

WCC BUDGET FY2024/25

	2023	2024		2025		
	Actual	Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved
Water Fund Total Expense	1,586,399	2,204,023	4,409,314	4,450,103	4,450,103	4,450,103
Sewer Fund Total Expense	2,964,054	3,544,839	3,544,839	3,837,366	3,837,366	3,837,366
	<u>4,550,453</u>	<u>5,748,862</u>	<u>7,954,153</u>	<u>8,287,469</u>	<u>8,287,469</u>	<u>8,287,469</u>

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WCC BUDGET FY2024/25

		FY23	FY24		FY25		
		Actual	Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
Fund 843 - Water Fund - Revenues							
170 Use Ret. Earn.							
843.50.5039.8.49201.00000	Use of Retained Earnings	0	244,623	2,449,914	2,377,903	2,377,903	2,377,903
Use FB Total		0	244,623	2,449,914	2,377,903	2,377,903	2,377,903
272 Sale-Water							
843.50.5039.1.42813.00000	Metered Sales to Gen Cust.	1,517,049	1,451,200	1,451,200	1,500,000	1,500,000	1,500,000
843.50.5039.1.42815.00000	Other Charges to PA	473,965	426,000	426,000	450,000	450,000	450,000
Sale-Water Total		1,991,014	1,877,200	1,877,200	1,950,000	1,950,000	1,950,000
273 Misc Rev							
843.50.5039.2.45500.00000	Misc Operating Income	7,682	0	0	0	0	0
843.50.5039.2.44800.00000	State Grants-Taxes	222,032	0	0	0	0	0
843.50.5039.1.42823.00000	Permits	2,625	2,200	2,200	2,200	2,200	2,200
843.50.5039.1.42830.00000	Water Charge for Loan Funding	0	35,000	35,000	30,000	30,000	30,000
Misc Rev Total		232,339	37,200	37,200	32,200	32,200	32,200
275 Assessment							
843.50.5039.5.41106.00000	Assessment Revenue	33,102	0	0	0	0	0
843.50.5039.1.42817.00000	Misc Serv Rev Connec Chg	33,638	10,000	10,000	10,000	10,000	10,000
Assessment Total		66,740	10,000	10,000	10,000	10,000	10,000
276 Int-Assess							
843.50.5039.5.41303.00000	Interest Income-Assessment	297	0	0	0	0	0
Int-asses Total		297	0	0	0	0	0
277 Int-Inv							
843.50.5039.7.45108.00000	Interest Inc. Investment	67,310	30,000	30,000	75,000	75,000	75,000
843.50.5039.7.45106.00000	Interest Income-Misc	6,183	5,000	5,000	5,000	5,000	5,000
Int-Inv Total		73,492	35,000	35,000	80,000	80,000	80,000
Water Fund Total Revenue		2,363,882	2,204,023	4,409,314	4,450,103	4,450,103	4,450,103

