

**TOWN OF SUFFIELD  
WATER POLLUTION CONTROL AUTHORITY  
2022/2023 BUDGET**

**FUNDS:**

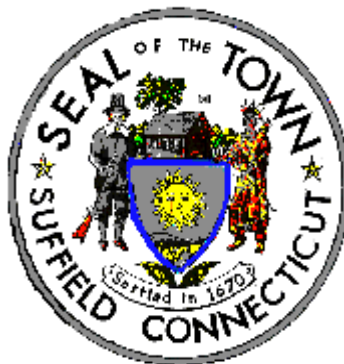
**ADMINISTRATION  
ASSESSMENT  
RESERVE CAPACITY MAINTENANCE  
KENT FARMS**

**WPCA Public Hearing - May 10, 2022**

**WPCA Meeting – May 10, 2022**

**Questions May Be Directed To:**

**Jamie Kreller, Superintendent OR Julie Nigro, Business Administrator  
Town of Suffield WPCA  
860-668-3856**



# WATER POLLUTION CONTROL AUTHORITY BUDGET SUMMARY

	<b>2021-2022</b>	<b>2022-2023</b>
ADMINISTRATION:	\$3,610,500	\$3,687,000
ASSESSMENT:	\$222,000	\$910,000
RESERVE CAPACITY MAINTENANCE:	\$1,595,000	\$1,663,000
	\$5,427,500	\$6,260,000

	<b>2021-2022</b>		<b>2022-2023</b>	
2021-2022 Town of Suffield Sewer Use Fee:	\$360	per unit	\$370	per unit
2021-2022 Kent Farm Sewer Use Fee:	\$360	per unit	\$370	per unit
2021-2022 Dollar Per 1,000 Gallons:	\$8.61		\$8.89	

Water Pollution Control Authority Commission Members:

Janet Davis, Chairman  
 Roger Ives, Vice Chairman/Treasurer  
 Frank Bauchiero  
 Jeff Davis  
 Daniel Holmes  
 John Murphy  
 Chris Rago

**TOWN OF SUFFIELD WATER POLLUTION CONTROL AUTHORITY**  
**2022/2023 Expense Budget - \$3,687,000**

**General**

A copy of the WPCA Administration Expense Budget is attached. The major points are as follows:

- The 2022-2023 Expense Budget increased \$76,500 or 2.12% with the inclusion of Fund Balance money, however, the actual increase in expenses is 3.65%. The Overall budget (ALL 3 BUDGETS: ADMIN, RCM, ASSESSMENT) has increased by 15.34% or 17.95% excluding the fund balance transfer.
- The Equivalent Dwelling unit (EDU) charge for FY 2022-2023 has increased to \$370 , representing a 2.78% increase.
- The use of Fund Balance in the amount of \$574,000.00 will be used for the large amount of projects to be completed this year. Note that \$600k of the 2021/2022 budgeted Capital Projects will be moved to 2022/2023.
- The most recent rate change of \$10/year, was for the last fiscal period; we have capital projects planned out for future years and must plan for level increases accordingly.

**Capital projects this year include:**

- Morton building to house equipment and spare pumps
- Re-build 2 Clarifiers
- Godwin pump for emergencies
- Vactor lease annual payment
- Pipe lining/point repairs
- Stony Brook repair plans
- New pump at pump station #1
- Pump station capital repairs – (ps#4, 5, & 6) pumps and valves
- Pump station generators

**Payroll, Social Security & Pension:**

- Costs for WPCA employees total \$1,195,000 , or approximately 32% of operation and maintenance expenses.
- The aggregate increase in Payroll of 1.92% is comprised of: (1) The Assistant Business Administrator position to be changed from part-time (20 hrs) to a higher skill/education level & full-time (40 hours) position; (2) A budgeted increase in pay for the Business

Administrator and an annual increase for remaining administrative staff of 2.50%, with actual increases determined by the Commission in June.

