

Monroe County Water Authority

2024 Budget

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2024 BUDGET SUMMARY

	Budget	Budget	Budget	Budget
	2024	2023	2022	2021
Operating Expenses				
Labor				
Gross Payroll				
Administration	\$ 1,008,390	\$ 956,730	\$ 770,040	\$ 690,860
Production & Transmission	4,294,690	4,385,740	4,284,850	3,924,490
Engineering	2,758,050	2,658,230	2,798,990	2,843,590
Facilities & Fleet Operations	7,199,070	7,030,610	6,723,390	6,701,800
Finance & Business Services	4,967,200	4,846,110	4,264,400	4,298,070
Total Gross Payroll	20,227,400	19,877,420	18,841,670	18,458,810
Less: Transfers to Construction	(1,562,000)	(1,560,000)	(1,670,000)	(1,324,000)
Plus: Net Fringe Benefits	10,031,680	9,092,300	9,177,250	8,526,940
Total Net Labor	\$ 28,697,080	\$ 27,409,720	\$ 26,348,920	\$ 25,661,750
Operations & Maintenance				
Administration	\$ 5,151,524.00	\$ 5,856,342.00	\$ 5,071,229.00	\$ 4,653,674.00
Production & Transmission	4,166,439	3,888,212	3,312,210	3,171,280
Power for Production	5,648,000	5,648,000	3,584,200	3,584,200
Engineering	3,893,418	1,948,351	921,330	793,400
Facilities, Fleet & Operations	7,358,257	6,449,416	4,885,088	4,806,380
Finance & Business Services	3,158,002	3,139,493	2,703,705	2,584,680
Total Departmental Expenses	\$ 29,375,640	\$ 26,929,814	\$ 20,477,762	\$ 19,593,614
Water Purchases-City	\$ 1,680,000	\$ 1,680,000	\$ 1,700,000	\$ 1,600,000
Water Purchases-ECWA	360,000	330,000	320,000	325,000
City Agreement-Capital	243,000	243,000	243,000	243,000
	\$ 2,283,000	\$ 2,253,000	\$ 2,263,000	\$ 2,168,000
Total Operating Expenses	\$ 60,355,720	\$ 56,592,534	\$ 49,089,682	\$ 47,423,364
Debt Service				
Water Revenue Debt Service	\$ 11,833,510	\$ 11,899,996	\$ 11,958,313	\$ 11,936,059
Less: 2010 B BAB Interest Subsidy	-	-	-	-
Subordinated Indebt (County)	-	-	-	-
Debt Service Total	\$ 11,833,510	\$ 11,899,996	\$ 11,958,313	\$ 11,936,059
Capital Projects				
Renewal & Replacement	\$ 16,156,098	\$ 18,377,000	\$ 14,716,940	\$ 16,501,950
Capital Improvement	2,830,000	2,155,000	2,157,000	3,280,000
Cash Capital Total	\$ 18,986,098	\$ 20,532,000	\$ 16,873,940	\$ 19,781,950
Less: Bond Proceeds	-	-	-	-
Net Cash Capital	\$ 18,986,098	\$ 20,532,000	\$ 16,873,940	\$ 19,781,950
Total Capital Expenditures	\$ 30,819,608	\$ 32,431,996	\$ 28,832,253	\$ 31,718,009
Rate Stabilization Fund	\$ 2,000,000	\$ 250,000	\$ 6,500,000	\$ 2,500,000
Grand Totals	\$ 93,175,328	\$ 89,274,530	\$ 84,421,935	\$ 81,641,373
Water Revenue Forecast	\$ 93,175,327	\$ 89,274,530	\$ 84,421,935	81,639,842

2024 REVENUE FORECAST WATER SALES AND WATER REVENUES

	<u>Budget 2024</u>	<u>Budget 2023</u>	<u>Budget 2022</u>
Water Sales (in million gallons)			
Quarterly (188,600 Accounts)	13,005	13,000	13,000
Monthly (436 Accounts)	2,332	2,375	2,460
Water Districts (52 Accounts/12 Districts)	1,884	1,813	1,550
Total	17,221	17,188	17,010
Water Revenues			
Quarterly -			
Base Charge	\$ 20,458,256	\$ 19,410,424	\$ 18,822,373
Consumption Charge	52,350,012	50,134,787	46,795,147
	\$ 72,808,268	\$ 69,545,212	\$ 65,617,520
Monthly -			
Base Charge	\$ 842,881	\$ 934,973	\$ 922,612
First 125,000	2,440,947	2,269,729	2,017,828
Commodity Charge	5,788,403	5,382,381	4,785,028
	\$ 9,072,231	\$ 8,587,083	\$ 7,725,468
Water Districts -			
Base Charge	\$ 207,071	\$ 193,685	\$ 188,531
Commodity Charge	3,945,259	3,830,349	3,718,786
	\$ 4,152,330	\$ 4,024,034	\$ 3,907,316
Total Rate Base	\$ 86,032,829	\$ 82,156,329	\$ 77,250,304
Other Water Revenue			
Central Facility Charges	\$ 37,000	\$ 35,000	\$ 35,000
Genesee County Service Fee	2,080,013	2,077,292	2,074,926
Late Charges	972,200	928,600	915,000
Fire Protection Service	1,348,500	1,317,000	1,317,000
Interest Income	350,000	350,000	350,000
Income from Cell Site Leases	219,000	218,500	221,000
2010 B BAB Interest Subsidy	1,633,286	1,685,809	1,732,705
Miscellaneous Income	502,500	506,000	526,000
	\$ 7,142,499	\$ 7,118,201	\$ 7,171,631
TOTAL WATER REVENUE	\$ 93,175,327	\$ 89,274,530	\$ 84,421,935

