

**PORT WASHINGTON WATER POLLUTION CONTROL DISTRICT
2023 BUDGET WORKSHEET**



	2022			2023		% Difference
	ORIGINAL BUDGET	PROJECTED		PROPOSED		ORIG BUDGET vs. PROPOSED
Revenues						
Real Property Taxes	5,842,538	5,842,538		6,728,450		15.2%
Payment in Lieu of Taxes-LIPA	53,068	53,060		53,060		0.0%
Sewer Rent	220,000	224,742		250,000		13.6%
Sewer Charges	15,000	15,000		25,000		66.7%
Sewer Charges Other Governments	890,000	935,127		950,000		6.7%
Interest Earnings	6,500	6,500		7,000		7.7%
Sale of Equipment	-	-		-		0.0%
Refunds of Prior Years Expenses	-	29,125	(1)	-		0.0%
Premium on Obligations	-	-		231,288	(16)	100%
Other Income	-	5,969		-		0.0%
Appropriated Fund Balance	201,003	38,860		225,000		11.9%
TOTAL REVENUES	7,228,109	7,150,921		8,469,798		17.2%
Expenditures						
100 Personal Services	1,858,190	1,757,947	(2)	1,914,895	(2)	3.1%
800 Employee Benefits	1,270,800	1,143,323	(3)	1,317,345	(10)	3.7%
210 Equipment & Capital Outlay	469,000	514,289	(4)	402,240	(11)	-14.2%
401 Stationery & Printing	-	-		-		0.0%
402 Postage	1,000	1,000		1,000		0.0%
403 Books, Publications, etc.	-	-		-		0.0%
404 Office Supplies & Expenses	5,000	6,500		6,300		26.0%
419 Telephone & Communications	20,980	23,010		24,600		17.3%
420 Light & Power	496,800	588,979	(5)	586,800		18.1%
421 Water	42,000	69,800		67,000		59.5%
422 Heating	40,000	48,100		55,600		39.0%
426 Insurance, Fire & Liability	285,000	260,975		322,000	(12)	13.0%
429 Equipment Rental	-	-		-		0.0%
440 Assessment Roll	4,650	4,650		4,650		0.0%
441 Legal Notices	1,000	500		1,000		0.0%
445 Conferences, Meetings, Schools, Etc.	26,600	19,317		24,990		-6.1%
447 Election Expenses	3,000	3,000		3,000		0.0%
451 Engineering	160,000	163,830		163,500		2.2%
452 Auditing	35,000	35,700		35,500		1.4%
453 Custodial	8,400	8,400		8,400		0.0%
454 Legal	65,000	55,000		67,750		4.2%
455 Medical	3,500	3,173		6,100		74.3%
458 Other Professional Services	20,000	20,000		80,000	(13)	300.0%
466 Uniforms & Laundry	8,000	8,115		8,400		5.0%
467 Gas, Oil, etc.	18,000	26,681	(6)	25,500		41.7%
468 Chemicals & Testing						
Analysis	45,000	60,000		60,000		33.3%
Chemicals & Chlorine	85,000	96,657		82,000		-3.5%
475 Repairs & Maintenance						
Alarm System	23,470	23,470		23,470		0.0%
Operating Equipment	38,500	69,500	(7)	41,500		7.8%
Plant & Grounds	235,000	352,175	(8)	240,000		2.1%
Wet Well Cleaning	-	-		100,000	(14)	100%
Trunk Lines & Laterals	25,000	20,762		25,000		0.0%
483 Treatment & Disposal of Sewage & Sludge	870,000	701,848	(9)	910,000	(15)	4.6%
493 Permit Fees	10,000	10,000		10,000		0.0%
TOTAL OPERATIONS & MAINTENANCE	6,173,890	6,096,702		6,618,540		7.2%
DEBT SERVICE	1,054,219	1,054,219		1,851,258	(16)	75.6%
TRANSFER TO CAPITAL PROJECT FUNDS	-	-		-		0.0%
TOTAL EXPENDITURES	7,228,109	7,150,921		8,469,798		17.18%



Port Washington Water Pollution Control District 2023 Proposed Budget Highlights

The preparation of the 2023 budget continues to pose a hardship due to the 2% tax cap, the aging of the District's infrastructure, equipment, the increase in employee benefits, and an uncertain economy.

The District performed an emergency repair to the force main in Pump Station H and completed the repair at the UV system from damages sustained during Hurricane Ida. The Board of Commissioners has implemented a Five-Year Capital Plan to upgrade the District's infrastructure with the assistance of the District's consulting engineer.

Sunset Park, the site of the District's original treatment plant constructed in 1916 which still houses one of three major pump stations owned and operated by the District, was included as part of the Bay Walk Trail established by the Town of North Hempstead, the Village of Port Washington North and the Village of Manorhaven. The Board of Commissioners will seek the Town's cooperation in the upkeep of the park.

