

Monroe County Water Authority

2025 Budget

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2025 BUDGET SUMMARY

	Budget 2025	Budget 2024	Budget 2023
Operating Expenses			
Labor			
Gross Payroll			
Administration	1,197,400	1,008,390	956,730
Production & Transmission	4,544,440	4,294,690	4,385,740
Engineering	3,038,280	2,758,050	2,658,230
Facilities & Fleet Operations	7,620,240	7,199,070	7,030,610
Finance & Business Services	5,464,000	4,967,200	4,846,110
Total Gross Payroll	21,864,360	20,227,400	19,877,420
Less: Transfers to Construction	(1,656,000)	(1,562,000)	(1,560,000)
Plus: Net Fringe Benefits	12,078,680	10,031,680	9,092,300
Total Net Labor	\$ 32,287,040	\$ 28,697,080	\$ 27,409,720
Operations & Maintenance			
Administration	4,661,564	5,151,524	5,856,342
OPEB Liability	2,000,000	-	-
Production & Transmission	3,747,616	4,166,439	3,888,212
Power for Production	5,648,000	5,648,000	5,648,000
Engineering	3,894,098	3,893,418	1,948,351
Facilities, Fleet & Operations	7,350,006	7,358,257	6,449,416
Finance & Business Services	3,138,386	3,158,002	3,139,493
Total Departmental Expenses	\$ 30,439,670	\$ 29,375,640	\$ 26,929,814
Water Purchases-City	\$ 1,680,000	\$ 1,680,000	\$ 1,680,000
Water Purchases-ECWA	\$ 720,000	\$ 360,000	\$ 330,000
City Agreement-Capital	\$ 243,000	\$ 243,000	\$ 243,000
	2,643,000	2,283,000	2,253,000
Total Operating Expenses	\$ 65,369,710	\$ 60,355,720	\$ 56,592,534
Debt Service			
Water Revenue Debt Service	11,680,077	11,833,510	11,899,996
Less: 2010 B BAB Interest Subsidy	-	-	-
Subordinated Indebt (County)	-	-	-
Debt Service Total	\$ 11,680,077	\$ 11,833,510	\$ 11,899,996
Cash Capital Program			
Renewal & Replacement	13,640,806	16,156,098	18,377,000
Capital Improvement	1,210,000	2,830,000	2,155,000
Cash Capital Total	\$ 14,850,806	\$ 18,986,098	\$ 20,532,000
Less: Bond Proceeds	\$ -	\$ -	\$ -
Net Cash Capital	\$ 14,850,806	\$ 18,986,098	\$ 20,532,000
Total Capital Expenditures	\$ 26,530,884	\$ 30,819,608	\$ 32,431,996
Rate Stabilization Fund	\$ 5,000,000	\$ 2,000,000	\$ 250,000
Grand Totals	\$ 96,900,594	\$ 93,175,328	\$ 89,274,530
Water Revenue Forecast	\$ 96,900,594	\$ 93,175,327	\$ 89,274,530

2025 REVENUE FORECAST WATER SALES AND WATER REVENUES

	Budget <u>2025</u>	Budget <u>2024</u>	Budget <u>2023</u>
Water Sales (in million gallons)			
Quarterly (188,600 Accounts)	12,852	13,005	13,000
Monthly (436 Accounts)	2,301	2,332	2,375
Water Districts (52 Accounts/12 Districts)	1,949	1,884	1,813
Total	17,102	17,221	17,188
Water Revenues			
Quarterly -			
Base Charge	\$ 21,343,584	\$ 20,458,256	\$ 19,410,424
Consumption Charge	54,340,255	52,350,012	50,134,787
	\$ 75,683,839	\$ 72,808,268	\$ 69,545,212
Monthly -			
Base Charge	\$ 875,893	\$ 842,881	\$ 934,973
First 125,000	2,529,901	2,440,947	2,269,729
Commodity Charge	5,999,346	5,788,403	5,382,381
	\$ 9,405,140	\$ 9,072,231	\$ 8,587,083
Water Districts -			
Base Charge	\$ 215,181	\$ 207,071	\$ 193,685
Commodity Charge	4,587,460	3,945,259	3,830,349
	\$ 4,802,641	\$ 4,152,330	\$ 4,024,034
Total Rate Base	\$ 89,891,620	\$ 86,032,829	\$ 82,156,329
Other Water Revenue			
Central Facility Charges	\$ 40,000	\$ 37,000	\$ 35,000
Genesee County Service Fee	\$ 2,074,043	\$ 2,080,013	\$ 2,077,292
Late Charges	\$ 1,017,200	\$ 972,200	\$ 928,600
Fire Protection Service	\$ 1,372,500	\$ 1,348,500	\$ 1,317,000
Interest Income	\$ 350,000	\$ 350,000	\$ 350,000
Income from Cell Site Leases	\$ 224,500	\$ 219,000	\$ 218,500
2010 B BAB Interest Subsidy	\$ 1,578,720	\$ 1,633,286	\$ 1,685,809
Miscellaneous Income	\$ 352,011	\$ 502,500	\$ 506,000
	\$ 7,008,974	\$ 7,142,499	\$ 7,118,201
TOTAL WATER REVENUE	\$ 96,900,594	\$ 93,175,327	\$ 89,274,530

