

**Town of Exeter
Sewer Fund
Preliminary Budget FY 2017**

DRAFT								Version #1
Account Number	Description	2015 Actual	2016 Budget	YTD Actual 8/31/2016	2017 Prelim Budget	2017 Budget vs. 2016 Budget \$ Increase/- (Decrease)	2017 Budget vs. 2016 Budget %- Difference	Explanation
SEWER FUND								
Administration								
03-4320-0631-1110	SA- Sal/Wages FT	187,542	188,667	111,992	195,468	6,801	3.6%	2 FT W/S Mgr Eng & Eng Tec Split 50/50
03-4320-0631-1200	SA- Sal/Wages PT	165	350	70	-	(350)	-100.0%	Recording Sec Split 50/50 (W/S Advisory Committee Chair records the minutes)
03-4320-0631-1210	SA- Sal/Wages Temp	2,626	3,500	2,265	3,500	-	0.0%	PT Seasonal Employee 50/50 W&S Split
	Salaries Total	190,333	192,517	114,327	198,968	6,451	3.4%	
03-4320-0631-2100	SA- Health Insurance	43,406	41,014	24,158	46,514	5,500	13.4%	Allocations from GF
03-4320-0631-2110	SA- Dental Insurance	3,412	2,970	1,710	3,345	375	12.6%	Allocations from GF
03-4320-0631-2120	SA- Life Insurance	646	275	152	277	2	0.7%	Allocations from GF
03-4320-0631-2130	SA- LTD Insurance	466	525	262	659	134	25.5%	Allocations from GF
03-4320-0631-2140	SA- Health Insurance Buyout	1,146	2,535	1,268	2,535	-	0.0%	Allocations from GF
03-4320-0631-2200	SA- FICA	11,472	11,936	6,419	12,336	400	3.4%	Based on wages: 6.2%
03-4320-0631-2210	SA- Medicare	2,753	2,791	1,807	2,885	94	3.4%	Based on wages: 1.45%
03-4320-0631-2300	SA- Retirement Town	20,417	21,074	11,412	21,928	854	4.1%	Jan-Jun: 11.17%; Jul -Dec: 11.38%
03-4320-0631-2600	SA- Workers Comp Insurance	4,523	4,130	3,614	4,502	372	9.0%	Primex W/C Premium (9% increase for 2017)
	Benefits Total	88,241	87,251	50,802	94,981	7,730	8.9%	
03-4320-0631-5000	SA- Supplies	3,072	4,000	1,021	4,000	-	0.0%	20% of general office supplies, batteries, 50% of meter records maintenance; costs for new copier. 50% Supplies/maint. for new multi-function printer, 20% general office, 50% new gps maint
03-4320-0631-5010	SA- Postage	2,534	500	1,418	500	-	0.0%	
03-4320-0631-5200	SA- Consulting Services	9,309	9,500	8,900	9,500	-	0.0%	WW Lagoon groundwater discharge permit
03-4320-0631-5212	SA- Fleet Insurance	788	859	859	2,019	1,160	135.0%	Primex- Based upon allocation of assets (est. 9% increase for 2017)
03-4320-0631-5213	SA- Property Insurance	38,398	41,852	41,852	46,983	5,131	12.3%	Primex- Based upon allocation of assets (est. 9% increase for 2017)
03-4320-0631-5224	SA- Legal Expense	-	5,000	-	5,000	-	0.0%	Legal expenses related to EPA permit issues
03-4320-0631-5310	SA- Mobile Communications	311	800	207	800	-	0.0%	20% Director, Town Engineer, Ast Engineer cellphones
03-4321-0631-5400	SA- Advertising	-	500	-	500	-	0.0%	Bid packages, requests for proposals
03-4320-0631-5810	SA- Conf Rooms/Meals	592	850	435	850	-	0.0%	Annual national conference
03-4320-0631-5820	SA- Education/Training	3,118	3,150	1,050	3,150	-	0.0%	increase training for new WWTP
	General Expenses Total	58,122	67,011	55,742	73,302	6,291	9.4%	
	Administration Total	336,696	346,779	220,871	367,251	20,472	5.9%	

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Billing								
03-4321-0634-1100	SB- Sal/Wages FT	63,209	69,384	31,533	74,850	5,466	7.9%	1 FT Utilities Clerk 50/50 split
03-4321-0634-1200	SB- Sal/Wages PT	9,674	7,034	4,291	7,307	273	3.9%	1 PT Utilities Clerk 16 hrs/wk 50/50 split
03-4321-0634-1300	SB- Sal/Wages OT		-	-	673	673		Allocations from GF
