

Memo

To: David Leathers
From: Kevin Karr
Date: November 21, 2022
Re: 2023 Water Division Budget

Please find attached the Budget Worksheets for the Water Division. Included are the Cash Summary, Pro-forma Income Statement, Capital Projects, Expense Line Detail and Transportation Summaries for 2023 to 2027.

We are anticipating net income of \$456K for 2022 compared to a budgeted amount of \$332K. Customer water sales for 2022 are projected to be \$33K over budget and other revenues are expected to be \$23K, (13%) over budget.

Operating expenses are projected to be \$105K below budget, for 2022.

The 2023 Water Division Budget has a recommended rate increase of 3.0% included. The budget for operating expenses is a \$155K increase from the 2022 budgeted expenses. There is a scheduled retirement in this Division over the next year.

The 2022 capital projects budget is \$1.5M. Major items included are \$500K for main and service replacements, \$232K for new vehicles and \$147K for an IT Meter Data Management System.

	Actual 2020	Actual 2021	Budget 2022	Projection 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027
Cash Balance January 1	\$ 2,012,675	\$ 1,960,823	\$ 3,363,435	\$ 2,979,702	\$ 2,914,206	\$ 2,884,440	\$ 2,126,773	\$ 2,043,888	\$ 1,852,118
Sales of Water	\$ 5,409,990	\$ 5,350,723	\$ 5,453,963	\$ 5,464,059	\$ 5,656,120	\$ 5,684,401	\$ 5,854,933	\$ 5,913,482	\$ 5,943,050
Miscellaneous Revenues	\$ 199,806	\$ 174,670	\$ 181,306	\$ 198,641	\$ 175,550	\$ 181,386	\$ 181,458	\$ 181,531	\$ 181,604
WIIA Loan BPU Match		\$ 1,412,000							
LSRP Grant									
LSRP Grant - Ellicott Work		\$ -			\$ 161,000				
ESD Grant - AMI Meters			\$ 161,000	\$ -	\$ 161,000				
WIIA Grant			\$ 1,500,000	\$ 2,250,000	\$ -	\$ 750,000			
Interest Income	\$ 3,483	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500

Expenditures:

Operation & Maint.	\$ 3,107,817	\$ 3,459,118	\$ 3,273,810	\$ 3,159,111	\$ 3,329,120	\$ 3,378,870	\$ 3,609,702	\$ 3,465,505	\$ 3,515,445
Taxes	\$ 89,419	\$ 91,797	\$ 93,000	\$ 90,041	\$ 90,419	\$ 91,323	\$ 92,236	\$ 93,159	\$ 94,090
Tax Equiv.-City	\$ 975,610	\$ 969,218	\$ 975,000	\$ 1,001,309	\$ 982,046	\$ 1,024,897	\$ 1,055,644	\$ 1,066,201	\$ 1,071,532
Tax Equivalent - Outside Contracts	\$ 101,784	\$ 97,801	\$ 101,500	\$ 97,791	\$ 99,125	\$ 99,324	\$ 99,522	\$ 99,721	\$ 99,921
Contractual Collections - Ellicott/Busti	\$ -	\$ -	\$ 5,500	\$ 1,283	\$ 2,244	\$ 2,289	\$ 2,334	\$ 2,381	\$ 2,429
Principle Loan Repayment		\$ 121,845	\$ 39,000	\$ 39,000	\$ 38,000	\$ 43,000	\$ 35,000	\$ 41,000	\$ 43,000
Interest Loan Repayment		\$ 32,723	\$ 34,418	\$ 48,397	\$ 31,156	\$ 30,751	\$ 29,836	\$ 28,316	\$ 26,636
Capital Projects	\$ 1,390,501	\$ 1,146,012	\$ 3,341,000	\$ 3,541,265	\$ 1,451,826	\$ 2,705,000	\$ 1,197,000	\$ 1,493,000	\$ 1,474,000

