

**Town of Exeter
Sewer Fund
Preliminary Budget FY 2018**

Version #3 - 1/5/2018

Account Number	Description	2016 Actual	2017 Budget	Preliminary YTD Actual 11/30/17	2018 BOS Budget	2018 BOS Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 BOS Budget vs. 2017 Budget %- Difference	Explanation
SEWER FUND								
Administration								
03-4320-0631-1110	SA- Sal/Wages FT	194,856	195,341	144,017	193,192	(2,149)	-1.1%	2 FT W/S Mgr Eng & Eng Tec Split 50/50 and GF allocations
03-4320-0631-1200	SA- Sal/Wages PT	140	-		-	-		W/S Advisory Committee Chair records the minutes
03-4320-0631-1210	SA- Sal/Wages Temp	2,265	3,500	2,304	3,500	-	0.0%	PT Seasonal Employee 50/50 W&S Split
	Salaries Total	197,261	198,841	146,321	196,692	(2,149)	-1.1%	
03-4320-0631-2100	SA- Health Insurance	41,010	49,182	37,592	38,781	(10,401)	-21.1%	Allocations from GF
03-4320-0631-2110	SA- Dental Insurance	2,968	3,620	2,730	3,164	(456)	-12.6%	Allocations from GF
03-4320-0631-2120	SA- Life Insurance	264	277	211	290	13	4.7%	Allocations from GF
03-4320-0631-2130	SA- LTD Insurance	524	659	495	681	22	3.3%	Allocations from GF
03-4320-0631-2140	SA- Health Insurance Buyout	2,536	3,343	2,508	2,575	(768)	-23.0%	Allocations from GF
03-4320-0631-2200	SA- FICA	11,316	12,328	8,932	12,195	(133)	-1.1%	Based on wages: 6.2%
03-4320-0631-2210	SA- Medicare	3,258	2,883	2,088	2,852	(31)	-1.1%	Based on wages: 1.45%
03-4320-0631-2300	SA- Retirement Town	20,263	22,059	16,161	21,985	(73)	-0.3%	Based on wages: 11.38%
03-4320-0631-2600	SA- Workers Comp Insurance	4,130	4,407	4,407	4,504	97	2.2%	Primex
	Benefits Total	86,269	98,758	75,125	87,027	(11,731)	-11.9%	
03-4320-0631-5000	SA- Supplies	1,865	4,000	2,502	4,000	-	0.0%	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% Supplies/maint. multi-function plotter
03-4320-0631-5010	SA- Postage	2,034	500	3,337	2,000	1,500	300.0%	Postage allocation, IPP notices and MOR reports
03-4320-0631-5200	SA- Consulting Services	9,838	9,500	6,365	49,500	40,000	421.1%	WW Lagoon groundwater discharge permit;PFAS/PFOA; offset by a \$30K Asset Management Grant
03-4320-0631-5212	SA- Fleet Insurance	859	1,849	1,848	1,780	(69)	-3.7%	Primex- Based upon allocation of assets
03-4320-0631-5213	SA- Property Insurance	41,852	43,025	43,025	41,414	(1,611)	-3.7%	Primex- Based upon allocation of assets
03-4320-0631-5224	SA- Legal Expense	5,238	5,000	-	5,000	-	0.0%	Legal expenses related to EPA permit issues
03-4320-0631-5310	SA- Mobile Communications	279	800	302	800	-	0.0%	20% Director, Town Engineer, Ast Engineer cellphones
03-4320-0631-5400	SA- Advertising	396	500	-	500	-	0.0%	Bid packages, requests for proposals
03-4320-0631-5610	SA- Safety Equipment	77				-		asbestos pipe OSHA standards, confined space equip. maint (moved to SC & ST)
03-4320-0631-5810	SA- Conf Rooms/Meals	705	850	531	1,750	900	105.9%	Annual national conference, add W&S Managing Engineer
03-4320-0631-5820	SA- Education/Training	2,039	3,700	2,871	4,000	300	8.1%	increase training for new WWTP
	General Expenses Total	65,182	69,724	60,781	110,744	41,020	58.8%	
	Administration Total	348,712	367,323	282,226	394,463	27,140	7.4%	V

