

**Town of Williston - Water Department
Operating Budget FY 2024**

| | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved Budget | FY 2024 Proposed Budget | FY 2024 Approved Budget |
|------------------------------------|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|-------------------------------|
| REVENUE | | | | | | |
| Basic User Charge | 83,070 | 84,856 | 86,872 | 92,480 | 96,350 | 96,350 |
| User Receipts | 1,081,771 | 1,151,470 | 1,126,277 | 1,237,580 | 1,372,000 | 1,372,000 |
| User Penalties | 10,600 | 13,504 | 14,629 | 12,780 | 12,910 | 12,910 |
| Sale of Meters | 10,282 | 17,665 | 11,352 | 16,375 | 16,375 | 16,375 |
| Misc. Labor & Materials | 1,056 | - | - | 250 | 250 | 250 |
| Hook On Fee | 194,137 | 94,522 | 74,936 | 47,440 | 174,080 | 174,080 |
| Water Sold from Hydrants | 1,898 | 2,811 | 4,965 | 2,440 | 2,790 | 2,790 |
| Interest Earned | 6,937 | 1,371 | 708 | 1,100 | 10,000 | 10,000 |
| Miscellaneous Income | 26,426 | - | - | - | - | - |
| TOTAL REVENUE | 1,416,177 | 1,366,199 | 1,319,739 | 1,410,445 | 1,684,755 | 1,684,755 |
| Residential Rate per 1,000 gallons | 5.03 | 5.03 | 5.10 | 5.30 | 6.00 | |
| EXPENDITURES | | | | | | |
| <i>Administration</i> | | | | | | |
| Department Salary | 88,454 | 89,990 | 81,731 | 107,830 | 124,410 | 124,410 |
| Town Manager Salary | 8,828 | 8,033 | 8,087 | 8,060 | 8,100 | 8,100 |
| Administrative Support Salary | 30,860 | 32,002 | 31,095 | 30,270 | 35,400 | 35,400 |
| Overtime | 7,299 | 7,469 | 9,697 | 7,700 | 8,100 | 8,100 |
| Director's Salary | 33,317 | 34,974 | 36,262 | 37,630 | 39,225 | 39,225 |
| Benefits | 86,554 | 88,643 | 54,132 | 78,890 | 85,660 | 85,660 |
| Uniforms | 1,846 | 1,296 | 1,179 | 2,600 | 2,600 | 2,600 |
| Vehicle Expense | 1,800 | 1,800 | 1,953 | 2,390 | 2,520 | 2,520 |
| Training & Conferences | 1,416 | 1,053 | 2,214 | 1,600 | 1,600 | 1,600 |
| TOTAL | 260,374 | 265,260 | 226,350 | 276,970 | 307,615 | 307,615 |
| <i>Outside Services</i> | | | | | | |
| Audit Fees | 2,120 | 2,510 | 2,478 | 2,740 | 2,900 | 2,900 |
| Legal Services | 7,448 | 13,413 | 3,770 | 8,000 | 8,000 | 8,000 |
| Consulting Engineers | - | 2,620 | 4,652 | 3,100 | 3,100 | 3,100 |
| Workers Compensation Ins. | 4,231 | 3,938 | 1,669 | 4,740 | 5,955 | 5,955 |
| Unemployment Insurance | 233 | 294 | 273 | 580 | 640 | 640 |
| Building & Equipment Ins. | 6,645 | 7,108 | 2,139 | 4,735 | 5,235 | 5,235 |
| TOTAL | 20,677 | 29,883 | 14,981 | 23,895 | 25,830 | 25,830 |
| <i>Building & Office</i> | | | | | | |
| Heating Fuel | 127 | 42 | 51 | 100 | 100 | 100 |
| Utilities | 140 | 141 | 146 | 160 | 160 | 160 |
| Building Maintenance & Repairs | 7,045 | 3,960 | 5,746 | 4,895 | 5,580 | 5,580 |
| Computer Equipment | 1,260 | 2,463 | 4,742 | 2,530 | 2,880 | 2,880 |
| Office Supplies | 1,553 | 2,291 | 3,045 | 3,050 | 2,300 | 2,300 |
| Bank Fees | - | - | - | - | 3,100 | 3,100 |
| Telephone & Postage | 5,854 | 6,537 | 5,285 | 7,140 | 7,840 | 7,840 |
| Rent, Public Works Building | 29,490 | 29,490 | 28,910 | 28,265 | 28,420 | 28,420 |
| TOTAL | 45,469 | 44,924 | 47,925 | 46,140 | 50,380 | 50,380 |

