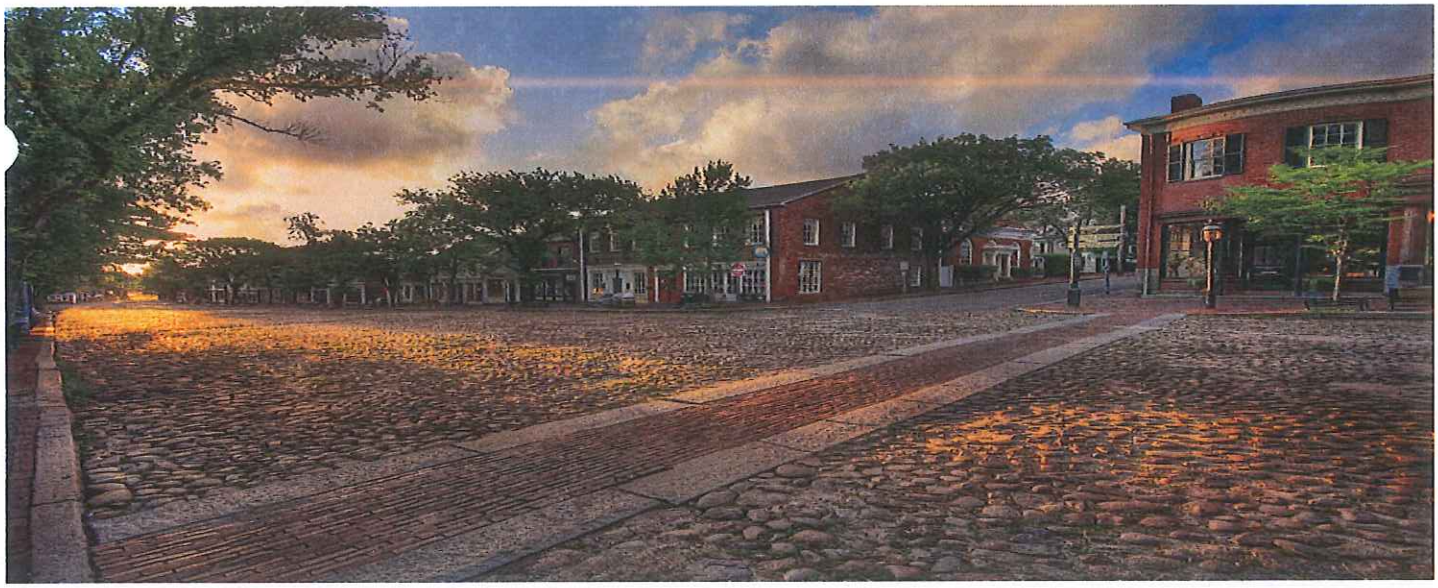


FY2015 BUDGET PROJECTION

- **ENTERPRISE FUNDS**
  - **SEWER**

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

FY 2015 Budget

Department of Public Works

Sewer Enterprise Fund

FY2014
DPW Sewer Enterprise Fund Review

Mission:

The mission of the Nantucket Sewer Enterprise Fund is to provide for public health and safety by maintenance of the municipal sewer system including the wastewater treatment plants, pump stations and sewer mains

Goals:

- Continue to meet state mandated discharge limits for treated effluent.
- Complete the Comprehensive Wastewater Management Plan (CWMP).

Initiatives and Accomplishments:

- Initiation and completion of Phase IIB sewer replacements downtown.
- Significant progress on Comprehensive Wastewater Management Plan.

FY 2015
Sewer Enterprise Fund Overview

Priorities

Develop a funding plan for the CWMP Capital Plan that is supported by all.

Significant Changes Year-to-Year

Completion of CWMP and implementation of recommended 20 year Capital Plan.

Key Issues

An equitable Financing plan for the proposed Capital Plan will be the biggest issue for the Sewer Enterprise Fund.

