

WCC BUDGET FY2021/22

	2020 Actual	2021		2022		
		Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved
Water Fund Total Expense	1,661,841	2,364,518	2,364,518	2,341,794	2,341,794	
Sewer Fund Total Expense	2,737,589	3,520,126	3,520,126	3,530,724	3,530,724	
				5,872,518	5,872,518	

WCC BUDGET FY2021/22

	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Dept Head Requested	2022 Town Mgr Approved	2022 Bd. of Fin. Approved	2022 Council Approved	2022 Adopted
Fund 843 - Water Fund - Revenues								
<u>170 Use Ret. Earn.</u>								
843.50.5039.8.49201.00000 Use of Retained Earnings	0	452,118	452,118	429,394	429,394			
Use FB Total	0	452,118	452,118	429,394	429,394	0	0	0
<u>271 Amount to be Raised by Taxes</u>								
843.50.5039.5.41402.00000 Lien Fees	0	0	0	0	0	0	0	0
Taxes Total	0	0	0	0	0	0	0	0
<u>272 Sale-Water</u>								
843.50.5039.1.42813.00000 Metered Sales to Gen Cust.	1,376,319	1,451,200	1,451,200	1,451,200	1,451,200			
843.50.5039.1.42815.00000 Other Charges to PA	481,028	426,000	426,000	426,000	426,000			
Sale-Water Total	1,857,347	1,877,200	1,877,200	1,877,200	1,877,200	0	0	0
<u>273 Misc Rev</u>								
843.50.5039.1.42803.00000 Water Test Fees	0							
843.50.5039.2.45500.00000 Misc Operating Income	7,056							
843.50.5039.1.42823.00000 Permits	7,625	2,200	2,200	2,200	2,200			
Misc Rev Total	14,681	2,200	2,200	2,200	2,200	0	0	0
<u>275 Assessment</u>								
843.50.5039.5.41106.00000 Assessment Revenue	0	0	0	0	0			
843.50.5039.1.42817.00000 Misc Serv Rev Connec Chg	49,518	10,000	10,000	10,000	10,000			
Assessment Total	49,518	10,000	10,000	10,000	10,000	0	0	0
<u>276 Int-Assess</u>								
843.50.5039.5.41303.00000 Interest Income-Assessment	903							
Int-asses Total	903	0	0	0	0	0	0	0
<u>277 Int-Inv</u>								
843.50.5039.7.45108.00000 Interest Inc. Investment	16,367	8,000	8,000	8,000	8,000			
843.50.5039.7.45106.00000 Interest Income-Misc	24,637	15,000	15,000	15,000	15,000			
Int-Inv Total	41,004	23,000	23,000	23,000	23,000	0	0	0
<u>Transfers from other funds</u>								
843.50.5039.9.46101.00000 Transfers from Other Funds	0	0	0	0	0	0	0	0
Int-Inv Total	0	0	0	0	0	0	0	0
Water Fund Total Revenue	1,963,453	2,364,518	2,364,518	2,341,794	2,341,794	0	0	0

WCC BUDGET FY2021/22

	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Dept Head Requested	2022 Town Mgr Approved	2022 Bd. of Fin. Approved	2022 Council Approved	2022 Adopted
Fund 843 - Water Fund - Expenses								
181 - Purchase-Water/Sewer Main								
843.50.5081.0.56501.00000 Prch Water	537,545	700,000	700,000	700,000	700,000			
Purch Wat Total	537,545	700,000	700,000	700,000	700,000	0	0	0
182 - SourceSupply/Sewer Trmt.								
843.50.5082.0.56601.00000 Oper Supp	21,095	35,000	35,000	40,000	40,000			
Sourc Supp Total	21,095	35,000	35,000	40,000	40,000	0	0	0
183 - Pumping Expense								
843.50.5083.0.56701.00000 Pur Power	3,609	4,500	4,500	4,500	4,500			
843.50.5083.0.56702.00000 Power Elton	66,928	75,000	75,000	75,000	75,000			
843.50.5083.0.56703.00000 Oper-Woodlawn	104	3,500	3,500	1,500	1,500			
843.50.5083.0.56706.00000 Maint-Elton	2,307	12,000	12,000	12,000	12,000			
843.50.5083.0.56712.00000 Electrician	5,131	5,000	5,000	6,000	6,000			
Pump. Exp Total	78,078	100,000	100,000	99,000	99,000	0	0	0
184 - Transmission & Distribution								
843.50.5084.0.56801.00000 Trans/Dist	14,577	30,000	30,000	30,000	30,000			
843.50.5084.0.56802.00000 Services	2,550	15,000	15,000	15,000	15,000			
843.50.5084.0.56803.00000 Meters	0	15,000	15,000	20,000	20,000			
843.50.5084.0.56806.00000 Trn & Dist	262	1,000	1,000	1,000	1,000			
843.50.5084.0.56807.00000 Structures	0	1,000	1,000	1,000	1,000			
843.50.5084.0.56808.00000 Lease ROW RR	4,343	11,500	11,500	11,500	11,500			
843.50.5084.0.56809.00000 Tools - Line Locator	0	5,000	5,000	5,000	5,000			
843.50.5084.0.56813.00000 Maint-Mains	49,599	100,000	100,000	80,000	80,000			
843.50.5084.0.56816.00000 Maint-Hydrants	400	5,000	5,000	5,000	5,000			
843.50.5084.0.56819.00000 Misc. Water Main Work	9,900	67,000	67,000	67,000	67,000			
843.50.5084.0.56821.00000 Elton Rd Well Generator Maintenance	0	20,000	20,000	5,000	5,000			
Trans/Dist Total	81,631	270,500	270,500	240,500	240,500	0	0	0
185 - Assessment Due Town								
843.50.5085.0.56851.00000 Assess. TOB	0	0	0	0	0	0	0	0
Assess - TOB Total	0	0	0	0	0	0	0	0
186 - Administration								
843.50.5086.0.53814.00000 Contractual Services	0	40,400	40,400	40,400	40,400			
843.50.5086.0.53824.00000 State Health Dept Fee	4,679	6,600	6,600	9,000	9,000			
843.50.5086.0.53903.00000 Copying	1,000	1,000	1,000	1,000	1,000			
843.50.5086.0.56921.00000 Supplies	1,237	9,000	9,000	9,000	9,000			
843.50.5086.0.56922.00000 Water Supply Plan Update	0	20,000	20,000	5,000	5,000			
843.50.5086.0.56923.00000 Auditor	4,070	4,070	4,070	4,070	4,070			
843.50.5086.0.56924.00000 Consulting	52,931	30,000	30,000	40,000	40,000			
843.50.5086.0.56925.00000 Insurance	24,178	23,597	23,597	23,702	23,702			
843.50.5086.0.56930.00000 General Exp.	5,570	13,000	13,000	10,000	10,000			
843.50.5086.0.56932.00000 Org.Fees	2,973	3,050	3,050	3,350	3,350			
843.50.5086.0.56933.00000 Prof.Devel.	1,148	2,908	2,908	4,250	4,250			
843.50.5086.0.56934.00000 Training	707	1,400	1,400	1,500	1,500			
843.50.5086.0.56941.00000 Mileage	0	300	300	300	300			
843.50.5086.0.56942.00000 Gas & Oil	5,341	8,000	8,000	8,000	8,000			
843.50.5086.0.56943.00000 Parts	3,179	2,000	2,000	2,000	2,000			
843.50.5086.0.56944.00000 Labor	1,549	1,700	1,700	1,700	1,700			

