# SHELBURNE WATER DEPARTMENT
## FY 2015-16 BUDGET



2-Jun-15

| | | FY 2009-10 Actual | FY 2011 Actual | FY 2011-12 Actual | FY 2012-13 Actual | FY 2013-14 Budget | **FY 2013-14 Actual** | FY 2014-15 Budget | **FY 2015-16 Budget** | Increase (Decrease) | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Revenues | | | | | | | | | | |
| 2 | Retail Water Sales | 759,668 | 779,392 | 797,337 | 857,319 | 848,737 | **829,364** | 855,818 | **890,026** | **34,208** | 4.0% |
| 3 | Other Revenues | 97,923 | 97,137 | 99,923 | 101,095 | 88,854 | **111,139** | 90,599 | **84,737** | **(5,863)** | -6.5% |
| 4 | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 5 | Total Revenues | 857,591 | 876,529 | 897,260 | 958,414 | 937,591 | **940,504** | 946,418 | **974,763** | **28,345** | 3.0% |
| 6 | Expenses | | | | | | | | | | |
| 7 | Water supply/Engineering | 286,569 | 298,753 | 321,740 | 329,757 | 339,823 | 324,420 | **338,951** | **345,082** | **6,131** | 1.8% |
| 8 | Facilities Maintenance | 55,594 | 122,144 | 72,270 | 110,902 | 84,700 | 105,883 | **91,500** | **97,500** | **6,000** | 6.6% |
| 9 | Administration | 70,727 | 73,454 | 73,880 | 76,449 | 59,300 | 72,913 | **60,716** | **61,951** | **1,235** | 2.0% |
| 10 | Employee Benefits | 68,241 | 74,735 | 64,808 | 75,633 | 88,036 | 78,804 | **93,192** | **105,077** | **11,886** | 12.8% |
| 11 | Wages & Salaries | 158,935 | 170,375 | 170,812 | 196,436 | 179,289 | 183,677 | **182,125** | **185,593** | **3,468** | 1.9% |
| 12 | Vehicle Expense | 9,323 | 9,336 | 8,819 | 8,090 | 9,500 | 10,910 | **11,500** | **9,500** | **(2,000)** | -17.4% |
| 13 | Property/Liability Insurance | 9,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | **12,100** | **12,600** | **500** | 4.1% |
| 14 | Debt payments | 154,415 | 149,367 | 145,284 | 96,342 | 101,642 | 102,324 | **91,035** | **115,960** | **24,926** | 27.4% |
| 15 | Capital Improvements | 40,000 | 8,025 | 12,000 | 62,000 | 65,300 | 65,300 | **65,300** | **41,500** | **(23,800)** | -36.4% |
| 16 | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 17 | Total Expenses | 852,803 | 916,189 | 879,613 | 965,609 | 937,591 | **954,229** | **946,418** | **974,763** | **28,345** | 3.0% |
| 18 | Revenue - Expenses | 4,787 | **(39,660)** | 17,647 | (7,195) | 0 | **(13,726)** | 0 | **0** | **(0)** | |
| 19 | | | | | | | | | | | |
| 20 | | | | | | | | | | | |
| 21 | Total Volumes sold (000) | 152,787 | 156,552 | 153,229 | 160,636 | 151,000 | | 151,000 | **152,000** | **1,000** | 0.7% |
| 22 | Total Purchases (000) | 169,708 | 169,810 | 179,619 | 179,449 | 169,120 | | 169,120 | **167,200** | **(1,920)** | -1.1% |
| 23 | % Unacct. For | 10.0% | 7.8% | 14.7% | 11.7% | 12.0% | | 12.0% | 10.0% | | |
| 24 | Actual Precip. May- Sept.(inches) | | | | | | | | | | |
| 25 | Normal Precip (May-Sept) | | | | | | | | | | |