PERSONNEL ALLOCATIONS BY COST CENTER (2023-2025)

	2025 Budget			2024 Actual			2024 Budget			2023 Budget		
	FT	PT	TEMP	FT	PT	TEMP	FT	PT	TEMP	FT	PT	TEMP
ADMINISTRATION												
50 Administration	7	3.50	0.00	6	3.50	0.00	6	3.50	0.00	6	3.50	0.00
52 Safety	1	0.00	0.00	1	0.00	0.00	1	0.00	0.00	1	0.00	0.00
Department Total	8	3.50	0.00	7	3.50	0.00	7	3.50	0.00	7	3.50	0.00
PRODUCTION/TRANSMISSION												
60 Administration	4	0.00	0.00	2	0.00	0.00	2.0	0.00	0.00	2	0.00	0.00
61 Operations	9	0.00	0.00	10	0.00	0.00	9	0.00	0.00	9	0.00	0.00
62 Laboratory	5	0.00	0.00	4	0.00	0.00	4	0.00	0.00	5	0.00	0.00
63 Transmission	7	0.00	0.00	6	0.00	0.00	7	0.00	0.00	7	0.00	0.00
64 Maintenance	23	0.00	0.00	23	0.00	0.00	25	0.00	0.00	29	0.00	0.00
Department Total	48	0.00	0.00	45	0.00	0.00	47.0	0.00	0.00	52	0.00	0.00
ENGINEERING												
Department Total	33	0.00	1.00	32	0.00	0.00	33	0.00	1.00	33	0.00	1.00
FACILITIES & FLEET OPERATIONS												
80 Administration	3	0.00	0.00	2	0.00	0.00	2	0.00	0.00	4	0.00	0.00
81 Buildings/Grounds	11	0.00	0.25	10	0.00	0.00	12	0.00	1.00	12	0.00	0.00
82 Vehicle Maintenance	5	0.00	0.00	5	0.00	0.00	6	0.00	0.00	6	0.00	0.00
83 Distribution Systems Operations	10	0.00	0.00	10	0.00	0.00	10	0.00	0.00	10	0.00	0.00
84 Distribution Maintenance	25	0.00	0.00	23	0.00	0.00	26	0.00	0.00	25	0.00	0.00
85 Hydrants/Valves	17	0.00	1.50	15	0.00	0.00	18	0.00	1.50	20	0.00	0.00
86 Warehouse	3	0.00	0.00	2	0.00	0.00	3	0.00	0.00	3	0.00	0.00
88 Dispatch	5	0.00	0.00	5	0.00	0.00	5	0.00	0.00	5	0.00	0.00
Department Total	79	0.00	1.75	72	0.00	0.00	82	0.00	2.50	85	0.00	0.00
FINANCE/BUSINESS SERVICES												
90 Administration	3	0.00	0.00	3	0.00	0.00	3	0.00	0.00	3	0.00	0.00
91 Customer Service	12	0.75	0.00	12	0.75	0.00	13	0.75	0.00	13	0.75	0.00
92 Accounting	7	0.00	0.00	6	0.00	0.00	7	0.00	0.00	7	0.00	0.00
93 Meter Services	20	0.00	0.00	16	0.00	0.00	20	0.00	0.00	20	0.00	0.00
94 Information Technology	13	0.00	1.00	8	0.75	0.00	13	0.00	1.00	12	0.75	1.00
95 Security	4	0.50	0.00	1	0.60	0.00	2	0.60	0.00	2	0.60	0.00
Department Total	59	1.25	1.00	46	2.10	0.00	58	1.35	1.00	57	2.10	1.00
MCWA TOTALS	227	4.75	3.75	202	5.60	0.00	227	4.85	4.50	234	5.60	2.00
FULL TIME EQUIVALENT	235.50			207.60			236.35			241.60		

