



# **FY2019 BUDGET PROJECTION**

## **ENTERPRISE FUNDS – SEWER**



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

# FY2019 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 be completed this summer
- Design phase and bidding was completed for the Shimmo/Plus sewer expansion projects
  - Completion date estimated in early 2019
- Surfside WWTF upgrade project underway with estimated completion in 2018
- Implementation of CMOM program began in November 2017

### **Initiatives and Accomplishments**

- Standalone Sewer Department since November 2016
- Extensive Capital plan itemized and presented to Capital Program Committee
- New department operating in a proactive operating format

# FY2019

## Sewer Enterprise Fund Overview

### **Priority**

- Develop a fiscally attainable budget plan (rate study underway)
- Identify and prioritize critical infrastructure additions, repairs and replacements (CMOM program)

### **Significant Changes Year-to-Year**

- Additional staff, including Engineer, to address critical needs going forward
- Additional flows from expansion into Shimmo/PLUS areas
- Acquisition of specialized CCTV equipment to assist enterprise fund

### **Key Issues**

- Design and program repairs for long-standing maintenance issues (CMOM)
- Equitable financing plan for the proposed CWMP- 20 year Capital Plan will be the biggest issue for the Sewer Enterprise Fund
- Independent CWMP of 'Sconset to be undertaken

# FY2019 Budget Sewer Enterprise Fund

3-YEAR ACTUAL

|                              | FY2015<br>ACTUAL    | FY2016<br>ACTUAL    | FY2017<br>ACTUAL    | FY2018<br>ACTUAL YTD | SIMPLE<br>AVERAGE   | COMPOUND<br>ANNUAL<br>GROWTH RATE | FY2018 BUDGET       | FY2018 BUDGET       | \$ INC/(DEC)          | % INC/(DEC)           |
|------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-----------------------------------|---------------------|---------------------|-----------------------|-----------------------|
|                              |                     |                     |                     |                      |                     |                                   |                     |                     | FY19 / FY18<br>BUDGET | FY19 / FY18<br>BUDGET |
| <b>SUMMARY</b>               |                     |                     |                     |                      |                     |                                   |                     |                     |                       |                       |
| Payroll-Salary               | \$ 827,022          | \$ 828,415          | \$ 925,752          | \$ 620,894           | \$ 860,396          | 6%                                | \$ 1,150,510        | \$ 1,441,410        | \$ 290,900            | 25%                   |
| Contractual Obligations      | -                   | -                   | -                   | -                    | -                   | na                                | -                   | 20,000              | 20,000                | na                    |
| Medicare P/R Tax Expense     | 11,973              | 12,018              | 13,425              | 9,003                | 12,472              | 6%                                | 17,589              | 21,106              | 3,517                 | 20%                   |
| Medical Insurance            | 201,108             | 213,727             | 224,246             | 151,716              | 213,027             | 6%                                | 276,127             | 517,885             | 241,758               | 88%                   |
| Barnstable County Retirement | 124,806             | 139,004             | 149,671             | 152,079              | 137,827             | 10%                               | 145,259             | 200,875             | 55,616                | 38%                   |
| Utilities                    | 576,985             | 568,046             | 530,760             | 301,713              | 558,597             | (4%)                              | 639,300             | 649,300             | 10,000                | 2%                    |
| Repairs & Maintenance        | 174,364             | 111,359             | 117,895             | 139,827              | 134,540             | (18%)                             | 232,500             | 271,000             | 38,500                | 17%                   |
| Professional Services        | 168,542             | 261,057             | 321,235             | 166,906              | 250,278             | 38%                               | 310,000             | 560,000             | 250,000               | 81%                   |
| Sludge Disposal Costs        | 222,667             | 222,869             | 224,371             | 134,577              | 223,302             | 0%                                | 230,000             | 255,000             | 25,000                | 11%                   |
| Sewer Supplies and Chemicals | 119,286             | 113,674             | 107,300             | 122,362              | 113,420             | (5%)                              | 223,520             | 223,520             | -                     | 0%                    |
| General Insurance            | 123,219             | 126,496             | 80,848              | -                    | 110,188             | (19%)                             | 153,270             | 173,597             | 20,327                | 13%                   |
| Other Supplies               | 3,203               | 6,334               | 14,821              | 16,594               | 8,120               | 115%                              | 6,100               | 6,100               | -                     | 0%                    |
| Travel                       | 14,136              | 14,038              | 8,260               | 34,219               | 12,145              | (24%)                             | 13,300              | 13,300              | -                     | 0%                    |
| Debt Service                 | 3,156,080           | 3,386,683           | 3,426,542           | 3,024,053            | 3,323,102           | 4%                                | 3,625,547           | 3,531,978           | (93,569)              | (3%)                  |
| Indirect Costs               | 76,000              | 82,000              | -                   | -                    | 52,667              | (100%)                            | 82,000              | 82,000              | -                     | 0%                    |
| Other                        | 94,938              | 830,754             | 1,387,554           | 115,072              | 771,082             | 282%                              | 161,430             | 182,930             | 21,500                | 13%                   |
| <b>TOTAL SEWER</b>           | <b>\$ 5,894,330</b> | <b>\$ 6,916,474</b> | <b>\$ 7,532,681</b> | <b>\$ 4,989,014</b>  | <b>\$ 6,781,162</b> | <b>13%</b>                        | <b>\$ 7,266,452</b> | <b>\$ 8,150,001</b> | <b>\$ 883,549</b>     | <b>12%</b>            |

