

Town of Exeter								
2023 Water Fund Budget								
						2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget			Explanation
WATER FUND								
Administration								
02433021	51110	WA- Sal/Wages FT	223,940	238,902	263,817	24,915	10.4%	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
02433021	51200	WA- Sal/Wages PT	3,217	861	-	(861)	-100.0%	GF allocation (HR Assistant move to FT)
02433021	51210	WA- Sal/wages Temp	3,176	3,500	3,500	-	0.0%	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	230,332	243,263	267,317	24,054	9.9%	
02433021	52100	WA- Health Insurance	52,315	55,219	59,039	3,820	6.9%	Allocations from GF
02433021	52110	WA- Dental Insurance	3,752	4,090	4,632	542	13.3%	Allocations from GF
02433021	52120	WA- Life Insurance	275	283	304	21	7.4%	Allocations from GF
02433021	52130	WA- LTD Insurance	532	556	589	33	5.9%	Allocations from GF
02433021	52140	WA - Health Insurance Buyout	2,215	2,186	641	(1,545)	-70.7%	Allocations from GF
02433021	52200	WA- FICA	13,881	15,082	16,574	1,491	9.9%	Based on wages: 6.2%
02433021	52210	WA- Medicare	3,246	3,527	3,876	349	9.9%	Based on wages: 1.45%
02433021	52300	WA- Retirement Town	28,066	33,590	35,896	2,306	6.9%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
02433021	52600	WA- Workers Comp Insurance	4,461	5,548	5,144	(404)	-7.3%	Primex
		Benefits Total	108,743	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
02433021	55293	WA- Supplies	3,036	4,000	4,500	500	12.5%	
								Misc. consulting services; lead service line replacement plan \$80k, risk & resiliency, emergency response plan
02433021	55055	WA- Consulting Services	5,000	10,000	35,000	25,000	250.0%	
02433021	55124	WA- Fleet Insurance	369	387	414	27	7.0%	Primex
02433021	55228	WA- Property Insurance	50,273	52,786	56,482	3,696	7.0%	Primex
02433021	55157	WA- Insurance Deductible	-	1	1	-	0.0%	Line item for insurance deductible
02433021	55158	WA- Insurance Reimbursed Repairs	-	1	1	-	0.0%	Damage repairs on insurance claims
02433021	55170	WA- Legal Expense	-	1	1	-	0.0%	Legal expenses wellhead negotiations, administrative orders
								20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
02433021	55190	WA- Mobile Communications	189	800	800	-	0.0%	
02433021	55002	WA- Advertising	-	500	250	(250)	-50.0%	Bid packages, Requests for Proposals
02433021	55227	WA- Printing	2,600	2,700	3,000	300	11.1%	Annual Consumer Confidence Rpt (CCR) & postage
02433021	55171	WA- Legal/Public Notices	998	3,000	3,000	-	0.0%	Notice of main flushing, Public Hearings, violations
								Annual national conference Dir 20%, WS Mgr & Asst. Mgr 50%
02433021	55050	WA- Conf Rooms/Meals		3,000	3,500	500	16.7%	
02433021	55091	WA- Education/Training	4,269	5,000	5,000	-	0.0%	Treatment, Distribution & Backflow required CEUs & dues
02433021	55371	WA- Wage Reclassifications			10,000	10,000		Wage adjustments/classifications
		General Expenses Total	66,733	82,176	121,949	39,773	48.4%	
		Administration Total	405,809	445,520	515,961	70,441	15.8%	

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Billing								
02433124	51110	WB- Sal/Wages FT	79,031	78,359	79,551	1,192	1.5%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
02433124	51200	WB- Sal/Wages PT	5,273	12,493	13,061	568	4.5%	1 PT Utilities Clerk 24 hrs/wk (50/50 split W&S)
02433124	51300	WB- Sal/Wages OT	52	-	-	-		Allocations from GF
02433124	51400	WB - Longevity Pay	375	-	-	-		Allocations from GF
		Salaries Total	84,731	90,852	92,612	1,760	1.9%	
