

Town of Exeter
Sewer Fund
Final Budget FY 2016

DRAFT								
Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2016 Budget vs. 2015 Budget \$ Increase/- (Decrease)	2016 Budget vs. 2015 Budget %- Difference	Explanation
SEWER FUND								
Administration								
03-4320-0631-1110	SA- Sal/Wages FT	174,365	194,055	187,565	188,667	1,102	0.6%	2 FT W/S Mgr Eng & Eng Tec Split 50/50
03-4320-0631-1200	SA- Sal/Wages PT	89	176	350	350	-	0.0%	Recording Sec Split 50/50
03-4320-0631-1210	SA- Sal/Wages Temp	3,299	2,450	3,200	3,500	300	9.4%	PT Seasonal Employee 50/50 W&S Split
	Salaries Total	177,753	196,793	191,115	192,517	1,402	0.7%	
03-4320-0631-2100	SA- Health Insurance	41,355	40,731	43,407	41,014	(2,393)	-5.5%	Allocations from GF
03-4320-0631-2110	SA- Dental Insurance	3,336	3,412	3,415	2,970	(445)	-13.0%	Allocations from GF
03-4320-0631-2120	SA- Life Insurance	288	288	300	275	(25)	-8.3%	Allocations from GF
03-4320-0631-2130	SA- LTD Insurance	508	508	509	525	16	3.1%	Allocations from GF
03-4320-0631-2140	SA- Health Insurance Buyout	2,912	3,717	2,290	2,535	245	10.7%	Allocations from GF
03-4320-0631-2200	SA- FICA	12,012	11,694	11,849	11,936	87	0.7%	Based on wages: 6.2%
03-4320-0631-2210	SA- Medicare	2,808	2,732	2,771	2,791	20	0.7%	Based on wages: 1.45%
03-4320-0631-2300	SA- Retirement Town	17,082	20,204	20,583	21,074	491	2.4%	FY @ 11.17%
03-4320-0631-2600	SA- Workers Comp Insurance	3,264	3,553	3,867	4,130	263	6.8%	Primex W/C Premium (7% increase for 2016)
	Benefits Total	83,565	86,839	88,991	87,251	(1,741)	-2.0%	
03-4320-0631-5000	SA- Supplies	1,623	2,687	4,000	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	3,435	2,447	600	500	(100)	-16.7%	
03-4320-0631-5200	SA- Consulting Services	43,864	13,018	10,000	9,500	(500)	-5.0%	WW Lagoon groundwater discharge permit
03-4320-0631-5212	SA- Fleet Insurance	4,240	859	788	859	71	9.0%	Primex- Based upon allocation of assets (5% increase for 2016)
03-4320-0631-5213	SA- Property Insurance	23,745	41,852	38,396	41,852	3,456	9.0%	Primex- Based upon allocation of assets (5% increase for 2016)
03-4320-0631-5224	SA- Legal Expense	7,748	1,505	10,000	5,000	(5,000)	-50.0%	Legal expenses related to EPA permit issues
03-4320-0631-5310	SA- Mobile Communications	369	342	800	800	-	0.0%	20% Director, Town Engineer, Ast Engineer cellphones
03-4321-0631-5400	SA- Advertising	1,014	595	500	500	-	0.0%	Bid packages, requests for proposals
03-4320-0631-5810	SA- Conf Rooms/Meals	481	633	850	850	-	0.0%	Annual national conference
03-4320-0631-5820	SA- Education/Training	1,580	1,819	3,150	3,150	-	0.0%	increase training for new WWTP
	General Expenses Total	88,099	65,757	69,084	67,011	(2,073)	-3.0%	
	Administration Total	349,417	349,389	349,190	346,779	(2,412)	-0.7%	

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Billing								
03-4321-0634-1100	SB- Sal/Wages FT	43,686	39,031	63,215	69,165	5,950	9.4%	1 FT Utilities Clerk 50/50 split
03-4321-0634-1200	SB- Sal/Wages PT	17,549	19,057	10,779	7,034	(3,745)	-34.7%	1 PT Utilities Clerk 16 hrs/wk 50/50 split
03-4321-0634-1400	SB- Longevity Pay	340	340	481	481	-	0.0%	Allocations from GF
	Salaries Total	61,575	58,680	74,475	76,680	2,205	3.0%	
