

FY 2016 Sewer Budget Expense and Revenues

1.500%

Account Number	Account Name	Details	Rates		Subtotal	2015-2016 Budget	2014-2015 Budget	Decrease (-) Increase +	Percent Change	Orland	Verona	
			Hours	\$ / %								
731	SEWER AND TREATMENT											
	Regular Salaries											
		Mike Jackson (Union member) \$19.31 X 40 hrs. X 52 wks.	40	\$ 19.31	\$ 40,165.00							
		Stipend - \$140/week every 4 weeks (13 weeks annually) - for on-call service			\$ 1,820.00							
		Administrative Staff 50% salary + utility stipend			\$ 18,809.00							
		52.2 weeks (vs. 52 weeks) in FY 2015			\$ 154.00							
01	Total Regular Salaries					\$ 60,948.00	\$ 60,984.00	\$ (36.00)	-0.06%	54,244.00	54,244.00	89.00%
	30% of Administrative salary is shared with Verona and Orland \$54,244 or 89% of payroll see above											
	Extra and Overtime											
		80 hours for assistant operator @ Rate x 1.5	80	\$ 28.97	\$ 2,317.00							
02	Total Extra and Overtime					\$ 2,317.00	\$ 2,317.00	\$ -	0.00%	2,317.00	2,317.00	100.00%
	Operators Expense											
		Dues to Maine Wastewater Commission			\$ 100.00							
		Continuing education training hours (24 hrs. every two years required by DEP for operator license renewal)			\$ 1,200.00							
		Other			\$ 100.00							
22	Total Operators' Expense					\$ 1,400.00	\$ 1,400.00	\$ -	0.00%	1,400.00	1,400.00	100.00%

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			Hours	\$ / %								
	Employee Benefits											
		Social Security .0765 X \$40,165 + \$1,820 + \$2,317 + \$154		7.65%	\$ 3,401.00							
		MSRS .056 X \$40,165 + \$1,820 + \$2,317		5.60%	\$ 2,481.00							
		Life Insurance \$40,165 X .01		1.00%	\$ 402.00							
		Income Protection Plan \$40,165 X .013		1.30%	\$ 522.00							
		Health Insurance 1 family coverage	1		\$ 18,714.00	\$ 18,714.00						
		Workers Comp. .03 X \$40,165 + \$1,820 + \$2,317 + \$154		3.00%	\$ 1,334.00							
		Unemployment .03 X \$40,165		3.00%	\$ 1,205.00							
		Clothing Allowance \$435 per employee X 1	1		\$ 435.00	\$ 435.00						
25	Total Employee Benefits					\$ 28,494.00	\$ 22,204.00	\$ 6,290.00	28.33%	28,494.00	28,494.00	100.00%
	Office Supplies											
		Bills and liens			\$ 1,700.00							
		Copies			\$ 50.00							
		General office supplies			\$ 200.00							
31	Total Office Supplies					\$ 1,950.00	\$ 1,950.00	\$ -	0.00%	250.00	250.00	100.00%
	\$250 of this account is shared with Orland and Verona											
	Software Support											
		TRIO Annual maintenance agreement			\$ 700.00							
32	Total Software Support					\$ 700.00	\$ 700.00	\$ -	0.00%	700.00	700.00	100.00%
	Postage											
		2,390 bills @ .48 per bill (6.5% incr in postage)	2,390	\$ 0.48	\$ 1,176.00							
		Certified mailings 512 X \$6.48	512	\$ 6.48	\$ 3,318.00							
		General mailings			\$ 138.00							
33	Total Postage Cost					\$ 4,632.00	\$ 4,632.00	\$ -	0.00%	138.00	138.00	100.00%
	\$138 of this account is shared with Orland and Verona											

