

**2012-2013 Fiscal Year Sewer and Water Commission Operating Budget**

<b>EXPENSE</b>	<b>10/11 ACTUAL</b>	<b>11/12 APPROVED BUDGET</b>	<b>11/12 PROJECTED BUDGET</b>	<b>12/13 PROPOSED BUDGET</b>	<b>DIFFERENCE</b>
<b>WATER OPERATING</b>					
4003210 40101 Regular Payroll	\$ 262,447	\$ 265,950	\$ 250,834	\$ 281,519	\$ 15,569
4003210 40103 Overtime	\$ 21,817	\$ 22,666	\$ 22,666	\$ 24,148	\$ 1,482
4003210 40105 Contr Temp Occas	\$ -	\$ -	\$ -		\$ -
4003210 40106 Misc Payroll	\$ 3,900	\$ 2,600	\$ 2,500	\$ 2,600	\$ -
4003210 41210 Employee Related Insurance	\$ 67,747	\$ 75,721	\$ 51,750	\$ 80,449	\$ 4,728
4003210 41230 FICA & Pension	\$ 37,270	\$ 36,976	\$ 34,736	\$ 38,285	\$ 1,309
4003210 42301 Office Supplies	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
4003210 42323 Prot Clothing & Safety Equipment	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ -
4003210 42340 Operating Supplies	\$ 65,000	\$ 79,000	\$ 70,400	\$ 79,000	\$ -
4003210 43213 Travel Training & Meetings	\$ 2,000	\$ 2,000	\$ 2,028	\$ 2,100	\$ 100
4003210 43258 Dues & Subscriptions	\$ 1,301	\$ 1,468	\$ 1,370	\$ 1,468	\$ -
4003210 44203 Legal	\$ 2,000	\$ 2,000	\$ 500	\$ 2,000	\$ -
4003210 44206 Municipal Insurance	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	\$ -
4003210 44208 Professional Services	\$ 24,350	\$ 23,750	\$ 23,750	\$ 16,250	\$ (7,500)
4003210 44217 Postage	\$ 2,500	\$ 3,500	\$ 2,400	\$ 3,500	\$ -
4003210 44223 Service Contracts	\$ 8,515	\$ 8,515	\$ 8,515	\$ 9,515	\$ 1,000
4003210 44231 Advertising	\$ 600	\$ 600	\$ 400	\$ 600	\$ -
4003210 44238 Uniform Rentals	\$ 884	\$ 884	\$ 680	\$ 884	\$ -
4003210 44244 Refunds for Overpayments	\$ 50	\$ 50	\$ -	\$ 50	\$ -
4003210 44255 Refunds for Tax or Liens	\$ 50	\$ 50	\$ 200	\$ 300	\$ 250
4003210 44262 Audit	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
4003210 44285 Lab Fees	\$ 7,250	\$ 11,750	\$ 11,750	\$ 11,750	\$ -
4003210 45216 Telephone	\$ 10,440	\$ 5,292	\$ 5,554	\$ 5,800	\$ 508
4003210 45221 Fuel/Heating	\$ 17,100	\$ 14,900	\$ 14,900	\$ 15,000	\$ 100
4003210 45622 Electric	\$ 99,780	\$ 96,105	\$ 105,290	\$ 106,000	\$ 9,895
4003210 46224 Equipment Repairs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
4003210 46226 Building Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
4003210 46390 Vehicle Maintenance	\$ 3,000	\$ 3,000	\$ 2,700	\$ 3,000	\$ -
4003210 48404 Machinery & Equipment		\$ -			\$ -
4003210 48416 Office Equipment	\$ 750	\$ 750	\$ 750	\$ 750	\$ -
4003210 49245 Bond Principal	\$ 154,501	\$ 156,736	\$ 156,736	\$ 134,020	\$ (22,716)
4003210 49246 Bond Interest	\$ 52,188	\$ 48,051	\$ 43,766	\$ 43,766	\$ (4,285)
4003210 49247 Bond Issuance Costs		\$ -			\$ -
4003210 50413 Transfers Out to General Fund		\$ -			\$ -
4003210 50474 Transfers Out to Capital Reserve		\$ -			\$ -
4003210 50500 Transfers to Capital Projects	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
4003210 50900 Contingency	\$ 32,184	\$ 32,514	\$ 25,000	\$ 18,902	\$ (13,612)
4003210 90800 Depreciation - Buidings					\$ -
4003210 91800 Depreciation - Machinery & Equipment					\$ -
4003210 92800 Depreciation - Infrastructure					\$ -
4003210 93800 Depreciation - Improvements					\$ -
4003210 99999 GAAP Audit Adjustment					\$ -
<b>TOTAL</b>	<b>\$ 933,821</b>	<b>\$ 951,026</b>	<b>\$ 937,855</b>	<b>\$ 937,855</b>	<b>\$ (13,171)</b>

