

**DRAFT 03-15-24 Water FY25**

Water Resources Department  
03-15-24  
DRAFT

Account #	Description	Budgeted FY22	Actual FY22	Budgeted FY23	Actual FY23	Budgeted FY24	Budgeted FY25	+INCREASE (DECREASE)
<b>WATER REVENUE</b>								
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%
<b>Water Revenue Sub Totals</b>		<b>379,492</b>	<b>387,178</b>	<b>398,534</b>	<b>404,091</b>	<b>378,283</b>	<b>396,523</b>	<b>4.82%</b>
<b>WATER RESOURCES ADMINISTRATION EXPENSES (30% of total)</b>								
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%
<b>Water Administration Expense Totals</b>		<b>113,316</b>	<b>114,109</b>	<b>131,428</b>	<b>121,206</b>	<b>146,756</b>	<b>157,220</b>	<b>7.13%</b>
<b>WATER OPERATIONS EXPENSES</b>								
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 Purchase - Small	500	33	500	146	500	300	-40.00%
<b>Water Operating Expense Totals</b>		<b>56,800</b>	<b>27,831</b>	<b>56,800</b>	<b>35,577</b>	<b>53,700</b>	<b>53,000</b>	<b>-1.30%</b>
<b>WATER CAPITAL EXPENSES</b>								
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%
<b>Water Capital Expense Totals</b>		<b>209,376</b>	<b>208,748</b>	<b>210,306</b>	<b>210,306</b>	<b>177,827</b>	<b>186,303</b>	<b>4.77%</b>
<b>TOTAL WATER REVENUE</b>		<b>379,492</b>	<b>387,178</b>	<b>398,534</b>	<b>404,091</b>	<b>378,283</b>	<b>396,523</b>	<b>4.82%</b>
<b>TOTAL WATER EXPENSES</b>		<b>379,492</b>	<b>350,688</b>	<b>398,534</b>	<b>367,089</b>	<b>378,283</b>	<b>396,523</b>	<b>4.82%</b>
<b>BALANCE</b>		<b>-</b>	<b>36,490</b>	<b>-</b>	<b>37,002</b>	<b>-</b>	<b>-</b>	

DRAFT 03-15-24 Sewer FY25

Wastewater Department  
03-15-24

Account #	Description	Budgeted FY22	Actual FY22	Budgeted FY23	Actual FY23	Budgeted FY24	Budgeted FY25	+INCREASE (DECREASE)
<b>WASTEWATER REVENUE</b>								
21-6-00-3-00.01	Sewer User Receipts	787,337	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%
<b>Waste Water Revenue Subtotal</b>		<b>1,219,537</b>	<b>862,001</b>	<b>872,220</b>	<b>902,847</b>	<b>857,874</b>	<b>879,890</b>	<b>3%</b>
<b>WASTEWATER RESOURCES ADMINISTRATION EXPENSES (70% of total)</b>								
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%
<b>Wastewater Administration Expense Subtotal</b>		<b>251,622</b>	<b>264,477</b>	<b>305,046</b>	<b>290,778</b>	<b>344,635</b>	<b>401,758</b>	<b>17%</b>
<b>WASTEWATER OPERATIONS EXPENSES</b>								
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	5,000	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%
<b>Wastewater Operating Expense Subtotal</b>		<b>329,900</b>	<b>393,699</b>	<b>359,900</b>	<b>404,795</b>	<b>416,800</b>	<b>382,500</b>	<b>-8%</b>
<b>WASTEWATER CAPITAL EXPENSES</b>								
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%
<b>Wastewater Capital Subtotal</b>		<b>208,015</b>	<b>207,955</b>	<b>207,274</b>	<b>207,274</b>	<b>96,439</b>	<b>95,632</b>	<b>-1%</b>
<b>TOTAL WASTEWATER REVENUE</b>		<b>1,219,537</b>	<b>862,001</b>	<b>872,220</b>	<b>902,847</b>	<b>857,874</b>	<b>879,890</b>	<b>3%</b>
<b>TOTAL WASTEWATER EXPENSES</b>		<b>789,537</b>	<b>866,131</b>	<b>872,220</b>	<b>902,847</b>	<b>857,874</b>	<b>879,890</b>	<b>3%</b>
<b>BALANCE</b>		<b>430,000</b>	<b>(4,130)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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>
			50,573

Restricted & Unrestricted Reserves

	FY18	FY19	FY20	FY21	FY22	FY23	FY24				
							Contributions	Usage as of 03-15-24	Reimbursable Amount	Committed	Predicted Year-End
<b>Water Audit Unrestricted</b>	298,778	243,190	(58,859)	349,163	156,230	183,780				178,881	4,899
<b>Water Reserves Restricted</b>											
<b>Short Term Capital</b>	40,000	55,575	75,270	95,270	114,714	115,991	20,000				135,991
<b>Water Capital</b>	85,817	21,070	53,742	66,359	90,651	126,651		29,749			96,902
<b>Distribution</b>	63,265	52,702	57,430	(11,708)	15,000	21,100	20,000				41,100
<b>Total Reserves Restricted</b>	189,082	129,347	186,442	149,921	220,365	263,743	40,000	29,749			273,994
<b>Water Total Restricted &amp; Unrestricted</b>	487,860	372,537	127,583	499,084	376,595	447,523	40,000	29,749			278,893
<b>Sewer Audit Unrestricted</b>	471,819	587,860	781,772	974,341	1,048,217	366,236				55,725	310,511
<b>Sewer Reserves Restricted</b>											
<b>Wastewater Capital</b>	197,761	331,572	355,769	388,056	458,056	495,370	10,000	168,136	56,806	141,932	252,108
<b>Short Term Capital</b>	30,682	53,522	85,496	117,479	115,385	158,305	10,000				168,305
<b>Collection System</b>	36,735	78,405	87,630	82,755	92,755	102,755					102,755
<b>Total Reserves Restricted</b>	265,178	463,499	528,895	588,290	666,196	756,430	20,000	168,136	56,806	141,932	523,167
<b>Sewer Total Restricted &amp; Unrestricted</b>	736,997	1,051,359	1,310,667	1,562,631	1,714,413	1,122,666	20,000	168,136			833,678