

**City of St. Albans
Water Fund Budget
FYE 6/30/13**

	Water Fund 2013 Budget	2011 Budget	2011 Actual	2012 Budget	2013 Budget	Budget:Budget
	<u>Revenue</u>					
1	200-4-42-00-001.00 Water Billing	1,816,825	1,815,835	1,935,223	2,024,300	4.6%
2	Allowance for Uncollectible Accounts	-	-	-	-	-
3	200-4-42-00-001.01 Gross Receipts Surcharge	-	89,449	-	-	-
4	200-4-42-00-002.00 Billing Penalties	10,000	7,125	4,800	5,000	4.2%
5	200-4-42-00-003.00 Water Billing Interest	15,000	7,120	10,000	10,000	0.0%
6	200-4-42-00-003.01 Allocation Interest	-	25,608	15,000	10,000	-33.3%
7	200-4-42-00-013.00 Interest on Savings	-	594	500	1,000	100.0%
8	200-4-42-00-049.00 Miscellaneous Revenue	-	7,403	1,000	1,000	0.0%
9	200-4-42-00-055.00 Land Lease	-	15,000	5,000	15,000	200.0%
10	200-4-42-00-055.01 Timber Revenue	-	5,377	-	-	-
11	200-4-42-00-061.00 Services Billed	3,000	5,207	3,000	3,000	0.0%
12	200-4-42-00-062.00 Permit Fees	1,000	791	500	500	0.0%
13	200-4-42-00-064.00 Allocation Fees	60,000	129,755	40,000	40,000	0.0%
14	200-4-42-00-079.00 Catch Basin Cleaning	1,000	98	-	-	-
15	Loan proceeds--Fairfax Dam		-	-	65,000	-
16	200-4-42-00-820.00 Debt Reduction	-	45	-	-	-
17	Subtotal, Water Fund Revenue	1,906,825	2,109,407	2,015,023	2,174,800	7.9%
	<u>Water Admin. Expenses</u>					
18	Allowance for Uncollectible Accounts	-	-	-	40,000	-
19	200-5-42-10-110.00 Salaries	187,855	171,507	183,740	187,570	2.1%
20	200-5-42-10-110.07 Travel Stipend	1,000	1,440	2,000	2,000	0.0%
21	200-5-42-10-210.00 Health Benefits-HDLP	51,184	40,533	50,083	48,010	-4.1%
22	200-5-42-10-210.01 Gym Memberships	300	29	100	100	0.0%
23	200-5-42-10-210.02 CIGNA Coinsurance	-	196	175	200	14.3%
24	200-5-42-10-220.00 FICA	14,522	14,772	14,660	14,727	0.5%
25	200-5-42-10-230.00 Retirement - Prudential	7,826	8,756	4,850	8,000	64.9%
26	200-5-42-10-230.01 Defined Contribution-457	3,557	1,723	2,550	2,000	-21.6%
27	200-5-42-10-230.02 VMERS	2,847	5,628	7,650	6,750	-11.8%
28	200-5-42-10-250.00 Unemployment	840	1,024	925	1,100	18.9%
29	200-5-42-10-260.00 Workers' Comp.	2,900	2,851	3,800	2,886	-24.1%
30	200-5-42-10-290.00 Leave Buyback	5,767	4,723	4,000	4,850	21.3%
31	200-5-42-10-320.00 Training	500	805	600	600	0.0%
32	200-5-42-10-330.00 Other Professional Services	3,350	22,385	4,000	7,500	87.5%
33	200-5-42-10-330.02 Audit	6,000	11,344	10,000	15,000	50.0%
34	200-5-42-10-330.03 Audit Consults	500	-	-	-	-
35	200-5-42-10-330.05 Engineering Services	4,000	202	4,000	3,000	-25.0%
36	200-5-42-10-333.00 Legal Services	5,100	18,645	16,000	40,000	150.0%
37	200-5-42-10-340.00 Dispatch Services	5,000	5,000	5,000	8,000	60.0%
38	200-5-42-10-350.00 I T Services	2,000	3,264	3,530	3,500	-0.8%
39	200-5-42-10-415.00 Alarm Fees	200	-	200	200	0.0%
40	200-5-42-10-421.00 Trash Removal	350	421	900	825	-8.3%
41	200-5-42-10-430.00 City Hall Bldg. & Grounds	4,000	5,161	1,625	2,000	23.1%
42	200-5-42-10-440.00 Rentals	4,000	4,735	3,750	4,000	6.7%
