



FY2018 BUDGET PROJECTION

- ENTERPRISE FUNDS
 - SEWER



Town and County of Nantucket
16 Broad Street
Nantucket, MA 02554

FY2018 Budget

Sewer Enterprise Fund

FY2018

Sewer Enterprise Fund Review

Waste Management Mission

- **To protect public health and the environment for our communities by providing high-quality wastewater-treatment services in an effective, efficient, and responsive manner**
- The Sewer Department operates and maintains Nantucket's wastewater conveyance and treatment systems, which consists of 2 Wastewater Treatment Facilities, 13 pump stations, and over 60 miles of sewer mains. The Wastewater personnel physically inspect and verify proper operation of each pump station and treatment facility 365 days per year. Other responsibilities include bi-annual cleaning of the sewer main pipelines using a high-pressure water cleaning truck and a mechanical rodding truck (some lines are on an increased frequency cleaning schedule), that have root and large grease problems caused by the improper disposal of Fats Oils and Grease.

Goals

- Continue to meet state mandated discharge limits for treated effluent
- Create a professional sewer department Operation and Administration to efficiently serve the residents and guests
- Complete the Sea St pumping station upgrade construction to start early 2017
- Complete design phase and bid the Shimmo/Plus sewer expansion projects Mid 2017 Bid fall 2017 Construction
- Redesign and rebid the Surfside WWTF upgrade project spring 2017
- Implement the Comprehensive Wastewater Management Plan (CWMP)

Initiatives and Accomplishments

- Newly Created Sewer Department and Sewer Director appointed
- Extensive Capital plan itemized and presented to financial Committees
- New department operating in a proactive operating format

FY2018

Sewer Enterprise Fund Overview

- **Priority:**
Develop a fiscally attainable budget plan to identify and prioritize critical infrastructure additions, repairs and replacements that are needed to protect the residents of Nantucket.
- **Significant Changes Year-to-Year**
New independent Sewer Department Created late 2016. New Director appointed
- **Key Issues**
An equitable Financing plan for the proposed CWMP- 20 year Capital Plan will be the biggest issue for the Sewer Enterprise Fund.
Design and program repairs for long-standing maintenance issues.

FY2018 Budget

Sewer Enterprise Fund

	3-YEAR ACTUAL						FY2017 BUDGET	FY2018 BUDGET	\$ INC/(DEC) FY18 / FY17 BUDGET	% INC/(DEC) FY18 / FY17 BUDGET
	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL YTD	SIMPLE AVERAGE	COMPOUND ANNUAL GROWTH RATE				
SUMMARY										
Payroll-Salary	\$ 779,824	\$ 827,022	\$ 828,415	\$ 394,670	\$ 811,754	3%	\$ 977,370	\$ 1,150,510	\$ 173,140	18%
Contractual Obligations	-	-	-	-	-	na	-	-	-	na
Medicare P/R Tax Expense	11,155	11,973	12,018	5,724	11,716	4%	14,200	17,589	3,389	24%
Medical Insurance	169,696	201,108	213,727	104,807	194,844	12%	245,278	276,127	30,849	13%
Barnstable County Retirement	141,587	124,806	139,004	149,671	135,132	(1%)	130,422	145,259	14,837	11%
Utilities	451,632	576,985	568,046	244,390	532,221	12%	612,300	639,300	27,000	4%
Repairs & Maintenance	103,140	174,364	111,359	43,745	129,621	4%	170,500	232,500	62,000	36%
Professional Services	98,586	168,542	261,057	108,284	176,062	63%	190,900	310,000	119,100	62%
Sludge Disposal Costs	201,468	222,667	222,869	111,543	215,668	5%	230,000	230,000	-	0%
Sewer Supplies and Chemicals	113,032	119,286	113,674	48,009	115,330	0%	123,520	223,520	100,000	81%
General Insurance	120,750	123,219	126,496	-	123,488	2%	141,510	153,270	11,760	8%
Other Supplies	12,503	3,203	6,334	1,356	7,347	(29%)	3,600	6,100	2,500	69%
Travel	14,851	14,136	14,038	2,194	14,342	(3%)	13,300	13,300	-	0%
Debt Service	3,155,500	3,156,080	3,386,683	2,498,405	3,232,754	4%	3,821,896	3,625,548	(196,348)	(5%)
Indirect Costs	192,316	76,000	82,000	-	116,772	(35%)	82,000	82,000	-	0%
Other	164,700	94,938	830,754	36,448	363,464	125%	114,180	161,430	47,250	41%
TOTAL SEWER	\$ 5,730,741	\$ 5,894,330	\$ 6,916,474	\$ 3,749,246	\$ 6,180,515	10%	\$ 6,870,976	\$ 7,266,452	\$ 395,476	6%

