

MEMORANDUM

To: Greg Duggan, Town Manager and the Selectboard
From: Aaron Martin, P.E., Public Works Director
 Annie Costandi, P.E., Water Quality Director
 Daniel Roy, Finance Director
Subject: FY2025 Water and Sewer Budget and Rates
Date: April 10, 2024, *Amended May 06, 2024*

ISSUE:

The issue is whether the Selectboard will approve the proposed water and sewer budgets including approval of the proposed rate structure for FYE2025, with the new rates to be reflected in the next full billing period following budget approval.

DISCUSSION:

WATER RATES: The FYE2025 proposed water budget has an overall cost increase of 7.1% in budgeted line items and a resulting rate percentage increase of 2.99%. The water rate increases over the past few years are as follows:

<u>Fiscal Year Ending</u>	<u>Rate Increase Over the Previous Year</u>		
FYE25	2.99%		
FYE24	4.7%		
FYE23	2.1%		
FYE22	2.8%		
FYE21	1%	Five Year Average Increase	2.64%
FYE20	2.6%		
FYE19	3.0%	Ten Year Average Increase	2.98%
FYE18	2.5%		
FYE17	1.4%		
FYE16	3.7%		
FYE15	6.0%		

Staff proposes to increase the minimum water charge from \$190 to \$210 per year to better reflect actual costs to purchase 100 GPD of water. There is no proposed increase in the water initiation fee and will remain \$5.90/1000 gallons of purchased capacity. The proposed water budget for FYE2025 is impacted to a great degree by the following items.

- Water treatment costs from the Champlain Water District continue to be one of the largest expenses making up nearly half of the total water budget, (46.7 %).
- Increased costs in Repair and Maintenance to reflect actual costs the department is incurring annually. This budget will increase this line item \$18,000.

SEWER RATES: The FYE2025 proposed sewer budget has an overall 9.2% increase in budgeted line items and a 4.80% corresponding increase in rates. In a manner similar to the water budget, only a limited number of line items have a significant impact on the budget:

- Sewer treatment costs from the City of Essex Junction WWTP continue to be one of the largest expenses making up over a third of the total sewer budget, (38.6 %).
- Increased costs to investigate and monitor sewer system infiltration/inflow and sanitary sewer pump stations.
- Continuation with the pump station operation and maintenance contract with Champlin and Associates. This is the second largest expense in this year’s budget at 11.8% of total budgeted line items.

The sewer rate increases over the past few years are as follows:

<u>Fiscal Year Ending</u>	<u>Rate Increase Over the Previous Year</u>		
FY25	4.8%		
FY24	6.3%		
FY23	3.4%		
FY22	3%		
FY21	1%	Five Year Average Increase	3.32%
FY20	2.9%		
FY19	3.2%	Ten Year Average Increase	4.33%
FY18	4.5%		
FY17	6.1%		
FY16	4.6%		
FY15	8.3%		

GENERAL ISSUES:

There are three major issues that impacted this year’s water and sewer budget are:

- The need to continue with maintaining the sewer and water funds on a firm financial basis by continuing to set aside adequate funds for asset replacement and for needed system improvements.
- The need to continue to reduce unaccounted for water/wastewater within both municipal systems. Continue the next phase of the leak detection survey by implementing a system wide leak monitoring program and continue to monitor and assess the sewer system during significant weather events to find inflow and infiltration into the sewer system.
- Work with the Town’s pump station maintenance contractor to optimize the 17 municipal sewer pump stations throughout the community and adjust preventative maintenance on stations to not only avoid large equipment replacement costs but to decrease after hours call-outs.

System Stabilization/Elimination of Past Deficits:

The funds budgeted for asset replacement in both accounts for FY2025 are close to the actual depreciation amounts identified in the Town audits. It is likely that the current amount in both water and sewer will continue to be adjusted to reflect actual costs. A comparison of budgeted system stabilization in each account versus actual expenditure is reflected in the following data:

System Stabilization Accounts

<u>Year</u>	<u>Water Budgeted</u>	<u>Water Actual</u>	<u>Sewer Budgeted</u>	<u>Sewer Actual</u>
FY2014	\$148,000	\$145,834	\$148,000	\$145,834
FY2015	\$138,000	\$138,000	\$158,000	\$158,000
FY2016	\$138,000	\$138,000	\$158,000	\$158,000
FY2017	\$130,000	\$150,000	\$150,000	\$150,000
FY2018	\$125,000	\$150,000	\$175,000	\$150,000
FY2019	\$150,000	\$150,000	\$150,000	\$150,000
FY2020	\$158,000	\$157,747	\$158,000	\$157,747
FY2021	\$160,000	\$156,507	\$ 160,000	\$156,507
FY2022	\$160,000	\$155,677	\$ 160,000	\$155,677
FY2023	\$160,000	\$155,677	\$ 160,000	\$155,677
FY2024	\$160,000	\$150,243	\$ 160,000	\$150,243
FY2025	\$139,198		\$139,198	

Retail Sale of Water/Sewage

The unaccounted-for water and sewage rate calculated for the budget represents an economic loss rate and not the actual loss of unaccounted for water or sewage.

In water, the amount purchased from CWD is based on weekly readings which provide very close to a 365-day average. The Town customer-billed water usage is based on readings three times per year and over a different time frame. The difference in flows approximates the difference between water purchased and water sold during a 12-month period. Within this “revenue” loss stream there is water used for firefighting, water main/service connection breaks, and hydrant flushing losses which do not contribute revenue and not characterized as leaks. These uses do represent revenue loss. A comparison of the 2023 actual revenue from received user fees and the rate for that year provides a more accurate estimate of actual flow. In wastewater, a similar effect occurs with respect to billable flows and flows reported to the wastewater treatment plant.

System loss is an issue that is consistently being worked on between Public Works and Finance. The following tasks are being continued on a recurring basis to reduce the loss rate and increase the billing revenue.

- Review the recorded meter flow data from large users to determine if there are any inconsistencies.
- Make a physical check of the large users’ systems to determine if the metering system is capturing all used water flows.
- Work with Champlain Water District to determine if there are any other meter issues between CWD and the Town.
- Walk the major cross-country routes to determine if there are any obvious water or sewer system leaks.
- Use the completed system wide acoustic leak detection survey and implement a leak monitoring plan to continuously monitor the entire water system for leaks.
- Complete a rate study in conjunction with a comprehensive fee study for implementation for the FY 2026 budget.

