

Town of Exeter									
2020 Sewer Fund Budget									
Final									
Org	Object	Description	2018 Actual	2019 Budget	YTD Expense Actuals as of 10/31/19	2020 Budget	2020 Budget vs. 2019 Budget \$ Increase/-(Decrease)	2020 Budget vs. 2019 Budget %-Difference	Explanation
SEWER FUND									
Administration									
03432031	51110	SA- Sal/Wages FT	169,982	195,835	143,298	211,725	15,890	8.1%	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations (increase mostly due to change from Engineering Tech to Asst. Engineer)
03432031	51200	SA- Sal/Wages PT				3,145	3,145		GF allocation New PT HR Assistant
03432031	51210	SA- Sal/Wages Temp	1,527	3,500	2,829	3,500	-	0.0%	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	171,509	199,335	146,127	218,370	19,035	9.5%	
03432031	52100	SA- Health Insurance	27,866	42,921	25,814	45,142	2,221	5.2%	Allocations from GF
03432031	52110	SA- Dental Insurance	2,300	3,237	1,855	3,384	147	4.5%	Allocations from GF
03432031	52120	SA- Life Insurance	175	305	171	259	(46)	-15.1%	Allocations from GF
03432031	52130	SA- LTD Insurance	680	589	442	520	(69)	-11.7%	Allocations from GF
03432031	52140	SA- Health Insurance Buyout	2,575	2,196	1,647	2,828	632	28.8%	Allocations from GF
03432031	52200	SA- FICA	10,467	12,359	8,947	13,539	1,180	9.5%	Based on wages: 6.2%
03432031	52210	SA- Medicare	2,454	2,890	2,093	3,166	276	9.5%	Based on wages: 1.45%
03432031	52300	SA- Retirement Town	19,195	22,278	16,115	23,650	1,372	6.2%	Based on wages: 11.17%
03432031	52600	SA- Workers Comp Insurance	4,504	2,699	2,699	4,729	2,030	75.2%	Primex Actual Invoice
		Benefits Total	70,216	89,474	59,783	97,217	7,743	8.7%	
03432031	55293	SA- Supplies	1,850	4,000	2,642	4,000	-	0.0%	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% supplies/maint. multi-function plotter
03432031	55224	SA- Postage	2,038	2,000	2,324	2,000	-	0.0%	Postage allocation, IPP notices and MOR reports
03432031	55055	SA- Consulting Services	16,929	11,000	1,188	12,000	1,000	9.1%	WW Lagoon groundwater discharge permit; PFAS/PFOA, \$10k for System Devel
03432031	55124	SA- Fleet Insurance	1,780	680	680	662	(18)	-2.6%	Primex Actual Invoice- Based upon allocation of assets
03432031	55228	SA- Property Insurance	41,414	70,694	70,694	68,824	(1,870)	-2.6%	Primex Actual Invoice- Based upon allocation of assets
03432031	55158	SA-Insurance Reimbursed Repairs	-	1,000	-	1,000	-	0.0%	Damage repairs on insurance claims
03432031	55170	SA- Legal Expense	2,063	5,000	10,685	5,000	-	0.0%	Legal expenses related to EPA permit issues
03432031	55190	SA- Mobile Communications	389	800	148	800	-	0.0%	20% Director, Town Engineer, Ast Engineer cellphones, 50% W/S Manager
03432031	55002	SA- Advertising	-	500	-	500	-	0.0%	Bid packages, requests for proposals
03432031	55257	SA- Safety Equipment	10	-	150	-	-		asbestos pipe OSHA standards, confined space equip. maint (moved to SC & ST)
03432031	55050	SA- Conf Rooms/Meals	873	2,000	1,330	2,640	640	32.0%	Annual national conference
03432031	55091	SA- Education/Training	3,990	4,500	2,658	4,500	-	0.0%	increase training for new WWTP
		General Expenses Total	71,336	102,174	92,499	101,926	(248)	-0.2%	
		Administration Total	313,061	390,983	298,409	417,513	26,530	6.8%	
Billing									