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Account Number	Account Name	Details	Rates		Subtotal	2015-2016 Budget	2014-2015 Budget	Decrease (-) Increase +	Percent Change	Orland	Verona	
			Hours	\$ / %								
	Treatment Plant Supplies											
		Laboratory supplies			\$ 4,000.00							
		Yard and building supplies			\$ 1,600.00							
		Miscellaneous			\$ 1,000.00							
37	Total Treatment Supplies					\$ 6,600.00	\$ 10,700.00	\$ (4,100.00)	-38.32%	6,600.00	6,600.00	100.00%
	Treatment Chemicals											
		GenCoag - YH Series - 080YH (polymer)	7,960	\$ 2.00	\$ 15,920.00							
		Cationic Polyacrlamide DF 84250	6,045	\$ 2.55	\$ 15,415.00							
		Sodium Hypochlorite Solution (10-16%)	5,020	\$ 1.90	\$ 9,538.00							
		Sodim Bisulfite	2,350	\$ 0.35	\$ 823.00							
		Lime powder	17,500	\$ 0.25	\$ 4,375.00							
39	Total Treatment Chemicals					\$ 46,071.00	\$ 56,751.00	\$ (10,680.00)	-18.82%	46,071.00	46,071.00	100.00%
	Equipment Purchase											
		Minor equip.			\$ 1,000.00							
41	Total Equip. Purchase					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	1,000.00	1,000.00	100.00%
	Parts and Repairs											
	75% Verona-25%Orland	Pump Station Maintenance			\$ 5,800.00					1,450.00	4,350.00	25.00% 75.00%
		Sludge related equipment			\$ 3,000.00					3,000.00	3,000.00	100.00%
		Chlorinating equipment			\$ 1,000.00					1,000.00	1,000.00	100.00%
		Sludge dewatering equip.			\$ 2,000.00					2,000.00	2,000.00	100.00%
	75% Verona-25%Orland	Miscellaneous (75% Verona)			\$ 2,000.00					500.00	1,500.00	25.00% 75.00%
		Vehicle Main.(incl.'s 6 truck tires, repairs to old skid steer)			\$ 3,200.00					3,200.00	3,200.00	100.00%
		CSO Building and equipment			\$ 500.00					500.00	500.00	100.00%
	0% Orland	Sewer repairs (Not Verona)			\$ 2,000.00					-	-	0.00%
	25% Verona-0% Orland	Manhole repairs 30%Verona			\$ 1,000.00					-	250.00	25.00%
		Furnace repair			\$ 1,500.00					1,500.00	1,500.00	100.00%
	75% Verona-25% Orland	Generator repair (50% Verona)			\$ 4,200.00					1,050.00	3,150.00	25.00% 75.00%
		Radio repair			\$ 500.00					500.00	500.00	100.00%
		Instrument calibration			\$ 600.00					600.00	600.00	100.00%
		Flow Meter Calibration - 4			\$ 500.00					500.00	500.00	100.00%
51	Total Parts and Repairs					\$ 27,800.00	\$ 27,800.00	\$ -	0.00%	15,800.00	22,050.00	

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Account Number	Account Name	Details	Rates		Subtotal	2015-2016 Budget	2014-2015 Budget	Decrease (-) Increase +	Percent Change	Orland	Verona	
			Hours	\$ / %								
	Telephone	Telephone lines: \$225/mo. for 4 lines	12	\$ 130.00	\$ 1,560.00							
		1 pager @ \$20 monthly	12		\$ -							
		web site & email hosting	1	\$ 250.00	\$ 250.00							
		(1) Cellular Phone - \$50 monthly =	12	\$ 50.00	\$ 600.00							
61	Total Telephone Cost					\$ 2,410.00	\$ 3,550.00	\$ (1,140.00)	-32.11%	2,410.00	2,410.00	100.00%
	Fuel Cost											
		Generator fuel - 200 gallons diesel	200	\$ 3.5000	\$ 700.00							
		Pellet boiler - 15 tons pellets @ \$250.00 =	15	\$ 250.00	\$ 3,750.00							
71	Total Fuel Cost					\$ 4,450.00	\$ 4,426.00	\$ 24.00	0.54%	4,450.00	4,450.00	100.00%
	Fuel Vehicles											
		Gas for pickup	800	\$ 1.8600	\$ 1,488.00							
		Gas for mowers & misc. equip.	100	\$ 2.3500	\$ 235.00							
		Diesel for truck (was sold at bid in FY 13)		\$ 3.5000	\$ -							
72	Total Fuel Vehicle Cost					\$ 1,723.00	\$ 2,765.00	\$ (1,042.00)	-37.69%	1,723.00	1,723.00	100.00%
	Electricity Cost											
	Medium rate class user	WWTF - includes Station 1			\$ 16,000.00					16,000.00	16,000.00	100.00%
		Lift Station 2 - Shop 'n Save			\$ 5,500.00					-	5,500.00	100.00%
		Lift Station 3 - Verso Paper Mill			\$ 1,650.00					-	-	0.00%
		Lift Station 4 - Pond Street			\$ 340.00					-	-	0.00%
		Lift Station 5 - School Street			\$ 300.00					-	-	0.00%
		Lift Station 6 - Broadway			\$ 220.00					-	-	0.00%
		CSO building & pumps			\$ 7,800.00					-	7,800.00	100.00%
81	Total Electricity Cost					\$ 31,810.00	\$ 41,725.00	\$ (9,915.00)	-23.76%	16,000.00	29,300.00	
	<div style="border: 1px solid black; padding: 5px;"> Cost of operating pump stations 3 to 6 are deducted from Verona's cost (\$29300) and the cost of pump stations 2 to 6 and CSO are deducted from Orland's cost (\$16000). </div>											
	Water											
		WWTF			\$ 1,700.00							
		CSO Building			\$ 950.00							
82	Total Water					\$ 2,650.00	\$ 2,142.00	\$ 508.00	23.72%	2,650.00	2,650.00	100.00%