WATER

<u>Period</u>	<u>Purchased from</u> <u>CWD</u>	<u>Billed</u>	<u>Unaccounted</u> <u>Water</u>	<u>Percentage</u>
Jan 23- Dec 23	724,688 gpd	674,127 gpd	50,561 gpd	6.98%
Jan 22- Dec 22	772,017 gpd	652,725 gpd	119,292 gpd	15.5%
Jan 21- Dec 21	778,000 gpd	700, 368 gpd	77, 632 gpd	10%
Jan 20-Dec20	773,422 gpd	638,000 gpd	135,422 gpd	17%
Jan19- Dec19	758,164 gpd	631,000 gpd	127,164 gpd	16%
Jan18-Dec18	735,747 gpd	633,412 gpd	102,335 gpd	14%
Jan17-Dec17	755,430 gpd	679,677 gpd	75,753 gpd	10%
Jan16-Dec16	774,413 gpd	649,414 gpd	124,999 gpd	16%
Jan15-Dec15	762,425 gpd	624,253 gpd	138,172 gpd	18%
Jan14-Dec14	773,891 gpd	633,356 gpd	140,535 gpd	18%
Jan 13-Dec13	749,682 gpd	633,035 gpd	116,647 gpd	15%

10 Year Average = **15.0%**

SEWER

<u>Period</u>	<u>Metered Flow to</u> <u>EJWWTF</u>	<u>Billed to</u> <u>Users</u>	<u>Difference</u>	<u>Unaccounted</u> <u>Percentage</u>
Jan 23- Dec 23	529,582 gpd	440,042 gpd	89,540 gpd	16.92%
Jan 22- Dec 22	504,867 gpd	438,528 gpd	66,339 gpd	13.1%
Jan 21- Dec 21	495,255 gpd	454,551 gpd	40,704 gpd	8.2%
Jan 2,- Dec 20	468,595 gpd	418,909 gpd	49,686 gpd	10.6%
Jan 19- Dec 19	502,497 gpd	421,000 gpd	81,497 gpd	16%
Jan 18- Dec 18	449,033 gpd	427,493 gpd	21,540 gpd	4.8%
Jan 17- Dec 17	432,501 gpd	422,267 gpd	10,234 gpd	2.4%
Jan 16- Dec16	423,233 gpd	422,267 gpd	966 gpd	1%
Jan 15-Dec15	428,502 gpd	412,390 gpd	16,112 gpd	4%
Jan 14-Dec14	462,942 gpd	411,826 gpd	51,116 gpd	11%
Jan13- Dec13	529,133 gpd	415,756 gpd	113,376 gpd	21%

10 Year Average = **9.21%**

As stated in the budgets of previous years, both the water and sewer unaccounted for percentage numbers should be in the 15% range recognized nationally for a reasonably “tight” system. Work is continuing to identify and monitor areas of water loss from both infrastructure and billings.

Pump Station Operation and Maintenance

In the Fall of 2023, the department entered into a operation and maintenance contract to provide services to the department due to lack of trained personnel. A two-year contract was signed and approved by the selectboard to ensure continuity of system maintenance due to the retirement of senior staff and the inability to hire qualified operators. Nearly six months have now past and most of the bugs have been worked out between Town staff and the Town’s contractor Champlin and Associates.

The operation and maintenance contract addresses all day to day maintenance activities for each of the Town’s 17 pump stations. This work includes daily station checks, monthly, quarterly, and annual maintenance events like wet well cleaning, and responding to all system alarms and emergencies during

daily work hours. Any maintenance costs outside of normal wear and tear items is reviewed by management before initiating any work with significant costs. The contract continues with the 24/7 call-out service for all 17 Town owned pump stations. This portion of the agreement will be to provide access to additional labor and technical resources for the Town of Essex when the need arises. Contracted technicians will continue to work with Town employees to assist with pump station controls, clogged pumps, and other issues that present themselves during and after work hours.

The new contract continues with the Mission Communications SCADA system monitoring. The town's contractor continuously monitors the SCADA information for each of the 17 pump stations in an effort to not only utilize the SCADA to its fullest potential to monitor the health of each of the pump stations throughout the system but to identify and fix issues during normal daylight hours. The goal of this has been to look for areas of system improvement, provide continuous operations and to prevent off hours overtime work. While viewing the data, the contracted technician may call the Town to discuss anomalies in the data. A weekly email report will be generated to identify any potential problems with the Town's stations that may lead to a site visit for Town operators, the technician or both. Over the past six months, staff has noticed a decrease in the number of weekend and after-hours callouts. This is due to identifying issues before they become problems.

BUDGET ANALYSIS

The proposed budgets for FY2025 compared to the current FY2024 budgets are as follows:

Table 1. Budget Comparison

	<u>FY2024</u>	<u>FY2025</u>	<u>Increase/Decrease</u>	
Water (all but CWD)	\$662,887.00	\$718,431.50	+ \$55,544.50	+19.5%
Water (Surplus for future Capital)	\$0.00	\$74,000.00	+\$74,000.00	N/A
Water (Depreciation)	\$160,000.00	\$139,198.00	- \$20,802.00	-13.0%
Water (CWD Water Purchase)	<u>\$808,000.00</u>	<u>\$815,000.00</u>	<u>+\$7,000.00</u>	<u>+0.9%</u>
Total	\$1,630,887.00	\$1,746,629.50	+\$115,742.5	+7.1%
Sewer (all but City+ Bradford)	\$660,768.00	\$847,661.50	+\$186,893.50	+28.3%
Sewer (Depreciation)	\$160,000.00	\$139,198.00	- \$20,802.00	-13.0%
Sewer (Bond Payments)	\$ 3,300.00	\$ 2,200.00	- \$1,100.00	-33.3%
Sewer (City Treatment)	\$795,771.00	\$806,250.00	+\$10,479.00	+1.3%
Sewer (City Bond)	<u>\$293,410.00</u>	<u>\$293,084.00</u>	<u>- \$326.00</u>	<u>- 0.1%</u>
Total	\$1,913,249.00	\$2,088,393.50	\$175,144.50	+9.2%

PROPOSED RATES

	<u>Existing</u>	<u>Proposed</u>
Water Operating	\$6.18/1000 gal.	\$6.36/1000 gal.
Water Initiation Fee	\$1,000 base fee per connection +\$5.90/gpd of capacity	\$1,000 base fee per connection + \$5.90/gpd of capacity
Minimum Water Charge Per Year	\$190	\$210

Sewer Operating	\$10.91/1000 gal.	\$11.43/1000 gal.
Sewer Initiation Fee	\$1000 base +\$10.60/gpd of capacity	\$1000 base+\$10.60/gpd of capacity
Interim or Final Billing request	\$35	\$35

