



**GROTON UTILITIES**

**SEWER DIVISION**

**OPERATING AND CAPITAL  
BUDGET**

**2019/2020**

**Proposed 4/10/2019**

**UC Approved 4/17/2019**

**City Council Approved 6/17/2019**

## **Groton Utilities – Sewer Division Draft**

### **2019 - 2020 Budget Proposed April 10, 2019**

The Fiscal Year 2020 Budget proposal for Groton Utilities – Sewer Division is presented with the Approved 2019 Budget and Projected June 30, 2019 for comparison purposes. Fiscal Year 2020 is the second year of the Sewer Division being established as a Division of Groton Utilities, the result of City Council approval of R-18-3-27 and R-18-3-28.

#### **Revenue Development**

Revenue and volume estimates in the FY 2020 Sewer budget are based on the 12 months ended January 2019. Adjustments are made if information has been received indicating a reduction or increase in volume. While these assumptions are believed to be reasonable, other factors may cause changes to occur, creating variances from budgeted amounts. Revenues proposed for FY 2020 are \$3.8 million, which is 26% or \$1 million below the FY 2019 budget. This reflects the deductions for metered water usage that will not be disposed into the sewer system for treatment.

#### **Non-Bonded Capital Projects**

Non-Bonded Capital Projects costs proposed for the Sewer Division total \$330K for FY 2020.

- Sewer Operations Non-Bonded Capital Projects total \$250K
- Customer Care Non-Bonded Capital projects total \$150K, of which \$15K is allocated to the Sewer Division
- IT Non-Bonded Capital projects total \$654K, of which \$65K is allocated to the Sewer Division

Other proposed Non-Bonded Capital Projects for Sewer Operations of \$322K are on hold pending funds availability.

#### **Bonded Capital Projects**

No Bonded Capital projects for the Sewer Division are being proposed in the FY 2020 budget. Management anticipates future bonding efforts to support Capital Projects for the Sewer Division.

#### **Electric/Water/Sewer Division Allocation**

The ratio for dividing non-direct expenses between the Electric, Water, and Sewer Divisions are 60/30/10% (Electric/Water/Sewer) and the cost associated with Promotions and Demonstrating & Selling expenses allocation will remain at 50/50% (Electric/Water) because the costs incurred in this area generally promote the utility as a whole and not necessarily based on customer segments. **Accordingly 10% of the Groton Utilities Customer Care, IT, and Administration budgets have been allocation to the Sewer Division.**

### **Operating Expenses**

Expenses were developed using historical information and adjusted for known changes. Total Operating & Maintenance expenses increased 6% or \$159K from last year's budget. Labor expense is increased by 1.3% or \$13K overall and Non-Labor expense is increased by 10% or \$146K overall from last year's budget.

### **Operating Earnings and Net Cash Flow**

Operating Earnings resulting from the proposed budget are \$823K which is 8% below the Cost of Service Study (COSS) target Operating Earnings of \$895K. Proposed FY 2020 Net Earnings combined with depreciation cash provides approximately \$924K to fund Non-Bonded Capital Projects noted above and Debt Service requirements. This results in a Net Increase in Cash Flow from Operations of \$221K. The FY 2020 proposed budget projects a Total Ending Cash Balance of \$1.9 million which is more than the (COSS) Projected Cash Balance and the COSS Recommended Minimum Cash Balance.

### **Approval Recommendation**

The Proposed budgets for FY 2020 will afford the Sewer Division to:

1. Continue to provide highly reliable and responsive service that the customers expect and at rates that are fair, competitive and viewed as providing value to the customer.
2. Allow for the efficient operation and maintenance of the sewer distribution system while concentrating maintenance on non-project related equipment.
3. Meet debt service requirements and fund growing infrastructure and technology needs.
4. Support compensation plans sufficient to attract and retain skilled, high-tech workers.

Management recommends the proposed operations and capital budgets for FY 2020 and cash flow plan be approved as proposed.

# GROTON UTILITIES

## SEWER DIVISION

### 2019/2020 BUDGET

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GROTON UTILITIES  
Sewer Division  
FY 2019/2020

	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget	Variance 2019 Budget vs. 2020 Budget	
<b>OPERATING REVENUES</b>							
Residential		\$ 1,214,287	\$ 1,097,776	\$ 1,158,215	\$ 60,439	5%	
Residential - North Slope		38,636	-	37,670	37,670	100%	
Commercial		602,527	860,896	559,258	(301,638)	-54%	
Free City Sewer Service		-	-	-	-	-	
Industrial		2,267,623	2,942,880	2,122,929	(819,951)	-39%	
<b>Total Sales of Water</b>	\$ -	\$ -	\$ 4,123,074	\$ 4,901,552	\$ 3,878,072	\$ (1,023,480)	-26%
<b>OTHER OPERATING REVENUES</b>							
Customer Service Charges					\$ -	-	
New Customer Fees					-	-	
Late Payment Charges			5,040	-	5,000	5,000	100%
Misc. Service Revenues					-	-	
<b>Total Other Operating Revenue</b>	\$ -	\$ -	\$ 5,040	\$ -	\$ 5,000	\$ 5,000	100%
<b>Total Revenues</b>	\$ -	\$ -	\$ 4,128,114	\$ 4,901,552	\$ 3,883,072	\$ (1,018,480)	-26%