- This line item also includes an estimated 2.25% increase for the union staff under the Collective Bargaining Unit contract.
- Additionally, this includes unscheduled overtime and the cost of the WPCA's contribution to deferred compensation accounts.
- Social Security is based on 7.65% of budgeted salaries. The town's Pension Administrator determines WPCA's contribution to the Pension Fund. Employees hired after 6/30/2014 participate in the Town's 457 Deferred Compensation plan with matching up to 7% in lieu of a pension.

**Workers' Compensation, Employee Medical Insurance, Property, General Liability, Umbrella, Automobile and Boiler and Machinery Insurance:**

- The WPCA is included in the Town contracts.

**OPEB Contribution:**

This line item represents the WPCA's portion of "Other Postemployment Benefits" as provided by the Valuation Report by hooker & holcombe, Inc. dated July 1, 2020 with an approximate 1% increase for fiscal 22/23.

**Operation and Maintenance:**

- **Chemicals**

-The cost of purchasing chemicals used to treat wastewater. Chemical costs (Polymer) are estimated to be approximately 10% higher per tote than last year (only a \$1000 increase in budget). Additionally, a variable rate surcharge will be added, due to "rapidly changing costs". Polymer is used for sludge dewatering and usage is based on the Hood demand on the system.

- **Waste:**

- The cost of disposing of sludge at the Metropolitan District Commission sludge handling facility, and other waste produced during the treatment process. MDC's rate is increasing from \$275/ton to \$315/ton and we've been trending 3% higher in tons delivered to MDC over last year. This change represents a \$33k increase in the line item – mostly due to the cost/ton change.

- **Uniforms:**

- The cost of supplying uniforms, foul weather gear and safety footwear to all of its operational employees as required under the collective bargaining agreement is up, based on the last 3 year's actuals.

- **Laboratory Testing:**

- The cost of performing and reporting laboratory analysis using an outside vendor for the WPCA main facility and the Kent Farms Sewer District (due to the complex nature of the tests and advanced level of the technical equipment that is required, these tests are performed by outside vendors).

- **Training, Safety Supplies, and medical expenses:**

- The cost for employees to participate in appropriate training opportunities including training for Operators to pursue advanced licenses, safety courses, exam fees, safety supplies, and equipment. In addition, any administrative classes (Business writing, advanced spreadsheet prep., etc.) are included in this line item.

- The Safety supplies line item is for the purchase of safety supplies including: OSHA compliance items, first aid supplies, gloves, and hard hats.

- Required medical tests and treatments for new hires, and DOT mandated testing.

- **Plant/ Process Equipment R&M and Collection System Maintenance:**

- General Plant Maintenance- Plant maintenance is guided by our JobPlus program and helps identify actual maintenance needs on a predictive and ideally, preventative basis.

- Buildings and Grounds – These are expenses that are associated with the repair and maintenance of the treatment facility,

- Utilities related equipment

- Buildings HVAC,

- Windows and Doors,

- Structural repairs

- Computers and related equipment

- Process Equipment R&M- The cost of major process equipment maintenance including:

- Instrumentation

- repairs and maintenance for major mechanical components of the biological treatment process.

- annual UV parts - \$35k per year

- Collection system maintenance of public sewer system**

- There is a significant increased focus on maintenance of the aging sewer system dating back to the 1960's, with an advanced focus on system requirements based on EPA recommended practices. This includes repair and maintenance of:

- Five low pressure sewer systems. Plant Staff are only responsible for the pipes and related specialized low pressure sewer equipment in the public right of way, only up to and including the curb box shut off structures (generally at the private property line).

- Predictive, Preventive, and Corrective Maintenance (parts and materials) for underground assets such as pipes, manholes, force mains, CCTV, subcontracted repair work

- **Tools & Equipment:**

- This line item includes all miscellaneous tools and equipment (gauges, shovels, lab equipment, mower parts and accessories, etc.).

