

Water and Sewer Budgeting and Rate Planning

2 excel spreadsheets are used in the budgeting and rate planning process to prepare for Town Meeting approval

This spreadsheet provides the detailed budget information and incorporates the revenue estimates for rate planning and eventual Town Meeting articles

The Commitment file is used to estimate the overall revenue / receipts.

Copy the current year Commitment file into the commitment worksheet tab, then all can be done from this spreadsheet.

Instructions

Commitment file

Sandra will provide a new commitment file with actuals to date

Update this file with the future quarterly estimates

Double check to make sure the Water and Sewer Rate Planning tabs are properly picking up the Commitment totals (Cells F5 and F8)

Update the FYBudgetsRates file:

The Commission should define overall goals to help drive decision making process

Budget Worksheets - Water and Sewer Tabs

Update current year actuals column to identify issues/red flags and establish a base line to begin the budgeting process

Input next year budget request totals

Direct Input for all accounts, indirect cross charges are detailed below the account line items

Rate Planning Tabs

Check/correct the links from the commitment file (water and sewer revenue estimates in the rate planning worksheets)

input other revenue per current variables, plans

Update Retained Earnings

adjust rates/assessments/usage of Retained Earning to support rate/assessment changes

Town Meeting tab

no input should be done on this tab

Expense and revenue plans are linked to complete the Town Meeting warrant articles

Summary Statement

Draft

updated as of:

20-Apr

Overall, W&S strives to ensure the utmost value of every dollar spent on the W&S enterprise, balancing current and future requirements.

Assessments are aligned for all rate payers to address capital requirements. (Capital projects and debt services.)

Rates are aligned to address the annual operating expenses, with a sliding scale to encourage conservation

Current year

We expect the Water Dept to close very tight to the budgetted expenditures, with receipts slightly exceeding estimates. (~80k)

We expect the Sewer Dept to close below budget, but with receipts slightly lower than estimates. (~60k)

Next Year's keypoints

Added expentiture to purchase water from Milford

remaining budget line items remain flat / stable

Sewer Department

Will focus on some of the plant's capital requirements, while preparing for future INI projects aligned with the Adin St and Hopedale St road projects.

Combining the ARPA funded project's provides better value via a bigger overall INI project.

Sewer assessment unchanged

Sewer rates increase, ave ~\$4 per year, burden on high usage property

Future - expect expense reduction (slower increase) from INI improvements soon

Water Department

Water department continues to address the water water quality and quantity challenge.

Water exploration continues, but has yet to find a viable new source

Federal \$\$ for the new Water Tank grant have been approved ! This will double the storage capacity, project timing TBD

Expect water assessment to remain the same, with an increase to the water rates that equates to ~\$12 per year for the average user. (tbd)

Future - Balanced for next year, with future improvements - water tank, less purchased water,

Fy23 Budget Status - In process

Confirm cross charges are final

Review budget/rate planning for FY23 decisions

Expect to use a combination of retained earnings and ARP funds for futgure sewer INI projects