WCC BUDGET FY2021/22

		2020	2021	2021	2022				
		Actual	Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved	Council Approved	Adopted
843.50.5086.0.56951.00000	Computer Services	2,073	3,000	3,000	3,000	3,000			
Admin. Total		110,636	170,025	170,025	166,272	166,272	0	0	0
188 - Capital Expenditures									
843.50.5088.0.58047.00000	Hydrants	7,698	30,000	30,000	30,000	30,000			
843.50.5088.0.58069.00000	Elton Rd. Well	28,665	0	0	0	0			
843.50.5088.0.58071.00000	Service Truck (see half sewer)	0	37,500	37,500	0	0			
843.50.5088.0.58074.00000	Radio Frequency Meters	38,135	30,000	30,000	30,000	30,000			
843.50.5088.0.58076.00000	Elton Rd Well Field Generator	160,838	0	0	0	0			
843.50.5088.0.58098.00000	Misc. Capital Improvements	0	0	0	0	0			
843.50.5088.0.58099.00000	Rf Meter Reading Equipment	0	0	0	0	0			
843.50.5088.0.58104.00000	Rowley St. Pump Station	0	0	0	0	0			
843.50.5088.0.58106.00000	Dismantle/Relocate Woodlawn Station	16,191	0	0	0	0			
843.50.5088.0.58105.00000	Water Main Relining East Berlin	0	300,000	300,000	300,000	300,000			
Capital Total		251,527	397,500	397,500	360,000	360,000	0	0	0
191 - Salaries & Fringes - Administration									
843.50.5091.0.51100.00000	Dept Head	20,064	20,630	20,630	18,980	18,980			
843.50.5091.0.51125.00000	Mid-Managers Personnel	59,650	62,149	62,149	64,554	64,554			
843.50.5091.0.51130.00000	Clerical	7,946	6,150	6,150	6,430	6,430			
843.50.5091.0.51305.00000	Comm Secretary	447	800	800	800	800			
843.50.5091.0.51400.00000	Overtime	0	3,000	3,000	3,000	3,000			
843.50.5091.0.51510.00000	Part time & Summer Help	0	7,351	7,351	7,351	7,351			
843.50.5091.0.51805.00000	Longevity	298	322	322	322	322			
843.50.5091.0.52010.00000	Worker's Compensation	2,032	2,478	2,478	2,386	2,386			
843.50.5091.0.52100.00000	Social Security	6,565	7,681	7,681	7,760	7,760			
843.50.5091.0.52200.00000	Pension	5,459	3,885	3,885	3,859	3,859			
843.50.5091.0.52220.00000	Ins-Life	406	474	474	477	477			
843.50.5091.0.52235.00000	Health Ins	8,506	8,793	8,793	9,240	9,240			
Admin Salaries & Fringes Total		111,374	123,713	123,713	125,159	125,159	0	0	0
192 - Salaries & Fringes - Operations									
843.50.5092.0.51125.00000	Mid-Managers Personnel	37,671	55,974	55,974	57,834	57,834			
843.50.5092.0.51135.00000	Blue Coll.	144,362	149,786	149,786	151,210	151,210			
843.50.5092.0.51400.00000	Overtime	31,305	30,000	30,000	30,000	30,000			
843.50.5092.0.51440.00000	Extra Duty Police Officer	1,806	2,000	2,000	2,000	2,000			
843.50.5092.0.51805.00000	Longevity	2,094	2,502	2,502	2,502	2,502			
843.50.5092.0.52010.00000	Worker's Compensation	19,168	20,236	20,236	20,525	20,525			
843.50.5092.0.52100.00000	Social Security	15,558	18,406	18,406	18,658	18,658			
843.50.5092.0.52200.00000	Pension	17,948	20,579	20,579	20,907	20,907			
843.50.5092.0.52220.00000	Ins-Life	881	1,003	1,003	1,021	1,021			
843.50.5092.0.52225.00000	Physicals	300	200	200	200	200			
843.50.5092.0.52235.00000	Health Ins	46,982	59,534	59,534	64,824	64,824			
843.50.5092.0.52300.00000	Uniforms	1,699	3,000	3,000	3,000	3,000			
Opns Salaries & Fringes Total		319,772	363,220	363,220	372,681	372,681	0	0	0
193 - Depreciation									
843.50.5093.0.57001.00000	Depr-Distrib Reserv Stn	9,546	9,546	9,546	13,675	13,675			
843.50.5093.0.57002.00000	Depr-Miscellaneous Equip.	340	340	340	1,340	1,340			
843.50.5093.0.57003.00000	Depr-Service Installation	5,238	5,239	5,239	5,239	5,239			
843.50.5093.0.57004.00000	Depr Impr.	24,876	27,564	27,564	26,140	26,140			
843.50.5093.0.57006.00000	Depr Struc. & Improv.	1,790	1,790	1,790	1,790	1,790			