- **Utilities: Telephone, Electricity, Fuel oil-generators, and Water:**

-These line items fund the cost of telephone, Cable internet, electrical service (including electric heat), generator, and potable water service to the treatment facility.

-The WPCA participates in the Town wide fuel oil contract for the small usage of heating oil for the Headworks building and pump station generators. The WPCA is currently in a three-year electricity contract for supply generation with a rate of \$0.0763 (to expire 11/19/2024). This line item has increased from last year, due to an increase in kilowatt usage by about 2.11%.

- **Vehicles: Gas-automotive, Mileage, R&M Vehicles:**

These line items fund the cost of providing gasoline and diesel fuel to:

-WPCA vehicles through the Town's Dieselgard and Keegard service; the cost of reimbursing WPCA employees for use of a personal vehicle for work related travel; vehicle repair and maintenance costs.

-The repair and maintenance budget increased to accommodate inspections & preventative maintenance on a 6-year-old Roll-off truck and a 3-year-old Vactor truck.

-Auto gas has increased based on actual usage over the last 2 years and volatile gas/diesel prices. The mileage reimbursement rate has increased from \$0.56 to \$0.585 per mile and will likely be higher by January, 2023.

**Administration Costs: Office Supplies, Postage, Advertising, Legal/Advice, Engineering Services, Service Contracts, Dues & Subscriptions:**

These line items fund costs associated with office operations:

-routine correspondence,

- Invoices and notices

- Certified mailings

- Legal advertising – including RFP’s
  - Engineering review and advice
  - Outside consultants
  - Legal advice
  - Copy machine, a wide format printer, and
  - Various professional organizations and journals.
- 
- **Contingency:**
    - This line item represents approximately 3% of the Operating budget (less the “Contingency” line item itself and the “Transfer to RCM” line item) and is designated for unforeseen items not planned for in the RCM Budget for emergencies.
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- **Capital Costs:**
    - Include the following Capital line items:
      - The “**Capital Replacement – Vehicles**”
        - This line item funds the cost of replacing WPCA vehicles. This year’s line item is \$0 – with no new vehicle purchases.
  
      - The “**Interest Expense**” line item represents the interest portion of any financing- \$0 this year.
  
      - The **Reserve Cap Projects** – line item is designated to be transferred to the RCM fund for Capital Projects, using Sewer Use fees revenue.

**KENT FARMS COMMUNITY SEPTIC SYSTEM**  
**2022/2023 Expense Budget - \$370**

The Kent Farms Community Septic System is operated by the WPCA as a separate sewer district.

- The system was designed to a maximum of 44 homes, and currently serves 44 homes.
- Based on the schedule of expenses for “Pump Station #8 – Plantation Drive”, the WPCA levies a separate user fee against property owners using that system.
- The WPCA is responsible for maintaining on-site septic systems in the Kent Farms Sewer District.
- The 2022/2023 Kent Farms Sewer Use Fee will increase from \$360 to \$370 , representing an approximate 2.78% increase.
- The fee covers pump station maintenance, electricity, time and labor for station monitoring, as well as pump-outs of the separate septic tanks for 1/3 of Kent Farms each year (homes are pumped out every three years), and the cost to treat this at the Plant.



## **2022/2023 WPCA Assessment Fund Budget - \$910,000**

The WPCA Assessment Fund is the account into which all WPCA Sewer Benefit Assessment payments or Sewer Connection Charges are deposited.

- A Sewer Benefit Assessment is levied against any property owner whose property is “specially benefited” by the installation of a public sewer line, as enabled by Chapter 103, Section 7-249 through 7-254 of the Connecticut General Statutes.
- The Sewer Connection Charges are assigned to a property whenever construction results in the creation of additional units connected to the existing sanitary sewer system per CGS§7-255.
- The cash in this fund is used to pay down any debt from the financing of the acquisition or construction of the sewerage system OR for the acquisition or construction of the sewerage system.
- There is currently no debt to the Town from the WPCA, therefore all Assessment and Sewer Connection revenues are transferred into the RCM fund for Capital Improvement Projects allowable by State statute.

