

**Fiscal Year 2024/2025
Budget Schedule
February 6, 2024**

January

- ~~Initial draft Operation and Maintenance (O+M) budget~~
- ~~Capital Improvement Projects (CIP) budget~~
- ~~Debt Service budget~~

February

- **Revised O+M budget**
- **Revised CIP budget**
- **Revised Debt Service Budget**
- **Projected Revenues**

March

- Revised O+M budget
- Revised CIP budget
- Revised Debt Service Budget
- Revised Revenues budget
- Projected User rate and sewer fees
- Discount program presentation

April

- Finalized draft budget
- Public Hearing is set:
 - User Fee
 - Sewer Rates
 - Discount Program
 - Budget

May

- Public Hearing

June

- Budget, rates and discount program approval vote

O&M Budget Detail Summary

2024 02 06 Draft

Account	Program Cost	FY23/24 Adopted	FY 22/23 Actual
100 Personnel Services	\$ 1,853,242	\$ 1,800,428	\$ 1,679,796
110 Full Time Salaries	\$ 1,208,862	\$ 1,089,378	\$ 1,139,228
111 Overtime	\$ 128,205	\$ 124,925	\$ 105,229
112 Longevity	\$ -	\$ -	\$ 1,000
114 Temporary Help	\$ -	\$ -	\$ -
130 Employee Benefits	\$ 516,174	\$ 586,125	\$ 434,339
200 Materials & Supplies	\$ 482,060	\$ 393,073	\$ 263,814
210 Office Supplies	\$ 2,100	\$ 2,100	\$ 1,497
221 Operating Supplies	\$ 264,435	\$ 188,948	\$ 126,651
222 Vehicle Supplies	\$ 40,025	\$ 36,525	\$ 12,958
223 Uniforms	\$ 15,500	\$ 15,500	\$ 10,139
232 Equipment Repair	\$ 160,000	\$ 150,000	\$ 112,569
300 Contractual Services	\$ 2,503,565	\$ 2,359,485	\$ 2,283,628
310 Advertising/Printing	\$ 2,000	\$ 2,000	\$ -
320 Professional	\$ 184,850	\$ 184,850	\$ 142,605
330 Rental & Leases	\$ 35,400	\$ 35,400	\$ 23,052
360 Utilities	\$ 572,300	\$ 525,800	\$ 893,438
371 Maintenance Contracts	\$ 1,222,980	\$ 1,128,200	\$ 871,438
373 Repair Maintenance Equipment	\$ 38,500	\$ 35,700	\$ 22,240
374 Fees & Memberships	\$ 2,000	\$ 2,000	\$ 630
375 Recruitment & Training	\$ 24,035	\$ 24,035	\$ 16,765
390 Other Purchase Services	\$ 374,000	\$ 374,000	\$ 268,460
393 Internal Service Charge	\$ 47,500	\$ 47,500	\$ 45,000
400 Capital Outlay	\$ 158,000	\$ 217,800	\$ 186,784
430 Capital Projects	\$ 100,000	\$ 50,000	\$ 58,252
441 Office Equipment	\$ 1,000	\$ -	\$ -
442 Department Equipment	\$ 57,000	\$ 167,800	\$ 128,532
Grand Total	\$ 4,996,867	\$ 4,770,786	\$ 4,414,022

WPCA Operating Budget Detail Summary			
2024 02 06 Draft			
Account Description	Program Cost	FY 23/24 Adopted	FY 22/23 Actual
100 Personal Services	\$ -	\$ -	\$ -
110 Full Time Salaries	\$ -	\$ -	\$ -
200 Materials & Expenses	\$ 200	\$ 200	\$ -
210 Office Supplies	\$ 200	\$ 200	\$ -
300 Contractual Services	\$ 3,000	\$ 3,000	\$ -
310 Advertising	\$ 2,000	\$ 2,000	\$ -
320 Professional	\$ 1,000	\$ 1,000	\$ -
350 Printing	\$ -	\$ -	\$ -
374 Fees & Memberships	\$ -	\$ -	\$ -
400 Capital Outlay	\$ -	\$ -	\$ -
430 Capital Projects	\$ -	\$ -	\$ -
441 Office Equipment	\$ -	\$ -	\$ -
Grand Total	\$ 3,200	\$ 3,200	\$ -