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			Hours	\$ / %								
	Insurance	Vehicles and Buildings			\$ 4,070.00							
		Public Officials'			\$ 300.00							
85	Total Insurance Cost					\$ 4,370.00	\$ 4,000.00	\$ 370.00	9.25%	4,370.00	4,370.00	100.00%
	Testing Cost	Annual sludge profile	2	\$ 500.00	\$ 1,000.00							
		Mercury tests - now only 1x/year	1	\$ 450.00	\$ 450.00							
		DMRQA study	1	\$ 600.00	\$ 600.00							
86	Total Testing Cost					\$ 2,050.00	\$ 2,050.00	\$ -	0.00%	2,050.00	2,050.00	100.00%
	Sludge Site Cost	Lease & tax Wight Site			\$ 920.00							
		Sludge disposal fee			\$ -							
		NIMBY			\$ 8,200.00							
		Site Annual Licensing Fees			\$ 2,600.00							
87	Total Sludge Site Cost					\$ 11,720.00	\$ 13,150.00	\$ (1,430.00)	-10.87%	11,720.00	11,720.00	100.00%
	Interest and Debt Cost	CSO debt										
		Principal			\$ 101,700.00							
		Interest			\$ 22,980.00							
89	Total Interest & Debt Cost					\$ 124,680.00	\$ 124,681.00	\$ (1.00)	0.00%	-	-	0.00%
	This account is not shared with Verona or Orland											
	Contracted Services	Agreement with Maine Water - routine services			\$ 102,000.00							
		Design and engineering			\$ 41,000.00							
		Piling, turning, drying sludge - Public Works			\$ 6,300.00							
		Sewer Line Camera Inspection			\$ 5,000.00							
		Agreement with Maine Water - collection sys. maint			\$ 22,800.00							
90	Total Contracted Services					\$ 177,100.00	\$ 177,100.00	\$ -	0.00%	177,100.00	177,100.00	100.00%
	This account is not shared with Verona or Orland											
	Audit	Will need a single audit in addition to regular audit due to us going over the \$750,000 Federal Grant threshold			\$ 8,600.00							
92	Total Audit Cost					\$ 8,600.00	\$ 3,065.00	\$ 5,535.00	180.59%	8,600.00	8,600.00	100.00%

