
Water Environment Services

Budget Presentation
FY24-25





Water Environment Services (70)

Department Budget Summary by Fund

Line of Business Name	Program Name	FY24-25	FY24-25	FY24-25	FY24-25	FY24-25	FY24-25	FY24-25	FY24-25	FY24-25 General Fund Support in Budget*	% of Total	FY24-25 FTE **		
		WES Sanitary Sewer Operations Fund (631)	WES Sanitary Sewer SDC Fund (632)	WES Debt Service Fund (635)	WES Sanitary Sewer Construction Fund (639)	WES Surface Water Operations (641)	WES Surface SDC Fund (642)	WES Surface Water Construction Fund (649)	WES Surface Total Budget			Total	Filled	Vacant
Business Services	Administrative Services	2,718,390					730,020		3,448,410	-	0%			
Business Services	Account Services	1,132,810					275,610		1,408,420	-	0%			
Business Services	Financial Management	1,364,580					278,590		1,643,170	-	0%			
Business Services	Equipment Cost Pool	(297,730)			-				(297,730)	-	0%			
Capital Planning & Management	Asset Management	-					-		-	-				
Capital Planning & Management	Capital Delivery	1,371,870	12,375,000		62,811,500			4,359,500	80,917,870	-	0%			
Environmental Services	Environmental Monitoring	1,130,630					500,870		1,631,500	-	0%			
Environmental Services	Permit Services	671,690					681,440		1,353,130	-	0%			
Environmental Services	Watershed Protection	432,130					1,848,860		2,280,990	-	0%			
Environmental Services	Resource Recovery	1,909,970							1,909,970	-	0%			
Operations	Resource Recovery	-					-		-	-				
Operations	Field Operations & Maintenance	2,634,090					1,398,230		4,032,320	-	0%			
Operations	Plant Operations & Maintenance	11,887,861					-		11,887,861	-	0%			
Operations	Asset Management	1,473,400					407,780		1,881,180	-	0%			
Debt	Debt			10,584,757					10,584,757	-	0%			
Debt	State Revolving Loan Fund Debt			3,202,823					3,202,823	-	0%			
Allocations	Allocations	-			-		-		-	-				
Non-Program	Non-Program	28,042,308	47,239,600	3,049,867	51,900,583	6,360,066	3,103,565	10,359,458	150,055,447	-	0%			
Total		54,471,999	59,614,600	16,837,447	114,712,083	12,481,466	3,103,565	14,718,958	275,940,118	-	0%	117.8	108.8	9.0
FY23-24 Budget (Amended)		55,297,378	58,929,093	16,169,151	131,182,354	11,590,837	2,893,401	12,843,603	288,905,817	-		117.8	108.8	9.0
\$ Increase (Decrease)		(825,379)	685,507	668,296	(16,470,271)	890,629	210,164	1,875,355	(12,965,699)	-		0.0	-	-
% Increase (Decrease)		-1%	1%	4%	-13%	8%	7%	15%	-4%	-		0%	0%	0%

*General Fund Support is a subsidy, net of any other revenue received by the department.

** Personnel services are shown as "Contracted Labor". FTE rolls up into department 80.

70-Water Environment Services (WES) / 631-WES Sanitary Sewer Operations

Summary of Revenue and Expense

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Average
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	11,447,693	13,357,957	10,141,558	10,106,032	7,190,579	(2,950,979)	-29%	11,637,227	-38%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	752,227	-	-	-	75,000	75,000	-	250,742	-70%
Charges, Fees, License, Permits	41,576,929	43,280,079	44,759,000	45,382,570	46,784,500	2,025,500	5%	43,413,193	8%
Revenue from Bonds & Other Debts	726	2,638	-	35,000	-	-	-	12,788	-100%
All Other Revenue Resources	333,287	679,853	396,820	579,620	421,920	25,100	6%	530,920	-21%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	42,663,169	43,962,570	45,155,820	45,997,190	47,281,420	2,125,600	5%	44,207,643	7%
Total Revenue	54,110,862	57,320,527	55,297,378	56,103,222	54,471,999	(825,379)	-1%	55,844,870	-2%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	20,127,160	22,564,628	25,177,626	24,296,043	26,429,691	1,252,065	5%	22,329,277	18%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	20,127,160	22,564,628	25,177,626	24,296,043	26,429,691	1,252,065	5%	22,329,277	18%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	1,112,774	1,149,866	1,250,300	1,217,300	1,327,900	77,600	6%	1,159,980	14%
Transfers	19,512,971	23,500,000	23,399,300	23,399,300	20,802,784	(2,596,516)	-11%	22,137,424	-6%
Contingency	-	-	4,196,000	-	4,405,000	209,000	5%	-	-
Reserve for Future Expenditures	-	-	1,274,152	-	1,506,624	232,472	18%	-	-
Total Expense	40,752,905	47,214,494	55,297,378	48,912,643	54,471,999	(825,379)	-1%	45,626,681	19%
Revenues Less Expenses	13,357,957	10,106,033	-	7,190,579	-			10,218,189	