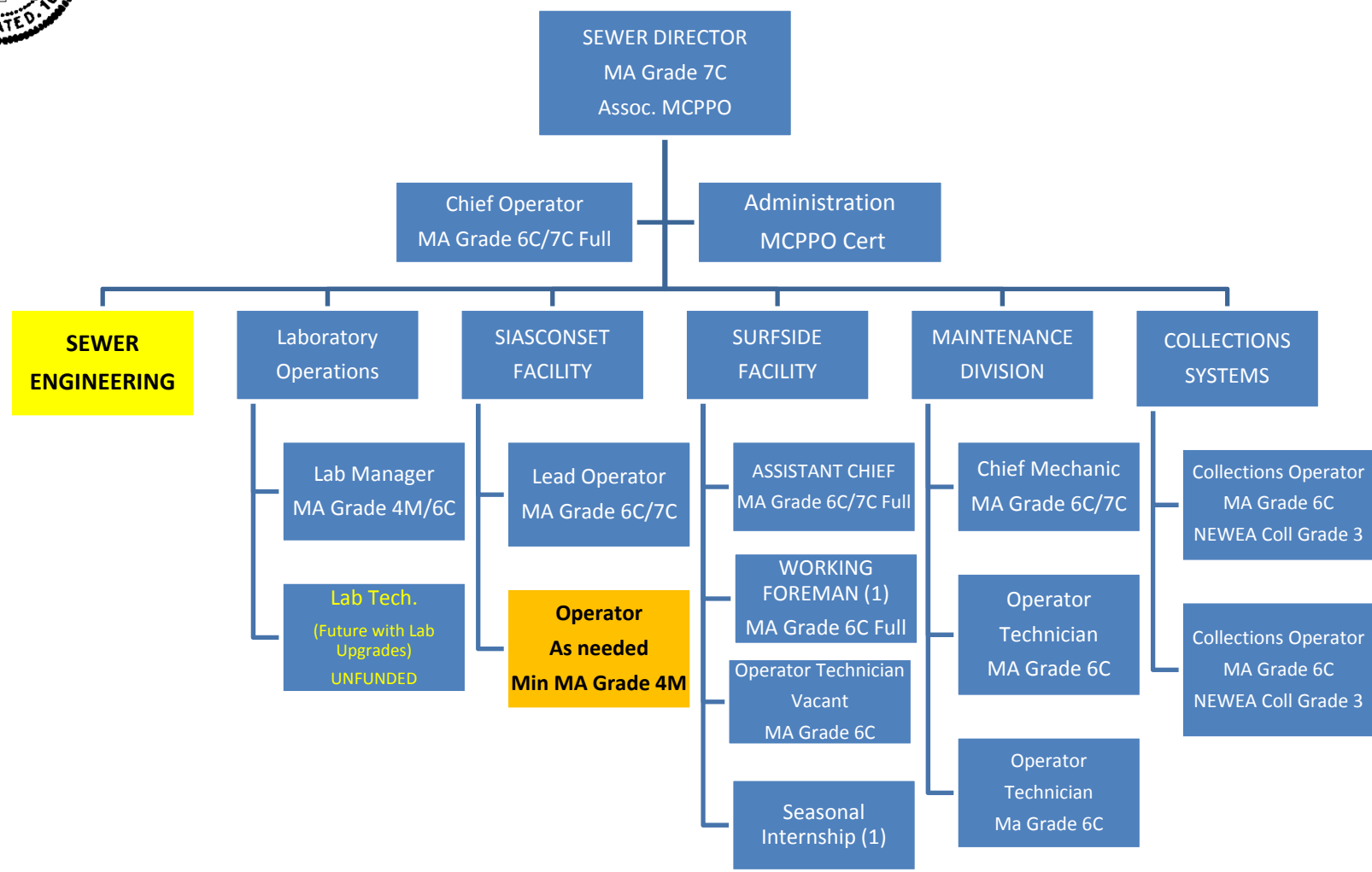
SEWER ENTERPRISE FUND

# Appendix

Sewer Enterprise Fund



# Town & County of Nantucket Organization Chart – Sewer Enterprise Fund



SEWER ENTERPRISE FUND

# FY2019 Budget Detail

SEWER ENTERPRISE FUND



# FY2019

## Sewer Enterprise Fund Exceptions

### Positions

1. Add'l Office Admin (FT): \$56,000
2. Engineer / Compliance (FT): \$100,000
3. Add'l Maintenance Techs (x2 FT): \$116,000

### Operational Expenses <sup>(1)</sup>

1. Repairs & Maintenance (Vehicles): \$20,000
2. Sludge Disposal Costs: \$25,000
3. Prof Services (WWTF): \$100,000
4. Energy (Gas/Diesel): \$10,000
5. Safety Uniforms (WWTF): \$5,000
6. Safety Protective Clothing (WWTF): \$5,000
7. Repairs & Maintenance (Building): \$8,500
8. Repairs & Maintenance (Sewers): \$10,000
9. Prof Services (Collection & Disposal): \$100,000
10. Safety Protective Clothing (C&D): \$7,000
11. Prof Services ('Sconset WWTF): \$50,000
12. Safety Uniforms ('Sconset WWTF): \$4,500

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

# FY2019

## Sewer Enterprise Fund Exceptions (cont'd)

### Capital Items

1. Pine Valley Pump Station Upgrade: \$250,000
2. Airport Road Pump Station Upgrade: \$250,000
3. Pickup Truck Replacement: 60,000
4. CMOM Program: \$2,000,000
5. Town Water to Plant & Housing: \$600,000
6. Building Foundation and Utilities: \$200,000
7. Sparks Ave Rehab: \$250,000
8. Sewer Main Replacement w/in WWCO Project Areas I: \$5,524,413
9. Sewer Main Replacement w/in WWCO Project Areas II: \$3,421,700
10. Surfside Roads Area Sewer System Improvements: 5,600,000
11. Surfside WWTF Phase 2 Upgrades: \$600,000
12. National Grid L8 Feeder Project: \$1,035,000
13. Jetties Beach Bathing Road Sewer & Stormwater Pressure Main: \$451,150