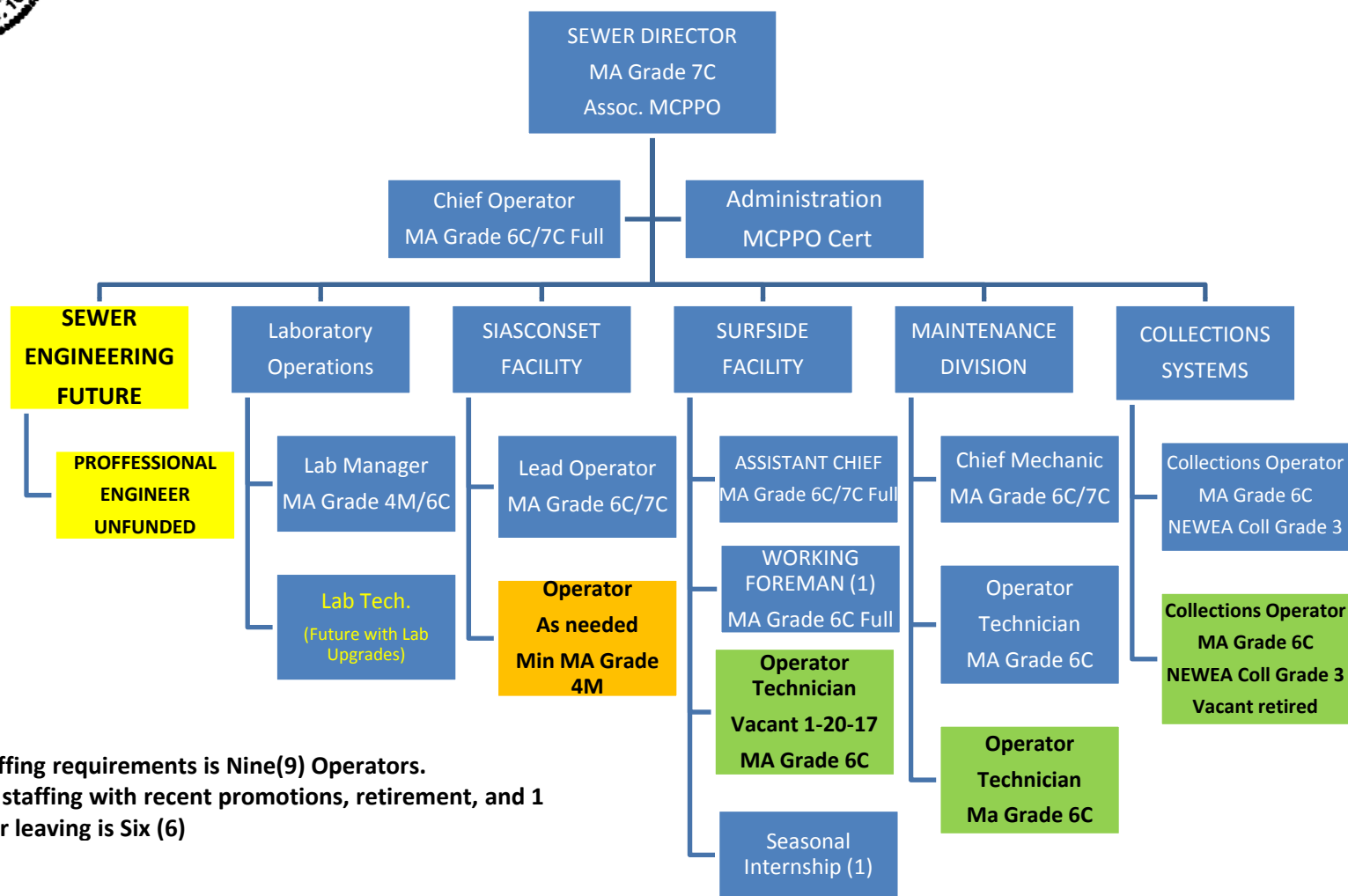
SEWER ENTERPRISE FUND

Appendix

Sewer Enterprise Fund



Town & County of Nantucket Organization Chart – Sewer Enterprise Fund



Min Staffing requirements is Nine(9) Operators.
Current staffing with recent promotions, retirement, and 1 operator leaving is Six (6)

SEWER ENTERPRISE FUND

FY2018 Budget Detail

SEWER ENTERPRISE FUND

FY2018

Sewer Enterprise Fund Exceptions

Positions

1. Administrative Assistant Position: \$61,300
2. Add'l Overtime: \$15,000
3. Two Sewer Collections Positions: \$110,800

Operational Expenses ⁽¹⁾

1. Repairs & Maintenance (building): \$12,500
2. Repairs & Maintenance (office equip): \$15,000
3. Repairs & Maintenance (sewer): \$10,000
4. Professional Services (WWT): \$100,000
5. Inventory (spare parts): \$100,000
6. Water Pollution Abatement: \$47,713
7. Professional Services (sewer collections): \$9,500
8. Professional Services (Sconset): \$9,600
9. Upgrade to Wastewater Lab: \$30,000

⁽¹⁾ Non-controllable expenses such as general insurance, medical insurance, pension costs and utilities are excluded.

FY2018

Sewer Enterprise Fund Exceptions (cont'd)

Capital Items

1. Pump Station Upgrades: \$100,000
2. Force Main Assessment & Inspections: \$500,000
3. CMOM: \$1,750,000
4. Generator Replacement: \$54,700
5. Tanker Truck Replacement: \$250,000
6. Sconset Collections System Evaluation: \$693,000
7. Town Water Main to Plant and Housing: \$250,000
8. Flora Street Manholes: \$100,000
9. Farmer St. Manhole & Main Replacement: \$100,000
10. Fiber Lines to Plant: \$75,000

TOWN OF NANTUCKET
SEWER - ENTERPRISE FUND

	ACTUAL FY2016	BUDGET FY2017	<i>PROJECTED BUDGET FY2018</i>
Revenue	7,205,670	6,804,820	6,804,820
Expenses	6,916,474	6,870,976	7,266,452
Net Earnings	289,197	(66,156)	(461,632)
Transfer from Retained Earnings	317,229	66,156	461,632
Net Earnings after R/E Transfer	606,426	-	-
Net Sources & Uses			
Add Back: Transfer to Capital Project Fund	740,217		
Ending FB	1,346,643	-	-
TOTAL			
 Certified Retained Earnings as of July 1, 2016	 4,753,867		