<b>EXPENSE</b>	<b>10/11 ACTUAL</b>	<b>11/12 APPROVED BUDGET</b>	<b>11/12 PROJECTED BUDGET</b>	<b>12/13 PROPOSED BUDGET</b>	<b>DIFFERENCE</b>
<b>SEWER OPERATING</b>					
2403207 40101 Regular Payroll	\$ 56,406	\$ 55,920	\$ 53,015	\$ 55,592	\$ (328)
2403207 40102 Other Regular & Part Time Payroll					\$ -
2403207 40105 Contr, Temp, Occas		\$ -	\$ -	\$ -	\$ -
2403207 41210 Employee Related Insurance	\$ 13,573	\$ 15,163	\$ 13,350	\$ 13,859	\$ (1,304)
2403207 41230 FICA & Pension	\$ 8,013	\$ 7,566	\$ 7,189	\$ 7,531	\$ (36)
2403207 42301 Office Supplies	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
2403207 42340 Operating Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
2403207 43213 Travel, Training & Meetings	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
2403207 44203 Legal	\$ -	\$ 500	\$ 500	\$ 500	\$ -
2403207 44206 Municipal Insurance	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	\$ -
2403207 44217 Postage	\$ 3,405	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
2403207 44223 Service Contracts	\$ 4,726	\$ 4,745	\$ 4,745	\$ 5,745	\$ 1,000
2403207 44231 Advertising	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
2403207 44244 Refunds for Overpayment	\$ 50	\$ -	\$ -	\$ -	\$ -
2403207 44255 Refunds for Tax or Liens	\$ 50	\$ 50	\$ 150	\$ 300	\$ 250
2403207 44262 Audit	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
2403207 44268 Joint Sewer Facility Personnel	\$ 98,647	\$ 99,906	\$ 99,906	\$ 101,424	\$ 1,518
2403207 45216 Telephone	\$ 2,400	\$ 2,600	\$ 2,600	\$ 2,600	\$ -
2403207 45221 Fuel/Heating	\$ 1,828	\$ 2,338	\$ 2,338	\$ 2,300	\$ (38)
2403207 45622 Electric	\$ 90,000	\$ 81,600	\$ 81,600	\$ 81,600	\$ -
2403207 46224 Equipment Repairs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
2403207 46269 Joint Sewer Facility Maintenance	\$ 495,697	\$ 474,629	\$ 474,629	\$ 485,697	\$ 11,068
2403207 48404 Machinery & Equipment	\$ 20,100	\$ 20,100	\$ 1,500	\$ 20,100	\$ -
2403207 48416 Office Equipment	\$ 750	\$ 750	\$ 500	\$ 750	\$ -
2403207 50413 Transfers Out to General Fund					\$ -
2403207 50474 Transfers Out to Capital Reserve					\$ -
2403207 50500 Transfers to Capital Project	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
2403207 50900 Contingency	\$ 20,001	\$ 45,412	\$ 89,946	\$ 27,626	\$ (17,786)
					\$ -
<b>TOTAL</b>	<b>\$866,410</b>	<b>\$866,079</b>	<b>\$ 886,767</b>	<b>\$ 860,423</b>	<b>\$ (5,656)</b>