WCC BUDGET FY2024/25

	FY23 Actual	FY24		FY25		
		Adopted	Amended	Department 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	707,304	750,000	750,000	800,000	800,000	800,000
Purch Wat Total	707,304	750,000	750,000	800,000	800,000	800,000
5082 - SourceSupply/Sewer Trmt.						
843.50.5082.0.56601.00000 Oper Supp	20,278	40,000	40,000	45,000	45,000	45,000
Sourc Supp Total	20,278	40,000	40,000	45,000	45,000	45,000
5083 - Pumping Expense						
843.50.5083.0.56701.00000 Pur Power	3,122	5,000	5,000	5,000	5,000	5,000
843.50.5083.0.56702.00000 Power Elton	55,525	75,000	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	1,500
843.50.5083.0.56706.00000 Maint-Elton	1,229	12,000	12,000	12,000	12,000	12,000
843.50.5083.0.56712.00000 Electrician	325	6,000	6,000	6,000	6,000	6,000
Pump. Exp Total	60,202	99,500	99,500	99,500	99,500	99,500
5084 - Transmission & Distribution						
843.50.5084.0.56801.00000 Trans/Dist	14,536	30,000	30,000	30,000	30,000	30,000
843.50.5084.0.56802.00000 Services	15,138	20,000	20,000	20,000	20,000	20,000
843.50.5084.0.56803.00000 Meters	0	20,000	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	1,000
843.50.5084.0.56807.00000 Structures	0	1,000	1,000	1,000	1,000	1,000
843.50.5084.0.56808.00000 Lease ROW RR	6,991	11,500	11,500	11,500	11,500	11,500
843.50.5084.0.56809.00000 Tools - Line Locator	0	5,000	5,000	5,000	5,000	5,000
843.50.5084.0.56813.00000 Maint-Mains	18,965	60,000	60,000	75,000	75,000	75,000
843.50.5084.0.56816.00000 Maint-Hydrants	400	5,000	5,000	5,000	5,000	5,000
843.50.5084.0.56819.00000 Misc. Water Main Work	0	47,000	47,000	47,000	47,000	47,000
843.50.5084.0.56821.00000 Elton Rd Well Generator Maintenance	0	5,000	5,000	5,000	5,000	5,000
843.50.5084.0.58033.00000 Water Projects Loan Interest	0	35,000	35,000	22,500	22,500	22,500
Trans/Dist Total	56,031	240,500	240,500	243,000	243,000	243,000
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	19,674	70,000	70,000	70,000	70,000	70,000
843.50.5086.0.53903.00000 Copying	808	1,000	1,000	1,000	1,000	1,000
843.50.5086.0.56921.00000 Supplies	2,574	9,000	9,000	9,000	9,000	9,000
843.50.5086.0.56922.00000 Water Supply Plan Update	0	5,000	5,000	0	0	0

WCC BUDGET FY2024/25

		FY23 Actual	FY24		FY25		
			Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
843.50.5086.0.56923.00000	Auditor	4,080	4,201	4,201	4,332	4,332	4,332
843.50.5086.0.56924.00000	Consulting	39,869	116,667	116,667	200,000	200,000	200,000
843.50.5086.0.56925.00000	Insurance	31,692	21,527	21,527	19,186	19,186	19,186
843.50.5086.0.56930.00000	General Exp.	7,462	10,000	10,000	10,000	10,000	10,000
843.50.5086.0.56932.00000	Org.Fees	2,607	3,550	3,550	3,550	3,550	3,550
843.50.5086.0.56933.00000	Prof.Devel.	5,186	6,300	6,300	6,300	6,300	6,300
843.50.5086.0.56934.00000	Training	570	2,800	2,800	2,800	2,800	2,800
843.50.5086.0.56941.00000	Mileage	0	300	300	300	300	300
843.50.5086.0.56942.00000	Gas & Oil	13,059	8,000	8,000	8,000	8,000	8,000
843.50.5086.0.56943.00000	Parts	3,047	2,500	2,500	2,500	2,500	2,500
843.50.5086.0.56944.00000	Labor	2,400	2,500	2,500	2,500	2,500	2,500
843.50.5086.0.56951.00000	Computer Services	1,969	3,000	3,000	3,000	3,000	3,000
Admin. Total		134,998	266,345	266,345	342,468	342,468	342,468
<u>5088 - Capital Expenditures</u>							
843.50.5088.0.58047.00000	Hydrants	0	30,000	60,000	20,000	20,000	20,000
843.50.5088.0.58069.00000	Elton Road Well		0	40,145	40,145	40,145	40,145
843.50.5088.0.58071.00000	Pick up truck		0	62,500	62,500	62,500	62,500
843.50.5088.0.58074.00000	Radio Frequency Meters	0	60,000	60,000	60,000	60,000	60,000
843.50.5088.0.58099.00000	Rf Meter Reading Equipment		0	24,411	40,000	40,000	40,000
843.50.5088.0.58105.00000	Water Main Relining East Berlin	0	0	1,993,000	1,993,000	1,993,000	1,993,000
843.50.5088.0.58107.00000	Upgrade Meter Pits		0	15,235	15,235	15,235	15,235
843.50.5088.0.58110.00000	Berlin Tpk Main Upgrade		0	40,000	40,000	40,000	40,000
Capital Total		0	90,000	2,295,291	2,270,880	2,270,880	2,270,880
<u>5091 - Salaries & Fringes - Administration</u>							
843.50.5091.0.51100.00000	Dept Head	22,618	23,369	23,369	23,256	23,256	23,256
843.50.5091.0.51125.00000	Mid-Managers Personnel	74,329	69,763	69,763	71,624	71,624	71,624
843.50.5091.0.51130.00000	Clerical	6,421	6,394	6,394	7,176	7,176	7,176
843.50.5091.0.51305.00000	Comm Secretary	581	800	800	800	800	800
843.50.5091.0.51400.00000	Overtime	0	3,000	3,000	3,000	3,000	3,000
843.50.5091.0.51510.00000	Part time & Summer Help	0	15,000	15,000	18,000	18,000	18,000
843.50.5091.0.51805.00000	Longevity	323	322	322	322	322	322
843.50.5091.0.52010.00000	Worker's Compensation	2,683	2,885	2,885	1,476	1,476	1,476
843.50.5091.0.52100.00000	Social Security	7,763	9,077	9,077	9,500	9,500	9,500
843.50.5091.0.52200.00000	Pension	9,570	4,218	4,218	4,289	4,289	4,289
843.50.5091.0.52220.00000	Ins-Life	438	633	633	662	662	662
843.50.5091.0.52235.00000	Health Ins	9,380	10,514	10,514	11,357	11,357	11,357
Admin Salaries & Fringes Total		134,105	145,975	145,975	151,462	151,462	151,462
<u>5092 - Salaries & Fringes - Operations</u>							
843.50.5092.0.51125.00000	Mid-Managers Personnel	60,741	60,614	60,614	62,900	62,900	62,900