SEWER ENTERPRISE FUND
OPERATIONS BUDGET
FY2018 BUDGET PROJECTION

DEPT	ACCOUNT	ACCOUNT NAME	3-YEAR ACTUAL						FY2017 BUDGET	FY2018 BUDGET	\$ INC/(DEC) FY18 / FY17 BUDGET	% INC/(DEC) FY18 / FY17 BUDGET
			FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL YTD	SIMPLE AVERAGE	COMPOUND ANNUAL GROWTH RATE				
WASTE WATER TREATMENT												
66440	41710	P&I	\$ (393)	\$ (3,256)	\$ (1,121)	\$ (457)	\$ (1,590)	69%	\$ (3,300)	\$ (3,300)	\$ -	0%
66440	42460	SEWER FEE INCOME	(5,753,902)	(5,957,651)	(6,219,320)	(3,704,442)	(5,976,958)	4%	(5,960,000)	(5,960,000)	\$ -	0%
66440	42461	DPW SEWER PERMITS	(193,750)	(230,018)	(282,465)	(122,080)	(235,411)	21%	(230,020)	(230,020)	\$ -	0%
66440	42462	SEWER LIENS COLLECTED	(3,676)	(13,454)	(16,170)	-	(11,100)	110%	(13,500)	(13,500)	\$ -	0%
66440	42463	SEWER PRIVILEGE FEE	(306,579)	(393,608)	(466,726)	(131,608)	(388,971)	23%	(395,000)	(395,000)	\$ -	0%
66440	42464	SEWER PRIVILEGE INT FEE	(38,508)	(37,454)	(36,857)	(1,590)	(37,606)	(2%)	(37,500)	(37,500)	\$ -	0%
66440	43275	SEPTIC DISPOSAL FEES	(173,304)	(165,399)	(183,012)	(92,971)	(173,905)	3%	(165,500)	(165,500)	\$ -	0%
66440	48201	INTEREST ON INVESTMENTS	(6,151)	-	-	-	(2,050)	(100%)	-	-	\$ -	na
66440	48205	INTEREST REV SEWER PRIV FEE	-	-	-	(203)	-	na	-	-	\$ -	na
66440	49000	REFUNDS	-	21,228	-	-	7,076	na	-	-	\$ -	na
66440	51100	SALARY, PERMANENT	497,582	552,164	587,019	267,299	545,588	9%	705,300	769,200	\$ 63,900	9%
66440	51300	OVERTIME	73,827	89,684	60,574	39,298	74,695	(9%)	75,000	90,000	\$ 15,000	20%
66440	51700	LONGEVITY PAY	7,246	7,236	7,291	8,355	7,258	0%	10,260	7,500	\$ (2,760)	(27%)
66440	51701	INS PREM: MEDICAL BLUE CROSS	152,874	166,738	175,361	86,458	164,991	7%	206,378	233,920	\$ 27,542	13%
66440	51770	BARNSTABLE COUNTY RETIREMT FND	141,587	124,806	139,004	149,671	135,132	(1%)	130,422	145,259	\$ 14,837	11%
66440	51900	CONTRACTUAL OBLIGATIONS	-	-	-	-	-	na	-	-	\$ -	na
66440	51960	COMPENSATION/UNEMPLOYMENT	10,467	1,180	-	-	3,882	(100%)	-	-	\$ -	na
66440	51961	MEDICARE P/R TAX	8,390	9,412	9,502	4,568	9,101	6%	11,500	13,189	\$ 1,689	15%
66440	51999	FINCOM TRANSFER SALARIES	-	-	-	-	-	na	-	-	\$ -	na
66440	52101	UTILITY: ELECTRICITY	269,765	387,047	400,683	177,233	352,498	22%	400,000	420,000	\$ 20,000	5%
66440	52103	UTILITY: FUEL OIL	65,751	54,527	39,268	5,385	53,182	(23%)	60,000	65,000	\$ 5,000	8%
66440	52107	UTILITY: LANDFILL	-	-	-	-	-	na	-	-	\$ -	na
66440	52401	REP&MAINT: OFFICE EQUIP	-	-	-	-	-	na	-	15,000	\$ 15,000	na
66440	52403	REP&MAINT VEHICLE	100	21,880	363	-	7,447	91%	-	-	\$ -	na
66440	52404	REP&MAINT: BUILDING	10,370	12,226	7,341	9,013	9,979	(16%)	12,500	25,000	\$ 12,500	100%
66440	52405	REP&MAINT: EQUIPMENT	52,765	104,922	80,424	20,646	79,370	23%	85,000	100,000	\$ 15,000	18%
66440	52407	REP&MAINT: SEWER	-	4,898	-	-	1,633	na	-	10,000	\$ 10,000	na
66440	52700	RENTALS/LEASES	-	-	-	-	-	na	-	-	\$ -	na
66440	52901	SLUDGE DISPOSAL COSTS	201,468	222,667	222,869	111,543	215,668	5%	230,000	230,000	\$ -	0%
66440	53100	PROFESSIONAL SERVICES	7,856	86,729	185,317	83,887	93,301	386%	100,000	200,000	\$ 100,000	100%
66440	53103	GENERAL: ADVERTISING	383	-	482	-	288	12%	-	1,000	\$ 1,000	na
66440	53115	LAB TESTING	4,317	9,776	13,546	4,441	9,213	77%	10,000	10,000	\$ -	0%
66440	53154	PRIVILEGE RECORDING FEE	-	-	-	-	-	na	-	-	\$ -	na
66440	53401	COMM: TELEPHONE	16,274	15,374	13,155	5,918	14,934	(10%)	18,000	18,000	\$ -	0%
66440	53402	COMM: POSTAGE	1,185	-	2,293	736	1,159	39%	-	-	\$ -	na
66440	53803	OTHER LICENSES & TAXES	315	817	60	-	397	(56%)	900	1,900	\$ 1,000	111%
66440	53804	OTHER: FREIGHT	191	6,987	-	-	2,393	(100%)	7,500	7,500	\$ -	0%
66440	54201	OFFICE SUPPLIES	747	1,089	-	855	612	(100%)	1,100	1,100	\$ -	0%
66440	54303	BLDG&EXPENDABLE SUP/EQ	6,868	2,114	3,182	501	4,055	(32%)	2,500	3,000	\$ 500	20%
66440	54701	SAFETY: UNIFORMS	1,388	4,157	1,356	1,421	2,300	(1%)	3,000	5,000	\$ 2,000	67%
66440	54702	SAFETY: PROTECTIVE CLOTHING	1,914	-	1,737	461	1,217	(5%)	-	5,000	\$ 5,000	na
66440	55001	MEDICAL SUPPLIES	160	-	81	-	80	(29%)	-	1,000	\$ 1,000	na
66440	55101	BOOKS/SUBSCRIPTIONS	-	159	-	-	53	na	200	200	\$ -	0%
66440	55302	SEWER SUPPLIES, PIPES	3,427	1,417	-	5,198	1,615	(100%)	3,500	3,500	\$ -	0%
66440	55306	CHEMICALS	101,635	114,776	105,271	41,315	107,227	2%	115,000	115,000	\$ -	0%
66440	57101	IN-STATE MISC TRAVEL	9,033	9,192	10,564	1,243	9,597	8%	9,000	9,000	\$ -	0%