FY2015 Budget
DPW

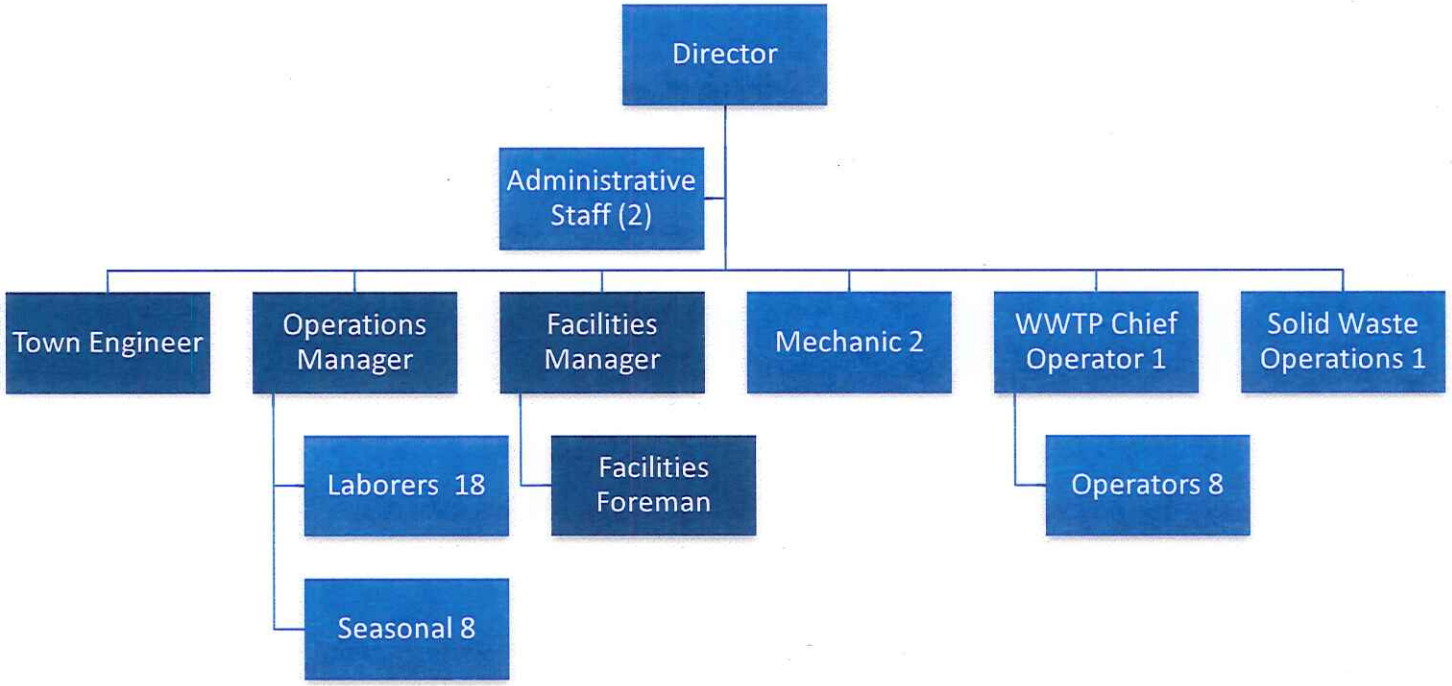
	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2014 BUDGET	FY2015 PROPOSED BUDGET	FY 2015 TOWN MANAGER RECOMMENDATION	FY2015 BOS RECOMMENDATION	FY 2015 INCREASE OR (DECREASE) $	FY 2015 INCREASE OR (DECREASE) %
SUMMARY										
Payroll-Salary	$ 704,405	$ 760,358	$ 861,412	6.9%	$ 819,725	$ 799,310	$ 799,310	$ 799,310	$ (20,415)	-2.5%
Medicare P/R Tax Expense	$ 9,485	$ 10,681	$ 18,951	26.0%	$ 11,500	$ 11,600	$ 11,600	$ 11,600	$ 100	0.9%
Medical Insurance	$ 87,794	$ 153,354	$ 167,535	24.0%	$ 162,864	$ 191,900	$ 191,900	$ 191,900	$ 29,036	17.8%
Barnstable County Retirement	$ 60,560	$ 117,057	$ 229,213	55.8%	$ 253,277	$ 268,500	$ 268,500	$ 268,500	$ 15,223	6.0%
Utilities	$ 588,575	$ 355,181	$ 475,515	-6.9%	$ 640,100	$ 544,550	$ 544,550	$ 544,550	$ (95,550)	-14.9%
Repairs & Maintenance	$ 120,514	$ 101,157	$ 168,078	11.7%	$ 99,150	$ 146,140	$ 146,140	$ 146,140	$ 46,990	47.4%
Professional Services	$ 301,903	$ 267,775	$ 100,130	-30.8%	$ 121,200	$ 295,575	$ 295,575	$ 295,575	$ 174,375	143.9%
Sludge Disposal Costs	$ 209,383	$ 214,117	$ 215,578	1.0%	$ 215,000	$ 219,100	$ 219,100	$ 219,100	$ 4,100	1.9%
Sewer Supplies and Chemicals	$ 106,269	$ 113,634	$ 122,870	5.0%	$ 115,900	$ 122,370	$ 122,370	$ 122,370	$ 6,470	5.6%
General Insurance	$ 103,680	$ 111,439	$ 114,946	3.5%	$ 123,650	$ 137,160	$ 137,160	$ 137,160	$ 13,510	10.9%
Other Supplies	$ 7,054	$ 2,706	$ 8,793	7.6%	$ 2,850	$ 9,025	$ 9,025	$ 9,025	$ 6,175	216.7%
Travel	$ 9,771	$ 12,470	$ 17,375	21.2%	$ 9,700	$ 11,200	$ 11,200	$ 11,200	$ 1,500	15.5%
Debt Service	$ 2,754,953	$ 2,843,294	$ 3,137,615	4.4%	$ 3,829,919	$ 3,554,963	$ 3,554,963	$ 3,554,963	$ (274,955)	-7.2%
Indirect Costs	$ -	$ 61,834	$ 79,235	13.2%	$ 80,000	$ 76,000	$ 76,000	$ 76,000	$ (4,000)	-5.0%
Other	$ 106,270	$ 102,657	$ 93,081	-4.3%	$ 102,470	$ 99,355	$ 99,355	$ 99,355	$ (3,115)	-3.0%
TOTAL SEWER	$ 5,170,616	$ 5,227,714	$ 5,810,329	4.0%	$ 6,587,304	$ 6,486,748	$ 6,486,748	$ 6,486,748	$ (100,556)	-2%