Cash Balance December 31

	\$ 1,960,823	\$ 2,979,702	\$ 2,797,977	\$ 2,914,206	\$ 2,884,440	\$ 2,126,773	\$ 2,043,888	\$ 1,852,118	\$ 1,652,218
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	Actual 2020	Actual 2021	Budget 2022	Projection 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027
Operating Revenue:									
Sales of Water	\$ 5,409,990	\$ 5,350,723	\$ 5,453,963	\$ 5,464,059	\$ 5,656,120	\$ 5,684,401	\$ 5,854,933	\$ 5,913,482	\$ 5,943,050
Miscellaneous Revenues	\$ 199,806	\$ 174,670	\$ 181,306	\$ 198,641	\$ 181,313	\$ 181,386	\$ 181,458	\$ 181,531	\$ 181,604
Total Operating Revenue	\$ 5,609,796	\$ 5,525,393	\$ 5,635,269	\$ 5,662,699	\$ 5,837,434	\$ 5,865,787	\$ 6,036,391	\$ 6,095,013	\$ 6,124,653
Operating Expenses:									
Source of Supply	\$ 24,947	\$ 24,519	\$ 25,900	\$ 24,294	\$ 24,587	\$ 25,078	\$ 25,580	\$ 26,092	\$ 26,613
Power & Pumping	\$ 640,049	\$ 676,793	\$ 629,845	\$ 575,546	\$ 610,615	\$ 622,828	\$ 632,170	\$ 641,653	\$ 651,278
Transmission/Distribution	\$ 1,172,329	\$ 1,383,385	\$ 1,196,000	\$ 1,147,570	\$ 1,321,540	\$ 1,326,138	\$ 1,546,031	\$ 1,366,221	\$ 1,379,883
Cust. Accounting & Collecting	\$ 385,640	\$ 385,463	\$ 380,505	\$ 432,938	\$ 421,380	\$ 429,807	\$ 438,403	\$ 447,171	\$ 456,115
Administrative & General	\$ 884,852	\$ 988,958	\$ 1,042,082	\$ 978,764	\$ 950,998	\$ 975,018	\$ 967,518	\$ 984,369	\$ 1,001,556
Depreciation	\$ 742,091	\$ 813,289	\$ 764,252	\$ 807,708	\$ 807,696	\$ 813,350	\$ 819,043	\$ 824,777	\$ 830,550
Taxes	\$ 89,419	\$ 91,797	\$ 93,000	\$ 90,041	\$ 90,419	\$ 91,323	\$ 92,236	\$ 93,159	\$ 94,090
Tax Equivalent - City	\$ 975,610	\$ 969,218	\$ 975,000	\$ 1,001,309	\$ 982,046	\$ 1,024,897	\$ 1,055,644	\$ 1,066,201	\$ 1,071,532
Tax Equivalent - Lakewood	\$ 101,784	\$ 97,801	\$ 101,500	\$ 97,791	\$ 99,125	\$ 99,324	\$ 99,522	\$ 99,721	\$ 99,921
Operating Taxes - Busti		\$ 5,449		\$ 1,283	\$ 2,244				
Contractual Collections - Ellicott/Busti	\$ -	\$ -	\$ 5,500	\$ 1,283	\$ 2,244	\$ 2,289	\$ 2,334	\$ 2,381	\$ 2,429
Total Operating Expense	\$ 5,016,721	\$ 5,436,672	\$ 5,213,584	\$ 5,158,524	\$ 5,312,894	\$ 5,410,053	\$ 5,678,483	\$ 5,551,744	\$ 5,613,967
Net Operating Revenue:	\$ 593,075	\$ 88,721	\$ 421,685	\$ 504,175	\$ 524,540	\$ 455,734	\$ 357,908	\$ 543,269	\$ 510,687
Miscellaneous Income Deduction									
Interest Accrued on Debt		\$ 32,723	\$ 34,418	\$ 48,397	\$ 31,156	\$ 30,751	\$ 29,836	\$ 28,316	\$ 26,636
Gross Income:		\$ 55,998	\$ 387,268	\$ 455,778	\$ 493,384	\$ 424,983	\$ 328,072	\$ 514,953	\$ 484,050
Other Income and expense:									
Interest from Investments	\$ 3,483	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500
Gain on disposal of fixed assets		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in FMV of investments									
Net Income	\$ 596,558	\$ 55,998	\$ 388,768	\$ 455,778	\$ 494,884	\$ 426,983	\$ 330,072	\$ 517,453	\$ 486,550