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Billing								
03-4321-0634-1110	SB- Sal/Wages FT	63,189	70,829	55,980	72,827	1,998	2.8%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
03-4321-0634-1200	SB- Sal/Wages PT	5,668	7,307	3,539	7,302	(5)	-0.1%	1 PT Utilities Clerk 16 hrs/wk (50/50 split W&S)
03-4321-0634-1300	SB- Sal/Wages OT	-	673	504	700	27	4.0%	Allocations from GF
03-4321-0634-1400	SB- Longevity Pay	484	488	366	500	12	2.5%	Allocations from GF
	Salaries Total	69,341	79,297	60,389	81,329	2,032	2.6%	
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03-4321-0634-2100	SB- Health Insurance	25,415	27,881	23,212	24,645	(3,236)	-11.6%	Allocations from GF
03-4321-0634-2110	SB- Dental Insurance	1,546	1,544	1,305	1,579	35	2.3%	Allocations from GF
03-4321-0634-2120	SB- Life Insurance	98	98	79	98	-	0.0%	Allocations from GF
03-4321-0634-2130	SB - LTD Insurance	160	164	123	169	5	3.0%	Allocations from GF
03-4321-0634-2200	SB- FICA	4,563	4,916	3,636	5,042	126	2.6%	Based on wages: 6.2%
03-4321-0634-2210	SB- Medicare	1,063	1,150	849	1,179	29	2.6%	Based on wages: 1.45%
03-4321-0634-2300	SB- Retirement Town	7,778	8,118	6,406	8,424	306	3.8%	Based on wages: 11.38%
03-4321-0634-2600	SB- Workers Comp Insurance	964	1,028	1,134	1,050	22	2.1%	Primex
	Benefits Total	41,587	44,899	36,744	42,187	(2,712)	-6.0%	
03-4321-0634-5000	SB- Supplies	3,528	3,500	2,441	3,500	-	0.0%	Water bill processing, Ink Cartridges, paper, letterhead, pens, etc
03-4321-0634-5010	SB- Postage	3,499	3,500	1,383	4,500	1,000	28.6%	Postage for sewer bills
03-4321-0634-5200	SB- Consulting Services		500	218	2,000	1,500	300.0%	Allocation of actuarial costs for GASB compliance \$500 and Tyler consulting services \$1,500
03-4321-0634-5220	SB- Audit	7,125	8,250	8,250	8,250	-	0.0%	Audit Fees for Melanson & Health
03-4321-0634-5320	SB- Phone Utilization	4,057	4,175	3,364	4,175	-	0.0%	12.5% allocation of IT phone utilization
03-4321-0634-5470	SB- Registry of Deeds	14	25	14	25	-	0.0%	Sewer Lien Releases
03-4321-0634-5683	SB- Internet Services	1,155	1,155	-	1,155	-	0.0%	12.5% allocation of IT internet services (website)
03-4321-0634-5730	SB- Computer Hardware	2,140				-		
03-4321-0634-5740	SB- Software Agreement	4,229	4,350	4,001	9,900	5,550	127.6%	Software Agreement
03-4321-0634-5820	SB- Education & Training	35	50	-	50	-	0.0%	W/S Billing Collection Staff
	General Expenses Total	25,782	25,505	19,670	33,555	8,050	31.6%	
	Sewer Billing Total	136,710	149,701	116,803	157,071	7,370	4.9%	V
Collection								
03-4325-0632-1110	SC- Sal/Wages FT	182,786	206,097	171,262	200,670	(5,427)	-2.6%	8 FT split 50/50 WD/SC
03-4325-0632-1300	SC- Sal/Wages OT	19,243	21,000	35,647	21,000	-	0.0%	WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
03-4325-0632-1310	SC- Sal/Wages Stand-By	-	-	-	-	-	-	standby compensation
03-4325-0632-1350	SC- FEMA Storm Related OT	-	-	-	-	-	-	
03-4325-0632-1400	SC- Longevity Pay	2,125	3,000	-	2,375	(625)	-20.8%	8 FT per union contract split 50/50 WD/SC
	Salaries Total	204,154	230,097	206,909	224,045	(6,052)	-2.6%	

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03-4325-0632-2100	SC-Health Insurance	64,139	66,582	54,743	52,662	(13,921)	-20.9%	YOY decrease 11.1%