WCC BUDGET FY2021/22

	2020 Actual	2021		2022				
		Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved	Council Approved	Adopted
843.50.5093.0.57007.00000 Depr Trans. & Dist. Mains	82,030	112,655	112,655	144,398	144,398			
843.50.5093.0.57010.00000 Depr Pump Station Equip.	734	16,228	16,228	735	735			
843.50.5093.0.57011.00000 Depr Office Furn. & Equip.	3,531	3,531	3,531	3,531	3,531			
843.50.5093.0.57012.00000 Depr Hydrants	4,722	7,295	7,295	8,732	8,732			
843.50.5093.0.57013.00000 Depr-Meter	12,875	15,872	15,872	18,727	18,727			
843.50.5093.0.57014.00000 Depr-Trans. Equip.	0	0	0	9,375	9,375			
Deprec. Total	145,682	200,060	200,060	233,682	233,682	0	0	0
<u>194 - Transfers to Other Funds</u>								
843.50.5094.0.59619.00000 Trans-Gen. Fund	4,500	4,500	4,500	4,500	4,500			
Transfers Total	4,500	4,500	4,500	4,500	4,500	0	0	0
Water Fund Total Expense	1,661,841	2,364,518	2,364,518	2,341,794	2,341,794	0	0	0

TOWN OF BERLIN
FUND 843 - WATER

FY 2021/22

Budget Input

12/1/20

Account	Account Description	21/22 Budget	Supporting Description of Activity
REVENUES			
170 - Use of Fund Balance			
843.50.5039.8.49201.00000	Use of Retained Earnings	429,394	Retained Earnings to offset expenses
	Total 170	429,394	
271 - Amount to be raised by taxes			
843.50.5039.5.41402.19596	Lien Fees	0	Lien Fees
	Total 271	0	
272 - Sale of Water			
843.50.5039.1.42813.00000	Metered Sales to Public	1,451,200	Residential, Commercial, Industrial sales.
843.50.5039.1.42815.00000	Public Authority	426,000	Worthington Fire District. Kensington Fire District
	Total 272	1,877,200	
273 - Miscellaneous Revenue			
843.50.5039.1.42803.00000	Water Test Fees	0	Cost for testing of water (customer complaints)
843.50.5039.2.45500.00000	Misc Operating Inc.	0	Water main air testing (and others service to customers)
843.50.5039.1.42823.00000	Permits	2,200	Water Permits for service connections (construction)
	Total 273	2,200	
275 - Connection/ Assessment Charges			
843.50.5039.5.41106.00000	Assessment Revenue	0	Developers and others connecting to the Berlin Water System, using the installment plan
843.50.5039.1.42817.00000	Misc. Connection Charges	10,000	Developers and others connecting to the Berlin Water System (paid in full)
	Total 275	10,000	
276 - Interest/ Assessments			
843.50.5039.5.41303.00000	Interest/ Assessments	0	7.5% interest charged those using the installment payment plan
	Total 276	0	
277 - Interest/ Investments			
843.50.5039.7.45108.00000	Interest/ Investments	8,000	Interest derived from Finance investments Re: WCC
843.50.5039.7.45106.00000	Int Income -Miscellaneous	15,000	Interest on unpaid Water & Sewer Bills
	Total 277	23,000	
TOTAL REVENUES		2,341,794	

EXPENDITURES

181-Purchase of Water			
843.50.5081.0.56501.00000	Purchase of Water	700,000	Purchase Water-NB, Cromwell, Kensington, & MDC. Increased fees by Cromwel,KFD and MDC.
	Total 181	700,000	
182-Source of Supply			
843.50.5082.0.56601.00000	Source of Supply	40,000	Purchase chemicals and testing for water
	Total 182	40,000	
183-Pumping Expense			
843.50.5083.0.56701.00000	Power-Pump Stations	4,500	CL&P Electric for Woodlawn, Rowly St, Quincy Trail
843.50.5083.0.56702.00000	Power- Elton	75,000	CL&P Electric for Elton well sites (expect efficiency from new pump)
843.50.5083.0.56703.00000	Operation-Woodlawn	1,500	AT&T Alarm Systems
843.50.5083.0.56706.00000	Maint. - Elton	12,000	General Maintenance to Pumps Various Locations, Improvements from new well
843.50.5083.0.56712.00000	Electrician	6,000	Electrical Repairs & Maint. for pumps by local electrician. Relocate alarm, security cameras, new pump
	Total 183	99,000	
184-Transmission/ Distribution			
843.50.5084.0.56801.00000	Transmission/ Distribution	30,000	Monitoring, Adjustments & Repairs
843.50.5084.0.56802.00000	Services	15,000	Residential Water Service Additions & Repair
843.50.5084.0.56803.00000	Meters	20,000	Purchase of meters- irrigation etc.

