

Lynnfield Center Water District (LCWD) Proposed FY24 Operating Budget

		FY22		FY23		FY24		
		budget	actual	budget	actual 4-24-23	proposed	% Increase	% of budget
Administrative								
6101 - Clerk Wages (Administrative Salaries)*	clerk & superintendent	\$247,962.73	\$241,709.36	\$262,310.66	\$218,203.20	\$281,516.24	7.3%	9.7%
6151 - Administrative Overtime	clerk & PTE's	\$12,500.00	\$12,613.72	\$12,500.00	\$7,444.20	\$12,500.00	0.0%	0.4%
6152 - Part Time Salaries*	administrative support	\$35,827.88	\$32,579.70	\$46,922.72	\$7,756.74	\$31,682.56	-32.5%	1.1%
6501 - Intermunicipal Agreement Salary*	share superintendent services	\$14,900.00	\$11,666.67	\$20,000.00	\$5,000.01	\$20,000.00	0.0%	0.7%
6102 - Other Salaries	elected officials, assessors & collector	\$17,490.00	\$17,607.73	\$17,490.00	\$12,169.48	\$17,490.00	0.0%	0.6%
	<i>sub-total</i>	\$294,690.61	\$316,177.18	\$359,223.38	\$250,573.63	\$363,188.80	1.1%	12.5%
6103 - Printing, Postage, & Stationary	quarterly billing; finals; other misc. mailings	\$14,720.00	\$14,062.83	\$14,720.00	\$9,793.14	\$15,014.40	2.0%	0.5%
6104 - Telephone	Sprint for handhelds; Verizon for office; cell reimbursements; service contract)	\$13,800.00	\$10,343.53	\$9,700.00	\$7,900.83	\$10,185.00	5.0%	0.4%
8100 - Office Supplies	new line; a/p supplies, office supplies, toner, paper, misc. office products	\$3,000.00	\$2,772.79	\$3,060.00	\$1,778.72	\$3,060.00	0.0%	0.1%
8105 - Kitchen/Bath Supplies	new line: kitchen, cleaning, bath supplies	\$2,100.00	\$1,855.70	\$2,142.00	\$1,589.41	\$2,034.90	-5.0%	0.1%
8200 - Advertising	meetings, water restrictions & contract bids (25 advertisements)	\$3,500.00	\$2,264.80	\$2,750.00	\$1,425.40	\$2,612.50	-5.0%	0.1%
6105 - All Other Administration		\$5,200.00	\$2,428.14	\$5,200.00	\$8,457.03	\$5,200.00	0.0%	0.2%
6109 - Professional Fees	for legal, rate model maintenance & other professional services	\$27,500.00	\$41,962.24	\$27,500.00	\$37,860.28	\$27,500.00	0.0%	0.9%
8300 - Professional Engineering Services*	for annual engineering services; on call reviews	\$63,500.00	\$65,006.85	\$28,500.00	\$29,015.00	\$28,500.00	0.0%	1.0%
6111 - Tax Levy Processing	costs from Town to process tax levy	\$1,250.00	\$967.96	\$1,250.00	\$483.98	\$1,250.00	0.0%	0.0%
7175 - Code Red/reverse 911	annual program payment to town	\$3,100.00	\$3,126.49	\$3,162.00	\$3,126.49	\$3,162.00	0.0%	0.1%
6112 - CCR & DEP Annual Reporting	Annual Report CCR	\$7,500.00	\$7,605.13	\$7,500.00	\$0.00	\$7,500.00	0.0%	0.3%
6113 - Computing Equip & Supplies	staff IT equipment	\$5,000.00	\$6,371.08	\$5,000.00	\$3,006.94	\$5,250.00	5.0%	0.2%