Draft
2024 02 06

Operation & Maintenance Budget						3252
Account	Original Budget	Budget Revisions +/-	Program Cost	FY23/24 Adopted	FY 22/23 Actual	
100 Personnel Services	\$ 1,922,493	\$ (69,251)	\$ 1,853,242	\$ 1,800,428	\$ 1,679,796	
110 Full Time Salaries	\$ 1,208,862	\$ -	\$ 1,208,862	\$ 1,089,378	\$ 1,139,228	
Management Staff	\$ 241,880	\$ -	\$ 241,880			
Operations Staff	\$ 966,983	\$ -	\$ 966,983			
				\$ 1,089,378	\$ 1,139,228	
111 Overtime	\$ 128,205	\$ -	\$ 128,205	\$ 124,925	\$ 105,229	
Overtime	\$ 128,205	\$ -	\$ 128,205			
				\$ 124,925	\$ 105,229	
112 Longevity	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
Longevity	\$ -	\$ -	\$ -			
				\$ -	\$ 1,000	
114 Temporary Help	\$ -	\$ -	\$ -	\$ -	\$ -	
Temporary Help	\$ -	\$ -	\$ -			
				\$ -	\$ -	
130 Employee Benefits	\$ 585,425	\$ (69,251)	\$ 516,174	\$ 586,125	\$ 434,339	
Employee Benefits	\$ 585,425	\$ (69,251)	\$ 516,174			
				\$ 586,125	\$ 434,339	
200 Materials & Supplies	\$ 482,060	\$ -	\$ 482,060	\$ 393,073	\$ 263,814	
210 Office Supplies	\$ 2,100	\$ -	\$ 2,100	\$ 2,100	\$ 1,497	
Office Supplies	\$ 2,100	\$ -	\$ 2,100			
				\$ 2,100	\$ 1,497	
221 Operating Supplies	\$ 264,435	\$ -	\$ 264,435	\$ 188,948	\$ 126,651	
Collection System Supplies	\$ 17,000	\$ -	\$ 17,000			
Safety Supplies	\$ 4,200	\$ -	\$ 4,200			
Treatment Plant Supplies	\$ 243,235	\$ -	\$ 243,235			
				\$ 188,948	\$ 126,651	
222 Vehicle Supplies	\$ 40,025	\$ -	\$ 40,025	\$ 36,525	\$ 12,958	
Pump Station Diesel Fuel	\$ 3,450	\$ -	\$ 3,450			
Vehicle Diesel Fuel	\$ 15,669	\$ -	\$ 15,669			
Vehicle Gasoline Fuel	\$ 7,756	\$ -	\$ 7,756			
Vehicle Repair	\$ 13,150	\$ -	\$ 13,150			
				\$ 36,525	\$ 12,958	
223 Uniforms	\$ 15,500	\$ -	\$ 15,500	\$ 15,500	\$ 10,139	
Safety Shoes & Clothing	\$ 7,500	\$ -	\$ 7,500			
Uniforms	\$ 8,000	\$ -	\$ 8,000			
				\$ 15,500	\$ 10,139	
232 Equipment Repair	\$ 160,000	\$ -	\$ 160,000	\$ 150,000	\$ 112,569	
Pump Station Equipment Repair Supplies	\$ 60,000	\$ -	\$ 60,000			
Treatment Plant Equipment Repair Supplies	\$ 100,000	\$ -	\$ 100,000			
				\$ 150,000	\$ 112,569	
300 Contractual Services	\$ 2,442,065	\$ 61,500	\$ 2,503,565	\$ 2,359,485	\$ 2,283,628	
310 Advertising/Printing	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	
Printing Services	\$ 2,000	\$ -	\$ 2,000			
				\$ 2,000	\$ -	
320 Professional	\$ 184,850	\$ -	\$ 184,850	\$ 184,850	\$ 142,605	
Building/Vehicle Insurance Services	\$ 160,125	\$ -	\$ 160,125			
NPDES Permit/Compliance Testing Services	\$ 22,200	\$ -	\$ 22,200			
Software & Operating Support Services	\$ 2,525	\$ -	\$ 2,525			
				\$ 184,850	\$ 142,605	
330 Rental & Leases	\$ 35,400	\$ -	\$ 35,400	\$ 35,400	\$ 23,052	
Communications Services	\$ 30,100	\$ -	\$ 30,100			
SCADA & Security Equipment Services	\$ 5,300	\$ -	\$ 5,300			
				\$ 35,400	\$ 23,052	
360 Utilities	\$ 510,800	\$ 61,500	\$ 572,300	\$ 525,800	\$ 893,438	
Heating Fuel	\$ 82,500	\$ (30,000)	\$ 52,500			
Pump Station Electricity	\$ 91,200	\$ 20,000	\$ 111,200			
Treatment Plant Electricity	\$ 325,000	\$ 71,500	\$ 396,500			
Water & Telephone Service	\$ 12,100	\$ -	\$ 12,100			
				\$ 525,800	\$ 893,438	
371 Maintenance Contracts	\$ 1,222,980	\$ -	\$ 1,222,980	\$ 1,128,200	\$ 871,438	
Facility Contracted Maintenance	\$ 1,007,980	\$ -	\$ 1,007,980			

