

**FY2022 Enterprise Fund Revenue - Water**

ORG	OBJ	DESCRIPTION	FY2019 Budget	FY2019 Actuals	FY2020 Budget	FY2020 Actuals	FY2021 Budget	FY21 Actuals as of 12/31/20	FY22 Budget
6010309	414260	WATER LIENS REDEEMED	\$0.00	-\$225.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>6010309 Total</b>	<b>\$0.00</b>	<b>-\$225.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
6020309	421000	WATER USER RATES REVENUE	-\$992,750.00	-\$842,225.74	-\$895,000.00	-\$822,653.97	-\$961,871.00	-\$444,758.28	-\$968,578.20
6020309	421001	WATER CONNECTION FEES	\$0.00	-\$17,010.00	\$0.00	-\$9,450.00	-\$15,500.00	-\$6,070.00	-\$10,000.00
6020309	421003	WATER MISC	\$0.00	-\$20,807.38	\$0.00	-\$15,407.41	-\$1,500.00	-\$7,514.08	-\$1,500.00
6020309	421004	CLEAN WATER ASSESSMENT	\$0.00	-\$1,889.07	\$0.00	-\$1,878.77	\$0.00	-\$962.31	\$0.00
6020309	421005	WATER METER TESTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6020309	421006	WATER PERMITS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6020309	421007	WATER LIENS REVENUE	\$0.00	-\$9,045.94	\$0.00	-\$25,930.30	-\$60,000.00	-\$2,181.25	-\$57,000.00
6020309	422200	WATER INT & PENALTIES REV.	\$0.00	-\$3,995.29	\$0.00	-\$5,972.05	-\$20,000.00	-\$2,860.39	-\$6,900.00
6020309	477004	WATER RESTITUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6020309	491000	PROCEEDS FROM BORROWING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6020309	492000	RURAL DEVEL GRANT PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6020309	493000	HILLVIEW-MORE GRANT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>6020309 Total</b>	<b>-\$992,750.00</b>	<b>-\$894,973.42</b>	<b>-\$895,000.00</b>	<b>-\$881,292.50</b>	<b>-\$1,058,871.00</b>	<b>-\$464,346.31</b>	<b>-\$1,043,978.20</b>
		<b>Total Water</b>	<b>-\$992,750.00</b>	<b>-\$895,199.34</b>	<b>-\$895,000.00</b>	<b>-\$881,292.50</b>	<b>-\$1,058,871.00</b>	<b>-\$464,346.31</b>	<b>-\$1,043,978.20</b>
604902	497000	TRANSFER IN FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	-\$153,984.33	\$0.00	\$0.00	\$0.00
		<b>604902 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$153,984.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>Total Water</b>	<b>-\$992,750.00</b>	<b>-\$895,199.34</b>	<b>-\$895,000.00</b>	<b>-\$1,035,276.83</b>	<b>-\$1,058,871.00</b>	<b>-\$464,346.31</b>	<b>-\$1,043,978.20</b>