6123 - Water Smart & Neptune 360 Annual Lease	New FY23 Line Item: Annual Fees for WaterSmart/Neptune Meter Reading System	\$0.00	\$0.00	\$19,173.00	\$18,275.00	\$19,173.00	0.0%	0.7%
6114 - Payroll Processing	vendor to process weekly payroll & W2	\$2,650.00	\$2,548.60	\$2,850.00	\$1,932.61	\$2,964.00	4.0%	0.1%
6160 - Uniforms	Operator Benefit @ \$1,288/employee	\$5,152.00	\$5,245.38	\$6,440.00	\$3,940.87	\$6,898.53	7.1%	0.2%
???? - Meal Allowance	New FY24 Lin Item: Operator meal Allowance for Emergency Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	n/a	0.0%
8110 - Auditing Services	Outside Auditor, Annual Review, Report, Tax Levy Preparations & Free Cash	\$15,750.00	\$13,710.00	\$16,500.00	\$2,500.00	\$16,500.00	0.0%	0.6%
6117 - Bank Fees	LCWD to transfer funds to new bank with no fees	\$0.00	\$69.65	\$0.00	\$104.60	\$0.00	0.0%	0.0%
8400 - Cubic Foot Meter Refunds*	New Mid FY Line Item to Correct CF Meter Issues	\$14,105.98	\$7,779.66	\$5,000.00	\$659.14	\$2,500.00	0.0%	0.1%
Total Administrative		\$516,508.59	\$504,298.01	\$519,670.38	\$382,423.07	\$523,493.13	0.7%	18.0%
Insurance & Debt, Etc.			actual					
6250 - Unemployment Compensation		\$1,000.00	\$0.00	\$1,000.00	\$794.00	\$1,000.00	0.0%	0.0%
6260 - Blue Cross/Blue Shield (Employment Insurance)	Benefits for 6 FTE; Opt Out for 1 FTE; OPEB for 6 retirees	\$235,473.28	\$190,671.79	\$235,473.28	\$183,600.40	\$265,125.56	12.6%	9.1%
6270 - Maturing Debt	per schedule	\$115,000.00	\$115,000.00	\$195,000.00	\$195,000.00	\$245,000.00	25.6%	8.4%
6280 - Interest on Debt	per schedule	\$15,525.00	\$15,525.00	\$159,040.00	\$159,039.95	\$103,512.50	-34.9%	3.6%
6290 - DEP Assessment	based on avareage consumption	\$2,420.00	\$2,164.08	\$2,500.00	\$2,280.29	\$2,500.00	0.0%	0.1%
6300 - Essex County Assessment	Essex County Regional Assessment (additional retiree)	\$173,831.00	\$173,831.00	\$213,400.00	\$213,400.00	\$236,757.00	10.9%	8.1%
6490 - Taxes Payroll		\$15,000.00	\$16,523.96	\$15,000.00	\$13,310.32	\$15,450.00	3.0%	0.5%
6495 - Reserves		\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	0.0%	1.7%
Total Insurance & Debt, Etc.		\$608,249.28	\$513,715.83	\$871,413.28	\$767,424.96	\$919,345.06	5.5%	31.6%
Maintenance Distribution			actual					
6106 - Labor and Wages	for foreman/distribution operator; treatment operator, operators (3)	\$448,082.50	\$413,282.27	\$521,995.76	\$403,175.36	\$539,458.82	3.3%	18.5%
6158 - p/t labor	for summer p/t labor program	\$12,600.00	\$8,070.00	\$12,600.00	\$6,501.00	\$15,120.00	20.0%	0.5%
6157 - On Call Wage Weekly Stipend	for on call compensation per Article 22 of CBA	\$78,000.00	\$80,953.08	\$80,340.00	\$66,725.53	\$97,479.20	21.3%	3.4%
