

Town of Exeter								
2023 Sewer Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
SEWER FUND								
Administration								
03432031	51110	SA- Sal/Wages FT	220,562	238,902	263,817	24,915	10.4%	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
03432031	51200	SA- Sal/Wages PT	3,217	861	-	(861)	-100.0%	GF allocation (HR Assistant move to FT)
03432031	51210	SA- Sal/Wages Temp	3,033	3,500	3,500	-	0.0%	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	226,812	243,263	267,317	24,054	9.9%	
03432031	52100	SA- Health Insurance	50,952	55,219	59,039	3,820	6.9%	Allocations from GF
03432031	52110	SA- Dental Insurance	3,630	4,090	4,632	542	13.3%	Allocations from GF
03432031	52120	SA- Life Insurance	275	283	304	21	7.4%	Allocations from GF
03432031	52130	SA- LTD Insurance	532	556	589	33	5.9%	Allocations from GF
03432031	52140	SA- Health Insurance Buyout	2,215	2,186	641	(1,545)	-70.7%	Allocations from GF
03432031	52200	SA- FICA	13,678	15,082	16,574	1,491	9.9%	Based on wages: 6.2%
03432031	52210	SA- Medicare	3,199	3,527	3,876	349	9.9%	Based on wages: 1.45%
03432031	52300	SA- Retirement Town	27,617	33,590	35,896	2,306	6.9%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
03432031	52600	SA- Workers Comp Insurance	4,461	5,548	5,144	(404)	-7.3%	Primex
		Benefits Total	106,558	120,081	126,695	6,614	5.5%	
								20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% supplies/maint. multi-function plotter
03432031	55293	SA- Supplies	4,501	4,000	4,500	500	12.5%	
03432031	55224	SA- Postage	2,027	2,000	2,000	-	0.0%	Postage allocation, IPP notices and MOR reports
								WW lagoon groundwater discharge permit; PFAS/PFOA; trunk lines capacity evaluation \$20k in 2020
03432031	55055	SA- Consulting Services	31,800	12,000	12,000	-	0.0%	
03432031	55124	SA- Fleet Insurance	729	765	818	53	6.9%	Primex
03432031	55228	SA- Property Insurance	75,713	79,499	85,065	5,566	7.0%	Primex
								DOL & OSHA standards, asbestos pipe, confined space equip. maint (moved to SC & ST)
03432031	55257	SA- Safety Equipment	502	-		-		
03432031	55158	SA-Insurance Reimbursed Repairs	-	1	1	-	0.0%	Damage repairs on insurance claims
03432031	55170	SA- Legal Expense	5,917	7,500	7,500	-	0.0%	Legal expenses related to EPA permit issues
								20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
03432031	55190	SA- Mobile Communications	189	800	800	-	0.0%	
03432031	55002	SA- Advertising	-	500	500	-	0.0%	Bid packages, requests for proposals
03432031	55050	SA- Conf Rooms/Meals	-	3,000	3,500	500	16.7%	Annual national conference
03432031	55091	SA- Education/Training	3,326	4,500	4,500	-	0.0%	Wastewater treatment and collections training
03432031	55371	SA- Wage Reclassifications			10,000	10,000		
		General Expenses Total	124,704	114,565	131,184	16,619	14.5%	
		Administration Total	458,073	477,909	525,196	47,287	9.9%	

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Billing								
03432134	51110	SB- Sal/Wages FT	79,031	78,359	79,551	1,192	1.5%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
03432134	51200	SB- Sal/Wages PT	5,273	12,493	13,061	568	4.5%	1 PT Utilities Clerk 24 hrs/wk (from 16 hrs/wk PRYR) (50/50 split W&S)
03432134	51300	SB- Sal/Wages OT	52	-	-	-		Allocations from GF
03432134	51400	SB- Longevity Pay	375	-	-	-		Allocations from GF
		Salaries Total	84,731	90,852	92,612	1,760	1.9%	
03432134	52100	SB- Health Insurance	26,436	28,283	28,383	100	0.4%	Allocations from GF
03432134	52110	SB- Dental Insurance	1,828	1,820	1,912	92	5.1%	Allocations from GF