WCC BUDGET FY2024/25

	FY23 Actual	FY24		FY25		
		Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
843.50.5092.0.51135.00000 Blue Coll.	152,734	151,600	151,600	152,257	152,257	152,257
843.50.5092.0.51400.00000 Overtime	24,824	30,000	30,000	30,000	30,000	30,000
843.50.5092.0.51440.00000 Extra Duty Police Officer	301	2,000	2,000	2,000	2,000	2,000
843.50.5092.0.51805.00000 Longevity	1,709	1,701	1,701	1,701	1,701	1,701
843.50.5092.0.52010.00000 Worker's Compensation	22,410	21,981	21,981	13,282	13,282	13,282
843.50.5092.0.52100.00000 Social Security	17,128	18,827	18,827	19,052	19,052	19,052
843.50.5092.0.52200.00000 Pension	19,627	21,223	21,223	21,517	21,517	21,517
843.50.5092.0.52220.00000 Ins-Life	950	1,166	1,166	1,182	1,182	1,182
843.50.5092.0.52225.00000 Physicals	200	200	200	200	200	200
843.50.5092.0.52235.00000 Health Ins	79,958	85,636	85,636	72,984	72,984	72,984
843.50.5092.0.52300.00000 Uniforms	2,872	3,000	3,000	3,000	3,000	3,000
Opns Salaries & Fringes Total	383,453	397,948	397,948	380,075	380,075	380,075