???? - Off Hours Daily Station Inspections	for weekend and holiday inspections per Article 22 of CBA	\$0.00	\$0.00	\$0.00	\$0.00	\$43,986.64	n/a	1.5%
6156 - Operations General Overtime	for after hour emergencies	\$96,900.00	\$112,704.16	\$99,807.00	\$90,824.68	\$89,826.30	-10.0%	3.1%
6159 - Snow Operations Overtime	for after hour emergencies relating to winter storm events	\$10,000.00	\$10,312.32	\$10,000.00	\$2,446.30	\$10,000.00	0.0%	0.3%
	<i>sub-total</i>	\$645,582.50	\$625,321.83	\$724,742.76	\$569,672.87	\$795,870.96	9.8%	27.4%
6161 - Safety Equipment	for purchase of safety equipment as required for crew operations	\$7,500.00	\$1,398.47	\$5,000.00	\$539.65	\$6,000.00	20.0%	0.2%
6107 - Fleet/Equipment Repairs	maintenance of fleet	\$12,500.00	\$7,731.05	\$10,000.00	\$7,448.89	\$10,300.00	3.0%	0.4%
6108 - Pipe, Fittings & Supplies		\$18,000.00	\$28,952.79	\$25,000.00	\$23,843.02	\$30,000.00	20.0%	1.0%
6110 - Equipment Rental	for rental of equipment or contracting of services	\$17,000.00	\$1,259.25	\$12,500.00	\$1,492.70	\$3,125.00	-75.0%	0.1%
8210 - Flushing & Modeling	from Article Order to fund efforts with Flushing Prgm Development & Modelling	\$28,500.00	\$9,947.50	\$23,500.00	\$0.00	\$8,500.00	-63.8%	0.3%
6115 - Technical Training	training, licensure and professional development	\$7,500.00	\$3,566.94	\$5,500.00	\$3,189.32	\$6,600.00	20.0%	0.2%
6800 - Heating Utilities	for building heat & generator propane	\$5,500.00	\$5,104.56	\$5,000.00	\$5,748.04	\$6,250.00	25.0%	0.2%
8125 - Backflow Preventor Service	from Article Order: for testing of backflows as needed	\$7,500.00	\$5,519.00	\$6,000.00	\$4,756.75	\$6,000.00	0.0%	0.2%
8140 - Metering Infrastructure	from Article Order: for purchase of meters & accessories as needed	\$40,000.00	\$55,273.92	\$44,000.00	\$48,316.16	\$48,400.00	10.0%	1.7%
6900 - Auto Gas & Oil	for vehicle & equipment purchased from DPW	\$7,250.00	\$14,287.89	\$14,500.00	\$7,115.37	\$15,950.00	10.0%	0.5%
6120 - Liability & MV Insurance	liability & vehicle insurance	\$54,195.00	\$52,839.00	\$54,195.00	\$52,349.00	\$56,044.00	3.4%	1.9%
8090 - Facilities Repair & Maintenance	from Article Orders 7090 & 7091: for maintaining building and building systems	\$37,320.00	\$16,187.07	\$31,500.00	\$6,999.68	\$23,625.00	-25.0%	0.8%
8091 - Grounds Maintenance	New Line Item: for upkeep of grounds all sites	\$0.00	\$0.00	\$8,500.00	\$6,611.32	\$8,500.00	0.0%	0.3%
8040 - Water System Upgrades	from Article Order: for upgrades to the distribution system	\$30,000.00	\$51,183.99	\$18,500.00	\$18,367.50	\$16,650.00	-10.0%	0.6%
8150 - Leak Detection	for annual program & on call needs	\$12,500.00	\$7,360.00	\$8,500.00	\$1,080.00	\$6,375.00	-25.0%	0.2%