Assumptions:

Sales of Water		0.0%	0.0%		3.0%	0.0%	3.0%	0.0%	0.0%
Rate	\$	2.09	\$ 2.09		\$ 2.17	\$ 2.17	\$ 2.24	\$ 2.24	\$ 2.24

Description	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027
Cassadaga									
New Well - Cassadaga								\$ 150,000	\$ 150,000
AI #6 - Rehab wells	\$ 31,287	\$ 33,200	\$ 30,000		\$ 36,000	\$ 37,000	\$ 38,000	\$ 39,000	\$ 40,000
New Roof					\$ 145,000				
New Motor		\$ 7,694							
SCADA		\$ 25,307							
Test Wells									
Relocate Fluoride	\$ 99,395								
Electric Switch Gear Upgrade			\$ 100,000			\$ 50,000			
Claypond/Poland Center									
Generator for Wells									
Test Wells									
Upgrade Fluoride	\$ 47,416								
Check Valves/Adaptors	\$ 8,705								
New Starters/Controls			\$ 25,000	\$ 4,307					
Motor				\$ 38,832					
Lakewood (southwestern pump)									
New Door			\$ 5,000						
Ecostructure Upgrades- Shadyside/Lakewood					\$ 60,000				
English Hill									
New starters/Controls						\$ 25,000			
Buffalo St									
New gravel barn	\$ 148,708	\$ 29,729							
New Motor					\$ 20,000				
Mezzanine	\$ 42,510	\$ 1,453							
Replace Valves	\$ 17,241								
New Starters/Controls			\$ 25,000	\$ 631					
System-wide projects and improvements									
Health, Safety and Security Projects	\$ 6,137	\$ 4,562	\$ 10,000	\$ 37,455	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Camera Conversion & Upgrades (IT)			\$ 60,000						
Access Control (IT)					\$ 6,050				
Buildings & Grounds Projects	\$ 12,480	\$ 11,541	\$ 10,000	\$ 612	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Meters	\$ 114,451	\$ 320,376	\$ 150,000	\$ 37,057	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Meters				\$ 15,765					
Hydrants	\$ 51,519	\$ 18,669	\$ 31,000	\$ 22,090	\$ 32,000	\$ 33,000	\$ 34,000	\$ 34,000	\$ 34,000
Replace Butterfly Valves Cassadaga									
Main/Service Replacement	\$ 401,444	\$ 474,613	\$ 2,620,000	\$ 3,310,444	\$ 500,000	\$ 2,000,000	\$ 600,000	\$ 650,000	\$ 700,000
Lead Service Replacement	\$ 85,370	\$ 9,087							
Fuel Depot-Decommission 2024		\$ 16,087							
Bulk Water Station					\$ 40,000				
Smartworks IT system					\$ 146,776				
Air Compressor					\$ 9,000				
General tools	\$ 5,526	\$ 8,130	\$ 5,000	\$ 4,071	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Celoron Extension project									
Celoron Extension project - Reimbursement									
Vehicles	\$ 170,000	\$ 267,453	\$ 225,000	\$ 70,000	\$ 232,000	\$ 335,000	\$ 300,000	\$ 395,000	\$ 325,000
	\$ 1,242,189	\$ 1,227,901	\$ 3,296,000	\$ 3,541,265	\$ 1,451,826	\$ 2,705,000	\$ 1,197,000	\$ 1,493,000	\$ 1,474,000

