reservoir principal (2048)	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	0.00%
20-7-90-2-90.07	Jericho Road Loan Principal (2032)	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	9,562	-9.36%
20-7-90-5-90.13	RF3-365 Bridge Upper & Crossing Principal (2047)	10,000	9,865	9,865	9,865	0.00%
	RF3-444 Bridge Street Middle (2062)	-	-	2,500	2,500	0.00%
Water Capital Expense Totals		209,376	208,748	210,306	177,827	-15.44%

FY23 Predicted Year End Balances

115,991
126,651
21,100
263,742

TOTAL WATER REVENUE	379,492	387,178	398,534	378,283	-5.08%
TOTAL WATER EXPENSES	379,492	350,688	398,534	378,283	-5.08%
BALANCE	-	36,490	-	-	

UNASSIGNED FUNDS FY22 YEAR END AUDIT	(64,135)
UNASSIGNED FUNDS FY23 USAGE/GROWTH	255,145
PREDICTED UNASSIGNED FUNDS YEAR END FY23	191,010
DRAFT FY24 WATER EXPENSES AS OF 05/01/2023	378,283
15% OF FY24 BUDGET EXPENSES	56,742
UNASSIGNED FUNDS IN EXCESS OF 15%	134,268

Available Unassigned funds & Total FY23 Reserve Funds **398,010**

Draft FY24 Water Budget Alternative

Account #	Description	Budgeted FY22	Actual FY22	Budgeted FY23	Budgeted FY24	+INCREASE (DECREASE)	Notes on Changes from 4-17-23 FY24 Budget Draft
WASTEWATER REVENUE							
21-6-00-3-00.01	Sewer User Receipts	357,337	373,213	361,326	382,874	6%	Changed from 444,480
21-6-00-4-10.03	Hook On Fees – Sewer	1,000	3,213	1,000	1,000	0%	
21-6-03-5-40.05	Net Interest on Checking Account	1,200	1,998	1,500	14,000	833%	
21-0-00-0-00.00	Fund Balance Usage	-	-	48,394	-	-100%	Changed from 48,394
21-6-01-4-11.10	Septage Receipts	430,000	483,577	460,000	460,000	0%	
	Waste Water Revenue Subtotal	789,537	862,001	872,220	857,874	-2%	
WASTEWATER RESOURCES ADMINISTRATION EXPENSES (70% of total)							
21-7-80-0-10.00	Salaries	148,381	153,731	180,312	199,270	11%	
21-7-80-0-10.30	Insurance Opt Out	3,500	3,500	3,500	-	-100%	
21-7-80-0-10.99	Overtime	2,100	7,314	5,600	5,600	0%	
21-7-80-0-11.00	Social Security/Medicare	11,857	12,058	14,423	15,344	6%	
21-7-80-0-12.00	Municipal Retirement	9,405	13,146	12,408	13,451	8%	
21-7-80-0-15.00	Health Insurance	17,201	19,363	35,053	45,056	29%	
21-7-80-0-15.01	Health Savings Account	2,913	980	1,070	731	-32%	
21-7-80-0-15.03	Long Term Disability	960	953	949	1,330	40%	
21-7-80-1-16.00	Uniforms	900	355	900	900	0%	
21-7-80-1-20.00	Office Supplies/Postage	500	691	500	500	0%	
21-7-80-1-22.00	Office Equipment	400	281	400	400	0%	
21-7-80-1-22.01	Computer	-	2,299	-	1,050	100%	
21-7-80-1-22.02	Computer Support	-	308	4,145	4,200	1%	
21-7-80-1-24.00	Advertising	400	-	400	400	0%	
21-7-80-1-26.01	Administrative Expense	21,000	21,000	21,000	29,050	38%	
21-7-80-1-26.03	Audit Expenses	6,237	7,071	3,045	3,383	11%	
21-7-80-1-27.00	Employee Training/Education/Licenses	1,800	739	1,800	2,770	54%	
21-7-80-1-27.01	Safety Training	300	-	300	300	0%	
21-7-80-1-29.00	Travel	700	-	700	700	0%	
21-7-80-1-30.00	Telephone	3,800	3,548	3,800	3,800	0%	
21-7-80-1-42.00	Association Dues	400	326	400	400	0%	
21-7-80-1-43.00	Legal	3,000	2,856	3,000	3,000	0%	
21-7-80-1-48.00	W & S General Insurance	15,868	13,958	11,341	13,000	15%	
	Wastewater Administration Expense Subtotal	251,622	264,477	305,046	344,635	13%	