70-Water Environment Services (WES) / 632-WES Sanitary Sewer SDC Fund

Summary of Revenue and Expense

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year	% Change
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	Average	from 3-Year Average
Beginning Fund Balance	47,620,241	51,215,688	51,022,693	52,339,171	50,509,900	(512,793)	-1%	50,391,700	0%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits	11,135,878	6,797,056	7,141,100	3,973,180	7,589,400	448,300	6%	7,302,038	4%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	153,138	760,688	765,300	1,701,000	1,515,300	750,000	98%	871,609	74%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	11,289,016	7,557,744	7,906,400	5,674,180	9,104,700	1,198,300	15%	8,173,646	11%
Total Revenue	58,909,257	58,773,432	58,929,093	58,013,351	59,614,600	685,507	1%	58,565,346	2%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	413,790	170,367	450,000	425,000	12,375,000	11,925,000	2650%	336,385	3579%
Operating Expenditure	413,790	170,367	450,000	425,000	12,375,000	11,925,000	2650%	336,385	3579%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	7,279,779	6,263,894	7,078,451	7,078,451	8,542,783	1,464,332	21%	6,874,041	24%
Contingency	-	-	112,500	-	3,093,750	2,981,250	2650%	-	-
Reserve for Future Expenditures	-	-	51,288,142	-	35,603,067	(15,685,075)	-31%	-	-
Total Expense	7,693,569	6,434,260	58,929,093	7,503,451	59,614,600	685,507	1%	7,210,427	727%
Revenues Less Expenses	51,215,688	52,339,172	-	50,509,900	-			51,354,920	

70-Water Environment Services (WES) / 635-WES Debt Service Fund

Summary of Revenue and Expense

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Average
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	9,989,707	10,296,117	6,917,600	6,941,816	3,630,380	(3,287,220)	-48%	9,075,880	-60%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits	387,123	295,532	170,000	256,200	170,000	-	0%	312,952	-46%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	31,336	142,435	103,800	225,600	108,900	5,100	5%	133,124	-18%
Other Interfund Transfers	11,168,735	7,900,591	8,977,751	8,977,751	12,928,167	3,950,416	44%	9,349,026	38%
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	11,587,194	8,338,558	9,251,551	9,459,551	13,207,067	3,955,516	43%	9,795,101	35%
Total Revenue	21,576,901	18,634,675	16,169,151	16,401,367	16,837,447	668,296	4%	18,870,981	-11%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-
Debt Service	11,280,785	11,692,859	12,770,987	12,770,987	13,038,622	267,635	2%	11,914,877	9%
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	1,438,826	1,438,826	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	3,398,164	-	2,359,999	(1,038,165)	-31%	-	-
Total Expense	11,280,785	11,692,859	16,169,151	12,770,987	16,837,447	668,296	4%	11,914,877	41%
Revenues Less Expenses	10,296,116	6,941,816	-	3,630,380	-			6,956,104	

70-Water Environment Services (WES) / 639-WES Sanitary Sewer Construction Fund

Summary of Revenue and Expense

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Average
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	84,947,827	97,396,842	108,061,454	107,717,807	92,012,857	(16,048,597)	-15%	96,687,492	-5%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	2,000,000	2,000,000	-	-	-
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	3,457,456	2,114,616	-	-	-	-	-	1,857,357	-100%
All Other Revenue Resources	285,563	1,562,073	1,620,900	3,696,400	2,760,400	1,139,500	70%	1,848,012	49%
Other Interfund Transfers	15,500,000	22,909,413	21,500,000	21,500,000	17,938,826	(3,561,174)	-17%	19,969,804	-10%
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	19,243,019	26,586,102	23,120,900	25,196,400	22,699,226	(421,674)	-2%	23,675,174	-4%
Total Revenue	104,190,846	123,982,944	131,182,354	132,914,207	114,712,083	(16,470,271)	-13%	120,362,666	-5%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	6,794,004	16,265,138	49,278,927	40,901,350	62,811,500	13,532,573	27%	21,320,164	195%
Operating Expenditure	6,794,004	16,265,138	49,278,927	40,901,350	62,811,500	13,532,573	27%	21,320,164	195%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	12,319,732	-	15,702,875	3,383,143	27%	-	-
Reserve for Future Expenditures	-	-	69,583,695	-	36,197,708	(33,385,987)	-48%	-	-
Total Expense	6,794,004	16,265,138	131,182,354	40,901,350	114,712,083	(16,470,271)	-13%	21,320,164	438%
Revenues Less Expenses	97,396,842	107,717,807	-	92,012,857	-			99,042,502	