### FY2021 Enterprise Fund Expenses - Water

ORG	OBJ	DESCRIPTION	FY2020 Budget	FY2020 Actual	FY21 REV BUDGET	ACTUAL	FY22 DEPT BUDGET	FY22 TM BUDGET
						THRU 12/31/20		
604501	511020	WATER CLERK	\$8,000.00	\$8,450.67	\$8,000.00	\$4,384.56	\$8,344.00	\$8,344.00
604501	511030	WATER CHIEF	\$58,039.00	\$60,264.19	\$61,497.00	\$30,159.36	\$63,045.00	\$63,045.00
604501	511034	WATER SENIOR	\$0.00	\$49,916.09	\$50,464.00	\$20,718.28	\$51,730.00	\$51,730.00
604501	511036	WATER OPERATORS	\$94,275.00	\$40,434.39	\$42,445.00	\$20,898.26	\$0.00	\$0.00
604501	513000	WATER OVERTIME	\$50,000.00	\$39,929.32	\$45,000.00	\$16,606.75	\$50,000.00	\$50,000.00
604501	514050	LONGEVITY	\$0.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00
604501	519010	WATER CERTIFICATION & TRAINING	\$3,000.00	\$1,068.99	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00
604501	519040	WATER CLOTHING ALLOWANCE	\$2,100.00	\$2,000.00	\$2,400.00	\$1,200.00	\$2,400.00	\$2,400.00
604501	519050	WATER SAFETY SHOES	\$600.00	\$379.97	\$800.00	\$379.98	\$600.00	\$600.00
<b>604501 Total</b>			<b>\$216,014.00</b>	<b>\$202,693.62</b>	<b>\$214,056.00</b>	<b>\$94,597.19</b>	<b>\$179,569.00</b>	<b>\$179,569.00</b>
604502	521000	WATER ELECTRICITY	\$10,000.00	\$4,846.71	\$8,500.00	\$1,889.73	\$8,500.00	\$8,500.00
604502	530001	WATER TREATMENT-VEOLIA	\$315,000.00	\$289,647.41	\$327,000.00	\$150,649.77	\$340,000.00	\$340,000.00
604502	534010	WATER TELEPHONE	\$4,000.00	\$1,086.47	\$4,071.00	\$556.86	\$2,000.00	\$2,000.00
604502	534012	CELL PHONES	\$650.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00
604502	534040	WATER ADVERTISING	\$500.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00
604502	534050	WATER POSTAGE	\$2,500.00	\$2,500.00	\$3,000.00	\$1,250.00	\$2,500.00	\$2,500.00
604502	542000	WATER OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
604502	544000	WATER TOOLS	\$4,000.00	\$3,385.61	\$4,000.00	\$2,629.48	\$4,000.00	\$4,000.00

### FY2021 Enterprise Fund Expenses - Water

ORG	OBJ	DESCRIPTION	FY2020 Budget	FY2020 Actual	FY21 REV BUDGET	ACTUAL	FY22 DEPT BUDGET	FY22 TM BUDGET
						THRU 12/31/20		
604502	548000	WATER VEHICLE FUEL	\$5,500.00	\$5,554.69	\$5,600.00	\$2,234.99	\$5,500.00	\$5,500.00
604502	548010	WATER VEHICLE MAINT SUPPLIES	\$8,000.00	\$5,748.08	\$6,000.00	\$5,735.97	\$8,000.00	\$8,000.00
604502	553000	WATER SYSTEM MAINTENANCE	\$74,000.00	\$195,656.61	\$145,000.00	\$42,946.51	\$95,000.00	\$95,000.00
604502	553020	WATER METERS	\$0.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00
604502	558000	WATER BILL FORMS	\$2,200.00	\$1,184.62	\$2,100.00	\$522.87	\$2,200.00	\$2,200.00
604502	574000	WATER PROP / LIAB INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
604502	578010	WATER DEP ASSESSMENT	\$2,200.00	\$1,920.22	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00
604502	578500	WATER CONTINGENCY	\$20,000.00	\$6,700.00	\$30,000.00	\$12,000.00	\$20,000.00	\$20,000.00
604502	584000	WATER PIPE FITTINGS	\$50,000.00	\$26,574.83	\$45,000.00	\$12,811.34	\$30,000.00	\$30,000.00
<b>604502 Total</b>			<b>\$498,550.00</b>	<b>\$545,605.25</b>	<b>\$583,571.00</b>	<b>\$234,027.52</b>	<b>\$615,900.00</b>	<b>\$615,900.00</b>
604503	591000	WATER DEBT SERVICE PRINCIPAL	\$206,554.00	\$206,553.55	\$78,833.00	\$43,948.46	\$64,128.81	\$64,128.81
604503	591500	WATER LT INTEREST	\$40,971.00	\$40,971.26	\$39,659.00	\$26,481.25	\$38,317.19	\$38,317.19
<b>604503 Total</b>			<b>\$247,525.00</b>	<b>\$247,524.81</b>	<b>\$118,492.00</b>	<b>\$70,429.71</b>	<b>\$102,446.00</b>	<b>\$102,446.00</b>
604504	596110	TRANSFER TO GENERAL FUND	\$130,895.00	\$130,895.14	\$153,023.00	\$153,023.00	\$146,063.20	\$146,063.20
<b>604504 Total</b>			<b>\$130,895.00</b>	<b>\$130,895.14</b>	<b>\$153,023.00</b>	<b>\$153,023.00</b>	<b>\$146,063.20</b>	<b>\$146,063.20</b>
<b>Water Total</b>			<b>\$1,092,984.00</b>	<b>\$1,126,718.82</b>	<b>\$1,069,142.00</b>	<b>\$552,077.42</b>	<b>\$1,043,978.20</b>	<b>\$1,043,978.20</b>