Appendix

Department of Public Works
Sewer Enterprise Fund

Town & County of Nantucket

Organization Chart – DPW



FY 2015 Budget Detail

DPW

SEWER ENTERPRISE FUND
OPERATIONS BUDGET
FISCAL YEAR 2015
As of 12/13/2013

SEWER ENTERPRISE
WASTE WATER TREATMENT

DEPT	ACCOUNT	ACCOUNT NAME	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2014 BUDGET	FY2015 PROPOSED BUDGET	FY 2015 TOWN MANAGER RECOMMENDATION	FY2015 BOS RECOMMENDATION	FY 2015 INCREASE OR (DECREASE) $	FY 2015 INCREASE OR (DECREASE) %
66440	41710	P&I	$ -	$ (6,882)	$ (1,394)	-55.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	42460	SEWER FEE INCOME	$ (4,848,307)	$ (5,304,741)	$ (5,504,882)	4.3%	$ (5,304,740)	$ (5,504,880)	$ (5,504,880)	$ (5,504,880)	$ 200,140	3.8%
66440	42461	DPW SEWER PERMITS	$ (112,000)	$ (111,913)	$ (153,025)	11.0%	$ (111,910)	$ (153,025)	$ (153,025)	$ (153,025)	$ 41,115	36.7%
66440	42462	SEWER LIENS COLLECTED	$ (4,381)	$ (20,455)	$ (24,713)	78.0%	$ (15,455)	$ (24,710)	$ (24,710)	$ (24,710)	$ 9,255	59.9%
66440	42463	SEWER PRIVILEGE FEE	$ (686,355)	$ (130,339)	$ (425,495)	-14.7%	$ (130,330)	$ (425,495)	$ (425,495)	$ (425,495)	$ 295,165	226.5%
66440	42464	SEWER PRIVELEGE INT FEE	$ -	$ (41,419)	$ (32,613)	-11.3%	$ (40,400)	$ (32,610)	$ (32,610)	$ (32,610)	$ (7,790)	-19.3%
66440	43275	SEPTIC DISPOSAL FEES	$ -	$ -	$ (128,040)	100.0%	$ -	$ (128,040)	$ (128,040)	$ (128,040)	$ 128,040	0.0%
66440	48201	INTEREST ON INVESTMENTS	$ (8,104)	$ (4,921)	$ (7,892)	-0.9%	$ (4,900)	$ (7,890)	$ (7,890)	$ (7,890)	$ 2,990	61.0%
66440	49000	REFUNDS	$ 29,500	$ 12,936	$ 486	-74.6%	$ -	$ 485	$ 485	$ 485	$ (485)	0.0%
66440	49102	PROCEEDS FROM BOND SALE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	49103	MWPAT DRAWDOWNS	$ -	$ -	$ (4,319)	100.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	49701	TRANSFER FROM GENERAL FUI	$ (55,000)	$ -	$ -	-100.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	49704	TRANSFER IN FROM CAPITAL PI	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	51100	SALARY, PERMANENT	$ 378,045	$ 450,670	$ 523,220	11.4%	$ 493,400	$ 513,900	$ 513,900	$ 513,900	$ 20,500	4.2%
66440	51300	OVERTIME	$ 27,736	$ 47,430	$ 56,443	26.7%	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ -	0.0%
66440	51700	LONGEVITY PAY	$ 1,878	$ 1,143	$ 1,210	-13.6%	$ 10,000	$ 9,800	$ 9,800	$ 9,800	$ (200)	-2.0%
66440	51701	INS PREM: MEDICAL BLUE CROS	$ 63,145	$ 128,789	$ 145,291	32.0%	$ 136,740	$ 162,700	$ 162,700	$ 162,700	$ 25,960	19.0%
66440	51770	COUNTY: RETIREMENT (Note: Pr	$ 60,560	$ 117,057	$ 229,213	100.0%	$ 253,277	$ 268,500	$ 268,500	$ 268,500	$ 15,223	6.0%
66440	51961	MEDICARE P/R TAX	$ 5,911	$ 7,239	$ 15,310	37.3%	$ 7,900	$ 8,200	$ 8,200	$ 8,200	$ 300	3.8%
66440	51999	FINCOM TRANSFER SALARIES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	52101	UTILITY: ELECTRICITY	$ 381,223	$ 161,251	$ 286,164	-9.1%	$ 442,000	$ 330,000	$ 330,000	$ 330,000	$ (112,000)	-25.3%
66440	52103	UTILITY: FUEL OIL	$ 48,162	$ 53,701	$ 57,597	6.1%	$ 55,000	$ 61,100	$ 61,100	$ 61,100	$ 6,100	11.1%
66440	52107	UTILITY: LANDFILL	$ -	$ 182	$ -	0.0%	$ 150	$ 150	$ 150	$ 150	$ -	0.0%
66440	52401	REP&MAINT: OFFICE EQUIP	$ 177	$ -	$ -	-100.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	52403	REP&MAINT VEHICLE	$ 1,393	$ 805	$ 236	-44.7%	$ 850	$ -	$ -	$ -	$ (850)	-100.0%
66440	52404	REP&MAINT: BUILDING	$ 13,013	$ 7,571	$ 37,812	42.7%	$ 8,000	$ 37,800	$ 37,800	$ 37,800	$ 29,800	372.5%
66440	52405	REP&MAINT: EQUIPMENT	$ 45,725	$ 48,189	$ 87,048	23.9%	$ 45,000	$ 60,000	$ 60,000	$ 60,000	$ 15,000	33.3%
66440	52407	REP&MAINT: SEWER	$ 75	$ -	$ -	-100.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	52700	RENTALS/LEASES	$ 565	$ -	$ -	-100.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	52901	SLUDGE DISPOSAL COSTS	$ 209,383	$ 214,117	$ 215,578	1.0%	$ 215,000	$ 219,100	$ 219,100	$ 219,100	$ 4,100	1.9%
66440	53100	PROFESSIONAL SERVICES	$ 232,315	$ 195,811	$ 46,155	-41.6%	$ 50,000	$ 215,575	$ 215,575	$ 215,575	$ 165,575	331.2%
66440	53103	GENERAL: ADVERTISING	$ 115	$ 120	$ -	-100.0%	$ 150	$ 150	$ 150	$ 150	$ -	0.0%
66440	53115	LAB TESTING	$ 10,213	$ 5,405	$ 4,646	-23.1%	$ 5,500	$ 4,650	$ 4,650	$ 4,650	$ (850)	-15.5%
66440	53154	PRIVILEGE RECORDING FEE	$ 2,058	$ 75	$ -	-100.0%	$ 300	$ -	$ -	$ -	$ (300)	-100.0%
66440	53401	COMM: TELEPHONE	$ 15,398	$ 17,132	$ 17,903	5.2%	$ 17,500	$ 17,900	$ 17,900	$ 17,900	$ 400	2.3%
66440	53402	COMM: POSTAGE	$ 106	$ 1,770	$ 6,148	286.8%	$ 150	$ 150	$ 150	$ 150	$ -	0.0%
66440	53803	OTHER LICENSES & TAXES	$ 275	$ 511	$ 450	17.8%	$ 500	$ 500	$ 500	$ 500	$ -	0.0%
66440	53804	OTHER: FREIGHT	$ 289	$ 538	$ 1,205	60.9%	$ 400	$ 1,200	$ 1,200	$ 1,200	$ 800	200.0%
66440	54201	OFFICE SUPPLIES	$ 1,287	$ 310	$ 1,705	9.8%	$ 350	$ 1,700	$ 1,700	$ 1,700	$ 1,350	385.7%
66440	54303	BLDG&EXPENDABLE SUP/EQ	$ 4,445	$ 1,751	$ 6,628	14.2%	$ 1,800	$ 6,625	$ 6,625	$ 6,625	$ 4,825	268.1%
66440	54701	SAFETY: UNIFORMS	$ 4,221	$ 5,021	$ 2,737	-13.4%	$ 4,500	$ 3,725	$ 3,725	$ 3,725	$ (775)	-17.2%
66440	54702	SAFETY: PROTECTIVE CLOTHIN	$ -	$ 84	$ -	-100.0%	$ 750	$ -	$ -	$ -	$ (750)	-100.0%
66440	55001	MEDICAL SUPPLIES	$ 1,137	$ 544	$ 460	-26.0%	$ 600	$ 500	$ 500	$ 500	$ (100)	-16.7%
66440	55101	BOOKS/SUBSCRIPTIONS	$ -	$ 685	$ 200	-46.0%	$ -	$ 200	$ 200	$ 200	$ 200	0.0%
66440	55302	DPW: SEWER SUPPLIES, PIPES	$ 7,361	$ 6,667	$ 7,080	-1.3%	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ -	0.0%
66440	55306	CHEMICALS	$ 92,081	$ 97,782	$ 109,378	5.9%	$ 100,000	$ 109,400	$ 109,400	$ 109,400	$ 9,400	9.4%
66440	57101	IN-STATE MISC TRAVEL	$ 7,041	$ 9,560	$ 9,179	9.2%	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ -	0.0%
66440	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ -	$ 12	100.0%	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	100.0%