43	200-5-42-10-441.00 Lease, City Hall & PW Garage	-	-	36,500	37,415	2.5%
44	200-5-42-10-490.00 Real Estate Taxes	22,000	19,826	23,000	20,000	-13.0%
45	200-5-42-10-490.01 Permit Fees	-	150	130	150	15.4%
46	200-5-42-10-520.00 Insurance	63,540	54,478	51,500	50,000	-2.9%
47	200-5-42-10-520.01 Insurance Deductibles	1,500	1,161	10,000	10,000	0.0%
48	200-5-42-10-530.00 Telephone	3,000	4,656	3,000	4,500	50.0%

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49	200-5-42-10-531.00 Postage	6,000	7,216	7,000	7,000	0.0%
49	200-5-42-10-540.00 Advertising	300	1,451	1,100	1,500	36.4%
51	200-5-42-10-550.00 Printing	2,000	1,979	2,000	2,000	0.0%
52	200-5-42-10-560.00 Dues & Subscriptions	4,000	3,507	4,000	3,250	-18.8%
53	200-5-42-10-580.00 Travel	500	76	500	100	-80.0%
55	200-5-42-10-610.00 Supplies	-	5,640	1,600	4,000	150.0%
56	200-5-42-10-610.01 Staff Activities	350	868	350	500	42.9%
56	200-5-42-10-610.02 Technology Supplies	200	1,750	1,500	1,500	0.0%
57	200-5-42-10-610.03 Operating Supplies	-	409	-	-	-
58	200-5-42-10-621.00 Utilities - Gas	5,532	4,692	3,750	3,750	0.0%
60	200-5-42-10-622.00 Utilities - Electric	2,857	3,003	2,000	2,000	0.0%
61	200-5-42-10-626.00 Gasoline, PW and Water	18,500	21,557	12,500	15,000	20.0%
63	200-5-42-10-845.00 Fines & Penalties	-	2,190	1,000	1,000	0.0%
64	200-5-42-10-950.00 State Water Taxes	25,000	19,165	25,000	30,000	20.0%
65	200-5-42-10-950.01 Northwest Regional Planning	-	-	-	1,522	-
66	200-5-42-10-950.02 FCIDC	-	-	-	3,125	-
67	Budget Stabilization Reserve	-	118,719	100,000	125,000	25.0%
68	200-5-42-10-990.00 Miscellaneous	<u>1,000</u>	<u>475</u>	<u>1,000</u>	<u>500</u>	-50.0%
69	Total Admin.	469,877	598,112	611,568	726,630	18.8%
	CIP					
70	200-5-42-10-810.00 Capital Reserve Fund	60,000	159,099	50,000	50,000	0.0%
71	Water System Eval. & Mapping W-I-1	30,000	30,184	20,000	5,000	-75.0%
72	PW Pickup Trucks PW-E-3, 1/3 ea.	4,167	3,850	6,700	6,500	-3.0%
73	Public Works Utility Trucks PW-E-2, 1/3 ea.	-	-	22,000	22,000	0.0%
74	Hoe-ram	-	-	-	6,500	-
75	Uni-loader/Skid Steer PW-E-7	-	-	2,800	2,800	0.0%
76	Fairfax Dam	-	36,981	-	45,000	-
77	Backhoe PW-E-6, 40%	8,000	-	-	-	-
78	Water/Wastewater Utility Van W-E-2	-	-	-	2,800	-
79	At-grade Infrastructure Assessment PW-I-5	7,500	7,532	-	-	-
80	Single Axle Truck PW-E-1, 1/3 ea.	<u>9,520</u>	<u>28,416</u>	<u>10,781</u>	<u>10,781</u>	0.0%
81	Total CIP	119,187	266,062	112,281	151,381	34.8%
	Debt Service: Principal and Interest					
82	200-5-42-10-830.00 Interest Expense	169,167	166,834	165,795	143,402	-13.5%
83	200-5-42-10-830.01 Principal Expense	<u>203,352</u>	<u>211,590</u>	<u>175,745</u>	<u>200,076</u>	13.8%
84	Total P & I	372,519	378,424	341,540	343,478	0.6%
85	2013 Debt Detail					
86	USDA for Water System Improvements				229,428	
87	Water Meter Loan (50%)				97,774	
88	Backhoe (40%)				6,716	
89	Single Axle Truck (1/3)				<u>9,560</u>	
90					343,478	
	Lake and Midway (Maquam)					
