



FY2016 BUDGET PROJECTION

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



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

FY 2016 Budget

Department of Public Works

Sewer Enterprise Fund

FY2015

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 project downtown.
- Comprehensive Wastewater Management Plan capital plan proposed.
- Multiple longstanding needs identified and corrected.
- Department being run proactively instead of waiting until things are broken to fix them.

FY 2016

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.

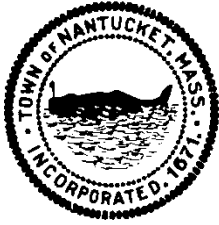
FY2016 Budget

SEWER

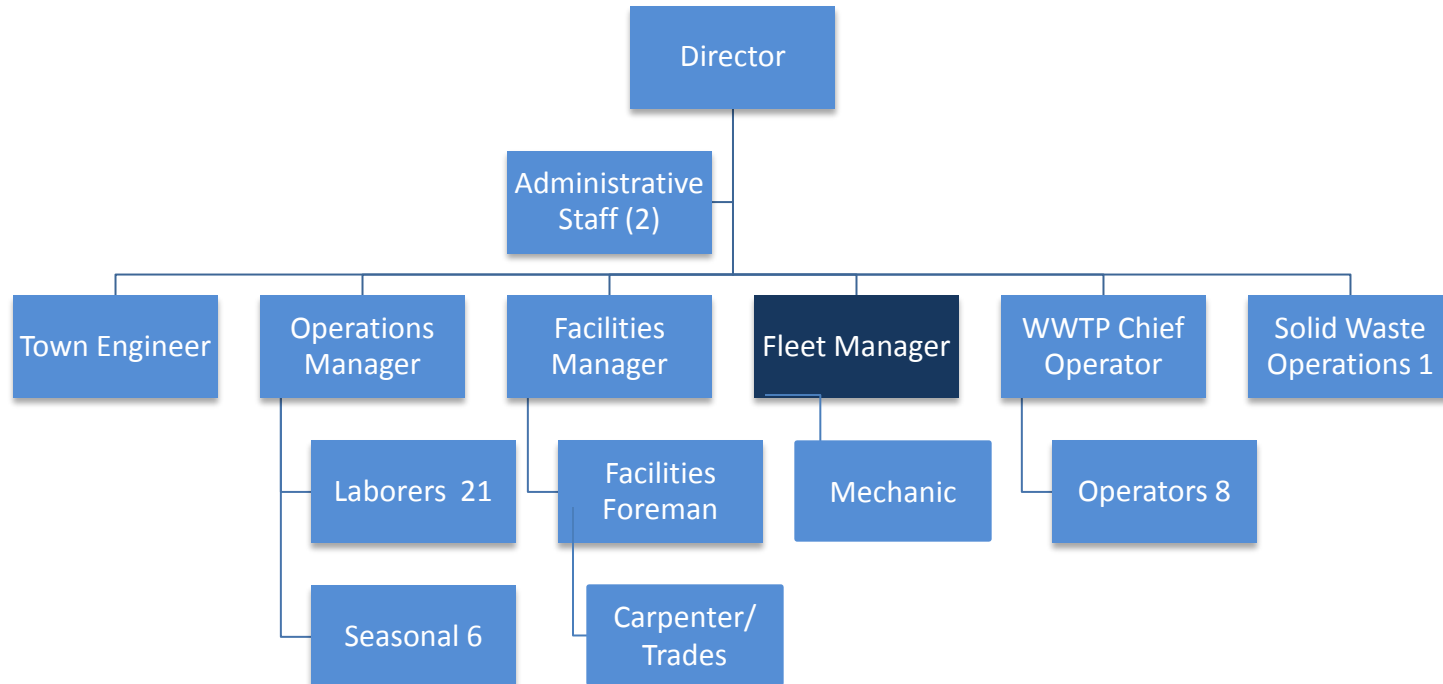
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY2014 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2014 BUDGET	FY2015 BUDGET	FY2016 PROPOSED BUDGET	FY 2016 INCREASE OR (DECREASE) \$	FY 2016 INCREASE OR (DECREASE) %
SUMMARY									
Payroll-Salary	\$ 760,358	\$ 861,412	\$ 779,824	1.3%	\$ 819,725	\$ 799,310	\$ 875,410	\$ 76,100	9.5%
Contractual Obligations	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	100.0%
Medicare P/R Tax Expense	\$ 10,681	\$ 18,951	\$ 11,155	2.2%	\$ 11,500	\$ 11,600	\$ 12,600	\$ 1,000	8.6%
Medical Insurance	\$ 153,354	\$ 167,535	\$ 169,696	5.2%	\$ 162,864	\$ 191,900	\$ 214,900	\$ 23,000	12.0%
Barnstable County Retirement	\$ 117,057	\$ 229,213	\$ 141,587	10.0%	\$ 253,277	\$ 268,500	\$ 138,955	\$ (129,545)	-48.2%
Utilities	\$ 355,181	\$ 475,515	\$ 451,632	12.8%	\$ 640,100	\$ 544,550	\$ 542,000	\$ (2,550)	-0.5%
Repairs & Maintenance	\$ 101,157	\$ 168,078	\$ 103,140	1.0%	\$ 99,150	\$ 146,140	\$ 165,100	\$ 18,960	13.0%
Professional Services	\$ 267,775	\$ 100,130	\$ 98,586	-39.3%	\$ 121,200	\$ 295,575	\$ 190,900	\$ (104,675)	-35.4%
Sludge Disposal Costs	\$ 214,117	\$ 215,578	\$ 201,468	-3.0%	\$ 215,000	\$ 219,100	\$ 210,000	\$ (9,100)	-4.2%
Sewer Supplies and Chemicals	\$ 113,634	\$ 122,870	\$ 113,032	-0.3%	\$ 115,900	\$ 122,370	\$ 113,470	\$ (8,900)	-7.3%
General Insurance	\$ 111,439	\$ 114,946	\$ 120,750	4.1%	\$ 123,650	\$ 137,160	\$ 128,850	\$ (8,310)	-6.1%
Other Supplies	\$ 2,706	\$ 8,793	\$ 12,503	115.0%	\$ 2,850	\$ 9,025	\$ 13,300	\$ 4,275	47.4%
Travel	\$ 12,470	\$ 17,375	\$ 14,851	9.1%	\$ 9,700	\$ 11,200	\$ 14,945	\$ 3,745	33.4%
Debt Service	\$ 2,843,294	\$ 3,137,615	\$ 3,155,500	5.3%	\$ 3,829,919	\$ 3,554,963	\$ 3,895,932	\$ 340,968	9.6%
Indirect Costs	\$ 61,834	\$ 79,235	\$ 192,316	76.4%	\$ 80,000	\$ 76,000	\$ 82,000	\$ 6,000	7.9%
Other	\$ 102,657	\$ 93,081	\$ 164,700	26.7%	\$ 102,470	\$ 99,355	\$ 194,742	\$ 95,387	96.0%
TOTAL SEWER	\$ 5,227,714	\$ 5,810,329	\$ 5,730,741	4.7%	\$ 6,587,304	\$ 6,486,748	\$ 6,793,104	\$ 306,356	5%