WCC BUDGET FY2024/25

		FY23	FY24		FY25		
		Actual	Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
<u>5093 - Depreciation</u>							
843.50.5093.0.57001.00000	Depr-Distrib Reserv Stn	9,546	12,296	12,296	11,300	11,300	11,300
843.50.5093.0.57002.00000	Depr-Miscellaneous Equip.	312	340	340	0	0	0
843.50.5093.0.57003.00000	Depr-Service Installation	5,667	5,275	5,275	5,668	5,668	5,668
843.50.5093.0.57004.00000	Depr Impr.	25,468	26,469	26,469	25,469	25,469	25,469
843.50.5093.0.57006.00000	Depr Struc. & Improv.	966	1,790	1,790	0	0	0
843.50.5093.0.57007.00000	Depr Trans. & Dist. Mains	7,948	66,437	66,437	11,079	11,079	11,079
843.50.5093.0.57010.00000	Depr Pump Station Equip.	8,814	8,814	8,814	8,814	8,814	8,814
843.50.5093.0.57011.00000	Depr Office Furn. & Equip.	3,531	3,531	3,531	3,531	3,531	3,531
843.50.5093.0.57012.00000	Depr Hydrants	5,079	6,576	6,576	7,079	7,079	7,079
843.50.5093.0.57013.00000	Depr-Meter	18,198	22,102	22,102	24,653	24,653	24,653
843.50.5093.0.57014.00000	Depr-Trans. Equip.	0	15,625	15,625	15,625	15,625	15,625
	Deprec. Total	85,529	169,255	169,255	113,218	113,218	113,218
<u>5094 - Transfers to Other Funds</u>							
843.50.5094.0.59619.00000	Trans-Gen. Fund	4,500	4,500	4,500	4,500	4,500	4,500
	Transfers Total	4,500	4,500	4,500	4,500	4,500	4,500
Water Fund Total Expense		1,586,399	2,204,023	4,409,314	4,450,103	4,450,103	4,450,103

TOWN OF BERLIN
FUND 843 - WATER

FY 2024/25
 Budget Input
 1-Dec-23

Account	Account Description	24/25 Budget	Supporting Description of Activity
REVENUES			
170 - Use of Fund Balance			
843.50.5039.8.49201.00000	Use of Retained Earnings	2,377,903	Retained Earnings to offset expenses
	Total 170	2,377,903	
272 - Sale of Water			
843.50.5039.1.42813.00000	Metered Sales to Public	1,500,000	Residential, Commercial, Industrial sales.
843.50.5039.1.42815.00000	Public Authority	450,000	Worthington Fire District. Kensington Fire District
	Total 272	1,950,000	
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)
843.50.5039.1.42830.00000	Water Charge for Loan Funding	30,000	Surcharge on bills for interest portion of 2023 DWSRF loan
	Total 273	32,200	
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	75,000	Interest derived from Finance investments Re: WCC
843.50.5039.7.45106.00000	Int Income -Miscellaneous	5,000	Interest on unpaid Water & Sewer Bills
	Total 277	80,000	
TOTAL REVENUES		4,450,103	
EXPENDITURES			
5081-Purchase of Water			
843.50.5081.0.56501.00000	Purchase of Water	800,000	Purchase Water-NB, Cromwell, Kensington, & MDC. Increased fees by Cromwell,KFD and MDC.
	Total 181	800,000	
5082-Source of Supply			
843.50.5082.0.56601.00000	Source of Supply	45,000	Purchase chemicals and testing for water
	Total 182	45,000	
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, Leak Detection, Pressure Reducing Valves, etc.
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	24/25 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	75,000	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	47,000	Miscellaneous Water Main Work, Appurtenances
843.50.5084.0.56820.00000	Elton Rd Well Generator Maintenance	5,000	Elton Rd. Well Generator Maintenance
843.50.5084.0.58033.00000	Water Projects Loan Interest	22,500	
	Total 184	243,000	
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	70,000	Emergency Water Main Services, generator repairs, electrical repairs, pumps, meters, wells.
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	0	State Dept of Public Health Water Supply Plan. Complete.
843.50.5086.0.56923.00000	Auditor	4,332	WCC portion of the Town Audit
843.50.5086.0.56924.00000	Consultants	200,000	Consulting Outside Engineers - Applications, Permitting, Rate Study (\$77k). CT Water Company out-source billing (\$48k), Audit inventory requirement (\$75k).
843.50.5086.0.56925.00000	Insurance	19,186	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, ASRWVA, Mueller Co, CTWWA - Jarema, Perzanowski, Dornfried, Mendoza, Urciuoli.
843.50.5086.0.56933.00000	Prof. Development.	6,300	Seminars For WCC Personnel - Jarema, Perzanowski, Dornfried, Mendoza, Urciuoli.
843.50.5086.0.56934.00000	Training	2,800	AWWA training schedules - Jarema, Perzanowski, Dornfried, Mendoza, Urciuoli.
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	342,468	
5088-Capital Expenditures			
843.50.5088.0.58047.00000	Hydrant Rep. Program	20,000	Replacement & repair of fire hydrant systems
843.50.5088.0.58069.00000	Elton Road Well	40,145	
843.50.5088.0.58071.00000	Pick up truck	62,500	
843.50.5088.0.58074.00000	Radio Frequency Meters	60,000	
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	1,993,000	To reline the water distribution system in East Berlin.
843.50.5088.0.58107.00000	Upgrade Meter Pits	15,235	
843.50.5088.0.58110.00000	Berlin Tpk Main Upgrade	40,000	
	Total 188	2,270,880	
5091-Wages & Fringes Administration			
843.50.5091.0.51100.00000	Dept Head	23,256	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	71,624	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 2024-25. The contract expires 6/30/22.
843.50.5091.0.51130.00000	Clerical	7,176	Employee is a member of the White-Collar collective bargaining unit. Amount budgeted is based on the 2024-25 contract amount. Contract expires 6/30/26.
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)