03432134	51110	SB- Sal/Wages FT	72,500	74,929	57,895	75,818	889	1.2%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
03432134	51200	SB- Sal/Wages PT	8,496	11,373	9,210	11,765	392	3.4%	1 PT Utilities Clerk 24 hrs/wk (from 16 hrs/wk PRYR) (50/50 split W&S)
03432134	51300	SB- Sal/Wages OT	700	706	578	306	(400)	-56.7%	Allocations from GF

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03432134	51400	SB- Longevity Pay	500	500	375	375	(125)	-25.0%	Allocations from GF
		Salaries Total	82,196	87,508	68,058	88,264	756	0.9%	
03432134	52100	SB- Health Insurance	24,645	25,935	20,659	26,052	117	0.5%	Allocations from GF
03432134	52110	SB- Dental Insurance	1,582	1,718	1,365	1,828	110	6.4%	Allocations from GF
03432134	52120	SB- Life Insurance	100	118	97	101	(17)	-14.4%	Allocations from GF
03432134	52130	SB - LTD Insurance	168	149	112	129	(20)	-13.4%	Allocations from GF
03432134	52200	SB- FICA	4,990	5,425	4,050	5,472	47	0.9%	Based on wages: 6.2%
03432134	52210	SB- Medicare	1,167	1,269	947	1,280	11	0.9%	Based on wages: 1.45%
03432134	52300	SB- Retirement Town	8,390	8,567	6,531	8,545	(22)	-0.3%	Based on wages: 11.17%
03432134	52600	SB- Workers Comp Insurance	1,050	629	628	1,102	473	75.2%	Primex Actual Invoice
		Benefits Total	42,092	43,810	34,389	44,509	699	1.6%	
03432134	55200	SB- Supplies	3,157	3,500	2,974	3,750	250	7.1%	Water bill processing, Ink Cartridges, paper, letterhead, pens, etc
03432134	55224	SB- Postage	2,500	2,000	1,500	2,500	500	25.0%	Postage for sewer bills
03432134	55055	SB- Consulting Services	-	2,000	-	5,000	3,000	150.0%	Allocation of actuarial costs for GASB compliance \$500 and Tyler consulting services \$1,500
03432134	55014	SB- Audit Fees	8,750	8,250	8,250	8,500	250	3.0%	Audit Fees for Melanson & Health
03432134	55213	SB- Phone Utilization	4,006	4,200	3,476	4,200	-	0.0%	12.5% allocation of IT phone utilization
03432134	55247	SB- Registry of Deeds	-	25	-	25	-	0.0%	Sewer Lien Releases
03432134	55159	SB- Internet Services	-	1,155	-	1,155	-	0.0%	12.5% allocation of IT internet services (website)
03432134	55270	SB- Software Agreement	10,618	9,900	9,507	10,500	600	6.1%	Munis and partial year of Munismart Software Agreement, Water Smart meter portal \$5k annual maintenance (50/50 split W&S)
03432134	55308	SB- Travel Reimbursement	-	-	-	1,500	1,500	-	Munis instructor travel expenses
03432134	55091	SB- Education & Training	-	50	-	6,425	6,375	12750.0%	W/S Billing Collection Staff
		General Expenses Total	29,031	31,080	25,707	43,555	12,475	40.1%	
		Sewer Billing Total	153,319	162,398	128,154	176,328	13,930	8.6%	
Collection									
03432532	51110	SC- Sal/Wages FT	191,211	201,385	160,653	210,258	8,873	4.4%	8 FT split 50/50 WD/SC
03432532	51300	SC- Sal/Wages OT	16,251	21,000	14,834	21,000	-	0.0%	WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
03432532	51310	SC- Sal/Wages Stand-By	280	3,640	2,680	3,640	-	0.0%	Pay for after hours on-call status, \$140/week per union contract split 50/50 WD/SC
03432532	51400	SC- Longevity Pay	2,375	1,625	-	1,725	100	6.2%	8 FT per union contract split 50/50 WD/SC
		Salaries Total	210,117	227,650	178,167	236,623	8,973	3.9%	
03432532	52100	SC-Health Insurance	50,423	55,915	43,376	68,863	12,947	23.2%	Premium increase 8.7%