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			Hours	\$ / %								
	Maintenance Reserve											
		Electrical, meter calibration, generator maint			\$ 25,000.00							
93	Total Maintenance Reserve Cost					\$ 25,000.00	\$ 25,000.00	\$ -	0.00%	25,000.00	25,000.00	100.00%
	Orland Maintenance Cost											
		Payroll	52	\$ 28.97	\$ 1,506.00							
		Fringe benefits		66.83%	\$ 1,006.00							
94	Total Orland Maintenance					\$ 2,512.00	\$ 2,290.00	\$ 222.00	9.69%	-	-	0.00%
	Debt Service Reserve Ramp Up charges to get to rate increase needed = 1/2 of Debt Svc on Secondary Treatment project				\$ 201,542.00							
	Contingency				\$ 9,645.00							
	Short Lived Asset Reserve	Asset replacement Reserve Required to be \$61,500 per year as condition of the USDA Loan and Grants			\$ 61,500.00							
95	Total Contingency Cost					\$ 272,687.00	\$ 69,645.00	\$ 203,042.00	291.54%	272,687.00	272,687.00	100.00%
Totals						\$ 853,674.00	\$ 666,027.00	\$ 187,647.00	28.17%	685,774.00	705,324.00	

REVENUES

	User Fees											
		Average quarterly billings										
			4	\$ 161,744.25	\$ 646,977.00							
3510	Total User Fees ***					\$ 646,977.00	\$ 595,300.00	\$ 51,677.00	8.68%			
	Interest on User Fees	Interest charged for delinquent utility bills. The State Treasurer sets this rate annually. Rate for 2015 is 7%.			\$ 1,500.00							
3515	Total Interest on User Fees					\$ 2,125.00	\$ 1,500.00	\$ 625.00	41.67%			
	Entrance Fees											
		10 new entrance @ 10.00 =	10	\$ 10.00	\$ 100.00							
3520	Total Entrance Fees					\$ 100.00	\$ 100.00	\$ -	0.00%			
	Interest Earnings											
		Average CD balance \$263,000.00			0.75%	\$ 1,973.00						
3530	Total Interest Earnings					\$ 1,973.00	\$ 3,774.00	\$ (1,801.00)	-47.72%			
	Verona Subsidies											
		\$705,324.00			5.00%	\$ 35,266.00						
		Of this amount \$12,092.52 is Verona Share of Debt Service for secondary treatment project										
3540	Total Verona Subsidies					\$ 35,266.00	\$ 15,476.00	\$ 19,790.00	127.88%			
	Miscellaneous Revenues											
		Unknown revenues				\$ 7,650.00						
		Lien costs				\$ 7,650.00						
3550	Total Miscellaneous Rev.					\$ 7,650.00	\$ 7,927.00	\$ (277.00)	-3.49%			
	Orland Subsidies											

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			Hours	\$ / %							
				\$685,774.00							
		Of this amount \$10,077.10 is Orland Share of Debt Service for secondary treatment project		6.00%	\$ 41,146.00						
3560	Total Orland Subsidies					\$ 41,146.00	\$ 23,438.00	\$ 17,708.00	75.55%		
	Orland Maintenance Rev.	Labor & Benefits			\$ 1,735.00						
3570	Total Orland Main. Revenues					\$ 1,735.00	\$ 1,600.00	\$ 135.00	8.44%		
	Verona Maintenance Rev.	Labor & Benefits			\$ 1,290.00						
3580	Total Verona Main. Revenues					\$ 1,290.00	\$ 1,500.00	\$ (210.00)	-14.00%		
	Transfer from General Fund				\$ 115,412.00						
	Undesignated Fund Balance Fund 1 + \$100,000										
3600	Transfer from General Fund					\$ 115,412.00	\$ 15,412.00	\$ 100,000.00	648.85%		
Total Revenues						\$ 853,674.00	\$ 666,027.00	\$ 187,647.00	28.17%		

1.500%

FY 2015 Quarterly rate is \$86.94 a quarter per 1800 gallon minimum residential user, which is \$347.76 (\$405.72 per 2100) per year or \$4.83 per 100 cubic feet! **That rate was based on 1489 equivalent users. FY 2016 Quarterly rate is based on 968 equivalent users to the system, and the total of user fees is \$646,977. After rounding, the Sewer rate for FY 2016 is \$668.88 per year for 1800 cubic feet or \$167.22 per a Qtr, or \$9.29 per 100 cubic feet of water usage! For 2100 cubic feet, it is \$195.09 per Qtr or \$780.88 per year.**

If this figure is \$0, then exp and rev balance	\$	-	\$	-
Total Expense Budget	\$	853,674.00	\$	666,027.00
Amount needed for User Fees	\$	646,977.00	\$	595,300.00