Account	Account Description	24/25 Budget	Supporting Description of Activity
843.50.5091.0.51510.00000	Part time & Summer Help	18,000	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.
843.50.5091.0.52010.00000	Worker's Comp	1,476	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	9,500	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5091.0.52200.00000	Pension	4,289	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	662	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	11,357	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		151,462	

5092-Wages & Fringes Operations

843.50.5092.0.51125.00000	Mid Mgmt	62,900	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	152,257	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	13,282	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	19,052	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5092.0.52200.00000	Pension	21,517	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	1,182	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	72,984	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		380,075	

5093-Depreciation

843.50.5093.0.57001.00000	Depr-Distrib Reserv Stn	11,300	Annual depreciation of enterprise fund physical assets
843.50.5093.0.57002.00000	Depr-Miscellaneous Equip.	0	" " " " " " "
843.50.5093.0.57003.00000	Depr-Service Installation	5,668	" " " " " " "
843.50.5093.0.57004.00000	Depr Impr.	25,469	" " " " " " "
843.50.5093.0.57006.00000	Depr Struc. & Improv.	0	" " " " " " "
843.50.5093.0.57007.00000	Depr Trans. & Dist. Mains	11,079	" " " " " " "
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	7,079	" " " " " " "

Account	Account Description	24/25 Budget	Supporting Description of Activity
	Depr-Meter	24,653	" " " " " " "
843.50.5093.0.57014.00000	Depr-Trans. Equip.	15,625	" " " " " " "
	Total 193	113,218	
5094-Transfers			
843.50.5094.0.59619.00000	Transfers	4,500	Town Hall space rental - \$4,500.
	Total 194	4,500	
Total Expenditures		4,450,103	
	Rev-Exp Diff	0	

WCC BUDGET FY2024/25

		FY23	FY24		FY25		
		Actual	Adopted	Amended	Department 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	0	645,639	645,639	753,366	753,366	753,366
	Use FB Total	0	645,639	645,639	753,366	753,366	753,366
<u>272 Sale-Sewer</u>							
844.55.5540.1.42813.00000	Metered Sales to Gen Cust.	1,651,482	1,828,000	1,828,000	1,600,000	1,600,000	1,600,000
844.55.5540.1.42815.00000	Other Charges to Pub. Auth.	1,518,328	974,000	974,000	1,350,000	1,350,000	1,350,000
	Sale-Water Total	3,169,811	2,802,000	2,802,000	2,950,000	2,950,000	2,950,000
<u>273 Misc Rev</u>							
844.55.5540.1.42811.00000	Misc Operating Income	0	1,000	1,000	1,000	1,000	1,000
844.55.5540.1.42823.00000	Permits	625	1,000	1,000	1,000	1,000	1,000
844.55.5540.1.42829.00000	Sewer Charge For I/I Project	207,452	67,000	67,000	67,000	67,000	67,000
	Misc Rev Total	208,077	69,000	69,000	69,000	69,000	69,000
<u>275 Assessment</u>							
844.55.5540.5.41106.00000	Assessment Revenue	39,428	0	0	0	0	0
844.55.5540.1.42817.00000	Misc Serv. Rev Conn Chrg	20,300	25,000	25,000	25,000	25,000	25,000
	Assessment Total	59,728	25,000	25,000	25,000	25,000	25,000
<u>276 Int-Assess</u>							
844.55.5540.5.41303.00000	Interest Income-Assessment	549	0	0	0	0	0
844.55.5540.7.45105.00000	Interest Inc-Due Town	0	0	0	0	0	0
	Int-asses Total	549	0	0	0	0	0
<u>277 Int-Inv</u>							
844.55.5540.7.45108.00000	Interest Inc. Investment	101,925	3,200	3,200	40,000	40,000	40,000
	Int-Inv Total	101,925	3,200	3,200	40,000	40,000	40,000
Sewer Fund Total Revenue		3,540,089	3,544,839	3,544,839	3,837,366	3,837,366	3,837,366