03432134	52120	SB- Life Insurance	121	101	108	7	6.9%	Allocations from GF
03432134	52130	SB - LTD Insurance	133	135	119	(16)	-11.9%	Allocations from GF
03432134	52200	SB- FICA	5,141	5,633	5,742	109	1.9%	Based on wages: 6.2%
03432134	52210	SB- Medicare	1,202	1,317	1,343	26	1.9%	Based on wages: 1.45%
03432134	52300	SB- Retirement Town	10,001	11,017	10,970	(47)	-0.4%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
03432134	52600	SB- Workers Comp Insurance	1,040	1,293	1,199	(94)	-7.3%	Primex
		Benefits Total	45,902	49,599	49,776	176	0.4%	
03432134	55200	SB- Supplies	2,284	3,750	3,750	-	0.0%	Water bill processing, Ink Cartridges, paper, letterhead, pens, etc
03432134	55224	SB- Postage	2,500	2,500	2,750	250	10.0%	Postage for sewer bills - increase based on spend rate as of 8/2022 and to accommodate July 2022 postage increases
03432134	55055	SB- Consulting Services	-	500	500	-	0.0%	Allocation of actuarial costs for GASB compliance \$500
03432134	55014	SB- Audit Fees	9,000	13,125	13,793	668	5.1%	Financial Audit and Single Audit Fees for Melanson Allocation
03432134	55213	SB- Phone Utilization	4,241	4,500	5,175	675	15.0%	12.5% allocation of IT phone utilization
03432134	55247	SB- Registry of Deeds	-	25	(25)	(25)	-100.0%	Sewer Lien Releases
03432134	55159	SB- Internet Services	1,890	4,266	4,471	206	4.8%	12.5% allocation of IT internet services (website)
03432134	55383	SB- Email Archiving	1,434	900	1,113	213	23.7%	12.5% allocation of IT cost
03432134	55270	SB- Software Agreement	16,966	16,010	16,811	801	5.0%	1/2 Munilink UB Software Maintenance (5% incr for 8 mo.) & Munis Allocation @ 5% increase
03432134	55308	SB- Travel Reimbursement		550	250	(300)	-54.5%	Previously was for munis PACE training travel
03432134	55091	SB- Education & Training		2,290	(2,290)	(2,290)	-100.0%	Previously was for munis travel
		General Expenses Total	38,315	48,416	48,613	198	0.4%	
		Sewer Billing Total	168,947	188,867	191,001	2,134	1.1%	

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Collection								
03432532	51110	SC- Sal/Wages FT	187,832	219,375	228,227	8,852	4.0%	8 FT split 50/50 WD/SC
03432532	51300	SC- Sal/Wages OT	1,745	21,000	21,000	-	0.0%	WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
03432532	51310	SC- Sal/Wages Stand-By	3,640	3,640	7,280	3,640	100.0%	Pay for after hours on-call status, 2 employees at \$140/week per union contract split 50/50 WD/SC
03432532	51400	SC- Longevity Pay	1,775	1,825	2,100	275	15.1%	8 FT per union contract split 50/50 WD/SC
03432532	51121	SC- Education/Training		1,125	1,125	-	0.0%	
		Salaries Total	194,992	246,965	259,732	12,767	5.2%	
03432532	52100	SC-Health Insurance	65,866	79,948	76,169	(3,779)	-4.7%	1.5% decrease in the premium rate
03432532	52110	SC- Dental Insurance	4,063	4,893	5,139	246	5.0%	1.5% increase in the premium rate
03432532	52120	SC- Life Insurance	205	216	216	-	0.0%	No change in the premium rate
03432532	52200	SC- FICA	11,842	15,242	16,103	861	5.7%	Based on wages: 6.2%
03432532	52210	SC- Medicare	2,770	3,564	3,766	202	5.7%	Based on wages: 1.45%
03432532	52300	SC- Retirement Town	24,360	34,565	35,814	1,249	3.6%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
03432532	52600	SC- Workers Comp Ins	8,290	10,308	9,559	(749)	-7.3%	Primex
		Benefits Total	117,395	148,737	146,766	(1,970)	-1.3%	
03432532	55022	SC- Building Maintenance	8,431	10,000	10,000	-	0.0%	10 pumping stations
03432532	55105	SC- Equipment Maintenance	4,099	5,000	5,000	-	0.0%	consumables; repairs; cutting heads