03-4321-0634-2100	SB- Health Insurance	13,472	13,092	19,190	25,415	6,225	32.4%	Allocations from GF
03-4321-0634-2110	SB- Dental Insurance	732	672	1,255	1,544	289	23.0%	Allocations from GF
03-4321-0634-2120	SB- Life Insurance	68	68	88	98	10	11.4%	Allocations from GF
03-4321-0634-2130	SB - LTD Insurance	152	152	151	158	7	4.6%	Allocations from GF
03-4321-0634-2200	SB- FICA	2,820	4,010	4,617	4,754	137	3.0%	Based on wages: 6.2%
03-4321-0634-2210	SB- Medicare	552	936	1,080	1,112	32	3.0%	Based on wages: 1.45%
03-4321-0634-2300	SB- Retirement Town	4,312	4,916	7,000	7,779	779	11.1%	FY @ 11.17%
03-4321-0634-2600	SB- Workers Comp Insurance	765	831	902	963	61	6.8%	Primex W/C Premium (7% increase for 2016)
	Benefits Total	22,873	24,677	34,283	41,823	7,540	22.0%	
03-4321-0634-5000	SB- Supplies	1,803	2,491	3,000	3,000	-	0.0%	Water bill processing, Ink Cartridges, paper, letterhead, pens, etc
03-4321-0634-5010	SB- Postage	3,370	2,218	3,500	3,500	-	0.0%	
03-4321-0634-5200	SB- Consulting Services	692	-	500	500	-	0.0%	Allocation of actuarial costs for GASB compliance.
03-4321-0634-5220	SB- Audit	5,750	7,125	7,125	7,125	-	0.0%	Audit Fees for Melanson & Health
03-4321-0634-5320	SB- Phone Utilization	2,875	3,300	4,125	4,175	50	1.2%	12.5% allocation of IT phone utilization
03-4321-0634-5470	SB- Registry of Deeds		4			-	0.0%	
03-4321-0634-5683	SB- Internet Services	1,276	1,276	1,325	1,155	(170)	-12.8%	12.5% allocation of IT internet services (website)
03-4321-0634-5740	SB- Software Agreement	4,649	4,960	4,350	4,350	-	0.0%	Munismart Software Agreement
03-4321-0634-5820	SB- Education & Training	-	20	50	50	-	0.0%	W/S Billing Collection Staff
	General Expenses Total	20,415	21,394	23,975	23,855	(120)	-0.5%	
	Billing Total	104,863	104,751	132,733	142,358	9,625	7.3%	

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Collection								
03-4325-0632-1110	SC- Sal/Wages FT	166,590	175,017	178,662	195,211	16,550	9.3%	8 FT split 50/50 WD/SC; new heavy/system operator
03-4325-0632-1300	SC- Sal/Wages OT	22,565	30,741	21,000	21,000	-	0.0%	WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
03-4325-0632-1400	SC- Longevity Pay	2,250	2,775	2,850	2,850	-	0.0%	8 FT per union contract split 50/50 WD/SC; new heavy/system operator
	Salaries Total	191,405	208,533	202,512	219,061	16,550	8.2%	
03-4325-0632-2100	SC-Health Insurance	75,181	77,523	69,588	77,412	7,824	11.2%	
03-4325-0632-2110	SC- Dental Insurance	5,346	5,101	5,100	5,061	(40)	-0.8%	
03-4325-0632-2120	SC- Life Insurance	205	210	210	230	20	9.5%	
03-4325-0632-2200	SC- FICA	13,919	12,209	12,556	13,582	1,026	8.2%	Based on wages: 6.2%
03-4325-0632-2210	SC- Medicare	-	3,023	2,937	3,176	240	8.2%	Based on wages: 1.45%
03-4325-0632-2300	SC- Retirement Town	18,811	22,393	22,223	24,469	2,246	10.1%	FY @ 11.17%
03-4325-0632-2600	SC- Workers Comp Ins	6,065	6,606	7,187	7,674	487	6.8%	Primex W/C Premium (7% increase for 2016)
	Benefits Total	119,527	127,065	119,800	131,603	11,804	9.9%	
03-4325-0632-4300	SC- Building Maintenance	10,666	11,993	12,000	12,000	-	0.0%	10 pumping stations
03-4325-0632-4309	SC- Brush Cutting	3,000	3,500	3,500	3,500	-	0.0%	Cross-Country sewers such as Ashbrook Rd.