66440	57103	IN-STATE SEMINARS, PROF GA	$ 2,730	$ 2,634	$ 8,184	44.2%	$ 2,500	$ 2,000	$ 2,000	$ 2,000	$ (500)	-20.0%
66440	57404	INS PREM: BLANKET INS, BLDG	$ 69,645	$ 76,883	$ 79,511	4.5%	$ 83,712	$ 87,500	$ 87,500	$ 87,500	$ 3,788	4.5%
66440	57406	INS PREM: CLAIM DEDUCTIBLE	$ -	$ -	$ -	100.0%	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	100.0%
66440	57502	INS: WORKMANS' COMP	$ 50,282	$ 23,567	$ 27,204	-18.5%	$ 25,615	$ -	$ -	$ -	$ (25,615)	-100.0%
66440	57999	MWPAT ADMIN FEE	$ 60,629	$ 61,367	$ 58,919	-0.9%	$ 62,500	$ 60,000	$ 60,000	$ 60,000	$ (2,500)	-4.0%
66440	57899	CONTINGENCY / UNALLOCATED	$ -	$ -	$ -	0.0%	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	0.0%
66440	58501	ADD EQ:NEW EQUIP	$ -	$ -	$ -	100.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	59101	DEBT SERVICE: PRINCIPAL	$ 373,000	$ 353,200	$ 563,200	14.7%	$ 542,200	$ 2,310,485	$ 2,310,485	$ 2,310,485	$ 1,768,285	326.1%
66440	59102	DEBT SERVICE INTEREST	$ 159,512	$ 147,497	$ 223,510	11.9%	$ 210,791	$ 1,240,479	$ 1,240,479	$ 1,240,479	$ 1,029,688	488.5%
66440	59103	BOND ISSUE EXPENSE	$ 11,500	$ -	$ 3,500	-32.7%	$ 35,000	$ 4,000	$ 4,000	$ 4,000	$ (31,000)	-88.6%
66440	59113	WATER POLLUTION ABATMT PR	$ 1,293,115	$ 1,483,251	$ 1,518,602	5.5%	$ 2,475,542	$ -	$ -	$ -	$ (2,475,542)	-100.0%
66440	59114	WATER POLL ABATEMENT INT	$ 891,187	$ 859,347	$ 828,803	-2.4%	$ 566,386	$ -	$ -	$ -	$ (566,386)	-100.0%
66440	59116	MWPAT FEE OR (SUBSIDY)	$ 26,640	$ -	$ -	-100.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	59501	OTHER FIN: GENERAL	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66440	59991	TRANSFER TO GENERAL FUND	$ -	$ 61,834	$ 74,200	9.5%	$ 80,000	$ 76,000	$ 76,000	$ 76,000	$ (4,000)	-5.0%
66440	9XXXX	A2/UNPAID BILLS	$ 2,168	$ -	$ -	-100.0%	$ -	$ -	$ -	$ -	$ -	0.0%
		TOTAL REVENUE	$ (5,684,647)	$ (5,607,735)	$ (6,281,887)	3.4%	$ (5,607,735)	$ (6,276,165)	$ (6,276,165)	$ (6,276,165)	$ 668,430	11.9%
		TOTAL EXPENSE	$ 4,555,742	$ 4,651,490	$ 5,254,642	4.9%	$ 5,987,763	$ 5,889,688	$ 5,889,688	$ 5,889,688	$ (98,075)	-2%