03432532	55252	SC- Road Repairs	1,026	5,000	20,000	15,000	300.0%	Sewer trench paving; compaction test requirements, service repairs at mains
03432532	55153	SC- I/I Abatement	22,507	20,000	20,000	-	0.0%	Maint. catch basin & sump pump removal, smoke & dye testing
03432532	55369	SC- Pipe Relining	-	40,000	40,000	-	0.0%	Relining vitrified clay, RCP
03432532	55319	SC- Vehicle Maintenance	10,474	10,000	10,000	-	0.0%	10 vehicles, 3 trailers, split 50/50 with water dist
03432532	55140	SC- Grit Removal	2,148	2,750	2,750	-	0.0%	Transport of gravel, sand, etc. to Waste Management
03432532	55543	SC- CSO Monitoring	13,500	13,500	13,500	-	0.0%	Maintenance fee for Combined Sewer Overflow (CSO) \$ 13.5K for monitoring
03432532	55179	SC- Manhole Maintenance	25,600	69,600	70,000	400	0.6%	Manholes, piping & service repairs
03432532	55236	SC- Pump & Control Maintenance	33,543	49,450	49,450	-	0.0%	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals
03432532	55173	SC- Licenses	285	850	850	-	0.0%	19 certifications for 16 individuals in sewer collection; 1/2 master electrician (due in Nov)
03432532	55190	SC- Mobile Communications	1,645	1,600	1,600	-	0.0%	4 MiFi's (50%)
03432532	55003	SC- Drug/Alcohol Testing	240	500	500	-	0.0%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening
03432532	55545	SC- Fire Alarm Communication	-	1,500	1,500	-	0.0%	Main Pump Station fire alarm, Webster Pump Station
03432532	55257	SC- Safety Equipment	2,310	2,750	2,750	-	0.0%	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03432532	55314	SC- Uniforms	1,857	2,145	2,400	255	11.9%	7 split 50/50 WD/SC
03432532	55136	SC- GIS Software	7,475	9,000	10,000	1,000	11.1%	Software revisions/maintenance; handheld and software agreement with TiSales; new asset mngt modules
03432532	55260	SC- SCADA Software	-	3,000	3,000	-	0.0%	Software annual maintenance; I/O cards
03432532	55301	SC- Tools	1,549	2,500	2,500	-	0.0%	Sewer augers, CCTV parts
03432532	55194	SC- Natural Gas	7,472	11,150	15,000	3,850	34.5%	Heat & generator fuel; increase in price
03432532	55092	SC- Electricity	83,077	82,000	105,000	23,000	28.0%	Heat, lights, pumps, etc.; increase in rate
03432532	55128	SC- Fuel	10,303	9,300	14,200	4,900	52.7%	Diesel, propane, gasoline for vehicles, equipment and pumping stations; increase in price
		General Expenses Total	237,541	351,595	400,000	48,405	13.8%	
		Collection Total	549,928	747,297	806,498	59,202	7.9%	

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Treatment								
03432633	51110	ST- Sal/Wages FT	273,416	284,462	280,735	(3,727)	-1.3%	5 FT: 3 Operators, 1 Sr Operator, 1 Chief Operator FY (8 Mos in 2021)
03432633	51300	ST- Sal/Wages OT	21,424	19,000	19,000	-	0.0%	average OT rate = \$36.95/hr, 514 hours
03432633	51310	ST- Sal/Wages Stand-By	7,280	7,280	14,560	7,280	100.0%	After hours on-call status, 2 employees at \$140/wk per union contract
03432633	51350	ST- Sal/Wages Storm Related FEMA	-	1	1	-	0.0%	Expenses related to declared emergencies
03432633	51400	ST- Longevity Pay	750	800	850	50	6.3%	1 FT per union contract
03432633	51121	ST- Education/Training		750	750	-	0.0%	
		Salaries Total	302,870	312,293	315,896	3,603	1.2%	
03432633	52100	ST- Health Insurance	120,458	126,866	116,664	(10,202)	-8.0%	1.5% decrease in the premium rate
03432633	52110	ST- Dental Insurance	8,136	8,520	7,799	(721)	-8.5%	1.5% increase in the premium rate
03432633	52120	ST- Life Insurance	289	270	270	-	0.0%	No change in the premium rate