03-4325-0632-2110	SC- Dental Insurance	3,994	4,103	2,960	4,036	(68)	-1.6%	YOY increase 2.3%
03-4325-0632-2120	SC- Life Insurance	206	240	211	240	-	0.0%	
03-4325-0632-2200	SC- FICA	12,079	14,266	12,314	13,891	(375)	-2.6%	Based on wages: 6.2%
03-4325-0632-2210	SC- Medicare	2,825	3,336	2,880	3,249	(88)	-2.6%	Based on wages: 1.45%
03-4325-0632-2300	SC- Retirement Town	22,770	25,948	23,292	25,496	(452)	-1.7%	Based on wages: 11.38%
03-4325-0632-2600	SC- Workers Comp Ins	7,675	8,189	8,189	8,369	180	2.2%	Primex
	Benefits Total	113,688	122,664	104,590	107,942	(14,723)	-12.0%	
03-4325-0632-4300	SC- Building Maintenance	11,446	4,300	3,269	10,000	5,700	132.6%	10 pumping stations
03-4325-0632-4309	SC- Brush Cutting	3,500	3,500	-	3,500	-	0.0%	Cross-Country sewers (Ashbrook to Gilman)
03-4325-0632-4311	SC- Equipment Maintenance	3,767	5,000	4,674	5,000	-	0.0%	consumables; repairs; cutting heads
03-4325-0632-4312	SC- Road Repairs	4,990	3,000	3,436	5,000	2,000	66.7%	Sewer trench paving; compaction test requirements, service repairs at mains
03-4325-0632-4315	SC- I/I Abatement	56,435	25,000	24,918	20,000	(5,000)	-20.0%	Reclassified from Capital Outlay - maintenance item Catch Basin removal, smoke & dye testing
03-4325-0632-43XX	SC- Pipe Relining				40,000	40,000		Pipe relining for Court St. Gilman, High St, Langdon Ave
03-4325-0632-4320	SC- Vehicle Maintenance	6,605	6,750	5,850	6,750	-	0.0%	10 vehicles, 3 trailers, split 50/50 with water dist
03-4325-0632-4365	SC- Grit Removal	1,886	2,500	-	2,500	-	0.0%	Transport of gravel, sand, etc. to Waste Management from WWTP
03-4325-0632-4366	SC- Manhole Maintenance	41,146	85,700	82,578	69,600	(16,100)	-18.8%	Manholes, piping & service repairs
03-4325-0632-4367	SC- Pump & Control Maintenance	67,252	49,450	47,758	49,450	-	0.0%	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals
03-4325-0632-5265	SC- Licenses	289	1,000	1,101	1,000	-	0.0%	12 licenses for 8 individuals in sewer collection; 1/2 master electrician (due in Nov)
03-4325-0632-5310	SC- Mobile Communications	619	550	857	1,050	500	90.9%	increase 2 to 4 MiFi's (50%)
03-4325-0632-5325	SC- Emergency Repairs			149,776		-		2017 High Street Sewer Break
03-4325-0632-5341	SC- Drug/Alcohol Testing	334	800	997	800	-	0.0%	random testing for all CDL holders & screening new hires
03-4325-0632-5610	SC- Safety Equipment	2,446	2,250	830	2,250	-	0.0%	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03-4325-0632-5671	SC- Uniforms	2,879	2,145	1,790	2,145	-	0.0%	7 split 50/50 WD/SC
03-4325-0632-5681	SC- GIS Software	5,068	5,000	3,834	4,500	(500)	-10.0%	Software revisions/maintenance; handheld and software agreement with TiSales
03-4325-0632-5682	SC- SCADA Software	2,832	1,000	250	3,000	2,000	200.0%	Software annual maintenance; I/O cards
03-4325-0632-5761	SC- Tools	2,487	2,500	1,745	2,500	-	0.0%	Sewer augers, CCTV parts
03-4325-0632-6210	SC- Natural Gas	8,433	12,650	7,384	11,150	(1,500)	-11.9%	Heat/Generator fuel
03-4325-0632-6220	SC- Electricity	83,139	80,000	59,541	80,000	-	0.0%	Heat, lights, pumps, etc. (new power for MPS grinder pump)