Vehicle #	Year	Type	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
2	2016	FORD F150 4X4						\$ 35,000			
10	2011	FORD F150 4X4			\$ 35,000	\$ 35,000					
13	2016	CHEVY COLORADO					\$ 35,000				
24	2015	FORD F-150 4X4									
14	2014	FORD F150 4X4		\$ 32,500							
15	2014	FORD F-150 4X4						\$ 45,000			
29	2012	INTERNATIONAL DUMP 4300 SBA	\$ 15,000								\$ 80,000
30	2020	CHEVY HD 3500 UTILITY	\$ 55,000								
31	2016	CHEVY HD 3500 UTILITY					\$ 55,000				
33	2021	CATERPILLAR 420 XE BACKHOE		\$ 69,448	\$ 110,000	\$ -					
34	2013	FORD F- 450 LANDSCAPE DUMP			\$ 80,000	\$ -					
35	2020	WESTERN STAR DUMP 4700SF									
36	2022	WESTERN STAR 4700SF DUMP		\$ 165,505							
37	2022	FORD F550 LANDSCAPE TRUCK						\$ 60,000			
38	2020	CATERPILLAR MODEL 420F2ST	\$ 100,000								
39	2020	CHEVY 3500 WITH UTILITY BOXES									\$ 55,000
40	2009	KOMATSU TRACK HOE							\$ 160,000		
44	2014	FORD F-450 FLATBED TRUCK					\$ 60,000				
45	2015	BOBCAT EXCAVATOR					\$ 70,000	\$ -	\$ -		
46	2019	CATERPILLAR CAT420F2ST BACKHOE									\$ 140,000
47	2019	UNITED TRAILER 7 X 14									
49	2013	CATD5K2 BULLDOZER								\$ 180,000	
60	2016	WESTERNSTAR DUMP						\$ 140,000			
62	2015	CAM SUPERLINE TRAILER					\$ 12,000				
66	2008	INTERNATIONAL DUMP							\$ 140,000		
67	2018	WESTERN STAR DUMP 4700SF								\$ 160,000	
71	2016	CHEVY 3500 UTILITY TRUCK						\$ 55,000			
72	2019	CHEVY 3500								\$ 55,000	
73	2017	CAT LOADER									
74	2016	22 TON KUBOTA TILT TRAILER									\$ 50,000
75	1998	JD TRACKHOE 160 WACKER ROLLER				\$ 35,000					
128	2012	TRAILER LIBERTY						\$ 10,000			
TOTAL			\$170,000	\$267,453	\$225,000	\$70,000	\$232,000	\$335,000	\$300,000	\$395,000	\$325,000