70-Water Environment Services (WES) / 641-WES Surface Water Operations

Summary of Revenue and Expense

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Average
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	6,868,364	5,276,402	4,886,237	5,032,994	5,262,466	376,229	8%	5,725,920	-8%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits	5,925,581	6,279,163	6,606,300	6,755,500	7,036,100	429,800	7%	6,320,081	11%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	53,416	118,014	98,300	188,600	182,900	84,600	86%	120,010	52%
Other Interfund Transfers	124,015	-	-	-	-	-	-	41,338	-100%
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	6,103,013	6,397,178	6,704,600	6,944,100	7,219,000	514,400	8%	6,481,430	11%
Total Revenue	12,971,377	11,673,580	11,590,837	11,977,094	12,481,466	890,629	8%	12,207,350	2%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	4,694,975	4,508,085	5,908,081	4,714,628	6,121,400	213,319	4%	4,639,229	32%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	4,694,975	4,508,085	5,908,081	4,714,628	6,121,400	213,319	4%	4,639,229	32%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	3,000,000	2,132,500	2,000,000	2,000,000	2,082,600	82,600	4%	2,377,500	-12%
Contingency	-	-	985,000	-	1,020,000	35,000	4%	-	-
Reserve for Future Expenditures	-	-	2,697,756	-	3,257,466	559,710	21%	-	-
Total Expense	7,694,975	6,640,585	11,590,837	6,714,628	12,481,466	890,629	8%	7,016,729	78%
Revenues Less Expenses	5,276,402	5,032,994	-	5,262,466	-			5,190,621	

70-Water Environment Services (WES) / 642-WES Surface Water SDC Fund

Summary of Revenue and Expense

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Average
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	2,473,973	2,620,151	2,726,201	2,733,465	2,882,265	156,064	6%	2,609,196	10%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits	138,311	72,658	126,300	60,000	134,800	8,500	7%	90,323	49%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	7,867	40,656	40,900	88,800	86,500	45,600	111%	45,774	89%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	146,178	113,314	167,200	148,800	221,300	54,100	32%	136,097	63%
Total Revenue	2,620,151	2,733,465	2,893,401	2,882,265	3,103,565	210,164	7%	2,745,294	13%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	2,893,401	-	3,103,565	210,164	7%	-	-
Total Expense	-	-	2,893,401	-	3,103,565	210,164	7%	-	-
Revenues Less Expenses	2,620,151	2,733,465	-	2,882,265	-			2,745,294	

70-Water Environment Services (WES) / 649-WES Surface Water Construction Fund
Summary of Revenue and Expense

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year	% Change
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	Average	from 3-Year Average
Beginning Fund Balance	5,703,585	7,964,622	9,672,603	9,482,588	11,695,718	2,023,115	21%	7,716,932	52%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	340,000	190,000	471,000	131,000	39%	63,333	644%
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	530,111	685,900	757,500	162,400	(523,500)	-76%	429,204	-62%
All Other Revenue Resources	16,973	119,745	145,100	308,200	350,900	205,800	142%	148,306	137%
Other Interfund Transfers	3,000,000	2,132,500	2,000,000	2,014,970	2,038,940	38,940	2%	2,382,490	-14%
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	3,016,973	2,782,356	3,171,000	3,270,670	3,023,240	(147,760)	-5%	3,023,333	0%
Total Revenue	8,720,558	10,746,978	12,843,603	12,753,258	14,718,958	1,875,355	15%	10,740,265	37%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	755,936	1,264,390	2,333,400	1,057,540	4,359,500	2,026,100	87%	1,025,955	325%
Operating Expenditure	755,936	1,264,390	2,333,400	1,057,540	4,359,500	2,026,100	87%	1,025,955	325%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	1,166,700	-	1,089,875	(76,825)	-7%	-	-
Reserve for Future Expenditures	-	-	9,343,503	-	9,269,583	(73,920)	-1%	-	-
Total Expense	755,936	1,264,390	12,843,603	1,057,540	14,718,958	1,875,355	15%	1,025,955	1335%
Revenues Less Expenses	7,964,622	9,482,588	-	11,695,718	-			9,714,309	

Significant
Changes
from
FY23-24
Budget

Program	Changes
Non-Program – Capital Outlay	Increase of \$27.5 M in capital spending for FY 2024-25 to continue implementation of the adopted Capital Improvement Plan to address aging infrastructure and growth in the service area. The FY 2024-25 budget includes capital project grant funding of approximately \$2.6 million.
Non-Program – Reserves	Decrease of \$49.2 M due to planned spending of construction fund and system development fund reserves on budgeted capital outlay.
All Programs – Materials & Services	Overall increase of \$1.5 M in the operating funds due to persistent inflationary pressures, particularly in critical operating inputs including chemicals, utilities, and labor.
Non-Program – Monthly Service Charges	Rate increases of 5% are proposed for Wastewater Treatment, Collection, and Surface Water Management Rates, in alignment with WES' long-range financial plan and Advisory Committee guidance. System Development Charge increases of 2.7% are proposed, based on the 2023 Construction Cost Index.