03432532	52110	SC- Dental Insurance	3,119	4,538	2,365	4,036	(502)	-11.1%	Premium increase 3.9%
03432532	52120	SC- Life Insurance	244	252	205	216	(36)	-14.3%	Premium decrease
03432532	52200	SC- FICA	12,615	14,136	10,268	14,671	534	3.8%	Based on wages: 6.2%
03432532	52210	SC- Medicare	2,950	3,306	2,401	3,431	125	3.8%	Based on wages: 1.45%
03432532	52300	SC- Retirement Town	23,998	25,700	19,323	26,431	731	2.8%	Based on wages: 11.17%
03432532	52600	SC- Workers Comp Ins	8,369	5,015	5,015	8,787	3,772	75.2%	Primex Actual Invoice

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		Benefits Total	101,719	108,861	82,953	126,434	17,572	16.1%	
03432532	55022	SC- Building Maintenance	4,366	10,000	7,318	10,000	-	0.0%	10 pumping stations
03432532	55105	SC- Equipment Maintenance	3,157	5,000	2,524	5,000	-	0.0%	consumables; repairs; cutting heads
03432532	55252	SC- Road Repairs	2,671	5,000	2,157	5,000	-	0.0%	Sewer trench paving; compaction test requirements, service repairs at mains
03432532	55153	SC- I/I Abatement	20,000	20,000	10,341	20,000	-	0.0%	Reclassified from Capital Outlay - maintenance item
03432532	55369	SC- Pipe Relining	40,000	40,000	-	40,000	-	0.0%	Catch Basin removal, smoke & dye testing
03432532	55319	SC- Vehicle Maintenance	6,288	7,000	9,340	10,000	3,000	42.9%	Relining vitrified clay, RCP
03432532	55140	SC- Grit Removal	2,210	2,500	152	2,500	-	0.0%	10 vehicles, 3 trailers, split 50/50 with water dist
03432532		SC- CSO Monitoring				13,500	13,500		Transport of gravel, sand, etc. to Waste Management from WWTP
03432532	55179	SC- Manhole Maintenance	57,181	69,600	37,210	69,600	-	0.0%	Maintenance Fee for Combined Sewer Overflow Monitoring - Flow Assessment and Reporting
03432532	55236	SC- Pump & Control Maintenance	38,327	49,450	22,351	49,450	-	0.0%	Manholes, piping & service repairs
03432532	55173	SC- Licenses	777	1,000	-	1,000	-	0.0%	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals
03432532	55190	SC- Mobile Communications	854	1,050	677	1,450	400	38.1%	12 licenses for 8 individuals in sewer collection; 1/2 master electrician (due in Nov)
03432532	55003	SC- Drug/Alcohol Testing	322	800	225	800	-	0.0%	increase 2 to 4 MiFi's (50%)
03432532		SC- Fire Alarm Communication				1	1		7 employees, Contract w/CEOH; required (per USDOT) random testing for all CDL holders & screening new hires
03432532	55257	SC- Safety Equipment	2,868	2,250	1,427	2,250	-	0.0%	Pump Station fire alarms (10 stations at \$100/month equals \$1,000/month or \$12,000/year)
03432532	55314	SC- Uniforms	2,464	2,145	876	2,145	-	0.0%	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03432532	55136	SC- GIS Software	3,969	4,500	-	4,500	-	0.0%	7 split 50/50 WD/SC
03432532	55260	SC- SCADA Software	-	3,000	248	3,000	-	0.0%	Software revisions/maintenance; handheld and software agreement with TiSales
03432532	55301	SC- Tools	1,507	2,500	715	2,500	-	0.0%	Software annual maintenance; I/O cards
03432532		SC- General Equipment Purchase				-	-		Sewer augers, CCTV parts
03432532	55194	SC- Natural Gas	9,903	11,150	6,092	11,150	-	0.0%	
03432532	55092	SC- Electricity	87,681	82,000	86,592	82,000	-	0.0%	Heat/Generator fuel
03432532	55128	SC- Fuel	10,429	10,000	9,888	9,300	(700)	-7.0%	Heat, lights, pumps, etc. (new power for MPS grinder pump)