**2022/2023 WPCA Reserve Capacity Maintenance Fund Budget – \$1,663,000**

This fund is used to help finance WPCA Collection System & Plant construction projects. Included in this year’s RCM budget besides Sewer Development are the following Plant Upgrade projects:

<b>Capital - Plant</b>		<b>\$</b>
Clarifier re-build	Rebuild Clarifiers (2)	\$ 120,000
Morton building	New Morton building to store equipment and spare pumps, etc.	\$ 200,000
Godwin Pumps	Emergency pump	\$ 55,000
	<b>Total Capital - Plant</b>	<b>\$375,000</b>

**Capital - Pump Stations/Collections System**

Pump Station 1 pump	PS#1 pumps re-build	\$180,000
pump station generators replacement	Pump station generators	\$75,000
Vactor 7 year lease (5th yr)	Vactor lease payment # 5 of 7 annual payments	\$63,000
Pump Station Capital Repairs	PS#4, 5, and 6 pump and valves	\$100,000
Pipe lining/point repairs	Pipe lining	\$570,000
Stony Brook Crossing repairs (permanent)	Stony Brook Crossing repair plans	\$300,000
	<b>Total Capital - Pump Stations/Collections System</b>	<b>\$1,288,000</b>

**TOTAL CAPITAL PROJECTS \$1,663,000**

# Suffield WPCA 2022/2023 O&M Revenue Budget

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	2021/2022	2022/2023	variance	Description
Proposed 2022/2023 Use Fee	\$360.00	\$370.00	2.78%	2.78% increase in EDU cost from 2021 (*See Definition of EDU below)
Proposed Dollar Per Gallon (Com)	\$8.61	\$8.89	3.25%	Commercial excess gallons charge in excess of 1 EDU
Use Charges - Commercial	\$ 302,000	\$ 295,000	-2.32%	collection rate of 99% (as of 2/2022)
Use Charges - Residential billed	\$ 1,142,500	\$ 1,216,000	6.43%	collection rate of 97% based on estimated fiscal 21/22 (20/21 was 95%)
Use Charges - Kent Farms	\$ 15,000	\$ 16,000	6.67%	collection rate of 98% est. fiscal 21/22 (20/21 was 96%)
Use Charges - Prison	\$ 885,000	\$ 859,000	-2.94%	Increase based on recent flows and an increase in the Commercial rate to \$8.88
Use Charges - Hood	\$ 551,000	\$ 587,000	6.53%	Increase based 1st 3 quarters of 2021/2022 & estimates on 4th qtr's with recent Hood flows and strength of flow.
Use Charges - Delinquent	\$ 25,000	\$ 45,000	80.00%	based on past delinquent collection rate of 65% on projected delinquent
Interest & Fees	\$ 15,000	\$ 28,000	86.67%	based on average rate of 40% of total delinquent
Permits & Septic	\$ 54,000	\$ 64,000	18.52%	based on last year's receipts
Investment Income	\$ 14,000	\$ 3,000	-78.57%	based on approximate interest bearing balance
Transfer from Fund Balance	\$ 607,000	\$ 574,000		Use of Fund Balance for projects budgeted - to be transferred to RCM Budget for Cap Projects

	\$ 3,610,501	\$ 3,687,000
Kent Farms rate	\$ 360	\$ 370

\* **EDU - Equivalent Dwelling Unit =**  
 46,000 gpy per single family dwelling or 126 gpd  
 2.12% incr with Fund Bal usage  
 -13.78% Actual increase excluding use of Fund Balance

Expenses	\$ 3,687,000
Revenue	\$ 3,687,000
Difference from Revenue	\$ (0)