Account	Account Description	21/22 Budget	Supporting Description of Activity
843.50.5084.0.56806.00000	Other Trans. Distribution	1,000	Miscellaneous Transmission / Distribution
843.50.5084.0.56807.00000	Structures & Improvements	1,000	Minor WCC Structure Repairs - Doors
843.50.5084.0.56808.00000	Lease ROW RR	11,500	Annual Lease With AMTRAK
843.50.5084.0.56809.00000	Small Hand Tools	5,000	Purchase of Small Tools for Staff
843.50.5084.0.56813.00000	Maintenance-Mains	80,000	Water main breaks, curb box repairs, etc.
843.50.5084.0.56816.00000	Maintenance-Hydrants	5,000	Repairs To Hydrants Due To Motor Vehicle Accidents
843.50.5084.0.56819.00000	Misc. Water Main Work	67,000	Miscellaneous Water Main Work, Appurtenances
843.50.5084.0.56820.00000	Elton Rd Well Generator Maintenance	5,000	Elton Rd. Well Generator Maintenance
Total 184		240,500	
185-Assessment/ connection Charges			
843.50.5085.56851.00000	Assessment Due TOB	0	Jurisdictions outside WCC but served by WCC
Total 185		0	
186-Administration			
843.50.5086.0.53814.00000	Contractual Services	40,400	Water & Sewer billing outsourcing (CT Water Supply). This represents 2/3 of the cost. 1/3 is budgeted in the Sewer fund.
843.50.5086.0.53824.00000	State Health Dept Fee	9,000	State of Connecticut Department of Health annual fee.
843.50.5086.0.53903.00000	Copying	1,000	Copy Expenses & Lease of Copier
843.50.5086.0.56921.00000	Supplies and Telephones	9,000	Printing, Postage For W/S Bills
843.50.5086.0.56922.00000	Water Supply Plan Update	5,000	State Dept of Public Health requires up to date Water Supply Plan (due early 2020).
843.50.5086.0.56923.00000	Auditor	4,070	WCC portion of the Town Audit
843.50.5086.0.56924.00000	Consultants	40,000	Consulting Outside Engineers - Applications, Permitting, Rate Study
843.50.5086.0.56925.00000	Insurance	23,702	TOB protection from suits
843.50.5086.0.56930.00000	Miscellaneous Expense	10,000	Town Clerk Fees, Liens, Ads In Newspapers, Fax phone line
843.50.5086.0.56932.00000	Organizational Fees	3,350	Dues for AWWA, ASRWWA, Mueller Co, CTWWA - Jarema, Perzanowski, Satkowski,Dornfried, Mendoza.
843.50.5086.0.56933.00000	Prof. Development.	4,250	Seminars For WCC Personnel - Jarema, Perzanowski, Satkowski, Dornfried, Mendoza.
843.50.5086.0.56934.00000	Training	1,500	AWWA training schedules - Jarema, Perzanowski, Satkowski, Dornfried, Mendoza.
843.50.5086.0.56942.00000	Mileage	300	Mileage reimbursements when employees use their own vehicles.
843.50.5086.0.56942.00000	Gas & Oil	8,000	Three vehicles, generator, misc. pumps generators)
843.50.5086.0.56943.00000	Parts	2,000	Motor vehicle repair parts
843.50.5086.0.56944.00000	Labor Distribution	1,700	Mechanic labor for motor vehicle repairs
843.50.5086.0.56951.00000	Computer Services	3,000	Computer assistance from outside Consultants- GIS Software
Total 186		166,272	
188-Capital Expenditures			
843.50.5088.0.58047.00000	Hydrant Rep. Program	30,000	Replacement & repair of fire hydrant systems
843.50.5088.0.58071.00000	Service Truck (see sewer half)	0	Pick-up Truck (see sewer half)
843.50.5088.0.58074.00000	Meters	0	Replacement of water meters and updating with Radio Frequency Units (RF).
843.50.5088.0.58099.00000	Rf Meter Reading Equipment	30,000	Replacement of water meters and updating with Rf units.
843.50.5088.0.58104.00000	Rowley St. Pump Station	0	
843.50.5088.0.58105.00000	Water Main Relining East Berlin	300,000	To reline the water distribution system in East Berlin.
Total 188		360,000	
191-Wages & Fringes Administration			
843.50.5091.0.51100.00000	Dept Head	18,980	WCC pays 1/4 of Public Works Director salary, of which 2/3 is allocated to Water.
843.50.5091.0.51125.00000	Mid Mgmt	64,554	Salary allocation (2/3) for WCC Manager who is a member of the Mid-Managers union. Also includes 25% of Deputy Director of Public Works salary, of which 2/3 is allocated to Water. Amount budgeted is based on the negotiated contract schedule for 2020-21. The contract expires 6/30/22.
843.50.5091.0.51130.00000	Clerical	6,430	Employee is a member of the White-Collar collective bargaining unit. Amount budgeted is based on the 2021-22 contract amount. Contract expires 6/30/23.
843.50.5091.0.51305.00000	Comm Secretary	800	WCC Secretary \$100 per meeting for 12 meetings (see sewer portion).
843.50.5091.0.51400.00000	Overtime	3,000	Clerical overtime (i.e. lien research, billing conversion)