WASTEWATER OPERATIONS EXPENSES

21-7-82-2-32.01	Electricity	1,000	-	1,000	1,000	0%
21-7-82-2-62.03	Pump Station Maintenance	1,800	-	1,800	1,800	0%
21-7-82-3-16.00	Personal Protective Gear	500	982	500	500	0%
21-7-82-3-31.00	Heat	10,000	8,400	10,000	10,000	0%
21-7-82-3-32.00	Plant Electricity	40,000	38,747	40,000	45,000	13%
21-7-82-3-32.02	WWTF water bill	32,000	31,515	32,000	32,000	0%
21-7-82-3-34.00	Rubbish Removal	1,500	4,213	1,500	4,300	187%
21-7-82-3-41.00	System Permits/Certs/Licenses	800	1,128	800	800	0%
21-7-82-3-45.00	Wastewater Contracted	7,500	5,339	7,500	7,500	0%
21-7-82-3-45.01	Biosolids Contracted	4,500	5,994	4,500	4,500	0%
21-7-82-3-45.02	Equipment Rental	500	70	500	500	0%
21-7-82-3-45.03	Biosolids Disposal/CSWD	120,000	153,967	130,000	160,000	23%
21-7-82-3-46.00	Engineering	500	2,281	500	500	0%
21-7-82-3-50.00	Gas, Oil & Diesel Fuel	1,800	735	1,800	1,800	0%
21-7-82-3-52.00	Fleet Maintenance	2,500	188	2,500	2,500	0%
21-7-82-3-62.00	Wastewater Facil Repair	8,000	19,672	8,000	12,000	50%
21-7-82-3-62.01	Biosolids Facility Repair	8,000	14,003	8,000	9,000	13%
21-7-82-3-62.02	Collection System Repair	4,000	1,222	4,000	4,000	0%
21-7-82-3-65.00	Wastewater Chemicals	10,000	7,947	10,000	17,000	70%
21-7-82-3-65.01	Biosolids Chemicals	70,000	94,220	90,000	98,100	9%
21-7-82-3-66.00	Supplies	5,000	3,076	5,000	4,000	-20%
Wastewater Operating Expense Subtotal		329,900	393,699	359,900	416,800	16%

WASTEWATER CAPITAL EXPENSES

21-7-90-5-93.00	Wastewater Capital Reserve	70,000	70,000	70,000	10,000	-86%
21-7-90-5-93.04	Short-term (10 yr) capital fund	50,000	50,000	50,000	10,000	-80%
21-7-90-5-93.11	Collection System Capital Fund	10,000	10,000	10,000	-	-100%
21-7-90-2-90.01	RFL-101 planning-ww (2027)	12,081	12,021	12,081	12,021	0%
21-7-90-2-90.06	Project 7a Sanitary Sewer (2032)	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	0%
21-7-90-2-90.14	Jericho Rd Loan Principal (2032)	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	7,513	-9%
Wastewater Capital Subtotal		208,015	207,955	207,274	96,439	-53%

FY23 Predicted Year End Balances

21-7-90-5-93.00	Wastewater Capital Reserve	70,000	70,000	70,000	10,000	-86%	Changed from 70,000	156,595
21-7-90-5-93.04	Short-term (10 yr) capital fund	50,000	50,000	50,000	10,000	-80%	Changed from 50,000	158,305
21-7-90-5-93.11	Collection System Capital Fund	10,000	10,000	10,000	-	-100%	Changed from 10,000	468,056
								782,956

TOTAL WASTEWATER REVENUE	789,537	862,001	872,220	857,874	-2%
TOTAL WASTEWATER EXPENSES	789,537	866,131	872,220	857,874	-2%
BALANCE	-	(4,130)	-	-	