SEWER COLLECT & DISPOSAL

DEPT	ACCOUNT	ACCOUNT NAME	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2014 BUDGET	FY2015 PROPOSED BUDGET	FY 2015 TOWN MANAGER RECOMMENDATI	FY2015 BOS RECOMMENDATI ON	FY 2015 INCREASE OR (DECREASE) $	FY 2015 INCREASE OR (DECREASE) %
66445	49102	BOND PROCEEDS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66445	51100	SALARY, PERMANENT	$ 129,703	$ 130,197	$ 144,327	3.6%	$ 134,100	$ 118,200	$ 118,200	$ 118,200	$ (15,900)	-11.9%
66445	51300	OVERTIME	$ 12,624	$ 9,830	$ 21,042	18.6%	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ -	0.0%
66445	51700	LONGEVITY	$ 5,780	$ 5,840	$ 5,867	0.5%	$ 4,800	$ 5,900	$ 5,900	$ 5,900	$ 1,100	22.9%
66445	51701	INS:MED BLUE CROSS	$ 14,729	$ 15,121	$ 14,763	0.1%	$ 16,112	$ 18,000	$ 18,000	$ 18,000	$ 1,888	11.7%
66445	51961	MEDICARE P/R TAX	$ 2,120	$ 2,115	$ 2,463	5.1%	$ 2,200	$ 2,000	$ 2,000	$ 2,000	$ (200)	-9.1%
66445	51999	FINCOM TRANSFER SALARIES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66445	52101	UTILITY:ELECTRICTY	$ 49,912	$ 43,111	$ 38,166	-8.6%	$ 44,300	$ 47,000	$ 47,000	$ 47,000	$ 2,700	6.1%
66445	52103	UTILITY:FUEL	$ 414	$ 622	$ 1,860	65.0%	$ 650	$ 700	$ 700	$ 700	$ 50	7.7%
66445	52105	UTILITY:WATER	$ 4,355	$ 3,502	$ 4,752	2.9%	$ 3,600	$ 3,800	$ 3,800	$ 3,800	$ 200	5.6%
66445	52404	REP&MAINT:BUILDING	$ -	$ -	$ 2,255	100.0%	$ -	$ 2,255	$ 2,255	$ 2,255	$ 2,255	100.0%
66445	52405	REP&MAINT:EQUIPMENT	$ 8,937	$ 6,213	$ 2,638	-33.4%	$ 6,500	$ 6,000	$ 6,000	$ 6,000	$ (500)	-7.7%
66445	52407	REP&MAINT:SEWERS	$ 34,469	$ 27,720	$ 23,761	-11.7%	$ 28,000	$ 23,760	$ 23,760	$ 23,760	$ (4,240)	-15.1%
66445	53100	PROFESSIONAL SERVICES	$ 66,099	$ 70,910	$ 53,975	-6.5%	$ 70,000	$ 80,000	$ 80,000	$ 80,000	$ 10,000	14.3%
66445	53401	COMM:TELEPHONE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66445	53402	COMM:POSTAGE	$ 23,932	$ 23,438	$ 17,175	-10.5%	$ 24,000	$ 17,175	$ 17,175	$ 17,175	$ (6,825)	-28.4%
66445	53803	OTHER: LICENSE	$ -	$ 210	$ -	0.0%	$ 200	$ -	$ -	$ -	$ (200)	-100.0%
66445	54201	OFFICE SUPPLIES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66445	54701	SAFETY:UNIFORMS	$ 666	$ 472	$ 224	-30.4%	$ 500	$ 225	$ 225	$ 225	$ (275)	-55.0%
66445	54702	SAFETY:PROTECTIVE CLOTHIN(	$ -	$ 170	$ -	0.0%	$ 170	$ -	$ -	$ -	$ (170)	-100.0%
66445	55302	DPW:SEWER	$ 3,505	$ 4,480	$ 442	-49.9%	$ 4,500	$ 500	$ 500	$ 500	$ (4,000)	-88.9%
66445	57101	IN-STATE:MISC TRAVEL	$ -		$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66445	57502	INS: WORKMANS COMP	$ -	$ 92	$ 84	-4.6%	$ -	$ 100	$ 100	$ 100	$ 100	100.0%
66445	57404	INS PREM:BLANKET INS, BLDG	$ 11,482	$ 9,383	$ 9,029	-7.7%	$ 12,579	$ 9,840	$ 9,840	$ 9,840	$ (2,739)	-21.8%
66445	59991	TRANSFER TO GENERAL FUND	$ -	$ -	$ 5,035	100.0%	$ -	$ -	$ -	$ -	$ -	0.0%
		TOTAL REVENUE	$ -	$ -	$ -	0.0%	$ -		$ -	$ -	$ -	0.0%
		TOTAL EXPENSE	$ 368,727	$ 353,426	$ 347,859	-1.9%	$ 367,211	$ 350,455	$ 350,455	$ 350,455	$ (16,756)	-5%

