

Notes on Wastewater Division Budget

- 1) In 2018 there will be a 1% increase in the flat fee and a 2% increase in the water usage based fee.
- 2) The combined revenues that fund the Wastewater Division are estimated to increase by 1.2%.
- 3) We are transferring \$30,000 from the funds balance to the 2018 budget. These funds resulted from projects that were delayed and not undertaken in 2017.
- 4) The primary reason for the increase in the 2018 budget is to complete the construction and sewer inspection services that were delayed and not completed in 2017.

2018 Annual Budget - Wastewater Division - Administration

VDE Acct	Line Item	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Budget Change %
4321.00	Wages (12 % of VDE total)	\$23,851	\$22,200	\$24,000	\$21,753	\$24,600	2.5%
4321.05	Medical Insurance (12 % of VDE total)	\$12,795	\$10,488	\$11,300	\$10,304	\$9,600	-15.0%
4321.00	NHRS Retirement (12 % of VDE total)		\$2,856	\$2,700	\$2,659	\$2,736	1.3%
4321.10	Payroll Taxes (12 % of VDE total)	\$1,825	\$2,027	\$1,836	\$1,692	\$1,909	4.0%
4321.15	Contract Labor: Water System Operators	\$16,000	\$11,120	\$14,000	\$6,580	\$12,000	-14.3%
4321.15	Contract Labor: Other	\$4,000	\$1,741	\$4,000	\$5,762	\$5,000	25.0%
4321.20	Office Equipment (25 % of VDE total)	\$840	\$701	\$1,250	\$758	\$1,136	-9.1%
4321.25	Office Cleaning (25 % of VDE total)	\$3,000	\$1,033	\$500	\$150	\$350	-30.0%
4321.30	Office Supplies	\$500	\$362	\$500	\$518	\$650	30.0%
4321.35	Postage	\$1,100	\$810	\$1,200	\$908	\$1,000	-16.7%
4321.37	Computer/Software (25 % of VDE total)	\$360	\$554	\$750	\$722	\$625	-16.7%
4331.45	Audit	\$2,000	\$2,812	\$2,850	\$2,813	\$2,600	-8.8%
4331.50	Legal (25 % of VDE total)	\$1,000	\$225	\$1,000	\$538	\$1,000	0.0%
	SUB TOTAL	\$67,271	\$56,929	\$65,886	\$55,157	\$63,206	-4.1%

2018 Annual Budget - Wastewater Division - Operations and Maintenance

VDE Acct	Line Item	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Budget Change %
4325.10	Engineering/Consulting	\$3,000	\$0	\$15,000	\$945	\$8,500	-43.3%
4326.00	Auxiliary Equipment & Repairs	\$2,000	\$227	\$2,000	\$424	\$2,000	0.0%
4326.05	Generator Maintenance	\$2,500	\$3,270	\$3,000	\$1,178	\$3,000	0.0%
4326.20	Supplies - Operating	\$500	\$447	\$600	\$91	\$500	-16.7%
4326.25	Building Repairs	\$1,000	\$212	\$5,000	\$0	\$23,400	368.0%
4326.30	Fuel (25% of VDE total)	\$720	\$1,027	\$1,125	\$1,705	\$1,000	-11.1%
4326.35	Plowing/Mowing	\$360	\$0	\$0	\$184	\$400	300.0%
4326.40	Collection System Structures	\$500	\$0	\$1,000	\$0	\$2,500	150.0%
4326.45	Safety Equipment	\$300	\$95	\$300	\$0	\$200	-33.3%
4326.55	Pump Stations	\$0	\$2,480	\$1,500	\$0	\$8,000	433.3%
4326.75	Electric	\$20,500	\$27,302	\$25,000	\$19,775	\$21,000	-16.0%
4326.80	Communications	\$5,000	\$5,122	\$5,000	\$5,461	\$7,000	40.0%
4326.85	Propane	\$600	\$144	\$600	\$0	\$800	33.3%
4326.90	Clothing allowance (25% of VDE total)	\$217	\$144	\$400	\$180	\$400	0.0%
	SUB TOTAL	\$37,197	\$40,470	\$60,525	\$29,943	\$78,700	30.0%