UNASSIGNED FUNDS FY22 YEAR END AUDIT	382,021
UNASSIGNED FUNDS FY23 USAGE/GROWTH	159,314
PREDICTED UNASSIGNED FUND BALANCE YEAR END FY23	541,335
DRAFT FY24 SEWER EXPENSES AS OF 05/01/2023	857,874
15% OF FY 24 BUDGET EXPENSES	128,681
UNASSIGNED FUNDS IN EXCESS OF 15%	412,654

Available Unassigned funds & Total FY23 Reserve Funds **1,195,610**

Proprietary Net Position Unrestricted

	FY18	FY19	FY20	FY21	FY22	FY23 Projections are ONLY for Reserve funds (see previous sheets for unassigned fund projections)			
						FY23 Usage Budgeted	FY23 Contribution	FY23 Usage as of 04/30/23	FY23 Predicted Year-End
Water Audit Unrestricted	298,778	243,190	(58,859)	349,163	156,230				
Water Reserves									
Short Term Capital	40,000	55,575	75,270	95,270	114,714	0	20,000	(18,722)	115,991
Water Capital	85,817	21,070	53,742	66,359	90,651	0	36,000	0	126,651
Distribution	63,265	52,702	57,430	(11,708)	15,000	0	15,000	(8,900)	21,100
Total Reserves	189,082	129,347	186,442	149,921	220,365	0	71,000	(27,622)	263,743
Water Audit Unrestricted minus Reserves	109,696	113,843	(245,301)	199,242	(64,135)				
Sewer Audit Unrestricted	471,819	587,860	781,772	974,341	1,048,217				
Sewer Reserves									
Wastewater Capital	197,761	331,572	355,769	388,056	92,755	0	70,000	(6,160)	156,595
Short Term Capital	30,682	53,522	85,496	117,479	115,385	0	50,000	(7,080)	158,305
Collection System	36,735	78,405	87,630	82,755	458,056	0	10,000	0	468,056
Total Reserves	265,178	463,499	528,895	588,290	666,196	0	130,000	(13,240)	782,956
Sewer Audit Unrestricted minus Reserves	206,641	124,361	252,877	386,051	382,021				

Water and Wastewater Items Identified for Repair or Replacement in FY23 and FY24

Water	Outside Consultant	Estimated Cost	Fiscal Year
Wire and calibrate PH meter at water house.	Tom Allen	TBD	FY23 or FY24
Water tank mixer replacement		\$ 20,000	FY24
Water tank cleaning		\$ 9,000	FY24
Repair common alarm	Tom Allen	TBD	FY23 or FY24
Excavation to locate Borden St. water valve		\$ 10,000	FY23
Wastewater			
Repair pager dialer	Tom Allen	TBD	FY23 or FY24
Replace check valve for pump station	Phil Laramie	TBD	FY23
Repair meters for hours of operation on each pump	Dan Pratt	TBD	FY23
Rebuild backwash pump 1	Phil Laramie	\$ 5,000	FY23
Rebuild backwash pump 2	Phil Laramie	\$ 5,000	FY24
Purchase New backwash pump		TBD	FY23
Grit motor assessment and repair	Dan Pratt	TBD	FY23
Replace auger liner	Phil Laramie	TBD	FY23
Replace air valve on dewatering press		TBD	FY23
Repair hazardous gas alarm	Phil Laramie	TBD	FY23
Purchase UV meter		\$ 2,128	FY23
Install UV meter	Tom Allen	TBD	
Clean and repair aeration tanks and all holding tanks	Obtaining Quotes	\$30,000 - \$50,000	FY23 or FY24
Purchase meter for septage receiving	Obtaining Quotes	TBD	FY23
Wastewater Mixer		\$ 8,500	FY23
New Influent Pumps	Rough Estimate	\$ 60,000	FY24

Prioritize projects.
 Use Unassigned funds down to 15% of the FY24 budgeted expenses.
 Then use Reserve Funds down to zero.
 Then back to unassigned funds only if the project is critical.