Account	Account Description	21/22 Budget	Supporting Description of Activity
843.50.5091.0.51510.00000	Part time & Summer Help	7,351	Includes part time clerical at 14 hours/week (66.67%)
843.50.5091.0.51805.00000	Longevity	322	The Town has a schedule of longevity payments. There are two employees currently receiving these payments.
843.50.5091.0.52010.00000	Worker's Comp	2,386	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY22 was budgeted with a 0% increase based on the Town's renewal.
843.50.5091.0.52100.00000	Soc Sec	7,760	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5091.0.52200.00000	Pension	3,859	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
843.50.5091.0.52220.00000	Ins-Life	477	Premiums for life, death and disability insurance; based upon amount of salary. Under contract with Anthem Life Insurance. 5.7% incr for FY22
843.50.5091.0.52235.00000	Health Ins	9,240	At the recommendation of our Insurance Consultant to develop our initial estimate of plan costs we use a 10% increase above the current rates.
Total 191		125,159	
192-Wages & Fringes Operations			
843.50.5092.0.51125.00000	Mid Mgmt	57,834	Salary allocation for the Foreman, who is a member of the Mid-Managers collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for 2018-19. The contract expires June 30, 2019.
843.50.5092.0.51135.00000	Blue Collar	151,210	Salary allocations for Crew Chief, Technician, and Tradesman who are members of the blue collar collective bargaining unit. The contract expires June 30, 2018.
843.50.5092.0.51400.00000	Overtime	30,000	Weekend and holiday well and sewer station inspections.
843.50.5092.0.51440.00000	Extra Duty Police Officer	2,000	Payment for Police Officers providing traffic control.
843.50.5092.0.51805.00000	Longevity	2,502	The Town has a schedule of longevity payments. There are three employees currently receiving these payments.
843.50.5092.0.52010.00000	Worker's Comp	20,525	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY22 was budgeted with a 0% increase based on the Town's renewal.
843.50.5092.0.52100.00000	Soc Sec	18,658	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5092.0.52200.00000	Pension	20,907	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
843.50.5092.0.52220.00000	Ins-Life	1,021	Premiums for life, death and disability insurance; based upon amount of salary. Under contract with Anthem Life Insurance. 5.7% incr for FY22
843.50.5092.0.52225.00000	Physicals	200	Mandated tradesmen physicals
843.50.5092.0.52235.00000	Health Ins	64,824	At the recommendation of our Insurance Consultant to develop our initial estimate of plan costs we use a 7% increase above the current rates.
843.50.5092.0.52300.00000	Uniforms	3,000	4 tradesmen - 7 uniforms each per week
Total 192		372,681	
193-Depreciation			
843.50.5093.0.57001.00000	Depr-Distrib Reserv Stn	13,675	Annual depreciation of enterprise fund physical assets
843.50.5093.0.57002.00000	Depr-Miscellaneous Equip.	1,340	" " " " " " "
843.50.5093.0.57003.00000	Depr-Service Installation	5,239	" " " " " " "
843.50.5093.0.57004.00000	Depr Impr.	26,140	" " " " " " "
843.50.5093.0.57006.00000	Depr Struc. & Improv.	1,790	" " " " " " "
843.50.5093.0.57007.00000	Depr Trans. & Dist. Mains	144,398	" " " " " " "
843.50.5093.0.57010.00000	Depr Pump Station Equip.	735	" " " " " " "
843.50.5093.0.57011.00000	Depr Office Furn. & Equip.	3,531	" " " " " " "
843.50.5093.0.57012.00000	Depr Hydrants	8,732	" " " " " " "

Account	Account Description	21/22 Budget	Supporting Description of Activity
843.50.5093.0.57013.00000	Depr-Meter	18,727	" " " " " " " "
843.50.5093.0.57014.00000	Depr-Trans. Equip.	9,375	" " " " " " " "
	Total 193	233,682	
194-Transfers			
843.50.5094.0.59619.00000	Transfers	4,500	Town Hall space rental - \$4,500.
	Total 194	4,500	
Total Expenditures		2,341,794	
Rev-Exp Diff		0	

WCC BUDGET FY2021/22

		2020	2021		2022				
		Actual	Approved Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved	Council Approved	Adopted
Fund 844 - Sewer Fund - Revenues									
<u>170 Use Ret. Earn.</u>									
844.55.5540.8.49201.00000	Use of Retained Earnings	0	608,126	608,126	618,724	618,724			
Use FB Total		0	608,126	608,126	618,724	618,724	0	0	0
<u>271 Amount to be Raised by Taxes</u>									
844.55.5540.5.41402.00000	Tax Liens	0	0	0	0	0	0	0	0
Taxes Total		0	0	0	0	0	0	0	0
<u>272 Sale-Sewer</u>									
844.55.5540.1.42813.00000	Metered Sales to Gen Cust.	1,598,264	1,828,000	1,828,000	1,828,000	1,828,000			
844.55.5540.1.42815.00000	Other Charges to Pub. Auth.	1,198,688	974,000	974,000	974,000	974,000			
Sale-Water Total		2,796,951	2,802,000	2,802,000	2,802,000	2,802,000	0	0	0
<u>273 Misc Rev</u>									
844.55.5540.1.42811.00000	Misc Operating Income	4,306	1,000	1,000	1,000	1,000			
844.55.5540.1.42823.00000	Permits	5,750	1,000	1,000	1,000	1,000			
844.55.5540.1.42829.00000	Sewer Charge For I/I Project	152,552	67,000	67,000	67,000	67,000			
844.55.5540.2.44800.00000	State Grants	3,308	0	0	0	0			
Misc Rev Total		165,916	69,000	69,000	69,000	69,000	0	0	0
<u>275 Assessment</u>									
844.55.5540.5.41106.00000	Assessment Revenue	0	0	0	0	0			
844.55.5540.1.42817.00000	Misc Serv. Rev Conn Chrg	58,609	25,000	25,000	25,000	25,000			
Assessment Total		58,609	25,000	25,000	25,000	25,000	0	0	0
<u>276 Int-Assess</u>									
844.55.5540.5.41303.00000	Interest Income-Assessment	577	0	0	0	0			
844.55.5540.7.45105.00000	Interest Inc-Due Town	0	0	0	0	0			
Int-asses Total		577	0	0	0	0	0	0	0
<u>277 Int-Inv</u>									
844.55.5540.7.45108.00000	Interest Inc. Investment	42,786	16,000	16,000	16,000	16,000			
844.55.5540.7.45106.00000	Interest Income-Misc	0	0	0	0	0			
Int-Inv Total		42,786	16,000	16,000	16,000	16,000	0	0	0
<u>Transfers from other funds</u>									
844.55.5540.9.46101.00000	Transfers from Other Funds	0	0	0	0	0	0	0	0
Int-Inv Total		0	0	0	0	0	0	0	0
Sewer Fund Total Revenue		3,064,839	3,520,126	3,520,126	3,530,724	3,530,724	0	0	0