**Town of Williston - Water Department
Operating Budget FY 2024**

| | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved Budget | FY 2024 Proposed Budget | FY 2024 Approved Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|-------------------------------|
| Maintenance | | | | | | |
| Service Maintenance/Repairs | 12,434 | 10,907 | 4,587 | 11,250 | 11,250 | 11,250 |
| Service Maintenance/Supplies | 4,701 | 4,008 | 11,314 | 7,170 | 9,680 | 9,680 |
| Oak Hill System Maintenance | 2,098 | 10,641 | 7,209 | 4,270 | 4,270 | 4,270 |
| Main Repair and Maintenance | 11,603 | 23,668 | 24,500 | 40,000 | 40,000 | 40,000 |
| Hydrant Maintenance | 13,892 | 14,002 | 4,606 | 20,000 | 20,000 | 20,000 |
| Vehicle Operation & Maintenance | 1,474 | 2,223 | 1,068 | 2,000 | 2,200 | 2,200 |
| Vehicle Fuel | 2,239 | 2,365 | 3,999 | 4,620 | 3,660 | 3,660 |
| TOTAL | 48,441 | 67,814 | 57,283 | 89,310 | 91,060 | 91,060 |
| Water Service & Other | | | | | | |
| Meters | 26,799 | 30,843 | 46,656 | 29,910 | 34,770 | 34,770 |
| Purchased Water | 563,851 | 621,724 | 646,883 | 691,020 | 721,680 | 721,680 |
| Reimbursement for Town Services | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 |
| Permits & Compliance | 14,045 | 14,861 | 14,993 | 14,210 | 15,145 | 15,145 |
| TOTAL | 613,495 | 676,228 | 717,332 | 743,940 | 780,395 | 780,395 |
| Debt Service | | | | | | |
| Bond Principal | 40,000 | 40,000 | 40,000 | 64,650 | 18,760 | 18,760 |
| Bond Interest | 2,231 | 1,570 | 909 | 20,335 | 14,555 | 14,555 |
| Water Tank Due to CWD | 30,622 | 55,306 | 55,306 | 55,310 | 55,310 | 55,310 |
| TOTAL | 72,853 | 96,876 | 96,215 | 140,295 | 88,625 | 88,625 |
| Capital Expenditures from Operating Budget | | | | | | |
| Vehicle Replacement Fund | 9,689 | 7,900 | 7,900 | 7,900 | 7,900 | 7,900 |
| Meter Reading System | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| New Vehicle/Backhoe | - | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 |
| Vacuum Trailer | - | - | 23,335 | 23,335 | 29,810 | 29,810 |
| Chamberlin Lane Waterline | - | - | 15,000 | - | 300,000 | 300,000 |
| Hydrant Replacements | 55,887 | 60,000 | 60,000 | 54,000 | 44,000 | 44,000 |
| Route 2/Industrial Avenue Waterline | 6,006 | - | - | - | - | - |
| Service Line Replacement RT 2A | - | - | - | - | 10,000 | 10,000 |
| Oak Hill Pump Station Generator | - | 19,850 | - | - | - | - |
| Community Water System R&R | - | 15,000 | - | - | - | - |
| | 71,582 | 106,600 | 110,085 | 89,085 | 395,560 | 395,560 |
| TOTAL WATER EXPENDITURES | 1,132,891 | 1,287,585 | 1,270,171 | 1,409,635 | 1,739,465 | 1,739,465 |
| Excess Revenue (Expenditures) | 283,286 | 78,614 | 49,568 | 810 | (54,710) | (54,710) |

Excess revenue over expenditures will increase the Net Position. Deficits will be funded using the Unrestricted Net Position. The Unrestricted Net Position for the Water Fund is \$1,764,931 as of the 6/30/22 Audited Financial Statements.

WATER DEPARTMENT
Operating Budget FY 2024

REVENUES

| Acct # | | Description | | | | | | |
|----------------------|---|-------------------|-------------------------------------|---------------|-----------|----------|----------|--|
| 2-210-42180 | | Basic User Charge | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 83,070 | 84,856 | 86,872 | 92,480 | 56,249 | 96,350 | 96,350 | 96,350 | |
| Narrative: | | | | | | | | |
| | 3.50% CPI increase | | | FY20 fee | \$5.65 | \$11.31 | | |
| | | | | FY21 fee | \$5.74 | \$11.49 | | |
| | Flat rate charge to all water customers | | | FY22 fee | \$5.82 | \$11.65 | | |
| | FY24 Proposed Rate | | | FY23 fee | \$6.02 | \$12.06 | | |
| Existing Residential | 2687 | \$6.23 | per quarter residential | | | \$66,968 | | |
| New Residential | 25 | \$6.23 | | | | \$623 | | |
| Existing Commercial | 571 | \$12.48 | per quarter commercial & industrial | | | \$28,509 | | |
| New Commercial | 5 | \$12.48 | | | | \$250 | | |
| | 3288 total | | | | | \$96,349 | | |