03-4321-0634-1400	SB- Longevity Pay	484	481	242	488	7	1.5%	Allocations from GF
	Salaries Total	73,367	76,899	36,066	83,318	6,419	8.3%	
03-4321-0634-2100	SB- Health Insurance	17,610	25,415	14,806	27,253	1,838	7.2%	Allocations from GF
03-4321-0634-2110	SB- Dental Insurance	1,254	1,544	918	1,671	127	8.2%	Allocations from GF
03-4321-0634-2120	SB- Life Insurance	88	98	54	106	8	8.2%	Allocations from GF
03-4321-0634-2130	SB - LTD Insurance	152	158	80	164	6	3.8%	Allocations from GF
03-4321-0634-2200	SB- FICA	4,483	4,768	2,536	5,166	398	8.3%	Based on wages: 6.2%
03-4321-0634-2210	SB- Medicare	1,046	1,115	591	1,208	93	8.3%	Based on wages: 1.45%
03-4321-0634-2300	SB- Retirement Town	7,001	7,804	4,214	9,078	1,274	16.3%	Jan-Jun: 11.17%; Jul -Dec: 11.38%
03-4321-0634-2600	SB- Workers Comp Insurance	1,265	963	844	1,050	87	9.0%	Primex W/C Premium (9% increase for 2017)
	Benefits Total	32,899	41,865	24,043	45,696	3,831	9.2%	
03-4321-0634-5000	SB- Supplies	3,090	3,000	2,360	3,500	500	16.7%	Water bill processing, Ink Cartridges, paper, letterhead, pens, etc
03-4321-0634-5010	SB- Postage	3,396	3,500	2,399	4,500	1,000	28.6%	
03-4321-0634-5200	SB- Consulting Services	-	500		500	-	0.0%	Allocation of actuarial costs for GASB compliance
03-4321-0634-5220	SB- Audit	7,125	7,125	7,125	8,250	1,125	15.8%	Audit Fees for Melanson & Health
03-4321-0634-5320	SB- Phone Utilization	3,600	4,175	2,712	4,175	-	0.0%	12.5% allocation of IT phone utilization
03-4321-0634-5470	SB- Registry of Deeds	7		14	25	25		
03-4321-0634-5683	SB- Internet Services	-	1,155		1,155	-	0.0%	12.5% allocation of IT internet services (website)
03-4321-0634-5740	SB- Software Agreement	3,937	4,350	4,229	4,350	-	0.0%	Software Agreement
03-4321-0634-5820	SB- Education & Training	-	50	35	50	-	0.0%	W/S Billing Collection Staff
	General Expenses Total	21,155	23,855	18,874	26,505	2,650	11.1%	
	Billing Total	127,421	142,619	78,983	155,519	12,900	9.0%	

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Collection								
03-4325-0632-1110	SC- Sal/Wages FT	176,730	196,336	118,177	203,358	7,022	3.6%	8 FT split 50/50 WD/SC; FY heavy/system operator
03-4325-0632-1300	SC- Sal/Wages OT	21,811	21,000	8,379	21,000	-	0.0%	WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
03-4325-0632-1400	SC- Longevity Pay	2,850	2,850	-	2,925	75	2.6%	8 FT per union contract split 50/50 WD/SC; new heavy system operator
	Salaries Total	201,391	220,186	126,556	227,283	7,097	3.2%	
03-4325-0632-2100	SC-Health Insurance	67,199	77,412	43,835	78,344	933	1.2%	
03-4325-0632-2110	SC- Dental Insurance	4,893	5,061	2,724	4,960	(101)	-2.0%	
03-4325-0632-2120	SC- Life Insurance	210	230	140	240	10	4.3%	
03-4325-0632-2200	SC- FICA	13,829	13,652	7,449	14,092	440	3.2%	Based on wages: 6.2%
03-4325-0632-2210	SC- Medicare	918	3,193	1,742	3,296	103	3.2%	Based on wages: 1.45%
03-4325-0632-2300	SC- Retirement Town	22,308	24,595	14,102	25,630	1,035	4.2%	Jan-Jun: 11.17%; Jul -Dec: 11.38%
03-4325-0632-2600	SC- Workers Comp Ins	6,576	7,674	6,716	8,365	691	9.0%	Primex W/C Premium (9% increase for 2017)
	Benefits Total	115,933	131,815	76,708	134,926	3,111	2.4%	
03-4325-0632-4300	SC- Building Maintenance	5,792	12,000	6,891	30,000	18,000	150.0%	10 pumping stations plus Riverbend doors, roof & wiring
03-4325-0632-4309	SC- Brush Cutting	3,500	3,500		3,500	-	0.0%	Cross-Country sewers such as Ashbrook Rd.