02433124	52100	WB- Health Insurance	26,436	28,283	28,383	100	0.4%	Allocations from GF
02433124	52110	WB- Dental Insurance	1,828	1,820	1,912	92	5.1%	Allocations from GF
02433124	52120	WB- Life Insurance	121	101	108	7	6.9%	Allocations from GF
02433124	52130	WB - LTD Insurance	133	135	119	(16)	-11.9%	Allocations from GF
02433124	52200	WB- FICA	5,141	5,633	5,742	109	1.9%	Based on wages: 6.2%
02433124	52210	WB- Medicare	1,202	1,317	1,343	26	1.9%	Based on wages: 1.45%
02433124	52300	WB- Retirement Town	10,000	11,017	10,970	(47)	-0.4%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
02433124	52600	WB- Workers Comp Insurance	1,040	1,293	1,199	(94)	-7.3%	Primex
		Benefits Total	45,901	49,599	49,776	176	0.4%	
02433124	55200	WB- Supplies	2,280	3,750	3,750	-	0.0%	Water bill processing, ink cartridges, paper, letterhead, pens, etc
02433124	55224	WB- Postage	4,449	5,750	6,325	575	10.0%	Certified shut-off notices - increase based on spend rate as of 8/2022 and to accommodate July 2022 postage increases
02433124	55055	WB- Consulting Services	-	500	500	-	0.0%	Allocation of actuarial costs for GASB compliance \$500
02433124	55014	WB- Audit Fees	9,000	13,125	13,795	670	5.1%	Financial Audit and Single Audit Fees for Melanson Allocation
02433124	55213	WB- Phone Utilization	4,241	4,500	5,175	675	15.0%	12.5% allocation of IT phone utilization
02433124	55159	WB- Internet Services	1,890	4,266	4,471	206	4.8%	12.5% allocation of IT internet services (website)
02433124	55383	WB- Email Filtering/Archiving	1,434	900	1,113	213	23.7%	12.5% allocation of IT cost
02433124	55270	WB- 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
02433124	55308	WB- Travel Reimbursement		550	250	(300)	-54.5%	Previously was for munis PACE training travel
02433124	55091	WB- Education/Training		2,290	-	(2,290)	-100.0%	Previously was for munis travel
		General Expenses Total	40,260	51,641	52,190	550	1.1%	
		Water Billing Total	170,891	192,092	194,578	2,486	1.3%	

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Distribution								
02433222	51110	WD- Sal/Wages FT	191,222	219,375	228,227	8,852	4.0%	8 FT split 50/50 Water Distribution/Sewer Collection
02433222	51300	WD- Sal/Wages OT	19,497	21,000	21,000	-	0.0%	Avg's OT rate = \$35/hr, 600 hours; for WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
02433222	51310	WD- 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
02433222	51400	WD- Longevity Pay	1,775	1,825	2,100	275	15.1%	4 FT per union contract, split 50/50 WD/SC
02433222	51121	WD-Sal/Wages Education/Training		1,125	1,125	-	0.0%	
		Salaries Total	216,134	246,965	259,732	12,767	5.2%	
02433222	52100	WD- Health Insurance	68,357	79,948	76,169	(3,779)	-4.7%	1.5% decrease in the premium rate
02433222	52110	WD- Dental Insurance	4,111	4,893	5,139	246	5.0%	1.5% increase in the premium rate
02433222	52120	WD- Life Insurance	205	216	216	-	0.0%	No change in the premium rate
02433222	52200	WD- FICA	13,152	15,242	16,103	861	5.7%	Based on wages: 6.2%
02433222	52210	WD- Medicare	3,075	3,564	3,766	202	5.7%	Based on wages: 1.45%
02433222	52300	WD- Retirement Town	27,047	34,565	35,814	1,249	3.6%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
02433222	52600	WD- Workers Comp Insurance	8,292	10,311	9,561	(750)	-7.3%	Primex
		Benefits Total	124,240	148,740	146,768	(1,971)	-1.3%	
02433222	55022	WD- Building Maintenance	6,707	10,000	10,000	-	0.0%	9 water pumping stations/wells
02433222	55105	WD- Equipment Maintenance	4,701	7,000	7,000	-	0.0%	Pumps, generators, misc equipment