| Acct # | | Description | | | | | | |
|-------------------|-----------|---------------|---------------------------------|---------------|-------------------|-----------|-----------|--|
| 2-210-42190 | | User Receipts | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 1,081,771 | 1,151,470 | 1,126,277 | 1,237,580 | 717,339 | 1,372,000 | 1,372,000 | 1,372,000 | |
| Narrative: | | | | | | | | |
| | | | FY23 Estimated billable gallons | 233,489,791 | gallons | | | |
| FY20 fee | \$5.03 | | FY24 Estimated billable gallons | 236,552,289 | gallons | | | |
| FY21 fee | \$5.03 | | Anticipated Increase | 1.31% | | | | |
| FY22 fee | \$5.10 | | Current Rate | \$5.30 | per 1,000 gallons | | | |
| FY23 fee | \$5.30 | | FY 24 Proposed Rate | \$5.80 | per 1,000 gallons | | | |
| FY24 fee | \$6.00 | | Anticipated Increase | 9.43% | | | | |
| | | | Rate per 1,000 gallons | | | | | |

| Acct # | | Description | | | | | | |
|-------------------|--|----------------|--------|---------------|-----------|----------|----------|--|
| 2-210-422000 | | User Penalties | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 10,600 | 13,504 | 14,629 | 12,780 | 11,076 | 12,910 | 12,910 | 12,910 | |
| Narrative: | | | | | | | | |
| | Late payment interest added/disconnects of service | | | | | | | |
| | FY20 | \$10,600 | | | | | | |
| | FY21 | \$13,504 | | | | | | |
| | FY22 | \$14,629 | | | | | | |
| | 3 year avg | \$12,911 | | | | | | |

| Acct # | | Description | | | | | | |
|-------------------|--|----------------|--------|---------------|-----------------|----------|----------|--|
| 2-210-42210 | | Sale of Meters | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 10,282 | 17,665 | 11,352 | 16,375 | 4,250 | 16,375 | 16,375 | 16,375 | |
| Narrative: | | | | | | | | |
| | New connections and subdivision build out. | | | | | | | |
| | Anticipated new residential units to connect | | | 25 | Price per meter | \$400 | | |
| | Anticipated new commercial/industrial (2") | | | 5 | Price per meter | \$1,275 | | |
| | | | | | TOTAL | \$16,375 | | |

| Acct # | | Description | | | | | | |
|--|--------|------------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-42240 | | Misc Labor & Materials | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 1,056 | - | - | 250 | 203 | 250 | 250 | 250 | |
| Narrative: Water/meter testing charges \$50 per meter Anticipated Meters to be tested by CWD <u>5</u> meters \$250 | | | | | | | | |

| Acct # | | Description | | | | | | |
|--|--------|--------------|--------|---------------|-----------|----------|----------|--|
| 2-210-42260 | | Hook On Fees | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 194,137 | 94,522 | 74,936 | 47,440 | 11,897 | 174,080 | 174,080 | 174,080 | |
| Narrative: All connections to water system as per hook-on fee schedule. A&E Study \$9.97 3.5% CPI Increase Anticipated new Residential units 25 \$7.44 existing connection fee Single family home* 135 gpd \$9.97 per gallon connection fee \$33,649 subtotal Anticipated Commercial/industrial connections 5 \$7.44 existing connection fee Assume usage 600 gpd \$9.97 per gallon connection fee Finney Hotel 11085 gpd \$140,427 \$174,076 TOTAL * Based on 2 bedroom | | | | | | | | |

| Acct # | | Description | | | | | | |
|--|--------|--------------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-42270 | | Water Sold From Hydrants | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 1,898 | 2,811 | 4,965 | 2,440 | 2,833 | 2,790 | 2,790 | 2,790 | |
| Narrative: Fire flow testing fees, sale of water directly from hydrant, i.e. pool filling, construction, etc. FY19 \$3,654 3 year average \$2,788 FY20 \$1,898 Removed FY 22 from Average since CSWD now connected FY21 \$2,811 FY22 \$4,965 | | | | | | | | |

| Acct # | | Description | | | | | | |
|--|--------|---------------|--------|---------------|-----------|----------|----------|--|
| 2-210-42250 | | From Reserves | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| - | - | - | - | - | 0 | - | - | |
| Narrative: Fund is expected to have a surplus therefore no funding from reserves is anticipated. | | | | | | | | |

| Acct # | | Description | | | | | | |
|--|--------|-----------------|--------|---------------|-----------|----------|----------|--|
| 2-210-44000 | | Interest Earned | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 6,937 | 1,371 | 708 | 1,100 | 4,058 | 10,000 | 10,000 | 10,000 | |
| Narrative: The Federal Reserve dropped rates during COVID 19. In order to control inflation the Federal Reserve has increased rates nine times between March 2022 - March 2023 (4.75 bp) and additional rate hikes are expected in 2023 with May estimated at 25 bp to continue to curb inflation. | | | | | | | | |

| Acct # | Description | | | | | | | |
|----------------|----------------------|----------------|----------------|----------------|-------------------------------|-------------------|------------------|------------------|
| 2-210-46000.00 | Miscellaneous Income | | | | | | | |
| | FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 23 Actual As of 3.31.23 | FY24 Requested | FY24 Proposed | FY24 Approved |
| | 26,426 | - | - | - | - | - | - | - |

Narrative: FY20 activity related to Overlake Park and the FY21 budget was anticipated payments from one of contractors.