Timing of the water tank and new development revenue - tbd

Water Dept	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	Year to Year Actuals		Year to Year Budget	Notes/Comments
20 Reserve fund - Water	\$ 110,000.00	\$ 125,000.00	\$ 100,000.00	\$ (25,000.00)	-20%	\$ (10,000.00)	-9% Emergency/Unplanned
20 Encumbrance				\$ -			
20 Salaries & Wages Permanent	\$ 257,886.32	\$ 265,145.14	\$ 281,340.00	\$ 16,194.86	6%	\$ 23,453.68	9%
20 Salaries Elected Officials	\$ 900.00	\$ -	\$ 900.00	\$ 900.00		\$ -	0% Reinstate stipend
20 Additional Gross Overtime	\$ 35,530.00	\$ 35,530.00	\$ 49,600.00	\$ 14,070.00	40%	\$ 14,070.00	40%
20 Other Personal Services	\$ 12,960.00	\$ 12,960.00	\$ 92,960.00	\$ 80,000.00	617%	\$ 80,000.00	617% Purchased water from Milford
20 Energy	\$ 77,000.00	\$ 77,000.00	\$ 85,000.00	\$ 8,000.00	10%	\$ 8,000.00	10%
20 Energy Heat Fuel	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ -	0%	\$ -	0%
20 Professional and Technical	\$ 76,000.00	\$ 76,000.00	\$ 76,000.00	\$ -	0%	\$ -	0%
20 Legal	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%	\$ -	0%
20 Testing/Regulations	\$ 18,200.00	\$ 18,200.00	\$ 12,150.00	\$ (6,050.00)	-33% *	\$ (6,050.00)	-33%
20 Telephone	\$ 6,090.00	\$ 6,090.00	\$ 6,090.00	\$ -	0%	\$ -	0%
20 Postage	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ -	0%	\$ -	0%
20 Police Details	\$ 2,000.00	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	50%	\$ 1,000.00	50%
20 Chemicals	\$ 67,050.00	\$ 67,050.00	\$ 89,000.00	\$ 21,950.00	33% *	\$ 21,950.00	33%
20 Office Supplies	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ -	0%	\$ -	0%
20 Building Repairs and Maintenance	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ -	0%	\$ -	0%
20 Vehicle Expense	\$ 7,600.00	\$ 7,600.00	\$ 7,600.00	\$ -	0%	\$ -	0%
20 In State Travel/Dues/Seminars	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ -	0%	\$ -	0%
20 Greene street well cleaning	\$ 67,000.00	\$ 67,000.00	\$ 70,000.00	\$ 3,000.00	4% *	\$ 3,000.00	4%
20 Capital Projects	\$ 91,000.00	\$ 91,000.00	\$ 50,000.00	\$ (41,000.00)	-45% *	\$ (41,000.00)	-45% mill street replacement wells
20 Transfers to General Fund	\$ 128,672.00	\$ 128,672.00	\$ 136,853.83	\$ 8,181.83	6%	\$ 8,181.83	6% do not input, details below
Dr DEBT - Principal	\$ 285,705.19	\$ 285,705.19	\$ 284,844.77	\$ (860.42)	0%	\$ (860.42)	0%
Dr DEBT -Interest	\$ 79,672.67	\$ 79,672.67	\$ 73,735.56	\$ (5,937.11)	-7%	\$ (5,937.11)	-7%
				\$ -		\$ -	
	\$ 1,308,366.18	\$ 1,314,725.00	\$ 1,414,174.16	\$ 99,449.16	8% *	\$ 105,807.98	8% 71k, 70+% is water quality/sourcing
Total including Reserve Fund	\$ 1,418,366.18	\$ 1,439,725.00	\$ 1,514,174.16	\$ 74,449.16	5%	\$ 95,807.98	7%

Town Meeting Warrant Subtotals**Direct Expenses**

Salaries	\$	294,316.32	\$	300,675.14	\$	331,840.00
Operating Expenses	\$	429,000.00	\$	429,000.00	\$	536,900.00
Capital Expenses	\$	91,000.00	\$	91,000.00	\$	50,000.00
Debt (Principle and Interest)	\$	365,377.86	\$	365,377.86	\$	358,580.33
Emergency Reserve		110,000.00		125,000.00		100,000.00
Direct Expense Total		1,289,694.18		1,311,053.00		1,377,320.33

Indirect / Transfers to General Fund

Retirement/Pension	\$	34,394.00	\$	34,394.00	\$	37,271.00
Workers Compensation	\$	8,968.00	\$	8,968.00	\$	6,707.00
Medicare	\$	-	\$	-	\$	-
Health Insurance	\$	63,956.00	\$	63,956.00	\$	62,584.64
Liability Insurance	\$	5,725.00	\$	5,725.00	\$	13,131.05
Accounting Dept Crosscharge	\$	-	\$	-	\$	-
Treasurer/Accountant crosscharge	\$	15,629.00	\$	15,629.00	\$	17,160.14
Indirect Expense Total	\$	128,672.00	\$	128,672.00	\$	136,853.83

Grand Total	\$	1,418,366.18	\$	1,439,725.00	\$	1,514,174.16
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Town Meeting Warrant Revenues