		General Expenses Total	294,973	328,945	198,133	345,146	16,201	4.9%	Diesel, propane, gasoline for vehicles, equipment and pumping stations
		Collection Total	606,808	665,456	459,253	708,202	42,746	6.4%	
Treatment									
03432633	51110	ST- Sal/Wages FT	128,066	208,365	152,517	255,439	47,074	22.6%	5 FT: 3 Operators, 1 Sr Operator, 1 Chief Operator (8 Mos)
03432633	51300	ST- Sal/Wages OT	28,482	19,000	30,467	19,000	-	0.0%	average OT rate = \$36.95/hr, 514 hours
03432633	51310	ST- Sal/Wages Stand-By	4,680	7,280	5,880	7,280	-	0.0%	After hours on-call status, \$140/wk per union contract

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03432633	51350	ST- Sal/Wages Storm Related FEMA OT	-	1	-	1	-	0.0%	Expenses related to declared emergencies
03432633	51400	ST- Longevity Pay	2,100	2,100	-	700	(1,400)	-66.7%	1 FT per union contract
		Salaries Total	163,329	236,746	188,864	282,420	45,674	19.3%	
03432633	52100	ST- Health Insurance	37,578	75,008	66,198	122,421	47,413	63.2%	Premium increase 8.7%
03432633	52110	ST- Dental Insurance	2,545	5,190	4,419	8,650	3,460	66.7%	Premium increase 3.9%
03432633	52120	ST- Life Insurance	142	252	199	270	18	7.1%	Premium decrease
03432633	52200	ST- FICA	9,680	14,678	10,742	17,510	2,832	19.3%	Based on wages: 6.2%
03432633	52210	ST- Medicare	2,264	3,433	2,512	4,095	662	19.3%	Based on wages: 1.45%
03432633	52300	ST- Retirement Town	18,487	26,686	20,276	31,546	4,860	18.2%	Based on wages: 11.17%
03432633	52600	ST- Workers Comp Insurance	8,369	5,015	5,015	8,787	3,772	75.2%	Primex Actual Invoice
		Benefits Total	79,065	130,262	109,361	193,279	63,017	48.4%	
03432633	55192	ST- Mowing	9,000	-	-				Clear brush & cattails (Clemson's Pond and lagoons)
03432633	55022	ST- Building Maintenance	6,192	8,000	6,537	10,500	2,500	31.3%	3 high exposure buildings; 6 new buildings & 4 large process tanks in 2019
03432633	55105	ST- Equipment Maintenance	30,399	50,000	45,270	50,000	-	0.0%	Chem feed pumps, flow meters, motorized valves, aerators; new centrifuges (2), RAS/WAS pumps (6), UV disinfection in 2019
03432633	55337	ST- Weed Control	628	1,700	1,406	3,000	1,300	76.5%	Invasive species control in lagoons
03432633	55204	ST- Outfall Dredging	-	6,500	2,380	6,500	-	0.0%	biennial cleaning
03432633	55154	ST- Industrial Pre-treat	9,487	11,000	4,867	15,000	4,000	36.4%	5 significant industry permits with monitoring
03432633	55220	ST- Pond/Lagoon Maintenance	1,306	2,500	779	2,500	-	0.0%	Inter-lagoon sluice gates/piping, chlorine chamber adj. weirs, etc.; repair aerator pontoons
03432633	55173	ST- Licenses	997	1,200	185	1,200	-	0.0%	Required training for licensing; professional development; master electrician 15 hr training
03432633	55190	ST- Mobile Communications	875	1,000	1,106	3,000	2,000	200.0%	WWTP Operators, 1 MiFi for SCADA backup
03432633		ST- Alarm Communications				1	1		WWTF fire alarms and SCADA alarms (4 lines @ \$100/month equals \$400/month or \$4,800/year)
03432633	55003	ST- Drug/Alcohol Testing	16		16	500	500		Contract w/CEOH; required (per USDOT) random testing for all CDL holders & screening new hires
03432633	55257	ST- Safety Equipment	1,198	2,000	1,840	2,500	500	25.0%	PPE, gas monitors, Tyvek suits, gloves, confined space equip. maint.