Draft
2024 02 06

Account	Original Budget	Budget Revisions +/-	Program Cost	FY23/24 Adopted	FY 22/23 Actual
ROW & Sewer Contracted Maintenance	\$ 215,000	\$ -	\$ 215,000		
				\$ 1,128,200	\$ 871,438
373 Repair Maintenance Equipment	\$ 38,500	\$ -	\$ 38,500	\$ 35,700	\$ 22,240
Equipment Calibration, Testing, Certification	\$ 8,500	\$ -	\$ 8,500		
Safety Equipment Certification	\$ 11,100	\$ -	\$ 11,100		
Service Calls & Machining	\$ 18,900	\$ -	\$ 18,900		
				\$ 35,700	\$ 22,240
374 Fees & Memberships	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 630
Professional Memberships	\$ 2,000	\$ -	\$ 2,000		
				\$ 2,000	\$ 630
375 Recruitment & Training	\$ 24,035	\$ -	\$ 24,035	\$ 24,035	\$ 16,765
Professional Training & Exams	\$ 21,535	\$ -	\$ 21,535		
Safety and Compliance Training	\$ 2,500	\$ -	\$ 2,500		
				\$ 24,035	\$ 16,765
390 Other Purchase Services	\$ 374,000	\$ -	\$ 374,000	\$ 374,000	\$ 268,460
Intermunicipal Sewer Fees	\$ 374,000	\$ -	\$ 374,000	\$ 374,000	\$ 268,460
393 Internal Service Charge	\$ 47,500	\$ -	\$ 47,500	\$ 47,500	\$ 45,000
Interdepartmental Services	\$ 47,500	\$ -	\$ 47,500		
				\$ 47,500	\$ 45,000
400 Capital Outlay	\$ 461,000	\$ (303,000)	\$ 158,000	\$ 217,800	\$ 186,784
430 Capital Projects	\$ 160,000	\$ (60,000)	\$ 100,000	\$ 50,000	\$ 58,252
Radio System Improvements	\$ 150,000	\$ (60,000)	\$ 90,000		
Secondary Clarifier Improvements (#3 and #4)	\$ 10,000	\$ -	\$ 10,000		
				\$ 50,000	\$ 58,252
441 Office Equipment	\$ 1,000	\$ -	\$ 1,000	\$ -	
Office Supplies	\$ 1,000	\$ -	\$ 1,000		
				\$ -	
442 Department Equipment	\$ 300,000	\$ (243,000)	\$ 57,000	\$ 167,800	\$ 128,532
VFD Replacement	\$ 50,000	\$ -	\$ 50,000		
Ammonia Probes	\$ 28,000	\$ (28,000)	\$ -		
Spectrophotometer	\$ 7,000	\$ -	\$ 7,000		
Auto Sampler	\$ 15,000	\$ (15,000)	\$ -		
Storage Building	\$ 200,000	\$ (200,000)	\$ -		
				\$ 167,800	\$ 128,532
Grand Total	\$ 5,307,618	\$ (310,751)	\$ 4,996,867	\$ 4,770,786	\$ 4,414,022