**GROTON UTILITIES**  
Sewer Division Budget Summary  
**OPERATING EARNINGS**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget	Variance 2019 Budget vs. 2020 Budget
REVENUE:						
TOTAL REVENUE	\$ -	\$ -	\$ 4,128,114	\$ 4,901,552	\$ 3,883,072	\$ (1,018,480) -21%
<b>OPERATION &amp; MAINTENANCE EXPENSE</b>						
Sewer Operations 3905	\$ -	\$ -	\$ 681,972	\$ 712,681	\$ 744,763	\$ 32,082 5%
Customer Care 4000 - 4900	-	-	120,201	126,100	120,577	(5,523) -4%
Info & Tech 5000	-	-	77,067	83,900	86,300	2,400 3%
Administration 9000	-	-	84,492	98,800	83,200	(15,600) -16%
Administrative & General 9900	-	-	-	-	-	
Subtotal	\$ -	\$ -	\$ 963,733	\$ 1,021,481	\$ 1,034,840	\$ 13,359 1.3%
Sewer Operations 3905	-	-	721,763	791,776	883,922	92,146 12%
Customer Care 4000 - 4900	-	-	52,156	62,730	73,162	10,432 17%
Info & Tech 5000 - 5600	-	-	78,781	89,900	114,100	24,200 27%
Administration 9000	-	-	18,938	34,000	40,630	6,630 20%
Administrative & General 9900	-	-	494,977	506,401	518,891	12,490 2%
Subtotal	\$ -	\$ -	\$ 1,366,614	\$ 1,484,807	\$ 1,630,705	\$ 145,898 10%
Total Operating & Maintenance Expense	\$ -	\$ -	\$ 2,330,347	\$ 2,506,288	\$ 2,665,545	\$ 159,257 6%
DEPRECIATION	\$ -	\$ -	\$ 334,521	\$ 334,566	\$ 329,167	\$ (5,399) -2%
Taxes Payroll	-	-	44,056	45,952	43,788	(2,164) -5%
Sewer Operations 3905	-	-	8,737	9,600	9,200	(400) -4%
Customer Care 4000 - 4900	-	-	5,768	6,400	6,600	200 3%
Info & Tech 5000	-	-	5,865	7,400	6,200	(1,200) -16%
Administration 9000	-	-	-	-	-	
Administrative & General 9900	-	-	64,425	69,352.0	65,788	(3,564) -5%
Total Taxes	\$ -	\$ -	\$ 64,425	\$ 69,352.0	\$ 65,788	\$ (3,564) -5%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 2,729,293	\$ 2,910,206	\$ 3,060,500	\$ 150,294 5%
OPERATING EARNINGS	\$ -	\$ -	\$ 1,398,820	\$ 1,991,346	\$ 822,572	\$ (1,168,774) -59%

**Groton Utilities**  
**Sewer Division Budget Income and Other Charges**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget	Variance 2019 Budget vs. 2020 Budget
OPERATING EARNINGS	\$ -	\$ -	\$ 1,398,820	\$ 1,991,346	\$ 822,572	\$ (1,168,774) -59%
<b>INTEREST &amp; OTHER CHARGES:</b>						
Merchandising & Jobing Contract Work Expense	-	-	-	-	-	-
Bond Interest Expense GU	-	-	360,629	360,629	227,650	(132,979) -37%
<b>Subtotal Other Expense</b>	\$ -	\$ -	\$ 360,629	\$ 360,629	\$ 227,650	\$ (132,979) -37%
Merchandising & Jobing Contract Income	-	-	-	-	-	\$ -
Interest Income	-	-	-	-	-	\$ -
<b>Subtotal Other Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INTEREST AND OTHER CHARGES</b>	\$ -	\$ -	\$ (360,629)	\$ (360,629)	\$ (227,650)	\$ 132,979 -37%
NET EARNINGS	\$ -	\$ -	\$ 1,038,191	\$ 1,630,717	\$ 594,922	\$ (1,035,795) -64%
Long Term Debt Principal	-	-	-	-	-	\$ -
Net after debt principal requirements	\$ -	\$ -	\$ 1,038,191	\$ 1,630,717	\$ 594,922	\$ (1,035,795) 64%