TOWN OF NANTUCKET  
SEWER - ENTERPRISE FUND

|  | ACTUAL<br>FY2018 YTD | BUDGET<br>FY2018 | PROJECTED BUDGET<br>FY2019 |
|--|----------------------|------------------|----------------------------|
| Revenue                                    | 4,995,756            | 6,804,820        | 7,387,820                  |
| Expenses                                   | 4,989,014            | 7,266,452        | 8,150,001                  |
| Net Earnings                               | 6,742                | (461,632)        | (762,181)                  |
| Transfer from Retained Earnings            | 461,632              | 461,632          | 762,181                    |
| Net Earnings after R/E Transfer            | 468,374              | -                | -                          |
| Net Sources & Uses                         |                      |                  |                            |
| Add Back: Transfer to Capital Project Fund |                      |                  |                            |
| Ending FB                                  | 468,374              | -                | -                          |
| TOTAL                                      |                      |                  |                            |

Certified Retained Earnings as of July 1, 2017

4,047,852

SEWER ENTERPRISE FUND  
OPERATIONS BUDGET  
FY2019 BUDGET PROJECTION

3-YEAR ACTUAL

| DEPT                  | ACCOUNT | ACCOUNT NAME                 | FY2015<br>ACTUAL | FY2016<br>ACTUAL | FY2017<br>ACTUAL | FY2018<br>ACTUAL YTD | COMPOUND          |                       | FY2018 BUDGET | FY2019 BUDGET | \$ INC/(DEC)<br>FY19 / FY18<br>BUDGET | % INC/(DEC)<br>FY19 / FY18<br>BUDGET |
|-----------------------|---------|------------------------------|------------------|------------------|------------------|----------------------|-------------------|-----------------------|---------------|---------------|---------------------------------------|--------------------------------------|
|                       |         |                              |                  |                  |                  |                      | SIMPLE<br>AVERAGE | ANNUAL GROWTH<br>RATE |               |               |                                       |                                      |
| (1/19/18)             |         |                              |                  |                  |                  |                      |                   |                       |               |               |                                       |                                      |
| WASTE WATER TREATMENT |         |                              |                  |                  |                  |                      |                   |                       |               |               |                                       |                                      |
| 66440                 | 41710   | P&I                          | \$ (3,256)       | \$ (1,121)       | \$ (1,423)       | \$ (192)             | (1,933)           | (34%)                 | \$ (3,300)    | \$ (1,300)    | \$ 2,000                              | (61%)                                |
| 66440                 | 42460   | SEWER FEE INCOME             | (5,957,651)      | (6,219,320)      | (6,082,823)      | (4,211,800)          | (6,086,598)       | 1%                    | (5,960,000)   | (6,460,000)   | \$ (500,000)                          | 8%                                   |
| 66440                 | 42461   | SEWER PERMITS                | (230,018)        | (282,465)        | (323,100)        | (198,399)            | (278,528)         | 19%                   | (230,020)     | (280,020)     | \$ (50,000)                           | 22%                                  |
| 66440                 | 42462   | SEWER LIENS COLLECTED        | (13,454)         | (16,170)         | (13,652)         | (1,078)              | (14,425)          | 1%                    | (13,500)      | (13,500)      | \$ -                                  | 0%                                   |
| 66440                 | 42463   | SEWER PRIVILEGE FEE          | (393,608)        | (466,726)        | (751,297)        | (477,132)            | (537,210)         | 38%                   | (395,000)     | (445,000)     | \$ (50,000)                           | 13%                                  |
| 66440                 | 42464   | SEWER PRIVELEGE INT FEE      | (37,454)         | (36,857)         | (31,783)         | (7,716)              | (35,365)          | (8%)                  | (37,500)      | (27,500)      | \$ 10,000                             | (27%)                                |
| 66440                 | 43275   | SEPTIC DISPOSAL FEES         | (165,399)        | (183,012)        | (197,719)        | (99,012)             | (182,043)         | 9%                    | (165,500)     | (160,500)     | \$ 5,000                              | (3%)                                 |
| 66440                 | 48201   | INTEREST ON INVESTMENTS      | -                | -                | -                | -                    | -                 | na                    | -             | -             | \$ -                                  | na                                   |
| 66440                 | 48205   | INTEREST REV SEWER PRIV FEE  | -                | -                | (353)            | (427)                | (118)             | na                    | -             | -             | \$ -                                  | na                                   |