Appendix

Department of Public Works
Sewer Enterprise Fund



Town & County of Nantucket Organization Chart – DPW



FY 2016 Budget Detail

**TOWN OF NANTUCKET
SEWER - ENTERPRISE FUND**

	Actual FY2014	BUDGET FY2015	PROJECTED BUDGET FY2016
REVENUE	6,476,263	6,276,165	6,475,875
EXPENSES	5,730,741	6,486,748	6,793,104
NET EARNINGS	745,522	(210,583)	(317,229)
Transfer from Retained Earnings	-	210,583	317,229
NET EARNINGS	745,522	(0)	-

NET SOURCES/USES:

Ending FB	745,522	(0)	-
TOTAL	745,522	(0)	-

Certified Retained Earnings as of July 1, 2014 3,438,833

**SEWER ENTERPRISE FUND
OPERATIONS BUDGET
FISCAL YEAR 2016
As of 01/05/2015**

**SEWER ENTERPRISE
WASTE WATER TREATMENT**

DEPT	ACCOUNT	ACCOUNT NAME	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2014 BUDGET	FY2015 BUDGET	FY2016 PROPOSED BUDGET	FY 2016 INCREASE OR (DECREASE) \$	FY 2016 INCREASE OR (DECREASE) %
66440	41710	P&I	\$ (6,882)	\$ (1,394)	\$ (393)	-76.1%	\$ -	\$ -	\$ -	\$ -	0.0%
66440	42460	SEWER FEE INCOME	\$ (5,291,805)	\$ (5,504,396)	\$ (5,753,902)	4.3%	\$ (5,304,740)	\$ (5,504,395)	\$ (5,753,905)	\$ 249,510	4.5%
66440	42461	DPW SEWER PERMITS	\$ (111,913)	\$ (153,025)	\$ (193,750)	31.6%	\$ (111,910)	\$ (153,025)	\$ (193,750)	\$ 40,725	26.6%
66440	42462	SEWER LIENS COLLECTED	\$ (20,455)	\$ (24,713)	\$ (3,676)	-57.6%	\$ (15,455)	\$ (24,710)	\$ (3,675)	\$ (21,035)	-85.1%
66440	42463	SEWER PRIVILEGE FEE	\$ (130,339)	\$ (425,495)	\$ (306,579)	53.4%	\$ (130,330)	\$ (425,495)	\$ (306,580)	\$ (118,915)	-27.9%
66440	42464	SEWER PRIVILEGE INT FEE	\$ (41,419)	\$ (32,613)	\$ (38,508)	-3.6%	\$ (40,400)	\$ (32,610)	\$ (38,510)	\$ 5,900	18.1%
66440	43275	SEPTIC DISPOSAL FEES	\$ -	\$ (128,040)	\$ (173,304)	100.0%	\$ -	\$ (128,040)	\$ (173,305)	\$ 45,265	35.4%
66440	48201	INTEREST ON INVESTMENTS	\$ (4,921)	\$ (7,892)	\$ (6,151)	11.8%	\$ (4,900)	\$ (7,890)	\$ (6,150)	\$ (1,740)	-22.1%
66440	51100	SALARY, PERMANENT	\$ 450,670	\$ 523,220	\$ 497,582	5.1%	\$ 493,400	\$ 513,900	\$ 608,100	\$ 94,200	18.3%
66440	51300	OVERTIME	\$ 47,430	\$ 56,443	\$ 73,827	24.8%	\$ 40,000	\$ 40,000	\$ 75,000	\$ 35,000	87.5%
66440	51700	LONGEVITY PAY	\$ 1,143	\$ 1,210	\$ 7,246	151.8%	\$ 10,000	\$ 9,800	\$ 8,300	\$ (1,500)	-15.3%
66440	51701	INS PREM: MEDICAL BLUE CROSS	\$ 128,789	\$ 145,291	\$ 152,874	9.0%	\$ 136,740	\$ 162,700	\$ 182,200	\$ 19,500	12.0%
66440	51770	COUNTY: RETIREMENT	\$ 117,057	\$ 229,213	\$ 141,587	10.0%	\$ 253,277	\$ 268,500	\$ 138,955	\$ (129,545)	-48.2%
66440	51900	CONTRACTUAL OBLIGATIONS	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66440	51960	COMPENSATION/UNEMPLOYMENT	\$ -	\$ -	\$ 10,467	100.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66440	51961	MEDICARE P/R TAX	\$ 7,239	\$ 15,310	\$ 8,390	7.7%	\$ 7,900	\$ 8,200	\$ 10,000	\$ 1,800	22.0%
66440	51999	FINCOM TRANSFER SALARIES	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66440	52101	UTILITY: ELECTRICITY	\$ 161,251	\$ 286,164	\$ 269,765	29.3%	\$ 442,000	\$ 330,000	\$ 330,000	\$ -	0.0%
66440	52103	UTILITY: FUEL OIL	\$ 53,701	\$ 57,597	\$ 65,751	10.7%	\$ 55,000	\$ 61,100	\$ 69,700	\$ 8,600	14.1%