| 26 | **Water Rate ($/000 gal.)** | $4.94 | $4.94 | $5.05 | $5.30 | $5.42 | **$5.61** | $5.61 | **$5.80** | **$ 0.19** | 3.4% |
| 27 | **Water Rate % Change** | 8.3% | 0.0% | 2.2% | 5.0% | 2.3% | **3.5%** | 3.5% | **3.4%** | | |
| 28 | CWD charge/000 gal. | $1.60 | $1.65 | $ 1.714 | $ 1.782 | $1.840 | **$1.913** | $ 1.913 | **$1.978** | **0.065** | 3.4% |
| 29 | CWD % Rate Change | 15% | 3.1% | 3.9% | 4.0% | 3.3% | 7.4% | 4.0% | 3.4% | | |
| 30 | | | | | | | | | | $0.065 | |
| 35 | Capital Improvement Fund: | | | | | | | | | | |
| 36 | Beginning Balance | $ 112,059 | $ 152,978 | $ 111,667 | $ (58,384) | $ 3,659 | $ 3,659 | $ 68,803 | **$ 85,800** | | |
| 37 | Transfer In. | $ 40,000 | $ 3,000 | $ 12,000 | $ 62,000 | $ 65,300 | $ 65,300 | $ 65,300 | **$ 41,500** | | |
| 38 | Capital Project Expenses | | $ (44,550) | $ (182,071) | | $ (32,500) | $ (156) | $ (48,302) | **$ (35,000)** | | |
| 39 | Interest Income | $ 919 | $ 239 | $ 20 | $ 43 | $ 200 | | | $ 200 | | |
| 40 | | --- | --- | --- | --- | --- | | --- | --- | | |
| 41 | Ending Balance | $ 152,978 | $ 111,667 | $ (58,384) | $ 3,659 | $ 36,659 | $ 68,803 | $ 85,800 | **$ 92,500** | | |

***APPROVED BY SHELBURNE WATER COMMISSION, 6/2/2015***

| | REVENUES | FY 2009-10 Actual | FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Actual | FY 2013-14 Budget | FY 2013-14 Actual | FY 2014-15 Budget | **FY 2015-16 Budget** | Increase (Decrease) | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Retail Water Sales | 759,668 | 779,392 | 797,337 | 857,319 | 848,737 | 829,364 | 855,818 | **890,026** | 34,208 | 4.0% |
| 2 | Applied Surplus | | | | | | | | | 0 | |
| 2 | Bulk Water Sales | 3,639 | 3,137 | 3,607 | 3,347 | 3,000 | 4,588 | 3,000 | **4,000** | 1,000 | 33.3% |
| 3 | Cut-In Fees | 15,600 | 20,700 | 19,800 | 23,760 | 18,000 | 23,400 | 15,000 | **7,500** | (7,500) | -50.0% |
| 4 | Hydrant Maint. Contr.(Private) | 8,022 | 6,300 | 6,393 | 6,300 | 6,300 | 6,300 | 6,300 | **6,300** | 0 | 0.0% |
| 5 | Hydrant Maint. Contr.(Town) | | | | | | | 1,830 | **2,000** | 170 | |
| 6 | Interest Income | 15,542 | 7,097 | 6,172 | 5,016 | 3,000 | 2,744 | 2,900 | **2,000** | (900) | -31.0% |
| 7 | Water Meter Sales | | | | | | 8,703 | | | | |
| 8 | Misc. Revenue | 688 | 698 | 1,748 | 5,053 | 500 | 3,297 | 1,000 | **1,000** | 0 | 0.0% |
| 9 | On/Off Service | 1,620 | 2,720 | 1,425 | 925 | 2,000 | 1,625 | 2,000 | **2,000** | 0 | 0.0% |
| 10 | Final Bill Charges | | | | | | 2,350 | 2,000 | **2,400** | 400 | |
| 11 | Labor & Mat'ls Charges | | | | | | 3,313 | | | | |
| 12 | Tank Space Rent | 22,300 | 23,230 | 31,000 | 28,422 | 25,400 | 25,400 | 26,374 | **27,301** | 927 | 3.5% |
| 13 | Transfer from Sewer Fund | 15,722 | 16,028 | 16,474 | 16,841 | 17,654 | 17,654 | 18,196 | **19,236** | 1,040 | 5.7% |
| | Transfer from General Fund | | 5,000 | | | | | | | | |