**GROTON UTILITIES**  
**Sewer Division Budget Cash Flow**

	<b>FY 2019 Projected</b>	<b>Approved FY 2019 Budget</b>	<b>Proposed FY 2020 Budget</b>
NET CASH FROM OPERATIONS	\$ 1,038,191	\$ 1,630,717	\$ 594,922
PLUS:			
Depreciation	334,521	334,566	329,167
Proposed Receipts from Bond Fund reallocations	-	425,850	-
Cash Receipts from 2013 Bond	664,928	-	-
Cash Reserve	-	-	-
<b>TOTAL FUNDS GENERATED</b>	<b>\$ 2,037,640</b>	<b>\$ 2,391,133</b>	<b>\$ 924,089</b>
LESS:			
Non-Bonded Capital Projects:			
Sewer Operation Projects		909,000	250,000
IT Projects Sewer Division Allocation		46,000	65,400
CC Projects Sewer Division Allocation		13,400	15,000
Vehicles		-	-
Bonded Capital Projects	-	425,850	-
Cash Reserves Contributions:			
Digester Cleaning	-	35,000	-
SCADA	-	5,000	-
Vehicles Replacements	-	60,000	-
Major Plant Pump & Motor Service	-	30,000	-
Bond Principal Requirements	325,000	325,000	323,000
Working Capital	50,000	-	50,000
<b>TOTAL FUNDS REQUIRED</b>	<b>\$ 375,000</b>	<b>\$ 1,849,250</b>	<b>\$ 703,400</b>
<b>NET CASH FLOW FROM OPERATIONS</b>	<b>\$ 1,662,640</b>	<b>\$ 541,883</b>	<b>\$ 220,689</b>
Plus Total Beginning Cash Balance	\$ -	\$ -	\$ 1,662,640
Total Ending Cash Balance	\$ 1,662,640	\$ 541,883	\$ 1,883,329
Less Sewer Restricted Funds			
<b>NET UNRESTRICTED CASH</b>	<b>\$ 1,662,640</b>	<b>\$ 541,883</b>	<b>\$ 1,883,329</b>

GROTON UTILITIES

SEWER DIVISION

2019/2020 BUDGET

PROFORMA ANALYSIS

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	<b>FY 2019 Projected</b>	<b>Approved FY 2019 Budget</b>	<b>Proposed FY 2020 Budget</b>
9			
10	<b>REVENUE:</b>		
11			
12	\$ 1,214,287	\$ 1,097,776	\$ 1,158,215
13	Residential - North Slope 38,636	-	37,670
14	Commercial 602,527	860,896	559,258
15	Free City Sewer Service -	-	-
16	Industrial 2,267,623	2,942,880	2,122,929
17			
18			
19	<b>TOTAL SEWER REVENUE</b>	<b>\$ 4,123,074</b>	<b>\$ 4,901,552</b>
20			
21	<b>OTHER SEWER REVENUE</b>	<b>5,040</b>	<b>-</b>
22			
23	<b>TOTAL REVENUE</b>	<b>\$ 4,128,114</b>	<b>\$ 4,901,552</b>
24			
25	<b>EXPENSES:</b>		
26			
27	<b>OPERATION EXPENSES</b>	<b>2,330,347</b>	<b>2,506,288</b>
30	Free City Sewer Service -	-	-
31	DEPRECIATION (additions related to Capital Projects) 334,521	334,566	329,167
41	TAXES 64,425	69,352	65,788
42			
43	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,729,293</b>	<b>\$ 2,910,206</b>
44			
45	<b>OPERATING EARNINGS</b>	<b>\$ 1,398,820</b>	<b>\$ 1,991,346</b>
46			
47	<b>INTEREST &amp; OTHER CHARGES</b>		
48	Plus OTHER INCOME & DEDUCTIONS net -	-	-
49			
58	Less INTEREST ON LONG TERM DEBT 360,629	360,629	227,650
59			
60			
61			
62	<b>TOTAL INTEREST AND OTHER CHARGES</b>	<b>\$ (360,629)</b>	<b>\$ (360,629)</b>
63			
64	<b>NET INCOME/(NET LOSS) before debt principal</b>	<b>\$ 1,038,191</b>	<b>\$ 1,630,717</b>
65			
66	<b>PROFORMA CASH FLOW</b>		
67	<b>PLUS:</b>		
68			
69	Receipts From Bond Fund -	425,850	-
70	DEPRECIATION 334,521	334,566	329,167
71	Working Capital 664,928	-	-
72			
73			
74	<b>TOTAL FUNDS GENERATED</b>	<b>\$ 2,037,640</b>	<b>\$ 2,391,133</b>
75			
76	<b>LESS:</b>		
77	Non-Bonded Capital:		
78	Operations Projects -	909,000	250,000
79	IT Projects -	46,000	65,400
80	Vehicles Replacements -	60,000	-
81	CC Capital Projects -	13,400	15,000
82	Bond Fund Project Expenditures -	425,850	-
83	Contributions to Sewer Cash Reserve Fund -	70,000	-
84	Bond Principal Requirements 325,000	325,000	323,000
85	Working Capital 50,000	-	50,000
86			
87	<b>TOTAL FUNDS REQUIRED</b>	<b>\$ 375,000</b>	<b>\$ 1,849,250</b>
88			
89	<b>NET CASH FLOW FROM OPERATIONS</b>	<b>\$ 1,662,640</b>	<b>\$ 541,883</b>
90			
91			
92	Plus Total Beginning Cash Balance \$ -	\$ -	\$ 1,662,640
93	Total Ending Cash Balance \$ 1,662,640	\$ 541,883	\$ 1,883,329
94			
95	Less Sewer Restricted Funds		
96			
97	<b>NET UNRESTRICTED CASH</b>	<b>\$ 1,662,640</b>	<b>\$ 541,883</b>

GROTON UTILITIES

SEWER DIVISION

2019/2020 BUDGET

CAPITAL PROJECTS

**GROTON UTILITIES**  
**Sewer Division**  
**FY 2020**

**Non-Bonded Capital Projects**

#	Non-Bonded Capital Projects	Labor	Other	TOTAL COST	Notes
1	Roof Replacement - Blower Bldg & Main Bldg		100,000	100,000	
2	Consulting Services		150,000	150,000	
	Facility Plants(2)			-	
	Asset Management Plan			-	
	Resiliency Planning for climate change			-	
	Application filling for grant			-	
<b>Total Non Bonded Capital Project Cost</b>				<b>\$ 250,000</b>	