SEWER ENTERPRISE FUND
 OPERATIONS BUDGET
 FY2018 BUDGET PROJECTION

DEPT	ACCOUNT	ACCOUNT NAME	3-YEAR ACTUAL					COMPOUND ANNUAL GROWTH RATE	FY2017 BUDGET	FY2018 BUDGET	\$ INC/(DEC) FY18 / FY17 BUDGET	% INC/(DEC) FY18 / FY17 BUDGET
			FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL YTD	SIMPLE AVERAGE					
66440	57102	IN-STATE:MILEAGE/CAR ALLW	79	265	2,089	277	811	416%	300	300	\$ -	0%
66440	57103	IN-STATE SEMINARS, PROF GA	5,394	3,894	1,084	674	3,457	(55%)	4,000	4,000	\$ -	0%
66440	57404	INS PREM: BLANKET INS, BLDG	82,637	84,371	87,439	-	84,816	3%	98,000	109,760	\$ 11,760	12%
66440	57406	INS PREM: CLAIM DEDUCTIBLE	-	-	-	-	-	na	-	-	\$ -	na
66440	57502	INS: WORKMANS' COMP	-	-	-	-	-	na	-	-	\$ -	na
66440	57999	MWPAT ADMIN FEE	53,939	53,830	58,847	28,526	55,539	4%	60,000	60,000	\$ -	0%
66440	57899	CONTINGENCY / UNALLOCATED EXP	-	-	-	-	-	na	12,930	12,930	\$ (0)	(0%)
66440	58501	ADD EQ:NEW EQUIP- PUMP STATION	-	470	271	298	247	na	-	5,000	\$ 5,000	na
66440	52xxx	SPARE PARTS INVENTORY NEW LINE (LIBBY)	-	-	-	-	-	-	-	100,000	\$ 100,000	na
66440	59101	DEBT SERVICE: PRINCIPAL	588,200	580,900	573,600	405,000	580,900	(1%)	779,818	624,308	\$ (155,510)	(20%)
66440	59102	DEBT SERVICE INTEREST	217,683	199,263	185,699	75,626	200,882	(8%)	258,266	227,719	\$ (30,547)	(12%)
66440	59103	BOND ISSUE EXPENSE	2,375	17,500	-	-	6,625	(100%)	18,000	18,000	\$ -	0%
66440	59108	DEBT SERVICE SHORT TERM INTEREST	-	-	-	17,696	-	na	50,000	50,000	\$ -	0%
66440	59113	WATER POLLUTION ABATMT PRN	1,550,334	1,586,078	1,804,609	1,638,830	1,647,007	8%	1,815,217	1,862,930	\$ 47,713	3%
66440	59114	WATER POLL ABATEMENT INT	792,098	756,479	822,775	361,254	790,451	2%	884,595	826,590	\$ (58,005)	(7%)
66440	59250	INTEREST: GENERAL	4,811	15,859	-	-	6,890	(100%)	16,000	16,000	\$ -	0%
66440	59501	OTHER FIN: GENERAL	-	-	-	-	-	na	-	-	\$ -	na
66440	59991	TRANSFER TO GF- INDIRECT COSTS	192,316	76,000	82,000	-	116,772	(35%)	82,000	82,000	\$ -	0%
66440	59993	TRANS TO CAPITAL PROJECT FUND	90,000	-	740,217	-	276,739	187%	-	30,000	\$ 30,000	na
TOTAL REVENUE			\$ (6,476,263)	\$ (6,779,613)	\$ (7,205,670)	\$ (4,053,351)	\$ (6,820,516)	5%	\$ (6,804,820)	\$ (6,804,820)	\$ -	0%
TOTAL EXPENSE			\$ 5,227,749	\$ 5,386,883	\$ 6,425,372	\$ 3,553,626	\$ 5,680,001	11%	\$ 6,276,186	\$ 6,534,806	\$ 258,620	4%

SEWER COLLECT & DISPOSAL

66445	49102	BOND PROCEEDS	-	-	-	-	-	na	\$ -	\$ -	\$ -	na
66445	51100	SALARY, PERMANENT	99,732	69,027	72,483	34,237	80,414	(15%)	68,600	179,400	\$ 110,800	162%
66445	51300	OVERTIME	18,101	25,458	16,930	6,035	20,163	(3%)	15,000	15,000	\$ -	0%
66445	51700	LONGEVITY	7,074	3,593	3,448	3,585	4,705	(30%)	3,400	3,400	\$ -	0%
66445	51701	INS:MED BLUE CROSS	10,047	25,381	28,223	13,607	21,217	68%	28,700	31,140	\$ 2,440	9%
66445	51961	MEDICARE P/R TAX	1,811	1,422	1,347	636	1,527	(14%)	1,300	2,900	\$ 1,600	123%
66445	51999	FINCOM TRANSFER SALARIES	-	-	-	-	-	na	-	-	\$ -	na
66445	52101	UTILITY:ELECTRICTY	37,372	49,379	48,899	24,199	45,217	14%	55,000	55,000	\$ -	0%
66445	52103	UTILITY:FUEL	472	-	-	-	157	(100%)	700	700	\$ -	0%
66445	52105	UTILITY:WATER	3,697	3,255	3,829	1,825	3,594	2%	3,800	3,800	\$ -	0%
66445	52404	REP&MAINT:BUILDING	746	1,000	-	-	582	(100%)	1,500	1,500	\$ -	0%
66445	52405	REP&MAINT:EQUIPMENT	10,952	8,010	5,268	10,348	8,077	(31%)	8,000	10,000	\$ 2,000	25%
66445	52407	REP&MAINT:SEWERS	9,019	2,367	2,450	3,738	4,612	(48%)	3,500	5,000	\$ 1,500	43%
66445	53100	PROFESSIONAL SERVICES	90,343	80,000	73,975	24,390	81,439	(10%)	90,500	100,000	\$ 9,500	10%
66445	53401	COMM:TELEPHONE	-	-	-	-	-	na	-	-	\$ -	na
66445	53402	COMM:POSTAGE	9,191	17,175	10,000	-	12,122	4%	18,000	18,000	\$ -	0%
66445	53803	OTHER: LICENSE	110	-	-	-	37	(100%)	-	-	\$ -	na
66445	54201	OFFICE SUPPLIES	4,728	-	3,071	-	2,600	(19%)	-	-	\$ -	na
66445	54701	SAFETY:UNIFORMS	196	-	-	-	65	(100%)	-	-	\$ -	na
66445	54702	SAFETY:PROTECTIVE CLOTHING	-	-	-	-	-	na	-	3,000	\$ 3,000	na
66445	55302	DPW:SEWER	762	520	-	-	427	(100%)	520	520	\$ -	0%
66445	57101	IN-STATE:MISC TRAVEL	345	-	302	-	216	(7%)	-	-	\$ -	na