Retained Earnings	\$	128,495.00	\$	128,495.00	\$	128,495.00
User Fees	\$	712,607.00	\$	712,607.00	\$	712,607.00
Assessment	\$	460,925.00	\$	460,925.00	\$	460,925.00
Other services, fees	\$	68,210.00	\$	68,210.00	\$	68,210.00
Revenue Total		1,370,237.00		1,370,237.00		1,370,237.00

to be updated

to be updated

To be updated per rate planning

\$ (143,937.16)

\$ -

SEWER DEPT

440	FY2022 BUDGET	FY2022 ACTUALS	FY2023 BUDGET	Year to Year Actuals		Year to Year Budget	Notes
Reserve Fund - Sewer	75,000.00	75,000.00	75,000.00	\$ -	0%	\$ -	0% To address unanticipated expenses
Encumbrance							
Salaries & Wages Permanent	\$ 312,440.00	\$ 317,184.13	\$ 331,980.00	\$ 14,795.87	5%	\$ 19,540.00	6% 5% Increase and new union contract
Salaries Elected Officials	\$ 900.00	\$ 900.00	\$ 900.00	\$ -	0%	\$ -	0% Reinstated stipend
Additional Gross Overtime	\$ 30,000.00	\$ 30,000.00	\$ 34,500.00	\$ 4,500.00	15%	\$ 4,500.00	15% Increase do to union contract
Other Personal Services	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%	\$ -	0%
Energy	\$ 70,000.00	\$ 97,000.00	\$ 90,000.00	\$ (7,000.00)	-7%	\$ 20,000.00	29%
Professional and Technical	\$ 45,000.00	\$ 45,000.00	\$ 57,000.00	\$ 12,000.00	27%	\$ 12,000.00	27% NPDES permit review
Testing/Regulations	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ -	0%	\$ -	0%
Legal	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%	\$ -	0%
Telephone	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -	0%	\$ -	0%
Postage	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ -	0%	\$ -	0%
Other Purchased Services	\$ -	\$ -	\$ -	\$ -		\$ -	
Sludge Removal	\$ 127,000.00	\$ 127,000.00	\$ 131,000.00	\$ 4,000.00	3%	\$ 4,000.00	3%
Police Details	\$ 2,000.00	\$ 4,000.00	\$ 3,000.00	\$ (1,000.00)	-25%	\$ 1,000.00	50%
Chemicals	\$ 109,200.00	\$ 109,200.00	\$ 109,200.00	\$ -	0%	\$ -	0%
Building Repairs and Maintenance	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	0%	\$ -	0%
Vehicle Expense	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	0%	\$ -	0%
In State Travel/Dues/Seminars	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0%	\$ -	0%
Capital Projects	\$ 50,000.00	\$ 68,000.00	\$ 150,000.00	\$ 82,000.00	121%	\$ 100,000.00	200% Details below
10-5803	\$ -	\$ -	\$ -	\$ -		\$ -	
Transfers to General Fund	\$ 116,084.00	\$ 111,276.00	\$ 117,333.91	\$ 6,057.91	5%	\$ 1,249.91	1% do not input, details below
Sewer Bond Principal	\$ 299,312.00	\$ 299,312.00	\$ 301,123.92	\$ 1,811.92	1%	\$ 1,811.92	1%
Sewer Bond Interest	\$ 136,830.87	\$ 136,830.87	\$ 126,806.70	\$ (10,024.17)	-7%	\$ (10,024.17)	-7%
				\$ -		\$ -	
Subtotal Total w/out Reserve	\$ 1,414,466.87	\$ 1,461,403.00	\$ 1,568,544.53	\$ 107,141.53	7%	\$ 154,077.66	11%
Total Including Reserve Fund	\$ 1,489,466.87	\$ 1,536,403.00	\$ 1,643,544.53	\$ 107,141.53	7%	\$ 154,077.66	10%