66440	52107	UTILITY: LANDFILL	\$ 182	\$ -	\$ -	-100.0%	\$ 150	\$ 150	\$ -	\$ (150)	-100.0%
66440	52401	REP&MAINT: OFFICE EQUIP	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66440	52403	REP&MAINT VEHICLE	\$ 805	\$ 236	\$ 100	-64.8%	\$ 850	\$ -	\$ -	\$ -	0.0%
66440	52404	REP&MAINT: BUILDING	\$ 7,571	\$ 37,812	\$ 10,370	17.0%	\$ 8,000	\$ 37,800	\$ 10,500	\$ (27,300)	-72.2%
66440	52405	REP&MAINT: EQUIPMENT	\$ 48,189	\$ 87,048	\$ 52,765	4.6%	\$ 45,000	\$ 60,000	\$ 55,000	\$ (5,000)	-8.3%
66440	52407	REP&MAINT: SEWER	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66440	52700	RENTALS/LEASES	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66440	52901	SLUDGE DISPOSAL COSTS	\$ 214,117	\$ 215,578	\$ 201,468	-3.0%	\$ 215,000	\$ 219,100	\$ 210,000	\$ (9,100)	-4.2%
66440	53100	PROFESSIONAL SERVICES	\$ 195,811	\$ 46,155	\$ 7,856	-80.0%	\$ 50,000	\$ 215,575	\$ 100,000	\$ (115,575)	-53.6%
66440	53103	GENERAL: ADVERTISING	\$ 120	\$ -	\$ 383	78.7%	\$ 150	\$ 150	\$ 400	\$ 250	166.7%
66440	53115	LAB TESTING	\$ 5,405	\$ 4,646	\$ 4,317	-10.6%	\$ 5,500	\$ 4,650	\$ 4,400	\$ (250)	-5.4%
66440	53154	PRIVILEGE RECORDING FEE	\$ 75	\$ -	\$ -	-100.0%	\$ 300	\$ -	\$ -	\$ -	0.0%
66440	53401	COMM: TELEPHONE	\$ 17,132	\$ 17,903	\$ 16,274	-2.5%	\$ 17,500	\$ 17,900	\$ 18,000	\$ 100	0.6%
66440	53402	COMM: POSTAGE	\$ 1,770	\$ 6,148	\$ 1,185	-18.2%	\$ 150	\$ 150	\$ 1,200	\$ 1,050	700.0%
66440	53803	OTHER LICENSES & TAXES	\$ 511	\$ 450	\$ 315	-21.5%	\$ 500	\$ 500	\$ 320	\$ (180)	-36.0%
66440	53804	OTHER: FREIGHT	\$ 538	\$ 1,205	\$ 191	-40.5%	\$ 400	\$ 1,200	\$ 200	\$ (1,000)	-83.3%
66440	54201	OFFICE SUPPLIES	\$ 310	\$ 1,705	\$ 747	55.2%	\$ 350	\$ 1,700	\$ 1,000	\$ (700)	-41.2%
66440	54303	BLDG&EXPENDABLE SUP/EQ	\$ 1,751	\$ 6,628	\$ 6,868	98.0%	\$ 1,800	\$ 6,625	\$ 7,000	\$ 375	5.7%
66440	54701	SAFETY: UNIFORMS	\$ 5,021	\$ 2,737	\$ 1,388	-47.4%	\$ 4,500	\$ 3,725	\$ 1,400	\$ (2,325)	-62.4%
66440	54702	SAFETY: PROTECTIVE CLOTHING	\$ 84	\$ -	\$ 1,914	378.1%	\$ 750	\$ -	\$ 2,000	\$ 2,000	100.0%
66440	55001	MEDICAL SUPPLIES	\$ 544	\$ 460	\$ 160	-45.8%	\$ 600	\$ 500	\$ 500	\$ -	0.0%
66440	55101	BOOKS/SUBSCRIPTIONS	\$ 685	\$ 200	\$ -	-100.0%	\$ -	\$ 200	\$ -	\$ (200)	-100.0%
66440	55302	DPW: SEWER SUPPLIES, PIPES	\$ 6,667	\$ 7,080	\$ 3,427	-28.3%	\$ 6,500	\$ 6,500	\$ 3,500	\$ (3,000)	-46.2%
66440	55306	CHEMICALS	\$ 97,782	\$ 109,378	\$ 101,635	2.0%	\$ 100,000	\$ 109,400	\$ 102,000	\$ (7,400)	-6.8%
66440	57101	IN-STATE MISC TRAVEL	\$ 9,560	\$ 9,179	\$ 9,033	-2.8%	\$ 7,200	\$ 7,200	\$ 9,000	\$ 1,800	25.0%
66440	57102	IN-STATE:MILEAGE/CAR ALLW	\$ -	\$ 12	\$ 79	100.0%	\$ -	\$ 2,000	\$ 100	\$ (1,900)	-95.0%
66440	57103	IN-STATE SEMINARS, PROF GA	\$ 2,634	\$ 8,184	\$ 5,394	43.1%	\$ 2,500	\$ 2,000	\$ 5,500	\$ 3,500	175.0%
66440	57404	INS PREM: BLANKET INS, BLDG	\$ 76,883	\$ 79,511	\$ 82,637	3.7%	\$ 83,712	\$ 87,500	\$ 87,500	\$ -	0.0%
66440	57406	INS PREM: CLAIM DEDUCTIBLE	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.0%
66440	57502	INS: WORKMANS' COMP	\$ 23,567	\$ 27,204	\$ -	-100.0%	\$ 25,615	\$ -	\$ -	\$ -	0.0%