EXPENDITURES

Administration

| Acct # | Description | | | | | | | |
|-------------|-------------------|----------------|----------------|----------------|-------------------------------|-------------------|------------------|------------------|
| 2-210-50000 | Department Salary | | | | | | | |
| | FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 23 Actual As of 3.31.23 | FY24 Requested | FY24 Proposed | FY24 Approved |
| | 88,454 | 89,990 | 81,731 | 107,830 | 80,244 | 124,410 | 124,410 | 124,410 |

Narrative: 4 Employees in Water/Sewer department with wages and benefits allocated 50/50. 3.5% COLA increase, longevity and merit up to 2% based on Selectboard approval. Also includes \$245 on call weekly pay new in FY24.

| Acct # | Description | | | | | | | |
|-------------|---------------------|----------------|----------------|----------------|-------------------------------|-------------------|------------------|------------------|
| 2-210-50010 | Town Manager Salary | | | | | | | |
| | FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 23 Actual As of 3.31.23 | FY24 Requested | FY24 Proposed | FY24 Approved |
| | 8,828 | 8,033 | 8,087 | 8,060 | 5,425 | 8,100 | 8,100 | 8,100 |

Narrative: 8% of Town Manager Department and includes cost of living increase.

| Acct # | Description | | | | | | | |
|-------------|------------------------|----------------|----------------|----------------|-------------------------------|-------------------|------------------|------------------|
| 2-210-50140 | Admin Support Salaries | | | | | | | |
| | FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 23 Actual As of 3.31.23 | FY24 Requested | FY24 Proposed | FY24 Approved |
| | 30,860 | 32,002 | 31,095 | 30,270 | 21,756 | 35,400 | 35,400 | 35,400 |

Narrative: Percent of Wages
 Treasurer/Asst Treasurer 8% payment collections, account adjustments and reconciliation
 Finance Director 8% accounts payable, payroll, accounting
 AP and Payroll 8% accounts payable and payroll
 PW Admin Asst 20% billing, final readings, bill adjustments
 Wages Calculated with merit increase.

| Acct # | Description | | | | | | | |
|-------------|----------------|----------------|----------------|----------------|-------------------------------|-------------------|------------------|------------------|
| 2-210-50230 | Overtime | | | | | | | |
| | FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 23 Actual As of 3.31.23 | FY24 Requested | FY24 Proposed | FY24 Approved |
| | 7,299 | 7,469 | 9,697 | 7,700 | 6,881 | 8,100 | 8,100 | 8,100 |

Narrative: Budgeted based on 370 hours of OT reviewing actual overtime for three years. FY22 is high due to an long-term absence.

| Acct # | Description | | | | | | | |
|-------------------|--|--------|--------|--------|---------------|-----------|----------|----------|
| 2-210-50240 | Director's Salary | | | | | | | |
| | FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 |
| | Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved |
| | 33,317 | 34,974 | 36,262 | 37,630 | 24,797 | 39,225 | 39,225 | 39,225 |
| Narrative: | Public Works Director's time 20% | | | | | | | |
| | Asst. Public Works Director's time 20% | | | | | | | |
| | Wages Calculated with merit increase. | | | | | | | |

| Acct # | Description | | | | | | | |
|-------------------|---|------------------|-------------|-------------|---------------|-------------|--------------|----------|
| 2-210-53000 | Benefits | | | | | | | |
| | FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 |
| | Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved |
| | 86,554 | 88,643 | 54,132 | 78,890 | 59,292 | 85,660 | 85,660 | 85,660 |
| Narrative: | Water Employees & Allocated Benefits & Admin Support & Director | | | | | | | |
| | | | FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 24 Budget | |
| | | Retirement-53000 | 32,643 | 29,534 | (7,857) | 12,430 | 13,830 | |
| | | FICA-531000 | 12,490 | 13,161 | 12,752 | 14,600 | 16,350 | |
| | 2.92 FTES | Insurance-53200 | 41,421 | 45,948 | 49,237 | 51,860 | 55,480 | |
| | | | 86,554 | 88,643 | 54,132 | 78,890 | 85,660 | |
| | FY22 Retirement includes year-end pension entry. | | | | | | | |