2023 PROJECTED

- 1) Refunds of Prior Years Expenses represents reimbursement from the District's insurance company for damages sustained by the UV system during last year's Hurricane Ida.
- 2) The decrease between the 2022 Budget and Projections is due to the effect of an early retirement incentive plan for three personnel and one new personnel for the whole year in the 2022 Budget. However, the 2022 Projections reflect only one personnel who retired, three personnel who resigned and two new hires during the year. The 2023 Budget includes the effect of an early retirement incentive plan for two personnel, one new hire and full year salary of all personnel.
- 3) The decrease between the 2022 Budget and Projections is due to the fluctuation of the number of employees covered by the District and a decrease in the District's State Retirement expenditure during 2022.
- 4) Capital expenditures include the purchase of muffin monster sludge grinders for Pump Stations C and F, cured-in-place lining at Pump Station H, Waste Activated Sludge and primary sludge pumps. In addition, UV System components damaged due to Hurricane Ida in 2021 were replaced.
- 5) Light & Power expenditures are projected to increase in 2022 due to rate increases.
- 6) Gas and Oil expenditures are projected to increase in 2022 due to sharp increases in fuel prices worldwide.
- 7) Repairs & Maintenance - Operating Equipment increased due to significant repairs to the 2015 Jeep Grand Cherokee and the 2012 Kenworth Water Pressure truck.
- 8) In the Sewer Lateral Maintenance department, Repairs & Maintenance - Plant & Grounds increased primarily due to emergency bypass, generator rental and tree removal at Pump

Station H and generator rental at Pump Station J. Other expenditures include emergency bypass and pump repair/rebuild at Pump Station P, and wet well clean out and generator service at Pump Station R. In the Sewage Treatment Plant/Biosolids Department, Repairs & Maintenance - Plant & Grounds increased due to rebuild of WEMCO pump, Goulds sump pump, timing relays, bar screens, repair of UV System and Schwing Bioset pump repair.

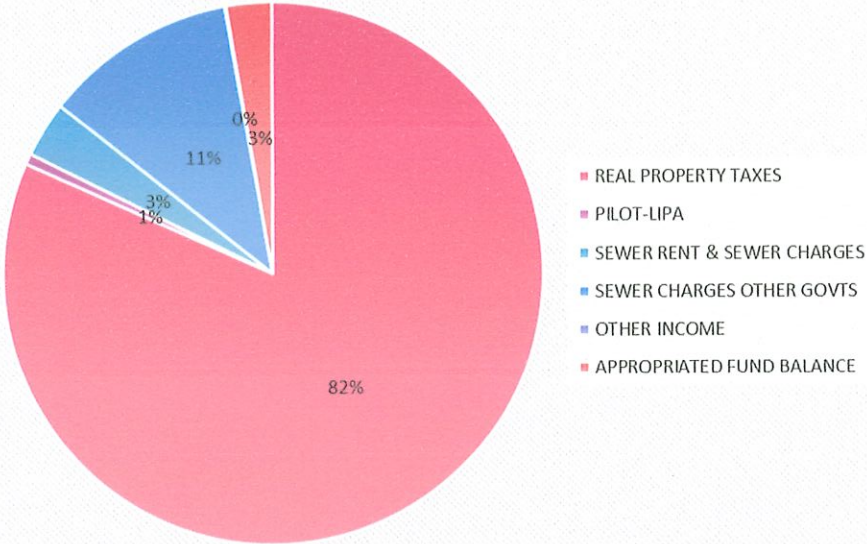
- 9) Original 2022 Budgeted Treatment & Disposal of Sewage & Sludge included anticipated costs for liquid sludge hauling. Although there has been some liquid sludge hauling due to repairs in the Biosolids building, the 2022 Projections reflect lower quantity of tons for the remainder of the year.

2023 BUDGETED

- 10) Budgeted increase in Employee Benefits is due to anticipated increases in Hospital/Medical insurance rates and the MTA Payroll Tax expenditure.
- 11) Budgeted Capital Outlay includes purchase of grinders, compressors, new heaters, automatic transfer switch, and pump rebuilds in the pump stations; certain safety equipment and pump rebuild of the thickener tank pumps in the plant; and a new website design for the District.
- 12) Budgeted increase in Insurance, Fire & Liability is primarily the result of the District's prior property claims and the property reinsurance marketplace. Reinsurers have continued concerns for Long Island Property and have forced the marketplace to restrict property coverage and increase rates.
- 13) The District, along with its engineers, is currently planning large capital improvement projects scheduled to take place over the next five years. Due to the size of the projects, the District is in the process of applying for various grants and will be utilizing a grant specialist.
- 14) Budgeted Repairs and Maintenance- Wet Well Cleaning were separated from budgeted Repairs and Maintenance-Plant and Grounds for 2023 in order to reflect those anticipated costs at Pump Stations A, C, F and P.
- 15) The cost of sludge hauling and disposal has been increased due to anticipated increased rates in 2023 based on the current contract's terms.
- 16) The increase in debt service is a result of principal and interest payments for bond anticipation notes used as current short-term funding for the current capital improvement plan, of which interest rates have increased significantly. Premium on Obligations is due to the sale of bond anticipation notes and will be used to offset interest payments.

The 2023 Proposed Expenditures increased 17.18% from 2022 and the tax levy increase of 15.2% exceeds the current year's tax cap limit as a result of costs to upgrade and repair various pump stations and the plant as stated in (11) plus the increase in interest rates for debt as stated in (16). The District strives to maintain the same level of service and protection as mandated by the District's SPDES permit. Increases in personal services, employee benefits, and capital outlay, in addition to sludge treatment and hauling and debt service remain a large part of the District's budget.

2023 Proposed Revenues



2023 Proposed Expenditures