02433222	55252	WD- Road Repairs	10,397	10,000	25,000	15,000	150.0%	Trench patch, materials, crushing; replacing deteriorating service saddles
02433222	55319	WD- Vehicle Maintenance	7,963	10,000	10,000	-	0.0%	15 vehicles/equipment, 4 trailers split 50/50 WD/SC;mower maintenance 2020 (\$1k)
02433222	55296	WD- System Maintenance	40,310	52,000	84,000	32,000	61.5%	5 Hydrant assemblies, risers, service saddles, curbstops, pipe, valve boxes, other parts; 100 hydrant maintenance @ \$220 (\$22K); 100 valves turning @ \$100/valve (\$10K)
02433222	55059	WD- Tank Maintenance	158,723	158,723	115,100	(43,623)	-27.5%	Tank maintenance & rehab programs - 1 MG Hampton Rd \$37,300/yr; 1.5 MG Epping Rd Tower \$116,723/yr
02433222	55173	WD- Licenses	985	800	800	-	0.0%	Distribution licenses exams/renewals \$50/ea
02433222	55190	WD- Mobile Communication	1,292	1,600	1,600	-	0.0%	4 MiFi's (50%); additional tablet 2020
02433222	55545	WD- Fire Alarm Communication	-	3,500	3,500	-	0.0%	Pump station fire alarms with Burns Security for Gilman, Lary, & Stadium
02433222	55134	WD- General Hand Tools	908	1,500	1,800	300	20.0%	Drills, bits, taps, dies, ratchet wrenches
02433222	55003	WD- Drug/Alcohol Testing	322	900	900	-	0.0%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires
02433222	55257	WD- Safety Equipment	3,850	4,000	4,000	-	0.0%	PPE incl hardhats, gloves, Tyvek suits, respirators
02433222	55314	WD- Uniforms	1,773	2,145	2,400	255	11.9%	Per union contract, 8 split 50/50 WD/SC

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02433222	55136	WD- GIS Software	7,475	9,000	30,000	21,000	233.3%	Software revisions/maintenance; handheld and software agreement with TiSales; handheld/meter reading software upgrade \$20k; People GIS asset mngt modules
02433222	55188	WD- Metering & Back Flow	77,044	115,000	163,000	48,000	41.7%	Rebuild/replace meters to AWWA accuracy specifications, 400 meters >10 yrs old \$140k; brass meter parts \$15k;
02433222	55235	WD- Pump Station & Towers	8,075	24,450	24,450	-	0.0%	testing, repair & replace backflow devices \$8k, brass fittings
02433222	55194	WD- Natural Gas	6,562	9,000	12,000	3,000	33.3%	Pumps, I/O cards, check valve rebuilds, fuses/breakers
02433222	55092	WD- Electricity	73,168	70,000	87,500	17,500	25.0%	Heating/generator fuel; new generators at new well buildings; increase in price
02433222	55128	WD- Fuel	10,303	9,300	14,200	4,900	52.7%	Water Pumping Stations and towers; 3 wells; increase in rates
		General Expenses Total	420,559	498,918	597,250	98,332	19.7%	Vehicles & equipment fuel; increase in price
		Water Distribution Total	760,933	894,623	1,003,750	109,128	12.2%	
Treatment								
02433523	51110	WT- Sal/Wages FT	248,180	255,768	260,807	5,039	2.0%	1 FT WTP Ops Spr, 1 Snr Op, 2 WTP Ops
02433523	51300	WT- Sal/Wages OT	42,518	19,075	19,075	-	0.0%	
02433523	51310	WT- Sal/Wages Stand-By	7,280	7,280	14,560	7,280	100.0%	Pay for after hours on-call status, 2 employees at \$140/week per union contract
02433523	51400	WT- Longevity Pay	1,600	1,700	1,800	100	5.9%	2 FT per union contract
02433523	51121	WT-Sal/Wages Education/Training		1,500	1,500	-	0.0%	
		Salaries Total	299,578	285,323	297,742	12,419	4.4%	
02433523	52100	WT- Health Insurance	99,265	93,244	90,814	(2,430)	-2.6%	1.5% decrease in the premium rate
02433523	52110	WT- Dental Insurance	6,568	5,811	5,900	89	1.5%	1.5% increase in the premium rate
02433523	52120	WT- Life Insurance	241	216	216	-	0.0%	No change in the premium rate
02433523	52200	WT- FICA	18,266	17,597	18,460	863	4.9%	Based on wages: 6.2%