**Monroe County Water Authority
2025 B U D G E T**

Date : 08/02/24

MCWA

TOTALS		2025	2024			2024	2023
Acct	Account Title	Budget Submission	Budget	%	Change	To Date As of 06/30	Actual
01	WAGES - Regular Labor	20473570	18858980	9	1614590	8544574	16212532
02	WAGES - OT Labor	1390790	1368420	2	22370	630256	1072333
	*** GROSS LABOR ***	21864360	20227400	8	1636960	9174830	17284865
05	LABOR TRANSFER OUT TO OTHER CC	-888500	-1170000	-24	281500	-487708	-896829
06	LABOR TRANSFER OUT TO CONSTR	-1656000	-1562000	6	-94000	-632171	-1263015
07	LABOR TRANSFER IN FRM OTHER CC	888500	1170000	-24	-281500	487704	897874
	*** NET LABOR ***	20208360	18665400	8	1542960	8542655	16022895
10	FRINGE BENEFITS	13337240	11125070	20	2212170	5115905	8982582
11	FRINGE TRANSFER OUT TO OTHR CC	-541990	-643500	-16	101510	-268235	-493248
12	FRINGE TRANSFER OUT TO CONSTR	-1258560	-1093400	15	-165160	-442529	-897024
13	FRINGE TRANSFER IN FRM OTHR CC	541990	643510	-16	-101520	268232	493250
	*** NET FRINGE BENEFITS ***	12078680	10031680	13	2047000	4673373	8085560
	*** TOTAL LABOR ***	32287040	28697080	13	3589960	13216028	24108455
19	RETIREE BENEFITS	2110000	2108000	0	2000	818328	1565817
20	COBRA DENTAL	3600	3560	1	40	370	2248
21	LEGAL SERVICES	324000	324000	0	0	58084	137823
22	CONSULTANTS	1224500	1311500	-7	-87000	235328	652781
23	MEDICAL SERVICES	24675	23570	5	1105	2079	10027
24	AUDIT, ACCOUNTING SERVICES	59000	56000	5	3000	53643	47985
25	SAFETY SERVICES	106182	105782	0	400	27732	49795
26	SOFTWARE, LICENSES, FEES	308130	298700	3	9430	236535	271045
27	BANK SERVICES	99000	135100	-27	-36100	40083	100898
28	OTHER OUTSIDE SERVICES	1844975	1788325	3	56650	645563	1520343
29	TRUSTEE SERVICES	9740	11000	-11	-1260	7000	11540
31	SUPPLIES, FORMS, & COPYING	339002	312687	8	26315	138528	238979
32	SMALL EQUIPMENT & TOOL PURCHASE	359210	423150	-15	-63940	112220	453545
33	POSTAGE & FREIGHT	632950	554360	14	78590	293420	562146
34	CHEMICALS	1524020	1831815	-17	-307795	646751	1307438
35	UNIFORMS	46800	41320	13	5480	11659	33335
36	SAFETY EQUIPMENT	79340	76940	3	2400	19286	44383
37	PURCHASED WATER	2400000	2040000	18	360000	1295282	2520569
39	LANDSCAPING/ROW CLEARING	50000	24000	108	26000	2848	24783
40	CLAIMS MATERIALS/SERVICES	1000	1000	0	0	0	0