03-4325-0632-4311	SC- Equipment Maintenance	2,514	3,452	27,500	5,000	(22,500)	-81.8%	consumables; repairs; cutting heads
03-4325-0632-4312	SC- Road Repairs	5,219	5,119	10,000	5,000	(5,000)	-50.0%	Sewer trench paving; compaction test requirements, service repairs at mains
03-4325-0632-4320	SC- Vehicle Maintenance	11,502	6,236	6,750	6,750	-	0.0%	10 vehicles, 3 trailers, split 50/50 with water dist
03-4325-0632-4365	SC- Grit Removal	2,021	2,218	3,500	3,500	-	0.0%	Transport of gravel, sand, etc. to Waste Management from WWTP
03-4325-0632-4366	SC- Manhole Maintenance	34,914	59,908	60,000	60,000	-	0.0%	Manholes, piping & service repairs
03-4325-0632-4367	SC- Pump & Control Maintenance	11,920	13,078	89,700	62,000	(27,700)	-30.9%	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals; 4 pump station plc's; 3 10 inch valves
03-4325-0632-4368	SC- I/I Abatement				80,000	80,000	0.0%	Reclassified from Capital Outlay - maintenance item
03-4325-0632-5265	SC- Licenses	-	115	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	-	560	480	550	70	14.6%	2 MiFi's (50%)
03-4325-0632-5341	SC- Drug/Alcohol Testing	309	399	800	800	-	0.0%	7 employees, Contract w/CEOH; required (per USDOT) random testing for all CDL holders & screening new hires
03-4325-0632-5610	SC- Safety Equipment	1,926	1,775	2,250	2,250	-	0.0%	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03-4325-0632-5671	SC- Uniforms	2,112	2,100	2,145	2,145	-	0.0%	7 split 50/50 WD/SC
03-4325-0632-5681	SC- GIS Software	4,031	2,557	5,000	5,000	-	0.0%	Software revisions/maintenance, handheld software agreement with TiSales
03-4325-0632-5682	SC- SCADA Software	4,583	2,751	3,000	3,000	-	0.0%	Software annual maintenance; I/O cards

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03-4325-0632-5761	SC- Tools	2,588	2,472	2,500	2,500	-	0.0%	Sewer augers, CCTV parts
03-4325-0632-5875	SC- General Equipment Purch	5,998	-	-	-	-	0.0%	
03-4325-0632-6210	SC- Natural Gas	9,148	12,139	12,650	12,650	-	0.0%	Heat/Generator fuel
03-4325-0632-6220	SC- Electricity	65,070	67,674	77,000	80,000	3,000	3.9%	Heat, lights, pumps, etc.
03-4325-0632-6260	SC- Fuel	14,363	13,359	10,000	10,000	-	0.0%	Diesel, propane, gasoline for vehicles, equipment and pumping stations
	General Expenses Total	191,884	211,405	329,775	357,645	27,870	8.5%	
03-4325-0632-	SC- Phone Lease-Alarms	1,365	-	1,600	-	(1,600)	-100.0%	Main Station Land Line Alarm
	Capital Outlay Total	1,365	-	1,600	-	(1,600)	-100.0%	
	Collection Total	504,181	547,003	653,688	708,309	54,623	8.4%	
Treatment								
03-4326-0633-1110	ST- Sal/Wages FT	104,583	108,558	108,919	112,382	3,463	3.2%	2 FT Operators
03-4326-0633-1300	ST- Sal/Wages OT	20,628	20,371	16,000	16,000	-	0.0%	average OT rate = \$36.95/hr, 433 hours
03-4326-0633-1350	ST- Storm Related OT				-	-	0.0%	Nonbudgeted item
03-4326-0633-1400	ST- Longevity Pay	1,050	1,900	1,950	1,950	-	0.0%	2 FT per union contract
	Salaries Total	126,261	130,829	126,869	130,332	3,463	2.7%	
03-4326-0633-2100	ST- Health Insurance	33,214	34,768	31,210	34,509	3,299	10.6%	10.6% increase in BC; 10.9% decrease in MT/AB
03-4326-0633-2110	ST- Dental Insurance	2,247	2,247	2,250	2,247	(3)	-0.1%	
03-4326-0633-2120	ST- Life Insurance	120	120	120	120	-	0.0%	