## 2012/2013 Water Budget Justification

- 40101 Regular Payroll - \$281,567  
Public Works Director salary (50 percent of Water/Sewer portion) - \$20,085  
Water Department Supervisor - \$76,276  
Chief Operator Step 7 - 1 man @ \$27.84 x 8hrs. x 260 days = \$57,907  
Chief Operator Step 2- 1 man @ \$24.26 x 8hrs. x 260 days = \$50,461  
Operator Step 1 - 1 man @ \$19.03 x 8 hrs. x 260 days = \$39,582  
Financial Manager salary (50 percent) - \$23.88 x 8 x 260 x 0.5 = \$24,830  
Admin. Asst. (50 percent of Water/Sewer portion) - \$20.29 x 8 x 260 x 0.25 = \$10,551  
longevity pay - \$1,875
- 40103 Overtime - \$24,148  
scheduled OT-4 hrs/day x 104 weekend days x (\$27.84+\$24.26)/2x1.5= \$16,255  
scheduled OT-4 hrs/day x 13 holidays x (\$27.84+\$24.26)/2x1.5= \$2,032  
repair/emergency related OT - 75 hrs. x (\$27.84+\$24.26)/x1.5= \$5,861
- 40106 Misc. Payroll - \$2,600  
beeper pay
- 41210 Employee Related Insurance - \$80,449  
Health, LTD, Life, AD&D, W/C
- 41230 FICA - \$38,285  
0.0765 of payroll, OT, and 401a  
0.0765 of highway crew payroll (for water main repair work)  
401a contribution
- 42301 Office Supplies - \$1,700  
1/2 of office supply needs - \$3,000/2  
1/2 of office equipment under \$100 - \$400/2
- 42323 Protective Clothing & Safety Equipment - \$ 1,248  
boots, gloves, eye, ear protection, respirator cartridges, etc.
- 42340 Other Purchase & Supplies - \$79,000  
Plant operation chemicals - \$43,000  
Plant/Field testing and operating equipment and supplies - \$9,000  
Other misc. materials - \$9,000  
Hydrant replacement program - \$5,000  
Custodial Supplies - \$1000  
Hand Tools - \$2,000  
Well 4 Pilot test materials - \$10,000
- 43213 Travel, Training, & Meetings - \$2,000  
Training and Continuing Education, public information notices, water week, etc.
- 43258 Dues and Subscriptions - \$1,468  
Professional Affiliation (AWWA, ABPA, and CWWA)  
Diversion Permit
- 44203 Legal - \$2,000
- 44206 Municipal Insurance - \$12,750

- 44208 Other Professional Services - \$16,250  
Diversion Permit Stream flow monitoring (\$4,000)  
contractor repairs on water lines and other services (\$8,000)  
contracted calibration work (\$1,000)  
Individual Water Supply Plan –Remaining Portion (\$2,500)  
Physicals & Testing - Pulmonary for plant staff, D&A monit - (\$750)
- 44217 Postage - \$3,500  
\$7,000/2 budgets – bills, notices, correspondence, etc.
- 44223 Service Contracts - \$9,515  
Computer software support/network support - \$1,800/yr (split with sewer)  
Fire extinguisher annual maintenance - \$400  
Plant and Booster Station generator maintenance agreement - \$1,750  
Furnace maintenance agreement – WTP 1 and 2 - \$800  
Meter reading eq. and software maintenance agreement - \$1,690/yr. (split with sewer)  
Grounds Maintenance - \$500  
Weekly garbage collection - \$320  
Copier - no lease – split with sewer - \$780  
SCADA Control maintenance agreement - \$2,100  
Alarm services - \$220
- 44231 Advertising - \$600  
advertising of legal notices, etc.
- 44238 Uniform Rentals - \$884  
pants, polo shirts, T-shirts, sweat shirts for 4 employees
- 44244 Refunds for Overpayment - \$50
- 44255 Refunds - Tax or Liens - \$300
- 44262 Audit - \$5,500  
year end audit plus fixed asset consultation
- 44285 Lab Fees - \$11,750  
various weekly, monthly, quarterly, semi-annual, and annual water testing
- 45216 Telephone - \$5,292  
emergency answering service, pagers, phones, cell phones
- 45221 Fuel-Heating - \$14,900  
Appx. 10,000 gals \$1.49/gallon
- 45622 Electric - \$106,000  
avg. \$8,833/mo. x 12 mo.
- 46224 Equipment Repairs - \$10,000  
Scheduled and unscheduled repairs to plant and well equipment including main breaks
- 46226 Building Repairs - \$5,000  
Scheduled and unscheduled building repairs and minor (non-capital) improvements, including repairs at O&M building