| Acct # | Description | | | | | | | |
|-------------------|----------------------------------|--------|--------|--------|---------------|-----------|----------|----------|
| 2-210-53500 | Uniforms | | | | | | | |
| | FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 |
| | Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved |
| | 1,846 | 1,296 | 1,179 | 2,600 | 1,144 | 2,600 | 2,600 | 2,600 |
| Narrative: | Per contract with Unifirst 2,600 | | | | | | | |

| Acct # | Description | | | | | | | |
|-------------------|---|--------|--------|--------|---------------|--|----------|----------|
| 2-210-56000 | Vehicle Expense | | | | | | | |
| | FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 |
| | Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved |
| | 1,800 | 1,800 | 1,953 | 2,390 | 1,768 | 2,520 | 2,520 | 2,520 |
| Narrative: | A. Reimbursement to Public Works Director for use of personal vehicle | | | | | | | |
| | | | | | | 95 per pay period | 2,470 | |
| | | | | | | B. Miscellaneous mileage paid to employees | 50 | |
| | | | | | | TOTAL | 2,520 | |

| Acct # | Description | | | | | | | |
|-------------------|---|--------|--------|--------|---------------|-----------|----------|----------|
| 2-210-56200 | Training/Conference Fees | | | | | | | |
| | FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 |
| | Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved |
| | 1,416 | 1,053 | 2,214 | 1,600 | 1,416 | 1,600 | 1,600 | 1,600 |
| Narrative: | OSHA mandates, industry conferences, training seminars 3 year avg 1,561 | | | | | | | |

Outside Services

| Acct # | | Description | | | | | | |
|-------------------|--------|---------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-60100 | | Audit Fees | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 2,120 | 2,510 | 2,478 | 2,740 | 3,106 | 2,900 | 2,900 | 2,900 | |
| Narrative: | | 8% of Audit expense | | 36,200 | 2,900 | | | |

| Acct # | | Description | | | | | | |
|-------------------|--------|---|--------|---------------|-----------|----------|----------|--|
| 2-210-60600 | | Legal Fees | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 7,448 | 13,413 | 3,770 | 8,000 | 2,732 | 8,000 | 8,000 | 8,000 | |
| Narrative: | | Large expenses in FY20 for Overlake water leak and FY21 legal costs associated with Lamplite Acres debt issuance through DWSRF. | | | | | | |

| Acct # | | Description | | | | | | |
|-------------------|--------|---|--------|---------------|-----------|----------|----------|--|
| 2-210-61000 | | Consulting Engineers | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| - | 2,620 | 4,652 | 3,100 | 2,891 | 3,100 | 3,100 | 3,100 | |
| Narrative: | | Annual updates to utility maps. Adding new infrastructure, add maintenance performed etc. | | | | | | |

| Acct # | | Description | | | | | | |
|-------------------|--------|--------------------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-66500 | | Workers Compensation Insurance | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 4,231 | 3,938 | 1,669 | 4,740 | 3,109 | 5,955 | 5,955 | 5,955 | |
| Narrative: | | | | | | | | |

| Acct # | | Description | | | | | | |
|-------------------|--------|-------------------------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-66600 | | Unemployment Compensation Insurance | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 233 | 294 | 273 | 580 | 221 | 640 | 640 | 640 | |
| Narrative: | | | | | | | | |

| Acct # | | Description | | | | | | |
|-------------------|--------|--|--------|---------------|-----------|----------|----------|--|
| 2-210-66800 | | Building/Equipment Liability Insurance | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 6,645 | 7,108 | 2,139 | 4,735 | 3,325 | 5,235 | 5,235 | 5,235 | |
| Narrative: | | | | | | | | |

Building and Office

| Acct # | | Description | | | | | | |
|------------------------------------|--------|--------------|--------|---------------|-----------|----------|----------|--|
| 2-210-73700 | | Heating Fuel | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 127 | 42 | 51 | 100 | 40 | 100 | 100 | 100 | |
| Narrative: Natural gas heat | | | | | | | | |

| Acct # | | Description | | | | | | |
|---|--------|-------------|--------|---------------|-----------|----------|----------|--|
| 2-210-73900 | | Utilities | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 140 | 141 | 146 | 160 | 107 | 160 | 160 | 160 | |
| Narrative: Account is used for the sewer department's share of water/ sewer/ stormwater charges, approx. \$40 per quarter. | | | | | | | | |

| Acct # | | Description | | | | | | |
|---|--------|-------------------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-73800 | | Building Maintenance & Repair | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 7,045 | 3,960 | 5,746 | 4,895 | 9,638 | 5,580 | 5,580 | 5,580 | |
| Narrative: Maintenance of shop 3 year average 5,583.67 | | | | | | | | |