**Bonded Capital Projects**

#	Bonded Capital Projects	Labor	Other	TOTAL COST	Notes
				-	
				-	
				-	
				-	
				-	
<b>Total Bonded Capital Project Cost</b>				<b>\$ -</b>	

	On Hold Projects:			Labor	Other	TOTAL COST	
1	Replacement Primary Pump				100,000	100,000	on hold
2	Vaughan Mixing Pump				32,000	32,000	on hold
3	Polymer Feed Pump				10,000	10,000	on hold
4	Sodium Hypochlorite System				125,000	125,000	on hold
5	Vehicle				55,000	55,000	on hold
				<b>Total On Hold</b>	<b>322,000</b>	<b>322,000</b>	

**CAPITAL BUDGET- FY 2019/2020**

**SEWER DIVISION**

**IT Department**

**Proposed Non-Bonded Capital Projects**

**2019-2020  
Proposed**

New host servers	\$	68,000
New storage array		206,000
Network Security Enhancement		65,000
<b>CARRY OVER FROM PRIOR :</b>		
Replace HVAC in Ops Data Center		40,000
Dedicated HVAC for IT Bullpen		35,000
GCPD Data Center		100,000
Doc Mgmt System Phase 2		75,000
Renovations to Office Space		65,000

**TOTAL \$ 654,000**

Electric Allocation	392,400
Water Allocation	196,200
Sewer Allocation	65,400

**Customer Care Department**

Re-design CC office -Carry over from 2018-2019 Budget	\$	117,000
Carpeting		15,000
Asbestos Removal		18,000

**Total \$ 150,000**

Electric Allocation	90,000
Water Allocation	45,000
Sewer Allocation	15,000

**GROTON UTILITIES**

**SEWER DIVISION**

**2019/2020 BUDGET**

<b>COST CENTER DETAIL</b>
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*Sewer Expense 2019/2020 Budget*

Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget
<b>Dept 3905</b>	<b>Sewer Operations</b>					
002-3905-750-00-1	GU project Mgmt Labor			32,518	45,000	55,000
002-3905-750-01-1	GU Lab Labor			-	-	
002-3905-714-00-1	Sewer Dept Employees			585,329	585,681	561,263
002-3905-717-00-1	Dock Expenses Labor/Other			9,240	15,000	13,500
002-3905-920-00-1	GU Management Labor			33,806	35,000	60,000
002-3905-408-20-1	Fica Tax			44,056	45,952	43,788
002-3905-742-00-1	Maintenance of Mains - Labor			21,078	32,000	55,000
	<b>Dept 3905 Labor</b>	\$ -	-	\$ 726,028	\$ 758,633	\$ 788,551
002-3905-715-00-2	Contractual Services			-	-	
002-3905-760-00-2	Outside lab services			19,171	19,957	20,100
002-3905-701-00-2	Clothing Allowance			6,943	7,200	7,000
002-3905-921-10-2	Office Expense/Advertising			2,050	4,000	5,500
002-3905-933-10-2	Gasoline			4,988	5,000	4,300
002-3905-933-00-2	Vehicle maintainance/repairs			6,647	6,000	6,000
002-3905-714-00-2	Professional Development			-	-	
002-3905-718-00-2	General Material & Supply			-	-	
002-3905-719-00-2	Misc Admin/Permit Fee			1,210	2,419	2,419
002-3905-729-00-2	Professional Training			6,358	10,720	9,220
002-3905-731-00-2	Electricity			213,691	231,750	230,000
002-3905-732-00-2	Water			24,496	28,080	28,000
002-3905-733-00-2	Fuel			18,405	20,000	20,000
002-3905-921-50-2	Telephone			9,440	13,000	11,000
002-3905-740-00-2	Equipment Maintenance			-	-	
002-3905-741-00-2	Maintenance Supplies			14,630	12,500	12,500
002-3905-741-10-2	Treatment Chemicals			47,296	61,500	40,358
002-3905-742-00-2	Tools			4,234	3,400	4,000
002-3905-742-10-2	Maintainance of Mains - Other			11,000	22,000	22,000
002-3905-932-10-2	Ordinary Repairs @ PAF			166,639	148,500	130,000
002-3905-932-70-2	Ordinary Repairs @ Pump Stations ( New)					138,500
002-3905-743-10-2	Laboratory Expenses			19,239	22,000	25,000
002-3905-932-00-2	Misc Maitenance			-	-	
002-3905-925-00-2	Safety Equipment			8,157	10,000	11,025
002-3905-748-00-2	Plant & wet well cleaning			15,000	30,000	30,000
002-3905-749-00-2	Grinder Pumps			12,620	14,000	8,000
002-3905-700-00-2	Sludge Disposal Fees			95,244	104,000	104,000
002-3905-700-10-2	Quality Inn Fees			14,305	15,750	15,000
	<b>Dept 3905 Other</b>	\$ -	\$ -	\$ 721,763	\$ 791,776	\$ 883,922
	<b>Total Labor</b>	-	-	681,972	712,681	744,763
	<b>Payroll Tax</b>	-	-	44,056	45,952	43,788
	<b>Total Other</b>	-	-	721,763	791,776	883,922
	<b>Total all</b>	\$ -	\$ -	\$ 1,447,791	\$ 1,550,409	\$ 1,672,473