SEWER ENTERPRISE FUND
 OPERATIONS BUDGET
 FY2018 BUDGET PROJECTION

DEPT	ACCOUNT	ACCOUNT NAME	3-YEAR ACTUAL					COMPOUND ANNUAL GROWTH RATE	FY2017 BUDGET	FY2018 BUDGET	\$ INC/(DEC) FY18 / FY17 BUDGET	% INC/(DEC) FY18 / FY17 BUDGET
			FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL YTD	SIMPLE AVERAGE					
66445	57502	INS: WORKMANS COMP	-	108	-	-	36	na	-	-	\$ -	na
66445	57404	INS PREM:BLANKET INS, BLDG	11,318	11,755	11,437	-	11,503	1%	13,165	13,165	\$ 0	0%
66445	59991	TRANSFER TO GENERAL FUND	-	-	-	-	-	na	-	-	\$ -	na
		TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	na	\$ -	\$ -	\$ -	na
		TOTAL EXPENSE	\$ 316,016	\$ 298,449	\$ 281,660	\$ 122,600	\$ 298,708	(6%)	\$ 311,685	\$ 442,525	\$ 130,840	42%

SCONSET WATER TREATMENT

66446	49902	BOND ANTICIPATION NOTES	-	-	-	-	-	na	\$ -	\$ -	\$ -	na
66446	51100	SALARY, PERMANENT	64,327	73,473	76,151	32,964	71,317	9%	76,900	76,600	\$ (300)	(0%)
66446	51300	OVERTIME	-	2,852	2,334	623	1,728	na	20,610	5,610	\$ (15,000)	(73%)
66446	51700	LONGEVITY PAY	1,468	2,248	2,186	2,273	1,967	22%	2,300	3,800	\$ 1,500	65%
66446	51701	INS:MED BLUE CROSS	6,776	8,989	10,143	4,742	8,636	22%	10,200	11,067	\$ 867	9%
66446	51961	MEDICARE P/R TAX	954	1,139	1,170	520	1,088	11%	1,400	1,500	\$ 100	7%
66446	52101	UTILITY:ELECTRICITY	40,089	51,739	60,715	28,173	50,848	23%	55,000	55,000	\$ -	0%
66446	52103	UTILITY:FUEL	16,439	14,381	-	-	10,273	(100%)	18,000	18,000	\$ -	0%
66446	52105	UTILITY:WATER	1,773	1,283	1,496	768	1,517	(8%)	1,800	1,800	\$ -	0%
66446	52403	REP&MAINT VEHICLE	-	-	-	-	-	na	-	6,000	\$ 6,000	na
66446	52404	REP&MAINT:BUILDING	9,370	5,967	-	-	5,112	(100%)	10,000	10,000	\$ -	0%
66446	52405	REP&MAINT:EQUIPMENT	9,819	13,095	15,514	-	12,809	26%	50,000	50,000	\$ -	0%
66446	53100	PROFESSIONAL SERVICES	387	1,813	1,765	7	1,322	113%	400	10,000	\$ 9,600	2,400%
66446	53115	LAB TESTING	1,203	1,569	1,946	565	1,573	27%	1,200	1,200	\$ -	0%
66446	53401	COMM:COMCAST INTERNET	-	-	-	889	-	na	-	2,000	\$ 2,000	na
66446	53402	COMM: POSTAGE	117	-	-	-	39	(100%)	200	200	\$ -	0%
66446	53804	OTHER:FREIGHT	-	-	-	-	-	na	-	-	\$ -	na
66446	54201	OFFICE SUPPLIES	-	-	-	-	-	na	-	1,000	\$ 1,000	na
66446	54701	SAFETY: UNIFORMS	250	-	-	-	83	(100%)	250	500	\$ 250	100%
66446	55302	DPW:SEWER	2,005	1,077	-	-	1,027	(100%)	2,000	2,000	\$ -	0%
66446	55306	CHEMICALS	5,203	1,495	8,403	1,495	5,034	27%	2,500	2,500	\$ -	0%
66446	57101	IN STATE: MISC TRAVEL	-	784	-	-	261	na	-	-	\$ -	na
66446	57404	INS PREM: BLANKET INS, BLDG	26,795	27,093	27,620	-	27,169	2%	30,345	30,345	\$ (0)	(0%)
66446	57502	INS: WORKMAN'S COMP	-	-	-	-	-	na	-	-	\$ -	na
		TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	na
		TOTAL EXPENSE	\$ 186,976	\$ 208,998	\$ 209,442	\$ 73,020	\$ 201,805	6%	\$ 283,105	\$ 289,122	\$ 6,017	2%

SEWER ENTERPRISE GRAND TOTAL

TOTAL REVENUE	\$ (6,476,263)	\$ (6,779,613)	\$ (7,205,670)	\$ (4,053,351)	\$ (6,820,516)	5%	\$ (6,804,820)	\$ (6,804,820)	\$ -	-
TOTAL EXPENSE	\$ 5,730,741	\$ 5,894,330	\$ 6,916,474	\$ 3,749,246	\$ 6,180,515	10%	\$ 6,870,976	\$ 7,266,452	\$ 395,476	6%
VARIANCE (Excess) / Deficit	\$ (745,522)	\$ (885,283)	\$ (289,197)	\$ (304,105)	\$ (640,001)	(38%)	\$ 66,156	\$ 461,632	\$ 395,476	598%
SOURCE: RETAINED EARNINGS'	\$ -	\$ 885,283	\$ 289,197	\$ 304,105	\$ 640,001	na	\$ (66,156)	\$ (461,632)	\$ (395,476)	
REMAINING VARIANCE	\$ (745,522)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	

