

MONROE COUNTY WATER AUTHORITY

2027

Budget



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2027 REVENUE FORECAST WATER SALES AND WATER REVENUES

	Budget <u>2027</u>	Budget <u>2026</u>	Budget <u>2025</u>
Water Sales (in million gallons)			
Quarterly (193,669 Accounts)	12,831	12,943	12,852
Monthly (366 Accounts)	2,201	2,196	2,301
Water Districts (46 Accounts/11 Districts)	2,058	1,998	1,949
Total	17,090	17,137	17,102
Water Revenues			
Quarterly - Base Charge	\$ 23,326,019	\$ 22,337,344	\$ 21,343,584
Consumption Charge	58,720,144	56,816,040	54,340,255
	\$ 82,046,163	\$ 79,153,384	\$ 75,683,839
Monthly - Base Charge	\$ 918,503	\$ 912,824	\$ 875,893
First 125,000	2,619,239	2,506,669	2,529,901
Commodity Charge	6,211,201	5,944,254	5,999,346
	\$ 9,748,944	\$ 9,363,748	\$ 9,405,140
Water Districts - Base Charge	\$ 208,531	\$ 224,254	\$ 215,181
Commodity Charge	5,808,578	5,156,305	4,587,460
	\$ 6,017,110	\$ 5,380,560	\$ 4,802,641
Total Rate Base	\$ 97,812,217	\$ 93,897,691	\$ 89,891,620
Other Water Revenue			
Central Facility Charges	\$ 46,000	\$ 43,000	\$ 40,000
Genesee County Service Fee	\$ 2,059,997	\$ 2,072,339	\$ 2,074,043
Late Charges	\$ 1,158,500	\$ 1,068,400	\$ 1,017,200
Fire Protection Service	\$ 1,445,000	\$ 1,409,500	\$ 1,372,500
Interest Income	\$ 350,000	\$ 350,000	\$ 350,000
Income from Cell Site Leases	\$ 238,500	\$ 233,000	\$ 224,500
2010 B BAB Interest Subsidy	\$ 1,459,725	\$ 1,522,111	\$ 1,578,720
Miscellaneous Income	\$ 520,000	\$ 517,000	\$ 352,011
	\$ 7,277,721	\$ 7,215,350	\$ 7,008,974
TOTAL WATER REVENUE	\$ 105,089,938	\$ 101,113,041	\$ 96,900,594

2027 BUDGET SUMMARY

	Budget	Budget	Budget
	2027	2026	2025
Operating Expenses			
Labor			
Gross Payroll			
Administration	1,179,730	1,245,680	1,197,400
Production & Transmission	4,620,790	4,492,370	4,544,440
Engineering	3,374,160	3,222,020	3,038,280
Facilities & Fleet Operations	7,874,100	7,642,510	7,620,240
Finance & Business Services	5,988,080	5,504,550	5,464,000
Total Gross Payroll	23,036,860	22,107,130	21,864,360
Less: Transfers to Construction	(2,024,000)	(2,032,000)	(1,656,000)
Plus: Net Fringe Benefits	14,597,350	13,731,540	12,078,680
Total Net Labor	\$ 35,610,210	\$ 33,806,670	\$ 32,287,040
Operations & Maintenance			
Administration	4,040,896	5,190,439	4,661,564
OPEB Liability	-	2,000,000	2,000,000
Production & Transmission	4,376,809	4,838,655	3,747,616
Power for Production	7,213,000	6,274,000	5,648,000
Engineering	4,197,573	4,184,308	3,894,098
Facilities, Fleet & Operations	10,435,113	7,906,863	7,350,006
Finance & Business Services	3,767,473	3,325,434	3,138,386
Total Departmental Expenses	\$ 34,030,864	\$ 33,719,699	\$ 30,439,670
Water Purchases-City	\$ 1,920,000	\$ 1,800,000	\$ 1,680,000
Water Purchases-ECWA	\$ 912,000	\$ 853,200	\$ 720,000
City Agreement-Capital	\$ 243,000	\$ 243,000	\$ 243,000
	3,075,000	2,896,200	2,643,000
Total Operating Expenses	\$ 72,716,074	\$ 70,422,569	\$ 65,369,710
Debt Service			
Water Revenue Debt Service	11,543,067	11,619,028	11,680,077
Less: 2010 B BAB Interest Subsidy	-	-	-
Subordinated Indebt (County)	-	-	-
Debt Service Total	\$ 11,543,067	\$ 11,619,028	\$ 11,680,077
Cash Capital Program			
Renewal & Replacement	15,165,797	17,918,806	13,640,806
Capital Improvement	2,365,000	172,638	1,210,000
Cash Capital Total	\$ 17,530,797	\$ 18,091,444	\$ 14,850,806
Less: Bond Proceeds	\$ -	\$ -	\$ -
Net Cash Capital	\$ 17,530,797	\$ 18,091,444	\$ 14,850,806
Total Capital Expenditures	\$ 29,073,864	\$ 29,710,472	\$ 26,530,884
Rate Stabilization Fund	\$ 3,300,000	\$ 980,000	\$ 5,000,000
Grand Totals	\$ 105,089,938	\$ 101,113,041	\$ 96,900,594
Water Revenue Forecast	\$ 101,102,264	\$ 101,113,041	\$ 96,900,594