Town Meeting Warrant Subtotals

Direct Expenses

Salaries	\$ 343,340.00	\$ 348,084.13	\$ 367,380.00
Operating Expenses	\$ 468,900.00	\$ 497,900.00	\$ 505,900.00
Capital Expenses	\$ 50,000.00	\$ 68,000.00	\$ 150,000.00
Debt (Principle and Interest)	\$ 436,142.87	\$ 436,142.87	\$ 427,930.62
Emergency Reserve	75,000.00	75,000.00	75,000.00
Direct Expense Total	1,373,382.87	1,425,127.00	1,526,210.62

Indirect Expenses

Retirement/Pension	\$ 36,647.00	\$ 36,647.00	\$ 40,057.00	Section to be updated	Section to be updated
Workers Compensation	\$ 7,255.00	\$ 7,255.00	\$ 5,490.00		
Medicare	\$ -	\$ -	\$ -		
Health Insurance	\$ 50,828.00	\$ 50,828.00	\$ 45,852.49		
Liability Insurance	\$ 5,725.00	\$ 5,725.00	\$ 8,774.28		
Accounting Dept Crosscharge	\$ -	\$ -	\$ -		
Treasurer/Accountant CrossCharge	\$ 15,629.00	\$ 15,629.00	\$ 17,160.14		

Indirect Expense Total	\$	116,084.00	\$	116,084.00	\$	117,333.91
Grand Total	\$	1,489,466.87	\$	1,541,211.00	\$	1,643,544.53

Town Meeting Warrant Revenues					To be updated per Rate plannin	To be updated per Rate planning
Retained Earnings	\$	-	\$	-	\$	200,000.00
User Fees	\$	893,000.00	\$	954,957.00	\$	954,957.00
Assessment	\$	580,852.00	\$	580,265.00	\$	580,265.00
Other services, fees	\$	9,300.00	\$	27,100.00	\$	27,100.00
Revenue Total		1,483,152.00		1,562,322.00		1,762,322.00

NOTES						Year to Year			Year to Year	
Operating total Without Capital						Actuals			Budget	
	\$	1,439,466.87	\$	1,468,403.00	0 0 \$	1,493,544.53	0 \$	25,141.53	2%	\$ 54,077.66 4%

Capital Projects

raise weirs 35,000

IFAS removal pilot test 65,000

influent pump #2 50,000

To Do

Finalize General Fund Cross charges

Comp per union negotiations

Other?

Receiptes - Incorporate April actuals to finalize rate planning

FY2023 Budget Summary

	WATER DEPT	SEWER DEPT
Operating Expenses	\$1,005,594	\$990,614
Capital Expenses	\$50,000	\$150,000
Debt Service - Principle	\$284,845	\$301,124
Debt Service - Interest	\$73,736	\$126,807
Total Capital	\$408,580	\$577,931
Operating Total	\$1,414,174	\$1,568,545
Emergency Reserve	100,000	75,000
Town Meeting Total	\$1,514,174	\$1,643,545

Instructions: All values are from the Water and Sewer budget tabs. Do not input anything on this summary

Budget Total (C11 and E11) Values are linked inputs from the direct budget
 Capital Details (B and D: 6,7,8) Values are linked inputs from the direct budget
 Emergency Reserve Values are linked inputs from the direct budget

Capital and Town Meeting Totals are calculated and carried forward to the Water and Sewer Rate planning worksheets

Water Department

To Be Updated per current year revenue figures and FY23 Commission recommendations

FY2023 Budget Summary	
Operating Budget	\$1,005,594
Capital Expenses*	\$408,580
Operating Total	\$1,414,174
Emergency Reserve	\$100,000
Total	\$1,514,174
# of Users	2179

FY2022 Revenue Estimates			
		Collections	Delta
Rates	Tiered	\$797,254	
Other Revenue		\$109,108	
Operating total		\$906,362	-99,232
Assessment	\$52.81	\$459,817	51,236
Total		\$1,366,179	-47,996
	2179		

FY2023 Revenue Recommendations				
		Increase	Collections	Delta
Rates	Tiered	25,000	\$823,254	
Other Revenue		30,000	\$139,108	
Operating total		\$56,000	\$962,362	-43,232
Assessment	\$52.81	\$0.00	\$459,817	51,236
Total			\$1,422,179	8,004
Emergency Reserve				\$100,000
Delta to be addressed				-\$91,996
Available Retained earnings				199,300