91	200-5-42-71-110.00 Salaries	56,813	4,344	79,223	55,850	-29.5%
92	200-5-42-71-130.00 Overtime	8,650	11,233	10,000	13,000	30.0%
93	200-5-42-71-210.00 Health Benefits-HDLP	17,920	12,359	49,866	19,450	-61.0%
94	200-5-42-71-220.00 FICA	6,552	3,892	6,061	5,404	-10.8%
95	200-5-42-71-230.00 Retirement - Prudential	509	180	200	325	62.5%
96	200-5-42-71-230.01 Defined Contribution-457	1,018	-	-	-	-
97	200-5-42-71-230.02 VMERS	3,563	2,648	2,925	3,850	31.6%

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98	200-5-42-71-250.00 Unemployment	340	415	435	365	-16.2%
99	200-5-42-71-260.00 Workers' Comp.	3,990	3,923	4,150	2,400	-42.2%
100	200-5-42-71-290.00 Leave Buyback	700	-	1,000	1,760	76.0%
101	200-5-42-71-290.03 Individual Clothing	825	652	825	900	9.1%
102	200-5-42-71-320.00 Training	1,200	292	1,200	1,000	-16.7%
103	200-5-42-71-330.00 Other Professional Svcs.	5,500	8,351	7,300	12,000	64.4%
104	200-5-42-71-340.00 Water Testing	10,200	6,844	10,200	6,000	-41.2%
105	200-5-42-71-350.00 IT Services	-	158	-	-	-
106	200-5-42-71-421.00 Trash Removal	1,200	-	-	-	-
107	200-5-42-71-430.00 Repairs & Maint - Bldg	1,000	325	1,000	1,000	0.0%
108	200-5-42-71-431.00 Repairs & Maint - Other	24,500	20,554	24,500	23,000	-6.1%
109	200-5-42-71-440.00 Rentals	1,350	-	-	-	-
110	200-5-42-71-530.00 Telephone	1,500	1,333	1,500	1,000	-33.3%
111	200-5-42-71-610.00 Supplies	-	612	1,750	1,000	-42.9%
112	200-5-42-71-611.00 Chemicals	57,500	53,198	86,250	100,000	15.9%
113	200-5-42-71-621.00 Utilities - Gas	25,000	33,458	25,000	30,000	20.0%
114	200-5-42-71-622.00 Utilities - Electric	90,000	134,304	157,500	157,500	0.0%
115	200-5-42-71-626.00 Gasoline	-	-	3,000	3,750	25.0%
116	200-5-42-71-740.00 Equipment	<u>19,000</u>	<u>12,218</u>	<u>19,000</u>	<u>15,000</u>	-21.1%
117	Subtotal, Maquam	338,830	311,292	492,884	454,553	-7.8%
	<u>Fairfax Treatment Plant</u>					
118	200-5-42-72-110.00 Salaries	56,813	43,424	37,761	55,850	47.9%
119	200-5-42-72-130.00 Overtime	8,250	11,038	10,000	11,500	15.0%
120	200-5-42-72-210.00 Health Benefits-HDLP	18,010	12,359	7,470	13,950	86.7%
121	200-5-42-72-220.00 FICA	6,600	3,877	3,977	5,295	33.1%
122	200-5-42-72-230.00 Retirement - Prudential	510	180	1,100	1,100	0.0%
123	200-5-42-72-230.01 Defined Contribution-457	1,020	-	-	-	-
124	200-5-42-72-230.02 VMERS	3,575	2,639	3,150	3,400	7.9%
125	200-5-42-72-250.00 Unemployment	340	415	435	480	10.3%
126	200-5-42-72-260.00 Workers' Comp.	3,670	3,609	3,800	2,400	-36.8%
127	200-5-42-72-290.00 Leave Buyback	795	-	1,000	1,760	76.0%
128	200-5-42-72-290.03 Individual Clothing	825	479	825	900	9.1%
129	200-5-42-72-320.00 Training	1,200	152	1,200	1,000	-16.7%
130	200-5-42-72-330.00 Other Professional Svcs.	5,595	6,379	5,595	5,595	0.0%
131	200-5-42-72-340.00 Water Testing	15,500	9,124	15,500	6,000	-61.3%
132	200-5-42-72-350.00 IT Services	-	158	-	-	-
133	200-5-42-72-421.00 Trash Removal	1,200	-	-	-	-
