

WWMDC FY20 Budget #5 - 3/7/19			Actual FY17	Actual FY18	FY19 Final Budget Adj.	FY20 Revised	Pink = New Accounts, Blue = Amount Adjusted
	Account #				\$50K (8)	3/7/19	FY20 Notes
INCOME							
Receipts (User Charges)	63410500	42105	295,690	202,864	283,063	274,653	Use of retained earnings from operations to be determined. New FY20 Interest Earned reducing user charges.
Interest Earned on Savings	63410500	48210				5,000	New FY20: Based on FY18 actual. Note 1
Old Betterment-Principal	63410500	47501	25,991	22,384	43,247	22,885	New FY20 Betterment payments listed. FY19 and prior debt expense numbers were used. Note 2.
Old Betterment-Interest	63410500	47502	4,767	3,358	5,256	1,144	Note 2
New Betterment-Principal	63410500	47503	197,696	191,454	238,077	189,830	Note 2
New Betterment-Interest	63410500	47504	175,414	157,458	165,506	140,832	Note 2
Undes Ret'd Eam's/Betterment	63410500	48600	-	-	-	93,596	Note 2
Current Year Transfer			-	-	-		N/A
Undes Ret'd Eam's/Operations			-	-	60,000	60,000	Reduces User Charges. Amt. Finalized at May/June, 2019 Rate Hearing.
Total Revenue:			699,558	577,518	795,149	787,940	Net of unbudgeted amounts: Penalties & Int. Lines Misc (Privilege Fees/Betterments Paid in Advance).
EXPENSES							
Personal Services							
Salaries (Account Specialist)	63443001	51001	25,994	28,667	26,500	82,600	Acc'l Specialist: 7/1/18 Non Union Wage Scale @ 1,030 hours. New FY20: 60% of \$87,000 WOM salary. Previously in Indirect/Admin
Salaries (Part-time)	63443001	51003			2,000	5,000	New FY19: DPW Employee (no Benefits charges). \$'s from Fac. Labor.
Training & Education	63443002	52112			200	350	New FY19: \$'s from Admin Serv's.
Uniforms	63443002	54115			350	350	New FY19: Taxable reimbursable payroll item. \$2 from Admin Serv's.
Indirect/Admin & Fringe Ben's	63443002	59710	24,669	28,831	94,965	34,913	Estimate of town allocations. Note 3 (WOM Salary moved to Salaries)
Professional Services							
Facility Operating Contract	63443002	52100	46,800	46,800	50,000	50,000	Contract ends 9/16/18 @ \$3,900/month. Paul Brinkman: FY19 10% increase, fixed rate over 3 years. Assumes new contractor with higher rates \$4,500 X 12 months.
Facility Labor & Other Prof. Serv.	63443002	52101	34,840	32,900	14,750	12,500	FY20 efficiencies by WOM. \$'s to Salaries PT and Eq. Repair & Maint.
Legal Services	63443002	52108	1,013	-	5,000	5,000	No legal services anticipated.
Engineering Fees	63443002	52152	-	-	-	-	No engineering costs planned for FY20.
Total Pers. & Prof. Expenses			133,316	137,198	193,765	190,713	
Repairs & Maint. Expenses							
Surface Water Testing (OARS)	63443002	52103	6,803	7,066	7,325	7,800	OARS FY20 Estimate \$7,671.
Building Repair & Improvements	63443002	52115	6,590	450	5,700	5,900	Fire extinguisher, alarm testing & electrical contracts & repairs FY20 \$2,920. Balance for unbudgeted expenses. Includes Markup.
Equipment Repairs & Maint.	63443002	52116	20,252	17,196	25,000	30,000	FY18 \$17,196, contracts \$1,720 @ 3%/year. FY19 includes markup and increased needed repairs. \$'s from Pipeline Maint.
Pipeline Maintenance	63443002	52126		3,117	10,000	10,000	WOM handling dig safe calls. FY20 2nd Draft \$25,000 moved to contingency.
Markup & Other	63443002	52151	6,596	7,028	6,500	-	New FY20: Markup recorded with the invoice.
Supplies	63443002	54100			10,000	5,000	New FY19: Treatment Plant (Includes Markup). \$'s from contingency.
Vehicle Gasoline	63443002	54111			500	500	New FY19: WOM. \$'s from Equip. Repairs & Maint.
Vehicle Repairs	63443002	52117			500	500	New FY19: WOM. \$'s from Equip. Repairs & Maint.
Total Repairs & Maint. Exp.			40,241	34,857	65,525	59,700	
Operating Expenses							
Disposal (Trash Removal)	63443002	52121	606	958	1,101	1,240	FY20 contract rate \$1,186 plus \$50 excess weight charge.
Sludge Disposal	63443002	52122	30,331	23,635	25,000	25,000	FY18 actual with 3%/year increase. Reduced for WOM overseeing.
Chemicals	63443002	52125	6,644	11,060	7,500	7,500	Reduced due to WOM's increased diligence on usage.
Natural Gas-Wt'l Grid & Dir. En.	63443002	53102	3,844	3,029	4,100	4,100	FY18 actual \$3,029, 3%/year increase = \$3,213. FY19 equipment online now.
Electricity -Eversource	63443002	53103	31,119	34,039	33,100	33,000	WOM to reduce number of operating units.
Telephone -Verizon	63443002	53104	1,320	1,397	1,800	1,900	FY19 Upgraded services for remote SCADA operation.
Water -Town of Wayland	63443002	53105	892	301	972	1,000	FY18 included FY17 backflow charge. FY20: \$60 Admin Fee, maximum back flow \$600 plus water charges \$30.
Admin Serv's & Other	63443002	52107	125	201	200	500	Increase for WOM supplies. FY20 moved \$'s to Training & Uniforms.
Contingency	63443002	54599	3,000	-	10,000	15,000	FY19 Draft 2 added \$25,000 from Pipeline Maintenance. Reduced \$5,000 due to WOM overseeing. FY20 Draft 3 moved \$'s to Eq. Repair & Maint & new Supplies account.
Total Operating Expenses			77,882	74,620	83,773	89,240	
Total Expenses			251,438	246,675	343,063	339,653	
CAPITAL EXPENSES							
Old Debt-Principal	63443002	47501	27,651	27,447	43,247	43,247	From Bank Debt Schedules. Full amount, subsidy not included.
Old Debt-Interest	63443002	47502	2,136	1,210	5,256	3,268	From Bank Debt Schedules. Full amount, subsidy not included.
New Debt -Principal	63443002	47501	240,000	245,000	238,077	248,077	From Bank Debt Schedules. Full amount, subsidy not included.
New Debt -Interest	63443002	47502	189,565	180,265	165,506	153,695	From Bank Debt Schedules. Full amount, subsidy not included.
Total Capital Expenses:			459,351	453,922	452,086	448,287	
Total:			710,789	700,597	795,149	787,940	
RATES							
Total Expenses			251,438	246,675	343,063	339,653	
Less Interest Earned on Savings			-	-	-	5,000	New FY20: Based on FY18 actual. Note 1
Less Undes Ret'd Eam's/Opera's			-	-	60,000	60,000	Reduces User Charges. Amt. Finalized at May/June, 2019 Rate Hearing.
Adjusted User Charges			251,438	246,675	283,063	274,653	
Total Current Allocated Capacity			76,245	76,245	78,699	78,562	Note 4.
Total Current Connected			76,396	71,793	70,223	70,203	Note 5. Includes Wayland Foreign Motors and Wayland Village.
Total Assumed Flow			23,000	23,000	26,202	26,000	Note 6.
Capacity Rate (\$/gpd/year)			2.79	2.59	2.88	2.80	80% of Adjusted User Charges/Total Current Allocated Capacity
Flow Rate (\$/gpd/year)			1.97	2.14	2.16	2.11	20% of Adjusted User Charges/Total Assumed Flow.
Penalty Rate (\$/gpd/year)			5.91	6.43	6.48	6.34	3 Times the Flow Rate above 50% of users design flow.