| 14 | Penalties/Interest | 14,790 | 12,228 | 13,304 | 11,431 | 13,000 | 11,766 | 12,000 | **11,000** | (1,000) | -8.3% |
| 15 | | --- | --- | --- | --- | --- | --- | --- | --- | --- | |
| 16 | TOTAL REVENUES | 857,591 | 876,529 | 897,260 | 958,414 | 937,591 | 940,504 | 946,418 | **974,763** | 28,345 | 3.0% |

| | | FY 2009-10 Actual | FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Actual | FY 2013-14 Budget | FY 2013-14 Actual | FY 2014-15 Budget | FY 2015-16 Budget | Page3 Increase (Decrease) | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **EXPENSES** | | | | | | | | | | |
| 1 | WATER SUPPLY/ENGINEERING | | | | | | | | | | |
| 2 | CWD Water Purchase | 272,772 | 281,265 | 307,867 | 319,778 | 324,091 | 310,834 | 323,527 | 330,722 | 7,195 | 2.2% |
| 3 | State Water Qual. Fee | 6,120 | 6,321 | 6,448 | 7,878 | 7,732 | 7,416 | 7,424 | 8,360 | 936 | 12.6% |
| 4 | Engineering | 7,678 | 11,166 | 7,425 | 2,101 | 8,000 | 6,170 | 8,000 | 6,000 | (2,000) | -25.0% |
| 5 | | --- | --- | --- | --- | --- | --- | --- | --- | --- | |
| 6 | SUB-TOTAL WATER SUPPLY/ENG. | 286,569 | 298,753 | 321,740 | 329,757 | 339,823 | 324,420 | 338,951 | 345,082 | 6,131 | 1.8% |
| 7 | | | | | | | | | | | |
| 8 | FACILITIES MAINTENANCE | | | | | | | | | | |
| 9 | Contractors & Equip. Rental | 21,450 | 88,687 | 40,909 | 69,024 | 50,000 | 64,626 | 60,000 | 65,000 | 5,000 | 8.3% |
| 10 | Pump Station | 6,146 | 7,913 | 3,476 | 3,672 | 3,000 | 3,564 | 3,000 | 4,000 | 1,000 | 33.3% |
| 11 | Hydrant Replacement & Maint. | 6,869 | 1,775 | 4,112 | 8,958 | 7,000 | 3,638 | 5,000 | 5,000 | 0 | 0.0% |
| 12 | Materials | 3,701 | 5,027 | 4,852 | 6,942 | 5,000 | 9,059 | 5,000 | 5,000 | 0 | 0.0% |
| 13 | Meter Purch & Maint. | 8,780 | 9,205 | 10,162 | 11,983 | 5,700 | 18,575 | 6,000 | 6,500 | 500 | 8.3% |
| 14 | Equipment & Lg. Tools | 270 | 1,572 | 3,796 | 530 | 2,000 | 1,112 | 2,000 | 2,000 | 0 | 0.0% |
| 15 | Miscellaneous | 2,524 | 1,695 | 2,705 | 3,371 | 3,000 | 3,937 | 3,500 | 3,000 | (500) | -14.3% |
| 16 | Valve Maint. /Replacements | 4,374 | 5,299 | 1,905 | 1,312 | 7,000 | 20 | 5,000 | 5,000 | 0 | 0.0% |
| 17 | Building Maintenance | 863 | 21 | 184 | 1,389 | 1,000 | 520 | 1,000 | 1,000 | 0 | 0.0% |
| 18 | Small Tools | 617 | 951 | 170 | 482 | 1,000 | 685 | 1,000 | 1,000 | 0 | 0.0% |
| | Outside Labor | | | | | | 148 | | | | |
| 19 | Radio Maintenance | | 0 | | 0 | | | | | 0 | |
| 20 | Tank Maintenance | | 0 | | 3,240 | | | | | 0 | |
| 21 | | --- | --- | --- | --- | --- | --- | --- | --- | --- | |
| 22 | SUB-TOTAL, FACILITIES MAINT. | 55,594 | 122,144 | 72,270 | 110,902 | 84,700 | 105,883 | 91,500 | 97,500 | 6,000 | 6.6% |
| 23 | | | | | | | | | | | |
| 24 | ADMINISTRATION | | | | | | | | | | |
| 25 | Administrative Fee | 60,467 | 61,677 | 62,911 | 56,233 | 42,500 | 42,500 | 43,350 | 44,217 | 867 | 2.0% |
| 26 | Postage | 1,963 | 2,214 | 2,175 | 1,685 | 2,500 | 2,203 | 2,600 | 2,800 | 200 | 7.7% |