2018 Annual Budget - Wastewater Division - Testing, Insurance, & Training

VDE Acct	Line Item	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Budget Change %
4325.00	Effluent Testing	\$8,000	\$8,635	\$9,000	\$8,624	\$8,000	-11.1%
4325.05	Supplies - Treatment	\$2,500	\$964	\$1,500	\$1,010	\$1,500	0.0%
	SUB TOTAL	\$10,500	\$9,599	\$10,500	\$9,634	\$9,500	-9.5%
4329.00	Insurance (25% of VDE total)	\$1,020	\$2,180	\$3,378	\$3,293	\$3,175	-6.0%
4329.05	Annual Meeting Exp (25% of VDE total)	\$480	\$451	\$500	\$343	\$500	0.0%
4329.08	Education/Dues/Subscrip (25% of VDE)	\$300	\$0	\$1,400	\$1,440	\$1,000	-28.6%
4339.10	Miscellaneous	\$0	\$352	\$300	\$598	\$500	66.7%
	SUB TOTAL	\$1,800	\$2,983	\$5,578	\$5,674	\$5,175	-7.2%
TOTAL ADMINISTRATION & OPERATIONS		\$116,768	\$109,981	\$142,489	\$100,408	\$156,581	9.9%
2018 Annual Budget - Wastewater Division - Debt Service							
2230.00	LTN Principal (former ECA/ESC loan)	\$34,979	\$34,917	\$36,022	\$36,022	\$37,097	3.0%
4721.00	LTN Interest (former ECA/ESC loan)	\$5,685	\$5,748	\$4,642	\$4,642	\$3,567	-23.2%
2230.05	Office Loan Principal (25% of VDE total)	\$2,100	\$0	\$3,357	\$3,357	\$3,450	2.8%
4721.01	Office Loan Interest (25% of VDE total)	\$900	\$1,040	\$1,534	\$1,534	\$1,450	-5.5%
	TOTAL DEBT SERVICE	\$43,664	\$41,705	\$45,555	\$45,555	\$45,564	0.0%
TOTAL ADMIN, OPERATIONS & DEBT SERVICE		\$160,432	\$151,686	\$188,044	\$145,963	\$202,145	7.5%

2018 Annual Budget - Wastewater Division - Reserve Funds

VDE Acct	Line Item	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Budget Change %
1800.01	Wastewater Collection	\$0	\$0	\$0	\$0	\$0	---
1800.02	Wastewater Treatment	\$0	\$0	\$0	\$0	\$0	---
1800.03	Wastewater Disposal	\$0	\$0	\$0	\$0	\$0	---
1800.04	Wastewater System Repairs & Upgrades	\$210,784	\$210,784	\$184,358	\$184,358	\$204,286	10.8%
	TOTAL RESERVE FUNDING	\$210,784	\$210,784	\$184,358	\$184,358	\$204,286	10.8%
	TOTAL EXPENDITURES	\$371,216	\$362,470	\$372,402	\$330,321	\$406,431	9.1%

2018 Annual Budget - Wastewater Division - Revenues

VDE Acct	Line Item	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Budget Change %
3403.00	Usage Fees: Residential flat fees	\$351,247	\$352,565	\$352,565	\$352,565	\$356,091	1.0%
3403.01	Usage Fees: Residential water charge	\$12,377	\$12,373	\$12,000	\$11,800	\$12,240	2.0%
3403.02	Usage Fees: 2 Commercial	\$6,822	\$6,822	\$6,822	\$6,822	\$6,890	1.0%
3403.03	Transfer from Fund Balance	\$0	\$0	\$0	\$0	\$30,000	100% +
3403.05	Interest: Accounts Receivable	\$750	\$2,400	\$1,000	\$1,500	\$1,200	20.0%
3409.03	Interest: Banking	\$20	\$15	\$15	\$10	\$10	-33.3%
	TOTAL REVENUES	\$371,216	\$374,175	\$372,402	\$372,697	\$406,431	9.1%

	TOTAL ADMINISTRATION, OPERATIONS & DEBT	\$160,432	\$151,686	\$188,044	\$145,963	\$202,145	7.5%
	TOTAL RESERVE FUNDING	\$210,784	\$210,784	\$184,358	\$184,358	\$204,286	10.8%
	TOTAL EXPENDITURES	\$371,216	\$362,470	\$372,402	\$330,321	\$406,431	9.1%