<i>Sewer Expense 2019/2020 Budget</i>						
Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget
<b>Dept 4000</b>	<b>Customer Care Administration</b>					
002-4000-408-20-1	Taxes Payroll			8,737	9,600	9,200
002-4000-920-00-1	Management Salaries			30,387	31,100	31,200
002-4000-925-10-1	Injuries & Damages - Labor			-	-	-
002-4000-926-10-1	Vacation & Holiday			-	-	-
002-4000-926-30-1	Sick Leave			-	-	-
002-4000-926-50-1	Casual			-	-	-
002-4000-926-70-1	Educ - Labor/On The Job Traini			-	-	-
002-4000-926-80-1	Jury Duty			-	-	-
002-4000-930-50-1	Misc.Communications-Labor			-	-	-
	<b>Dept 4000 Labor</b>	\$ -	-	\$ 39,124	\$ 40,700	\$ 40,400
002-4000-904-00-2	Bad Debts			-		
002-4000-905-00-2	Misc. Customer Relations Expen (courtesy credits for miscellaneous customer issue resolution)			-		
002-4000-909-30-2	Customer Info/Adv Expense	\$0	-	-	-	-
002-4000-912-10-2	Promotions			250	500	250
002-4000-912-80-2	Demonstrating & Selling Expens			-	-	-
002-4000-920-00-2	Job Training			500	1,000	1,000
002-4000-921-10-2	Office Supplies - Other (approx 90% bank service charges for lock box, credit card and checking act)			1,209	-	-
002-4000-921-20-2	Key Account Office Supplies			115	230	500
002-4000-921-50-2	Telephone (Key account, GM-Finance Bldg Maint, ATT and Verizon)			322	550	600
002-4000-923-10-2	Professional Services - Specia (charge to BL&P for GM-Finance Services)			-	-	-
002-4000-923-20-2	Professional Services			-	-	-
002-4000-925-10-2	Safety Incentive Program			-	-	-
002-4000-925-70-2	Safety Clothing & Gear - Other			35	70	70
002-4000-925-80-2	Safety - Other			30	60	60
002-4000-926-70-2	Employee Benefits (Education Rebate)			218	300	150
002-4000-930-20-2	Misc.- Ind.& Assoc.Dues			40	80	32
002-4000-930-30-2	Misc.Conf.& Meetings Springbrook/APPA			300	600	600
002-4000-930-90-2	Miscellaneous - Other			-	-	-
002-4000-931-00-2	Rent Expense - Trailer			-	-	-
002-4000-932-10-2	Municipal Bldg - Other			-	-	-
002-4000-932-20-2	Communication Equipment-Other			-	-	-
002-4000-932-50-2	Office Furn & Equipment (Computer Equipment for Key accounts and GM- Finance contingency)			2,440	4,880	500
002-4000-932-60-2	Telephone Equipment - Other			180	360	400

Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget
002-4000-932-70-2	Software Replacment Exp Reserv (for Financial and CustServ upgrades)			-	-	-
002-4000-933-00-2	Transportation - Other (M&R of Key Account and GM Finance vehicles)			125	250	250
	<i>Dept 4000 Other</i>	\$ -	-	\$ 5,764	\$ 8,880	\$ 4,412
<b>Dept 4200</b>	<b>Customer Care Meter Reading</b>					-
002-4200-408-20-1	Taxes Payroll			237	-	-
002-4200-902-00-1	Meter Reading - Labor			21,283	22,000	22,961
002-4200-902-01-1	Meter Reading - Labor Cr. (New)					(1,034)
002-4200-902-70-1	Meter Reader Job Training			-		
002-4200-925-10-1	Injuries & Damages - Labor			-	-	-
002-4200-926-10-1	Vacation & Holiday			-	-	-
002-4200-926-30-1	Sick Leave			-	-	-
002-4200-926-50-1	Casual			-	-	-
002-4200-926-70-1	Educ - Labor/On The Job Traini			-	-	-
002-4200-926-80-1	Jury Duty			-	-	-
	<i>Dept 4200 Labor</i>	\$ -	-	\$ 21,519	\$ 22,000	\$ 21,927
002-4200-586-30-2	Seal & Unseal Meters - Other	\$0	-	-	-	-
002-4200-902-00-2	Meter Reading - Other			4,258	5,000	7,500
002-4200-902-70-2	Meter Reader Job Training			-		
002-4200-925-10-2	Safety Incentive Program			-	-	150
002-4200-925-70-2	Safety Clothing & Gear - Other			-	-	-
002-4200-925-80-2	Safety - Other			75	150	100
002-4200-926-70-2	Educ - Other/On Job Train			-	-	-
002-4200-932-40-2	Communication Equipment-Other			-	-	-
002-4200-933-00-2	Transportation - Other			790	800	800
	<i>Dept 4200 Other</i>	\$ -	-	\$ 5,123	\$ 5,950	\$ 8,550
<b>Dept 4300</b>	<b>Customer Care Economic Develop split 50/50</b>					-
002-4300-408-20-1	Taxes Payroll			-		-
002-4300-920-00-1	Management Salaries			-		-
002-4300-925-10-1	Injuries & Damages - Labor			-		-
002-4300-926-10-1	Vacation & Holiday			-		-
002-4300-926-30-1	Sick Leave			-		-
002-4300-926-50-1	Casual			-		-
	<i>Dept 4300 Labor</i>	\$ -	-	\$ -	\$ -	\$ -
002-4300-912-10-2	Promotions			-		-
002-4300-912-70-2	Econ Development Job Training			-		
002-4300-912-80-2	Demonstrating & Selling Expens			-		
002-4300-912-81-2	Advertising - Printing			-		
002-4300-912-82-2	Advertising - Radio			-		
002-4300-912-83-2	Public Relations-Park Concerts			-		
002-4300-912-84-2	Public Relations -City Cabaret			-		
002-4300-912-85-2	Public Relations-Newsletters			-		
002-4300-912-86-2	Advertising - Sponsorships			-		
002-4300-912-87-2	Grants			-		

Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget
002-4300-912-88-2	Others			-		
002-4300-921-10-2	Office Supplies - Other			-		-
002-4300-921-50-2	Telephone			-		-
002-4300-925-80-2	Safety - Other			-		-
002-4300-926-70-2	Educ - Other/On Job Train			-	.	-
002-4300-930-30-2	Misc. Conf. & Meetings			-		-
002-4300-930-90-2	Miscellaneous - Other			-		-
002-4300-933-00-2	Transportation - Other			-		-
	<b>Dept 4300 Other</b>	\$ -	-	\$ -	\$ -	\$ -
<b>Dept 4400</b>	<b>Customer Care Customer Serv</b>					
002-4400-408-20-1	Taxes Payroll			-	-	-
002-4400-901-00-1	Supervision Customer Care			18,218	18,500	19,470
002-4400-901-01-1	Supervision Customer Care - Cr. (New)					(3,808)
002-4400-903-10-1	Connections & Orders - Labor			50,077	54,500	54,534
002-4400-903-11-1	Connections & Orders - Labor Cr.(new)					(2,746)
002-4400-925-10-1	Injuries & Damages - Labor	-	-	-	-	-
002-4400-926-10-1	Vacation & Holiday	-	-	-	-	-
002-4400-926-30-1	Sick Leave	-	-	-	-	-
002-4400-926-50-1	Casual	-	-	-	-	-
002-4400-926-70-1	Educ - Labor/On The Job Traini	-	-	-	-	-
	<b>Dept 4400 Labor</b>	\$ -	-	\$ 68,295	\$ 73,000	\$ 67,450
002-4400-426-00-2	Other Income Deduct-Energy As			-	-	-
002-4400-903-10-2	Connections & Orders - Other			-	-	-
002-4400-903-20-2	Collections - Other			-	-	-
002-4400-903-30-2	Billing - Other			32,725	36,000	42,500
002-4400-905-00-2	Misc. Customer Relations Expen (courtesy credits for miscellaneous customer issue resolution)			1,395	-	3,000
002-4400-921-20-2	Office Supplies - Other (approx 90% bank service charges for checking act) copier lease copy paper			2,000	4,000	4,000
002-4400-903-40-2	Cust Care On Job Training			1,699	2,500	3,500
002-4400-912-80-2	Demonstrating & Selling Expens			-	-	-
002-4400-916-10-2	Misc. Sales Expense			-	-	-
002-4400-921-10-2	Office Supplies - Other			871	1,000	1,000
002-4400-921-50-2	Telephone			548	700	1,000
002-4400-925-10-2	Safety Incentive Program			-	-	500
002-4400-925-80-2	Safety - Other			-	-	-
002-4400-926-70-2	Educ - Other/On Job Train			-	-	-
002-4400-932-50-2	Office Furn & Equipment			950	1,900	2,900
	<b>Dept 4400 Other</b>	\$ -	-	\$ 40,189	\$ 46,100	\$ 58,400
<b>Dept 4800</b>	<b>Customer Care Billing Services</b>					
002-4800-903-20-2	Outside Collections Services			900	1,800	1,800
002-4800-903-30-2	Billing - Other			-	-	-
002-4800-904-00-2	Bad Debt Expense			180	-	-
002-4800-923-20-2	Professional Services - Legal	-	-	-	-	-
	<b>Dept 4800 Other</b>	\$ -	-	\$ 1,080	\$ 1,800	\$ 1,800

Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget
<b>Dept 4900</b>	<b>Customer Care Conservation Ser</b>					
002-4900-908-00-2	Energy Conserve - Other	-	-	-		-
	<b>Total Labor</b>	-	-	120,201	126,100	120,577
	<b>Payroll Tax</b>	-	-	8,737	9,600	9,200
	<b>Total Other</b>	-	-	52,156	62,730	73,162
	<b>Toatal all</b>	\$ -	-	\$ 181,093	\$ 198,430	\$ 202,939