| 27 | Accounting Services | 2,000 | 2,100 | 2,200 | 2,200 | 2,200 | 2,200 | 2,266 | 2,334 | 68 | 3.0% |
| 28 | Legal Expense | 1,000 | 2,898 | 2,835 | 8,526 | 5,000 | 11,570 | 5,000 | 5,000 | 0 | 0.0% |
| 29 | Office Supplies | 1,535 | 1,477 | 781 | 1,789 | 1,600 | 1,433 | 1,700 | 1,700 | 0 | 0.0% |
| 30 | Computer Services | 927 | 225 | 235 | 2,423 | 2,000 | | 2,000 | 2,000 | 0 | 0.0% |
| 31 | Telephone | 1,604 | 1,529 | 1,610 | 2,359 | 2,200 | 2,070 | 2,500 | 2,500 | 0 | 0.0% |
| 32 | Pagers | 1,232 | 1,335 | 1,133 | 1,236 | 1,300 | 1,338 | 1,300 | 1,400 | 100 | 7.7% |
| | Writeoff of uncollectable Bills | | | | | | 9,599 | | | | |
| 33 | | --- | --- | --- | --- | --- | --- | --- | --- | --- | |
| 34 | SUB-TOTAL, ADMINISTRATION | 70,727 | 73,454 | 73,880 | 76,449 | 59,300 | 72,913 | 60,716 | 61,951 | 1,235 | 2.0% |
| 35 | | | | | | | | | | | |
| 36 | FRINGE BENEFITS | | | | | | | | | | |
| 37 | Uniforms | 2,056 | 2,181 | 1,980 | 2,202 | 2,600 | 2,108 | 2,700 | 2,200 | (500) | -18.5% |
| 38 | Retirement Expense | 8,307 | 8,870 | 8,755 | 9,035 | 9,133 | 9,303 | 9,403 | 9,649 | 245 | 2.6% |
| 39 | Health Insurance | 36,388 | 38,488 | 33,666 | 38,108 | 44,027 | 42,462 | 46,888 | 54,466 | 7,579 | 16.2% |
| 40 | Health Reimbursements/ADMIN | | 2,718 | | 7,281 | 11,300 | 5,903 | 13,460 | 17,140 | 3,680 | 27.3% |
| 41 | FICA | 12,022 | 12,752 | 12,655 | 13,181 | 13,654 | 13,443 | 13,871 | 14,137 | 265 | 1.9% |
| 42 | Training | 809 | 675 | 966 | 783 | 1,500 | 735 | 1,500 | 2,000 | 500 | 33.3% |
| 43 | Dental | 4,137 | 4,535 | 3,686 | 3,793 | 3,983 | 3,984 | 3,723 | 3,910 | 186 | 5.0% |
| 44 | Disability & Life | 2,706 | 2,518 | 1,224 | 1,198 | 1,539 | 866 | 1,446 | 1,476 | 30 | 2.1% |
| 45 | Performance Bonus | 965 | 993 | 1,403 | | | | | | 0 | |
| 62 | Mileage | 851 | 1,005 | 472 | 51 | 300 | | 200 | 100 | (100) | -50.0% |
| 63 | | --- | --- | --- | --- | --- | --- | --- | --- | --- | |
| 64 | SUB-TOTAL FRINGE BENEFITS | 68,241 | 74,735 | 64,808 | 75,633 | 88,036 | 78,804 | 93,192 | 105,077 | 11,886 | 12.8% |

| | | FY 2009-10 Actual | FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Actual | FY 2013-14 Budget | FY 2013-14 Actual | FY 2014-15 Budget | **FY 2015-16 Budget** | Increase (Decrease) | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | WAGES & SALARIES | | | | | | | | | | |
| 2 | Water Salaries & On-Call Pay | 146,610 | 154,407 | 155,810 | 177,160 | 161,502 | 165,336 | 164,049 | **167,402** | 3,353 | 2.0% |
| 3 | Overtime | 12,325 | 15,968 | 13,764 | 18,931 | 16,987 | 18,341 | 17,275 | **17,391** | 115 | 0.7% |
| 4 | Outside Labor | | | 1,238 | 345 | 800 | | 800 | **800** | 0 | 0.0% |
| 5 | | | | | | | | | | | |
| 6 | SUB-TOTAL WAGES & SALARIES | 158,935 | 170,375 | 170,812 | 196,436 | 179,289 | 183,677 | 182,125 | **185,593** | 3,468 | 1.9% |