02433523	52210	WT- Medicare	4,272	4,115	4,317	202	4.9%	Based on wages: 1.45%
02433523	52300	WT- Retirement Town	37,955	39,906	41,055	1,149	2.9%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
02433523	52600	WT- Workers Comp Insurance	8,290	10,308	9,559	(749)	-7.3%	Primex
		Benefits Total	174,858	171,197	170,321	(876)	-0.5%	

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02433523	55022	WT- Building Maintenance	8,793	12,000	12,000	-	0.0%	3 buildings @ SWTP & GWTP
02433523	55368	WT- Basin/Lagoon Cleaning		12,000	5,000	(7,000)	-58.3%	SWTP clearwell cleaning, GWTP basin cleanings
02433523	55105	WT- Equipment Maintenance	43,661	45,000	45,000	-	0.0%	Repair pumps & blowers; replacement parts; chemical tubing; \$15k for Clearwell/CRT/River intake cleaning and inspection
02433523	55294	WT- Supplies Lab Equip	24,275	25,000	30,000	5,000	20.0%	Safe Drinking Water Act compliance; chloramine testing reagents & field units; in-line instrumentation calibration
02433523	55055	WT- Consulting	13,379	5,000	5,000	-	0.0%	Chloramine nitrification action plan assistance; PFOA asst
02433523	55270	WT- Software Equip/Contracted Ser	8,693	10,000	10,000	-	0.0%	VT SCADA/telemetry support, hydraulic model H2O Map
02433523	55173	WT- Licenses	273	1,200	1,000	(200)	-16.7%	Treatment licenses exams/renewals \$50/ea
02433523	55190	WT- Mobile Communication	1,009	2,600	2,600	-	0.0%	WTP Operations Supervisor cellphone and WTP Ipad for SCADA
02433523	55545	WT- Fire Alarm Communication	-	1,100	1,500	400	36.4%	SWTP/GWTP fire alarms
02433523	55257	WT- Safety Equipment	168	1,500	1,500	-	0.0%	Boots, gloves, hard hats, eye & hearing protection
02433523	55314	WT- Uniforms	1,191	1,500	1,650	150	10.0%	Per union contract, 3 emp
02433523	55271	WT- Software Services	670	10,000	11,000	1,000	10.0%	VT SCADA software maintenance service
02433523	55072	WT- Dam Registrations	3,000	3,000	3,000	-	0.0%	Annual NHDES fees/Reservoir & Pickpocket dams
02433523	55229	WT-Property Taxes	280	400	400	-	0.0%	Skinner Springs in Stratham (Pickpocket Dam in Brentwood now tax exempt); Pan Am charges for Summer St
02433523	55161	WT- Lab testing	24,039	32,000	40,000	8,000	25.0%	Coliform bacteria, organic carbon, volatile & synthetic, quarterly PFOA/PFAS \$4,500/qtr; 30 Lead & Copper samples
02433523	55034	WT- Chemicals	125,106	135,000	165,000	30,000	22.2%	11 chemicals including ammonium sulfate for chloramines & greensand filters; New regulations require the addition of ferric chloride for arsenic precipitation. Experiencing high fuel surcharges and chemical costs tied to petroleum
02433523	55194	WT- Natural Gas	12,551	19,000	27,500	8,500	44.7%	heating/generator fuel
02433523	55092	WT- Electricity	78,804	72,000	90,000	18,000	25.0%	Pumps, lights, etc
02433523	55128	WT- Fuel	822	1,860	3,000	1,140	61.3%	Water Treatment Plant truck
02433523	55211	WT- Phone Lease Alarms	3,693	4,945	5,500	555	11.2%	AT&T texting alarm services
		General Expenses Total	350,407	395,105	460,650	65,545	16.6%	
		Water Treatment Total	824,843	851,625	928,713	77,088	9.1%	

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Debt Service								
02471125	58024	Water Tank SRF	208,314	215,297	222,514	7,217	3.4%	2028 Final payment
02471125	58010	Water Line- Main & Lincoln Sts	120,000	120,000	120,000	-	0.0%	2024 Final payment
02471125	58022	Water Line Replacement- JH	151,050	-	-	-	-	2021 Final payment
02471125	58012	Portsmouth Ave Waterline	15,268	15,268	15,268	-	0.0%	2023 Final payment
