

Town of Exeter								
Sewer Fund								
Final Budget FY 2017								
Account Number	Description	2015 Actual	2016 Budget	2016 Actual	2017 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	194,856	195,006	6,339	3.4%	2 FT W/S Mgr Eng & Eng Tec Split 50/50
03-4320-0631-1200	SA- Sal/Wages PT	165	350	140	-	(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	197,261	198,506	5,989	3.1%	
03-4320-0631-2100	SA- Health Insurance	43,406	41,014	41,010	49,182	8,168	19.9%	Allocations from GF; 9.7% rate increase
03-4320-0631-2110	SA- Dental Insurance	3,412	2,970	2,968	3,620	650	21.9%	Allocations from GF; No change in rate
03-4320-0631-2120	SA- Life Insurance	646	275	264	277	2	0.7%	Allocations from GF; No change in rate
03-4320-0631-2130	SA- LTD Insurance	466	525	524	659	134	25.5%	Allocations from GF; No change in rate
03-4320-0631-2140	SA- Health Insurance Buyout	1,146	2,535	2,536	3,343	808	31.9%	Allocations from GF
03-4320-0631-2200	SA- FICA	11,472	11,936	11,316	12,307	371	3.1%	Based on wages: 6.2%
03-4320-0631-2210	SA- Medicare	2,753	2,791	3,258	2,878	87	3.1%	Based on wages: 1.45%
03-4320-0631-2300	SA- Retirement Town	20,417	21,074	20,263	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	4,130	4,407	277	6.7%	Primex W/C Premium (2017 Actual invoice)
	Benefits Total	88,241	87,251	86,269	98,602	11,351	13.0%	
03-4320-0631-5000	SA- Supplies	3,072	4,000	1,865	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	2,034	500	-	0.0%	
03-4320-0631-5200	SA- Consulting Services	9,309	9,500	9,838	9,500	-	0.0%	WW Lagoon groundwater discharge permit
03-4320-0631-5212	SA- Fleet Insurance	788	859	859	1,849	990	115.3%	Primex- Based upon allocation of assets (2017 Actual invoice)
03-4320-0631-5213	SA- Property Insurance	38,398	41,852	41,852	43,025	1,173	2.8%	Primex- Based upon allocation of assets (2017 Actual invoice)
03-4320-0631-5224	SA- Legal Expense	-	5,000	5,238	5,000	-	0.0%	Legal expenses related to EPA permit issues
03-4320-0631-5310	SA- Mobile Communications	311	800	279	800	-	0.0%	20% Director, Town Engineer, Ast Engineer cellphones
03-4321-0631-5400	SA- Advertising	-	500	396	500	-	0.0%	Bid packages, requests for proposals
03-4321-0631-5610	SA- Safety Equipment			77		-		Pending asbestos pipe OSHA standards, confined space equip. maint.
03-4320-0631-5810	SA- Conf Rooms/Meals	592	850	705	850	-	0.0%	Annual national conference
03-4320-0631-5820	SA- Education/Training	3,118	3,150	2,039	3,150	-	0.0%	increase training for new WWTP
	General Expenses Total	58,122	67,011	65,182	69,174	2,163	3.2%	
	Administration Total	336,696	346,779	348,712	366,282	19,503	5.6%	

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Billing								
03-4321-0634-1100	SB- Sal/Wages FT	63,209	69,384	63,189	70,389	1,005	1.4%	1 FT Utilities Clerk and GF Allocations (50/50 split W&S)
03-4321-0634-1200	SB- Sal/Wages PT	9,674	7,034	5,668	7,307	273	3.9%	I 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	484	488	7	1.5%	Allocations from GF
	Salaries Total	73,367	76,899	69,341	78,857	1,958	2.5%	
03-4321-0634-2100	SB- Health Insurance	17,610	25,415	25,415	27,881	2,466	9.7%	Allocations from GF; 9.7% rate increase
03-4321-0634-2110	SB- Dental Insurance	1,254	1,544	1,546	1,544	-	0.0%	Allocations from GF; No change in rate
03-4321-0634-2120	SB- Life Insurance	88	98	98	98	-	0.0%	Allocations from GF; No change in rate
03-4321-0634-2130	SB - LTD Insurance	152	158	160	164	6	3.8%	Allocations from GF; No change in rate
03-4321-0634-2200	SB- FICA	4,483	4,768	4,563	4,889	121	2.5%	Based on wages: 6.2%
03-4321-0634-2210	SB- Medicare	1,046	1,115	1,063	1,143	28	2.5%	Based on wages: 1.45%
03-4321-0634-2300	SB- Retirement Town	7,001	7,804	7,778	8,068	264	3.4%	Jan-Jun: 11.17%; Jul -Dec: 11.38%
03-4321-0634-2600	SB- Workers Comp Insurance	1,265	963	964	1,028	65	6.7%	Primex W/C Premium (2017 Actual invoice)
	Benefits Total	32,899	41,865	41,587	44,816	2,951	7.0%	
03-4321-0634-5000	SB- Supplies	3,090	3,000	3,528	3,500	500	16.7%	Water bill processing, Ink Cartridges, paper, letterhead, pens, etc
03-4321-0634-5010	SB- Postage	3,396	3,500	3,499	3,500	-	0.0%	Postage for sewer bills
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	4,057	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	1,155	-	0.0%	12.5% allocation of IT internet services (website)
03-4321-0634-5730	SB- Computer Hardware	-	-	2,140	-	-		To support Munis
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	25,782	25,505	1,650	6.9%	
	Sewer Billing Total	127,421	142,619	136,710	149,178	6,559	4.6%	