<i>Sewer Expense 2019/2020 Budget</i>						
Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget
<b>Dept 5000</b>	<b>Information Technology Admin</b>					
002-5000-408-20-1	Taxes Payroll			5,768	6,400	<b>6,600</b>
002-5000-920-00-1	Management Salaries			77,067	83,900	<b>86,300</b>
002-5000-925-10-1	Injuries & Damages - Labor			-	-	-
002-5000-926-10-1	Vacation & Holiday			-	-	-
002-5000-926-30-1	Sick Leave			-	-	-
002-5000-926-50-1	Casual			-	-	-
002-5000-926-70-1	Educ - Labor/On The Job Traini			-	-	-
002-5000-926-80-1	Military Leave			-	-	-
	<b>Dept 5000 Labor</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,835</b>	<b>\$ 90,300</b>	<b>\$ 92,900</b>
002-5000-920-00-2	Help Desk Services			(850)	(1,700)	<b>(1,700)</b>
002-5000-920-20-2	Job Training			8,000	10,000	<b>7,000</b>
002-5000-921-10-2	Office Supplies - Other			1,200	1,200	<b>1,200</b>
002-5000-921-40-2	Network & Facilities Exp.			15,000	17,200	<b>22,500</b>
002-5000-921-50-2	Telephone			950	1,200	<b>1,400</b>
002-5000-921-51-2	Internet Services - Other			1,500	1,700	<b>1,700</b>
				-		
002-5000-921-60-2	Software Upgrades - Other			1,978	3,800	<b>7,700</b>
002-5000-921-70-2	Computer Hardware - New			2,270	3,100	<b>1,800</b>
002-5000-923-10-2	Professional Services - Specia			10,500	10,500	<b>18,500</b>
002-5000-925-10-2	Safety Incentive Program			150	100	<b>200</b>
002-5000-926-70-2	Educ - Other			-	-	-
002-5000-930-30-2	Misc.Conf.& Meetings			2,000	2,400	<b>4,300</b>
002-5000-930-50-2	Misc. Communication Other			-	-	-
002-5000-930-90-2	Miscellaneous - Other			-	-	-
002-5000-932-20-2	Maint.Of Comp.Network & Eq.			20,000	21,400	<b>25,000</b>
002-5000-932-50-2	Office Furn & Equipment (Contingency)			1,000	2,000	<b>2,500</b>
002-5000-932-70-2	Maint./Upgrade Of Software & O			13,000	14,200	<b>19,100</b>
002-5000-932-80-2	Maintenance Of Computer Equipm			1,812	2,500	<b>2,600</b>
002-5000-933-00-2	Transportation Other			271	300	<b>300</b>
	<b>Dept 5000 Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,781</b>	<b>\$ 89,900</b>	<b>\$ 114,100</b>
	<b>Total Labor</b>	<b>-</b>	<b>-</b>	<b>77,067</b>	<b>83,900</b>	<b>86,300</b>
	<b>Payroll Tax</b>	<b>-</b>	<b>-</b>	<b>5,768</b>	<b>6,400</b>	<b>6,600</b>
	<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>78,781</b>	<b>89,900</b>	<b>114,100</b>
	<b>Toatal all</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 161,616</b>	<b>\$ 180,200</b>	<b>\$ 207,000</b>

*wer Expense 2019/2020 Budget*

Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget
<b>Dept 9000</b>	<b>Administration (Utility Director and staff labor and expenses)</b>					
002-9000-221-00-1	Deduction - MEDIR					-
002-9000-408-20-1	Taxes Payroll			5,865	7,400	<b>6,200</b>
002-9000-920-00-1	Management Salaries (Director and staff labor incl)			71,657	83,100	<b>61,600</b>
002-9000-920-10-1	Management - Other (contingency for salary adjustments)			1,250	2,500	<b>2,500</b>
002-9000-925-10-1	Injuries & Damages - Labor			-	-	-
002-9000-926-10-1	Vacation & Holiday			-	-	-
002-9000-926-30-1	Sick Leave			-	-	-
002-9000-926-50-1	Casual	-	-	-	-	-
002-9000-926-70-1	Educ - Labor	-	-	-	-	-
002-9000-926-80-1	Jury Duty	-	-	-	-	-
002-9000-926-91-1	Longevity	-	-	-	-	-
002-9000-932-10-1	Municipal Building - Labor (Bldg. maint. Staff)			11,585	13,200	<b>19,100</b>
	<b>Dept 9000 Labor</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,357</b>	<b>\$ 106,200</b>	<b>\$ 89,400</b>
002-9000-912-10-2	Promotions			-	-	-
002-9000-912-80-2	Demonstration & Selling Expens			-	-	-
002-9000-920-20-2	Job Training			500	1,000	<b>1,000</b>
002-9000-921-10-2	Office Supplies - Other (various incl Emp Breakfast, chamber events, mailing/shipping, Emp Sympathy baskets, business card printing, individual organization memberships, office supplies)			2,142	2,300	<b>2,300</b>
002-9000-921-50-2	Telephone / Yellow Page Adv (yellow page adv, cell phone, phone)			990	1,100	<b>1,090</b>
002-9000-923-10-2	Professional Services - Specia (expenses associated with consultants working on special assigned projects such as rates, benefits, business analysis)			5,000	10,000	<b>7,000</b>
002-9000-923-11-2	Professional Services - Specia (charge to BL&P for GM-Finance Services)			(2,050)	(4,100)	-
002-9000-923-20-2	Professional Services - Legal (legal expenses associated with various business analysis, special contract review, including personnel issues, etc)			5,056	10,000	<b>10,000</b>
002-9000-923-40-2	Outside Service - Succession Planning			-	-	-
002-9000-925-10-2	Safety Incentive Program			10	-	-
002-9000-925-60-2	Education Programs			-	-	-
002-9000-925-70-2	Safety Clothing & Gear - Other			-	-	-
002-9000-925-80-2	Safety - Other			-	-	-
002-9000-925-90-2	City Wide Safety Training			-	-	-
002-9000-926-60-2	Education Programs - HR			-	-	-
002-9000-926-70-2	Educ - Other			-	-	-
002-9000-930-10-3	Donations			1,302	2,000	-
002-9000-930-20-2	Misc.- Ind.& Assoc.Dues (APPA company membership, NEPPA company dues, Eastern Ct Chamber Benefactor Status)			800	1,600	<b>7,600</b>
002-9000-930-30-2	Misc.Conf.& Meetings (expenses of attendance of conferences for Director, Admin. Staff and UC Commission)			-	-	<b>1,600</b>
002-9000-930-60-2	Recruitment			2,500	5,000	-
002-9000-930-90-2	Miscellaneous - Other (administrative expenses not provided for elsewhere, Funded by US Resolution FY 06/07 budget resolutin R-06-6-6-3)			950	1,900	<b>5,000</b>
002-9000-932-10-2	Municipal Building - Other (various building repairs charged to electric & water)			450	900	<b>1,910</b>
002-9000-932-30-2	General Property - Other			1,288	2,300	<b>880</b>
002-9000-932-50-2	Office Furn & Equipment (Mostly Copier Rental)			-	-	<b>2,250</b>
002-9000-932-80-2	Maint Computer Hdw			-	-	-

Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget
002-9000-933-00-2	Transportation - Other			-	-	-
	<i>Dept 9000 Other</i>	\$ -	\$ -	\$ 18,938	\$ 34,000	\$ 40,630
	<b>Total Labor</b>	-	-	84,492	98,800	83,200
	<b>Payroll Tax</b>	-	-	5,865	7,400	6,200
	<b>Total Other</b>	-	-	18,938	34,000	40,630
	<b>Toatal all</b>	\$ -	\$ -	\$ 109,295	\$ 140,200	\$ 130,030

<i>Sewer Division 2019/2020 Budget</i>						
Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	Approved FY 2019 Budget	Proposed FY 2020 Budget
<b>Dept 9900</b>	<b>Misc Financial &amp; Accounting</b>					
002-9900-403-00-4	Depreciation			309,998	310,000	<b>310,000</b>
002-9900-403-10-4	Depreciation Expense - SPRBRK			24,523	24,566	<b>19,167</b>
002-9900-416-00-4	Merchandising & Jobbing Expens			-	-	
002-9900-427-00-4	Bond Interest Expense			-	-	
002-9900-427-10-4	Bond Interest Expense			-	-	
002-9900-427-93-4	Bond Interest Expense - 2013 Bond			13,075	118,050	<b>12,075</b>
002-9900-427-98-4	Bond Interest Expense - 2017 Bond			347,554	242,579	<b>215,575</b>
002-9900-431-00-4	Bans Interest			-	-	
002-9900-904-00-4	Uncollectable Accounts			-	-	
002-9900-922-00-2	Administrative Credit			-	-	
002-9900-923-10-2	Professional Services - Specia Legal			-	-	
002-9900-923-30-2	Professional Services - City A			33,152	33,152	<b>35,748</b>
002-9900-923-40-2	Professional Services - HR			24,228	24,130	<b>25,898</b>
002-9900-923-50-2	Professional Services - Audit			-	-	<b>5,000</b>
002-9900-924-00-2	Property Insurance			9,600	-	} <b>70,000</b>
002-9900-925-10-2	Injuries & Damages - Other			58,000	68,000	
002-9900-925-80-2	Safety Consult City Allocation			3,277	3,740	<b>3,740</b>
002-9900-926-20-2	Pension			65,000	65,000	<b>70,000</b>
002-9900-926-30-2	OPEB			28,000	28,000	<b>28,000</b>
002-9900-926-40-2	Medical Insurance			227,086	227,000	<b>245,000</b>
002-9900-926-41-2	Unemployment Compensation Exp.			-	-	
002-9900-926-60-2	Life & Disability Insurance			9,558	15,000	<b>12,000</b>
002-9900-930-03-2	City Services - City Day			500	1,000	
002-9900-930-04-2	City Services - Holiday Parade			250	500	
002-9900-931-00-2	Rent Expense			17,255	21,005	<b>13,505</b>
002-9900-932-20-2	City-Free Sewer Service			9,677	9,874	-
002-9900-932-70-2	Springbrook Support			4,694	5,300	<b>5,300</b>
002-9900-932-45-2	Building Maint City Assessment			4,700	4,700	<b>4,700</b>
	<b>Dept 9900 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,190,127</b>	<b>\$ 1,201,596</b>	<b>\$ 1,075,708</b>