SCONSET WATER TREATMENT

DEPT	ACCOUNT	ACCOUNT NAME	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2014 BUDGET	FY2015 PROPOSED BUDGET	FY 2015 TOWN MANAGER RECOMMENDATION	FY2015 BOS RECOMMENDATION	FY 2015 INCREASE OR (DECREASE) $	FY 2015 INCREASE OR (DECREASE) %
66446	49902	BOND ANTICIPATION NOTES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66446	51100	SALARY, PERMANENT	$ 66,719	$ 71,203	$ 68,246	0.8%	$ 74,000	$ 73,600	$ 73,600	$ 73,600	$ (400)	-0.5%
66446	51300	OVERTIME	$ 27,665	$ 16,127	$ 8,724	-31.9%	$ 20,610	$ 20,610	$ 20,610	$ 20,610	$ -	0.0%
66446	51700	LONGEVITY PAY	$ 3,973	$ 4,208	$ 4,997	7.9%	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ -	0.0%
66446	51701	INS:MED BLUE CROSS	$ 9,920	$ 9,445	$ 7,482	-9.0%	$ 10,012	$ 11,200	$ 11,200	$ 11,200	$ 1,188	11.9%
66446	51961	MEDICARE P/R TAX	$ 1,454	$ 1,327	$ 1,179	-6.8%	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ -	0.0%
66446	52101	UTILITY:ELECTRICITY	$ 74,370	$ 62,224	$ 52,893	-10.7%	$ 63,000	$ 66,800	$ 66,800	$ 66,800	$ 3,800	6.0%
66446	52103	UTILITY:FUEL	$ 13,431	$ 12,127	$ 14,681	3.0%	$ 12,500	$ 15,600	$ 15,600	$ 15,600	$ 3,100	24.8%
66446	52105	UTILITY:WATER	$ 1,310	$ 1,328	$ 1,500	4.6%	$ 1,400	$ 1,500	$ 1,500	$ 1,500	$ 100	7.1%
66446	52403	REP&MAINT VEHICLE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66446	52404	REP&MAINT:BUILDING	$ 4,891	$ 2,216	$ -	-100.0%	$ 2,300	$ 1,000	$ 1,000	$ 1,000	$ (1,300)	-56.5%
66446	52405	REP&MAINT:EQUIPMENT	$ 11,834	$ 8,442	$ 14,328	6.6%	$ 8,500	$ 15,325	$ 15,325	$ 15,325	$ 6,825	80.3%
66446	53100	PROFESSIONAL SERVICES	$ 3,489	$ 1,055	$ -	-100.0%	$ 1,200	$ -	$ -	$ -	$ (1,200)	-100.0%
66446	53115	LAB TESTING	$ 2,900	$ 2,449	$ 1,155	-26.4%	$ 2,500	$ 1,155	$ 1,155	$ 1,155	$ (1,345)	-53.8%
66446	53401	COMM:TELEPHONE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66446	53402	COMM: POSTAGE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66446	53804	OTHER:FREIGHT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66446	54201	OFFICE SUPPLIES	$ 185	$ 100	$ -	-100.0%	$ 100	$ 200	$ 200	$ 200	$ 100	100.0%
66446	54701	SAFETY: UNIFORMS	$ 300	$ 343	$ 221	-9.6%	$ 350	$ 225	$ 225	$ 225	$ (125)	-35.7%
66446	55302	DPW:SEWER	$ -	$ 1,000	$ 1,038	1.9%	$ 1,000	$ 1,040	$ 1,040	$ 1,040	$ 40	4.0%
66446	55306	CHEMICALS	$ 3,322	$ 3,705	$ 4,932	14.1%	$ 3,900	$ 4,930	$ 4,930	$ 4,930	$ 1,030	26.4%
66446	57101	IN STATE: MISC TRAVEL	$ -	$ 276	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	0.0%
66446	57404	INS PREM: BLANKET INS, BLDG	$ 22,553	$ 25,173	$ 26,407	5.4%	$ 27,359	$ 29,820	$ 29,820	$ 29,820	$ 2,461	9.0%
66446	57502	INS: WORKMAN'S COMP	$ -	$ 51	$ 47	-4.6%	$ -	$ -	$ -	$ -	$ -	0.0%
		TOTAL REVENUE	$ -	$ -	$ -	0.0%	$ -		$ -	$ -	$ -	0.0%
		TOTAL EXPENSE	$ 248,315	$ 222,799	$ 207,828	-5.8%	$ 232,331	$ 246,605	$ 246,605	$ 246,605	$ 14,274	6%

SEWER ENTERPRISE GRAND TOTAL

TOTAL REVENUE	$ (6,164,598)	$ (6,074,775)	$ (6,281,887)	0.6%	$ (5,607,735)	$ (6,276,165)	$ (6,276,165)	$ (6,276,165)	$ 668,430	12%
TOTAL EXPENSE	$ 5,652,736	$ 5,694,755	$ 6,262,692	3.5%	$ 6,587,304	$ 6,486,748	$ 6,486,748	$ 6,486,748	$ (100,556)	-2%
VARIANCE (Excess) / Deficit	$ (511,862)	$ (380,021)	$ (19,195)	-66.5%	$ 979,569	$ 210,583	$ 210,583	$ 210,583	$ (768,986)	-79%
SOURCE: RETAINED EARNING		$ 380,021	$ 19,195		$ (979,569)	$ (210,583)	$ (210,583)	$ (210,583)	$ 768,986	
REMAINING VARIANCE		$ -	$ -		$ 0	$ -	$ -	$ -	$ -	