| Acct # | | Description | | | | | | |
|--|--------|--------------------|--------|---------------|-----------|--------------|----------|--|
| 2-210-74000 | | Computer Equipment | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 1,260 | 2,463 | 4,742 | 2,530 | 2,022 | 2,880 | 2,880 | 2,880 | |
| Narrative: | | | | | | | | |
| A. Maintenance and upgrade of radios | | | | | | 150 | | |
| B. Computer Equipment | | | | | | 1,000 | | |
| C. Comcast - Internet | | | | | | 480 | | |
| D. Handheld meter equipment upgrades/maintenance (EJ Prescott) | | | | | | 1,250 | | |
| | | | | | | <u>2,880</u> | | |
| 3 year average | | | 2,822 | | | | | |

| Acct # | | Description | | | | | | |
|---|--------|-------------------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-76000 | | Office Supplies & Maintenance | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 1,553 | 2,291 | 3,045 | 3,050 | 2,046 | 2,300 | 2,300 | 2,300 | |
| Narrative: | | | | | | | | |
| Bills, paper goods, files, general supplies | | | | 800 | | | | |
| Employment Advertisements | | | | 1,500 | | | | |
| TOTAL | | | | <u>2,300</u> | | | | |

| Acct # | | Description | | | | | | |
|---|--------|-------------|--------|---------------|-----------|----------|----------|--|
| 02-210-76030 | | Bank Fees | | | | | | |
| FY20 | FY21 | FY22 | FY 23 | FY 23 Actual | FY 24 | FY 24 | FY 24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| - | - | - | - | 247 | 3,100 | 3,100 | 3,100 | |
| Narrative: Bank fees have been absorbed by the General Fund and beginning in FY23 are being allocated to the Enterprise Funds. Majority of the bank fees are for the lockbox used for utility payments therefore expense is being allocated 25% to general fund, water, sewer and stormwater. FY23 is low as fees were waived by M&T due to conversion issues. | | | | | | | | |

| Acct # | Description | | | | | | | |
|-------------------|---|--------|--------|--------|---------------|-----------|----------|----------|
| 2-210-76100 | Telephone & Postage | | | | | | | |
| | FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 |
| | Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved |
| | 5,854 | 6,537 | 5,285 | 7,140 | 5,404 | 7,840 | 7,840 | 7,840 |
| Narrative: | Verizon \$45 month X 12 540 Mailing Service \$200 qtr X 4 800 Grossman Marketing 300 Postage & Ceritifed mail 5,000 Firstlight Fiber \$100 per mo X 12 1,200 7,840 | | | | | | | |

| Acct # | Description | | | | | | | |
|-------------------|---|--------|--------|--------|---------------|-----------|----------|----------|
| 2-210-77100 | Rent, Public Works Building | | | | | | | |
| | FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 |
| | Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved |
| | 29,490 | 29,490 | 28,910 | 28,265 | 28,265 | 28,420 | 28,420 | 28,420 |
| Narrative: | Public works building rented to Water, Sewer and Stormwater utilities had solely been based on 8% of the annual debt service which is decreasing. Electric, gas and water/sewer/stormwater charges have not been charged back to the utilities. | | | | | | | |
| | Debt Service 344,778 8% 27,580 Utility Charges 10,450 8% 840 28,420 | | | | | | | |

Maintenance

| Acct # | Description | | | | | | | |
|-------------------|---|--------|--------|--------|---------------|-----------|----------|----------|
| 2-210-81900 | Service Maintenance /Repairs | | | | | | | |
| | FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 |
| | Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved |
| | 12,434 | 10,907 | 4,587 | 11,250 | 816 | 11,250 | 11,250 | 11,250 |
| Narrative: | Maintenance & repair of water services from mains to property rights-of-way, including alternate methods of providing water during freeze-up conditions Approximately number of water services 3,288 Estimated repair cost \$3,750 per service Anticipated repairs per year 3 FY24 \$11,250 TOTAL | | | | | | | |

| Acct # | Description | | | | | | | |
|-------------------|--|--------|--------|--------|---------------|-----------|----------|----------|
| 2-210-81910 | Service Maintenance/Supplies | | | | | | | |
| | FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 |
| | Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved |
| | 4,701 | 4,008 | 11,314 | 7,170 | 4,735 | 9,680 | 9,680 | 9,680 |
| Narrative: | Water related misc. supplies at the garage (paints, cleaning, tools, office equipment, small equipment purchase) 3 year average 6,674 Overlake water testing 3,000 3 year average 9,674 | | | | | | | |