PERSONNEL ALLOCATIONS BY COST CENTER (2022-2024)

	2024 Budget			2023 Actual			2023 Budget			2022 Budget		
	FT	PT	TEMP	FT	PT	TEMP	FT	PT	TEMP	FT	PT	TEMP
ADMINISTRATION												
50 Administration	6	3.50	0.00	6	3.50	0.00	6	3.50	0.00	4	3.50	0.00
52 Safety	1	0.00	0.00	1	0.00	0.00	1	0.00	0.00	2	0.00	0.00
Department Total	7	3.50	0.00	7	3.50	0.00	7	3.50	0.00	6	3.50	0.00
PRODUCTION/TRANSMISSION												
60 Administration	2	0.00	0.00	2	0.00	0.00	2.0	0.00	0.00	2.5	0.00	0.00
61 Operations	9	0.00	0.00	9	0.00	0.00	9	0.00	0.00	9	0.00	0.00
62 Laboratory	4	0.00	0.00	4	0.00	0.00	5	0.00	0.00	4	0.00	0.00
63 Transmission	7	0.00	0.00	7	0.00	0.00	7	0.00	0.00	6	0.00	0.00
64 Maintenance	25	0.00	0.00	22	0.00	0.00	29	0.00	0.00	29	0.00	0.00
Department Total	47	0.00	0.00	44	0.00	0.00	52.0	0.00	0.00	50.5	0.00	0.00
ENGINEERING												
Department Total	33	0.00	1.00	31	0.00	0.00	33	0.00	1.00	33.5	0.00	1.00
FACILITIES & FLEET OPERATIONS												
80 Administration	2	0.00	0.00	2	0.00	0.00	4	0.00	0.00	4	0.00	0.00
81 Buildings/Grounds	12	0.00	1.00	10	0.00	0.00	12	0.00	0.00	10	0.00	0.00
82 Vehicle Maintenance	6	0.00	0.00	5	0.00	0.00	6	0.00	0.00	4	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	26	0.00	0.00	26	0.00	0.00	25	0.00	0.00	26	0.00	0.00
85 Hydrants/Valves	18	0.00	1.50	15	0.00	0.00	20	0.00	0.00	20	0.00	1.50
86 Warehouse	3	0.00	0.00	3	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	82	0.00	2.50	76	0.00	0.00	85	0.00	0.00	82	0.00	1.50
FINANCE/BUSINESS SERVICES												
90 Administration	3	0.00	0.00	3	0.00	0.00	3	0.00	0.00	2	0.00	0.00
91 Customer Service	13	0.75	0.00	10	0.75	0.00	13	0.75	0.00	15	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	16	0.75	0.00
94 Information Technology	13	0.00	1.00	9	0.75	0.00	12	0.75	1.00	11	0.50	0.75
95 Security	2	0.60	0.00	2	0.60	0.00	2	0.60	0.00	0	0.00	0.00
Department Total	58	1.35	1.00	46	2.10	0.00	57	2.10	1.00	51	2.00	0.75
MCWA TOTALS	227	4.85	4.50	204	5.60	0.00	234	5.60	2.00	223	5.50	3.25
FULL TIME EQUIVALENT	236.35			209.60			241.60			231.75		

