

FY2022 Enterprise Fund Revenue - Sewer

ORG	OBJ	DESCRIPTION	FY2019 Budget	FY2019 Actuals	FY2020 Budget	FY2020 Actuals	FY2021 Budget	FY21 Actuals as of 12/31/20	FY22 Budget
6520309	421000	SEWER USER RATE CHARGES	-\$954,081.00	-\$788,312.57	-\$969,859.82	-\$805,738.89	-\$997,638.00	-\$409,483.66	-\$1,019,466.12
6520309	421001	SEWER CONNECTION FEES	\$0.00	-\$14,985.00	\$0.00	-\$24,975.00	-\$20,000.00	-\$4,995.00	-\$20,000.00
6520309	421003	SEWER MISC	\$0.00	-\$250.00	\$0.00	-\$13,336.13	\$0.00	-\$4,995.00	\$0.00
6520309	421007	SEWER LIENS REVENUE	\$0.00	-\$18,021.51	\$0.00	-\$25,839.33	-\$82,000.00	-\$652.40	-\$82,000.00
6520309	422200	SEWER INT & PENALTIES REV	\$0.00	-\$4,300.99	\$0.00	-\$6,170.08	-\$10,000.00	-\$2,644.77	-\$6,500.00
6520309	429000	BETTERMENT REVENUE	-\$272,200.00	-\$269,211.79	-\$310,000.00	-\$240,124.23	-\$310,000.00	-\$4,698.76	-\$282,000.00
6520309	429002	BETTERMENT INT & PENALTIES	\$0.00	-\$2,809.98	\$0.00	-\$2,630.47	-\$2,200.00	\$0.00	-\$2,200.00
Total Sewer			-\$1,226,281.00	-\$1,097,891.84	-\$1,279,859.82	-\$1,118,814.13	-\$1,421,838.00	-\$427,469.59	-\$1,412,166.12
6520310	497000	TRANSFER IN FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$40,046.00	\$0.00
604902 Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$40,046.00	\$0.00
Total Sewer			-\$1,226,281.00	-\$1,097,891.84	-\$1,279,859.82	-\$1,118,814.13	-\$1,421,838.00	-\$467,515.59	-\$1,412,166.12

FY2021 Enterprise Fund Expenses -Sewer

ORG	OBJ	DESCRIPTION	FY2020 Actual	FY2020 ACTUAL	FY21 REV BUDGET	FY21 ACTUAL	FY22 DEPT BUDGET	FY22 TM BUDGET
						THRU 12/31/20		
654401	511020	SEWER CLERK	\$8,000.00	\$8,450.70	\$7,544.00	\$4,384.56	\$8,344.00	\$8,344.00
654401	513000	SEWER OVERTIME	\$3,500.00	\$2,753.24	\$3,456.00	\$3,455.70	\$5,000.00	\$5,000.00
	654401 Total		\$11,500.00	\$11,203.94	\$11,000.00	\$7,840.26	\$13,344.00	\$13,344.00
654402	521000	SEWER ELECTRICITY	\$45,000.00	\$22,972.53	\$21,500.00	\$9,606.76	\$21,500.00	\$21,500.00
654402	530000	SEWER CONTRACTED SERVICES	\$727,390.00	\$722,679.31	\$735,286.00	\$367,642.80	\$757,345.00	\$757,345.00
654402	534050	SEWER POSTAGE	\$0.00	\$2,500.00	\$2,500.00	\$1,250.00	\$2,500.00	\$2,500.00
654402	553000	SEWER BILL FORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
654402	558000	SEWER CHEMICALS	\$55,000.00	\$54,860.07	\$57,500.00	\$16,880.18	\$57,500.00	\$57,500.00
654402	578500	CONTINGENCY	\$80,000.00	\$54,803.35	\$10,000.00	\$1,058.07	\$5,000.00	\$5,000.00
654402	578501	DRAINAGE/WATER SEPARATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
654402	596112	TRANSFER TO CAPITAL PROJECTS	\$0.00	\$40,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00
	654402 Total		\$907,390.00	\$897,815.26	\$861,786.00	\$396,437.81	\$843,845.00	\$843,845.00
654403	591000	SEWER DEBT SERVICE PRINCIPAL	\$377,631.50	\$377,631.50	\$390,092.00	\$382,987.93	\$404,178.50	\$404,178.50
654403	591500	SEWER DEBT SERVICE LT INTEREST	\$27,822.06	\$27,822.06	\$20,136.00	\$0.00	\$12,059.53	\$12,059.53
	654403 Total		\$405,453.56	\$405,453.56	\$410,228.00	\$382,987.93	\$416,238.03	\$416,238.03
654404	596110	TRANSFER TO GENERAL FUND	\$133,516.26	\$133,516.26	\$138,825.00	\$138,824.00	\$138,739.09	\$138,739.09
	654404 Total		\$133,516.26	\$133,516.26	\$138,825.00	\$138,824.00	\$138,739.09	\$138,739.09
	Sewer Total		\$1,457,859.82	\$1,447,989.02	\$1,421,839.00	\$926,090.00	\$1,412,166.12	\$1,412,166.12