WCC BUDGET FY2021/22

		2020	2021		2022				
		Actual	Approved Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved	Council Approved	Adopted
Fund 844 - Sewer Fund - Expenses									
182 - Source Supply/Sewer Trmt.									
844.55.5582.0.56602.00000	Mattabassett District	1,983,801	2,100,000	2,100,000	2,100,000	2,100,000			
Source-Sup Total		1,983,801	2,100,000	2,100,000	2,100,000	2,100,000	0	0	0
183 - Pumping Expense									
844.55.5583.0.56709.00000	Power Purchased-Pumping	53,511	65,000	65,000	65,000	65,000			
844.55.5583.0.56710.00000	Supplies & Expenses	10,412	15,000	15,000	15,000	15,000			
844.55.5583.0.56711.00000	Maintenance of Pump Station	8,707	30,000	30,000	30,000	30,000			
844.55.5583.0.56712.00000	Electrician	4,925	10,000	10,000	10,000	10,000			
Pumping Total		77,555	120,000	120,000	120,000	120,000	0	0	0
184 - Transmission & Distributn									
844.55.5584.0.56807.00000	Structures & Improvement	0	10,000	10,000	10,000	10,000			
844.55.5584.0.56811.00000	Operation Supplies & Exp.	0	100	100	100	100			
844.55.5584.0.56813.00000	Maintenance of Mains	39,999	75,000	75,000	75,000	75,000			
844.55.5584.0.56818.00000	Preventive Maintenance	4,388	1,000	1,000	1,000	1,000			
844.55.5584.0.56820.00000	Misc. Sewer Main Work	27,265	33,000	33,000	33,000	33,000			
844.55.5584.0.58028.00000	I&I Loan Interest	76,985	67,000	67,000	67,000	67,000			
Trans-Dist Total		148,637	186,100	186,100	186,100	186,100	0	0	0
185 - Assessment Due Town									
844.55.5585.0.56851.00000	Assessments due TOB	0	500	500	500	500			
Assessment Total		0	500	500	500	500	0	0	0
186 - Administration									
844.55.5586.0.53814.00000	Contractual Services	0	20,200	20,200	20,200	20,200			
844.55.5586.0.56921.00000	Supplies	511	1,500	1,500	1,500	1,500			
844.55.5586.0.56923.00000	Auditor	2,005	2,005	2,005	2,005	2,005			
844.55.5586.0.56924.00000	Outside Svcs-Consulting	18,118	25,000	25,000	25,000	25,000			
844.55.5586.0.56925.00000	Insurance	12,089	11,799	11,799	11,851	11,851			
844.55.5586.0.56930.00000	Misc. Gen. Exp.	287	500	500	500	500			
844.55.5586.0.56951.00000	Computer Services	0	1,250	1,250	1,250	1,250			
Admin Total		33,010	62,254	62,254	62,306	62,306	0	0	0
188 - Capital Expenditures									
844.55.5588.0.58031.00000	Inflow & Infil- Belcher Brook	6,342	0	0	0	0			
844.55.5588.0.58061.00000	Pump Station Berlin Turnpike	17,818	250,000	250,000	250,000	250,000			
844.55.5588.0.58062.00000	Deming Rd Sewer Stations	79,979	250,000	250,000	250,000	250,000			
844.55.5588.0.58063.00000	Sewer Main Repairs (see 56813)	0	0	0	0	0			
844.55.5588.0.58067.00000	Savage Hill Pump Station	0	0	0	0	0			
844.55.5588.0.58071.00000	Service Truck (see half water)	0	37,500	37,500	0	0			
844.55.5588.0.58098.00000	Misc Capital Imp (see 56820)	6,789	0	0	0	0			
844.55.5588.0.58108.00000	Seal Manholes	0	50,000	50,000	25,000	25,000			
Capital Total		110,928	587,500	587,500	525,000	525,000	0	0	0
191 - Salaries & Fringes - Administration									
844.55.5591.0.51100.00000	Department Head	9,972	10,314	10,314	9,490	9,490			
844.55.5591.0.51125.00000	Mid-Managers Personnel	29,380	31,071	31,071	32,045	32,045			

WCC BUDGET FY2021/22

		2020	2021		2022				
		Actual	Approved Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved	Council Approved	Adopted
844.55.5591.0.51130.00000	Clerical Personnel	3,959	3,093	3,093	3,234	3,234			
844.55.5591.0.51305.00000	Commission Secretaries	209	400	400	400	400			
844.55.5591.0.51400.00000	Overtime	0	1,000	1,000	1,000	1,000			
844.55.5591.0.51510.00000	Part time & Summer Help	0	3,675	3,675	3,675	3,675			
844.55.5591.0.51805.00000	Longevity	147	162	162	162	162			
844.55.5591.0.52010.00000	Worker's Compensation	1,006	1,240	1,240	1,181	1,181			
844.55.5591.0.52100.00000	Social Security	3,242	3,804	3,804	3,826	3,826			
844.55.5591.0.52200.00000	Pension	2,699	1,945	1,945	1,910	1,910			
844.55.5591.0.52220.00000	Insurance, Life, Disability	203	240	240	241	241			
844.55.5591.0.52235.00000	Health Insurance	4,218	4,396	4,396	4,619	4,619			
Admin Salaries & Fringes Total		55,035	61,340	61,340	61,783	61,783	0	0	0
192 - Salaries & Fringes - Operations									
844.55.5592.0.51125.00000	Mid-Managers Personnel	18,554	27,983	27,983	27,983	27,983			
844.55.5592.0.51135.00000	Blue Collar Personnel	71,102	74,732	74,732	75,443	75,443			
844.55.5592.0.51400.00000	Overtime	15,396	15,000	15,000	15,000	15,000			
844.55.5592.0.51805.00000	Longevity	1,031	1,251	1,251	1,251	1,251			
844.55.5592.0.52010.00000	Worker's Compensation	9,411	10,059	10,059	10,121	10,121			
844.55.5592.0.52100.00000	Social Security	7,595	9,107	9,107	9,162	9,162			
844.55.5592.0.52200.00000	Pension	8,840	10,275	10,275	10,346	10,346			
844.55.5592.0.52220.00000	Insurance, Life, Disability	440	502	502	507	507			
844.55.5592.0.52225.00000	Physicals	0	100	100	100	100			
844.55.5592.0.52235.00000	Health Insurance	24,017	28,442	28,442	30,961	30,961			
844.55.5592.0.52300.00000	Uniforms	843	1,500	1,500	1,500	1,500			
Opns Salaries & Fringes Total		157,231	178,951	178,951	182,374	182,374	0	0	0
193 - Depreciation									
844.55.5593.0.57002.00000	Depr-Miscellaneous Equip.	740	740	740	740	740			
844.55.5593.0.57006.00000	Depr Structures & Improv.	2,562	2,562	2,562	2,562	2,562			
844.55.5593.0.57008.00000	Depr Sewer Lines	113,674	113,674	113,674	143,170	143,170			
844.55.5593.0.57009.00000	Depr Pump Station	34,553	85,078	85,078	116,950	116,950			
844.55.5593.0.57010.00000	Depr Pump Station Equip.	19,321	19,321	19,321	19,321	19,321			
844.55.5593.0.57011.00000	Depr Office Furn & Equip	543	543	543	543	543			
844.55.5593.0.57014.00000	Depr Transp. Equip.	0	1,563	1,563	9,375	9,375			
Deprec Total		171,392	223,481	223,481	292,661	292,661	0	0	0
194 - Transfers to OtherFunds									
844.55.5594.0.59619.00000	Trans-Gen. Fund	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
196 - Int Exp									
844.55.5596.0.56999.00000	Interest Expense	0	0	0	0	0	0	0	0
Int Exp Total		0	0	0	0	0	0	0	0
Sewer Fund Total Expense		2,737,589	3,520,126	3,520,126	3,530,724	3,530,724	0	0	0