**Town of Winchendon  
Summary of Water Indirect Costs  
FY22**

**Enterprise Fund: WATER**

<b>TOWN BUDGET</b>	<b>DEPARTMENT BUDGET</b>	<b>%</b>
\$ 16,125,966.00	\$ 1,058,871.00	6.6%

**Departmental Indirect Cost Analysis**

	<u>FY22 Indirect Allocation</u>	<u>FY22 Total Budget</u>	<u>FY22 % of Budget</u>
<b>HEALTH INSURANCE</b>	\$ 10,442.63		ACTUAL
<b>PENSION (Per WRRS)</b>	\$ 25,839.00		ACTUAL
<b>SHARED EMPLOYEES</b>			
Accountant	\$ 8,306.66	\$ 134,133.00	6.2%
Assessors	\$ 6,248.59	\$ 100,900.00	6.2%
Treasurer Collector	\$ 9,679.98	\$ 156,309.00	6.2%
Law	\$ 2,786.78	\$ 45,000.00	6.2%
Information Technology	\$ 5,360.22	\$ 86,555.00	6.2%
Community Development	\$ 9,591.86	\$ 154,886.00	6.2%
Dept of Public Works Dir. & Support Staff	\$ 46,110.24	\$ 139,728.00	33.0%
Dept of Public Works Fleet	\$ 6,841.68	\$ 110,477.00	6.2%
<b>TOTAL SHARED EMPLOYEES</b>	<b>\$ 94,926.01</b>	<b>\$ 927,988.00</b>	
<b>OTHER</b>			
Accrual			ACTUAL
General Insurance	\$ 6,575.00		ACTUAL
Workmens Comp	\$ 3,766.00		ACTUAL
Medicare	\$ 2,514.56	\$ 173,418.00	1.45%
Audit	\$ 2,000.00		ACTUAL
<b>TOTAL OTHER</b>	<b>\$ 14,855.56</b>	<b>\$ 173,418.00</b>	
<b>TOTAL</b>	<b>\$ 146,063.20</b>	<b>\$ 1,101,406.00</b>	

**Town of Winchendon  
Water Calculation  
Fiscal Years 2020, 2021 & 2022**

	<u>FY22</u>	<u>FY21</u>	<u>FY20</u>
Funding Request	1,043,978	1,058,871	\$ 1,128,984
Lien Redemptions		(10,000)	(10,000)
Connection Fees	(10,000)	(15,500)	(3,500)
Clean Water Assessment		(1,500)	(1,500)
Lien Revenue	(57,000)	(50,000)	(78,000)
Interest and Penalties	(6,900)	(10,000)	(15,000)
Miscellaneous Revenues	(1,500)	(10,000)	(10,000)
Water Retained Earnings		(50,000)	(80,000)
Amount to be Raised by Water Rate	<u>\$ 968,578</u>	<u>\$ 911,871</u>	<u>\$ 930,984</u>
Annual Water Usage to Calculate Water Bill	<u>17,290,410</u>	<u>17,290,410</u>	<u>17,265,675</u>
Proposed Water Rate to Fund FY21 Budget per 100 Cubic Ft.	<u>\$ 6.01</u>	<u>\$ 5.27</u>	<u>\$ 5.27</u>
Existing Water Rate	\$ 5.63	\$ 5.27	\$ 5.27
Proposed Increase	\$ 0.38	\$ 0.00	\$ -
	6.82%	0.00%	0.00%