03-4326-0633-2200	ST- FICA	7,592	7,844	7,866	8,081	215	2.7%	Based on wages: 6.2%
03-4326-0633-2210	ST- Medicare	1,775	1,834	1,840	1,890	50	2.7%	Based on wages: 1.45%
03-4326-0633-2300	ST- Retirement Town	12,358	14,090	13,922	14,558	636	4.6%	FY @ 11.17%
03-4326-0633-2600	ST- Workers Comp Insurance	6,064	6,606	7,185	7,674	489	6.8%	Primex W/C Premium (7% increase for 2016)
	Benefits Total	63,370	67,509	64,393	69,078	4,685	7.3%	
03-4326-0633-4223	ST- Mowing	7,500	7,500	7,500	7,500	-	0.0%	Clear brush & cattails from Clemson's Pond and lagoons
03-4326-0633-4300	ST- Building Maintenance	4,551	5,185	6,000	6,000	-	0.0%	3 high exposure buildings
03-4326-0633-4311	ST- Equipment Maintenance	30,627	27,575	29,300	20,000	(9,300)	-31.7%	Chem feed pumps, flow meters, motorized valves; new Cl2 day tank
03-4326-0633-4343	ST- Weed Control	1,190	1,561	1,700	1,700	-	0.0%	Prevents plant life from damaging lagoon slopes
03-4326-0633-4364	ST- Outfall Dredging	8,045	-	9,000	-	(9,000)	-100.0%	due in 2017; biennial cleaning
03-4326-0633-4368	ST- Industrial Pre-treat	-	3,863	5,500	5,500	-	0.0%	New industry permits (brewery, etc)
03-4326-0633-4371	ST- Pond/Lagoon Maintenance	1,024	1,163	2,500	2,500	-	0.0%	Inter-lagoon sluice gates/piping, chlorine chamber adj. weirs, etc.; repair aerator pontoons
03-4326-0633-5265	ST- Licenses	993	-	1,400	1,200	(200)	-14.3%	Required training for licensing; professional development; mandatory master electrician 15 hr training

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03-4326-0633-5310	ST- Mobile Communications	-	1,367	1,700	1,700	-	0.0%	WWTP Operators, 1 MiFi for SCADA backup
03-4326-0633-5341	ST- Drug/Alcohol Testing	-	60	-	-	-	0.0%	Contract w/CEOH; required (per USDOT) random testing for all CDL holders & screening new hires
03-4326-0633-5610	ST- Safety Equipment	1,023	1,071	1,300	1,300	-	0.0%	New asbestos pipe OSHA standards, confined space equip. maint.
03-4326-0633-5671	ST- Uniforms	1,280	1,319	1,350	1,350	-	0.0%	uniforms for 2 operators
03-4326-0633-5682	ST- SCADA Software/Hardwa	13,567	14,991	15,000	10,000	(5,000)	-33.3%	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)
03-4326-0633-5984	ST- Lab Testing	38,532	31,554	62,875	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	21,039	21,481	20,500	20,500	-	0.0%	Chlorination/dechlorination
03-4326-0633-6210	ST- Natural Gas	6,354	11,773	12,000	12,000	-	0.0%	Building heat
03-4326-0633-6220	ST- Electricity	120,366	110,704	120,000	110,000	(10,000)	-8.3%	Aerators, lights, recirc. & chem feed pumps
03-4326-0633-6260	ST- Fuel	764	-	1,600	1,600	-	0.0%	
03-4326-0633-6262	ST- Gas Monitoring	-	-	500	1,000	500	100.0%	Hydrogen sulfide monitoring
	General Expenses Total	258,355	242,667	301,225	268,225	(33,000)	-11.0%	
	Sewer Treatment Total	447,986	441,005	492,487	467,635	(24,852)	-5.0%	

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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	27,200	-	0.0%	2016 Final payment
03-4711-0635-8214	DS- Outfall Principle	21,625	201,263	-	-	-	0.0%	Retired Debt in 2014
03-4711-0635-8215	DS- Langdon Ave Pump Princ	54,140	162,679	-	-	-	0.0%	Retired Debt in 2014