| Acct # | Description | | | | | | | |
|-------------------|--|--------|--------|--------|---------------|-----------|----------|----------|
| 2-210-82000 | Oak Hill System Maintenance | | | | | | | |
| | FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 |
| | Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved |
| | 2,098 | 10,641 | 7,209 | 4,270 | 14,929 | 4,270 | 4,270 | 4,270 |
| Narrative: | Operation & maintenance of the Oak Hill booster station & its distribution to include electricity, repairs, annual maintence and fuel for generator. | | | | | | | |

| Acct # | | Description | | | | | | |
|---|----------------|---------------------------|----------------|-------------------------------|-------------------|------------------|------------------|--|
| 2-210-82100 | | Main Repair & Maintenance | | | | | | |
| FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 23 Actual As of 3.31.23 | FY24 Requested | FY24 Proposed | FY24 Approved | |
| 11,603 | 23,668 | 24,500 | 40,000 | 26,444 | 40,000 | 40,000 | 40,000 | |
| Narrative: All aspects of operation & maintenance of the system. Leak excavation & repair/OSHA mandates. | | | | | | | | |

| Acct # | | Description | | | | | | |
|---|----------------|---------------------|----------------|-------------------------------|-------------------|------------------|------------------|--|
| 2-210-82200 | | Hydrant Maintenance | | | | | | |
| FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 23 Actual As of 3.31.23 | FY24 Requested | FY24 Proposed | FY24 Approved | |
| 13,892 | 14,002 | 4,606 | 20,000 | 14,703 | 20,000 | 20,000 | 20,000 | |
| Narrative: General maintenance of fire hydrants on system: paint, flags, anti-freeze, repairs. | | | | | | | | |

| Acct # | | Description | | | | | | |
|---|----------------|---------------------|----------------|-------------------------------|-------------------|------------------|------------------|--|
| 2-210-82400 | | Vehicle Maintenance | | | | | | |
| FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 23 Actual As of 3.31.23 | FY24 Requested | FY24 Proposed | FY24 Approved | |
| 1,474 | 2,223 | 1,068 | 2,000 | 2,961 | 2,200 | 2,200 | 2,200 | |
| Narrative: Repairs and general up keep for fleet of 4 trucks, split 50/50 between water and sewer. | | | | | | | | |

| Acct # | | Description | | | | | | |
|---|----------------|----------------|----------------|-------------------------------|-------------------|------------------|------------------|------------|
| 2-210-82500.00 | | Vehicle Fuel | | | | | | |
| FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 23 Actual As of 3.31.23 | FY24 Requested | FY24 Proposed | FY24 Approved | |
| 2,239 | 2,365 | 3,999 | 4,620 | 2,615 | 3,660 | 3,660 | 3,660 | |
| Narrative: split 50/50 water/sewer | | | | | | | | |
| | | | | | FY24 Estimates: | | | |
| | | | | | Gasoline | 2270 | 3.00 | per gallon |
| | | | | | Dyed Diesel | 130 | 3.80 | per gallon |
| FY20 | 2,200 | Gallons Used | | | | | | |
| FY21 | 2,173 | Gallons used | | | | | | |
| FY22 estimated | 2,191 | Gallons used | | | | | | |
| FY23 estimated | 2,270 | Gallons used | | | | | | |

Water Service & Other

| Acct # | | Description | | | | | | |
|--|----------------|----------------|----------------|-------------------------------|-------------------|------------------|------------------|--|
| 2-210-85340 | | Meters | | | | | | |
| FY20 Actual | FY21 Actual | FY22 Actual | FY23 Budget | FY 23 Actual As of 3.31.23 | FY24 Requested | FY24 Proposed | FY24 Approved | |
| 26,799 | 30,843 | 46,656 | 29,910 | 24,356 | 34,770 | 34,770 | 34,770 | |
| Narrative: New installation, repairs, supplies and old meter upgrade program - automatic reading system | | | | | | | | |
| FY20 | 26,799 | actual | 3 year avg | 34,766 | | | | |
| FY21 | 30,843 | actual | | | | | | |
| FY22 | 46,656 | actual | | | | | | |

| Acct # | | Description | | | | | | |
|----------------------------|-------------------|-----------------|-------------------------|---------------|-----------------|----------|----------|--|
| 2-210-85370 | | Purchased Water | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 563,851 | 621,724 | 646,883 | 691,020 | 421,743 | 721,680 | 721,680 | 721,680 | |
| Narrative: | | | | | | | | |
| CWD Current wholesale rate | | | 2.494 per 1,000 gallons | | | | | |
| Anticipated Increase | | | 2.731 per 1,000 gallons | | 9.50% | increase | | |
| FY22 Purchased | | | 271,030,000 gallons | | Number of users | 3,258 | existing | |
| FY23 Revised Purchase EST | | | 256,968,708 gallons | | | | | |
| FY24 | Anticipated users | 3,288 | 264,254,108 gallons | | Usage | 2.84% | increase | |
| FY24 | Estimated | \$721,678 | | | | | | |
| Historical Trend: | | | | | | | | |
| Gallons Billed | | | | | | | | |
| FY21 | 268,795,325 | | | | | | | |
| FY22 | 271,030,000 | | 0.83% | | | | | |
| FY23 Estimated | 256,968,708 | | -5.19% | | | | | |
| FY24 Estimated | 264,254,108 | | 2.84% | | | | | |

