

March 25, 2021

Shelburne Sewer Commissioners  
51 Bridge Street  
Shelburne Falls, MA 01370

Attached are worksheets that reflect amounts owed to the Town of Buckland for expenses incurred by the Buckland-Shelburne Wastewater Treatment Plant Facility. On page 1, you will find the amount owed/due for FY20 which is derived from taking the actual cost for Shelburne in FY20 of \$104,795.83 and deducting what has been received for payment, \$91,474.56. This calculation shows an amount owed of \$13,321.27. Page 2 is the backup for the expense information for the calculations on Page 1.

Beginning in July, 2020, Shelburne made nine (9) monthly payments of \$10,163.84 (based on the prior year's calculation) for a total of \$91,474.56. Currently, Shelburne owes the remaining balance amount of **\$13,321.27**. That would be one (#10) monthly payment of \$10,163.84 and a final, (#11) payment of \$3,157.43 due for the remainder of this fiscal year.

On Page 3 you will find the calculation of the monthly payments for the FY21 budget. Beginning on July 1, 2021 and on the first of each month for the following eleven (11) months, the amount of **\$10,224.72** will be due. Please keep in mind that you will not receive monthly invoices for this amount, however we will send a final bill for the 12th payment based on actual expenditures for FY2021.

Finally, I've enclosed the revenue and expense reports for FY20. If you have any further questions please feel free to contact me.

Sincerely,

Michael Kociela  
Town Accountant

PC: Maureen Pike  
Buckland Sewer Commissioners

March 25, 2021

TO: SHELBURNE SEWER COMMISSIONERS  
51 Bridge Street  
Shelburne Falls, MA 01370

FROM: TOWN OF BUCKLAND  
17 State Street  
Shelburne Falls, MA 01370

REF: Wastewater Facility Final Bill for: FISCAL YEAR 2020

	Shelburne 100%	Buckland 100%	Shared	Total
Cost:	4,323.00	7,331.74	218,419.20	230,073.94
Total:	4,323.00	7,331.74	218,419.20	230,073.94

From Page 4

Shelburne 46.00% of shared	100,472.83		4,323.00
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Buckland 54.00% of shared		117,946.37	7,331.74
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Total Costs	<b>104,795.83</b> +	125,278.11	230,073.94
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Received from Shelburne in FY21 for FY20 Expenses	91,474.56 *
Actual Cost to Shelburne for FY20	104,795.83 +
<b>Shelburne Owes for FY20</b>	<b><u>13,321.27</u></b>

	amt.		mos.		total
Paid in FY21 for FY20:	10,163.84	X	9	=	91,474.56 *

Expense Accounts	FY2020 Expended				FY2021 Budget			
	Total	Shared	Shelburne	Buckland	Approp	Shared	Shelburne	Buckland
Commissioners	900.00			900.00	900			900
Oper/Maint Salaries	116,207.01	111,884.01	4,323.00		133,845	129,522	4,323	
Administrator	6,800.73	6,800.73			7,500	7,500		
Treasurer	973.50	973.50			2,229	2,229		
Collector	973.49			973.49	2,229			2,229
Town Accountant	2,545.40	2,545.40			2,954	2,954		
Oper/Maint Expense	48,879.02	48,879.02			58,000	58,000		
Health Insurance	21,100.72	21,100.72			20,232	20,232		
Plant Repairs	0.00	0.00			3,000	3,000		
Engin/Consult	0.00	0.00			5,000	5,000		
SUI	117.44	117.44			129	129		
Medicare	815.18	815.18			1,002	1,002		
Retirement	20,922.30	20,922.30			21,126	21,126		
Sludge Disposal	600.00	600.00			2,000	2,000		
Billing	68.75			68.75	1,492			1,492
Auditing	0.00	0.00			790	790		
Plant Insurance	3,780.90	3,780.90			3,850	3,850		
PY Encumbrances	0.00				2,483			2,483
Sewer Line Maint	5,389.50			5,389.50	10,000			10,000
Inflow/Infiltration	0.00			0.00	0			
State St Sewer Imp	0.00			0.00	0			
Storm Damage	0.00			0.00	0			
Reed Bed Maint	0.00			0.00	0			
South/Summer St	0.00			0.00	0			
Emergency Reserve	0.00			0.00	1,000			1,000
Special Article	0.00			0.00	340			340
Retained Earnings	0.00			0.00	155,000			155,000
Budgeted Surplus	0.00			0.00	5,000			5,000
Carry Forwards	0.00			0.00	30,000			30,000
<b>Totals</b>	<b>230,073.94</b>	<b>218,419.20</b>	<b>4,323.00</b>	<b>7,331.74</b>	<b>470,101</b>	<b>257,334</b>	<b>4,323</b>	<b>208,444</b>

**TOWN OF SHELBURNE**  
**Wastewater Facility FISCAL 2021**

Total Budget for Fiscal 2021	\$ 470,101.00	From Page 2
Less Buckland 100%	(208,444.00)	From Page 2
Less Shelburne 100%	<u>(4,323)</u>	From Page 2
Shared Budget	\$ 257,334.00	

FY21					
Shared Budget		Shelburne Percentage	Shelburne Share		Monthly Payments
(Page 2)		(Page 4)			
\$ 257,334.00	X	46.00%	= 118,373.64		
		Plus Shelburne 100% Pg. 2	<u>4,323.00</u>	Mos	Due In FY22
		Total Shelburne Budget	122,696.64	/ 12	= \$ 10,224.72

**WASTEWATER TREATMENT FACILITY**

Water readings to determine percentages for Fiscal 2020  
and to calculate FY2021 cost allocation.