Options to balance the budget and revenue

1 Utilize Retained Earnings

Current year usage
Current year usage
Current Year Expectations, plus
New estimated total

Balance

199,300 Latest Certified
-7,000
0
90,000 Current yr estimate
282,300

Used to cover the Emergency Reserve fund line item

STM Salary transfer
Emergency Repair
Additional receipts, 90k

should this be the available, incase some is planned to be spent in the current year

2 Higher assesement, lower rate adjustments

3 Lower assesement, higher rate adjustments

4 Adjust Rate tiers

Notes:

any change to the number of users?

2179

*Above Includes Existing debt services and budgeted capital expenses

Current year revenue is a combination of already received and remaining year estimates

These figures are automatically Input via a link to the Commitment spreadsheet

FY23 - expect rate increase, no change to assessment

\$12 ave, burden is with high volume users/properties

FY22 - no change to assessment, rate increase

FY21 - Covid restrictions, higher at home usage; offset by restrictions per supply issues

FY22 - Green St Well; fixed Mendon leak

FY21 - No changes to the Water assessment or rates

FY20 - Assessment Increased 4.42 along with a rate increase

FY19 - No changes to assesement or rates

FIX THIS TO PROPERLY REFLECT EMERGENCY RESERVE FUND

not an exact calc due to the Mendon assessments

FY23 Recommended plan

Short fall to address:	-47,996	Value is calculated in summary above (O12)
Assessment	0	Raise assessment to:
Minimum Usage fee	0	any change to this, which was enacted in FY20
Rate Change	26,000	Rates and/or tier changes target ~15k per quarter, graduated to high usage ratepayers
Retained earnings usage		At max, primarily offset to reserve request
Know/planned services	30000	New tie in fees per planned projects

using this spreadsheet:

operating budget, capital expense come from the first budget worksheet

Input/Confirm the number of users, assessment rate and other revenue received

The Delta (H8) will be calculated, highlighting any issues that may require rate changes

Input results from recommendations. This will generate the final

Impact from assessment rate change - B28

Impact from the rate change - B30

New assessment rate into K6

to do - link up these details from the proposal worksheet

Other Revenue — Adjust to next yr plan

Future

Fine tune details for the other revenue and any changes in the number of users

Sewer

To Be Updated per current year revenue figures and FY23 Commission recommendations

FY23	Budget
Operating Budget	\$990,614
Capital Expenses*	\$577,931
Total operating	\$1,568,545
Emergency Reserve	75,000
Total	\$1,643,545
# of Users	2054

FY2022	ESTIMATES		
		Collections	Delta
Rates	\$6.52	\$877,127	
Other Revenue		\$27,100	
Total Operating		\$904,227	-86,387
Assessment	\$70.25	\$579,984	2,053
Total		\$1,484,211	-84,333
	2054		

FY2023	Recommendations		
		Increase	Collections
Rates	6.52	\$12,000	\$889,127
Other Revenue			\$27,100
Total Operating			\$916,227
Assessment	\$70.25	\$0.00	\$579,984
Total			\$1,496,211
Emergency Reserve			75,000
Delta to be addressed			-147,333
Available Retained Earnings			381,247

Options

1 Utilize Retained Earnings

Current year expectations - plus
New estimated total

Balance

381,247 certified

25,000 estimated change from current year

406,247

Used to cover the Emergency Reserve fund line item

receipts are down, didn't use emergency reserve

should this be the available, incase some is planned to be spent in the current year

2 Higher assesement, lower rate adjustments

3 Lower assesement, higher rate adjustments

4 Other

Notes:

F5 and F8 are links from the Commitment spreadsheet, F6 is direct input

Plant upgrade debt began in FY20; with total project debt starting in FY2021

Any expected changes in the number of users?