SUMMARY	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2014 BUDGET	FY2015 PROPOSED BUDGET	FY 2015 TOWN MANAGER RECOMMENDATION	FY2015 BOS RECOMMENDATION	FY 2015 INCREASE OR (DECREASE) $	FY 2015 INCREASE OR (DECREASE) %
Payroll-Salary	$ 704,405	$ 760,358	$ 861,412	6.9%	$ 819,725	$ 799,310	$ 799,310	$ 799,310	$ (20,415)	-2.5%
Medicare P/R Tax Expense	$ 9,485	$ 10,681	$ 18,951	26.0%	$ 11,500	$ 11,600	$ 11,600	$ 11,600	$ 100	0.9%
Medical Insurance	$ 87,794	$ 153,354	$ 167,535	24.0%	$ 162,864	$ 191,900	$ 191,900	$ 191,900	$ 29,036	17.8%
Barnstable County Retirement	$ 60,560	$ 117,057	$ 229,213	55.8%	$ 253,277	$ 268,500	$ 268,500	$ 268,500	$ 15,223	6.0%
Utilities	$ 588,575	$ 355,181	$ 475,515	-6.9%	$ 640,100	$ 544,550	$ 544,550	$ 544,550	$ (95,550)	-14.9%
Repairs & Maintenance	$ 120,514	$ 101,157	$ 168,078	11.7%	$ 99,150	$ 146,140	$ 146,140	$ 146,140	$ 46,990	47.4%
Professional Services	$ 301,903	$ 267,775	$ 100,130	-30.8%	$ 121,200	$ 295,575	$ 295,575	$ 295,575	$ 174,375	143.9%
Sludge Disposal Costs	$ 209,383	$ 214,117	$ 215,578	1.0%	$ 215,000	$ 219,100	$ 219,100	$ 219,100	$ 4,100	1.9%
Sewer Supplies and Chemicals	$ 106,269	$ 113,634	$ 122,870	5.0%	$ 115,900	$ 122,370	$ 122,370	$ 122,370	$ 6,470	5.6%
General Insurance	$ 103,680	$ 111,439	$ 114,946	3.5%	$ 123,650	$ 137,160	$ 137,160	$ 137,160	$ 13,510	10.9%
Other Supplies	$ 7,054	$ 2,706	$ 8,793	7.6%	$ 2,850	$ 9,025	$ 9,025	$ 9,025	$ 6,175	216.7%
Travel	$ 9,771	$ 12,470	$ 17,375	21.2%	$ 9,700	$ 11,200	$ 11,200	$ 11,200	$ 1,500	15.5%
Debt Service	$ 2,754,953	$ 2,843,294	$ 3,137,615	4.4%	$ 3,829,919	$ 3,554,963	$ 3,554,963	$ 3,554,963	$ (274,955)	-7.2%
Indirect Costs	$ -	$ 61,834	$ 79,235	13.2%	$ 80,000	$ 76,000	$ 76,000	$ 76,000	$ (4,000)	-5.0%
Other	$ 106,270	$ 102,657	$ 93,081	-4.3%	$ 102,470	$ 99,355	$ 99,355	$ 99,355	$ (3,115)	-3.0%
TOTAL SEWER	$ 5,170,616	$ 5,227,714	$ 5,810,329	4.0%	$ 6,587,304	$ 6,486,748	$ 6,486,748	$ 6,486,748	$ (100,556)	-2%

Certified Retained Earnings: $ 1,618,699

FY 2015 Personnel Spreadsheet

Sewer Enterprise Fund ORG: 66440; 66445; 66446

Number of Positions in Department	ORG: 66440	ORG: 66445	ORG: 66446
Full-time	7	2	1
Part-time	0	0	0
Seasonal	0	0	0
Temporary	0	0	0
Vacancies	1	0	0
New Positions Requested	0	0	0
TOTAL OF ALL POSITIONS	8	2	1

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Average	FY 2015 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
ORG: 66440														
INGLIS, R	PLANT MANAGER	40.00	PW10	M7 Step 8	75,916	76,120	11/05/14	76,100	3,800	0	0	0	0	79,900
MOORE, R	SR. EQUIP OPERATOR	40.00	PW50	M4 Step 8	67,761	67,944	01/05/15	67,900	1,400	0	0	0	0	69,300
LEVEILLE, W	SW LAB TECH	40.00	PW51	M4 Step 8	67,761	67,944	12/23/14	67,900	2,000	0	0	0	0	69,900
GRAY, D	MAINT TECH	40.00	PW41	M5 Step 7	67,177	67,358	12/08/14	67,400	1,300	0	0	0	0	68,700
FRAZIER, P.	MAINT TECH SEWER	40.00	PW41	M3 Step 5	57,166	57,320	01/19/15	57,300	0	0	0	0	0	57,300
HARDY, J.	SR EQUIP OPERATOR	40.00	PW51	M3 Step 6	58,897	59,056	10/21/14	59,100	0	0	0	0	0	59,100
VACANT	MAINT TECH SEWER	40.00	PW41	M4 Step 1	53,516	53,661	12/03/14	53,700	0	0	0	0	0	53,700
GARY, A.	MAINT TECH SEWER	40.00	PW41	M3 Step 8	64,341	64,514	07/05/14	64,500	1,300	0	0	0	0	65,800
ORG: 66445														
O'NEIL, R	SPECIAL PROJECT	40.00	PW25	M4 Step 1	53,516	53,661	05/01/15	53,700	2,700	0	0	0	0	56,400
BUTLER, P	SEWER COLLECTIONS	40.00	PW26	M3 Step 8	64,341	64,514	07/01/14	64,500	3,200	0	0	0	0	67,700
ORG: 66446														
MANNING, K	GEN FOREMAN	40.00	PW31	M6 Step 8	73,392	73,590	05/18/15	73,600	2,200	0	0	0	0	75,800
								705,700	17,900					723,600

	org:66440	org: 66445	org:66446
Total Prorated Salary (enter on **Munis 51100**)	513,900	118,200	73,600
Total Seasonal Salary **(enter on Munis 51xxx)**	0	0	0
Total Longevity (enter on **Munis 51700**)	9,800	5,900	2,200
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**)	40,000	15,000	20,610
Salary Subtotal	563,700	139,100	96,410
Medicare (enter on **Munis 51961**)	8,200	2,000	1,400
Insurance:Medical BSBC (enter **Munis 51701**)	162,700	18,000	11,200
Total Personnel Services	**734,600**	**159,100**	**109,010**