	Shelburne (Sep 2019 & Mar 2020)	Buckland (Apr 2020 & Sep 2020)	Total Sewer Use Readings
Actual Usage	2,045,639	2,419,810	4,465,449
Less Adjustments	(2,992)	(21,802)	(24,794)
Total Usage	<u>2,042,647</u>	<u>2,398,008</u>	<u>4,440,655</u>
Percentage Rates	46.00%	54.00%	100.00%

**Town of Buckland**  
Summary Budget Comparison - Sewer Enterprise Fund Expenses-FY20  
610 - Sewer Enterprise Fund  
From 7/1/2019 Through 6/30/2020

Account Code	Account Title	Original Budget	Revised Budget	Total Budget	YTD Actual	Balance	% Exp
440	Sewer Department						
5100	Salaries, Elected Officials	900.00	0.00	900.00	900.00	0.00	100.00%
5110	Salaries & Wages	117,097.00	0.00	117,097.00	111,884.01	5,212.99	95.55%
5120	Shelburne 100% Costs	0.00	0.00	0.00	4,323.00	(4,323.00)	0.00%
5123	Town Administrator	7,000.00	0.00	7,000.00	6,800.73	199.27	97.15%
5146	Treasurer/Collector	3,408.00	0.00	3,408.00	1,946.99	1,461.01	57.13%
5320	Accountant Services	2,545.00	0.00	2,545.00	2,545.40	(0.40)	100.02%
5400	General Expenses	58,000.00	0.00	58,000.00	46,890.02	11,109.98	80.84%
5402	Retirees Group Ins	0.00	0.00	0.00	2,076.00	(2,076.00)	0.00%
5427	Building Maintenance	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00%
5430	Health/Life Insurance	20,232.00	0.00	20,232.00	19,024.72	1,207.28	94.03%
5442	Engineering & Consulting Costs	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00%
5443	Unemployment Expense	126.00	0.00	126.00	117.44	8.56	93.21%
5446	Medicare Expense	977.00	0.00	977.00	815.18	161.82	83.44%
5450	Enterprise County Retirement	20,922.00	0.00	20,922.00	20,922.30	(0.30)	100.00%
5460	Enterprise Sludge Disposal	2,000.00	0.00	2,000.00	600.00	1,400.00	30.00%
5465	Enterprise Billing	1,690.00	0.00	1,690.00	68.75	1,621.25	4.07%
5470	Auditing Expense	1,691.00	700.00	2,391.00	0.00	2,391.00	0.00%
5480	Property & Liability Ins	3,850.00	0.00	3,850.00	3,780.90	69.10	98.21%
5490	Sewer Line Maintenance	10,000.00	0.00	10,000.00	5,389.50	4,610.50	53.90%
5499	Prior Year Encumbrances	0.00	1,989.00	1,989.00	1,989.00	0.00	100.00%
5500	Emergency Reserve	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00%
5550	Budgeted Surplus	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00%
5880	Capital Construction	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00%
Total 440	Sewer Department	294,438.00	2,689.00	297,127.00	230,073.94	67,053.06	77.43%
Report Difference		294,438.00	2,689.00	297,127.00	230,073.94	67,053.06	77.43%

**Town of Buckland**  
 Summary Budget Comparison - Sewer Enterprise Fund Revenue-FY20  
 From 7/1/2019 Through 6/30/2020

Account Code	Account Title	Original Budget	Revised Budget	Total Budget	YTD Actual	Balance	% Exp
610	Sewer Enterprise Fund						
001	Balance Sheet						
4143	Sewer liens added to tax	0.00	0.00	0.00	16,203.78	(16,203.78)	0.00%
4172	Pen & Int on Sewer Usage Fees	0.00	0.00	0.00	592.29	(592.29)	0.00%
4210	Sewer Usage Charges	292,538.00	0.00	292,538.00	242,043.02	50,494.98	82.74%
4220	Sewer Use - Shelburne	0.00	0.00	0.00	116,930.94	(116,930.94)	0.00%
4820	Earnings on Investments	<u>1,900.00</u>	<u>0.00</u>	<u>1,900.00</u>	<u>7,138.88</u>	<u>(5,238.88)</u>	<u>375.73%</u>
Report Difference		<u>294,438.00</u>	<u>0.00</u>	<u>294,438.00</u>	<u>382,908.91</u>	<u>(88,470.91)</u>	<u>130.05%</u>