**Suffield WPCA O&M  
2022/2023 Budget**

	2021/2022	2022/2023	variance		Description
Payroll	\$ 992,000	\$ 1,011,000	19,000	1.92%	Assumes Admin wage increase of 2.5% and 2.25% for Union. This also includes an adjustment to the Assistant Business Administrator position's hours from 20 to 40, and salary based on a 4-year degree .
Social security	\$ 76,000	\$ 78,000	2,000	2.63%	7.65% of Payroll
Pension	\$ 133,000	\$ 106,000	(27,000)	-20.30%	Per Pension valuation report dated 7/1/21 - and issued 3/1/22
Workers Comp	\$ 16,000	\$ 17,000	1,000	6.25%	based on figures provided by Debbie 4/11/22
Office supplies	\$ 21,000	\$ 16,000	(5,000)	-23.81%	based on last 3 years spend
Chemicals	\$ 22,000	\$ 27,000	5,000	22.73%	based on same usage of Polymer totes, with a 10% increase in cost/tote, as well as a 9% monthly variable surcharge
Postage	\$ 3,000	\$ 4,000	1,000	33.33%	incr. based on 3 yrs actuals and anticipated postage increase
Telephone	\$ 16,000	\$ 16,000	0	0.00%	no change
Electricity	\$ 164,000	\$ 175,000	11,000	6.71%	incr. due to a large credit that was taken on last year's bills, and credit is now \$0
Water	\$ 7,000	\$ 7,000	0	0.00%	no change
Gas - automotive	\$ 12,000	\$ 18,000	6,000	50.00%	incr. due to fluctuating/volatile gas prices
Fuel oil - heat	\$ 1,500	\$ 7,000	5,500	366.67%	incr. based on the purchase of at least 1000 gallons for the Plant generator
Mileage	\$ 1,000	\$ 1,000	0	0.00%	no change
Waste disposal	\$ 143,000	\$ 176,000	33,000	23.08%	incr. based on a 15% rate hike on the cost of disposing dry tons of cake at MDC. There's only a 3% increase in the proposed amount being disposed.
Insurance	\$ 34,000	\$ 35,000	1,000	2.94%	incr. based on a 5% increase over last year's cost
Advertising	\$ 4,000	\$ 4,000	0	0.00%	no change
Legal/advice	\$ 70,000	\$ 55,000	(15,000)	-21.43%	decr. based on 3 yrs legal fees & No union negotiations this year
Engineering Services	\$ 12,000	\$ 12,000	0	0.00%	no change
Service Contracts	\$ 42,000	\$ 43,000	1,000	2.38%	incr- based on 3 YRS actuals on service contracts with: TAB computers, WINN -11, HACH, Huber, Otis, HACH sensors, & service from TAB - all with estimated rate increases
Uniforms	\$ 6,500	\$ 7,000	500	7.69%	incr. based on last 3 year actuals
Tests	\$ 24,000	\$ 29,000	5,000	20.83%	7% increase in cost to test
Dues & Subscriptions	\$ 1,500	\$ 4,000	2,500	166.67%	incr. based on membership for staff with verious waste water organizations - for training/educational purposes
Employee Insur	\$ 350,000	\$ 453,000	103,000	29.43%	The cost of Health insurance for current employees & 100% of 1 retiree, plus cost of: Life, std & ltd insurance, H S A contributions, and retirees medicare supplemental policies - used estimate of 6% incr. in cost over last year. Actual spend last year was increased due to 1 employee going on the more expensive "family" plan. Additionally, the increase includes the addition of the Assistant Business Administrator health benefits.
Training	\$ 20,000	\$ 20,000	0	0.00%	no change
Medical Expenses	\$ 2,700	\$ 3,000	300	11.11%	Incr. based on Union contract allowable medical injections for industry-type exposures (ex: hepatitis, typhoid, diphtheria, flu, and tetanus).
Plant Maintenance	\$ 50,000	\$ 60,000	10,000	20.00%	incr. based on last 5 years actuals