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Collection								
03-4325-0632-1110	SC- Sal/Wages FT	176,730	196,336	182,786	204,808	8,472	4.3%	8 FT split 50/50 WD/SC; FY heavy/system operator
03-4325-0632-1300	SC- Sal/Wages OT	21,811	21,000	19,243	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	2,125	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	204,154	228,733	8,547	3.9%	
03-4325-0632-2100	SC-Health Insurance	67,199	77,412	64,139	66,582	(10,830)	-14.0%	9.7% rate increase (reductions due to ee movement and plan changes)
03-4325-0632-2110	SC- Dental Insurance	4,893	5,061	3,994	4,103	(958)	-18.9%	No change in rate (reductions due to ee movement and plan changes)
03-4325-0632-2120	SC- Life Insurance	210	230	206	240	10	4.3%	No change in rate
03-4325-0632-2200	SC- FICA	13,829	13,652	12,079	14,181	530	3.9%	Based on wages: 6.2%
03-4325-0632-2210	SC- Medicare	918	3,193	2,825	3,317	124	3.9%	Based on wages: 1.45%
03-4325-0632-2300	SC- Retirement Town	22,308	24,595	22,770	25,793	1,198	4.9%	Jan-Jun: 11.17%; Jul -Dec: 11.38%
03-4325-0632-2600	SC- Workers Comp Ins	6,576	7,674	7,675	8,189	515	6.7%	Primex W/C Premium (2017 Actual invoice)
	Benefits Total	115,933	131,815	113,688	122,405	(9,410)	-7.1%	
03-4325-0632-4300	SC- Building Maintenance	5,792	12,000	11,446	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	3,500	-	0.0%	Cross-Country sewers such as Ashbrook Rd.
03-4325-0632-4311	SC- Equipment Maintenance	26,240	5,000	3,767	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	56,435	25,000	(55,000)	-68.8%	Reclassified from Capital Outlay - maintenance item
03-4325-0632-4320	SC- Vehicle Maintenance	8,121	6,750	6,605	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	1,886	2,500	(1,000)	-28.6%	Transport of gravel, sand, etc. to Waste Management from WWTP
03-4325-0632-4366	SC- Manhole Maintenance	57,893	60,000	41,146	60,000	-	0.0%	Manholes, piping & service repairs
03-4325-0632-4367	SC- Pump & Control Maintenance	89,990	62,000	67,252	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	289	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	619	550	-	0.0%	2 MiFi's (50%)
03-4325-0632-5341	SC- Drug/Alcohol Testing	234	800	334	800	-	0.0%	random testing for all CDL holders & screening new hires
03-4325-0632-5610	SC- Safety Equipment	2,372	2,250	2,446	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	2,879	2,145	-	0.0%	7 split 50/50 WD/SC
03-4325-0632-5681	SC- GIS Software	5,092	5,000	5,068	5,000	-	0.0%	Software revisions/maintenance, handheld software agreement with TiSales- CAD Cam and GPS Software
03-4325-0632-5682	SC- SCADA Software	2,630	3,000	2,832	3,000	-	0.0%	Software annual maintenance; I/O cards
03-4325-0632-5761	SC- Tools	1,807	2,500	2,487	2,500	-	0.0%	Sewer augers, CCTV parts
03-4325-0632-6210	SC- Natural Gas	9,454	12,650	8,433	12,650	-	0.0%	Heat/Generator fuel
03-4325-0632-6220	SC- Electricity	77,900	80,000	83,139	80,000	-	0.0%	Heat, lights, pumps, etc.
03-4325-0632-6260	SC- Fuel	9,379	10,000	9,450	9,140	(860)	-8.6%	Diesel, propane, gasoline for vehicles, equipment and pumping stations
	General Expenses Total	445,234	357,645	315,003	306,785	(50,860)	-14.2%	
	Collection Total	762,558	709,646	632,845	657,923	(51,723)	-7.3%	