METHODOLOGY FOR RATES

For previous fiscal years dating back to 1998, it was determined that the budgets would be split into the following categories:

1. Shared water and sewer costs (primarily fixed costs)
2. Water only costs
3. Sewer only costs

History of Shared Costs Splits

	<u>2003</u>	<u>2004</u>	<u>2005to2011</u>	<u>2012to2014</u>	<u>2015</u>	<u>2016to2019</u>	<u>2020</u>	<u>2021</u>	<u>2022to2023</u>	<u>2024</u>	<u>2025</u>
Water	60	61	55	53	54	58	57	57	55	56	60
Sewer	40	39	45	47	46	42	43	43	45	44	40

Over the years, the budget has estimated the costs associated with both water and sewer within the shared budget. The first estimates for splitting of costs between water and sewer were based on a 50% water/50% sewer ratio (1998). This ratio was changed over the years with a ten-year average of 56.6%/43.4% water / sewer split. The FY 2025 split was changed from 56%/44% split used in FY2024 to a split of 60% water/40% sewer split. This split was impacted greatly by the reduced labor cost on the sewer side. The sewer pump station operations and maintenance has reduced the hours needed for staff to maintain the stations. This 60/40 water/sewer split closely approximates real shared costs percentages but also recognizes that the water and sewer bills should in a general sense reflect all costs including the cost increases for wholesale purchase of water and wholesale treatment of wastewater. In addition, slight changes in the percentages (which are only estimates) provide one of two mechanisms, the second being usage estimates, to allow both rates to rise in close proximity to each other on a percentage increase basis.

It is proposed for FY2025 that the split continue to be on a 60% water/40% sewer basis.

DEVELOPMENT OF WATER RATE

- Assumptions:**
1. Water Budget = **\$1,746,629.50**
 2. No Direct Debt - debt through CWD line item for the west end tank in Colchester.

3.	Other Revenues: (Connection fee's, penalties, interest, and miscellaneous revenue)	\$178,540
4.	Billed Water Usage	
	2015	624,653 gpd
	2016	649,414 gpd
	2017	649,414 gpd
	2018	633,412 gpd
	2019	631,000 gpd
	2020	650,000 gpd
	2021	700,368 gpd
	2022	652,725 gpd
	2023	674,127 gpd
	2024	675,000 gpd (estimate)
	10 Year Average	654,011 gpd
	FY2025 Estimate	675,000 gpd

Calculation of Water Rate:

The current rate is \$6.18/1,000 gal.; recommend an increase to \$6.36/1000 gallons (2.99% increase in rates). See calculation below for details.

$$\frac{(\$1,746,629.50 - \$178,540)}{365 \text{ days} \times 675,000 \text{gpd}} = \$6.36/1000 \text{ gallons}$$

Minimum water charge calculation:

The minimum water charge is equal to 50% of the average daily family usage which equates to 100 gpd. The minimum rate has stayed constant in past years. When the current minimum drops below 85% of the actual minimum charge calculated with the new rate and the assumed usage of 100 GPD, it has been past practice to raise the minimum water charge. The current proposed rate has decreased this percentage to 83%. Staff recommends raising the minimum water charge from \$190 to \$210 for the FY2025 budget to reflect current user rates.

Year	Minimum Charge	Water rate per 1000 gallons	Minimum if 100 gpd was used	Actual minimum as a % of 100 gpd
2013	\$160	\$4.45	\$162	99%
2014	\$165	\$4.60	\$168	98%
2015	\$165	\$4.88	\$178	93%
2016	\$165	\$5.06	\$184	90%
2017	\$165	\$5.13	\$187	87%
2018	\$165	\$5.24	\$191	86%
2019	\$170	\$5.42	\$198	86%
2020	\$180	\$5.56	\$203	89%
2021	\$180	\$5.62	\$205	86%
2022	\$180	\$5.78	\$211	83%

2023	\$190	\$5.92	\$216	88%
2024	\$190	\$6.18	\$225	84%
2025	\$210	\$6.36	\$232.14	90%

DEVELOPMENT OF SEWER RATE

Assumptions:

- 1. Sewer Operating Budget \$2,088,393.50
- 2. Other Revenues: (Connection fee's, penalties, interest, and miscellaneous revenue) \$189,517
- 3. Sewer Usage (billed)

2015	412,390 gpd
2016	422,467 gpd
2017	422,268 gpd
2018	427,493 gpd
2019	421,000 gpd
2020	430,000 gpd
2021	454,551 gpd
2022	438,528 gpd
2023	440,042 gpd
2024	455,000 gpd (estimate)

10 Year Average	432,374 gpd
FY2025 Estimate	455,000 gpd

Calculation of Sewer Rate:

The current rate is \$10.91/1,000 gal; increase the proposed rate to \$11.43/1000 gal (4.80% increase). See calculation below for details.

$$(\$2,088,393.50 - \$189,517)$$

$$365 \text{ days} \times 455,000 \text{ gpd} = \mathbf{\$11.43/1,000 \text{ gal}}$$

EFFECT OF RATE CHANGE ON THE CURRENT USERS:

An average residential household using 200 gpd for the household would see the following change in costs on an annual basis:

Annual Usage: 200 gpd x 365 days per year = 73,000 gpd/year

Existing Water bill: \$451.14 Water Bill with Rate Change: \$464.62 (\$13.48 yearly increase)

Existing Sewer bill: \$796.43 Sewer Bill with Rate Change: \$834.67 (\$38.24 yearly increase)

TOTAL \$1,247.57 TOTAL \$1,299.29 (\$51.72 yearly increase)

Net increase: A \$51.72 increase in both the water and sewer bill equates to a 4.15% total increase in residential charge for the year or a \$4.31/monthly increase. This rate increase is less than last years. On a monthly basis, the monthly water cost for an average residential dwelling will be \$38.72 and \$69.56 for sewer.

Treatment costs make up the majority of both the water and sewer budgets. Over a third of the sewer budget and nearly half of the water budget is due to treatment costs. For the availability of clean drinking water, fire protection, and flushing toilets, this is a very low-cost utility charge compared to other monthly utility costs seen by homeowners.

COMPARISON RATES TO OTHER COMMUNITIES:

Most other communities are in the process of setting rates currently. The charts provided reflect existing rates as of December 2023 unless noted otherwise. Also, many municipalities have adopted a combined fixed and usage rate. In those cases, the rate numbers were adjusted based on an average 200 gpd usage for a residential connection. Please note, this compares the existing water and sewer rates to the Town’s new proposed rates. This is for comparison purposes only, to see how we compare to neighboring communities.