Other revenue, (F6) to be estimated per current factors, variables

Current year revenue is a combination of already received and remaining year estimates

These figures are automatically input via a link to the Commitment spreadsheet

FY22 - no changes to sewer rates or assessment

FY21 - increased assessment by 11.79 ; not rate change

FY20 - increased assessment by 31.87 and a rate change (51 cents)

FY19 - no changes

FY2023 Recommended plan

Short fall to address: -84,333

Assessment

Minimum Usage fee

Rate Change

0

12,000

Raise assessment to:

~X number of users have a zero usage bill

4000 per qtr, estimated using the lowest usage qtr

OK, with this at this time, INI improvements to decrease future operating expenses

Can be managed

FY2021 capital expense was updated per new project schedule

using this spreadsheet:

operating budget, capital expense come from the first budget worksheet

Input/Confirm - Number of users, assesment rate and other revenue received

The Delta (H8, H9) will be calculated, highlighting any issues that may require rate changes

Input results from recommendations

rate change impact (b27)

assessment impact (b25)

ARTICLE 6: To see if the Town will vote a sum of money to be authorized to fund the Water Department Budget for fiscal year 2022 from Water Enterprise receipts, or take any other action related thereto.

MOTION: Move the Town vote to appropriate the sum of \$ 1,514,174 (From Water Budget, validate against the totals below)

to fund the Water Department Budget for Fiscal Year 2022 beginning July 1, 2021, from the Water Enterprise Fund in accordance with the provisions of M.G.L. c.44, §53F½, amount to be funded from the following sources:

User Fees	823,254	
Assessments	459,817	
Connection & Other Fees	139,108	
Retained Earnings	91,996	Amount of retained earnings to be used
Total Revenues	1,514,174	

To be expended as follows:

Direct	
Salaries & Wages	331,840
Operating Expenses	536,900
Capital Outlay	50,000
Debt & Interest	358,580
Emergency Reserve	100,000
Subtotal	1,377,320
Indirect	
Treasurer/Accounting Support	17,160
Retirement/Pension	37,271
Health Insurance	62,585
Workers Compensation	6,707
Liability Insurance	13,131
Subtotal	136,854