66440	57999	MWPAT ADMIN FEE	\$ 61,367	\$ 58,919	\$ 53,939	-6.2%	\$ 62,500	\$ 60,000	\$ 60,000	\$ -	0.0%
66440	57899	CONTINGENCY / UNALLOCATED EXP	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 10,000	\$ 12,972	\$ 2,972	29.7%
66440	58501	ADD EQ:NEW EQUIP- PUMP STATION	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ 100,000	\$ 100,000	0.0%
66440	59101	DEBT SERVICE: PRINCIPAL	\$ 353,200	\$ 563,200	\$ 588,200	29.0%	\$ 542,200	\$ 2,310,485	\$ 737,875	(1,572,610)	-68.1%
66440	59102	DEBT SERVICE INTEREST	\$ 147,497	\$ 223,510	\$ 217,683	21.5%	\$ 210,791	\$ 1,240,479	\$ 224,880	(1,015,599)	-81.9%
66440	59103	BOND ISSUE EXPENSE	\$ -	\$ 3,500	\$ 2,375	100.0%	\$ 35,000	\$ 4,000	\$ 4,000	\$ -	0.0%
66440	59108	DEBT SERVICE SHORT TERM INTEREST	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ 50,000	\$ 50,000	100.0%
66440	59113	WATER POLLUTION ABATMT PRN	\$ 1,483,251	\$ 1,518,602	\$ 1,550,334	2.2%	\$ 2,475,542	\$ -	\$ 1,866,875	\$ 1,866,875	0.0%
66440	59114	WATER POLL ABATEMENT INT	\$ 859,347	\$ 828,803	\$ 792,098	-4.0%	\$ 566,386	\$ -	\$ 1,007,502	\$ 1,007,502	0.0%
66440	59250	INTEREST: GENERAL	\$ -	\$ -	\$ 4,811	100.0%	\$ -	\$ -	\$ 4,800	\$ 4,800	0.0%
66440	59501	OTHER FIN: GENERAL	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66440	59991	TRANSFER TO GF- INDIRECT COSTS	\$ 61,834	\$ 74,200	\$ 192,316	76.4%	\$ 80,000	\$ 76,000	\$ 82,000	\$ 6,000	7.9%
66440	59993	TRANS TO CAPITAL PROJECT FUND	\$ -	\$ -	\$ 90,000	100.0%	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUE			\$ (5,607,735)	\$ (6,277,568)	\$ (6,476,263)	7.5%	\$ (5,607,735)	\$ (6,276,165)	\$ (6,475,875)	\$ 199,710	3.2%
TOTAL EXPENSE			\$ 4,651,490	\$ 5,254,642	\$ 5,227,749	6.0%	\$ 5,987,763	\$ 5,889,688	\$ 6,192,679	\$ 302,991	5%