WCC BUDGET FY2024/25

		FY23	FY24		FY25		
		Actual	Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
<u>Fund 844 - Sewer Fund - Expenses</u>							
<u>5582 - Source Supply/Sewer Trmt.</u>							
844.55.5582.0.56602.00000	Mattabassett District	2,292,819	2,100,000	2,100,000	2,600,000	2,600,000	2,600,000
Source-Sup Total		2,292,819	2,100,000	2,100,000	2,600,000	2,600,000	2,600,000
<u>5583 - Pumping Expense</u>							
844.55.5583.0.56709.00000	Power Purchased-Pumping	50,460	65,000	65,000	65,000	65,000	65,000
844.55.5583.0.56710.00000	Supplies & Expenses	0	15,000	15,000	15,000	15,000	15,000
844.55.5583.0.56711.00000	Maintenance of Pump Station	5,716	30,000	30,000	30,000	30,000	30,000
844.55.5583.0.56712.00000	Electrician	3,210	10,000	10,000	10,000	10,000	10,000
Pumping Total		59,385	120,000	120,000	120,000	120,000	120,000
<u>5584 - Transmission & Distributn</u>							
844.55.5584.0.56807.00000	Structures & Improvement	4,520	10,000	10,000	10,000	10,000	10,000
844.55.5584.0.56811.00000	Operation Supplies & Exp.	1,429	100	100	100	100	100
844.55.5584.0.56813.00000	Maintenance of Mains	12,584	75,000	75,000	60,000	60,000	60,000
844.55.5584.0.56818.00000	Preventive Maintenance	3,509	1,000	1,000	1,000	1,000	1,000
844.55.5584.0.56820.00000	Misc. Sewer Main Work	0	33,000	33,000	33,000	33,000	33,000
844.55.5584.0.58028.00000	I&I Loan Interest	58,030	67,000	67,000	67,000	67,000	67,000
Trans-Dist Total		80,072	186,100	186,100	171,100	171,100	171,100
<u>5585 - Assessment Due Town</u>							
844.55.5585.0.56851.00000	Assessments due TOB	0	500	500	0	0	0
Assessment Total		0	500	500	0	0	0
<u>5586 - Administration</u>							
844.55.5586.0.53814.00000	Contractual Services	9,690	25,000	25,000	35,000	35,000	35,000
844.55.5586.0.56921.00000	Supplies	0	2,000	2,000	2,000	2,000	2,000
844.55.5586.0.56923.00000	Auditor	2,010	2,010	2,010	2,133	2,133	2,133
844.55.5586.0.56924.00000	Outside Srvcs-Consulting	69,775	25,000	25,000	90,000	90,000	90,000
844.55.5586.0.56925.00000	Insurance	15,846	15,846	15,846	9,593	9,593	9,593
844.55.5586.0.56930.00000	Misc. Gen. Exp.	0	500	500	500	500	500
844.55.5586.0.56951.00000	Computer Services	0	1,250	1,250	1,250	1,250	1,250
Admin Total		97,321	71,606	71,606	140,476	140,476	140,476
<u>5588 - Capital Expenditures</u>							
844.55.5588.0.58061.00000	Pump Station Berlin Turnpike	0	250,000	250,000	50,000	50,000	50,000
844.55.5588.0.58062.00000	Deming Rd Sewer Stations	0	250,000	250,000	250,000	250,000	250,000
844.55.5588.0.58108.00000	Seal Manholes	0	25,000	25,000	30,000	30,000	30,000