GL Acct No.	PA Project Number	PA Project Name	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget
SOURCE OF SUPPLY							
02-7010-00	W701OP	Wells Operations Exp Poland	\$ 24,947	\$ 23,554	\$ 25,000	\$ 24,294	\$ 24,265
02-7030-00	W703WC	R&M Wells/Pumping Eq Cassadaga	\$ -	\$ 965	\$ 900	\$ -	\$ 322
TOTAL SOURCE OF SUPPLY			\$ 24,947	\$ 24,519	\$ 25,900	\$ 24,294	\$ 24,587
POWER & PUMPING EXPENSE							
02-7410-00	W741DCA	Disinfection Sup&Exp Cassadaga	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
02-7410-00	W741DCL	Disinfection Sup&Exp Claypond	\$ 5,400	\$ 5,400	\$ 6,480	\$ 5,400	\$ 5,400
02-7410-00	W741FCA	Fluoridation Sup&Exp Cassadaga	\$ 18,906	\$ 17,851	\$ 19,500	\$ 17,540	\$ 18,099
02-7410-00	W741FCL	Fluoridation Sup&Exp Claypond	\$ 15,525	\$ 9,394	\$ 11,000	\$ 7,446	\$ 10,788
02-7410-00	W741MPS	Monitoring Pump Stations Labor	\$ 35,269	\$ 35,766	\$ 35,500	\$ 31,859	\$ 35,298
02-7410-00	W741OA	Pump Stn Operation Exp Airport	\$ 2,019	\$ 2,113	\$ 2,000	\$ 2,156	\$ 2,096
02-7410-00	W741OB	Pump Stn Operation Exp Buffalo	\$ 87,847	\$ 86,769	\$ 90,000	\$ 93,915	\$ 89,510
02-7410-00	W741OCA	Pump Stn Oper Exp Cassadaga	\$ 175,140	\$ 191,307	\$ 180,000	\$ 180,495	\$ 182,314
02-7410-00	W741OCL	PumpStn Operation Exp Claypond	\$ 115,943	\$ 89,866	\$ 100,000	\$ 101,723	\$ 102,511
02-7410-00	W741OE	Pump Stn Operation Exp English	\$ 10,758	\$ 11,656	\$ 11,000	\$ 12,893	\$ 11,769
02-7410-00	W741OLK	PumpStn Operation Exp Lakewood	\$ 12,966	\$ 12,946	\$ 15,535	\$ 12,455	\$ 12,789
02-7410-00	W741OLN	Pump Stn Oper Exp Linwood	\$ 1,175	\$ 1,179	\$ 1,500	\$ 1,323	\$ 1,226
02-7410-00	W741OS	PumpStn Operation Exp Smith Av	\$ 5,546	\$ 5,865	\$ 7,000	\$ 6,135	\$ 5,849
02-7410-00	W741PPW	Pump Pit Oper Exp Winch Rd	\$ 247	\$ 248	\$ 200	\$ 248	\$ 248
02-7410-00	W741SM	Mowing/Snow removal Expense	\$ 8,890	\$ 9,000	\$ 9,000	\$ 12,000	\$ 9,963
02-7420-00	W742PAL	R&M Pump Stn Eq/Scada All	\$ 20,379	\$ 26,373	\$ 22,000	\$ 16,464	\$ 17,287
02-7420-00	W742PB	R&M Pump Stn Eq/Scada Buffalo	\$ 4,741	\$ 4,536	\$ 5,000	\$ 3,873	\$ 4,383
02-7420-00	W742PCA	R&M PumpStn Eq/Scada Cassadaga	\$ 24,702	\$ 35,026	\$ 35,000	\$ 14,336	\$ 15,052
02-7420-00	W742PCL	R&M Pump Stn Eq/Scada Claypond	\$ 25,436	\$ 21,689	\$ 25,000	\$ 15,938	\$ 16,734
02-7420-00	W742PE	R&M Pump Stn Eq/Scada English	\$ 2,250	\$ 1,731	\$ 1,500	\$ -	\$ 1,327
02-7420-00	W742PS	R&M Pump Stn Eq/Scada Smith	\$ 2,773	\$ 4,878	\$ 5,000	\$ 2,253	\$ 3,301
02-7420-00	W742PLK	R&M Pump Stn Eq/Scada Lakewood	\$ 19,345	\$ 16,683	\$ 18,000	\$ 10,808	\$ 15,612
02-7420-00	W742PH	R&M Pump Stn Eq/Scada Homestead	\$ -	\$ 141	\$ 150	\$ 156	\$ 99