Municipality	Water Rate per 1,000 Gallons
Shelburne	\$ 7.35
Winooski	\$ 6.95
Burlington	\$ 6.94
Milton	\$ 6.76
Colchester FD #3	\$ 6.75
Essex Town	\$ 6.36
Average Retail Rate	\$ 6.21
Williston	\$ 6.18
Mallets Bay Water Company	\$ 5.81
Colchester Town	\$ 5.81
Essex Junction	\$ 5.76
Colchester Fire District #1	\$ 5.18
South Burlington	\$ 4.84
CWD Wholesale Rate	\$ 2.869

Municipality	Sewer Rate per 1,000 Gallons
Shelburne	\$ 16.27
Hinesburg	\$ 14.89
Essex Town	\$ 11.43
Average Retail Rate	\$ 9.75
Williston	\$ 9.69
Rutland	\$ 9.17
Burlington	\$ 8.97
South Burlington	\$ 8.48
Milton	\$ 8.03
Winooski	\$ 6.44
Essex Junction	\$ 5.84

In discussions with other utilities within the immediate area, some of the communities with lower rates do not appear to be accurately reflecting depreciation or replacement asset costs in their current rate structure. Over a long period of time, neighboring water systems will have to be replaced and the costs of replacements will most likely be paid for by greater costs of indebtedness.

SUMMARY:

The budget and rate development outlined in this memorandum follows the methods used in previous years. It uses the water meter as the only means of establishing usage and rates (except in a very few unique cases). Billings are currently three times per year for all customers, except the large users who are currently being billed quarterly. The staff believes that an alternative billing system to the 100% metered system should continue to be investigated in the future. Work will continue informally on this effort between the Finance Department and Public Works.

RECOMMENDATION:

The following timeline is recommended:

1. Place on the Reading File for the April 15, 2024 selectboard agenda.
2. Presentation and discussion of the budget to occur as a Business Agenda item at the Selectboard meeting on May 6, 2024.
3. A public hearing be warned on the proposed Budget for May 20, 2024.
4. The Water/Sewer Budget be adopted by the Selectboard following the Public Hearing on May 20, 2024.

It is further recommended that, following the Public Hearing, the Selectboard approve the proposed budget as submitted, resulting in the following changes to the rate and billing structure:

1. Water Rates/Fees:
 - a. Increase the water rate from \$6.18 per 1,000 gallons to \$6.36 per 1,000 gallons.
 - b. The water initiation fee at \$1000 base fee per connection plus \$5.90/gpd of capacity to remain the same.
 - c. Set the water minimum charge per year at \$210.
 - d. Interim or Final Billing request at \$35
2. Sewer Rates/Fees:
 - a. Increase the sewer operating fee from \$10.91 per 1,000 gallons to \$11.43 per 1,000 gallons.
 - b. The sewer initiation fee of \$1,000 base fee per connection plus \$10.60/gpd of capacity remains the same.
 - c. Interim or Final Billing request at \$35
3. The rate change and interim/final billing request would go into effect on all water/sewer usage with the billing period starting after the spring 2024 billings.

Account Name	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Budget	FY28 Budget	FY29 Budget
REVENUES											
Water Charges	1,249,500	1,337,054	1,436,644	1,388,021	1,456,217	\$ 1,522,447	\$ 1,568,090	\$ 1,646,495	\$ 1,728,819	\$ 1,815,260	\$ 1,906,023
Sewer Charges	1,425,413	1,518,613	1,599,384	1,602,451	1,659,445	\$ 1,812,689	\$ 1,898,876	\$ 1,993,820	\$ 2,093,511	\$ 2,198,186	\$ 2,308,096
Penalties - Water	15,987	12,601	15,454	16,637	14,318	\$ 15,000	\$ 14,999	\$ 14,999	\$ 14,999	\$ 14,999	\$ 14,999
Penalties - Sewer	19,700	15,120	20,802	20,981	18,702	\$ 20,000	\$ 19,061	\$ 19,061	\$ 19,061	\$ 19,061	\$ 19,061
New Connections Water	101,295	115,805	63,185	31,731	60,150	\$ 80,000	\$ 74,433	\$ 74,433	\$ 74,433	\$ 74,433	\$ 74,433
Sewer Connections	142,020	141,449	66,220	20,085	36,968	\$ 70,000	\$ 81,348	\$ 81,348	\$ 81,348	\$ 81,348	\$ 81,348
Misc. Income	6,663	2,975	20,652	18,009	7,781	\$ 12,000	\$ 11,216	\$ 11,216	\$ 11,216	\$ 11,216	\$ 11,216
Interest Income	14,602	19,510	13,483	9,611	54,654	\$ 12,000	\$ 167,000	\$ 160,019	\$ 127,873	\$ 87,455	\$ 41,956
Transfers	2,210	583	925	455	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Subtotal	2,977,390	3,163,709	3,236,750	3,107,979	3,308,235	3,544,136	3,835,023	4,001,390	4,151,260	4,301,959	4,457,132
SHARED ACCOUNTS											
Salaries - Regular	451,019	461,012	490,601	498,537	513,208	\$ 600,751	\$ 617,041	\$ 641,647	\$ 667,145	\$ 693,657	\$ 721,238
Salaries - Part-Time	-	-	-	5,625	10,267	\$ 7,788	\$ 42,873	\$ 44,587	\$ 46,372	\$ 48,227	\$ 50,156
Salaries - Overtime	41,879	28,161	44,587	45,631	48,357	\$ 36,507	\$ 44,720	\$ 46,509	\$ 48,369	\$ 50,305	\$ 52,316
Allowance for Vacancies	-	-	-	-	-	\$ -	\$ (88,216)	\$ -	\$ -	\$ -	\$ -
Group Insurance	99,743	104,483	107,554	116,333	130,135	\$ 180,297	\$ 195,102	\$ 195,210	\$ 195,287	\$ 195,362	\$ 195,433
Social Security	37,209	36,712	39,580	41,359	41,337	\$ 50,072	\$ 58,083	\$ 60,356	\$ 62,713	\$ 65,165	\$ 67,716
Retirement	86,920	127,281	121,083	57,210	91,145	\$ 54,970	\$ 59,072	\$ 61,379	\$ 63,775	\$ 66,261	\$ 68,854
Other Employee Benefits	1,635	1,742	1,305	1,808	1,835	\$ 2,430	\$ 2,940	\$ 2,940	\$ 2,940	\$ 2,940	\$ 2,940
Professional Services	378	1,508	4,719	1,842	28,500	\$ 55,000	\$ 65,000	\$ 68,250	\$ 71,663	\$ 75,246	\$ 79,008
Audit	-	-	-	3,900	3,075	\$ 5,450	\$ 4,350	\$ 4,568	\$ 4,796	\$ 5,036	\$ 5,287
R&M - Vehicles & Equipment	910	165	93	1,509	10,466	\$ 1,000	\$ 1,200	\$ 1,500	\$ 1,800	\$ 1,800	\$ 1,800
R&M Vehicles - Supplies	1,786	2,453	1,065	2,168	2,549	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
R&M - Buildings & Grounds	180	1,086	5,689	3,892	7,232	\$ 3,500	\$ 4,000	\$ 4,400	\$ 4,800	\$ 5,000	\$ 5,000
Rental Vehicle / Equip	94	767	607	681	879	\$ 600	\$ 650	\$ 600	\$ 600	\$ 600	\$ 600
Training, Conf. Dues	-	-	-	1,299	473	\$ -	\$ 663	\$ 520	\$ 453	\$ 500	\$ 500
Tech Subs Licenses	-	-	-	153	2,081	\$ 2,175	\$ 14,094	\$ 14,799	\$ 15,539	\$ 16,316	\$ 17,131
Communications	2,944	2,851	3,104	4,440	4,396	\$ 5,200	\$ 5,300	\$ 5,565	\$ 5,843	\$ 6,135	\$ 6,442
Advertising	6,040	4,927	6,822	8,418	-	\$ 1,200	\$ 1,500	\$ 1,750	\$ 2,000	\$ 2,000	\$ 2,000
Printing & Binding	-	-	-	-	4,192	\$ 1,200	\$ 2,300	\$ 2,415	\$ 2,536	\$ 2,663	\$ 2,796
Postage	-	-	-	-	5,191	\$ 4,750	\$ 7,100	\$ 7,455	\$ 7,828	\$ 8,219	\$ 8,630
Travel	644	1,854	14	-	1,049	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
General Supplies	-	-	-	263	963	\$ 400	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Small Tools & Equipment	3,085	2,702	5,425	1,254	4,371	\$ 3,000	\$ 3,250	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Uniforms	1,747	1,052	1,506	2,605	2,604	\$ 2,400	\$ 2,400	\$ 3,200	\$ 3,500	\$ 3,500	\$ 3,500
Meters & Parts	35,661	31,977	12,641	5,916	23,522	\$ 15,500	\$ 15,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Electricity	4,838	4,566	4,402	3,213	3,097	\$ 4,935	\$ 4,000	\$ 4,200	\$ 4,410	\$ 4,631	\$ 4,862
Natural Gas/Heating	1,031	1,278	1,271	2,895	2,671	\$ 1,650	\$ 2,800	\$ 1,950	\$ 2,100	\$ 2,250	\$ 2,250
Tech: Equip / Hardware	-	325	1,936	33	802	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Machinery & Equipment	1,850	1,716	-	-	-	\$ 7,500	\$ 3,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Shared Subtotal	780,250	818,618	854,006	810,982	944,397	1,056,275	1,078,222	1,213,799	1,254,468	1,295,811	1,338,460