FY 2018 Personnel Spreadsheet

Sewer Enterprise Fund
 Number of Positions in Department
 Full-time
 Part-time
 Seasonal
 Temporary
 Vacancies
 New Positions Requested

ORG: 66440; 66445; 66446

	ORG: 66440	ORG: 66445	ORG: 66446
Full-time	9	1	1
Part-time	0	0	0
Seasonal	0	0	0
Temporary	0	0	0
Vacancies	1	0	0
New Positions Requested	0	2	0
TOTAL OF ALL POSITIONS	10	3	1

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/17 (e.g., B -Step 3)	Yearly Salary as of 6/30/17	FY18 Anniversary Date	FY2018 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
ORG: 66440													
GRAY, D	SEWER DIRECTOR	40.00		NON-UNION	115,000	11/01/17	116,500	0	0	0	0	0	116,500
VACANT - FUNDED	CHIEF WWTP	40.00	PW47	NON-UNION	97,200	12/18/17	98,200	0	0	0	0	0	98,200
MANNING, K.	GENERAL FOREMAN SEWER PLANT	40.00	PW31	M6 STEP 7	76,600	05/18/18	76,600	2,300	0	0	0	0	78,900
ALLEN, P.	OPERATOR WWTP	40.00	PW43	M4 STEP 2	60,300	08/03/17	61,900	0	0	0	0	0	61,900
LEVEILLE, W.	SEWER LAB TECH	40.00	PW42	M4 STEP 7	71,900	12/23/17	71,900	2,200	0	0	0	0	74,100
GARY, A.	ASSISTANT CHIEF	40.00	PW44	M5 STEP 7	74,100	07/05/17	74,100	3,000	0	0	0	0	77,100
MOONEY, S.	OPERATOR WWTP	40.00	PW43	M4 STEP 7	71,900	12/20/17	71,900	0	0	0	0	0	71,900
HARDY, J.	SR EQUIPMENT OP SEWER	40.00	PW51	M3 STEP 7	68,400	10/18/17	68,400	0	0	0	0	0	68,400
FRAZIER, P.	MAINT TECH SEWER	40.00	PW41	M3 STEP 7	64,500	01/19/18	68,400	0	0	0	0	0	68,400
TBD	ADMIN ASSIST.	40.00	PW20	S2PO STEP 1	61,300	06/30/18	61,300	0	0	0	0	0	61,300
ORG: 66445													
VACANT - FUNDED*	SEWER COLLECTIONS	40.00	PW26	M3 STEP 7	68,400	12/07/17	68,400	3,400	0	0	0	0	71,800
VACANT - REQUESTED	SEWER COLLECTIONS			M3 STEP 1	55,500	06/30/18	55,500						55,500
VACANT - REQUESTED	SEWER COLLECTIONS			M3 STEP 1	55,500	06/30/18	55,500						55,500
ORG: 66446													
INGLIS, R.	PLANT MANAGER	40.00	PW10	M6 STEP 7	76,600	05/11/18	76,600	3,800	0	0	0	0	80,400

* Employee recently retired and vacancy will be filled shortly.

	org:66440	org: 66445	org:66446
Total Prorated Salary (enter on Munis 51100)	769,200	179,400	76,600
Total Seasonal Salary (enter on Munis 51xxx)	0	0	0
Total Longevity (enter on Munis 51700)	7,500	3,400	3,800
Total Education (enter on Munis 516xx)	0	0	0
Total Certification Pay (enter on Munis 51551)	0	0	0
Total Holiday Pay (enter on Munis 518xx)	0	0	0
Total Other Pay (enter on Munis line where appropriate)	0	0	0
Shift Differential (enter on Munis 513xx)	0	0	0
Overtime (enter on Munis 514xx)	75,000	15,000	20,610
Salary Subtotal	851,700	197,800	101,010
Medicare (enter on Munis 51961)	12,300	2,900	1,500
Insurance:Medical BSBC (enter Munis 51701)	223,920	31,140	11,067
Total Personnel Services	1,087,920	231,840	113,577

Purpose	Issue Date	PRINCIPAL Payments FY2017	PRINCIPAL Payments FY2018	PRINCIPAL Payments FY2019	PRINCIPAL Payments FY2020	PRINCIPAL Payments FY2021	PRINCIPAL Payments FY2022	PRINCIPAL Payments FY2023	PRINCIPAL Payments FY2024	PRINCIPAL Payments FY2025
SEWER ENTERPRISE		42,122,929	39,527,894	37,040,655	34,591,380	32,081,129	29,516,672	27,046,641	24,521,773	22,084,104
MWPAT 98-143	8/25/2004	60,000	60,000	60,000	65,000	65,000	-	-	-	-
MWPAT 98-144	8/25/2004	15,000	15,000	15,000	15,000	15,000	-	-	-	-
MWPAT 98-145	8/25/2004	15,000	15,000	15,000	15,000	15,000	-	-	-	-
MWPAT CW 02 50A	11/23/2004	324,363	332,434	344,413	354,859	367,377	367,389	370,341	-	-
MWPAT CW 02 50	10/26/2006	196,378	205,512	210,079	219,213	223,780	237,480	255,748	511,496	520,630
MWPAT CW 01 40	12/14/2006	100,000	105,000	105,000	110,000	115,000	115,000	120,000	120,000	-
SEWER CONSTRUCTION	2/15/2008	15,000	15,000	-	-	-	-	-	-	-
SEWER CONSTRUCTION	2/15/2008	45,000	45,000	-	-	-	-	-	-	-
SEWER 2	2/15/2008	70,000	70,000	-	-	-	-	-	-	-
66%% WWTF	2/15/2008	13,200	13,200	-	-	-	-	-	-	-
MWPAT CW 04 20	12/9/2008	167,594	170,979	174,433	177,957	181,552	185,220	188,962	192,779	196,674
66% MWPAT CW0521	12/15/2009	755,034	773,484	792,384	811,746	831,580	851,900	872,716	894,041	915,887
MWPAT CW 07 17	7/8/2010	181,848	185,522	189,270	193,093	196,994	200,974	205,034	209,176	213,402
SEWER CURRENT REFUNDING 05/2001	6/7/2012	40,000	40,000	40,000	40,000	40,000	-	-	-	-
SEWER ADVANCED REFUNDING 12/01/2003	6/7/2012	60,000	55,000	55,000	55,000	55,000	50,000	50,000	45,000	-
SEWER IMPROVEMENTS	6/7/2012	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
WASTEWATER MANAGEMENT	6/7/2012	150,000	-	-	-	-	-	-	-	-
SEWER EQUIPMENT	6/6/2013	55,000	55,000	-	-	-	-	-	-	-
SEWER EQUIPMENT	6/5/2014	25,000	20,000	-	-	-	-	-	-	-
CW 12 09 PERM FINANCING	1/7/2015	206,618	211,108	215,696	220,384	225,174	230,068	235,068	240,177	245,397
Refi WWTF Sewer 08 398K Jul'16	8/3/2016	-	-	13,000	13,000	13,000	13,000	13,000	12,000	12,000
Refi Sewer2 08 1.435M Jul'16	8/3/2016	-	-	67,000	67,000	67,000	66,000	66,000	66,000	66,000
Refi Sewer1 08 870K Jul'16	8/3/2016	-	-	43,000	43,000	43,000	43,000	38,000	38,000	38,000
Refi Sewer Const 08 250K Jul'16	8/3/2016	-	-	10,000	10,000	10,000	10,000	10,000	9,000	9,000
TOTAL SEWER FUND		2,595,035	2,487,238	2,449,275	2,510,251	2,564,457	2,470,031	2,524,868	2,437,669	2,316,989