**Monroe County Water Authority
2024 B U D G E T**

Date : 08/09/23

MCWA

TOTALS		2024	2023		2023	2022	
Acct	Account Title	Budget Submission	Budget	%	Change	Actual	
					To Date	As of 06/30	
01	WAGES - Regular Labor	18858980	18535530	2	323450	7724126	15774600
02	WAGES - OT Labor	1368420	1341890	2	26530	425092	1302938
03	WAGES - Temporary Help	0	0	0	0	0	330
	*** GROSS LABOR ***	20227400	19877420	2	349980	8149218	17077868
05	LABOR TRANSFER OUT TO OTHER CC	-1170000	-1120500	4	-49500	-492841	-1388504
06	LABOR TRANSFER OUT TO CONSTR	-1562000	-1560000	0	-2000	-624561	-1050842
07	LABOR TRANSFER IN FRM OTHER CC	1170000	1120500	4	49500	492843	1388502
	*** NET LABOR ***	18665400	18317420	2	347980	7524659	16027024
10	FRINGE BENEFITS	11125070	10137490	10	987580	4507588	8794375
11	FRINGE TRANSFER OUT TO OTHR CC	-643500	-571460	13	-72040	-271056	-763660
12	FRINGE TRANSFER OUT TO CONSTR	-1093400	-1045200	5	-48200	-443910	-746817
13	FRINGE TRANSFER IN FRM OTHR CC	643510	571470	13	72040	271057	763656
	*** NET FRINGE BENEFITS ***	10031680	9092300	5	939380	4063679	8047554
	*** TOTAL LABOR ***	28697080	27409720	5	1287360	11588338	24074578
19	RETIREE BENEFITS	2108000	2106000	0	2000	792569	1546973
20	COBRA DENTAL	3560	2960	20	600	1660	688
21	LEGAL SERVICES	324000	324000	0	0	84618	115610
22	CONSULTANTS	1311500	1318500	-1	-7000	239599	632788
23	MEDICAL SERVICES	23570	23685	0	-115	-6678	50308
24	AUDIT, ACCOUNTING SERVICES	56000	56000	0	0	54000	51750
25	SAFETY SERVICES	105782	111782	-5	-6000	30824	52814
26	SOFTWARE, LICENSES, FEES	298700	338800	-12	-40100	181900	267285
27	BANK SERVICES	135100	152000	-11	-16900	50057	131054
28	OTHER OUTSIDE SERVICES	1788325	1697245	5	91080	641583	1496936
29	TRUSTEE SERVICES	11000	11200	-2	-200	6500	10820
31	SUPPLIES, FORMS, & COPYING	312687	312237	0	450	116023	246331
32	SMALL EQUIPMENT & TOOL PURCHASE	423150	441670	-4	-18520	165980	286439
33	POSTAGE & FREIGHT	554360	552370	0	1990	272573	524455
34	CHEMICALS	1831815	1149290	59	682525	560553	1028038
35	UNIFORMS	41320	38620	7	2700	9573	29393
36	SAFETY EQUIPMENT	76940	63640	21	13300	27341	50736
37	PURCHASED WATER	2040000	2010000	1	30000	1204959	1928821
39	LANDSCAPING/ROW CLEARING	24000	20000	20	4000	4590	15389

**Monroe County Water Authority
2024 B U D G E T**

Date : 08/09/23

MCWA

TOTALS		2024	2023			2023	2022
Acct	Account Title	Budget Submission	Budget	%	Change	To Date As of 06/30	Actual
40	CLAIMS MATERIALS/SERVICES	1000	1000	0	0	0	0
41	REPAIR MATERIALS - MAINS	1563200	1556800	0	6400	609128	1322028
42	MAINTENANCE CONTRACTS	4252895	3541300	20	711595	661677	3854417
43	OUTSIDE REPAIRS/MAINT SERVICES	243960	268560	-9	-24600	39549	151174
44	REPAIRS/MAINTENANCE MATERIALS	88880	52380	70	36500	42177	64728
45	REPAIRS/MAINTENANCE MATERIALS	269480	255980	5	13500	90350	143572
46	REPAIRS/MAINT MATRL-CURB BOXES	106000	96000	10	10000	31242	81284
48	REPAIRS/MAINT - VALVES & BOXES	132220	127220	4	5000	69366	75079
49	EXTRAORDINARY MAINTENANCE	250000	75000	233	175000	0	54899
51	TELEPHONE VOICE LINES	155972	150968	3	5004	63537	131698
52	DATA LINES	130260	136020	-4	-5760	58034	122196
53	LIGHT, HEAT, WATER & DISPOSAL	354600	386400	-8	-31800	169059	452394
54	INSURANCE	422834	395302	7	27532	185204	271456
55	POWER FOR PRODUCTION & DISTRIB.	5083100	5648000	-10	-564900	1765408	5231665
60	PENSION EXPENSE	0	0	0	0	0	-1935438
61	TRAINING & SEMINARS	141345	151045	-6	-9700	14304	42677
62	POST EMPLOYMENT	1528000	2200000	-31	-672000	0	-1133902
63	DUES & SUBSCRIPTIONS	179705	172265	4	7440	77555	81840
64	PAYROLL WCOMP	0	0	0	0	0	-709
65	FICA WCOMP	0	0	0	0	824	2693
70	VEHICLE REPAIR/REPLCMNT PARTS	350000	350000	0	0	124547	237975
71	VEHICLE REPAIR MATERIALS	84980	74980	13	10000	46180	53090
72	VEHICLE MAINTENANCE SUPPLIES	120000	75000	60	45000	34842	103031
73	GASOLINE & DIESEL	999980	999980	0	0	266224	684361
79	VEHICLE CREDIT	-200000	-200000	0	0	-72017	-152437
85	INVENTORY / ADJUSTMENTS	10000	0	0	10000	5530	26782
86	COPPER AND LEAD	3300000	1320000	150	1980000	163818	63061
88	DISTRICT LEASE EXPENSES	6100	5900	3	200	5891	42619
92	CLAIMS EXPENSE	30000	30000	0	0	17145	78700
93	UNCOLLECTABLE ACCOUNTS	15000	11000	36	4000	-502	11013
94	EFC BOND ADMIN FEE	14535	14535	0	0	27416	15085
97	RIGHT OF WAY CHARGES	35140	33550	5	1590	25690	31606
98	SPECIAL FEES & ASSESSMENTS	236590	237690	0	-1100	6296	228412
99	MISCELLANEOUS	40055	42940	-7	-2885	10581	11228
	*** OTHER O&M EXPENSES ***	31415640	28939814	9	2475826	8977279	18914905