Account Name	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Budget	FY28 Budget	FY29 Budget
WATER ACCOUNTS											
Water Purchase - CWD	636,135	672,698	688,587	708,068	738,489	\$ 808,000	\$ 815,000	\$ 855,750	\$ 898,538	\$ 943,464	\$ 990,638
R&M Infrastructure	8,663	26,744	44,083	112,997	46,579	\$ 47,000	\$ 65,000	\$ 68,250	\$ 71,663	\$ 75,246	\$ 79,008
Training, Conf. Dues		2,541	1,501	2,927	3,297	\$ 3,250	\$ 3,250	\$ 3,750	\$ 4,000	\$ 4,250	\$ 4,250
Insurance	9,153	10,317	8,243	18,488	19,238	\$ 9,623	\$ 10,409	\$ 12,000	\$ 15,000	\$ 17,500	\$ 20,000
Other Purchased Service	547	-	-	18,329	3,259	\$ 11,500	\$ 7,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
System Stabilization Fund	157,747	156,507	156,802	155,677	153,459	\$ 160,000	\$ 139,198	\$ 137,403	\$ 136,632	\$ 134,831	\$ 132,000
Water Subtotal	827,314	868,807	903,059	1,023,033	964,321	1,039,373	1,040,357	1,088,653	1,137,332	1,186,791	1,237,396
SEWER ACCOUNTS											
Professional Services	6,366	-	26,309	3,653	13,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewage Treatment - Village	518,373	530,736	647,096	602,646	691,486	\$ 795,771	\$ 806,250	\$ 846,563	\$ 888,891	\$ 933,335	\$ 980,002
R&M Infrastructure		67,258	120,920	43,242	151,216	\$ 65,000	\$ 306,480	\$ 321,804	\$ 337,894	\$ 354,789	\$ 372,528
Training, Conf. Dues		1,051	54		-	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Insurance	15,288	14,401	12,251	22,848	24,356	\$ 16,467	\$ 16,582	\$ 17,411	\$ 18,282	\$ 19,196	\$ 20,156
Communications			58	12,043	21,505	\$ 45,990	\$ 7,200	\$ 7,560	\$ 7,938	\$ 8,335	\$ 8,752
Other Purchased Service	25,207	32,695	18,143	34,617	8,236	\$ 7,400	\$ 10,000	\$ 12,500	\$ 15,000	\$ 15,000	\$ 15,000
Natural Gas/Heating					-	\$ 1,650	\$ 1,750	\$ 1,850	\$ 1,950	\$ 2,000	\$ 2,000
Electricity	52,172	56,955	53,533	51,351	54,348	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000
Machinery and Equipment	477	-	-	-	-	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Meters & Parts	1,126				523	\$ 3,000	\$ 3,200	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Sewer Stabilization Fund	157,747	156,507	156,802	155,677	153,459	\$ 160,000	\$ 139,198	\$ 137,403	\$ 136,632	\$ 134,831	\$ 132,000
WWTP Upgrade - Bradford Bond	34,843	34,274	33,689	33,084	30,804	\$ 30,208	\$ 29,600	\$ 28,971	\$ 28,311	\$ 27,629	\$ 26,924
Interest	3,924	3,651	(71)	3,088	2,798	\$ 3,300	\$ 2,200	\$ 1,893	\$ 1,579	\$ 1,258	\$ 932
RF1-148 SFR Loan WWTF	263,457	263,484	191,934	263,484	263,484	263,484	263,484	263,484	263,484	263,484	263,484
Sewer Subtotal	1,160,294	1,161,602	1,260,717	1,225,759	1,416,544	1,448,769	1,642,444	1,698,938	1,759,460	1,819,356	1,881,277
REVENUES TOTAL	2,977,390	3,163,709	3,236,750	3,107,979	3,308,235	3,544,136	3,835,023	4,001,390	4,151,260	4,301,959	4,457,132
EXPENSES TOTAL	2,767,859	2,849,027	3,017,782	3,059,774	3,325,263	3,544,417	3,761,023	4,001,390	4,151,260	4,301,958	4,457,132
NET OPERATIONS	209,531	314,682	218,968	48,205	(17,028)	(281)	74,000	(0)	(0)	0	(0)
Grant Revenue (SRF) items						\$ 105,000	\$ 455,000	\$ 875,000	\$ 595,000	\$ 901,250	\$ 866,250
Capital Expense Items						\$ 361,000	\$ 1,787,000	\$ 2,662,000	\$ 1,972,000	\$ 1,487,500	\$ 1,437,500
Total Net Position						(256,281)	(1,258,000)	(1,787,000)	(1,377,000)	(586,250)	(571,250)
Total Net Position	8,179,475	8,488,626	8,699,789	8,741,421	8,724,396	8,468,115	7,161,115	5,399,115	4,022,115	3,435,865	2,935,262