PERSONNEL ALLOCATIONS BY COST CENTER

	2027 Budget			2026 Actual			2026 Budget			2025 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	7	3.50	0.00	7	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	7	3.50	0.00	7	3.50	0.00	8	3.50	0.00	8	3.50	0.00
PRODUCTION/TRANSMISSION												
60 Administration	4	0.00	0.00	4	0.00	0.00	4.0	0.00	0.00	4	0.00	0.00
61 Operations	8	0.00	0.00	7	0.00	0.00	8	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	5	0.00	0.00
63 Transmission	7	0.00	0.00	6	0.00	0.00	8	0.00	0.00	7	0.00	0.00
64 Maintenance	23	0.00	0.00	20	0.00	0.00	21	0.00	0.00	23	0.00	0.00
Department Total	46	0.00	0.00	41	0.00	0.00	46.0	0.00	0.00	48	0.00	0.00
ENGINEERING												
70 Department Total	35	1.00	0.00	28	0.00	0.00	33	1.00	0.00	33	1.00	0.00
FACILITIES & FLEET OPERATIONS												
80 Administration	2	0.00	0.00	2	0.00	0.00	2	0.00	0.00	3	0.00	0.00
81 Buildings/Grounds	8	0.00	0.00	9	0.00	0.00	12	0.00	0.00	11	0.25	0.00
82 Vehicle Maintenance	5	0.00	0.00	5	0.00	0.00	5	0.00	0.00	5	0.00	0.00
83 Distribution Systems Operations	11	0.00	0.00	11	0.00	0.00	10	0.00	0.00	10	0.00	0.00
84 Distribution Maintenance	24	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	0.00	12	0.00	0.00	14	0.00	0.00	17	1.50	0.00
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	75	0.00	0.00	70	0.00	0.00	77	0.00	0.00	79	1.75	0.00
FINANCE/BUSINESS SERVICES												
90 Administration	4	0.00	0.00	4	0.00	0.00	3	0.00	0.00	3	0.00	0.00
91 Customer Service	12	0.75	0.00	11	0.75	0.00	12	1.35	0.00	12	0.75	0.00
92 Accounting	6	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	17	0.00	0.00	19	0.00	0.00	20	0.00	0.00
94 Information Technology	15	1.00	0.00	14	0.00	0.00	14	1.00	0.00	13	1.00	0.00
95 Security	3	1.10	0.00	3	0.60	0.00	2	1.40	0.00	4	0.50	0.00
Department Total	60	2.85	0.00	55	1.35	0.00	57	3.75	0.00	59	2.25	0.00
MCWA TOTALS	223	7.35	0.00	201	4.85	0.00	221	8.25	0.00	227	8.50	0.00
FULL TIME EQUIVALENT	230.35			205.85			229.25			235.50		