Monroe County Water Authority
2025 B U D G E T

Date : 08/02/24

MCWA

TOTALS

Acct	Account Title	2025 Budget Submission	2024 Budget	%	Change	2024 To Date As of 06/30	2023 Actual
41	REPAIR MATERIALS - MAINS	1584800	1563200	1	21600	541521	1285011
42	MAINTENANCE CONTRACTS	4465565	4252895	5	212670	777230	3720974
43	OUTSIDE REPAIRS/MAINT SERVICES	234320	243960	-4	-9640	63730	156400
44	REPAIRS/MAINTENANCE MATERIALS	94080	88880	6	5200	29249	75152
45	REPAIRS/MAINTENANCE MATERIALS	299480	269480	11	30000	160948	178704
46	REPAIRS/MAINT MATRL-CURB BOXES	106000	106000	0	0	39765	78242
48	REPAIRS/MAINT - VALVES & BOXES	152220	132220	15	20000	49092	112139
49	EXTRAORDINARY MAINTENANCE	175000	250000	-30	-75000	28279	30000
51	TELEPHONE VOICE LINES	338041	155972	117	182069	61804	129111
52	DATA LINES	129420	130260	-1	-840	47172	124492
53	LIGHT, HEAT, WATER & DISPOSAL	331700	354600	-6	-22900	120513	320391
54	INSURANCE	563485	422834	33	140651	193497	381797
55	POWER FOR PRODUCTION & DISTRIB.	4826100	5083100	-5	-257000	1904433	3626022
60	PENSION EXPENSE	585067	0	0	585067	0	2274071
61	TRAINING & SEMINARS	128745	141345	-9	-12600	42141	45948
62	POST EMPLOYMENT	375000	1528000	-75	-1153000	0	-3901383
63	DUES & SUBSCRIPTIONS	177330	179705	-1	-2375	142161	80338
64	PAYROLL WCOMP	0	0	0	0	-12672	-10780
65	FICA WCOMP	0	0	0	0	969	769
66	FLMHIT	0	0	0	0	-1500	0
70	VEHICLE REPAIR/REPLCMNT PARTS	320000	350000	-9	-30000	104485	259698
71	VEHICLE REPAIR MATERIALS	84980	84980	0	0	32676	55734
72	VEHICLE MAINTENANCE SUPPLIES	110000	120000	-8	-10000	25992	57390
73	GASOLINE & DIESEL	799980	999980	-20	-200000	215344	540750
79	VEHICLE CREDIT	-200000	-200000	0	0	-70302	-165547
85	INVENTORY / ADJUSTMENTS	10000	10000	0	0	1654	19501
86	COPPER AND LEAD	3200000	3300000	-3	-100000	139101	1626590
88	DISTRICT LEASE EXPENSES	6285	6100	3	185	6068	5891
92	CLAIMS EXPENSE	35000	30000	17	5000	19501	36067
93	UNCOLLECTABLE ACCOUNTS	25080	15000	67	10080	49430	-8425
94	EFC BOND ADMIN FEE	13413	14535	-8	-1122	26172	14535
97	RIGHT OF WAY CHARGES	19510	35140	-44	-15630	12482	32400
98	SPECIAL FEES & ASSESSMENTS	239565	236590	1	2975	7488	231257
99	MISCELLANEOUS	63380	40055	58	23325	11718	16014
	*** OTHER O&M EXPENSES ***	30839670	31415640	-2	-575970	9414880	20984733

Monroe County Water Authority
2025 B U D G E T

Date : 08/02/24

MCWA

TOTALS

Acct	Account Title	2025 Budget Submission	2024 Budget	%	Change	2024 To Date As of 06/30	2023 Actual
	*** NET O&M EXPENSES ***	63126710	60112720	5	3013990	22630908	45093188

TOTALS - 2025 CAPITAL PROJECT BUDGET

	Budget 2024	2025	2026	2027	2028	2029	2030
<u>Renewal & Replacement</u>							
Production/Transmission	5,670,000	6,075,000	7,025,000	7,125,000	7,125,000	7,175,000	6,600,000
Engineering	10,450,000	11,640,000	11,900,000	13,510,000	11,740,000	14,320,000	13,830,000
Facilities, Fleet & Operations	4,998,250	5,395,900	5,743,000	5,140,600	5,567,800	5,738,100	5,414,000
Finance & Business Services	4,683,618	3,668,407	3,075,000	3,075,000	3,225,000	4,125,000	3,075,000
	25,801,868	26,779,307	27,743,000	28,850,600	27,657,800	31,358,100	28,919,000
Less Funding from New Construction Fund	-	-	-	-	-	-	-
Less Funding from General Fund	(6,000,000)	(12,000,000)	-	-	-	-	-
Less Funding from R&R Fund Balance	(3,645,770)	(1,138,501)					
	16,156,098	13,640,806	27,743,000	28,850,600	27,657,800	31,358,100	28,919,000
<u>Capital Improvement</u>							
Production/Transmission	1,050,000	600,000	1,200,000	1,950,000	2,200,000	1,200,000	1,200,000
Engineering	1,850,000	500,000	400,000	1,600,000	2,800,000	4,650,000	7,800,000
Facilities, Fleet & Operations	100,000	110,000	-	-	-	-	-
Finance & Business Services	50,000	-	-	-	-	-	-
Genesee County Water Supply Project	-	-	-	-	-	-	-
	3,050,000	1,210,000	1,600,000	3,550,000	5,000,000	5,850,000	9,000,000
Less Funding from General Fund	-	-	-	-	-	-	-
Less Funding from CI Fund Balance	(220,000)						
	2,830,000	1,210,000	1,600,000	3,550,000	5,000,000	5,850,000	9,000,000
<u>Total Capital Improvement Projects</u>	18,986,098	14,850,806	29,343,000	32,400,600	32,657,800	37,208,100	37,919,000
Subordinated Indebtedness(County Lease)	-	-	-	-	-	-	-
Water Revenue Debt Service (net of subsidies)	10,216,468	10,101,357	10,096,916	10,083,344	10,137,075	10,073,592	10,068,263
<u>Total Debt Service</u>	10,216,468	10,101,357	10,096,916	10,083,344	10,137,075	10,073,592	10,068,263
<u>Total Capital Expenditures</u>	29,202,566	24,952,163	39,439,916	42,483,944	42,794,875	47,281,692	47,987,263