Costing Center Budget with Notes

151-51-10 - W/S - Shared Accounts

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2025 Budget
Revenues			
091 Transfer between funds (as rev			
091.000-Transfer between funds			-
Total 091 Transfer between funds (as revenue)			-
098 Miscellaneous Revenues			
060.000-Interest Income	Revised FY 25 interest with CDs 45% GF allocation; FY26 and beyond assumes 80% earnings of the prior year as a conservative estimate.		167,000
098.000-Miscellaneous Revenue	This is based on 5 yr average - flat projections assumed for 5 years		11,216
Total 098 Miscellaneous Revenues			178,216
Total Revenues			178,216
Expenditure			
100 Salaries			
110.000-Regular Salaries			617,041
120.000-Part Time Salaries			42,873
130.000-Overtime			44,720
199.000-Allowance for Vacancies			(88,216)
Total 100 Salaries			616,418
200 Benefits			
210.000-Group Insurance			195,102
220.000-Social Security			58,083
230.000-Retirement			59,072
290.000-Other Employee Benefits			2,940
Total 200 Benefits			315,197
300-699 Operating Expenses			
330.000-Professional Services	Survey Assistance	-	
330.000-Professional Services	Legal assistance including with delinquent accounts	-	

Costing Center Budget with Notes

151-51-10 - W/S - Shared Accounts

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2025 Budget
330.000-Professional Services	Engineering/technical services as needed. This account will consolidate the engineering services for both the water and sewer accounts. It does not include engineering services needed in connection with an identified Capital account but may include engineering planning services needed to define a Capital Project. In water, this may include such work as system modeling costs, certifications of hydrant flow, water system analysis and similar efforts. In sewer, it may include (1) pump station operation optimization studies (2) I/I testing and analysis (3) checks on flow metering (4) odor complaints at the discharge point for the Alder Brook force main (5) continuation of the study of the Lang Farm Pump Station and an alternate route to transmit wastewater through the City of Essex Junction 6) studies relevant to high strength or unique waste from such users such as breweries. Additional work is to define potential cross connection of water services in the Fort based upon a recent water break.	65,000	
335.000-Audit	KBS annual audit (85% GF; 15% W/S)		65,000
430.000-R&M Vehicles and Equipment	Three vehicles: #603 a 2014 Dodge 3500 diesel; #604 a 2017 Dodge truck; and #605 a 2008 Dodge 3500 diesel. Also covers services to equipment such as small portable pumps, generators, and sewer cleaner. This account has a 5-year average of \$1599. Use \$1,200 for the budget in FY25.		4,350
430.001-R&M Vehicles Supplies	Supplies purchased for R&M of the three water/sewer vehicles. The costs averaged \$2,475 over five years. Use \$3,000 for FY25.		1,200
431.000-R&M Buildings and Grounds	Although the water-sewer building is part of the overall PW highway complex of buildings, this building's primary purpose is to house the water-sewer offices and equipment. The cost to repair and maintain this building comes under the water-sewer budget and not the general fund. The building had minimal expenditures through FY20 but had significant repairs and maintenance completed over the last few years. The five year average of actual costs is \$1,536. In addition, the Town is responsible for the building at the Alder Brook Pump Station. Use \$3,300 for FY25.	3,300	
431.000-R&M Buildings and Grounds	This account is for building supplies associated with the repair and maintenance of the water-sewer building and the Alder Brook Pump Station. Use \$700 for FY25.	700	
442.000-Rental of Vehicles or Equipment	The Department on occasion needs to use specialized equipment (such as tapping machine, special hydrant wrenches, leak detection equipment). Renting can be an inexpensive method to gain use of this equipment. The five-year average expenditure has been \$524 per year. Use \$650 for the budget.		4,000
500.000-Training, Conferences, Dues	25% of CPFO Designation program for Jessica Worn	150	
500.000-Training, Conferences, Dues	GFOA Annual Conference - DR 25% of anticipated registration costs here Wash, D.C. 2/29/25-7/2/25	75	