03-4325-0632-4311	SC- Equipment Maintenance	26,240	5,000	580	5,000	-	0.0%	consumables; repairs; cutting heads
03-4325-0632-4312	SC- Road Repairs	10,196	5,000	4,990	5,000	-	0.0%	Sewer trench paving; compaction test requirements, service repairs at mains
03-4325-0632-4315	SC- I/I Abatement	127,258	80,000	50,650	50,000	(30,000)	-37.5%	Reclassified from Capital Outlay - maintenance item
03-4325-0632-4320	SC- Vehicle Maintenance	8,121	6,750	5,565	6,750	-	0.0%	10 vehicles, 3 trailers, split 50/50 with water dist
03-4325-0632-4365	SC- Grit Removal	3,457	3,500	667	3,500	-	0.0%	Transport of gravel, sand, etc. to Waste Management from WWTP
03-4325-0632-4366	SC- Manhole Maintenance	57,893	60,000	37,538	60,000	-	0.0%	Manholes, piping & service repairs
03-4325-0632-4367	SC- Pump & Control Maintenance	89,990	62,000	46,793	50,000	(12,000)	-19.4%	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals
03-4325-0632-5265	SC- Licenses	1,265	1,000		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	773	550	369	550	-	0.0%	2 MiFi's (50%)
03-4325-0632-5341	SC- Drug/Alcohol Testing	234	800	96	800	-	0.0%	random testing for all CDL holders & screening new hires
03-4325-0632-5610	SC- Safety Equipment	2,372	2,250	2,306	2,250	-	0.0%	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03-4325-0632-5671	SC- Uniforms	1,881	2,145	1,381	2,145	-	0.0%	7 split 50/50 WD/SC
03-4325-0632-5681	SC- GIS Software	5,092	5,000	2,471	5,000	-	0.0%	Software revisions/maintenance, handheld software agreement with TiSales
03-4325-0632-5682	SC- SCADA Software	2,630	3,000	2,292	3,000	-	0.0%	Software annual maintenance; I/O cards
03-4325-0632-5761	SC- Tools	1,807	2,500	1,308	2,500	-	0.0%	Sewer augers, CCTV parts
03-4325-0632-6210	SC- Natural Gas	9,454	12,650	5,944	12,650	-	0.0%	Heat/Generator fuel
03-4325-0632-6220	SC- Electricity	77,900	80,000	49,084	80,000	-	0.0%	Heat, lights, pumps, etc.