| Acct # | | Description | | | | | | |
|---|--------|---------------------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-85390 | | Reimbursement for Town Services | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 8,800 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 | |
| Narrative: | | | | | | | | |
| Utilities each pay 8% of Town Hall and Annex overhead expenses including office supplies, phones, equipment and building overhead for treasurer, manager, finance and PW offices. | | | | | | | | |

| Acct # | | Description | | | | | | |
|---|--------|----------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-85400 | | Fund Balance Savings | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| - | - | - | - | - | - | - | - | |
| Narrative: | | | | | | | | |
| Excess revenue over expenses set aside for unrestricted fund balance or capital needs. As Enterprise Funds, the Utilities budgets do not need to breakeven therefore beginning in FY23 this line item will no longer be budgeted. | | | | | | | | |

| Acct # | | Description | | | | | | |
|-----------------------|--------|----------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-85990 | | Permits & compliance | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 14,045 | 14,861 | 14,993 | 14,210 | 8,455 | 15,145 | 15,145 | 15,145 | |
| Narrative: | | | | | | | | |
| FY20 | | \$14,045 | | | | | | |
| FY21 | | \$14,861 | | | | | | |
| FY22 | | \$14,993 | | | | | | |
| 3 year average + COLA | | \$15,145 | | | | | | |

| Acct # | | Description | | | | | | |
|-------------------|--------|--|--------|---------------|-----------|----------|----------|--|
| 2-210-87000.00 | | Bond Principal | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 40,000 | 40,000 | 40,000 | 64,650 | 40,000 | 18,760 | 18,760 | 18,760 | |
| Narrative: | | Lamplite Acres DWSRF 30 year loan annual payment (6.1.23 - 6.1.52) | | | | | 18,760 | |

| Acct # | | Description | | | | | | |
|-------------------|--------|--|--------|---------------|-----------|----------|----------|--|
| 02-210-87010.00 | | Bond Interest | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 2,231 | 1,570 | 909 | 20,335 | 331 | 14,555 | 14,555 | 14,555 | |
| Narrative: | | Lamplite Acres DWSRF 30 year loan annual payment (6.1.23 - 6.1.52) | | | | | 14,555 | |

| Acct # | | Description | | | | | | |
|-------------------|--------|---------------------------------|--------|---------------|-----------|----------|----------|--|
| 2-210-87500.00 | | Water Tank Due to CWD | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 30,622 | 55,306 | 55,306 | 55,310 | - | 55,310 | 55,310 | 55,310 | |
| Narrative: | | Payment due by 7.1.24 | | Principal | 34,465 | | | |
| | | Williston's porton of CWD debt. | | Interest | 20,841 | | | |
| | | | | Total | 55,306 | | | |

| Acct # | | Description | | | | | | |
|--|---------|--|--------------|---------------|-------------|--------------|----------|--|
| 2-210-90000 | | Capital Funded by Water Operating Budget | | | | | | |
| FY20 | FY21 | FY22 | FY23 | FY 23 Actual | FY24 | FY24 | FY24 | |
| Actual | Actual | Actual | Budget | As of 3.31.23 | Requested | Proposed | Approved | |
| 71,582 | 106,600 | 110,085 | 89,085 | 89,085 | 395,560 | 395,560 | 395,560 | |
| Narrative: | | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY 24 Budget | | |
| Service Line Replacement RT 2A | | - | - | - | - | 10,000 | | |
| Vehicle replacement savings-90000 | | 9,689 | 7,900 | 7,900 | 7,900 | 7,900 | | |
| Meter reading system replacement-91000 | | - | 2,500 | 2,500 | 2,500 | 2,500 | | |
| Backhoe Replacement-94000 | | - | 1,350 | 1,350 | 1,350 | 1,350 | | |
| Chamberlain Water Line | | - | - | 15,000 | - | 300,000 | | |
| Vac Trailer | | - | - | 23,335 | 23,335 | 29,810 | | |
| Oak Hill Pump Station-91700 | | - | 19,850 | - | - | - | | |
| Community Water System R&R-93150 | | - | 15,000 | - | - | - | | |
| Rt2/Industrial Avenue Waterline-91100 | | 6,006 | - | - | - | - | | |
| Hydrant Replacements-93500 | | 55,887 | 60,000 | 60,000 | 54,000 | 44,000 | | |
| TOTAL | | 71,582 | 106,600 | 110,085 | 89,085 | 395,560 | | |