6140 - Capital Outlay		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	0.0%
8045 - Water System Repairs	from Article Order: to address leaks & other unanticipated repairs & upgrades	\$25,000.00	\$28,013.26	\$25,000.00	\$5,985.51	\$22,500.00	-10.0%	0.8%
8006 - Water Emergency Breaks		\$30,000.00	\$26,956.23	\$25,000.00	\$12,124.41	\$25,000.00	0.0%	0.9%
8005 - Water Service Repairs	from Article Order: for home service repairs and upgrades	\$18,500.00	\$5,217.43	\$15,000.00	\$4,019.00	\$15,000.00	0.0%	0.5%
6170 - Mileage	reimbursements for personal vehicle use	\$3,200.00	\$1,593.20	\$2,500.00	\$0.00	\$2,500.00	0.0%	0.1%
6175 - Contract Service Agreements	for various agreements: generator maintenance; rate maintenance; pr; IT; PM	\$42,500.00	\$23,186.52	\$35,000.00	\$14,718.58	\$35,000.00	0.0%	1.2%
6210 - Street Trench Repairs	for paving & repair of roadway trenches from utility work	\$32,250.00	\$12,176.38	\$28,500.00	\$18,146.85	\$25,650.00	-10.0%	0.9%
6211 - Tools & Equipment	for misc. hand tools, power small engine and other crew field needs	\$3,500.00	\$505.47	\$2,800.00	\$2,379.53	\$2,800.00	0.0%	0.1%
6220 - All Other Maintenance*	Unanticipated maintenance and PM in system and well fields as recommended	\$40,000.00	\$26,671.61	\$25,000.00	\$5,444.06	\$22,500.00	-10.0%	0.8%
Total Maintenance		\$1,125,797.50	\$1,010,253.36	\$1,155,737.76	\$820,348.21	\$1,199,139.96	3.8%	41.2%
Maintenance Treatment			actual					
6230 - Fuel & Electricity	electricity at stations	\$110,000.00	\$121,621.36	\$113,300.00	\$108,913.20	\$124,630.00	10.0%	4.3%
6130 - Chemicals	from Maintenance Grouping: for treatment & testing	\$75,000.00	\$59,727.81	\$76,500.00	\$45,081.34	\$68,850.00	-10.0%	2.4%
6150 - Laboratory Fees	from Maintenance Grouping: per sampling program	\$28,500.00	\$34,682.62	\$28,500.00	\$27,920.59	\$29,925.00	5.0%	1.0%
6199 - PFAS Lab Fees	New FY23 Line Item for tracking purposes	\$0.00	\$0.00	\$15,000.00	\$10,747.00	\$15,300.00	2.0%	0.5%
???? - Station 2 PFAS Pilot Testing	New FY24 Line Item for tracking purposes	\$0.00	\$0.00	\$0.00	\$0.00	\$24,000.00	n/a	0.8%
8075 - Station/Well Infrastructure Repairs	Station/Well Infrastructure Repairs: for station repairs & well fields	\$50,000.00	\$53,086.30	\$42,500.00	\$14,126.25	\$38,250.00	-10.0%	1.3%
6240 - Repairs, Maintenance & Supplies	for station maintenance, PM and repairs	\$31,500.00	\$20,404.10	\$32,445.00	\$10,246.05	\$32,445.00	0.0%	1.1%
Total Pumping Station		\$295,000.00	\$289,522.19	\$308,245.00	\$217,034.43	\$333,400.00	8.2%	11.5%
TOTAL OPERATING BUDGET		\$2,545,555.37	\$2,317,789.39	\$2,855,066.42	\$2,187,230.67	\$2,975,378.15	4.2%	100.0%

Lynnfield Center Water District (LCWD) Proposed FY24 Capital Program Articles funded from Anticipated Revenues

Article 7109 - Transfer to other post employe	FY24 Retirement Fund Allocation (OPEB from Free Cash)	\$35,730.98	\$36,000.00	\$25,000.00	\$25,000.00
All FY24 Capital Projects and Stabilization Fund Transfers are proposed to be funded with appropriations from existing FY23 Free Cash					

New FY23 & FY24 Proposed Line Item
 New FY22 Passed Line Item
 Former Article

Legend/Code

Total FY23 Appropriation from Anticipated Revenues	\$2,880,066.42
Total FY24 Appropriation from Anticipated Revenues	\$2,975,378.15
% Increase	3.3%



Approved by Board, 4/26/23

Rates Anticipated to Collect	\$3,349,591.00
Allotted towards FY25 Debt	\$375,000.00
Differential	\$787.15