**Monroe County Water Authority
2027 B U D G E T**

Date : 09/08/26

MCWA

TOTALS		2027	2026			2026	2025
Acct	Account Title	Budget Submission	Budget	%	Change	To Date As of 07/31	Actual
01	WAGES - Regular Labor	21406110	20616480	4	789630	10537584	17974994
02	WAGES - OT Labor	1630750	1490650	9	140100	1021485	1659466
03	WAGES - Temporary Help	0	0	0	0	0	147
	*** GROSS LABOR ***	23036860	22107130	4	929730	11559069	19634607
05	LABOR TRANSFER OUT TO OTHER CC	-955000	-913500	5	-41500	-660070	-1016073
06	LABOR TRANSFER OUT TO CONSTR	-2024000	-2032000	0	8000	-746927	-1356344
07	LABOR TRANSFER IN FRM OTHER CC	955000	913500	5	41500	660066	1015357
	*** NET LABOR ***	21012860	20075130	5	937730	10812138	18277547
10	FRINGE BENEFITS	16356190	15474990	6	881200	6910787	10693260
11	FRINGE TRANSFER OUT TO OTHR CC	-677090	-643110	5	-33980	-464684	-621882
12	FRINGE TRANSFER OUT TO CONSTR	-1758870	-1743460	1	-15410	-640791	-1032942
13	FRINGE TRANSFER IN FRM OTHR CC	677120	643120	5	34000	464683	621881
	*** NET FRINGE BENEFITS ***	14597350	13731540	5	865810	6269995	9660317
	*** TOTAL LABOR ***	35610210	33806670	5	1803540	17082133	27937864
19	RETIREE BENEFITS	2627000	2613000	1	14000	1455021	2274070
20	COBRA DENTAL	4000	4000	0	0	163	128
21	LEGAL SERVICES	324040	324000	0	40	56785	201297
22	CONSULTANTS	1427000	1430500	0	-3500	218712	816147
23	MEDICAL SERVICES	24665	24665	0	0	13576	32598
24	AUDIT, ACCOUNTING SERVICES	61700	60350	2	1350	56350	48000
25	SAFETY SERVICES	101120	106182	-5	-5062	124427	53765
26	SOFTWARE, LICENSES, FEES	385470	353420	9	32050	157242	388069
27	BANK SERVICES	117000	121300	-4	-4300	54557	92221
28	OTHER OUTSIDE SERVICES	1180352	1893567	-38	-713215	1003700	1691419
29	TRUSTEE SERVICES	9740	9740	0	0	7000	11652
31	SUPPLIES, FORMS, & COPYING	340773	333252	2	7521	155178	265950
32	SMALL EQUIPMENT & TOOL PURCHASE	573160	354410	62	218750	103465	290947
33	POSTAGE & FREIGHT	697911	656084	6	41827	385590	661146
34	CHEMICALS	1553500	1544410	1	9090	859615	1504716
35	UNIFORMS	48700	47700	2	1000	18033	42440
36	SAFETY EQUIPMENT	75660	78340	-3	-2680	30743	41164
37	PURCHASED WATER	2832000	2653200	7	178800	1257333	2849910
39	LANDSCAPING/ROW CLEARING	50000	50000	0	0	4796	9312

**Monroe County Water Authority
2027 B U D G E T**

Date : 09/08/26

MCWA

TOTALS		2027	2026			2026	2025
Acct	Account Title	Budget Submission	Budget	%	Change	To Date As of 07/31	Actual
40	CLAIMS MATERIALS/SERVICES	1000	1000	0	0	0	0
41	REPAIR MATERIALS - MAINS	1762200	1659800	6	102400	910412	1302326
42	MAINTENANCE CONTRACTS	7224455	5040955	43	2183500	4053138	6734095
43	OUTSIDE REPAIRS/MAINT SERVICES	428320	222320	93	206000	63910	171180
44	REPAIRS/MAINTENANCE MATERIALS	133080	108080	23	25000	64026	111902
45	REPAIRS/MAINTENANCE MATERIALS	369380	299480	23	69900	72329	145629
46	REPAIRS/MAINT MATRL-CURB BOXES	140000	115000	22	25000	60229	91321
48	REPAIRS/MAINT - VALVES & BOXES	182220	152220	20	30000	79160	109507
49	EXTRAORDINARY MAINTENANCE	105000	530000	-80	-425000	79264	337710
51	TELEPHONE VOICE LINES	175660	338041	-48	-162381	170074	139640
52	DATA LINES	107280	107280	0	0	60450	100423
53	LIGHT, HEAT, WATER & DISPOSAL	326500	314800	4	11700	309637	255447
54	INSURANCE	649080	617708	5	31372	300033	561437
55	POWER FOR PRODUCTION & DISTRIB.	7213000	6274000	15	939000	3878537	6312623
60	PENSION EXPENSE	300000	585067	-49	-285067	0	-917501
61	TRAINING & SEMINARS	134405	139255	-3	-4850	37967	72458
62	POST EMPLOYMENT	300000	375000	-20	-75000	0	-1153688
63	DUES & SUBSCRIPTIONS	193730	186450	4	7280	80166	83889
64	PAYROLL WCOMP	0	0	0	0	0	-105119
65	FICA WCOMP	0	0	0	0	0	8041
66	FLMHIT	0	0	0	0	-773	-520
70	VEHICLE REPAIR/REPLCMNT PARTS	350000	320000	9	30000	144340	208562
71	VEHICLE REPAIR MATERIALS	109980	109980	0	0	43254	72994
72	VEHICLE MAINTENANCE SUPPLIES	110000	110000	0	0	34607	68479
73	GASOLINE & DIESEL	749980	699980	7	50000	355640	461945
79	VEHICLE CREDIT	-200000	-200000	0	0	-78670	-133140
85	INVENTORY / ADJUSTMENTS	10000	10000	0	0	3874	11445
86	COPPER AND LEAD	3111000	3200000	-3	-89000	557318	2537219
88	DISTRICT LEASE EXPENSES	6285	6285	0	0	6437	3345
92	CLAIMS EXPENSE	43000	35000	23	8000	15845	75296
93	UNCOLLECTABLE ACCOUNTS	27600	25080	10	2520	870	47459
94	EFC BOND ADMIN FEE	12258	13413	-9	-1155	12841	13413
97	RIGHT OF WAY CHARGES	19510	19510	0	0	36137	21598
98	SPECIAL FEES & ASSESSMENTS	242850	234075	4	8775	24770	216875
99	MISCELLANEOUS	91300	65000	40	26300	11449	45108