Costing Center Budget with Notes

151-51-10 - W/S - Shared Accounts

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2025 Budget
500.000-Training, Conferences, Dues	GFOA Memberships (25% allocated here) DR & JW	100	
500.000-Training, Conferences, Dues	GFOA virtual - intensive trainings; ~ \$500/each, 2 offerings Increase training for DR or JW (25% here)	250	
500.000-Training, Conferences, Dues	VT CPA license dues (Annual DR 25%)	88	
500.000-Training, Conferences, Dues	Miscellaneous	-	
			663
505.000-Technology Subscription, Licenses	Kofax AP Essentials (Formerly ReadSoft) - \$6,525PY price *15% + 5% annual increase	1,028	
505.000-Technology Subscription, Lices	Questica - Budgeting	3,066	
505.000-Technology Subscription, Lices	TI Sales	10,000	
			14,094
530.000-Communications	This account includes costs for pagers, cell phone charges, cellphone replacements, radio repair costs and replacements, Comcast cable costs, laptop computer services and land line telephone costs for the water sewer building. The five-year average for these costs has been \$3,413. Use \$5,300 to reflect any rate increases.		5,300
540.000-Advertising	This line item covers the cost for notices such as flushing hydrants, ads for new employees, due dates for billing and like activities. Use \$1,500.		1,500
550.000-Printing and Binding	Budget at \$2,300.		2,300
560.000-Postage	This line item includes the postage for billing. Use a budget of \$7,100.		7,100
580.000-Travel	Now that COVID has receded, there are more opportunities for conferences and trainings that will require travel. In water and sewer, this travel is tied to the need for the operators to maintain their water licenses and certificates. Use \$2,800 for FY25.	2,800	
580.000-Travel	Airfare/Hotel to GFOA national conference (Wash DC 6/29-7/2/25 so splits FYs) 25% here	200	
			3,000
610.000-General Supplies	This line item includes supplies not specifically identified elsewhere in the budget. It can include new meter books, administrative supplies, spill clean-up supplies, report supplies and the like. Use \$500 for FY25.	500	
610.000-General Supplies		-	
			500
611.000-Small Tools and Equipment	This account covers new and replacement small tools and miscellaneous equipment. Items purchased in the past include a drill, drill bits, a weed whacker for hydrant maintenance, paint brushes, flashlights, wrenches, hydrant wrenches, valve tools, flare tools, brooms, cellular phone for emergencies, respirator mask, ladders, etc. These items generally do not duplicate the highway tools in the garage for general mechanical work but are specific to water & sewer operations. The average expenditure over the past 5 years was \$2,812. Use \$3,250 for FY25.		3,250

Costing Center Budget with Notes

151-51-10 - W/S - Shared Accounts

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2025 Budget
612.000-Uniforms	This line item includes the costs associated with the Union contract. A more detailed explanation is provided in the attached document. Historically, employee have not spent their entire allowed clothing allowance. The five-year average for this item was \$1,589. Use \$2,400 for FY25.		2,400
614.000-Meters and Parts	This account includes all expenses related to purchase and installation of meters - both replacement and new meters. The department has in excess of 3562 water meters. There are less than 100 old meters that need to be replaced and many of these meter changes are difficult due to location of meters, access or customer reticence. Although the five-year average is \$30,152 for this item, there has been significant decrease over the past two years due to nearing completion of the system-wide meter upgrade. Use \$15,500 for FY25.		15,500
621.000-Natural Gas/Heating	This account is for the water sewer building. The five-average cost us \$1,464. The actual cost in FY22 was \$2,832. Use \$2,800 for FY25.		2,800
622.000-Electricity	Electricity for the water sewer building. Electrical costs associated with the sewage pump stations is carried under the sewer electrical account. The five-year average actual cost is \$4,034. The budget estimate for FY25 is \$4,000.		4,000
Total 300-699 Operating Expenses			140,607
700 Capital or Property Objects			
735.000-Technology: Hardware, Software, Equipment	This account replaces an "Other Purchased Services" account that included the items noted: 1) software upgrades to enable the Town to utilize the Town billing software @ \$750 based upon history of expenditure 2) share of copier costs @ \$600 and 3) program costs for the "Water Smart" program @ \$1,150. Total budget request is \$2,500.		2,500
750.000-Machinery and Equipment	New machinery and equipment is constantly being developed for utility work to save time and improve safety and operations. Items included in this account are for both water and sewer use. Equipment not used by both utilities continues to be budgeted separately. Examples of items purchased in past years are: Valve box, clean out tools, harness for lifting trench box, men working signs and bases, reflecting barricades, snap on cone signs, portable flood light with tripod, portable light backup, additional safety signs, barricades, hydrant and valve wrenches, hydrant flags for the winter, new sump pump hoses and the like. Use \$3,500 for FY25.		3,500
751.000-Vehicle Purchases	The expenditure for vehicle replacements in the water-sewer fund is included in the system depreciation account as an expense. Information on the water-sewer vehicles is contained in the attached documentation for this line item.		-
Total 700 Capital or Property Objects			6,000

Costing Center Budget with Notes

151-51-10 - W/S - Shared Accounts

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2025 Budget
Total Expenditure		<hr/>	1,078,222
Net Total			<hr/> <hr/>

Costing Center Budget with Notes

151-51-20 - W/S - Water Accounts

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2025 Budget
Revenues			
020 Charges for Services			
021.000-Water User Fees	This is based off of 6% annual increases from the FY24 budget, FY25 adjusted for Aaron's 1st draft		1,568,090
024.000-Utility Connection Fee	No FY25-28 projections included within the FY24 budget, FY25 based on 5 year average		74,433
Total 020 Charges for Services			1,642,523
080 Fines & Forfeiture			
085.000-Penalties	No FY25-28 projections included within the FY24 budget, FY25 based on 5 year average		14,999
Total 080 Fines & Forfeiture			14,999
Total Revenues			1,657,522
Expenditure			
300-699 Operating Expenses			
411.000-Water Purchase - CWD	This line item includes the cost for water purchased from CWD and two banknotes for payment on the debt for the expansion of water tanks by CWD to serve the west end of Town and the Fort. For details on the budget estimate, see the attached documentation.		815,000
433.000-R&M Infrastructure	All costs for outside services used to repair and maintain the water system, not including repair services for buildings and vehicles. The budget is based on the recent history of expenditures is \$45,000.	45,000	
433.000-R&M Infrastructure	This account is for supplies for repairs and maintenance to include waterline pipe, couplings valves, saddles, flanges, hydrant repair flags, hoses, hydrant antifreeze, site repairs such as fill, topsoil, curbs and other small purchase items such as paver risers, grade stakes, paint. The budget is \$20,000 based on the recent history of expenditures.	20,000	
			65,000
500.000-Training, Conferences, Dues	This line item includes costs for 1) American Water Works Association and New England Water Works Association annual membership (Aaron Martin) @ \$700; 2) Green Mountain Water and Environmental Association dues and meetings @ \$700; 3) Operator licenses and training for 7 Class 3 Operators @ \$1250; 4) Vermont Rural Water Association membership and training courses @\$500; and references, standards and manual updates @\$100; total \$3250		3,250
520.000-Insurance	Property and Liability	3,473	
520.000-Insurance	Workers Comp	6,590	
520.000-Insurance	Unemployment	346	
			10,409