| 66440                 | 49000   | REFUNDS                      | 21,228           | -                | -                | -                    | 7,076             | (100%)                | -             | -             | \$ -                                  | na                                   |
| 66440                 | 51100   | SALARY, PERMANENT            | 552,164          | 587,019          | 674,133          | 500,911              | 604,439           | 10%                   | 769,200       | 949,900       | \$ 180,700                            | 23%                                  |
| 66440                 | 51300   | OVERTIME                     | 89,684           | 60,574           | 83,893           | 64,499               | 78,050            | (3%)                  | 90,000        | 90,000        | \$ -                                  | 0%                                   |
| 66440                 | 51700   | LONGEVITY PAY                | 7,236            | 7,291            | 8,355            | 11,115               | 7,627             | 7%                    | 7,500         | 5,200         | \$ (2,300)                            | (31%)                                |
| 66440                 | 51701   | INS PREM: MEDICAL BLUE CROSS | 166,738          | 175,361          | 193,524          | 145,563              | 178,541           | 8%                    | 233,920       | 369,266       | \$ 135,346                            | 58%                                  |
| 66440                 | 51770   | BARNSTABLE COUNTY RETIREM    | 124,806          | 139,004          | 149,671          | 152,079              | 137,827           | 10%                   | 145,259       | 200,875       | \$ 55,616                             | 38%                                  |
| 66440                 | 51900   | CONTRACTUAL OBLIGATIONS      | -                | -                | -                | -                    | -                 | na                    | -             | 20,000        | \$ 20,000                             | na                                   |
| 66440                 | 51960   | COMPENSATION/UNEMPLOYMEN     | 1,180            | -                | -                | -                    | 393               | (100%)                | -             | -             | \$ -                                  | na                                   |
| 66440                 | 51961   | MEDICARE P/R TAX             | 9,412            | 9,502            | 11,114           | 8,360                | 10,009            | 9%                    | 13,189        | 15,299        | \$ 2,110                              | 16%                                  |
| 66440                 | 51963   | WORKMENS COMP                | -                | -                | 2,272            | -                    | 2,272             | na                    | -             | -             | \$ -                                  | na                                   |
| 66440                 | 51999   | FINCOM TRANSFER SALARIES     | -                | -                | -                | -                    | -                 | na                    | -             | -             | \$ -                                  | na                                   |
| 66440                 | 52101   | UTILITY: ELECTRICITY         | 387,047          | 400,683          | 346,452          | 216,300              | 378,061           | (5%)                  | 420,000       | 420,000       | \$ -                                  | 0%                                   |
| 66440                 | 52103   | UTILITY: FUEL OIL            | 54,527           | 39,268           | 57,057           | 18,039               | 50,284            | 2%                    | 65,000        | 65,000        | \$ -                                  | 0%                                   |
| 66440                 | 52107   | UTILITY: LANDFILL            | -                | -                | -                | -                    | -                 | na                    | -             | -             | \$ -                                  | na                                   |
| 66440                 | 52401   | REP&MAINT: OFFICE EQUIP      | -                | -                | -                | -                    | -                 | na                    | 15,000        | 15,000        | \$ -                                  | 0%                                   |
| 66440                 | 52403   | REP&MAINT VEHICLE            | 21,880           | 363              | 16,133           | 12,348               | 12,792            | (14%)                 | -             | 20,000        | \$ 20,000                             | na                                   |
| 66440                 | 52404   | REP&MAINT: BUILDING          | 12,226           | 7,341            | 19,288           | 15,780               | 12,952            | 26%                   | 25,000        | 25,000        | \$ -                                  | 0%                                   |
| 66440                 | 52405   | REP&MAINT: EQUIPMENT         | 104,922          | 80,424           | 52,251           | 69,407               | 79,199            | (29%)                 | 100,000       | 100,000       | \$ -                                  | 0%                                   |
| 66440                 | 52407   | REP&MAINT: SEWER             | 4,898            | -                | -                | -                    | 1,633             | (100%)                | 10,000        | 10,000        | \$ -                                  | 0%                                   |