Sewer Debt	624,308.00
MWPAT Debt	1,862,930.44

Purpose	Issue Date	PRINCIPAL Payments FY2026	PRINCIPAL Payments FY2027	PRINCIPAL Payments FY2028	PRINCIPAL Payments FY2029	PRINCIPAL Payments FY2030	PRINCIPAL Payments FY2031	PRINCIPAL Payments FY2032	PRINCIPAL Payments FY2033	PRINCIPAL Payments FY2034
SEWER ENTERPRISE		19,767,114	17,936,759	16,069,574	14,378,300	12,770,948	11,128,466	9,450,029	7,980,267	6,577,806
MWPAT 98-143	8/25/2004									
MWPAT 98-144	8/25/2004									
MWPAT 98-145	8/25/2004									
MWPAT CW 02 50A	11/23/2004									
MWPAT CW 02 50	10/26/2006									
MWPAT CW 01 40	12/14/2006									
SEWER CONSTRUCTION	2/15/2008									
SEWER CONSTRUCTION	2/15/2008									
SEWER 2	2/15/2008									
66%% WWTF	2/15/2008									
MWPAT CW 04 20	12/9/2008	200,647	204,701							
66% MWPAT CW0521	12/15/2009	938,266	961,193	984,679	1,008,740	1,033,388	1,058,639	1,084,507	1,111,007	1,138,154
MWPAT CW 07 17	7/8/2010	217,713	222,111	226,598	231,176	235,846	240,611			
SEWER CURRENT REFUNDING 05/2001	6/7/2012									
SEWER ADVANCED REFUNDING 12/01/2003	6/7/2012									
SEWER IMPROVEMENTS	6/7/2012	100,000	100,000	100,000	100,000	100,000	100,000	100,000		
WASTEWATER MANAGEMENT	6/7/2012									
SEWER EQUIPMENT	6/6/2013									
SEWER EQUIPMENT	6/5/2014									
CW 12 09 PERM FINANCING	1/7/2015	250,730	256,180	261,747	267,436	273,248	279,187	285,255	291,454	297,789
Refi WWTF Sewer 08 398K Jul'16	8/3/2016	12,000	12,000	11,200						
Refi Sewer2 08 1.435M Jul'16	8/3/2016	65,000	65,000	63,500						
Refi Sewer1 08 870K Jul'16	8/3/2016	37,000	37,000	35,450						
Refi Sewer Const 08 250K Jul'16	8/3/2016	9,000	9,000	8,100						
TOTAL SEWER FUND		1,830,356	1,867,184	1,691,274	1,607,352	1,642,482	1,678,437	1,469,762	1,402,461	1,435,943

Purpose	Issue Date	PRINCIPAL Payments FY2035	PRINCIPAL Payments FY2036	PRINCIPAL Payments FY2037	PRINCIPAL Payments FY2038	PRINCIPAL Payments FY2039	PRINCIPAL Payments FY2040
SEWER ENTERPRISE		5,141,863	3,671,637	2,477,182	1,253,541	0	0
MWPAT 98-143	8/25/2004						
MWPAT 98-144	8/25/2004						
MWPAT 98-145	8/25/2004						
MWPAT CW 02 50A	11/23/2004						
MWPAT CW 02 50	10/26/2006						
MWPAT CW 01 40	12/14/2006						
SEWER CONSTRUCTION	2/15/2008						
SEWER CONSTRUCTION	2/15/2008						
SEWER 2	2/15/2008						
66%% WWTF	2/15/2008						
MWPAT CW 04 20	12/9/2008						
66% MWPAT CW0521	12/15/2009	1,165,965	1,194,455	1,223,641	1,253,541		
MWPAT CW 07 17	7/8/2010						
SEWER CURRENT REFUNDING 05/2001	6/7/2012						
SEWER ADVANCED REFUNDING 12/01/2003	6/7/2012						
SEWER IMPROVEMENTS	6/7/2012						
WASTEWATER MANAGEMENT	6/7/2012						
SEWER EQUIPMENT	6/6/2013						
SEWER EQUIPMENT	6/5/2014						
CW 12 09 PERM FINANCING	1/7/2015	304,261					
Refi WWTF Sewer 08 398K Jul'16	8/3/2016						
Refi Sewer2 08 1.435M Jul'16	8/3/2016						
Refi Sewer1 08 870K Jul'16	8/3/2016						
Refi Sewer Const 08 250K Jul'16	8/3/2016						
TOTAL SEWER FUND		1,470,226	1,194,455	1,223,641	1,253,541	-	-