Monroe County Water Authority
 2024 B U D G E T

Date : 08/09/23

MCWA

TOTALS

Acct	Account Title	2024 Budget Submission	2023 Budget	%	Change	2023 To Date As of 06/30	2022 Actual
***	NET O&M EXPENSES ***	60112720	56349534	7	3763186	20565617	42989483

TOTALS - 2024 CAPITAL PROJECT BUDGET

	Budget 2023	2024	2025	2026	2027	2028	2029
<u>Renewal & Replacement</u>							
Production/Transmission	5,750,000	5,670,000	6,525,000	6,625,000	6,485,000	7,135,000	8,035,000
Engineering	10,235,000	10,450,000	11,390,000	12,150,000	13,410,000	12,740,000	13,670,000
Facilities, Fleet & Operations	4,413,300	4,998,250	5,334,200	5,245,300	5,140,500	5,566,500	5,449,900
Finance & Business Services	3,178,700	4,033,618	3,640,000	3,065,000	3,065,000	3,065,000	3,775,000
	23,577,000	25,151,868	26,889,200	27,085,300	28,100,500	28,506,500	30,929,900
Less Funding from New Construction Fund	-	-	-	-	-	-	-
Less Funding from General Fund	(5,200,000)	(6,000,000)	-	-	-	-	-
Less Funding from R&R Fund Balance	-	(3,645,770)	-	-	-	-	-
	18,377,000	15,506,098	26,889,200	27,085,300	28,100,500	28,506,500	30,929,900
<u>Capital Improvement</u>							
Production/Transmission	155,000	1,050,000	1,400,000	450,000	450,000	700,000	450,000
Engineering	400,000	1,850,000	400,000	1,900,000	400,000	3,150,000	5,400,000
Facilities, Fleet & Operations	-	100,000	-	-	-	-	-
Finance & Business Services	2,170,000	50,000	70,000	50,000	70,000	50,000	70,000
Genesee County Water Supply Project	-	-	-	-	-	-	-
	2,725,000	3,050,000	1,870,000	2,400,000	920,000	3,900,000	5,920,000
Less Funding from General Fund	-	-	-	-	-	-	-
Less Funding from CI Fund Balance	(570,000)	(220,000)	-	-	-	-	-
	2,155,000	2,830,000	1,870,000	2,400,000	920,000	3,900,000	5,920,000
<u>Total Capital Improvement Projects</u>	20,532,000	18,336,098	28,759,200	29,485,300	29,020,500	32,406,500	36,849,900
Subordinated Indebtedness(County Lease)	-	-	-	-	-	-	-
Water Revenue Debt Service (net of subsidies)	10,214,187	10,216,468	10,208,851	10,204,461	10,190,861	10,244,094	10,180,111
<u>Total Debt Service</u>	10,214,187	10,216,468	10,208,851	10,204,461	10,190,861	10,244,094	10,180,111
<u>Total Capital Expenditures</u>	30,746,187	28,552,566	38,968,051	39,689,761	39,211,361	42,650,594	47,030,011

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

Arcadis of New York, Inc.
100 Chestnut Street
Suite 1020
Rochester, NY 14604
United States
Phone: 585 385 0090
Fax: 585 546 1973
www.arcadis.com

Date: October 12, 2023
Our Ref: 30181933 / 00259202
Subject: 2024 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 2024 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 12, 2023

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
Principal Engineer

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Direct Line: 585.662.4055

Mobile: 585.314.6388

CC. Mr. Nicholas Noce, MCWA
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Mr. Stephen Savage, PE, MCWA
Mr. Jeffrey Yeschick, Arcadis
Mr. Robert Ryall, Arcadis
Mr. John C. Perriello, PE, Arcadis