02-7420-00	W742PSB	R&M Pump Stn Eq/Scada Shadyside	\$ 261	\$ 1,491	\$ 2,000	\$ -	\$ 584
02-7420-00	W742SCL	R&M Pump Stn Eq/Scada Shadyside	\$ 644	\$ 52	\$ 100	\$ 155	\$ 284
02-7420-00	W742PO	R&M Pump Stn Eq/Scada Orr St	\$ 249	\$ -	\$ -	\$ 464	\$ 238
02-7420-00	W742SB	R&M Structures Buffalo St	\$ 20,603	\$ 20,145	\$ 16,000	\$ 10,916	\$ 30,000
02-7420-00	W742SCA	R&M Structures Cassadaga	\$ 12,116	\$ 1,239	\$ 4,000	\$ 3,802	\$ 6,863
02-7420-00	W742CL	R&M Structures Claypond	\$ -	\$ -	\$ -	\$ -	\$ -
02-7420-00	W742SE	R&M Structures English Hill	\$ -	\$ -	\$ -	\$ -	\$ -
02-7420-00	W742SLK	R&M Structures Lakewood	\$ -	\$ -	\$ -	\$ -	\$ -
02-7420-00	W742SO	R&M Structures Orr St	\$ -	\$ -	\$ -	\$ -	\$ -
02-7420-00	W742SA	R&M Structures Airport/N. Main	\$ 579	\$ -	\$ -	\$ -	\$ 193
TOTAL POWER & PUMPING EXPENSE			\$ 640,049	\$ 676,793	\$ 633,265	\$ 575,546	\$ 610,615
TRANSMISSION AND DISTRIBUTION EXPENSE							
02-7210-00	W721ENG	T&D Suprvn/Eng General Expense	\$ 204,987	\$ 204,861	\$ 220,000	\$ 167,168	\$ 207,339
02-7210-00	W721FL	Flushing Water Mains	\$ 60,033	\$ 70,821	\$ 60,000	\$ 53,894	\$ 69,673
02-7210-00	W721GIS	Water GIS General Oper Expense	\$ 22,580	\$ 5,832	\$ 15,000	\$ 6,399	\$ 11,604
02-7210-00	W721MTR	General Meter Expense	\$ 11,599	\$ 10,106	\$ 11,000	\$ 3,186	\$ 11,297
02-7210-00	W721MTRI	Inst/Rem Meters/Related Equipm	\$ 28,649	\$ 13,038	\$ 15,000	\$ 13,881	\$ 18,523
02-7210-00	W721T	Testing & Sampling Expense	\$ 14,985	\$ 17,488	\$ 15,000	\$ 21,512	\$ 17,995
02-7210-00	W721UFPO	Water UFPO Request Expense	\$ 45,396	\$ 48,746	\$ 60,000	\$ 43,108	\$ 54,083
02-7210-00	W721WT	T&D Water Constr Dept. Expense	\$ 227,059	\$ 225,763	\$ 210,000	\$ 206,961	\$ 236,594
02-7210-00	W721TRN	T&D Water Vocational Training Exp.	\$ 1,455	\$ 3,269	\$ 1,000	\$ 6,075	\$ 3,600
02-7210-00	W72100224	Backflow Prevention Certificate	\$ 1,951	\$ 1,933	\$ 2,000	\$ 5,108	\$ 2,997
02-7210-00	W7CS	Consumable Parts	\$ -	\$ 30,213	\$ -	\$ 3,555	\$ 16,884
02-7230-00	W723H	R&M Hydrants	\$ 35,340	\$ 54,135	\$ 36,000	\$ 34,572	\$ 40,404
02-7230-00	W723MB	R&M Mains/Main Breaks	\$ 188,464	\$ 362,765	\$ 280,000	\$ 330,926	\$ 347,472
02-7230-00	W723SH	Sidehole Repairs	\$ 4,546	\$ 3,855	\$ 5,000	\$ 7,235	\$ 5,212
02-7230-00	W723SV	R&M Services	\$ 227,660	\$ 220,352	\$ 190,000	\$ 205,449	\$ 224,487
02-7230-00	W723TL	General Tools/Tool Repair Exp	\$ 13,910	\$ 17,028	\$ 16,000	\$ 8,871	\$ 13,270
02-7230-00	W723V	R&M Valves/Valve Boxes	\$ 44,474	\$ 64,111	\$ 60,000	\$ 19,674	\$ 23,609
02-7230-00		T&D - Maintenance	\$ 39,241	\$ 29,069	\$ 43,604	\$ 10,000	\$ 16,500
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE			\$ 1,172,329	\$ 1,383,385	\$ 1,239,604	\$ 1,147,570	\$ 1,321,540