Costing Center Budget with Notes

151-51-20 - W/S - Water Accounts

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2025 Budget
570.000-Other Purchased Services	<p>This line item includes costs for items not defined or included in other lines and can include, but not limited to the following:</p> <p>1) Water program updates used for accounting program changes and also technical analysis of water programs aimed at system capability. use \$500 2) acoustic water system Monitoring to identify potential leaks and reduce system water loss. Estimate \$6,500. 3) safety-related purchases specific to water, calibration of testing equipment, waste disposal such as occurs during system flushing, State water permit renewal fees Use \$500. total = \$7,500</p>		7,500
Total 300-699 Operating Expenses			901,159
700 Capital or Property Objects			
790.000-Depreciation Expense	<p>This account was previously identified as the "depreciation expense". The term was used to identify funds for system replacement/stabilization which approximated the the funds identified by accountants for depreciation of the water system. The term "system stabilization" will now be used as it better describes the purpose and use of these funds. In effect, funds are being set aside to replace and improve existing components of the water system, Historically prior to FYE13, this line item was underfunded. The history of this line item is found in the notes. In FY23, the actual depreciation is \$155,677.</p>		139,198
Total 700 Capital or Property Objects			139,198
Total Expenditure			1,040,357
Net Total			617,165

Costing Center Budget with Notes

151-51-30 - W/S - Sewer Accounts

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2025 Budget
Revenues			
020 Charges for Services			
022.000-Sewer User Fees	Based on a 6% annual increase in fees starting with the FY24 budget, adjusted for Aaron's 1st draft		1,898,876
024.000-Utility Connection Fee	No FY25-28 projections included within the FY24 budget; FY25 based on 5 yr average		81,348
Total 020 Charges for Services			1,980,224
080 Fines & Forfeiture			
085.000-Penalties	No FY25-28 projections included within the FY24 budget, FY25 based on 5 year average		19,061
Total 080 Fines & Forfeiture			19,061
Total Revenues			1,999,285
Expenditure			
300-699 Operating Expenses			
330.000-Professional Services	This account is closed out for FY23 and all professional services for both water and sewer will be consolidated under the general category of professional services		-
412.000-Sewage Treatment - City	This line item includes two components -- 1) the cost to treat wastewater at the Essex Junction Tri-town Wastewater Treatment Plant and 2) contract/agreement costs between the Town and the City for shared pump stations and gravity lines. The details of this account are found in the documents section.		806,250
433.000-R&M Infrastructure	This line item includes all the outside services used to repair and maintain the sewer system, not including repair services for sewer buildings or vehicles. This account is used for outside contractor utilization such as line jetting and vacuum truck service for sewer backups, wet well cleaning, root removal, and pump station repairs. As the age of the system increases, so will the repair and maintenance costs. It is difficult to provide an average annual cost for this account do to the significant variability caused by emergency breaks and repairs. The actuals spent over the last four years has ranged from \$43,242 to \$151,216. Use \$47,000	47,000	
433.000-R&M Infrastructure	This line item includes all the supplies necessary to repair and maintain the sewer system, not including supplies for the sewer building maintenance or vehicles. Typical items include manhole risers and pump station repair parts. This line item should be \$13,000.	13,000	

Costing Center Budget with Notes

151-51-30 - W/S - Sewer Accounts

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2025 Budget
433.000-R&M Infrastructure	The Town entered into a 24-month contract with Champlin and Associates for the operation and maintenance of 17 sanitary sewer pump stations throughout the community. This was done to back up and fill the gaps within our current water and sewer workforce. This contract includes the proactive remote monitoring of all stations through existing Mission Communications System, retainer for on call technical and emergency response, and all preventative maintenance on all pump stations.	246,480	
		<hr/>	306,480
500.000-Training, Conferences, Dues	This account covers portions of membership dues for GMWEA and APWA, subscriptions to relevant trade journals and technical training. The budget is proposed for FY2025 is \$1,000.		1,000
520.000-Insurance	Property and Liability	9,646	
520.000-Insurance	Workers Comp	6,590	
520.000-Insurance	Unemployment	346	
		<hr/>	16,582
530.000-Communications		-	
530.000-Communications	This line item is for pump station telephone and alarm systems costs and annual fees for the Mission SCADA, on a recurring basis for the 17 pump stations. These costs over the past several years has averaged \$4570. In FY 2024, this account increased to \$45,990 to cover the additional costs associated with the contract to monitor all SCADA throughout the Town's system. These additional costs have been moved to R&M Maintenance, 433.000. Use \$7,200.	7,200	
		<hr/>	7,200
570.000-Other Purchased Services	This line item includes costs for items not defined or included in other lines. The attached document provides details on items covered by this account. Use \$500. total = \$10,000		10,000
614.000-Meters and Parts	This line item is for flow metering equipment and services associated with checking wastewater flows between the Town and the City at a number of intermunicipal sewage metering locations, This work is essential to insure that billings between the Town and the City are accurate for billing. The calibration is done periodically. Use \$3,200.		3,200
621.000-Natural Gas/Heating	This line item covers fuel/heat for Alder Brook Pump Station and fuel for the generators associated with the wastewater system. In FY24, \$1650 was budgeted. Use \$1750 for FY25.		1,750
622.000-Electricity	A significant cost of running the pump stations is the electricity. used for pumping, heating the stations, lighting in the stations, etc. The average cost over the past three years has been \$53,077. This line was level funded at \$53,000.		53,000
Total 300-699 Operating Expenses		<hr/>	1,205,462

Costing Center Budget with Notes

151-51-30 - W/S - Sewer Accounts

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2025 Budget
700 Capital or Property Objects			
	This line item is for equipment/machinery that is designated for exclusive use by the sewer department.		
750.000-Machinery and Equipment	The Town currently has a significant inventory of specialized equipment for the sewer system, ranging from small pumps to the tow-behind sewer cleaner with a lot of different attachments for use in cleaning the sewer system. There are portable lighting systems, equipment for working in confined spaces, hazardous chemical monitors and the like. Funds need to be allocated each year to replace equipment as it extends beyond its useful life or becomes inoperable. It is recommended that the budget be maintained at \$2,500.		2,500
790.000-Depreciation Expense			139,198
Total 700 Capital or Property Objects			141,698
950-975 Debt Service			
955.000-Interest on Long Term Debt	This line item includes interest on the bonded debt of the sewer system and any other system interest payments. At this time, there is only the interest debt on the Alder Brook Pump Station upgrade (this is the 11th year of a 20 year note and the interest decreases annually). The principal on this debt is paid annually from the stabilization account (depreciation).		2,200
980.000-Tri-Town: Bond Expense	There are two bond note repayments in connection with the upgrade of the Tri-town wastewater facility: 1) the Bradford Note and 2) the City's Wastewater Treatment Plant Note. The first note is \$30,461 and the second is \$263,457 for a total of \$293,918. More detail is found in the notes.	263,484	
980.000-Tri-Town: Bond Expense	RZEDB Bond for WWTF Upgrade Bradford	29,600	
			293,084
Total 950-975 Debt Service			295,284
Total Expenditure			1,642,444
Net Total			356,841