| 66440                 | 52700   | RENTALS/LEASES               | -                | -                | -                | -                    | -                 | na                    | -             | -             | \$ -                                  | na                                   |
| 66440                 | 52901   | SLUDGE DISPOSAL COSTS        | 222,667          | 222,869          | 224,371          | 134,577              | 223,302           | 0%                    | 230,000       | 255,000       | \$ 25,000                             | 11%                                  |
| 66440                 | 53100   | PROFESSIONAL SERVICES        | 86,729           | 185,317          | 242,072          | 56,078               | 171,373           | 67%                   | 200,000       | 300,000       | \$ 100,000                            | 50%                                  |
| 66440                 | 53103   | GENERAL: ADVERTISING         | -                | 482              | 326              | 115                  | 269               | na                    | 1,000         | 1,000         | \$ -                                  | 0%                                   |
| 66440                 | 53115   | LAB TESTING                  | 9,776            | 13,546           | 8,739            | 5,121                | 10,687            | (5%)                  | 10,000        | 10,000        | \$ -                                  | 0%                                   |
| 66440                 | 53154   | PRIVILEGE RECORDING FEE      | -                | -                | -                | -                    | -                 | na                    | -             | -             | \$ -                                  | na                                   |
| 66440                 | 53401   | COMM: TELEPHONE              | 15,374           | 13,155           | 14,031           | 7,291                | 14,187            | (4%)                  | 18,000        | 18,000        | \$ -                                  | 0%                                   |
| 66440                 | 53402   | COMM: POSTAGE                | -                | 2,293            | 2,385            | 1,710                | 1,559             | na                    | -             | -             | \$ -                                  | na                                   |
| 66440                 | 53803   | OTHER LICENSES & TAXES       | 817              | 60               | 555              | 699                  | 477               | (18%)                 | 1,900         | 1,900         | \$ -                                  | 0%                                   |
| 66440                 | 53804   | OTHER: FREIGHT               | 6,987            | -                | 724              | 2,278                | 2,570             | (68%)                 | 7,500         | 7,500         | \$ -                                  | 0%                                   |
| 66440                 | 54101   | ENERGY GAS DIESEL            | -                | -                | 3,818            | 7,627                | 3,818             | na                    | -             | 10,000        | \$ 10,000                             | na                                   |
| 66440                 | 54201   | OFFICE SUPPLIES              | 1,089            | -                | 9,307            | 4,173                | 3,465             | 192%                  | 1,100         | 1,100         | \$ -                                  | 0%                                   |
| 66440                 | 54303   | BLDG&EXPENDABLE SUP/EQ       | 2,114            | 3,182            | 5,017            | 11,202               | 3,438             | 54%                   | 3,000         | 3,000         | \$ -                                  | 0%                                   |
| 66440                 | 54701   | SAFETY: UNIFORMS             | 4,157            | 1,356            | 2,065            | 7,790                | 2,526             | (30%)                 | 5,000         | 10,000        | \$ 5,000                              | 100%                                 |
| 66440                 | 54702   | SAFETY: PROTECTIVE CLOTHING  | -                | 1,737            | 3,032            | 1,646                | 1,590             | na                    | 5,000         | 10,000        | \$ 5,000                              | 100%                                 |
| 66440                 | 55001   | MEDICAL SERVICES             | -                | 81               | 497              | 1,218                | 289               | na                    | 1,000         | 1,000         | \$ -                                  | 0%                                   |
| 66440                 | 55101   | BOOKS/SUBSCRIPTIONS          | 159              | -                | -                | -                    | 53                | (100%)                | 200           | 200           | \$ -                                  | 0%                                   |
| 66440                 | 55302   | SEWER SUPPLIES, PIPES        | 1,417            | -                | 11,535           | 39,371               | 4,317             | 185%                  | 103,500       | 103,500       | \$ -                                  | 0%                                   |
| 66440                 | 55306   | CHEMICALS                    | 114,776          | 105,271          | 90,783           | 74,639               | 103,610           | (11%)                 | 115,000       | 115,000       | \$ -                                  | 0%                                   |

