

WAYLAND WASTEWATER MANAGEMENT DISTRICT COMMISSION

ACTUAL & PROPOSED FY21 BUDGET - 2/14/20

Account #			Actual FY19	FY20 Budget 6/5/19	FY21 Proposed 2/14/20		Change FY21-20	%
EXPENSES						FY21 Notes		
63443001	51001	Salaries (Account Specialist)	29,531	82,600	85,830	Account Specialist and WOM salaries (No COLA Incr.)	3,230	4%
63443001	51003	Salaries (Part-time)	-	5,000	2,500	DPW Employee (no benefits). Expected need.	(2,500)	-50%
		Total Personnel Services	29,531	87,600	88,330		730	1%
63443002	52100	Facility Operating Contract	46,800	50,000	50,000	Contract ended 9/18/18 @ \$3,900/month. RFP in process.	-	0%
63443002	52101	Facility Labor & Other Prof. Serv.	15,984	12,500	12,500	Assistance outside contract Facility Operating Contract.	-	0%
63443002	52103	Surface Water Testing (OARS)	7,325	7,800	7,800	Conservative amount based on OARS forecast of \$7,691.	-	0%
63443002	52107	Admin Serv's & Other	-	500	500		-	0%
63443002	52108	Legal Services	-	5,000	2,500	No legal services anticipated.	(2,500)	-50%
63443002	52112	Training & Education	243	350	350		-	0%
63443002	52115	Building Repair & Improvements	1,225	5,900	5,000	Reduced due to Facilities Dept. maintenance.	(900)	-15%
63443002	52116	Equipment Repairs & Maint.	19,581	30,000	15,000	\$15,000 allocated to new Small Equipment account.	(15,000)	-50%
63443002	52117	Vehicle Repairs	-	500	500		-	0%
63443002	52121	Disposal (Trash Removal)	1,105	1,240	1,500	Contract until FY21 @ 3%/yr increase.	260	21%
63443002	52122	Sludge Disposal	28,852	25,000	25,000	Reduced due to a new process.	-	0%
63443002	52125	Chemicals	8,824	7,500	10,000	New chemical at \$3,000, 3 X/year plus 3%/yr increase.	2,500	33%
63443002	52126	Pipeline Maintenance	-	10,000	10,000	WOM handling dig safe calls & maintenance.	-	0%
63443002	52151	Markup & Other	2,998	-	-	Markup is expensed with related invoice	-	N/A
63443002	52152	Engineering Fees	-	-	-	No engineering costs anticipated.	-	N/A
63443002	53102	Natural Gas-Nit Grid & Dir. En.	4,522	4,100	5,000	FY19 furnace not working for 3 months. FY19 with 3%/year increase.	900	22%
63443002	53103	Electricity -Eversource	38,672	33,000	45,000	All system online Feb-Jul, 2019. Average online plus 3%/yr increase.	12,000	36%
63443002	53104	Telephone -Verizon	2,635	1,900	3,750	FY19 partial year of SCADA exp's. First exp's and increased 3%/yr	1,850	97%
63443002	53105	Water -Town of Wayland	897	1,000	1,000	Charges for Backflow, Administrative and water use. 3%/year	-	0%
63443002	59710	Transfer to Gen. Fund (Indirects)	94,965	34,913	36,472	Estimate of town allocations.	1,559	4%
		Total Services	274,627	231,203	231,872		669	0%
63443002	54100	Supplies	1,255	5,000	2,500	Reduced due to Facility repairs done by the WOM.	(2,500)	-50%
63443002	54111	Vehicle Gasoline	230	500	500		-	0%
63443002	54115	Uniforms - WOM	150	350	355	Increase based on contract.	5	1%
63443002	54500	Small Equipment	-	-	25,000	New FY21. Replace small capital equip. \$15,000 from acct. #52116.	25,000	100%
63443002	54599	Contingency	-	15,000	10,000	Reduced \$5,000 due to WOM overseeing.	(5,000)	-33%
		Total Goods	1,635	20,850	38,355		17,505	84%
		Total Operating Expenses	305,794	339,653	358,557		18,904	6%
CAPITAL EXPENSES								
63443002	47501	Old Debt-Principal	31,862	43,247	43,247	From Debt Schedules. Full amount, subsidy not included. Final Pmt	(0)	0%
63443002	47502	Old Debt-Interest	478	3,268	1,135	From Debt Schedules. Full amount, subsidy not included. Final Pmt	(2,133)	-65%
63443002	47501	New Debt -Principal	260,258	248,000	253,000	From Bank Debt Schedules.	5,000	2%
63443002	47502	New Debt -Interest	165,506	149,865	138,065	From Bank Debt Schedules.	(11,800)	-8%
		Total Capital	458,105	444,380	435,447		(8,933)	-2%
		Total Operating & Capital Exp's	763,899	784,033	794,004		9,971	1%
REVENUE								
63410500	42105	Receipts (User Charges)	263,080	311,653	317,557	Note 1.	5,904	2%
63410500	48210	Interest Earned on Savings	11,144	5,000	10,000	Note 2.	5,000	N/A
63410500		Other-Unbudgeted	65,511			Pen & Int, Liens, Misc Rev (PILOB, PIF, Priv Fees)		
63410500	47501	Old Betterment-Principal	22,384	22,885	-	Betterment dissolved FY20.	(22,885)	N/A
63410500	47502	Old Betterment-Interest	2,238	1,144	-	Betterment dissolved FY20.	(1,144)	N/A
63410500	47503	New Betterment-Principal	187,945	189,830	186,303	Based on Apportionment Schedules	(3,527)	N/A
63410500	47504	New Betterment-Interest	145,406	140,832	128,872	Based on Apportionment Schedules	(11,960)	N/A
63410500	48600	Undes Ret'd Earn's/Betterment	-	93,596	120,272	Note 3	26,676	N/A
63410500	48600	Undes Ret'd Earn's/Operations	-	23,000	31,000	Note 1. Amount finalized at May/June, 2020 Rate Hearing.	8,000	35%
		Total Revenue	697,708	787,940	794,004	Net of unbudgeted amounts: Penalties & Int, Misc (Privilege)	6,064	1%

FY19 Note: \$22,181.53 included for long term debt principal and interest booked to WWMD that belongs to the town for the \$220,000 of debt transferred to the Town in FY18.

Adjustment in FY20. The \$220k changed to \$219k effective FY19. The \$5m loan was adjusted and the \$400k loan went back to the original payments.

FY20 Note: Undesignated Retained Earnings Operations - \$23,000 approved to offset User Charges by the WWMD on June 5, 2019.

FY21 Notes:

- User Charges** - Total Operating Expenses less Interest Earned on Savings reduced by Undesignated Retained Earnings from Operations in order to maintain user rates at a reasonable increase annually.
- 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. FY19 actual increased 6.6%. FY21 used a conservative number.
- Undesignated Retained Earnings/Betterment:** FY20 the Old Betterment will be dissolved. One payment remains in FY21. The amount used makes up the difference between the amount billed and debt payment each year. Actual amount will be lower by \$12,437.28 since budgeted numbers include the old betterment subsidy, which we do not pay.
- Transfer to General Fund (Indirects)** - Based on numbers from Finance on 2/7/20.
- Hilltop Financial Advisors** - January, 2020 adjusted the New Betterment Debt effective with the FY19 payments. The \$219k transferred from the WWMD Capital account to the HS Capital account was removed from the \$400k loan and transferred to the \$5m loan. This changed the Total Capital and Betterment Retained Earnings in FY20 and FY21.