water and sewer commitments.xlsx

	FY22	FY21	FY20	FY19	FY18	FY17	FY16
WATER DEPT.							
Water							
1st qtr	\$ 298,617.12	\$ 235,201.14	\$ 160,654.15	\$ 176,819.69	\$ 199,308.50	\$ 143,008.55	\$ 146,063.79
2nd qtr	\$ 207,022.89	\$ 186,025.70	\$ 208,197.27	\$ 197,577.30	\$ 162,454.58	\$ 145,889.75	\$ 170,805.93
3rd qtr*	\$ 182,447.28	\$ 166,394.68	\$ 164,209.06	\$ 114,687.53	\$ 124,408.54	\$ 124,054.95	\$ 118,479.38
4th qtr	\$ 169,167.00	\$ 136,292.84	\$ 142,224.90	\$ 127,915.88	\$ 112,424.60	\$ 116,969.34	\$ 116,724.97
Total Water	\$ 797,254.23	\$ 723,914.36	\$ 675,279.98	\$ 617,000.36	\$ 592,596.22	\$ 529,942.59	\$ 532,074.27
Water Assmt							
1st qtr	\$ 114,967.37	\$ 115,231.42	\$ 114,703.32	\$ 105,054.69	\$ 105,006.30	\$ 104,799.00	\$ 104,757.76
2nd qtr	\$ 114,914.56	\$ 115,231.42	\$ 114,756.13	\$ 105,103.08	\$ 105,006.30	\$ 104,895.50	\$ 103,782.16
3rd qtr*	\$ 114,967.37	\$ 115,231.42	\$ 114,808.94	\$ 105,103.08	\$ 105,006.30	\$ 104,895.50	\$ 103,830.03
4th qtr	\$ 114,967.37	\$ 115,231.42	\$ 115,178.61	\$ 105,103.08	\$ 105,054.69	\$ 104,895.50	\$ 103,925.77
Total Water Assmt	\$ 459,816.67	\$ 460,925.68	\$ 459,447.00	\$ 420,363.93	\$ 420,073.59	\$ 419,485.50	\$ 416,295.72
Final Fees							
1st qtr	\$ 1,075.00	\$ 950.00	\$ 1,050.00	\$ 725.00			
2nd qtr	\$ 775.00	\$ 875.00	\$ 900.00	\$ 650.00			
3rd qtr*	\$ 550.00	\$ 500.00	\$ 725.00	\$ 650.00			
4th qtr	\$ 500.00	\$ 1,175.00	\$ 850.00	\$ 975.00			
Total Final Fees	\$ 2,900.00	\$ 3,500.00	\$ 3,525.00	\$ 3,000.00			
Work Service							
1st qtr	\$ 21,852.56	\$ 34,707.96	\$ 21,263.19	\$ 20,532.16			
2nd qtr	\$ 26,560.49	\$ 5,178.92	\$ 19,523.42	\$ 31,669.79			
3rd qtr*	\$ 30,594.89	\$ 20,244.00	\$ 35,402.77	\$ 13,836.05			
4th qtr	\$ 27,000.00	\$ 27,869.81	\$ 10,236.00	\$ 27,807.05			
Total Work Service	\$ 106,007.74	\$ 88,000.69	\$ 86,425.38	\$ 93,845.05			
NSF Fees							
1st qtr	\$ 50.00	\$ 75.00	\$ 50.00	\$ 25.00			
2nd qtr	\$ -	\$ 25.00	\$ 50.00	\$ 75.00			
3rd qtr*	\$ 75.00	\$ 50.00	\$ 50.00	\$ 150.00			
4th qtr	\$ 75.00	\$ 75.00	\$ 25.00	\$ 50.00			
Total NSF Fees	\$ 200.00	\$ 225.00	\$ 175.00	\$ 300.00			
TOTAL WATER DEPT	\$ 1,366,178.64	\$ 1,276,565.73	\$ 1,224,851.76	\$ 1,134,509.34	\$ 952,669.81	\$ 949,428.09	\$ 968,369.99
SEWER DEPT.							
Sewer							
1st qtr	\$ 259,550.98	\$ 257,734.05	\$ 211,570.75	\$ 232,371.41	\$ 198,060.80	\$ 208,900.49	\$ 210,750.68
2nd qtr	\$ 218,411.93	\$ 259,331.45	\$ 248,967.58	\$ 218,823.61	\$ 221,218.23	\$ 204,434.34	\$ 232,654.90
3rd qtr*	\$ 203,399.24	\$ 224,123.45	\$ 193,849.03	\$ 187,974.52	\$ 185,863.20	\$ 187,018.86	\$ 179,884.69
4th qtr	\$ 195,765.10	\$ 194,968.16	\$ 213,768.93	\$ 181,620.99	\$ 167,091.51	\$ 179,732.28	\$ 177,947.25
Total Sewer	\$ 877,127.25	\$ 936,157.11	\$ 868,156.29	\$ 820,790.53	\$ 772,233.74	\$ 780,085.97	\$ 801,237.52
Sewer Assmt							
1st qtr	\$ 144,996.00	\$ 144,996.00	\$ 121,060.05	\$ 55,567.20	\$ 51,835.68	\$ 82,809.60	\$ 52,196.80
2nd qtr	\$ 144,996.00	\$ 144,996.00	\$ 121,177.87	\$ 55,567.20	\$ 51,808.64	\$ 82,852.73	\$ 55,248.01
3rd qtr*	\$ 144,996.00	\$ 145,136.50	\$ 121,118.96	\$ 55,567.20	\$ 51,808.64	\$ 82,852.73	\$ 55,276.80
4th qtr	\$ 144,996.00	\$ 145,066.25	\$ 121,590.24	\$ 55,567.20	\$ 51,808.64	\$ 82,852.73	\$ 55,276.80
Total Sewer Assmt	\$ 579,984.00	\$ 580,194.75	\$ 484,947.12	\$ 222,268.80	\$ 207,261.60	\$ 331,367.79	\$ 217,998.41
TOTAL SEWER DEPT	\$ 1,457,111.25	\$ 1,516,351.86	\$ 1,353,103.41	\$ 1,043,059.33	\$ 979,495.34	\$ 1,111,453.76	\$ 1,019,235.93

*3rd qtr FY22 is only 1st 2 weeks of January (but does include the qtrly commitment)