02471125	58023	Lary Lane GWTP SRF	228,436	232,914	237,479	4,565	2.0%	2036 Final payment
02471125	58027	Lincoln Street Phase #2	9,593	9,593	9,593	-	0.0%	2032 Final payment
02471125	58028	Court Street Culvert	3,910	3,910	3,747	(163)	-4.2%	2027 Final payment
02471125	58032	Washington Street	55,000	55,000	55,000	-	0.0%	2028 Final payment
02471125	58035	Salem St. Utility Design & Engin	27,692	27,692	25,385	(2,307)	-8.3%	2024 Final payment
02471125	58036	Surface Water Plant TTHM Treatme	88,241	88,241	88,241	-	0.0%	2034 Final payment
02471125	58038	Groundwater Sources	109,000	105,000	105,000	-	0.0%	2025 Final payment
02471125	58042	Salem St. Utility Improvements		141,078	139,706	(1,372)	-1.0%	2036 Final payment
02471125	58047	Groundwater Exploration			88,900	88,900		2036 Final payment
02471125	58048	Westside Drive Design & Engin			-	-		2027 Final payment ESTIMATE
		Water Debt Service Principal Total	1,016,505	1,013,993	1,110,833	96,840	9.6%	
02472126	58524	Water Tank SRF	62,432	55,450	48,233	(7,217)	-13.0%	2028 Final payment
02472126	58502	Water Line- Main & Lincoln Sts	24,480	18,360	12,240	(6,120)	-33.3%	2024 Final payment
02472126	58521	Water Line Replacement- JH	4,532	-	-	-	-	2021 Final payment
02472126	58504	Portsmouth Ave Waterline	2,451	1,634	817	(817)	-50.0%	2023 Final payment
02472126	58522	Lary Lane GWTP SRF	83,196	78,719	74,153	(4,566)	-5.8%	2036 Final payment
02472126	58525	Lincoln Street Phase #2	5,487	4,998	4,509	(489)	-9.8%	2032 Final payment
02472126	58529	Court Street Culvert	1,354	1,155	956	(199)	-17.2%	2027 Final payment
02472126	58531	Washington Street	21,672	18,870	16,065	(2,805)	-14.9%	2028 Final payment
02472126	58535	Salem St. Utility Design & Engin	5,414	4,002	2,589	(1,413)	-35.3%	2024 Final payment
02472126	58536	Surface Water Plant TTHM Treatme	8,458	7,518	6,578	(940)	-12.5%	2034 Final payment
02472126	58538	Groundwater Sources	27,201	21,420	16,065	(5,355)	-25.0%	2025 Final payment
02472126	58542	Salem St. Utility Improvements		96,902	88,642	(8,260)	-8.5%	2036 Final payment
02472126	58547	Groundwater Exploration			49,358	49,358		2036 Final payment
02472126	58548	Westside Drive Design & Engin			-	-		2027 Final payment ESTIMATE
		Water Debt Service Interest Total	246,676	309,028	320,205	11,177	3.6%	
		Debt Service Total	1,263,181	1,323,021	1,431,038	108,017	8.2%	
Capital Outlay								
02490027	55318	CO- Capital Outlay - Leases	15,329	15,329	15,329	-	0.0%	See separate lease schedule
02490027	57009	CO- Capital Outlay - Vehicle		78,220		(78,220)	-100.0%	See separate lease schedule
02490027	55361	CO- Capital Outlay - Land Acquisition/Purchase	-	1	1	-	0.0%	
02490027	57015	CO- Water System Capital	110,237	460,000	460,000	-	0.0%	Filter/Clarifier Maint. \$412,000; Stadium Well Rehab/Repairs \$60,000; River Pump Station Pump Replacement \$40,000
		Capital Outlay Total	125,566	553,550	475,330	(78,220)	-14.1%	
		Water Fund Total	3,551,223	4,260,431	4,549,370	288,939	6.8%	

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WF -Warrant Articles/Borrowing								
		Westside Dr Area Reconst Design		192,038		(192,038)	-100.0%	CIP P#25 Westside Drive Area Reconstruction (General Fund & Sewer Fund components)
		Groundwater Source Development			500,000	500,000		
		Westside Dr Area Reconstruction			2,745,000	2,745,000		CIP P#26 (General & Sewer Fund components)
		Total Warrant Articles/Borrowing	-	192,038	3,245,000	3,052,962	1589.8%	
		Total Water Fund with WAR	<u>3,551,223</u>	<u>4,452,469</u>	<u>7,794,370</u>	<u>3,341,901</u>	75.1%	