Collection System	\$ 45,000	\$ 45,000	0	0.00%	no change
R & M - Vehicles	\$ 10,000	\$ 16,000	6,000	60.00%	incr. based on expensive preventative maintenance for a 6-year old Roll-off truck and 3-year old Vactor truck.
Cap Replace - Vehicles	\$ -	\$ -	0	#DIV/0!	Dump truck purchase included in the Capital (RCM) budget.
Cap Improve	\$ -	\$ -	0	0.00%	no change
Tools & Equipment	\$ 20,000	\$ 26,000	6,000	30.00%	incr. due to purchase of misc tools & annual Tractor lease payment (3rd of 5 annual payments at 0% interest)
Process Equipment - R&M	\$ 118,000	\$ 115,000	(3,000)	-2.54%	decr. Based on actual spend over last 3 years
Reserve Cap Projects	\$ 218,000	\$ 179,000	(39,000)	-17.89%	use fees to be applied to current year capital projects - See RCM budget
Interest Expense	\$ -	\$ -	0	#DIV/0!	no change
OPEB Contribution	\$ 146,000	\$ 101,000	(45,000)	-30.82%	Last year's actual was \$99,501 (Budgeted amount was used for official budget)
Transfer to RCM	\$ 607,000	\$ 574,000	(33,000)	-5.44%	Planned usage of Fund balance, however moved \$600k of 2021/2022 projects to 2022/2023 fiscal period.
Safety Supplies	\$ 14,000	\$ 14,000	0	0.00%	no change
Contingency	\$ 85,300	\$ 91,000	5,700	6.6823%	3%+ of budget (less the fund balance transfer) for unforeseen items not planned for in RCM for emergencies
#1 -Thompsonville Rd	\$ 18,000	\$ 18,000	0	0.00%	routine exp including Electricity + Mission Communic.
#10 - Mapleton Estates	\$ 4,000	\$ 4,000	0	0.00%	routine exp including Electricity + Mission Communic.
#11 - Mapleton Ave	\$ 9,000	\$ 9,000	0	0.00%	routine exp including Electricity + Mission Communic.
#12 - Bridge St	\$ 8,000	\$ 9,000	1,000	12.50%	routine exp including Electricity + Mission Communic.
#13 - Stony Brook	\$ 5,000	\$ 5,000	0	0.00%	routine exp including Electricity + Mission Communic.
#2 - Willow Creek	\$ 4,000	\$ 4,000	0	0.00%	routine exp including Electricity + Mission Communic.
#3 - Mountain Road	\$ 12,000	\$ 15,000	3,000	25.00%	routine exp including Electricity + Mission Communic.
#4 - River Blvd	\$ 6,000	\$ 9,000	3,000	50.00%	routine exp including Electricity + Mission Communic.
#5 - Fairhill Lane	\$ 7,000	\$ 12,000	5,000	71.43%	routine exp including Electricity + Mission Communic.
#6 - Suffield Meadows	\$ 7,000	\$ 10,000	3,000	42.86%	routine exp including Electricity + Mission Communic.
#7 - Poole Rd.	\$ 9,000	\$ 9,000	0	0.00%	routine exp including Electricity + Mission Communic.
#8 - Plantation Dr	\$ 8,000	\$ 9,000	1,000	12.50%	routine exp including Electricity + Mission Communic.
#9 - Eagles Watch	\$ 5,000	\$ 6,000	1,000	20.00%	routine exp including Electricity + Mission Communic.
#16 Prospect Hill Estates	\$ 4,000	\$ 6,000	2,000	50.00%	routine exp including Electricity + Mission Communic.
#17 Cedar Crest Drive	\$ 6,000	\$ 6,000	0	0.00%	routine exp including Electricity + Mission Communic.
#18 Wisteria Lane	\$ 6,000	\$ 6,000	0	0.00%	routine exp including Electricity + Mission Communic.
#19 Malec Farms	\$ 5,000	\$ 5,000	0	0.00%	routine exp including Electricity + Mission Communic.
	3,610,500	3,687,000	76,500		
		76,499.99		-13.78%	BUDGET INCR/DECR W/O INCLUDING FUND BALANCE USAGE
				2.12%	BUDGET INCR/DECR - INCLUDING FUND BALANCE USAGE