Ms. Amy Molinari
Director of Finance & Business Services
Monroe County Water Authority
475 Norris Drive
Rochester, NY 14610

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Rochester, NY 14604
United States
Phone: 585 385 0090
Fax: 585 546 1973
www.arcadis.com

Date: October 4, 2024
Our Ref: 30181933 / 00259202
Subject: 2025 Preliminary Budget Certification

Dear Ms. Molinari,

As Consulting Engineer to the Monroe County Water Authority (Authority) and as set forth in Section 506 of the Trust Indenture dated October 1, 1991, Arcadis U.S., Inc. ("Arcadis"), hereby certifies that:

To the best of Arcadis' knowledge and in its professional opinion based upon the information provided to it, and subject to the provisions and conditions contained herein, the amounts budgeted by the Authority in fiscal year 2025 are sufficient to meet the requirements of Section 506 of the Trust Indenture which require that:

The Authority shall prepare and file a preliminary budget of Operating Expenses, Subordinated Indebtedness and expenses for repairs, renewals, replacements or maintenance items which expenses shall not be less than 10% of the Revenues of the prior fiscal year, or such lesser amount as may be approved by the Consulting Engineer.

This opinion is based upon information provided by, and consultations with, the Authority. Arcadis did not independently verify the accuracy of the information provided by the Authority and others in creating this opinion. While we believe such sources are reliable, and the information obtained to be accurate and appropriate for the analysis undertaken and the conclusions reached herein, as is often the case, there may be differences between actual and projected results. To the extent the information provided to Arcadis by the Authority and others is not accurate, or not inclusive of all details, the conclusions and recommendations contained in this certificate may vary and are subject to change. Arcadis' effort in the construction and preparation of this certificate is consistent with (i) the degree of care and skill ordinarily exercised by members of the same profession currently practicing under same or similar circumstances and (ii) the time and budget available for its work in its endeavor to provide this certificate. Arcadis assumes no responsibility or liability for inaccuracies in reporting and data provided by the Authority or any third-party data source used in preparing this certificate. Arcadis' findings represent its professional judgment. Neither Arcadis, nor its parent corporation, or their respective subsidiaries and affiliates, makes any warranty, expressed or implied, with respect to any information or methods disclosed in this certificate.

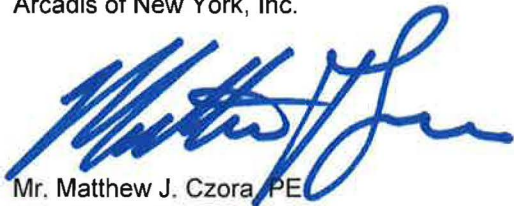
The Authority did not request Arcadis to provide, and the certificate does not provide any advice to or on behalf of the Authority with respect to municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, and other similar matters concerning such financial products or issues.

Ms. Amy Molinari
Monroe County Water Authority
October 4, 2024

Therefore, in providing this certificate to the Authority, Arcadis is not a "municipal advisor" as defined in Section 15B of the Securities and Exchange Act of 1934. Accordingly, Arcadis is not registered or regulated as a municipal advisor by the U.S. Securities and Exchange Commission or the Municipal Securities Rulemaking Board. The Authority should discuss the information and material prepared in connection with this certificate with any and all internal and external financial and other advisors whom the Authority deems appropriate to provide such guidance before acting on the information and material contained in this certification.

If you have any questions or require additional information, please contact me at 585.662.4055.

Sincerely,
Arcadis of New York, Inc.



Mr. Matthew J. Czora, PE
Vice President

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Direct Line: 585.662.4055
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CC. Mr. Nicholas Noce, MCWA
Mr. Larry Magguilli, MCWA
Ms. Lisa Rawlins, MCWA
Mr. Stephen Savage, PE, MCWA
Mr. Jeffrey Yeschick, Arcadis
Mr. Robert Ryall, Arcadis