TOWN OF BERLIN
FUND 844 - SEWER

FY 2021/22
 Budget Input
 1-Dec-20

Account	Account Description	21/22 Budget	Supporting Description of Activity
REVENUES			
170 - Use of Fund Balance			
844.55.5540.8.49201.00000	Use of Retained Earnings	618,724	Retained Earnings to offset expenses
	Total 170	618,724	
271 Amount to be Raised by Taxes			
844.55.5540.5.41402.00000	Tax Liens	0	
	Total 271	0	
272 Sale of Sanitary Sewer			
844.55.5540.1.42813.00000	Metered Sales to Public	1,828,000	Res., Comm. & Ind. Sales expected revenues for 2015.
844.55.5540.1.42815.00000	Other Charges to Public	974,000	WFD & KFD for sewer treatment. (Contribution to Mattabassett District bill)
	Total 272	2,802,000	
273 - Miscellaneous Revenue			
844.55.5540.1.42811.00000	Misc Operating Income	1,000	
844.55.5540.1.42823.00000	Permits	1,000	Sewer permits for service connections
844.55.5540.1.42829.00000	Sewer charge for I/I Project	67,000	Special fees for I/I construction project from rate payers & two Districts.
	Total 273	69,000	
275 - Connection/ Assessment Charges			
844.55.5540.5.41106.00000	Assessment Revenue	0	Developers and others connecting to the system using installment plan.
844.55.5540.1.42817.00000	Connection Charges	25,000	Developers and others connecting to the system. Connection Fee.
	Total 275	25,000	
276 - Interest/ Assessments			
844.55.5540.5.41303.00000	Interest/ Assessments	0	7.5% interest charged those using the installment payment plan.
844.55.5540.7.45105.00000	Interest Income due Town	0	Assessments
	Total 276	0	
277 - Interest/ Investments			
844.55.5540.7.45108.00000	Interest/ Investments	16,000	Interest derived from Finance investments Re: WCC
844.55.5540.7.45106.00000	Int Income -Miscellaneous	0	Delinquent interest charges on sewer bills
	Total 277	16,000	
TOTAL REVENUES		3,530,724	

Account	Account Description	21/22 Budget	Supporting Description of Activity
EXPENDITURES			
182-Source of Supply			
844.55.5582.0.56602.00000	Mattabassett District	2,100,000	TOB sewage transmission costs. Est per Art Simonian (Mattabassett District).
	Total 182	2,100,000	
183-Pumping Expense			
844.55.5583.0.56709.00000	Power-Purchased Pumping	65,000	CL&P electricity for pumping stations at various locations (5% increase)
844.55.5583.0.56710.00000	Supplies & Expenses	15,000	AT&T alarm systems for pumping stations
844.55.5583.0.56711.00000	Maintenance-Pump Station	30,000	Pumping station maintenance
844.55.5583.0.56712.00000	Electrician	10,000	Electrical Repairs & Maint. For pumping stations by local electrician
	Total 183	120,000	
184-Transmission/ Distribution			
844.55.5584.0.56807.00000	Structures	10,000	Repairs to pumping station buildings at various locations. Enclose well head. Fencing.
844.55.5584.0.56811.00000	Operation Supplies & Expenses	100	Supplies required to document distribution data. (Forms, etc.)
844.55.5584.0.56813.00000	Maint. of Mains	75,000	Sewer Main Repairs, Manholes, Laterals, etc.
844.55.5584.0.56818.00000	Preventive Maintenance	1,000	Anticipate failures and repair. (Prevents downtime)
844.55.5584.0.56820.00000	Misc. Sewer Main Work	33,000	Misc. Sewer Main Work, Appurtenances
844.55.5584.0.58028.00000	I&I Loan Interest	67,000	Interest on Webster Square & Belcher Brook CWF loans for I&I projects
		186,100	
185-Assessment/ connection Charges			
844.55.5585.0.56851.00000	Assessment Due TOB	500	Town Wide Sewer System - Connection TOB
	Total 184	500	
186-Administration			
		20,200	Water & Sewer billing outsourcing. This represents 1/3 of the cost. 2/3 is budgeted in the Water fund.
844.55.5586.0.53814.00000	Contractual Services		
844.55.5586.0.56921.00000	Supplies	1,500	General Supplies for Office
844.55.5586.0.56923.00000	Auditor	2,005	WCC portion of the TOB audit
844.55.5586.0.56924.00000	Outside Svcs-Consulting	25,000	Utilize Consultants to evaluate rate study and infrastructure improvements.
844.55.5586.0.56925.00000	Insurance	11,851	WCC portion of the TOB Insurance
844.55.5586.0.56930.00000	Misc. Gen. Exp.	500	Misc Fee's & Liens
844.55.5586.0.56951.00000	Computer Services	1,250	Computer Services/Software/GIS contribution
	Total 186	62,306	
188-Capital Expenditures			
844.55.5588.0.58031.00000	Inflow & Infiltration - Belcher Brook	0	Belcher Brook I & I
844.55.5588.0.58061.00000	Pump Station Berlin Turnpike	0	Update pump system for Berlin Turnpike Pump Station.
844.55.5588.0.58062.00000	Deming Road Sewer Station	250,000	Upgrading sewer pump stations.
844.55.5588.0.58063.00000	Sewer Main Repairs	250,000	Repairs to main Sewer lines. (moved to Transmission/Distribution)
844.55.5588.0.58067.00000	Savage Hill Pump Station	0	Eliminate Savage Hill Pump Station.
844.55.5588.0.58071.00000	Service Truck (see water half)	0	Replacement of Service Truck (see water half).
844.55.5588.0.58098.00000	Misc Capital Improvements (1/3 of 100K)	0	Deposit to rainy day fund. (moved to Transmission/Distribution)
844.55.5588.0.58108.00000	Seal Manholes	25,000	Seal and repair manholes.

Account	Account Description	21/22 Budget	Supporting Description of Activity
	Total 188	525,000 .	

Account	Account Description	21/22 Budget	Supporting Description of Activity
191-Wages & Fringes Administration			
844.55.5591.0.51100.00000	Dept Head	9,490	WCC pays 1/4 of Public Works Director salary, of which 1/3 is allocated to Sewer.
844.55.5591.0.51125.00000	Mid Mgmt	32,045	Salary allocation (2/3) for WCC Manager who is a member of the Mid-Managers union. Also includes 25% of Deputy Director of Public Works salary, of which 2/3 is allocated to Water. Amount budgeted is based on the negotiated contract schedule for 2020-21. The contract expires 6/30/22.
844.55.5591.0.51130.00000	Clerical	3,234	Employee is a member of the White-Collar collective bargaining unit. Amount budgeted is based on the 2021-22 contract amount. Contract expires 6/30/23.
844.55.5591.0.51305.00000	Commission Secretary	400	\$100 per regular meeting - total of 12 meetings - see water portion.
844.55.5591.0.51400.00000	Overtime	1,000	Clerical overtime
844.55.5591.0.51510.00000	Part time & Summer Help	3,675	Includes part time clerical at 14 hours/week (33.33%)
844.55.5591.0.51805.00000	Longevity	162	The Town has a schedule of longevity payments. There are two employees currently receiving these payments.
844.55.5591.0.52010.00000	Worker's Comp	1,181	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY22 was budgeted with a 0% increase based on the Town's renewal.
844.55.5591.0.52100.00000	Soc Sec	3,826	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
844.55.5591.0.52200.00000	Pension	1,910	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
844.55.5591.0.52220.00000	Ins-Life	241	Premiums for life, death and disability insurance; based upon amount of salary. Under contract with Anthem Life Insurance. 5.7% incr for FY22
844.55.5591.0.52235.00000	Health Ins	4,619	At the recommendation of our Insurance Consultant to develop our initial estimate of plan costs we use a 10% increase above the current rates.
Total 191 Admin Wages & Fringes		61,783	
192-Wages & Fringes Operations			
844.55.5592.0.51125.00000	Mid Mgmt	27,983	Salary allocations for the Foreman, who is a member of the Mid-Managers collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for 2018-19. The contract expires June 30, 2019.
844.55.5592.0.51135.00000	Blue Collar	75,443	Salary allocations for Crew Chief, Technician, and Tradesman who are members of the blue collar collective bargaining unit. The contract expires June 30, 2018.
844.55.5592.0.51400.00000	Overtime	15,000	Weekend and holiday well and sewer station inspections.
844.55.5592.0.51805.00000	Longevity	1,251	The Town has a schedule of longevity payments. There are three employees currently receiving these payments.
844.55.5592.0.52010.00000	Worker's Comp	10,121	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY22 was budgeted with a 0% increase based on the Town's renewal.
844.55.5592.0.52100.00000	Soc Sec	9,162	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.

Account	Account Description	21/22 Budget	Supporting Description of Activity
844.55.5592.0.52200.00000	Pension	10,346	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
844.55.5592.0.52220.00000	Ins-Life	507	Premiums for life, death and disability insurance; based upon amount of salary. Under contract with Anthem Life Insurance. 5.7% incr for FY22
844.55.5592.0.52225.00000	Physicals	100	Mandated tradesmen physicals.
844.55.5592.0.52235.00000	Health Ins	30,961	At the recommendation of our Insurance Consultant to develop our initial estimate of plan costs we use a 10% increase above the current rates.
844.55.5592.0.52300.00000	Uniforms	1,500	4 tradesmen-7 uniforms each per week.
Total 192 Opns Wages & Fringes		182,374	
193-Depreciation			
844.55.5593.0.57002.00000	Depr-Miscellaneous Equip.	740	Annual depreciation of enterprise fund physical assets
844.55.5593.0.57006.00000	Depr-Structures & Improve's	2,562	" " " " " "
844.55.5593.0.57008.00000	Dep-Sewer Lines	143,170	" " " " " "
844.55.5593.0.57009.00000	Dep-Pump station	116,950	" " " " " "
844.55.5593.0.57010.00000	Dep-Pump station equip	19,321	" " " " " "
844.55.5593.0.57011.00000	Dep-Office Furn and Equip	543	" " " " " "
844.55.5593.0.57014.00000	Depr Transp. Equip.	9,375	" " " " " "
Total 193		292,661	
194-Transfers			
844.55.5594.0.59619.00000	Transfers	0	Transfer to General Fund.
Total 194		0	
196-Int Exp			
844.55.5596.0.56999.00000	Interest Expense	0	Interest expense for I & I projects.
Total 196		0	
Total Expenditures		3,530,724	