03-4325-0632-6260	SC- Fuel	9,379	10,000	6,315	10,000	-	0.0%	Diesel, propane, gasoline for vehicles, equipment and pumping stations
	General Expenses Total	445,234	357,645	225,240	333,645	(24,000)	-6.7%	
	Collection Total	762,558	709,646	428,504	695,854	(13,792)	-1.9%	

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Treatment								
03-4326-0633-1110	ST- Sal/Wages FT	109,094	112,994	72,376	123,093	10,099	8.9%	2 FT Operators, Incl new Operator (3 Mos)
03-4326-0633-1300	ST- Sal/Wages OT	20,451	16,000	14,587	16,000	-	0.0%	average OT rate = \$36.95/hr, 433 hours
03-4326-0633-1350	ST- Storm Related OT	178	-	-	1	1		Expenses related to declared emergencies
03-4326-0633-1400	ST- Longevity Pay	1,950	1,950	-	2,000	50	2.6%	2 FT per union contract
	Salaries Total	131,673	130,944	86,963	141,094	10,150	7.8%	
03-4326-0633-2100	ST- Health Insurance	31,210	34,509	23,006	39,278	4,769	13.8%	Incl new Operator (2 Mos)
03-4326-0633-2110	ST- Dental Insurance	2,247	2,247	1,498	2,538	291	13.0%	Incl new Operator (2 Mos)
03-4326-0633-2120	ST- Life Insurance	120	120	80	130	10	8.3%	Incl new Operator (2 Mos)
03-4326-0633-2200	ST- FICA	7,912	8,119	5,180	8,748	629	7.8%	Based on wages: 6.2%
03-4326-0633-2210	ST- Medicare	1,850	1,899	1,211	2,046	147	7.8%	Based on wages: 1.45%
03-4326-0633-2300	ST- Retirement Town	14,477	14,626	9,714	15,922	1,296	8.9%	Jan-Jun: 11.17%; Jul -Dec: 11.38%
03-4326-0633-2600	ST- Workers Comp Insurance	6,856	7,674	6,714	8,365	691	9.0%	Primex W/C Premium (9% increase for 2017)
	Benefits Total	64,672	69,194	47,403	77,027	7,833	11.3%	
03-4326-0633-4223	ST- Mowing	7,500	7,500	-	8,000	500	6.7%	Clear brush & cattails from Clemson's Pond and lagoons
03-4326-0633-4300	ST- Building Maintenance	5,518	6,000	4,157	6,000	-	0.0%	3 high exposure buildings
03-4326-0633-4311	ST- Equipment Maintenance	29,404	20,000	6,757	20,000	-	0.0%	Chem feed pumps, flow meters, motorized valves; new Cl2 day tank
03-4326-0633-4343	ST- Weed Control	1,700	1,700	1,815	1,700	-	0.0%	Prevents plant life from damaging lagoon slopes
03-4326-0633-4364	ST- Outfall Dredging	6,806	-	-	8,000	8,000		due in 2017; biennial cleaning
03-4326-0633-4368	ST- Industrial Pre-treat	5,196	5,500	4,100	11,000	5,500	100.0%	5 significant industry permits with monitoring
03-4326-0633-4371	ST- Pond/Lagoon Maintenance	2,480	2,500	38	2,500	-	0.0%	Inter-lagoon sluice gates/piping, chlorine chamber adj. weirs, etc.; repair aerator pontoons
03-4326-0633-5265	ST- Licenses	447	1,200	45	1,200	-	0.0%	Required training for licensing; professional development; mandatory master electrician 15 hr training
03-4326-0633-5310	ST- Mobile Communications	814	1,700	572	1,700	-	0.0%	WWTP Operators, 1 MiFi for SCADA backup
03-4326-0633-5610	ST- Safety Equipment	994	1,300	1,342	1,300	-	0.0%	New asbestos pipe OSHA standards, confined space equip. maint.