Monroe County Water Authority
2027 B U D G E T

Date : 09/08/26

MCWA

TOTALS		2027	2026			2026	2025
Acct	Account Title	Budget Submission	Budget	%	Change	To Date As of 07/31	Actual
***	OTHER O&M EXPENSES ***	36862864	34372899	7	2489965	17349557	29286349
***	NET O&M EXPENSES ***	72473074	68179569	6	4293505	34431690	57224213

2027 Cash Capital Program

	Budget 2026	2027	2028	2029	2030	2031	2032
Renewal & Replacement							
Production & Transmission	6,140,000	7,270,000	11,850,000	10,525,000	11,425,000	12,500,000	10,100,000
Engineering	17,500,000	13,800,000	16,050,000	17,225,000	16,170,000	17,905,000	17,600,000
Facilities, Fleet & Operations	6,635,700	5,157,700	6,056,300	5,607,200	5,817,400	5,626,900	5,985,900
Finance & Business Services	2,921,978	3,938,097	4,157,000	4,157,000	4,557,000	4,157,000	4,157,000
	33,197,678	30,165,797	38,113,300	37,514,200	37,969,400	40,188,900	37,842,900
Less Funding from New Construction Fund	-	-	-	-	-	-	-
Less Funding from General Fund	(13,000,000)	(15,000,000)	-	-	-	-	-
Less Funding from R&R Fund Balance	(2,278,872)	-	-	-	-	-	-
	17,918,806	15,165,797	38,113,300	37,514,200	37,969,400	40,188,900	37,842,900
Capital Improvement							
Production & Transmission	600,000	1,650,000	2,000,000	1,350,000	1,950,000	1,250,000	1,250,000
Engineering	435,000	400,000	2,800,000	4,650,000	400,000	2,800,000	5,400,000
Facilities, Fleet & Operations	275,000	315,000	20,000	-	-	-	-
Finance & Business Services	1,027,638	-	25,000	25,000	25,000	25,000	25,000
	2,337,638	2,365,000	4,845,000	6,025,000	2,375,000	4,075,000	6,675,000
Less Funding from General Fund	-	-	-	-	-	-	-
Less Funding from CI Fund Balance	(2,165,000)	-	-	-	-	-	-
	172,638	2,365,000	4,845,000	6,025,000	2,375,000	4,075,000	6,675,000
Total Capital Improvement Projects	18,091,444	17,530,797	42,958,300	43,539,200	40,344,400	44,263,900	44,517,900
Subordinated Indebtedness(County Lease)	-	-	-	-	-	-	-
Water Revenue Debt Service (net of subsidies)	10,096,916	10,083,344	10,137,075	10,073,592	10,068,263	10,073,658	10,068,259
Total Debt Service	10,096,916	10,083,344	10,137,075	10,073,592	10,068,263	10,073,658	10,068,259
Total Capital Expenditures	28,188,360	27,614,141	53,095,375	53,612,792	50,412,663	54,337,558	54,586,159

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

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United States
Phone: 585 385 0090
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Date: October 12, 2026
Our Ref: 30181933 / 00259202
Subject: 2027 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 of New York, 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 2027 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, 2026

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 585.662.4056.

Sincerely,
Arcadis of New York, Inc.



Ms. Hannah Rockwell, PE
Senior Engineer

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Direct Line: 585.662.4056
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Vice President

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CC. Mr. Nicholas Noce, MCWA
Mr. Larry Magguilli, MCWA
Mr. Stephen Savage, PE, MCWA
Mr. Jeffrey Yeschick, Arcadis
Mr. Robert Ryall, Arcadis