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Treatment								
03-4326-0633-1110	ST- Sal/Wages FT	109,094	112,994	111,133	112,376	(618)	-0.5%	2 FT Operators
03-4326-0633-1300	ST- Sal/Wages OT	20,451	16,000	22,312	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	2,000	50	2.6%	2 FT per union contract
	Salaries Total	131,673	130,944	135,445	130,377	(567)	-0.4%	
03-4326-0633-2100	ST- Health Insurance	31,210	34,509	34,509	37,856	3,347	9.7%	9.7% rate increase
03-4326-0633-2110	ST- Dental Insurance	2,247	2,247	2,247	2,247	-	0.0%	No change in rate
03-4326-0633-2120	ST- Life Insurance	120	120	120	120	-	0.0%	No change in rate
03-4326-0633-2200	ST- FICA	7,912	8,119	8,075	8,083	(35)	-0.4%	Based on wages: 6.2%
03-4326-0633-2210	ST- Medicare	1,850	1,899	1,888	1,890	(8)	-0.4%	Based on wages: 1.45%
03-4326-0633-2300	ST- Retirement Town	14,477	14,626	15,129	14,702	76	0.5%	Jan-Jun: 11.17%; Jul -Dec: 11.38%
03-4326-0633-2600	ST- Workers Comp Insurance	6,856	7,674	7,673	8,189	515	6.7%	Primex W/C Premium (2017 Actual invoice)
	Benefits Total	64,672	69,194	69,641	73,088	3,894	5.6%	
03-4326-0633-4223	ST- Mowing	7,500	7,500	7,500	8,000	500	6.7%	lagoons
03-4326-0633-4300	ST- Building Maintenance	5,518	6,000	6,603	6,000	-	0.0%	3 high exposure buildings
03-4326-0633-4311	ST- Equipment Maintenance	29,404	20,000	21,886	20,000	-	0.0%	Chem feed pumps, flow meters, motorized valves; new C12 day tank
03-4326-0633-4343	ST- Weed Control	1,700	1,700	1,210	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	7,328	11,000	5,500	100.0%	5 significant industry permits with monitoring
03-4326-0633-4371	ST- Pond/Lagoon Maintenance	2,480	2,500	618	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	1,400	1,200	-	0.0%	Required training for licensing; professional development; mandatory master electrician 15 hr
03-4326-0633-5310	ST- Mobile Communications	814	1,700	828	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	1,302	1,350	-	0.0%	uniforms for 2 operators
03-4326-0633-5682	ST- SCADA Software/Hardware	11,909	10,000	9,204	10,000	-	0.0%	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)
03-4326-0633-5984	ST- Lab Testing	48,125	62,875	43,801	50,000	(12,875)	-20.5%	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	17,300	20,500	-	0.0%	Chlorination/dechlorination
03-4326-0633-6210	ST- Natural Gas	7,037	12,000	6,463	12,000	-	0.0%	Building heat
03-4326-0633-6220	ST- Electricity	128,448	110,000	146,277	110,000	-	0.0%	Aerators, lights, recirc. & chem feed pumps
03-4326-0633-6260	ST- Fuel	2,136	1,600	1,248	2,410	810	50.6%	Fuel estimate
03-4326-0633-6262	ST- Gas Monitoring	-	1,000		100	(900)	-90.0%	Hydrogen sulfide monitoring
	General Expenses Total	282,274	268,225	275,810	269,260	1,035	0.4%	
	Sewer Treatment Total	478,619	468,363	480,896	472,725	4,362	0.9%	

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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 Principal	27,200	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 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	16,000	20,000	20,000	20,000	-	0.0%	2024 Final payment
	Sewer Debt Service Principal	476,905	480,905	480,905	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	1,223	-	(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 Interes	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	164,691	149,546	149,545	132,418	(17,128)	-11.5%	
	Debt Service Total	641,596	630,451	630,450	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	94,733	91,244	94,420	(313)	-0.3%	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.					-		
	Capital Outlay Total	94,990	94,733	91,244	123,426	28,693	30.3%	
03-4903-0963-5758	SF- Approp from Reserves- Rate Study			24,735		-		
	Reserves Total	-	-	24,735	-	-		
	Sewer Fund Total	2,441,880	2,420,528	2,373,596	2,383,661	(36,867)	-1.5%	
Warrant Article								
01-5000-0950-9073	SEIU 1984 Collective Bargaining		-	-	10,024	10,024		SEIU 1984 Collective Bargaining
01-5000-0950-9xxx	Lincoln St. Project Phase II				932,000	932,000		Utilities, Roads and Sidewalks (has General and Water Fund components)
	Warrant Articles Total	-	-	-	942,024	942,024		
	Total Sewer Fund with WAR	2,441,880	2,420,528	2,373,596	3,325,685	905,157	37.4%	