DEBT AMORTIZATION SCHEDULE
ALL DEBT OUTSTANDING
AS OF DECEMBER 20, 2013

Purpose	Issue Date	Maturity Date	Original Principal Amount	Payments FY2013	Payments FY2014	Payments FY2015	Payments FY2016	Payments FY2017	Payments FY2018	Payments FY2019	Payments FY2020	Payments FY2021	Payments FY2022	Payments FY2023	Payments FY2024
SEWER ENTERPRISE	TOTAL DEBT	AT 10/2012		60,368,811	56,781,362	53,161,915	49,610,952	46,116,012	42,657,358	39,383,438	36,195,932	33,040,648	29,911,558	26,957,008	24,026,356
MWPAT 94-10	8/1/2001	2/1/2015	223,207	23,050	23,035	23,007	-	-	-	-	-	-	-	-	-
MWPAT 97-1148	8/1/2001	8/1/2019	20,893	1,652	1,588	1,524	1,441	1,377	1,311	1,245	1,180	-	-	-	-
SEWER	12/1/2003	12/1/2013	1,216,000	63,225	61,050	-	-	-	-	-	-	-	-	-	-
MWPAT 98-143	8/25/2004	8/1/2020	849,513	74,913	78,352	75,320	72,306	74,099	70,791	67,794	69,911	66,706	-	-	-
MWPAT 98-144	8/25/2004	8/1/2020	189,405	15,780	15,529	14,978	19,180	18,395	17,567	16,822	16,133	15,393	-	-	-
MWPAT 98-145	8/25/2004	8/1/2020	208,754	21,288	20,860	20,034	19,180	18,395	17,567	16,822	16,133	15,393	-	-	-
MWPAT CW 02 50A	11/23/2004	8/1/2022	5,648,263	487,518	439,594	432,422	426,714	418,916	416,378	421,686	403,974	404,746	395,091	379,598	-
MWPAT CW 02 50	10/26/2006	8/1/2024	4,015,365	312,335	324,792	320,826	320,129	311,701	310,246	304,297	302,721	296,405	293,564	304,182	533,490
MWPAT CW 01 40	12/14/2006	8/1/2023	1,656,115	146,446	144,745	145,329	140,104	139,866	138,533	132,625	132,803	132,321	126,922	125,927	120,000
SEWER CONSTRUCTION	2/15/2008	2/15/2028	250,000	22,206	21,756	21,006	20,556	20,087	19,600	14,075	13,712	13,312	12,912	12,512	12,112
SEWER CONSTRUCTION	2/15/2008	2/15/2028	870,000	71,475	70,125	67,875	66,525	65,118	63,656	62,081	60,450	58,650	56,850	50,050	48,450
SEWER 2	2/15/2008	2/15/2028	1,435,075	118,687	116,437	112,687	105,437	103,250	100,975	98,525	95,987	93,187	90,387	87,587	84,787
66%% WWTF	2/15/2008	2/15/2028	398,013	21,334	20,938	20,278	19,882	19,470	19,041	18,579	18,100	17,572	17,044	16,516	15,988
SEWER DEPARTMENTAL EQUIP	2/15/2008	2/15/2013	150,000	30,900	-	-	-	-	-	-	-	-	-	-	-
MWPAT CW 04 20	12/9/2008	7/15/2026	3,125,318	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747
66% MWPAT CW0521	12/15/2009	7/15/2037	39,123,696	1,268,671	1,268,671	1,268,671	1,268,671	1,268,671	1,268,671	1,268,671	1,268,671	1,268,671	1,268,671	1,268,671	1,268,671
SEWER DEPARTMENTAL EQUIP	2/15/2010	2/15/2014	120,000	31,800	30,900	-	-	-	-	-	-	-	-	-	-
MWPAT CW 07 17	7/8/2010	7/15/2030	4,006,000	243,017	243,017	243,017	243,017	243,017	243,017	243,017	243,017	243,017	243,017	243,017	243,017
SEWER CURRENT REFUNDING 05/2001	6/7/2012	12/1/2020	371,100	58,152	57,483	52,122	50,606	48,600	46,600	44,600	42,800	41,000	-	-	-
SEWER ADVANCED REFUNDING 12/01/2003	6/7/2012	12/1/2023	545,000	23,895	24,300	83,400	81,600	79,200	71,325	68,575	66,100	63,625	56,000	53,500	46,125
SEWER IMPROVEMENTS	6/7/2012	12/1/2031	2,000,000	173,733	173,000	170,500	167,500	163,500	158,500	153,500	149,000	144,500	139,500	134,500	129,500
WASTEWATER MANAGEMENT	6/7/2012	12/1/2016	750,000	170,625	168,000	164,250	159,750	153,750	-	-	-	-	-	-	-
MWPAT T5 97 1148 A COMM SEPTIC	5/22/2013	1/15/2023	478,449		47,845	47,845	47,845	47,845	47,845	47,845	47,845	47,845	47,845	47,845	-
SEWER EQUIPMENT	6/6/2013	12/1/2017	275,000		60,683	59,125	57,750	56,650	55,550	-	-	-	-	-	-
TOTAL SEWER FUND	TOTAL PYMTS	AT 10/2012		3,587,449	3,619,447	3,550,963	3,494,940	3,458,654	3,273,920	3,187,506	3,155,284	3,129,090	2,954,550	2,930,652	2,708,887