03-4325-0632-6260	SC- Fuel	9,450	9,140	9,352	9,140	-	0.0%	Diesel, propane, gasoline for vehicles, equipment and pumping stations
	General Expenses Total	315,003	302,235	409,939	329,335	27,100	9.0%	
03-4325-0632-	SC- Phone Lease-Alarms	-	-	32	-	-		Main Station Land Line Alarm
	Collection Total	632,845	654,996	721,470	661,322	6,326	1.0%	V

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Treatment								
03-4326-0633-1110	ST- Sal/Wages FT	111,133	113,142	104,365	147,940	34,798	30.8%	2 FT Operators + 2 New FT Operators (1 @ 6 mos, 1 @ 3 mos)
03-4326-0633-1300	ST- Sal/Wages OT	22,312	16,000	20,567	16,000	-	0.0%	average OT rate = \$36.95/hr, 433 hours
03-4326-0633-1310	ST- Sal/Wages Stand-By		5,460		4,900	(560)	-10.3%	Standby compensation - Contract Item
03-4326-0633-1350	ST- Storm Related OT		1	-	1	-	0.0%	Expenses related to declared emergencies
03-4326-0633-1400	ST- Longevity Pay	2,000	2,050	-	2,100	50	2.4%	2 FT per union contract
	Salaries Total	135,445	136,653	124,932	170,941	34,288	25.1%	
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03-4326-0633-2100	ST- Health Insurance	34,509	37,856	34,701	50,130	12,274	32.4%	2 FT Operators + 2 New FT Operators (1 @ 6 mos, 1 @ 3 mos)
03-4326-0633-2110	ST- Dental Insurance	2,247	2,247	2,059	3,639	1,392	61.9%	2 FT Operators + 2 New FT Operators (1 @ 6 mos, 1 @ 3 mos)
03-4326-0633-2120	ST- Life Insurance	120	120	110	165	45	37.5%	2 FT Operators + 2 New FT Operators (1 @ 6 mos, 1 @ 3 mos)
03-4326-0633-2200	ST- FICA	8,075	8,472	7,388	10,598	2,126	25.1%	Based on wages: 6.2%
03-4326-0633-2210	ST- Medicare	1,888	1,981	1,728	2,479	497	25.1%	Based on wages: 1.45%
03-4326-0633-2300	ST- Retirement Town	15,129	15,332	14,078	19,453	4,121	26.9%	Based on wages: 11.38%
03-4326-0633-2600	ST- Workers Comp Insurance	7,673	8,189	8,189	8,369	180	2.2%	Primex
	Benefits Total	69,641	74,198	68,254	94,833	20,635	27.8%	
03-4326-0633-4223	ST- Mowing	7,500	8,000	7,500	8,000	-	0.0%	Clear brush & cattails from Clemson's Pond and lagoons
03-4326-0633-4300	ST- Building Maintenance	6,603	6,000	5,412	6,000	-	0.0%	3 high exposure buildings
03-4326-0633-4311	ST- Equipment Maintenance	21,886	20,000	19,556	35,000	15,000	75.0%	Chem feed pumps, flow meters, motorized valves and aerators \$15K
03-4326-0633-4343	ST- Weed Control	1,210	1,700	1,220	1,700	-	0.0%	Invasive species control in lagoons
03-4326-0633-4364	ST- Outfall Dredging		8,000	4,163	-	(8,000)	-100.0%	due in 2019; biennial cleaning
03-4326-0633-4368	ST- Industrial Pre-treat	7,328	11,000	10,011	11,000	-	0.0%	5 significant industry permits with monitoring
03-4326-0633-4371	ST- Pond/Lagoon Maintenance	618	2,500	2,453	2,500	-	0.0%	Inter-lagoon sluice gates/piping, chlorine chamber adj. weirs, etc.; repair aerator pontoons
03-4326-0633-5265	ST- Licenses	1,400	1,200	317	1,200	-	0.0%	Required training for licensing; professional development; master electrician 15 hr training
03-4326-0633-5310	ST- Mobile Communications	828	1,700	690	1,000	(700)	-41.2%	WWTP Operators, 1 MiFi for SCADA backup
03-4326-0633-5610	ST- Safety Equipment	1,342	1,300	1,441	1,300	-	0.0%	PPE, gas monitors, Tyvek suits, gloves, confined space equip. maint.