134	200-5-42-72-430.00 Repairs & Maint - Bldg	1,150	42	1,150	1,150	0.0%
135	200-5-42-72-431.00 Repairs & Maint - Other	18,000	9,873	11,500	11,500	0.0%
136	200-5-42-72-530.00 Telephone	1,400	607	750	625	-16.7%
137	200-5-42-72-610.00 Supplies	200	218	300	300	0.0%
138	200-5-42-72-610.03 Supplies - Maintenance	-	254	-	-	-
139	200-5-42-72-610.04 Supplies - Tools	500	418	500	500	0.0%
140	200-5-42-72-611.00 Chemicals	80,000	78,725	50,000	50,000	0.0%
141	200-5-42-72-621.00 Utilities - Gas	13,375	11,628	15,000	15,000	0.0%
142	200-5-42-72-622.00 Utilities - Electric	16,050	14,703	16,000	16,000	0.0%
143	200-5-42-72-626.00 Gasoline	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,750</u>	25.0%
144	Subtotal, Fairfax Treatment Plant	254,578	210,301	190,013	208,055	9.5%
	<u>Distribution System</u>					
145	200-5-42-73-110.00 Salaries	89,190	97,978	89,636	91,501	2.1%

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146	200-5-42-73-130.00 Overtime	11,035	18,459	15,000	15,000	0.0%
147	200-5-42-73-210.00 Health Benefits-HDLP	32,665	29,646	33,605	36,155	7.6%
148	200-5-42-73-210.02 CIGNA Coinsurance	-	121	150	300	100.0%
149	200-5-42-73-220.00 FICA	8,070	6,949	6,870	8,336	21.3%
150	200-5-42-73-230.00 Retirement - Prudential	5,652	9,758	4,250	7,500	76.5%
151	200-5-42-73-230.02 VMERS	2,423	2,522	2,850	2,850	0.0%
152	200-5-42-73-250.00 Unemployment	590	719	700	775	10.7%
153	200-5-42-73-260.00 Workers' Comp.	8,600	8,456	8,925	6,000	-32.8%
154	200-5-42-73-290.00 Leave Buyback	1,640	1,183	2,000	2,461	23.0%
155	200-5-42-73-290.03 Individual Clothing	1,800	1,150	2,000	2,250	12.5%
156	200-5-42-73-320.00 Training	500	546	500	500	0.0%
157	200-5-42-73-330.00 Other Professional Svcs.	5,000	5,478	5,000	5,000	0.0%
158	200-5-42-73-421.00 Trash Removal	1,120	393	-	325	-
159	200-5-42-73-431.01 Repairs & Maint - Other	27,000	33,552	53,000	55,000	3.8%
160	200-5-42-73-460.00 Repairs - Excavation Cost	20,000	10,779	20,000	20,000	0.0%
161	200-5-42-73-530.00 Telephone	1,050	631	750	750	0.0%
162	200-5-42-73-610.03 Operating Supplies	25,000	22,907	-	7,000	-
163	200-5-42-73-610.04 Tools	1,000	363	1,000	1,000	0.0%
164	200-5-42-73-621.00 Utilities, Gas, PW Garage	-	-	-	2,000	-
165	200-5-43-73-622.00 Utilities, Elec., PW Garage	-	-	-	1,500	-
166	200-5-42-73-730.00 Replace N Elm Waterline	5,000	3,800	3,000	3,000	0.0%
167	200-5-42-73-741.00 Equipment & Valves	16,000	1,605	16,000	20,000	25.0%
168	200-5-42-73-830.00 Equipment for Vehicles	1,500	-	1,500	1,500	0.0%
169	200-9-42-10-850.00 Gross Receipts Transfer	<u>87,000</u>	<u>89,449</u>	-	-	-
170	Subtotal, Distribution System	351,835	346,445	266,737	290,702	9.0%
171	Total Revenue	1,906,825	2,109,407	2,015,023	2,174,800	
172	Total Expense	<u>1,906,825</u>	<u>2,110,636</u>	<u>2,015,023</u>	<u>2,174,800</u>	
173	Net Operations	0	-1,229	0	0	
174	Depreciation Exp.		242,526		250,000	
	Finance Committee Changes 6-11-12					
	Add \$25,000 to budget stabilization					