SEWER COLLECT & DISPOSAL

DEPT	ACCOUNT	ACCOUNT NAME	FY 2012 ACTUAL	FY 2013 ACTUAL	FY2014 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2014 BUDGET	FY2015 BUDGET	FY2016 PROPOSED BUDGET	FY 2016 INCREASE OR (DECREASE) \$	FY 2016 INCREASE OR (DECREASE) %
66445	49102	BOND PROCEEDS	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66445	51100	SALARY, PERMANENT	\$ 130,197	\$ 144,327	\$ 99,732	-12.5%	\$ 134,100	\$ 118,200	\$ 67,300	\$ (50,900)	-43.1%
66445	51300	OVERTIME	\$ 9,830	\$ 21,042	\$ 18,101	35.7%	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
66445	51700	LONGEVITY	\$ 5,840	\$ 5,867	\$ 7,074	10.1%	\$ 4,800	\$ 5,900	\$ 3,400	\$ (2,500)	-42.4%
66445	51701	INS:MED BLUE CROSS	\$ 15,121	\$ 14,763	\$ 10,047	-18.5%	\$ 16,112	\$ 18,000	\$ 20,200	\$ 2,200	12.2%
66445	51961	MEDICARE P/R TAX	\$ 2,115	\$ 2,463	\$ 1,811	-7.5%	\$ 2,200	\$ 2,000	\$ 1,200	\$ (800)	-40.0%
66445	51999	FINCOM TRANSFER SALARIES	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66445	52101	UTILITY:ELECTRICTY	\$ 43,111	\$ 38,166	\$ 37,372	-6.9%	\$ 44,300	\$ 47,000	\$ 45,000	\$ (2,000)	-4.3%
66445	52103	UTILITY:FUEL	\$ 622	\$ 1,860	\$ 472	-12.9%	\$ 650	\$ 700	\$ 700	\$ -	0.0%
66445	52105	UTILITY:WATER	\$ 3,502	\$ 4,752	\$ 3,697	2.7%	\$ 3,600	\$ 3,800	\$ 3,800	\$ -	0.0%
66445	52404	REP&MAINT:BUILDING	\$ -	\$ 2,255	\$ 746	100.0%	\$ -	\$ 2,255	\$ 1,500	\$ (755)	-33.5%
66445	52405	REP&MAINT:EQUIPMENT	\$ 6,213	\$ 2,638	\$ 10,952	32.8%	\$ 6,500	\$ 6,000	\$ 11,000	\$ 5,000	83.3%
66445	52407	REP&MAINT:SEWERS	\$ 27,720	\$ 23,761	\$ 9,019	-43.0%	\$ 28,000	\$ 23,760	\$ 9,200	\$ (14,560)	-61.3%
66445	53100	PROFESSIONAL SERVICES	\$ 70,910	\$ 53,975	\$ 90,343	12.9%	\$ 70,000	\$ 80,000	\$ 90,500	\$ 10,500	13.1%
66445	53401	COMM:TELEPHONE	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66445	53402	COMM:POSTAGE	\$ 23,438	\$ 17,175	\$ 9,191	-37.4%	\$ 24,000	\$ 17,175	\$ 10,000	\$ (7,175)	-41.8%
66445	53803	OTHER: LICENSE	\$ 210	\$ -	\$ 110	-27.6%	\$ 200	\$ -	\$ -	\$ -	0.0%
66445	54201	OFFICE SUPPLIES	\$ -	\$ -	\$ 4,728	100.0%	\$ -	\$ -	\$ 4,800	\$ 4,800	100.0%
66445	54701	SAFETY:UNIFORMS	\$ 472	\$ 224	\$ 196	-35.5%	\$ 500	\$ 225	\$ 200	\$ (25)	-11.1%
66445	54702	SAFETY:PROTECTIVE CLOTHING	\$ 170	\$ -	\$ -	-100.0%	\$ 170	\$ -	\$ -	\$ -	0.0%
66445	55302	DPW:SEWER	\$ 4,480	\$ 442	\$ 762	-58.8%	\$ 4,500	\$ 500	\$ 770	\$ 270	54.0%
66445	57101	IN-STATE:MISC TRAVEL	\$ -	\$ -	\$ 345	100.0%	\$ -	\$ -	\$ 345	\$ 345	100.0%
66445	57502	INS: WORKMANS COMP	\$ 92	\$ 84	\$ -	-100.0%	\$ -	\$ 100	\$ -	\$ (100)	-100.0%
66445	57404	INS PREM:BLANKET INS, BLDG	\$ 9,383	\$ 9,029	\$ 11,318	9.8%	\$ 12,579	\$ 9,840	\$ 11,350	\$ 1,510	15.3%
66445	59991	TRANSFER TO GENERAL FUND	\$ -	\$ 5,035	\$ -	100.0%	\$ -	\$ -	\$ -	\$ -	0.0%
		TOTAL REVENUE	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
		TOTAL EXPENSE	\$ 353,426	\$ 347,859	\$ 316,016	-5.4%	\$ 367,211	\$ 350,455	\$ 296,265	\$ (54,190)	-15%