03432633	52200	ST- FICA	17,404	19,315	19,586	270	1.4%	Based on wages: 6.2%
03432633	52210	ST- Medicare	4,070	4,518	4,580	63	1.4%	Based on wages: 1.45%
03432633	52300	ST- Retirement Town	38,266	43,802	43,561	(241)	-0.6%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
03432633	52600	ST- Workers Comp Insurance	8,292	10,311	9,561	(750)	-7.3%	Primex
		Benefits Total	196,915	213,602	202,021	(11,581)	-5.4%	
03432633	55022	ST- Building Maintenance	21,921	10,500	11,000	500	4.8%	3 high exposure buildings; 6 new buildings & 4 large process tanks
03432633	55105	ST- Equipment Maintenance	65,436	97,500	147,500	50,000	51.3%	Chem feed pumps, flow meters, motorized valves, aerators; new centrifuges (2), RAS/WAS pumps (6), UV Bulbs, Ballasts & wiper motors (\$50k); DO, ORP & TN probes replacement; Atlas Copco, Solarbee circulator maint contract
03432633	55337	ST- Weed Control	2,206	4,500	4,500	-	0.0%	Invasive species control in lagoons from 2x to 3x/yr
03432633	55204	ST- Outfall Dredging	2,450	1	3,000	2,999	299900.0%	biennial inspection & cleaning if needed
03432633	55154	ST- Industrial Pre-treat	6,784	12,000	15,000	3,000	25.0%	5 significant industrial permits with monitoring
03432633	55220	ST- Pond/Lagoon Maintenance	215	2,000	2,000	-	0.0%	Inter-lagoon sluice gates/piping, wires, etc.
03432633	55173	ST- Licenses	825	1,000	1,000	-	0.0%	Required training for licensing; professional development; master electrician 15 hr training
03432633	55190	ST- Mobile Communications	1,318	3,000	3,000	-	0.0%	WWTP operators' 1 MiFi for SCADA backup
03432633	55545	ST- Alarm Communications	-	7,500	7,500	-	0.0%	WWTF fire alarms and SCADA alarms, 7 @ \$1500/building
03432633	55003	ST- Drug/Alcohol Testing	83	500	500	-	0.0%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires
03432633	55257	ST- Safety Equipment	2,163	3,500	3,500	-	0.0%	PPE, gas monitors, Tyvek suits, gloves, confined space equip. maint.
03432633	55314	ST- Uniforms	2,461	3,375	3,700	325	9.6%	uniforms for 5 operators
03432633	55260	ST- SCADA Software/Hardware	6,691	5,000	7,500	2,500	50.0%	Software revisions/annual maintenance
03432633	55072	ST- Dam Registration	1,500	1,500	1,500	-	0.0%	Annual NHDES dam fees for WWTP and Clemson Pond lagoons

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03432633	55161	ST- Lab Testing	53,123	105,000	120,000	15,000	14.3%	CSO testing, GBTN Permit testing, NPDES EPA effluent testing (PFAS/PFOA, Arsenic), groundwater monitor report, Great Bay & river monitoring from \$50k to \$75k & TN annual report; Biosolids monitoring (PFAS/PFOA)
03432633	55034	ST- Chemicals	73,813	100,000	160,000	60,000	60.0%	polymer, magnesium hydroxide & supplemental carbon (price has tripled in 2022)
03432633	55373	ST- Solids Handling	280,594	280,000	310,000	30,000	10.7%	Biweekly centrifuge solids generation & weekly disposal at Turnkey; tipping fee avg cost \$144/ton
03432633	55194	ST- Natural Gas	14,813	20,000	30,000	10,000	50.0%	Building heat; increase in price
03432633	55092	ST- Electricity	215,562	250,000	280,000	30,000	12.0%	Aerators, lights, recirc. & chem feed pumps; increase in rate
03432633	55128	ST- Fuel	3,815	3,600	5,400	1,800	50.0%	2 vehicles; increase in price
03432633	55131	ST- Gas Monitoring	-	100	100	-	0.0%	Hydrogen sulfide monitoring
		General Expenses Total	755,772	910,576	1,116,700	206,124	22.6%	
		Sewer Treatment Total	1,255,557	1,436,471	1,634,617	198,146	13.8%	
Debt Service								
03471135	58020	Sewer Line Replacement	99,750	-	-	-		2021 Final payment