03432633	55314	ST- Uniforms	1,241	1,350	1,121	3,375	2,025	150.0%	uniforms for 2 operators
03432633	55260	ST- SCADA Software/Hardware	1,320	5,000	2,715	5,000	-	0.0%	Software revisions/annual maintenance
03432633	55072	ST- Dam Registration	1,500	1,500	-	1,500	-	0.0%	Annual NHDES fees for WWTP and Clemson Pond lagoons
03432633	55161	ST- Lab Testing	49,304	60,000	43,174	60,000	-	0.0%	CSO testing, NPDES nitrogen testing, EPA effluent testing, groundwater monitor report, \$32K river monitoring & TN annual report
03432633	55034	ST- Chemicals	32,636	80,000	39,568	100,000	20,000	25.0%	Chlorination/dechlorination; polymer & supplemental carbon in 2019 (BRC-Revision per Wright Pierce)
03432633	55373	ST- Solids Handling	-	100,000	32,568	336,000	236,000	236.0%	Biweekly centrifuge solids generation & weekly disposal at Turnkey starting May 2019 (BRC- estimated 6 month cost per Wright Pierce)
03432633	55194	ST- Natural Gas	9,134	16,500	11,307	22,000	5,500	33.3%	Building heat

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03432633	55092	ST- Electricity	171,225	206,000	159,501	312,000	106,000	51.5%	Aerators, lights, recirc. & chem feed pumps (BRC-increase per Wright Pierce)
03432633	55128	ST- Fuel	1,566	3,000	1,946	4,200	1,200	40.0%	2 vehicles
03432633	55131	ST- Gas Monitoring	-	100	-	1,000	900	900.0%	Hydrogen sulfide monitoring
		General Expenses Total	328,023	557,350	356,286	939,776	382,426	68.6%	
		Sewer Treatment Total	570,417	924,358	654,511	1,415,476	491,117	53.1%	
Debt Service									
03471135	58020	Sewer Line Replacement	101,500	101,500	101,500	101,500	-	0.0%	2021 Final payment
03471135	58017	Water Street Interceptor	68,276	-	-	-	-	-	2018 Final payment
03471135	58021	Wastewater Facilities Design	50,000	50,000	50,000	-	(50,000)	-100.0%	2019 Final payment
03471135	58009	Jady Hill Phase II	130,000	130,000	130,000	130,000	-	0.0%	2032 Final payment
03471135	58013	Portsmouth Av Sewerline	83,929	83,929	83,929	79,732	(4,197)	-5.0%	2023 Final payment
03471135	58011	Sewerline Lincoln & Main Sts	20,000	20,000	20,000	20,000	-	0.0%	2024 Final payment
03471135	58025	Lincoln Street Ph#2	54,134	53,219	53,219	53,219	-	0.0%	2032 Final payment
03471135		Salem St. Utility Design & Engin				28,554	28,554		2024 Final payment
03471135		Wastewater Treatment Plant				2,666,533	2,666,533		2039 Final payment
		Sewer Debt Service Principal Total	507,839	438,648	438,648	3,079,538	2,640,890	602.1%	
03472136	58511	Sewer Line Replacement	13,143	9,063	9,083	6,038	(3,025)	-33.4%	2021 Final payment
03472136	58509	Water St Interceptor	724	-	-	-	-	-	2018 Final payment
03472136	58523	WW Facilities Design	3,375	1,375	1,375	-	(1,375)	-100.0%	2019 Final payment
03472136	58520	Jady Hill Phase II	69,925	64,725	64,725	61,150	(3,575)	-5.5%	2032 Final payment
03472136	58505	Portsmouth Ave Sewerlines	26,043	21,343	21,343	17,063	(4,280)	-20.1%	2023 Final payment
03472136	58503	Sewerline Lincoln & Main Sts	6,120	5,100	5,100	4,080	(1,020)	-20.0%	2024 Final payment
03472136	58526	Lincoln Street Ph#2	42,064	35,870	35,870	33,156	(2,714)	-7.6%	2032 Final payment
03472136		Salem St. Utility Design & Engin				7,340	7,340		2024 Final payment
03472136		Wastewater Treatment Plant				1,640,631	1,640,631		2024 Final payment
		Sewer Debt Service Interest Total	161,394	137,476	137,495	1,769,458	1,631,982	1187.1%	
		Debt Service Total	669,233	576,124	576,143	4,848,995	4,272,871	741.7%	
Capital Outlay									
03490237	57010	CO- Capital Outlay - Leases	88,347	37,570	1,716	17,030	(20,540)	-54.7%	See separate Lease schedule
03490237	55361	CO- Capital Outlay - Land Acquisition/Purchase	-	1	-	-	(1)	-100.0%	
03490237	57017	CO- Capital Outlay- WWTP	-	90,000	32,442	30,000	(60,000)	-66.7%	Comminutor rebuild at MPS/Webster \$22k; Front St PS replace 2 pumps & gate valves \$60k; aerators \$30K
03490237	57009	CO- Capital Outlay - Vehicle	42,226	-	-	73,060	73,060		See separate vehicle schedule
03490237		CO- Lagoon Sludge Removal				1	1		CIP P#28 Cost spread out over 10 years
		Capital Outlay Total	130,573	127,571	34,158	120,091	(7,480)	-5.9%	
		Sewer Fund Total	2,443,410	2,846,891	2,150,628	7,686,605	4,839,715	170.0%	
Warrant Articles/Other									
16491042	53221	Salem St. Area Utility Replacements		145,000			(145,000)		Drainage Design (has General and Water Fund components)