SCONSET WATER TREATMENT

DEPT	ACCOUNT	ACCOUNT NAME	FY 2012 ACTUAL	FY 2013 ACTUAL	FY2014 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2014 BUDGET	FY2015 BUDGET	FY2016 PROPOSED BUDGET	FY 2016 INCREASE OR (DECREASE) \$	FY 2016 INCREASE OR (DECREASE) %
66446	49902	BOND ANTICIPATION NOTES	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66446	51100	SALARY, PERMANENT	\$ 71,203	\$ 68,246	\$ 64,327	-5.0%	\$ 74,000	\$ 73,600	\$ 75,400	\$ 1,800	2.4%
66446	51300	OVERTIME	\$ 16,127	\$ 8,724	\$ -	-100.0%	\$ 20,610	\$ 20,610	\$ 20,610	\$ -	0.0%
66446	51700	LONGEVITY PAY	\$ 4,208	\$ 4,997	\$ 1,468	-40.9%	\$ 2,200	\$ 2,200	\$ 2,300	\$ 100	4.5%
66446	51701	INS:MED BLUE CROSS	\$ 9,445	\$ 7,482	\$ 6,776	-15.3%	\$ 10,012	\$ 11,200	\$ 12,500	\$ 1,300	11.6%
66446	51961	MEDICARE P/R TAX	\$ 1,327	\$ 1,179	\$ 954	-15.2%	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.0%
66446	52101	UTILITY:ELECTRICITY	\$ 62,224	\$ 52,893	\$ 40,089	-19.7%	\$ 63,000	\$ 66,800	\$ 55,000	\$ (11,800)	-17.7%
66446	52103	UTILITY:FUEL	\$ 12,127	\$ 14,681	\$ 16,439	16.4%	\$ 12,500	\$ 15,600	\$ 18,000	\$ 2,400	15.4%
66446	52105	UTILITY:WATER	\$ 1,328	\$ 1,500	\$ 1,773	15.6%	\$ 1,400	\$ 1,500	\$ 1,800	\$ 300	20.0%
66446	52403	REP&MAINT VEHICLE	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66446	52404	REP&MAINT:BUILDING	\$ 2,216	\$ -	\$ 9,370	105.6%	\$ 2,300	\$ 1,000	\$ 10,000	\$ 9,000	900.0%
66446	52405	REP&MAINT:EQUIPMENT	\$ 8,442	\$ 14,328	\$ 9,819	7.8%	\$ 8,500	\$ 15,325	\$ 67,900	\$ 52,575	343.1%
66446	53100	PROFESSIONAL SERVICES	\$ 1,055	\$ -	\$ 387	-39.4%	\$ 1,200	\$ -	\$ 400	\$ 400	100.0%
66446	53115	LAB TESTING	\$ 2,449	\$ 1,155	\$ 1,203	-29.9%	\$ 2,500	\$ 1,155	\$ 1,200	\$ 45	3.9%
66446	53401	COMM:TELEPHONE	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66446	53402	COMM: POSTAGE	\$ -	\$ -	\$ 117	100.0%	\$ -	\$ -	\$ 200	\$ 200	100.0%
66446	53804	OTHER:FREIGHT	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66446	54201	OFFICE SUPPLIES	\$ 100	\$ -	\$ -	-100.0%	\$ 100	\$ 200	\$ -	\$ (200)	-100.0%
66446	54701	SAFETY: UNIFORMS	\$ 343	\$ 221	\$ 250	-14.6%	\$ 350	\$ 225	\$ 250	\$ 25	11.1%
66446	55302	DPW:SEWER	\$ 1,000	\$ 1,038	\$ 2,005	41.6%	\$ 1,000	\$ 1,040	\$ 2,000	\$ 960	92.3%
66446	55306	CHEMICALS	\$ 3,705	\$ 4,932	\$ 5,203	18.5%	\$ 3,900	\$ 4,930	\$ 5,200	\$ 270	5.5%
66446	57101	IN STATE: MISC TRAVEL	\$ 276	\$ -	\$ -	-100.0%	\$ -	\$ -	\$ -	\$ -	0.0%
66446	57404	INS PREM: BLANKET INS, BLDG	\$ 25,173	\$ 26,407	\$ 26,795	3.2%	\$ 27,359	\$ 29,820	\$ 30,000	\$ 180	0.6%
66446	57502	INS: WORKMAN'S COMP	\$ 51	\$ 47	\$ -	-100.0%	\$ -	\$ -	\$ -	\$ -	0.0%
		TOTAL REVENUE	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%
		TOTAL EXPENSE	\$ 222,799	\$ 207,828	\$ 186,976	-8.4%	\$ 232,331	\$ 246,605	\$ 304,160	\$ 57,555	23%

SEWER ENTERPRISE GRAND TOTAL

TOTAL REVENUE	\$ (6,074,775)	\$ (6,277,568)	\$ (6,476,263)	3.3%	\$ (5,607,735)	\$ (6,276,165)	\$ (6,475,875)	\$ 199,710	3.2%
TOTAL EXPENSE	\$ 5,694,755	\$ 6,262,692	\$ 5,730,741	0.3%	\$ 6,587,304	\$ 6,486,748	\$ 6,793,104	\$ 306,356	4.7%
VARIANCE (Excess) / Deficit	\$ (380,020)	\$ (14,876)	\$ (745,522)	40.1%	\$ 979,569	\$ 210,583	\$ 317,229	\$ 106,646	50.6%
SOURCE: RETAINED EARNINGS*	\$ 380,020	\$ 14,876	\$ -	-100.0%	\$ (979,569)	\$ (210,583)	\$ (317,229)	\$ (106,646)	
REMAINING VARIANCE	\$ -	\$ -	\$ (745,522)		\$ 0	\$ -	\$ -	\$ -	