GL Acct No.	PA Project Number	PA Project Name	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget
CUSTOMER ACCOUNTING AND COLLECTING							
02-7610-00	W761CS	Wtr Customer Serv General Exp	\$ 56,884	\$ 55,634	\$ 55,000	\$ 41,330	\$ 51,283
02-7610-00	W761CSB	Wtr Customer Service Billing	\$ 37,054	\$ 42,063	\$ 38,000	\$ 40,230	\$ 42,782
02-7610-00	W761CSC	Wtr Customer Serv Collecting	\$ 13,445	\$ 21,101	\$ 18,000	\$ 30,173	\$ 30,173
02-7610-00	W761CSM	Water Meter Reading	\$ 8,537	\$ 8,863	\$ 8,500	\$ 9,669	\$ 9,023
02-7610-00	W761CSO	Wtr Customer Service Orders	\$ 73,096	\$ 82,900	\$ 80,000	\$ 88,562	\$ 89,519
02-7610-00	W761CSS	Wtr Customer Serv Supervision	\$ 20,079	\$ 20,049	\$ 20,000	\$ 19,835	\$ 19,988
02-7610-00	W761IS	Wtr Customer Serv IT Expense	\$ 176,508	\$ 153,824	\$ 160,000	\$ 201,570	\$ 177,301
02-7610-00		Customer Service - Operations	\$ 37	\$ 4	\$ 5	\$ -	\$ 14
02-7951-00		Uncollectible Expense		\$ 1,025	\$ 1,000	\$ 1,571	\$ 1,298
TOTAL CUSTOMER ACCOUNTING & CI			\$ 385,640	\$ 385,463	\$ 380,505	\$ 432,938	\$ 421,380
ADMINISTRATIVE & GENERAL EXPENSE							
02-7810-00	W781ACT	Water Accounting Dept	\$ 19,677	\$ 19,466	\$ 23,359	\$ 23,856	\$ 21,000
02-7810-00	W781ADM	Wtr Administrative General Exp	\$ 194,126	\$ 198,608	\$ 208,000	\$ 218,316	\$ 203,683
02-7810-00	W781HR	Water Human Resource Dept	\$ 26,832	\$ 27,258	\$ 30,000	\$ 41,762	\$ 31,951
02-7810-00	W781L	Water Legal Expense	\$ 15,888	\$ 13,197	\$ 19,000	\$ 9,258	\$ 12,781
02-7810-00	W781PR	Water Purchasing/Stores Dept	\$ 43,426	\$ 40,241	\$ 40,000	\$ 41,232	\$ 41,633
02-7810-00	W781MKT	Water Business Development Marketii	\$ 12,855	\$ 3,790	\$ 24,000	\$ 1,514	\$ 6,053
02-7810-00	W78100790	EAT Team Expenses	\$ 1,077	\$ -	\$ -	\$ -	\$ 359
02-7810-00		Administrative- Operations	\$ 25,181	\$ 12,484	\$ 15,000	\$ -	\$ 12,555
02-7820-00	W782FS	R&M Fueling Station	\$ 11,160	\$ 8,524	\$ 13,000	\$ 1,787	\$ 7,157
02-7820-00	W78100395	Wellness Program Costs Water	\$ -	\$ -	\$ -	\$ -	\$ -
02-7820-00	W782OE	R&M Office Equipment	\$ 635	\$ 1,537	\$ 1,000	\$ -	\$ 724
02-7850-00		Insurance	\$ 37,536	\$ 30,964	\$ 26,000	\$ 34,181	\$ 34,227
02-7850-00	W783C	Claims Expense	\$ -	\$ -	\$ 8,000	\$ 3,572	\$ 3,500
02-7851-00		Worker's Compensation	\$ 66,861	\$ 68,157	\$ 87,092	\$ 85,857	\$ 38,940
02-7852-00		Social Security	\$ 95,191	\$ 80,165	\$ 85,000	\$ 77,775	\$ 84,377
02-7853-00		Health Insurance	\$ 83,657	\$ 179,919	\$ 207,000	\$ 174,963	\$ 175,000
02-7854-00		Employee Retirement System	\$ 207,036	\$ 233,273	\$ 220,129	\$ 208,404	\$ 216,238
02-7811-00		Debt Issuance Expense		\$ 11,161	\$ -	\$ -	\$ -
02-7810-00	W781PMB	Plumbing Inspector Expense		\$ 22,687	\$ -	\$ 21,809	\$ 22,248
02-7856-00	W783S	Safety Expenses	\$ 43,714	\$ 37,527	\$ 39,000	\$ 34,481	\$ 38,574
TOTAL ADMINISTRATIVE & GENERAL			\$ 884,852	\$ 988,958	\$ 1,045,580	\$ 978,764	\$ 950,998
SUBTOTAL	SUBTOTAL		\$ 3,107,817	\$ 3,459,118	\$ 3,324,854	\$ 3,159,111	\$ 3,329,120
02-7099-00		Depreciation	\$ 742,091	\$ 813,289	\$ 764,252	\$ 807,708	\$ 807,696
02-7900-00		Property Taxes	\$ 89,419	\$ 91,797	\$ 93,000	\$ 90,041	\$ 90,419
02-7901-00		Tax Equivalent Payment - Lakewood	\$ 101,784	\$ 97,801	\$ 101,500	\$ 97,791	\$ 99,125
02-7902-00		Tax Equivalent - Town of Ellicott	\$ -	\$ -	\$ -	\$ -	\$ -
02-7903-00		Operating Taxes - Town of Busti	\$ -	\$ 5,449	\$ 5,500	\$ 1,283	\$ 2,244
02-7910-00		Contribution to Operating Municipality	\$ -	\$ -	\$ -	\$ -	\$ -
02-7911-00		Tax Equilavent Payment - City	\$ 975,610	\$ 969,218	\$ 975,000	\$ 1,001,309	\$ 982,046
TOTAL			\$ 5,016,721	\$ 5,436,672	\$ 5,264,106	\$ 5,157,242	\$ 5,310,650