| 7 | | | | | | | | | | | |
| 8 | VEHICLE EXPENSE | | | | | | | | | | |
| 9 | Gas & oil | 5,898 | 6,760 | 6,809 | 7,100 | 7,000 | 7,221 | 8,000 | **6,000** | (2,000) | -25.0% |
| 10 | Vehicle Repair & Maint. | 3,425 | 2,575 | 2,010 | 990 | 2,500 | 3,689 | 3,500 | **3,500** | 0 | 0.0% |
| 11 | | | | | | | | | | | |
| 12 | SUB-TOTAL VEHICLE EXPENSE | 9,323 | 9,336 | 8,819 | 8,090 | 9,500 | 10,910 | 11,500 | **9,500** | (2,000) | -17.4% |
| 13 | | | | | | | | | | | |
| 14 | INSURANCE | | | | | | | | | | |
| 15 | General Insurance | 9,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 12,100 | **12,600** | 500 | 4.1% |
| 16 | | | | | | | | | | | |
| 17 | SUB-TOTAL INSURANCE | 9,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 12,100 | **12,600** | 500 | 4.1% |
| 18 | | | | | | | | | | | |
| 19 | DEBT SERVICE | | | | | | | | | | |
| 20 | Principal | | | | | | | | | | |
| 21 | Bond Bank Series 1991 | 40,000 | 40,000 | 45,000 | | | | | | 0 | |
| 22 | Bond Bank Series 2013(2028) | | | | | | | 25,000 | **25,000** | 0 | |
| 23 | Bond Bank Series 2003(2023) | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | **55,000** | 0 | 0.0% |
| 24 | Truck Loan | 7,200 | 7,200 | 7,800 | 7,750 | 7,750 | 7,750 | | | 0 | |
| 25 | Bond Bank Series 2005(2020) | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | **5,000** | 0 | 0.0% |
| 26 | Sub-Total, Principal | 112,200 | 112,200 | 112,800 | 67,750 | 67,750 | 67,750 | 85,000 | **85,000** | 0 | 0.0% |
| 27 | | | | | | | | | | | |
| 28 | Interest | | | | | | | | | | |
| 29 | Bond Bank Series 1991 | 7,350 | 4,550 | 1,575 | | | | | | | |
| 30 | Bond Bank Series 2013 | | | | | 9,139 | 9,820 | 9,728 | **9,481** | (247) | |
| 31 | Bond Bank Series 2003 | 31,877 | 30,236 | 28,440 | 26,526 | 23,031 | 23,031 | (4,865) | **20,308** | 25,173 | -517.4% |
| 32 | Truck Loan | 413 | 158 | 517 | 302 | 151 | 151 | | | 0 | |
| 33 | Bond Bank Series 2005 | 2,574 | 2,224 | 1,953 | 1,765 | 1,572 | 1,572 | 1,171 | **1,171** | 0 | 0.0% |
| 34 | Sub-Total, Interest | 42,215 | 37,167 | 32,484 | 28,592 | 33,892 | 34,574 | 6,035 | **30,960** | 24,926 | 413.1% |
| 35 | | | | | | | | | | | |
| 36 | SUB-TOTAL, DEBT SERVICE | 154,415 | 149,367 | 145,284 | 96,342 | 101,642 | 102,324 | 91,035 | **115,960** | 24,926 | 27.4% |
| 37 | | | | | | | | | | | |
| 38 | CAPITAL IMPROVEMENTS | | | | | | | | | | |
| 39 | Transfer to Capital Impr. Fund | 40,000 | 3,000 | 12,000 | 62,000 | 65,300 | 65,300 | 65,300 | **41,500** | (23,800) | -36.4% |
| 41 | Truck Purchase(down pmt) | | 5,025 | | | | | | | 0 | |
| 42 | | | | | | | | | | | |
| 43 | SUB-TOT. CAPITAL IMPROVEMENT | 40,000 | 8,025 | **12,000** | **62,000** | 65,300 | **65,300** | 65,300 | **41,500** | (23,800) | -36.4% |
| 44 | TOTAL EXPENSES | 852,803 | 916,189 | 879,613 | 965,609 | 937,591 | 954,229 | 946,418 | **974,763** | 28,345 | 3.0% |