03-4711-0635-8217	DS- Water Street Interceptor	-	68,276	68,276	68,276	-	0.0%	2017 Final payment
03-4711-0635-8218	DS- Wastewater Facilities Des	57,900	55,000	50,000	50,000	-	0.0%	2019 Final payment
03-4711-0635-8219	DS- Jady Hill Phase II	132,000	130,000	130,000	130,000	-	0.0%	2032 Final payment
03-4711-0635-8220	DS- Portsmouth Av Swrlne Pr	-	84,516	83,929	83,929	-	0.0%	2023 Final payment
03-4711-0635-8221	DS- Sewerline Lincoln & Main	-	-	16,000	20,000	4,000	25.0%	2024 Final payment
	Sewer Debt Service Principle	394,365	830,434	476,905	480,905	4,000	0.8%	
03-4721-0636-8250	DS- Sewer Line Replacement Int	29,383	26,338	22,278	20,248	(2,030)	-9.1%	2021 Final payment
03-4721-0636-8252	DS- Water Street Interest	4,733	3,590	3,590	1,224	(2,366)	-65.9%	2016 Final payment
03-4721-0636-8254	DS- Outfall Interest	8,608	7,738		-	-	0.0%	Retired Debt in 2014
03-4721-0636-8255	DS- Langdon Ave Pump Intere	3,876	2,907		-	-	0.0%	Retired Debt in 2014
03-4721-0636-8256	DS- Water St Interceptor Int	-	6,961	2,895	2,171	(724)	-25.0%	2017 Final payment
03-4721-0636-8257	DS- WW Facilities Design Int	12,129	9,575	7,375	5,875	(1,500)	-20.3%	2019 Final payment
03-4721-0636-8258	DS- Jady Hill Phase II Interest	95,948	85,525	80,325	76,425	(3,900)	-4.9%	2032 Final payment
03-4721-0636-8259	DS- Portsmouth Av Swrln Int	-	47,336	39,723	35,443	(4,280)	-10.8%	2023 Final payment
03-4721-0636-8260	DS- Sewerline Lincoln & Main	-	-	9,674	8,160	(1,514)	-15.7%	2024 Final payment
	Sewer Debt Service Interest T	154,677	189,970	165,860	149,546	(16,314)	-9.8%	
	Debt Service Total	549,042	1,020,404	642,765	630,451	(12,314)	-1.9%	
03-4723-0638-9230	SF- BAN Interest				27,937	27,937	0.0%	Interest on BAN due 7/21/2016 for Engineering design for WWTP
	BAN Total	-	-	-	27,937	27,937	0.0%	
Capital Outlay								
03-4902-0637-7301	CO- Capital Outlay - Leases	89,643	74,254	78,259	77,079	(1,180)	-1.5%	See separate list
03-4902-0637-7419	CO- WWTP Capital	45,000	-	-		-	0.0%	
03-4902-0637-7420	CO- Capital Outlay - Vehicle	21,532	57,403	17,500		(17,500)	-100.0%	
03-4902-0637-7430	CO- I/I Abatement	-		130,000		(130,000)	-100.0%	BRC Reclassed to maintenance in SC budget
03-4902-0637-7433	CO- WWTP Upgrades/Maint.	54,291	26,795	-		-	0.0%	
03-4902-0637-7434	CO- Sewer Outfall Dredging	1,039	-	-		-	0.0%	
03-4902-0637-7444	CO- Small Station Generators	32,700	32,831	-		-	0.0%	
	Capital Outlay Total	244,205	191,283	225,759	77,079	(148,680)	-65.9%	

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Reserves								
03-4903-0963-5880	SF- Meadowwood							
03-4903-0963-5881	SF- Langdon Ave Pump Station							
	Reserves Total	-	-					
	Sewer Fund Total	2,199,693	2,653,835	2,496,623	2,400,549	(96,072)	-3.85%	
Warrant Article								
01-5000-0950-9073	SEIU 1984 Collective Bargaining				2,325	2,325	0.0%	SEIU 1984 Collective Bargaining
01-5000-0950-9077	Townwide Accounting System				4,798	4,798	0.0%	Represents 1st payment of a 5 year lease. costs of \$ 63,343 Prelim or \$ 38,386 BRC recommended for lease
01-5000-0950-9079	Light Duty Vehicle Lease				1,818	1,818	0.0%	Represents 1st payment of a 5 year lease
	Warrant Articles Total	-	-	-	8,941	8,941	0.0%	
	Total Sewer Fund with WAR	2,199,693	2,653,835	2,496,623	2,409,490	(87,131)	-3.5%	