Purpose	Issue Date	INTEREST Payments FY2017	INTEREST Payments FY2018	INTEREST Payments FY2019	INTEREST Payments FY2020	INTEREST Payments FY2021	INTEREST Payments FY2022	INTEREST Payments FY2023	INTEREST Payments FY2024	INTEREST Payments FY2025	INTEREST Payments FY2026	INTEREST Payments FY2027
SEWER ENTERPRISE	TOTAL DEBT											
MWPAT 98-143	8/25/2004	14,100	10,791	7,794	4,911	1,706						
MWPAT 98-144	8/25/2004	3,396	2,568	1,823	1,133	394						
MWPAT 98-145	8/25/2004	3,396	2,568	1,823	1,133	394						
MWPAT CW 02 50A	11/23/2004	94,553	83,944	77,274	49,115	37,369	27,703	9,258				
MWPAT CW 02 50	10/26/2006	115,324	104,735	94,219	83,509	72,626	61,084	48,435	21,995			
MWPAT CW 01 40	12/14/2006	39,867	33,533	27,626	22,803	17,321	11,923	5,928				
SEWER CONSTRUCTION 250K	2/15/2008	1,013	525									
SEWER CONSTRUCTION 870K	2/15/2008	3,038	1,575									
SEWER 2 1.43M	2/15/2008	4,725	2,450									
66% WWTF	2/15/2008	891	462									
MWPAT CW 04 20	12/9/2008	39,154	35,768	32,314	28,790	25,195	21,527	17,786	13,968	10,074	6,100	2,047
66% MWPAT CW0521	12/15/2009	513,637	495,188	476,288	456,926	437,091	416,772	395,955	374,631	352,785	330,405	307,479
MWPAT CW 07 17	7/8/2010	61,169	57,495	53,747	49,924	46,023	42,043	37,983	33,841	29,615	25,304	20,906
SEWER CURRENT REFUNDING 05/2001	6/7/2012	8,600	6,600	4,600	2,800	1,000						
SEWER ADVANCED REFUNDING 12/01/2003	6/7/2012	19,200	16,325	13,575	11,100	8,625	6,000	3,500	1,125			
SEWER IMPROVEMENTS	6/7/2012	63,500	58,500	53,500	49,000	44,500	39,500	34,500	29,500	24,500	20,500	17,500
WASTEWATER MANAGEMENT	6/7/2012	3,750										
SEWER EQUIPMENT 275k	6/6/2013	1,650	550									
SEWER EQUIPMENT 97K	6/5/2014	900	400									
CW 12 09 PERM FINANCING	1/7/2015	95,940	91,807	87,585	83,271	78,863	74,360	69,759	65,057	60,254	55,346	50,331
Refi WWTF Sewer 08 398K Jul'16	8/3/2016	4,111	4,744	4,484	3,964	3,444	2,924	2,404	1,904	1,424	944	464
Refi Sewer2 08 1.435M Jul'16	8/3/2016	21,727	25,070	23,730	21,050	18,370	15,710	13,070	10,430	7,790	5,170	2,570
Refi Sewer1 08 870K Jul'16	8/3/2016	13,094	15,109	14,249	12,529	10,809	9,089	7,469	5,949	4,429	2,929	1,449
Refi Sewer Const 08 250K Jul'16	8/3/2016	3,122	3,602	3,402	3,002	2,602	2,202	1,802	1,422	1,062	702	342
TOTAL SEWER FUND		1,129,855	1,054,310	978,032	884,961	806,333	730,836	647,848	559,822	491,932	447,400	403,088

Sewer Debt	227,719
MWPAT Debt	826,590

Purpose	Issue Date	INTEREST Payments FY2028	INTEREST Payments FY2029	INTEREST Payments FY2030	INTEREST Payments FY2031	INTEREST Payments FY2032	INTEREST Payments FY2033	INTEREST Payments FY2034	INTEREST Payments FY2035	INTEREST Payments FY2036	INTEREST Payments FY2037	INTEREST Payments FY2038	INTEREST Payments FY2039	INTEREST Payments FY2040
SEWER ENTERPRISE	TOTAL DEBT													
MWPAT 98-143	8/25/2004													
MWPAT 98-144	8/25/2004													
MWPAT 98-145	8/25/2004													
MWPAT CW 02 50A	11/23/2004													
MWPAT CW 02 50	10/26/2006													
MWPAT CW 01 40	12/14/2006													
SEWER CONSTRUCTION 250K	2/15/2008													
SEWER CONSTRUCTION 870K	2/15/2008													
SEWER 2 1.43M	2/15/2008													
66% WWTF	2/15/2008													
MWPAT CW 04 20	12/9/2008													
66% MWPAT CW0521	12/15/2009	283,992	259,931	235,283	210,032	184,164	157,665	130,517	102,707	74,216	45,030	15,130		
MWPAT CW 07 17	7/8/2010	16,419	11,841	7,171	2,406									
SEWER CURRENT REFUNDING 05/2001	6/7/2012													
SEWER ADVANCED REFUNDING 12/01/2003	6/7/2012													
SEWER IMPROVEMENTS	6/7/2012	14,500	11,438	8,313	5,063	1,688								
WASTEWATER MANAGEMENT	6/7/2012													
SEWER EQUIPMENT 275k	6/6/2013													
SEWER EQUIPMENT 97K	6/5/2014													
CW 12 09 PERM FINANCING	1/7/2015	45,208	39,973	34,624	29,159	23,575	17,870	12,041	6,085					
Refi WWTF Sewer 08 398K Jul'16	8/3/2016	112												
Refi Sewer2 08 1.435M Jul'16	8/3/2016	635												
Refi Sewer1 08 870K Jul'16	8/3/2016	355												
Refi Sewer Const 08 250K Jul'16	8/3/2016	81												
TOTAL SEWER FUND		361,301	323,182	285,390	246,660	209,427	175,535	142,558	108,792	74,216	45,030	15,130	-	-