46390 Vehicle Maintenance - \$3,000  
scheduled and unscheduled repairs on three trucks

48416 Office Equipment - \$750  
Computer upgrades (split with sewer)  
Capital equipment over \$100 (split with sewer)

49245 Bond Retirement - \$134,020  
\$25,000+109,020

49246 Bond Interest - \$43,766  
\$1,000+ \$42,766

50500 Transfers To Capital Project - \$20,000

50900 Contingency - \$18,902

## 2011/2012 Sewer Budget Justification

- 40101 Regular Payroll - \$55,592
  - Public Works Director salary (50 percent of Water/Sewer portion) - \$20,085
  - Financial Manager salary (50 percent) -  $\$23.88 \times 8 \times 260 \times 0.5 = \$24,830$
  - Admin. Asst. (50 percent of Water/Sewer portion) -  $\$20.29 \times 8 \times 260 \times 0.25 = \$10,532$
  - Longevity - \$125
- 41210 Employee Related Insurance - \$13,859
- 41230 FICA - \$7,531
  - 0.0765 of P/R and 401a
  - 401a - contribution
- 42301 Office Supplies - \$1,700
  - 1/2 of office equipment under \$100 (split with water)
- 42340 Other Purch Supplies - \$500
  - Batteries, lights, custodial supplies, etc.
- 43213 Travel, Training & Meetings - \$250
- 44203 Legal - \$500
- 44206 Municipal Insurance - \$12,750
- 44217 Postage - \$3,500
  - \$7,000/2 bills and notices, etc.
- 44223 Service Contracts - \$5,745
  - Copier - no lease – split with water - \$780
  - Computer software/network support - \$1,800 (1/2 of \$3600 -split with water)
  - Fire extinguisher annual maintenance - \$200
  - PHPS generator maintenance contract - \$620
  - Furnace annual maintenance PHPS- \$300
  - Meter reading eq. and software maintenance agreement - \$845 (split with water)
  - Pump Station Alarm System - \$1,200
- 44231 Advertising - \$600
  - advertising of rates for budget public meeting, etc.
- 44244 Refunds for Overpayment - \$0
- 44255 Refunds - Tax or Liens - \$300
- 44262 Audit - \$5,500
  - year end audit plus fixed asset consultation
- 44268 Joint Facilities Personnel – \$101,424

- 45216 Telephone - \$2,600  
avg. of \$217/mo x 12 mo.
- 45221 Fuel-Heating - \$2,300  
850 gallons at \$2.70 per gallon
- 45622 Electric - \$81,600  
Flatbrook, 584 Norwich, Prospect Hill Pump Station  
approx. \$6,800/month
- 46224 Equipment Repairs - \$10,000  
repairs to sewer mains, pump station, manholes, etc.
- 46269 Joint Facilities Maintenance – \$485,697
- 48404 Machinery and Equipment - \$20,100  
Repairs to small office equipment - \$50  
Equalization tank payment to Hebron - \$20,050
- 48416 Office Equipment - \$750  
Computer upgrades, etc. (split with water)
- 50474 Transfers to Capital Reserve - \$20,000
- 50900 Contingency - \$27,626