WCC BUDGET FY2024/25

	FY23 Actual	FY24		FY25		
		Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
Capital Total	0	525,000	525,000	330,000	330,000	330,000
<u>5591 - Salaries & Fringes - Administration</u>						
844.55.5591.0.51100.00000	Department Head	11,241	11,684	11,684	11,627	11,627
844.55.5591.0.51125.00000	Mid-Managers Personnel	36,608	34,878	34,878	35,808	35,808
844.55.5591.0.51130.00000	Clerical Personnel	3,207	3,197	3,197	3,608	3,608
844.55.5591.0.51305.00000	Commission Secretaries	275	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	7,000	7,000	8,400	8,400
844.55.5591.0.51805.00000	Longevity	160	162	162	162	162
844.55.5591.0.52010.00000	Worker's Compensation	1,328	1,441	1,441	735	735
844.55.5591.0.52100.00000	Social Security	3,832	4,462	4,462	4,667	4,667
844.55.5591.0.52200.00000	Pension	4,724	2,110	2,110	2,148	2,148
844.55.5591.0.52220.00000	Insurance, Life, Disability	219	316	316	329	329
844.55.5591.0.52235.00000	Health Insurance	4,689	5,256	5,256	5,677	5,677
Admin Salaries & Fringes Total	66,284	71,906	71,906	74,561	74,561	74,561
<u>5592 - Salaries & Fringes - Operations</u>						
844.55.5592.0.51125.00000	Mid-Managers Personnel	29,916	30,302	30,302	31,446	31,446
844.55.5592.0.51135.00000	Blue Collar Personnel	75,243	75,747	75,747	75,965	75,965
844.55.5592.0.51400.00000	Overtime	14,486	15,000	15,000	15,000	15,000
844.55.5592.0.51805.00000	Longevity	842	851	851	851	851
844.55.5592.0.52010.00000	Worker's Compensation	11,112	10,937	10,937	6,612	6,612
844.55.5592.0.52100.00000	Social Security	8,588	9,326	9,326	9,430	9,430
844.55.5592.0.52200.00000	Pension	9,668	10,607	10,607	10,744	10,744
844.55.5592.0.52220.00000	Insurance, Life, Disability	475	585	585	592	592
844.55.5592.0.52225.00000	Physicals	100	100	100	100	100
844.55.5592.0.52235.00000	Health Insurance	39,655	42,813	42,813	36,487	36,487
844.55.5592.0.52300.00000	Uniforms	1,556	1,500	1,500	1,500	1,500
Opns Salaries & Fringes Total	191,642	197,768	197,768	188,727	188,727	188,727
<u>5593 - Depreciation</u>						
844.55.5593.0.57002.00000	Depr-Miscellaneous Equip.	678	740	740	0	0
844.55.5593.0.57006.00000	Depr Structures & Improv.	8,071	1,266	1,266	10,072	10,072
844.55.5593.0.57008.00000	Depr Sewer Lines	113,674	139,969	139,969	117,092	117,092
844.55.5593.0.57009.00000	Depr Pump Station	34,553	100,745	100,745	37,892	37,892
844.55.5593.0.57010.00000	Depr Pump Station Equip.	19,321	19,321	19,321	31,821	31,821

WCC BUDGET FY2024/25

		FY23	FY24		FY25		
		Actual	Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
844.55.5593.0.57011.00000	Depr Office Furn & Equip	234	543	543	0	0	0
844.55.5593.0.57014.00000	Depr Transp. Equip.	0	9,375	9,375	15,625	15,625	15,625
Deprec Total		176,530	271,959	271,959	212,502	212,502	212,502
Sewer Fund Total Expense		2,964,054	3,544,839	3,544,839	3,837,366	3,837,366	3,837,366
Sewer Fund Total Revenue		3,540,089	3,544,839	3,544,839	3,837,366	3,837,366	3,837,366