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY2014 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2014 BUDGET	FY2015 BUDGET	FY2016 PROPOSED BUDGET	FY 2016 INCREASE OR (DECREASE) \$	FY 2016 INCREASE OR (DECREASE) %
<u>SUMMARY</u>									
Payroll-Salary	\$ 760,358	\$ 861,412	\$ 779,824	1.3%	\$ 819,725	\$ 799,310	\$ 875,410	\$ 76,100	9.5%
Contractual Obligations	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	100.0%
Medicare P/R Tax Expense	\$ 10,681	\$ 18,951	\$ 11,155	2.2%	\$ 11,500	\$ 11,600	\$ 12,600	\$ 1,000	8.6%
Medical Insurance	\$ 153,354	\$ 167,535	\$ 169,696	5.2%	\$ 162,864	\$ 191,900	\$ 214,900	\$ 23,000	12.0%
Barnstable County Retirement	\$ 117,057	\$ 229,213	\$ 141,587	10.0%	\$ 253,277	\$ 268,500	\$ 138,955	\$ (129,545)	-48.2%
Utilities	\$ 355,181	\$ 475,515	\$ 451,632	12.8%	\$ 640,100	\$ 544,550	\$ 542,000	\$ (2,550)	-0.5%
Repairs & Maintenance	\$ 101,157	\$ 168,078	\$ 103,140	1.0%	\$ 99,150	\$ 146,140	\$ 165,100	\$ 18,960	13.0%
Professional Services	\$ 267,775	\$ 100,130	\$ 98,586	-39.3%	\$ 121,200	\$ 295,575	\$ 190,900	\$ (104,675)	-35.4%
Sludge Disposal Costs	\$ 214,117	\$ 215,578	\$ 201,468	-3.0%	\$ 215,000	\$ 219,100	\$ 210,000	\$ (9,100)	-4.2%
Sewer Supplies and Chemicals	\$ 113,634	\$ 122,870	\$ 113,032	-0.3%	\$ 115,900	\$ 122,370	\$ 113,470	\$ (8,900)	-7.3%
General Insurance	\$ 111,439	\$ 114,946	\$ 120,750	4.1%	\$ 123,650	\$ 137,160	\$ 128,850	\$ (8,310)	-6.1%
Other Supplies	\$ 2,706	\$ 8,793	\$ 12,503	115.0%	\$ 2,850	\$ 9,025	\$ 13,300	\$ 4,275	47.4%
Travel	\$ 12,470	\$ 17,375	\$ 14,851	9.1%	\$ 9,700	\$ 11,200	\$ 14,945	\$ 3,745	33.4%
Debt Service	\$ 2,843,294	\$ 3,137,615	\$ 3,155,500	5.3%	\$ 3,829,919	\$ 3,554,963	\$ 3,895,932	\$ 340,968	9.6%
Indirect Costs	\$ 61,834	\$ 79,235	\$ 192,316	76.4%	\$ 80,000	\$ 76,000	\$ 82,000	\$ 6,000	7.9%
Other	\$ 102,657	\$ 93,081	\$ 164,700	26.7%	\$ 102,470	\$ 99,355	\$ 194,742	\$ 95,387	96.0%
TOTAL SEWER	\$ 5,227,714	\$ 5,810,329	\$ 5,730,741	4.7%	\$ 6,587,304	\$ 6,486,748	\$ 6,793,104	\$ 306,356	5%

FY 2016 Personnel Spreadsheet

Sewer Enterprise Fund

ORG: 66440; 66445; 66446

	ORG: 66440	ORG: 66445	ORG: 66446
Number of Positions in Department			
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 6/30/15 (e.g., B -Step 3)	Yearly Salary as of 6/30/15	53 Week Adjustment	FY16 Anniversary Date	FY 2016 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
ORG: 66440														
INGLIS, R	GEN FOREMAN	40.00	PW31	M7 Step 8	77,438	77,647	11/05/15	78,900	3,900	0	0	0	0	82,800
MOORE, R	GEN FOREMAN	40.00	PW31	M4 Step 8	71,661	71,854	01/05/16	72,800	0	0	0	0	0	72,800
LEVEILLE, W	SW LAB TECH	40.00	PW51	M4 Step 8	71,661	71,854	12/23/15	72,800	2,200	0	0	0	0	75,000
GRAY, D	PLANT MANAGER	40.00	PW10	M7 Step 8	77,438	77,647	12/08/15	78,700	0	0	0	0	0	78,700
FRAZIER, P.	MAINT TECH SEWER	40.00	PW41	M3 Step 6	60,065	60,227	01/19/16	60,900	0	0	0	0	0	60,900
HARDY, J.	SR EQUIP OPERATOR	40.00	PW51	M3 Step 7	61,859	62,025	10/21/15	63,100	0	0	0	0	0	63,100
MOONEY, S.	SR EQUIP OPERATOR	40.00	PW60	M3 Step 5	58,313	58,470	12/20/16	58,100	0	0	0	0	0	58,100
GARY, A.	MAINT TECH SEWER	40.00	PW41	M4 Step 8	71,661	71,854	07/05/15	73,500	2,200	0	0	0	0	75,700
NEW POSITION	ASST PUBLIC HEALTH DIRECTOR-PORION OF SALARY						07/01/15	49,300						49,300
ORG: 66445														
BUTLER, P	SEWER COLLECTIONS	40.00	PW26	M3 Step 8	65,634	65,811	07/01/15	67,300	3,400	0	0	0	0	70,700
ORG: 66446														
MANNING, K	GEN FOREMAN	40.00	PW31	M6 Step 8	74,852	75,054	05/18/16	75,400	2,300	0	0	0	0	77,700
								750,800	14,000					764,800

ELIGIBLE 2019 UNDER NEW 2012 CONTRACT
 ELIGIBLE 2018 UNDER NEW 2012 CONTRACT
 ELIGIBLE 2021 UNDER NEW 2012 CONTRACT

	org:66440	org: 66445	org:66446
Total Prorated Salary (enter on Munis 51100)	608,100	67,300	75,400
Total Seasonal Salary (enter on Munis 51xxx)	0	0	0
Total Longevity (enter on Munis 51700)	8,300	3,400	2,300
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	691,400	85,700	98,310
Medicare (enter on Munis 51961)	10,000	1,200	1,400
Insurance:Medical BSBC (enter Munis 51701)	182,200	20,200	12,500
Total Personnel Services	883,600	107,100	112,210