03-4326-0633-5671	ST- Uniforms	1,070	1,350	666	1,350	-	0.0%	uniforms for 2 operators
03-4326-0633-5682	ST- SCADA Software/Hardware	11,909	10,000	8,522	10,000	-	0.0%	Software revisions/annual maintenance
03-4326-0633-5756	ST- Dam Registration	1,500	1,500	-	1,500	-	0.0%	Annual NHDES fees for WWTP and Clemson Pond lagoons (due in Dec)
03-4326-0633-5984	ST- Lab Testing	48,125	62,875	23,898	62,875	-	0.0%	CSO testing & increased NPDES nitrogen testing; new EPA effluent testing, groundwater monitor report, \$32K river monitoring
03-4326-0633-5985	ST- Chemicals	21,190	20,500	13,121	20,500	-	0.0%	Chlorination/dechlorination
03-4326-0633-6210	ST- Natural Gas	7,037	12,000	5,135	12,000	-	0.0%	Building heat
03-4326-0633-6220	ST- Electricity	128,448	110,000	94,361	110,000	-	0.0%	Aerators, lights, recirc. & chem feed pumps
03-4326-0633-6260	ST- Fuel	2,136	1,600	835	1,600	-	0.0%	
03-4326-0633-6262	ST- Gas Monitoring	-	1,000	-	1,000	-	0.0%	Hydrogen sulfide monitoring
	General Expenses Total	282,274	268,225	165,364	282,225	14,000	5.2%	
	Sewer Treatment Total	478,619	468,363	299,730	500,346	31,983	6.8%	

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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 Principle	27,200	27,200		-	(27,200)	-100.0%	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 Des	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	16,000	20,000	20,000	20,000	-	0.0%	2024 Final payment
	Sewer Debt Service Principle	476,905	480,905	453,705	453,705	(27,200)	-5.7%	
03-4721-0636-8250	DS- Sewer Line Replacement Int	22,278	20,248	20,248	16,188	(4,060)	-20.1%	2021 Final payment
03-4721-0636-8252	DS- Water Street Interest	2,421	1,224	612	-	(1,224)	-100.0%	2016 Final payment
03-4721-0636-8256	DS- Water St Interceptor Int	2,895	2,171	2,171	1,447	(724)	-33.3%	2017 Final payment
03-4721-0636-8257	DS- WW Facilities Design Int	7,375	5,875	5,875	4,375	(1,500)	-25.5%	2019 Final payment
03-4721-0636-8258	DS- Jady Hill Phase II Interest	80,325	76,425	76,425	72,525	(3,900)	-5.1%	2032 Final payment
03-4721-0636-8259	DS- Portsmouth Av Swrln Int	39,723	35,443	35,443	30,743	(4,700)	-13.3%	2023 Final payment
03-4721-0636-8260	DS- Sewerline Lincoln & Main	9,674	8,160	8,160	7,140	(1,020)	-12.5%	2024 Final payment
	Sewer Debt Service Interest T	164,691	149,546	148,934	132,418	(17,128)	-11.5%	
	Debt Service Total	641,596	630,451	602,639	586,123	(44,328)	-7.0%	
03-4723-0638-8050	SF- BAN Interest		27,937	28,005	28,005	68	0.2%	Interest on BAN due 7/21/2017 for Engineering design for WWTP
	BAN Total	-	27,937	28,005	28,005	68	0.2%	
Capital Outlay								
03-4902-0637-7301	CO- Capital Outlay - Leases	77,490	83,695	38,616	93,260	9,565	11.4%	See separate list
03-4902-0637-7xxx	CO- Capital Outlay - Land Acquisition/Purchase				1	1		
03-4902-0637-7420	CO- Capital Outlay - Vehicle	17,500			29,005	29,005		See separate vehicle list
03-4902-0637-7433	CO- WWTP Upgrades/Maint.			11,546		-		
	Capital Outlay Total	94,990	83,695	50,162	122,266	38,571	46.1%	
03-4903-0963-5758	SF- Approp from Reserves- Rate Study			24,735		-		
	Reserves Total	-	-	24,735	-	-		
	Sewer Fund Total	2,441,880	2,409,490	1,733,629	2,455,363	45,873	1.9%	
Warrant Article								
01-5000-0950-9073	SEIU 1984 Collective Bargaining		-	-		-		SEIU 1984 Collective Bargaining
01-5000-0950-9xxx	Lincoln St. Project Phase II				938,000	938,000		Utilities, Roads and Sidewalks (has General and Water Fund components)
	Warrant Articles Total	-	-	-	938,000	938,000		
	Total Sewer Fund with WAR	2,441,880	2,409,490	1,733,629	3,393,363	983,873	40.8%	