**BOARD OF PUBLIC UTILITIES
CITY OF JAMESTOWN, NEW YORK**

#221105 By Mr. Nelson:

Resolved, That the Water Division Budget for 2023, anticipating cash and investments of \$2,914,206, cash receipts of \$5,831,670, and cash disbursements of \$6,023,936, leaving a cash balance of \$2,884,440, be and hereby is adopted; and be it further

Resolved, That the disbursements shall be divided \$1,242,990 for Fixed Charges, \$3,329,120 for Operation and Maintenance, and \$1,451,826 for Capital Projects, all as set forth in said budget for 2023; and be it further

Resolved, That the amounts set forth in the budget schedules for the benefit of each account against which charges may properly be made, on file in the office of the Board, are hereby appropriated for the purposes therein stated, and the officers and employees of the Board are hereby authorized and directed to contract for necessary expenditures in accordance therewith.

Discussion: This includes a 3% rate increase for 2023. This final budget has been reviewed by and is recommended by the BPU Board Finance & Capital Projects Committee.

ADOPTED. Ayes: 7 Nays: 0
November 21, 2022

I HEREBY CERTIFY that the above resolution is a true and correct copy of the original resolution adopted by the Board of Public Utilities, City of Jamestown, New York, at a regular session held November 21, 2022, a legal quorum being present and voting.

Sharon J. Lake

Board of Public Utilities
City of Jamestown, New York
December 27, 2022

CERTIFIED RESOLUTION

Jamestown Board of Public Utilities