03471135	58009	Jady Hill Phase II	130,000	130,000	130,000	-	0.0%	2032 Final payment
03471135	58013	Portsmouth Av Sewerline	79,732	79,732	79,732	-	0.0%	2023 Final payment
03471135	58011	Sewerline Lincoln & Main Sts	15,000	15,000	15,000	-	0.0%	2024 Final payment
03471135	58025	Lincoln Street Ph#2	53,219	53,219	53,219	-	0.0%	2032 Final payment
03471135	58035	Salem St. Utility Design & Engin	26,769	26,769	24,538	(2,231)	-8.3%	2024 Final payment
03471135	58033	Wastewater Treatment Plant	2,620,678	2,620,678	2,620,678	-	0.0%	2039 Final payment
03471135	58040	SWTP Lagoon Sludge Removal		143,650	145,000	1,350	0.9%	2036 Final payment
03471135	58041	Salem St. Utility Improvements		89,726	88,853	(873)	-1.0%	2036 Final payment
03471135	58046	Westside Drive Design & Engin		-	-	-		2027 Final payment ESTIMATE
		Sewer Debt Service Principal Total	3,025,149	3,158,774	3,157,020	(1,754)	-0.1%	
03472136	58511	Sewer Line Replacement	2,993	-	-	-		2021 Final payment
03472136	58520	Jady Hill Phase II	55,950	50,750	31,879	(18,871)	-37.2%	2032 Final payment
03472136	58505	Portsmouth Ave Sewerlins	12,797	8,531	4,266	(4,265)	-50.0%	2023 Final payment
03472136	58503	Sewerline Lincoln & Main Sts	3,060	2,295	1,530	(765)	-33.3%	2024 Final payment
03472136	58526	Lincoln Street Ph#2	30,441	27,727	25,013	(2,714)	-9.8%	2032 Final payment
03472136	58535	Salem St. Utility Design & Engin	5,233	3,868	2,503	(1,365)	-35.3%	2024 Final payment
03472136	58533	Wastewater Treatment Plant	942,309	891,031	838,617	(52,414)	-5.9%	2039 Final payment
03472136	58540	SWTP Lagoon Sludge Removal		100,890	92,455	(8,435)	-8.4%	2036 Final payment
03472136	58541	Salem St. Utility Improvements		61,630	56,376	(5,254)	-8.5%	2036 Final payment
03472136	58546	Westside Drive Design & Engin		-	-	-		2027 Final payment ESTIMATE
		Sewer Debt Service Interest Total	1,052,784	1,146,721	1,052,639	(94,082)	-8.2%	
		Debt Service Total	4,077,932	4,305,495	4,209,659	(95,836)	-2.2%	

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Capital Outlay								
03490237	57010	CO- Capital Outlay - Leases	15,329	15,329	15,329	-	0.0%	See separate Lease schedule
03490237	55361	CO- Capital Outlay - Land Acquisition/Purchase	-		1	1		
03490237	57017	CO- Capital Outlay- WWTP	81,351	200,000	50,000	(150,000)	-75.0%	complete coating application to WWTF UV basin walls and flume wall \$250k; septage receiving station \$125k
03490237	57009	CO- Capital Outlay - Vehicle		25,626		(25,626)	-100.0%	See separate Lease schedule
		Capital Outlay Total	96,680	240,955	65,330	(175,625)	-72.9%	
		Sewer Fund Total	6,672,117	7,396,994	7,432,301	35,307	0.5%	
Warrant Articles/Borrowing								
		Westside Dr. Reconstruction Design		69,338		(69,338)	-100.0%	CIP P#25 Westside Drive Area Reconstruction (General Fund & Water Fund components)
		Court Street Pump Station			400,000	400,000		CIP P#27
		Sewer Capacity Rehabilitation		200,000	380,000	180,000	90.0%	CIP P#28
		Webster Ave Pump Station		5,700,000		(5,700,000)	-100.0%	CIP P#34 A portion of this project may be eligible for Congressional Direct Spending: \$1.05M, ARPA Grant \$1,395M, Forgiveness: \$ 325,500 New Borrowing Total:
		Westside Dr Area Reconstruction			860,000	860,000		CIP P#26 (General & Water Fund components)
03500000		Vacuum Utility Truck #67			100,273	100,273		CIP P#58, Cost: \$548,369-Lease Purchase \$78,338 for 7 yrs
		Total Warrant Articles/Borrowing	-	5,969,338	1,740,273	(4,229,065)	-70.8%	
		Total Sewer Fund with WAR	6,672,117	13,366,332	9,172,574	(4,193,758)	-31.4%	