EXISTING DEBT AS OF
06/30/2013

Purpose	Issue Date	TOTAL	TOTAL	TOTAL	**	**	**	**	**	**	**	**	**
		PRINCIPAL 6/30/2014	INTEREST 6/30/2014	P & I 6/30/2014	Payments FY2015	Payments FY2016	Payments FY2017	Payments FY2018	Payments FY2019	Payments FY2020	Payments FY2021	Payments FY2022	Payments FY2023
SEWER ENTERPRISE	TOTAL DEBT												
MWPAT 94-10	8/1/2001	22,259	749	23,008	23,008								
MWPAT 98-143	8/25/2004	420,000	76,930	496,930	75,321	72,307	74,100	70,791	67,794	69,911	66,706		
MWPAT 98-144	8/25/2004	100,000	18,473	118,473	14,979	19,180	18,396	17,568	16,823	16,133	15,394		
MWPAT 98-145	8/25/2004	105,000	18,528	123,528	20,034	19,180	18,396	17,568	16,823	16,133	15,394		
MWPAT CW 02 50A	11/23/2004	3,083,455	616,074	3,699,529	432,423	426,714	418,916	416,378	421,687	403,974	404,747	395,092	379,599
MWPAT CW 02 50	10/26/2006	2,954,804	868,394	3,823,198	320,826	320,130	311,702	310,247	304,298	302,721	296,406	298,564	304,183
MWPAT CW 01 40	12/14/2006	1,080,000	254,433	1,334,433	145,329	140,104	139,867	138,533	132,626	132,803	132,321	126,923	125,928
SEWER CONSTRUCTION	2/15/2008	160,000	44,138	204,138	21,006	20,556	20,088	19,600	14,075	13,713	13,313	12,913	12,513
SEWER CONSTRUCTION	2/15/2008	600,000	176,706	776,706	67,875	66,525	65,119	63,656	62,081	60,450	58,650	56,850	50,050
SEWER 2	2/15/2008	985,000	297,563	1,282,563	112,688	105,438	103,250	100,975	98,525	95,988	93,188	90,388	87,588
66% WWTF	2/15/2008	184,800	56,084	240,884	20,279	19,883	19,470	19,041	18,579	18,101	17,573	17,045	16,517
MWPAT CW 04 20	12/9/2008	2,366,793	320,923	2,687,715	206,747	206,747	206,748	206,747	206,748	206,747	206,748	206,747	206,747
66% MWPAT CW0521	12/15/2009	23,111,416	7,336,696	30,448,112	1,268,672	1,268,672	1,268,671	1,268,672	1,268,671	1,268,673	1,268,671	1,268,671	1,268,671
MWPAT CW 07 17	7/8/2010	3,502,333	628,951	4,131,284	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	281,100	45,229	326,329	52,123	50,606	48,600	46,600	44,600	42,800	41,000		
SEWER ADVANCED REFUNDING 12/01/2003	6/7/2012	545,000	124,450	669,450	83,400	81,600	79,200	71,325	68,575	66,100	63,625	56,000	53,500
SEWER IMPROVEMENTS	6/7/2012	1,800,000	614,000	2,414,000	170,500	167,500	163,500	158,500	153,500	149,000	144,500	139,500	134,500
WASTEWATER MANAGEMENT	6/7/2012	450,000	27,750	477,750	164,250	159,750	153,750						
MWPAT T5 97 1148 A COMM SEPTIC	5/22/2013	430,604	0	430,604	47,845	47,845	47,845	47,845	47,845	47,845	47,845	47,845	47,845
SEWER EQUIPMENT	6/6/2013	220,000	9,075	229,075	59,125	57,750	56,650	55,550					
SEWER EQUIPMENT	6/5/2014	97,000	4,618	101,618	28,918	26,400	25,900	20,400					
CW 12 09 PERM FINANCING	1/7/2015	4,999,200	1,123,314	6,122,514	304,429	302,558	302,915	303,281	303,955	304,037	304,428	304,827	305,234
T5 97 1148 B COMM SEPTIC PERM FINANCING	1/7/2015	256,000	0	256,000	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800
TOTAL SEWER FUND		47,754,764	12,663,076	60,417,841	3,895,593	3,835,261	3,798,898	3,609,094	3,503,022	3,470,945	3,446,323	3,277,180	3,248,691

EXISTING DEBT AS OF
06/30/2013

** Payments FY2024	** Payments FY2025	** Payments FY2026	** Payments FY2027	** Payments FY2028	** Payments FY2029	** Payments FY2030	** Payments FY2031	** Payments FY2032	** Payments FY2033	** Payments FY2034	** Payments FY2035	** Payments FY2036	** Payments FY2037	** Payments FY2038	** Payments FY2039
533,491	520,630														
120,000															
12,113	11,700	11,275	10,850	10,425											
48,450	46,800	45,100	43,400	41,700											
84,788	81,900	78,925	75,950	72,975											
15,989	15,444	14,883	14,322	13,761											
206,747	206,747	206,747	206,748												
1,268,671	1,268,671	1,268,671	1,268,672	1,268,671	1,268,672	1,268,671	1,268,671	1,268,671	1,268,671	1,268,672	1,268,671	1,268,681	1,268,671	1,268,671	
243,016	243,017	243,017	243,017	243,017	243,017	243,014	243,017								
46,125															
129,500	124,500	120,500	117,500	114,500	111,438	108,313	105,063	101,688							
305,651	306,076	306,511	306,955	307,409	307,872	308,346	308,830	309,324	309,830	310,346					
12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800					
3,027,340	2,838,286	2,308,429	2,300,212	2,085,258	1,943,798	1,941,143	1,938,381	1,692,483	1,591,301	1,591,818	1,268,671	1,268,681	1,268,671	1,268,671	0