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

Enterprise Fund: WASTEWATER

TOWN BUDGET	DEPARTMENT BUDGET	%
\$ 16,125,966.00	\$ 1,421,838.00	8.8%

Departmental Indirect Cost Analysis

	<u>FY22 Indirect Allocation</u>	<u>FY22 Total Budget</u>	<u>FY22 % of Budget</u>
HEALTH INSURANCE			ACTUAL
PENSION (Per WRRS)		\$ -	ACTUAL
SHARED EMPLOYEES			
Accountant	\$ 11,826.60	\$ 134,133.00	8.8%
Assessors	\$ 8,896.43	\$ 100,900.00	8.8%
Treasurer Collector	\$ 13,781.88	\$ 156,309.00	8.8%
Law	\$ 3,967.68	\$ 45,000.00	8.8%
Information Technology	\$ 7,631.62	\$ 86,555.00	8.8%
Community Development	\$ 13,656.32	\$ 154,885.00	8.8%
Dept of Public Works Admin	\$ 46,110.24	\$ 139,728.00	33.0%
Dept of Public Works Fleet	\$ 9,740.84	\$ 110,477.00	8.8%
TOTAL SHARED EMPLOYEES	\$ 115,611.60	\$ 927,987.00	
OTHER			
Accrual			ACTUAL
General Insurance	\$ 20,934.00		ACTUAL
Workmens Comp			ACTUAL
Medicare	\$ 193.49	\$ 13,344.00	1.45%
Audit	\$ 2,000.00	\$ 40,000.00	ACTUAL
TOTAL OTHER	\$ 23,127.49	\$ 53,344.00	
 TOTAL	 \$ 138,739.09	 \$ 981,331.00	

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

	<u>FY22</u>	<u>FY21</u>	<u>FY20</u>
Funding Request	1,412,166	1,421,838	\$ 1,457,860
Tax Title Betterment	(2,200)	(2,200)	(2,200)
Connection Fees	(20,000)	(20,000)	(14,000)
Lien Revenue	(82,000)	(82,000)	(82,000)
Interest and Penalties	(6,500)	(10,000)	(6,000)
Sewer Retained Earnings	-	(140,000)	(178,000)
Fund Balance Betterment	(282,000)	(310,000)	(310,000)
Amount to be Raised by Wastewater Rate	<u>\$ 1,019,466</u>	<u>\$ 857,638</u>	<u>\$ 865,660</u>
Annual Water Usage to Calculate Sewer Bill	<u>10,086,290</u>	<u>10,086,290</u>	<u>10,538,365</u>
Proposed Wastewater Rate to Fund FY21 Budget	<u>\$ 10.49</u>	<u>\$ 8.50</u>	<u>\$ 8.03</u>
Existing Wastewater Rate	\$ 9.18	\$ 8.03	\$ 8.03
Proposed Increase	\$ 1.31	\$ 0.47	\$ -
Anticipated Wastewater Rate Impact	14.27%	5.89%	0.00%

Notes: