

WCC BUDGET FY2022/23

	2021 Actual	2022		2023		
		Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved
Water Fund Total Expense	1,734,319	2,341,794	2,341,794	2,460,504	2,460,504	0
Sewer Fund Total Expense	2,685,192	3,530,724	3,530,724	3,533,363	3,533,363	0
	<u>4,419,511</u>	<u>5,872,518</u>	<u>5,872,518</u>	<u>5,993,867</u>	<u>5,993,867</u>	<u>0</u>

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WCC BUDGET FY2022/23

	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2023 Dept Head Requested	2023 Town Mgr Approved	2023 Bd. of Fin. Approved
Fund 843 - Water Fund - Revenues						
<u>170 Use Ret. Earn.</u>						
843.50.5039.8.49201.00000 Use of Retained Earnings	0	429,394	429,394	554,604	554,604	
Use FB Total	0	429,394	429,394	554,604	554,604	0
<u>272 Sale-Water</u>						
843.50.5039.1.42813.00000 Metered Sales to Gen Cust.	1,492,908	1,451,200	1,451,200	1,451,200	1,451,200	
843.50.5039.1.42815.00000 Other Charges to PA	446,061	426,000	426,000	426,000	426,000	
Sale-Water Total	1,938,968	1,877,200	1,877,200	1,877,200	1,877,200	0
<u>273 Misc Rev</u>						
843.50.5039.2.45500.00000 Misc Operating Income	12,093	0	0	0	0	
843.50.5039.1.42823.00000 Permits	375	2,200	2,200	2,200	2,200	
Misc Rev Total	12,468	2,200	2,200	2,200	2,200	0
<u>275 Assessment</u>						
843.50.5039.5.41106.00000 Assessment Revenue	17,397	0	0	0	0	
843.50.5039.1.42817.00000 Misc Serv Rev Connec Chg	4,795	10,000	10,000	10,000	10,000	
Assessment Total	22,192	10,000	10,000	10,000	10,000	0
<u>276 Int-Assess</u>						
843.50.5039.5.41303.00000 Interest Income-Assessment	327	0	0	0	0	
Int-asses Total	327	0	0	0	0	0
<u>277 Int-Inv</u>						
843.50.5039.7.45108.00000 Interest Inc. Investment	1,443	8,000	8,000	1,500	1,500	
843.50.5039.7.45106.00000 Interest Income-Misc	11,869	15,000	15,000	15,000	15,000	
Int-Inv Total	13,313	23,000	23,000	16,500	16,500	0
Water Fund Total Revenue	1,987,268	2,341,794	2,341,794	2,460,504	2,460,504	0

WCC BUDGET FY2022/23

	2021 Actual	2022		2023		
		Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved
Fund 843 - Water Fund - Expenses		✓	✓	✓	✓	
5081 - Purchase-Water/Sewer Main						
843.50.5081.0.56501.00000 Prch Water	673,597	700,000	700,000	750,000	750,000	
Purch Wat Total	673,597	700,000	700,000	750,000	750,000	0
5082 - SourceSupply/Sewer Trmt.						
843.50.5082.0.56601.00000 Oper Supp	19,833	40,000	40,000	40,000	40,000	
Sourc Supp Total	19,833	40,000	40,000	40,000	40,000	0
5083 - Pumping Expense						
843.50.5083.0.56701.00000 Pur Power	4,121	4,500	4,500	5,000	5,000	
843.50.5083.0.56702.00000 Power Elton	66,625	75,000	75,000	75,000	75,000	
843.50.5083.0.56703.00000 Oper-Woodlawn	0	1,500	1,500	1,500	1,500	
843.50.5083.0.56706.00000 Maint-Elton	4,476	12,000	12,000	12,000	12,000	
843.50.5083.0.56712.00000 Electrician	2,944	6,000	6,000	6,000	6,000	
Pump. Exp Total	78,165	99,000	99,000	99,500	99,500	0
5084 - Transmission & Distribution						
843.50.5084.0.56801.00000 Trans/Dist	24,166	30,000	30,000	30,000	30,000	
843.50.5084.0.56802.00000 Services	12,000	15,000	15,000	20,000	20,000	
843.50.5084.0.56803.00000 Meters	0	20,000	20,000	20,000	20,000	
843.50.5084.0.56806.00000 Trn & Dist	0	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	4,512	11,500	11,500	11,500	11,500	
843.50.5084.0.56809.00000 Tools - Line Locator	567	5,000	5,000	5,000	5,000	
843.50.5084.0.56813.00000 Maint-Mains	53,847	80,000	80,000	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	6,303	67,000	67,000	67,000	67,000	
843.50.5084.0.56821.00000 Elton Rd Well Generator Maintenance	0	5,000	5,000	5,000	5,000	
Trans/Dist Total	101,794	240,500	240,500	245,500	245,500	0
5085 - Assessment Due Town						
843.50.5085.0.56851.00000 Assess. TOB	0	0	0	0	0	0
Assess - TOB Total	0	0	0	0	0	0
5086 - Administration						
843.50.5086.0.53814.00000 Contractual Services	63,180	40,400	40,400	50,000	50,000	
843.50.5086.0.53824.00000 State Health Dept Fee	4,782	9,000	9,000	0	0	
843.50.5086.0.53903.00000 Copying	1,000	1,000	1,000	1,000	1,000	
843.50.5086.0.56921.00000 Supplies	4,820	9,000	9,000	9,000	9,000	
843.50.5086.0.56922.00000 Water Supply Plan Update	1,480	5,000	5,000	5,000	5,000	
843.50.5086.0.56923.00000 Auditor	4,070	4,070	4,070	4,080	4,080	
843.50.5086.0.56924.00000 Consulting	43,531	40,000	40,000	50,000	50,000	
843.50.5086.0.56925.00000 Insurance	23,597	23,702	23,702	31,692	31,692	
843.50.5086.0.56930.00000 General Exp.	5,687	10,000	10,000	10,000	10,000	
843.50.5086.0.56932.00000 Org.Fees	2,425	3,350	3,350	3,550	3,550	
843.50.5086.0.56933.00000 Prof.Devel.	1,621	4,250	4,250	6,300	6,300	
843.50.5086.0.56934.00000 Training	1,108	1,500	1,500	2,800	2,800	
843.50.5086.0.56941.00000 Mileage	0	300	300	300	300	
843.50.5086.0.56942.00000 Gas & Oil	7,023	8,000	8,000	8,000	8,000	

WCC BUDGET FY2022/23

	2021 Actual	2022		2023		
		Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved
843.50.5086.0.56943.00000 Parts	2,439	2,000	2,000	2,500	2,500	
843.50.5086.0.56944.00000 Labor	2,497	1,700	1,700	2,500	2,500	
843.50.5086.0.56951.00000 Computer Services	1,688	3,000	3,000	3,000	3,000	
Admin. Total	170,948	166,272	166,272	189,722	189,722	0
<u>5088 - Capital Expenditures</u>						
843.50.5088.0.58047.00000 Hydrants	7,069	30,000	30,000	30,000	30,000	
843.50.5088.0.58074.00000 Radio Frequency Meters	50,440	30,000	30,000	40,000	40,000	
843.50.5088.0.58105.00000 Water Main Relining East Berlin	0	300,000	300,000	300,000	300,000	
Capital Total	57,509	360,000	360,000	370,000	370,000	0
<u>5091 - Salaries & Fringes - Administration</u>						
843.50.5091.0.51100.00000 Dept Head	21,034	18,980	18,980	18,980	18,980	
843.50.5091.0.51125.00000 Mid-Managers Personnel	62,645	64,554	64,554	67,034	67,034	
843.50.5091.0.51130.00000 Clerical	6,139	6,430	6,430	6,429	6,429	
843.50.5091.0.51305.00000 Comm Secretary	603	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	15,000	15,000	
843.50.5091.0.51805.00000 Longevity	323	322	322	322	322	
843.50.5091.0.52010.00000 Worker's Compensation	2,514	2,386	2,386	2,517	2,517	
843.50.5091.0.52100.00000 Social Security	6,686	7,760	7,760	8,535	8,535	
843.50.5091.0.52200.00000 Pension	8,158	3,859	3,859	3,905	3,905	
843.50.5091.0.52220.00000 Ins-Life	412	477	477	526	526	
843.50.5091.0.52235.00000 Health Ins	8,793	9,240	9,240	9,800	9,800	
Admin Salaries & Fringes Total	117,307	125,159	125,159	136,848	136,848	0
<u>5092 - Salaries & Fringes - Operations</u>						
843.50.5092.0.51125.00000 Mid-Managers Personnel	49,327	57,834	57,834	58,521	58,521	
843.50.5092.0.51135.00000 Blue Coll.	148,002	151,210	151,210	146,615	146,615	
843.50.5092.0.51400.00000 Overtime	37,530	30,000	30,000	30,000	30,000	
843.50.5092.0.51440.00000 Extra Duty Police Officer	251	2,000	2,000	2,000	2,000	
843.50.5092.0.51805.00000 Longevity	2,529	2,502	2,502	1,701	1,701	
843.50.5092.0.52010.00000 Worker's Compensation	22,479	20,525	20,525	20,704	20,704	
843.50.5092.0.52100.00000 Social Security	17,215	18,658	18,658	18,298	18,298	
843.50.5092.0.52200.00000 Pension	19,693	20,907	20,907	20,516	20,516	
843.50.5092.0.52220.00000 Ins-Life	904	1,021	1,021	1,002	1,002	
843.50.5092.0.52225.00000 Physicals	200	200	200	200	200	
843.50.5092.0.52235.00000 Health Ins	54,940	64,824	64,824	83,063	83,063	
843.50.5092.0.52300.00000 Uniforms	2,137	3,000	3,000	3,000	3,000	
Opns Salaries & Fringes Total	355,207	372,681	372,681	385,620	385,620	0

WCC BUDGET FY2022/23

	2021 Actual	2022		2023		
		Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved
<u>5093 - Depreciation</u>						
843.50.5093.0.57001.00000 Depr-Distrib Reserv Stn	9,546	13,675	13,675	10,139	10,139	
843.50.5093.0.57002.00000 Depr-Miscellaneous Equip.	340	1,340	1,340	340	340	
843.50.5093.0.57003.00000 Depr-Service Installation	5,274	5,239	5,239	5,275	5,275	
843.50.5093.0.57004.00000 Depr Impr.	24,876	26,140	26,140	28,626	28,626	
843.50.5093.0.57006.00000 Depr Struc. & Improv.	1,790	1,790	1,790	1,790	1,790	
843.50.5093.0.57007.00000 Depr Trans. & Dist. Mains	82,030	144,398	144,398	144,398	144,398	
843.50.5093.0.57010.00000 Depr Pump Station Equip.	8,814	735	735	8,814	8,814	
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	4,914	8,732	8,732	8,732	8,732	
843.50.5093.0.57013.00000 Depr-Meter	14,345	18,727	18,727	17,794	17,794	
843.50.5093.0.57014.00000 Depr-Trans. Equip.	0	9,375	9,375	9,375	9,375	
Deprec. Total	155,460	233,682	233,682	238,814	238,814	0
<u>5094 - Transfers to OtherFunds</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
Water Fund Total Expense	1,734,319	2,341,794	2,341,794	2,460,504	2,460,504	0
Water Fund Total Revenue	1,987,268	2,341,794	2,341,794	2,460,504	2,460,504	0

TOWN OF BERLIN
FUND 843 - WATER

FY 2022/23
Budget Input
1-Dec-21

Account	Account Description	22/23 Budget	Supporting Description of Activity
REVENUES			
170 - Use of Fund Balance			
843.50.5039.8.49201.00000	Use of Retained Earnings	554,604	Retained Earnings to offset expenses
	Total 170	554,604	
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			
843.50.5039.2.45500.00000	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	1,500	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	16,500	
TOTAL REVENUES		2,460,504	

EXPENDITURES

5081-Purchase of Water			
843.50.5081.0.56501.00000	Purchase of Water	750,000	Purchase Water-NB, Cromwell, Kensington, & MDC. Increased fees by Cromwel,KFD and MDC.
	Total 181	750,000	
5082-Source of Supply			
843.50.5082.0.56601.00000	Source of Supply	40,000	Purchase chemicals and testing for water
	Total 182	40,000	
5083-Pumping Expense			
843.50.5083.0.56701.00000	Power-Pump Stations	5,000	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	99,500	
5084-Transmission/ Distribution			
843.50.5084.0.56801.00000	Transmission/ Distribution	30,000	Monitoring, Adjustments & Repairs
843.50.5084.0.56802.00000	Services	20,000	Residential Water Service Additions & Repair
843.50.5084.0.56803.00000	Meters	20,000	Purchase of meters- irrigation etc.
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

Account	Account Description	22/23 Budget	Supporting Description of Activity
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		245,500	
5085-Assessment/ connection Charges			
843.50.5085.56851.00000	Assessment Due TOB	0	Jurisdictions outside WCC but served by WCC
Total 185		0	
5086-Administration			
843.50.5086.0.53814.00000	Contractual Services	50,000	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	0	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	4,080	WCC portion of the Town Audit
843.50.5086.0.56924.00000	Consultants	50,000	Consulting Outside Engineers - Applications, Permitting, Rate Study
843.50.5086.0.56925.00000	Insurance	31,692	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	3,550	Dues for AWWA, ASRWWA, Mueller Co, CTWWA - Jarema, Perzanowski, Satkowski,Dornfried, Mendoza.
843.50.5086.0.56933.00000	Prof. Development.	6,300	Seminars For WCC Personnel - Jarema, Perzanowski, Satkowski, Dornfried, Mendoza.
843.50.5086.0.56934.00000	Training	2,800	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	2,500	Motor vehicle repair parts
843.50.5086.0.56944.00000	Labor Distribution	2,500	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		189,722	
5088-Capital Expenditures			
843.50.5088.0.58047.00000	Hydrant Rep. Program	30,000	Replacement & repair of fire hydrant systems
843.50.5088.0.58099.00000	Rf Meter Reading Equipment	40,000	Replacement of water meters and updating with Rf units.
843.50.5088.0.58105.00000	Water Main Relining East Berlin	300,000	To reline the water distribution system in East Berlin.
Total 188		370,000	
5091-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	67,034	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	6,429	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)
843.50.5091.0.51510.00000	Part time & Summer Help	15,000	Includes part time work on liens and summer help with records.
843.50.5091.0.51805.00000	Longevity	322	The Town has a schedule of longevity payments. There are two employees currently receiving these payments.

Account	Account Description	22/23 Budget	Supporting Description of Activity
843.50.5091.0.52010.00000	Worker's Comp	2,517	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	8,535	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5091.0.52200.00000	Pension	3,905	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	526	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	9,800	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		136,848	

5092-Wages & Fringes Operations

843.50.5092.0.51125.00000	Mid Mgmt	58,521	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	146,615	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	1,701	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	20,704	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	18,298	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5092.0.52200.00000	Pension	20,516	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	1,002	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	83,063	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		385,620	

5093-Depreciation

843.50.5093.0.57001.00000	Depr-Distrib Reserv Stn	10,139	Annual depreciation of enterprise fund physical assets
843.50.5093.0.57002.00000	Depr-Miscellaneous Equip.	340	" " " " " " "
843.50.5093.0.57003.00000	Depr-Service Installation	5,275	" " " " " " "
843.50.5093.0.57004.00000	Depr Impr.	28,626	" " " " " " "
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.	8,814	" " " " " " "
843.50.5093.0.57011.00000	Depr Office Furn. & Equip.	3,531	" " " " " " "
843.50.5093.0.57012.00000	Depr Hydrants	8,732	" " " " " " "
843.50.5093.0.57013.00000	Depr-Meter	17,794	" " " " " " "
843.50.5093.0.57014.00000	Depr-Trans. Equip.	9,375	" " " " " " "

Account	Account Description	22/23 Budget	Supporting Description of Activity
Total 193		238,814	
5094-Transfers			
843.50.5094.0.59619.00000	Transfers	4,500	Town Hall space rental - \$4,500.
Total 194		4,500	
Total Expenditures		2,460,504	
Rev-Exp Diff		0	

WCC BUDGET FY2022/23

		2021	2022		2023		
		Actual	Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved
Fund 844 - Sewer Fund - Revenues							
<u>170 Use Ret. Earn.</u>							
844.55.5540.8.49201.00000	Use of Retained Earnings	(76,603)	618,724	618,724	634,163	634,163	
Use FB Total		(76,603)	618,724	618,724	634,163	634,163	0
<u>272 Sale-Sewer</u>							
844.55.5540.1.42813.00000	Metered Sales to Gen Cust.	1,729,569	1,828,000	1,828,000	1,828,000	1,828,000	
844.55.5540.1.42815.00000	Other Charges to Pub. Auth.	1,278,780	974,000	974,000	974,000	974,000	
Sale-Water Total		3,008,349	2,802,000	2,802,000	2,802,000	2,802,000	0
<u>273 Misc Rev</u>							
844.55.5540.1.42811.00000	Misc Operating Income	9,670	1,000	1,000	1,000	1,000	
844.55.5540.1.42823.00000	Permits	250	1,000	1,000	1,000	1,000	
844.55.5540.1.42829.00000	Sewer Charge For I/I Project	204,030	67,000	67,000	67,000	67,000	
Misc Rev Total		213,950	69,000	69,000	69,000	69,000	0
<u>275 Assessment</u>							
844.55.5540.5.41106.00000	Assessment Revenue	7,125	0	0	0	0	
844.55.5540.1.42817.00000	Misc Serv. Rev Conn Chrg	14,050	25,000	25,000	25,000	25,000	
Assessment Total		21,175	25,000	25,000	25,000	25,000	0
<u>276 Int-Assess</u>							
844.55.5540.5.41303.00000	Interest Income-Assessment	377	0	0	0	0	0
844.55.5540.7.45105.00000	Interest Inc-Due Town	0	0	0	0	0	0
Int-asses Total		377	0	0	0	0	0
<u>277 Int-Inv</u>							
844.55.5540.7.45108.00000	Interest Inc. Investment	3,082	16,000	16,000	3,200	3,200	
Int-Inv Total		3,082	16,000	16,000	3,200	3,200	0
Sewer Fund Total Revenue		3,170,330	3,530,724	3,530,724	3,533,363	3,533,363	0

WCC BUDGET FY2022/23

			2022		2023		
		2021 Actual	Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved
Fund 844 - Sewer Fund - Expenses			✓	✓	✓	✓	
<u>5582 - Source Supply/Sewer Trmt.</u>							
844.55.5582.0.56602.00000	Mattabassett District	1,980,727	2,100,000	2,100,000	2,100,000	2,100,000	
Source-Sup Total		1,980,727	2,100,000	2,100,000	2,100,000	2,100,000	0
<u>5583 - Pumping Expense</u>							
844.55.5583.0.56709.00000	Power Purchased-Pumping	53,314	65,000	65,000	65,000	65,000	
844.55.5583.0.56710.00000	Supplies & Expenses	9,989	15,000	15,000	15,000	15,000	
844.55.5583.0.56711.00000	Maintenance of Pump Station	7,471	30,000	30,000	30,000	30,000	
844.55.5583.0.56712.00000	Electrician	2,109	10,000	10,000	10,000	10,000	
Pumping Total		72,882	120,000	120,000	120,000	120,000	0
<u>5584 - Transmission & Distributn</u>							
844.55.5584.0.56807.00000	Structures & Improvement	4,467	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	46,850	75,000	75,000	75,000	75,000	
844.55.5584.0.56818.00000	Preventive Maintenance	418	1,000	1,000	1,000	1,000	
844.55.5584.0.56820.00000	Misc. Sewer Main Work	17,445	33,000	33,000	33,000	33,000	
844.55.5584.0.58028.00000	I&I Loan Interest	66,370	67,000	67,000	67,000	67,000	
Trans-Dist Total		135,550	186,100	186,100	186,100	186,100	0
<u>5585 - Assessment Due Town</u>							
844.55.5585.0.56851.00000	Assessments due TOB	0	500	500	500	500	
Assessment Total		0	500	500	500	500	0
<u>5586 - Administration</u>							
844.55.5586.0.53814.00000	Contractual Services	0	20,200	20,200	25,000	25,000	
844.55.5586.0.56921.00000	Supplies	1,598	1,500	1,500	2,000	2,000	
844.55.5586.0.56923.00000	Auditor	2,005	2,005	2,005	2,010	2,010	
844.55.5586.0.56924.00000	Outside Svcs-Consulting	18,305	25,000	25,000	25,000	25,000	
844.55.5586.0.56925.00000	Insurance	11,799	11,851	11,851	15,846	15,846	
844.55.5586.0.56930.00000	Misc. Gen. Exp.	0	500	500	500	500	
844.55.5586.0.56951.00000	Computer Services	1,148	1,250	1,250	1,250	1,250	
Admin Total		34,855	62,306	62,306	71,606	71,606	0
<u>5588 - Capital Expenditures</u>							
844.55.5588.0.58061.00000	Pump Station Berlin Turnpike	5,557	250,000	250,000	250,000	250,000	
844.55.5588.0.58062.00000	Deming Rd Sewer Stations	53,333	250,000	250,000	250,000	250,000	
844.55.5588.0.58108.00000	Seal Manholes	0	25,000	25,000	25,000	25,000	
Capital Total		58,890	525,000	525,000	525,000	525,000	0
<u>5591 - Salaries & Fringes - Administration</u>							
844.55.5591.0.51100.00000	Department Head	10,454	9,490	9,490	9,490	9,490	
844.55.5591.0.51125.00000	Mid-Managers Personnel	30,855	32,045	32,045	33,514	33,514	
844.55.5591.0.51130.00000	Clerical Personnel	3,069	3,234	3,234	3,232	3,232	

WCC BUDGET FY2022/23

		2022			2023		
		2021 Actual	Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved
844.55.5591.0.51305.00000	Commission Secretaries	297	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	7,000	7,000	
844.55.5591.0.51805.00000	Longevity	160	162	162	162	162	
844.55.5591.0.52010.00000	Worker's Compensation	1,244	1,181	1,181	1,259	1,259	
844.55.5591.0.52100.00000	Social Security	3,302	3,826	3,826	4,193	4,193	
844.55.5591.0.52200.00000	Pension	4,025	1,910	1,910	1,956	1,956	
844.55.5591.0.52220.00000	Insurance, Life, Disability	206	241	241	263	263	
844.55.5591.0.52235.00000	Health Insurance	4,396	4,619	4,619	4,899	4,899	
Admin Salaries & Fringes Total		58,008	61,783	61,783	67,368	67,368	0
5592 - Salaries & Fringes - Operations							
844.55.5592.0.51125.00000	Mid-Managers Personnel	24,295	27,983	27,983	28,613	28,613	
844.55.5592.0.51135.00000	Blue Collar Personnel	73,781	75,443	75,443	73,150	73,150	
844.55.5592.0.51400.00000	Overtime	17,634	15,000	15,000	15,000	15,000	
844.55.5592.0.51805.00000	Longevity	1,246	1,251	1,251	851	851	
844.55.5592.0.52010.00000	Worker's Compensation	11,070	10,121	10,121	10,291	10,291	
844.55.5592.0.52100.00000	Social Security	8,472	9,162	9,162	9,047	9,047	
844.55.5592.0.52200.00000	Pension	9,702	10,346	10,346	10,244	10,244	
844.55.5592.0.52220.00000	Insurance, Life, Disability	452	507	507	508	508	
844.55.5592.0.52225.00000	Physicals	100	100	100	100	100	
844.55.5592.0.52235.00000	Health Insurance	28,442	30,961	30,961	41,526	41,526	
844.55.5592.0.52300.00000	Uniforms	1,066	1,500	1,500	1,500	1,500	
Opns Salaries & Fringes Total		176,260	182,374	182,374	190,830	190,830	0
5593 - Depreciation							
844.55.5593.0.57002.00000	Depr-Miscellaneous Equip.	740	740	740	740	740	
844.55.5593.0.57006.00000	Depr Structures & Improv.	(809)	2,562	2,562	1,266	1,266	
844.55.5593.0.57008.00000	Depr Sewer Lines	113,674	143,170	143,170	139,969	139,969	
844.55.5593.0.57009.00000	Depr Pump Station	34,553	116,950	116,950	100,745	100,745	
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	9,375	9,375	9,375	9,375	
Deprec Total		168,021	292,661	292,661	271,959	271,959	0
Sewer Fund Total Expense		2,685,192	3,530,724	3,530,724	3,533,363	3,533,363	0
Sewer Fund Total Revenue		3,170,330	3,530,724	3,530,724	3,533,363	3,533,363	0

TOWN OF BERLIN
FUND 844 - SEWER

FY 2022/23
 Budget Input
 1-Dec-21

Account	Account Description	22/23 Budget	Supporting Description of Activity
REVENUES			
170 - Use of Fund Balance			
844.55.5540.8.49201.00000	Use of Retained Earnings	634,163	Retained Earnings to offset expenses
	Total 170	634,163	
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	3,200	Interest derived from Finance investments Re: WCC
	Total 277	3,200	
TOTAL REVENUES		3,533,363	

Account	Account Description	22/23 Budget	Supporting Description of Activity
<u>EXPENDITURES</u>			
5582-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	
5583-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	
5584-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	
5585-Assessment/ connection Charges			
844.55.5585.0.56851.00000	Assessment Due TOB	500	Town Wide Sewer System - Connection TOB
	Total 184	500	
5586-Administration			
		25,000	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	2,000	General Supplies for Office
844.55.5586.0.56923.00000	Auditor	2,010	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	15,846	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	71,606	
5588-Capital Expenditures			
844.55.5588.0.58031.00000	Inflow & Infiltration - Belcher Brook	0	Belcher Brook I & I
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)
844.55.5588.0.58108.00000	Seal Manholes	25,000	Seal and repair manholes.
	Total 188	525,000	

Account	Account Description	22/23 Budget	Supporting Description of Activity
5591-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	33,514	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	3,232	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	7,000	Includes part time work on liens and summer help with records.
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	1,259	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	4,193	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
844.55.5591.0.52200.00000	Pension	1,956	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	263	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	4,899	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		67,368	
5592-Wages & Fringes Operations			
844.55.5592.0.51125.00000	Mid Mgmt	28,613	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	73,150	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	851	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	10,291	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	9,047	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.

Account	Account Description	22/23 Budget	Supporting Description of Activity
844.55.5592.0.52200.00000	Pension	10,244	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	508	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	41,526	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		190,830	
5593-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	1,266	" " " " " "
844.55.5593.0.57008.00000	Dep-Sewer Lines	139,969	" " " " " "
844.55.5593.0.57009.00000	Dep-Pump station	100,745	" " " " " "
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		271,959	
Total Expenditures		3,533,363	