TOWN OF BERLIN
FUND 844 - SEWER

FY 2024/25
 Budget Input
 1-Dec-23

Account	Account Description	24/25 Budget	Supporting Description of Activity
REVENUES			
170 - Use of Fund Balance			
844.55.5540.8.49201.00000	Use of Retained Earnings	753,366	Retained Earnings to offset expenses
	Total 170	753,366	
272 Sale of Sanitary Sewer			
844.55.5540.1.42813.00000	Metered Sales to Public	1,600,000	Res., Comm. & Ind. Sales expected revenues for 2025.
844.55.5540.1.42815.00000	Other Charges to Public	1,350,000	WFD & KFD for sewer treatment. (Contribution to Mattabassett District bill)
	Total 272	2,950,000	
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	40,000	Interest derived from Finance investments Re: WCC
	Total 277	40,000	
TOTAL REVENUES		3,837,366	

Account	Account Description	24/25 Budget	Supporting Description of Activity
EXPENDITURES			
5582-Source of Supply			
844.55.5582.0.56602.00000	Mattabassett District	2,600,000	TOB sewage transmission costs. Est per Art Simonian (Mattabassett District).
	Total 182	2,600,000	
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	60,000	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
		171,100	
5585-Assessment/ connection Charges			
844.55.5585.0.56851.00000	Assessment Due TOB	0	Town Wide Sewer System - Connection TOB
	Total 184	0	
5586-Administration			
844.55.5586.0.53814.00000	Contractual Services	35,000	Emergency Services, generator repairs, electrical repairs, pumps, meters, wells.
844.55.5586.0.56921.00000	Supplies	2,000	General Supplies for Office
844.55.5586.0.56923.00000	Auditor	2,133	WCC portion of the TOB audit
844.55.5586.0.56924.00000	Outside Svcs-Consulting	90,000	Utilize Consultants to evaluate rate study and infrastructure improvements (\$65k). CT Water Company out-source billing (\$25k).
844.55.5586.0.56925.00000	Insurance	9,593	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	140,476	
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	50,000	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	30,000	Seal and repair manholes.
	Total 188	330,000	

Account	Account Description	24/25 Budget	Supporting Description of Activity
5591-Wages & Fringes Administration			
844.55.5591.0.51100.00000	Dept Head	11,627	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	35,808	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	3,608	Employee is a member of the White-Collar collective bargaining unit. Amount budgeted is based on the 2024-25 contract amount. Contract expires 6/30/26.
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	8,400	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	735	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	4,667	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
844.55.5591.0.52200.00000	Pension	2,148	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	329	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	5,677	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		74,561	

5592-Wages & Fringes Operations			
844.55.5592.0.51125.00000	Mid Mgmt	31,446	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	75,965	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	6,612	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	9,430	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.

Account	Account Description	24/25 Budget	Supporting Description of Activity
844.55.5592.0.52200.00000	Pension	10,744	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	592	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	36,487	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		188,727	
5593-Depreciation			
844.55.5593.0.57002.00000	Depr-Miscellaneous Equip.	0	Annual depreciation of enterprise fund physical assets
844.55.5593.0.57006.00000	Depr-Structures & Improve's	10,072	" " " " " "
844.55.5593.0.57008.00000	Dep-Sewer Lines	117,092	" " " " " "
844.55.5593.0.57009.00000	Dep-Pump station	37,892	" " " " " "
844.55.5593.0.57010.00000	Dep-Pump station equip	31,821	" " " " " "
844.55.5593.0.57011.00000	Dep-Office Furn and Equip	0	" " " " " "
844.55.5593.0.57014.00000	Depr Transp. Equip.	15,625	" " " " " "
Total 193		212,502	
Total Expenditures		3,837,366	