03-4326-0633-5671	ST- Uniforms	1,302	1,350	837	1,350	-	0.0%	uniforms for 2 operators
03-4326-0633-5682	ST- SCADA Software/Hardware	9,204	5,000	695	10,000	5,000	100.0%	Software revisions/annual maintenance
03-4326-0633-5756	ST- Dam Registration	1,500	1,500	1,500	1,500	-	0.0%	Annual NHDES fees for WWTP and Clemson Pond lagoons (due in Dec)

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03-4326-0633-5984	ST- Lab Testing	43,801	59,000	49,846	60,000	1,000	1.7%	CSO testing & increased NPDES nitrogen testing;new river monitoring
03-4326-0633-5985	ST- Chemicals	17,300	20,500	20,500	20,500	-	0.0%	EPA effluent testing, groundwater monitor report, \$32K Chlorination/dechlorination
03-4326-0633-6210	ST- Natural Gas	6,463	12,000	4,876	10,500	(1,500)	-12.5%	Building heat
03-4326-0633-6220	ST- Electricity	146,277	110,000	97,919	110,000	-	0.0%	Aerators, lights, recirc. & chem feed pumps
03-4326-0633-6260	ST- Fuel	1,248	2,410	1,203	1,500	(910)	-37.8%	Fuel estimate
03-4326-0633-6262	ST- Gas Monitoring		100	-	100	-	0.0%	Hydrogen sulfide monitoring
	General Expenses Total	275,810	273,260	230,139	283,150	9,890	3.6%	
	Sewer Treatment Total	480,896	484,111	423,324	548,924	64,813	13.4%	V
Debt Service								
03-4711-0635-8210	DS- Sewer Line Replacement	101,500	101,500	101,500	101,500	-	0.0%	2021 Final payment
03-4711-0635-8212	DS- Water Street Principal	27,200	-	-	-	-	-	2016 Final payment
03-4711-0635-8217	DS- Water Street Interceptor	68,276	68,276	68,276	68,276	-	0.0%	2017 Final payment
03-4711-0635-8218	DS- Wastewater Facilities De	50,000	50,000	50,000	50,000	-	0.0%	2019 Final payment
03-4711-0635-8219	DS- Jady Hill Phase II	130,000	130,000	130,000	130,000	-	0.0%	2032 Final payment
03-4711-0635-8220	DS- Portsmouth Av Swrlne Pr	83,929	83,929	83,929	83,929	-	0.0%	2023 Final payment
03-4711-0635-8221	DS- Sewerline Lincoln & Main	20,000	20,000	20,000	20,000	-	0.0%	2024 Final payment
03-4711-0635-8xxx	DS- Lincoln Street Ph#2	-	-	-	54,134	54,134		2032 Final payment
	Sewer Debt Service Principal	480,905	453,705	453,704	507,839	54,134	11.9%	
03-4721-0636-8250	DS- Sewer Line Replacement Int	20,248	16,188	16,188	13,143	(3,045)	-18.8%	2021 Final payment
03-4721-0636-8252	DS- Water Street Interest	1,223	-	-	-	-	-	2016 Final payment
03-4721-0636-8256	DS- Water St Interceptor Int	2,171	1,447	1,447	724	(723)	-50.0%	2017 Final payment
03-4721-0636-8257	DS- WW Facilities Design Int	5,875	4,375	4,375	3,375	(1,000)	-22.9%	2019 Final payment
03-4721-0636-8258	DS- Jady Hill Phase II Interest	76,425	72,525	72,525	69,925	(2,600)	-3.6%	2032 Final payment
03-4721-0636-8259	DS- Portsmouth Av Swrln Int	35,443	30,743	30,743	26,043	(4,700)	-15.3%	2023 Final payment
03-4721-0636-8260	DS- Sewerline Lincoln & Main	8,160	7,140	7,140	6,120	(1,020)	-14.3%	2024 Final payment
03-4721-0636-8xxx	DS- Lincoln Street Ph#2	-	-	-	42,064	42,064		2032 Final payment
	Sewer Debt Service Interest T	149,545	132,418	132,418	161,394	28,976	21.9%	
	Debt Service Total	630,450	586,123	586,122	669,233	83,110	14.2%	V
03-4723-0638-8050	SF- BAN Interest	28,005	28,005	45,242	-	(28,005)	-100.0%	Interest on BAN (WWTP Engineering design)
	BAN Total	28,005	28,005	45,242	-	(28,005)	-100.0%	

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Capital Outlay								
03-4902-0637-7301	CO- Capital Outlay - Leases	91,244	94,420	75,502	91,370	(3,050)	-3.2%	See separate Lease schedule
03-4902-0637-7454	CO- Capital Outlay - Land Acquisition/Purchase		1	-	1	-	0.0%	
03-4902-0637-7420	CO- Capital Outlay - Vehicle		29,005	20,679	45,581	16,576	57.1%	See separate vehicle schedule
	Capital Outlay Total	91,244	123,426	96,181	136,952	13,526	11.0%	V
Reserves								
03-4903-0963-5758	SF- Approp from Reserves- Rate Study	24,735				-		
	Reserves Total	24,735	-	-	-	-		
	Sewer Fund Total	2,373,596	2,393,685	2,271,370	2,567,965	174,280	7.3%	V
Warrant Article								
01-5000-0950-9xxx	Lincoln St. Project Phase II		932,000			(932,000)	0.0%	Utilities, Roads and Sidewalks (has General and Water Fund components)
	Warrant Articles Total	-	932,000	-	-	(932,000)	0.0%	
	Total Sewer Fund with WAR	2,373,596	3,325,685	2,271,370	2,567,965	(757,720)	-22.8%	