Debt Service - Capital Improvement Projects - Reserve Fund						3252
Account	Original Budget	Budget Revisions +/-	Program Cost	FY23/24 Adopted	FY 22/23 Actual	
Debt Service	\$ 317,952	\$ -	\$ 317,952	\$ 322,287	\$ 320,346	
Dry Pit Pump Station Principi	\$ 97,000	\$ -	\$ 97,000			
Dry Pit Pump Station Interes	\$ 31,670	\$ -	\$ 31,670			
Pleasant Valley Pump Stati	\$ 22,604	\$ -	\$ 22,604			
Pleasant Valley Pump Stati	\$ 1,617	\$ -	\$ 1,617			
Submersible Pump Station	\$ 84,279	\$ -	\$ 84,279			
Submersible Pump Station	\$ 10,025	\$ -	\$ 10,025			
Town of Vernon Upgrade (F	\$ 70,757	\$ -	\$ 70,757			
Prior Years	\$ -	\$ -	\$ -	\$ 322,287	\$ 320,346	
Capital Improvement Project	\$ 1,850,000	\$ (325,000)	\$ 1,525,000	\$ 1,145,000		
SSES Recommended Impr	\$ 1,250,000	\$ (250,000)	\$ 1,000,000			
I/I Removal & Manhole Reh	\$ 100,000	\$ (75,000)	\$ 25,000			
UV Disinfection Upgrade	\$ 500,000	\$ -	\$ 500,000			
Prior Years	\$ -	\$ -	\$ -	\$ 1,145,000		
Reserve Fund	\$ 250,000	\$ (150,000)	\$ 100,000			
Operating Reserve (Fund B	\$ -	\$ -	\$ -			
Replacement Reserve (Cap	\$ 250,000	\$ (150,000)	\$ 100,000			
Grand Total	\$ 2,417,952	\$ (475,000)	\$ 1,942,952	\$ 1,467,287	\$ 320,346	

WPCA Operating Budget						1129
Account Description	Original Budget	Budget Revisions +/-	Program Cost	FY 23/24 Adopted	FY 22/23 Actual	
100 Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	
200 Materials & Expenses	\$ 200	\$ -	\$ 200	\$ 200	\$ -	
Office Supplies	\$ 200	\$ -	\$ 200	\$ 200	\$ -	
300 Contractual Services	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	
Advertising	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	
Fees & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	
Printing	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	
400 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 3,200	\$ -	\$ 3,200	\$ 3,200	\$ -	

Revenue Budget						3252
Revenue Account	Original Budget	Budget Revisions +/-	Program Cost	FY 23/24 Adopted	FY 22/23 Actual	
Revenue	\$ 6,803,187	\$ -	\$ 6,803,187	\$ 6,299,921	\$ 283,851	
Assessments	\$ 50,000	\$ -	\$ 50,000	\$ 45,000	\$ 23,140	
Cancel Pr. Year Encumbrar	\$ -	\$ -	\$ -	\$ -	\$ -	
Capacity Charge	\$ 50,000	\$ -	\$ 50,000	\$ 35,000	\$ 46,170	
Connection Charges	\$ 175,000	\$ -	\$ 175,000	\$ 200,000	\$ 80,160	
Energy Rebate	\$ 17,000	\$ -	\$ 17,000	\$ 20,000	\$ 13,715	
Fund Balance Appropriator	\$ -	\$ -	\$ -	\$ -	\$ -	
Gen. Gov. Sundry	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ 453	
Grant Reimbursement/Loan	\$ -	\$ -	\$ -	\$ -	\$ -	
Industrial Surcharges	\$ 70,000	\$ -	\$ 70,000	\$ 40,000	\$ -	
Interest Income	\$ 80,000	\$ -	\$ 80,000	\$ 65,000	\$ 78,017	
Internal Services	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	
Investment Interest Earning	\$ 50	\$ -	\$ 50	\$ 50	\$ -	
Lien Fees	\$ 16,000	\$ -	\$ 16,000	\$ 15,000	\$ 16,566	
MIU Permits	\$ 200	\$ -	\$ 200	\$ -	\$ -	
Permit Fees	\$ 3,000	\$ -	\$ 3,000	\$ 6,200	\$ 2,480	
Septic Dumping Fees	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 23,150	
Sewer User Charges	\$ 6,294,937	\$ -	\$ 6,294,937	\$ 5,826,671	\$ -	
Grand Total	\$ 6,803,187	\$ -	\$ 6,803,187	\$ 6,299,921	\$ 283,851	