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2/21/19 B. Keverny approved new Indirect Admin of \$34,913 using WOM's actual fringe benefits. Based on the prior estimate of \$54,475 B. Keverny approved WWMD lowering the operating expense budget by \$519,562 (\$54,475 - \$34,913).

- 1) **Interest Earned on Savings** - Beginning FY20, budgeting for interest earned on \$483,606 (July 31, 2018) located in a separate account controlled by Treasury. The remainder of WWMD's retained earnings is in the Town's General Fund. Due to fluctuating interest rates, used a conservative amount.
- 2) **Betterment Income & Undesignated Retained Earnings/Betterment**: Beginning with FY20, the new and old betterment income will be budgeted as the billed amount (apportioned by user). In prior years the debt expense numbers were used to balance the budget. Since the billed amount is lower than debt expense, undesignated retained earnings from betterment has been used to make up the difference each year.
- 3) **Indirect Admin** - Town allocation for Finance, Town Office, Personnel, treatment plant insurance and employee fringe benefits. FY19 included WOM Salary and Benefits. FY20 WOM salary is included in salary expense \$52,200 (60% of \$74,882). Benefits remain as an Indirect. Revised calculation on attached schedule.
- 4) **Total Current Allocated Capacity (Design Flow)** / 8,562 gpd (from FY19 Q1 Billing Spreadsheet 9/28/18).
- 5) **Total Current Connected** - 69,903 gpd (from FY19 Q1 Billing Spreadsheet. Plus additional design flow of 300 gpd for Wayland Foreign Motors (356 Boston Post Road) approved but not hooked up. Total Current Connected as of 9/28/18 70,203 gpd. Does not include 820 gpd for 5 Concord Road.
- 6) **Total Assumed Flow** - Average flow June, 2017 - June 2018 from Discharge Monitoring Report 23,661 gpd (removed SSO high flow January, 2018). Average flow for 11 months = 23,189 gpd. Plus additional flow (at half the design flow): 150 gpd for 356 Boston Post Road (Way Foreign Motors), 410 Library (5 Concord Road) and Wayland Village new design flow FY18 (Vacant FY19 Water Lily, CVS and Energy Unit.) 592 gpd. Total Assumed Flow 24,341 gpd. At 1/16/19 Board Meeting Fred Knight chose 26,000 for Total Assumed Flow.
- A) **FY18 Final Budget STM Approved Column** (effective 11/14/17) - Used for the Monthly Operating Budget and was updated in MUNIS with the following changes:
 - Includes the addition of a Pipeline Maintenance expense account, approved at the November STM, funded through a Current year Transfer from the Undesignated Fund Balance (operations only) account at year-end and will have no affect on revenue or the rate hearing rates.
 - The Pipeline Maintenance expense account for \$35,000 will be used for DigSafe, hiring a contractor to do mark-outs, maintenance and emergency calls involving the sewer line.

B) FY19 Final Budget/Rate Hearing Column: Changes made to Salaries and Indirect/Admin accounts for the new Wastewater Operations Manager (WOM) position that will oversee the Wastewater Treatment Plant and the High School Treatment plant. Paul Brinkman partially reduced the following expense accounts while the WOM gets up to speed: Facility Operating Contract, Facility Labor & Other Professional Services and the Contingency Account. December, 2018 new accounts added in pink for WOM to repair and run the plant with very little interaction with WhiteWater. Amounts changed for new accounts, total remains the same.