**Town of Suffield Water Pollution Control Authority  
2022/2023 Reserve Capacity Maintenance (RCM) Revenue Budget**

	<b>2021/2022</b>	<b>2022/2023</b>	<b>Variance</b>	
Transfer from RCM Fund Balance	\$ 548,000	\$ -		Balance on hand year end 2021/2022
Transfer from Assessment Fund	\$ 222,000	\$ 910,000	\$ 688,000	All funds generated from Assessment Fund transferred into this fund for Capital Projects
Transfer from O&M Line Item	\$ 218,000	\$ 179,000	\$ (39,000)	revenue generated by sewer use fees & earmarked for cap projects
Grant Income	\$ -	\$ -	\$ -	No Grant Reimbursement Projects
Transfer from Fund Balance	\$ 607,000	\$ 574,000	\$ (33,000)	Use of Fund Balance
<b>TOTAL REVENUE</b>	<b>\$ 1,595,000</b>	<b>\$ 1,663,000</b>		
Plant Upgrades (Capital Improvements)	\$ 300,000	\$ 375,000	\$ 75,000	Clarifier re-build (\$120k); Morton Building(\$200k); Godwin pumps (\$55k)
Plant Upgrades-Collection system (Capital Improvements)	\$ 1,295,000	\$ 1,288,000	\$ (7,000)	PS#1 pump re-build (\$180k); PS Generators (\$75k); Vactor lease 5th of 7 annual (\$63k); PS#4, 5, & 6 Pump/Valves (\$100k); Pipe lining (\$570k); Stony Brook Repairs (\$300k)
<b>TOTAL EXPENSES</b>	<b>\$ 1,595,000</b>	<b>\$ 1,663,000</b>	<b>\$ 68,000</b>	

**Town of Suffield Water Pollution Control Authority  
2022/2023 Assessment/Connection Revenue Budget**

	2021/2022	2022/2023	Variance	Description
2022-2023 New Assessments/Sewer Connections	\$ 2,500	\$ 2,500	\$ -	2 new accounts
Developer's Agreements	\$ 100,000	\$ 106,000	\$ 6,000	Based on current Developments & estimated over 3 yrs of "normal" receipts
Current Assessments	\$ 24,500	\$ 22,000	\$ (2,501)	based on 2022 annual billing @ 88% collection rate (as of 2/28/2022)
Assessments - Prior Years	\$ -	\$ 1,000	\$ 1,000	20% of delinquent balance
Penalty Interest & Fees	\$ 200	\$ 1,000	\$ 800	estimate 6% of (current assessments + delinquent assessments)
Advance Collection	\$ 4,500	\$ 2,000	\$ (2,500)	2% of principal not billed
Investment Interest	\$ 300	\$ 500	\$ 200	based on last year's interest earned
<b>Total:</b>	<b>\$ 132,000</b>	<b>\$ 135,000</b>		
Transfer from Assessment Fund Balance	\$ 90,000	\$ 775,000	\$ 685,000	Estimated year end cash balance year end 2122
<b>TOTAL REVENUE</b>	<b>\$ 222,000</b>	<b>\$ 910,000</b>		
Transfer to Town General Fund	\$ -	\$ -	\$ -	
Transfer to RCM	\$ 222,000	\$ 910,000	\$ 688,000	
<b>TOTAL EXPENSES</b>	<b>\$ 222,000</b>	<b>\$ 910,000</b>		