SEWER ENTERPRISE FUND  
 OPERATIONS BUDGET  
 FY2019 BUDGET PROJECTION

3-YEAR ACTUAL

| DEPT          | ACCOUNT | ACCOUNT NAME                 | FY2015<br>ACTUAL | FY2016<br>ACTUAL | FY2017<br>ACTUAL | FY2018<br>ACTUAL YTD | SIMPLE<br>AVERAGE | COMPOUND<br>ANNUAL GROWTH<br>RATE | FY2018 BUDGET  | FY2019 BUDGET  | \$ INC/(DEC)          | % INC/(DEC)           |
|---------------|---------|------------------------------|------------------|------------------|------------------|----------------------|-------------------|-----------------------------------|----------------|----------------|-----------------------|-----------------------|
|               |         |                              |                  |                  |                  |                      |                   |                                   |                |                | FY19 / FY18<br>BUDGET | FY19 / FY18<br>BUDGET |
| (1/19/18)     |         |                              |                  |                  |                  |                      |                   |                                   |                |                |                       |                       |
| 66440         | 57101   | IN-STATE MISC TRAVEL         | 9,192            | 10,564           | 6,672            | 12,807               | 8,810             | (15%)                             | 9,000          | 9,000          | \$ -                  | 0%                    |
| 66440         | 57102   | IN-STATE:MILEAGE/CAR ALLW    | 265              | 2,089            | 277              | 21                   | 877               | 2%                                | 300            | 300            | \$ -                  | 0%                    |
| 66440         | 57103   | IN-STATE SEMINARS, PROF GA   | 3,894            | 1,084            | 1,311            | 21,391               | 2,096             | (42%)                             | 4,000          | 4,000          | \$ -                  | 0%                    |
| 66440         | 57401   | INS PREM: AUTO & LIABILITY   | -                | -                | 4,129            | -                    | 2,064             | na                                | -              | 5,000          | \$ 5,000              | na                    |
| 66440         | 57404   | INS PREM: BLANKET INS, BLDG  | 84,371           | 87,439           | 80,848           | -                    | 84,220            | (2%)                              | 109,760        | 120,736        | \$ 10,976             | 10%                   |
| 66440         | 57406   | INS PREM: CLAIM DEDUCTIBLE   | -                | -                | -                | -                    | -                 | na                                | -              | -              | \$ -                  | na                    |
| 66440         | 57502   | INS: WORKMANS' COMP          | -                | -                | -                | -                    | -                 | na                                | -              | -              | \$ -                  | na                    |
| 66440         | 57999   | MWPAT ADMIN FEE              | 53,830           | 58,847           | 55,690           | 52,621               | 56,122            | 2%                                | 60,000         | 60,000         | \$ -                  | 0%                    |
| 66440         | 57899   | CONTINGENCY / UNALLOCATED F  | -                | -                | -                | -                    | -                 | na                                | 12,930         | 12,930         | \$ -                  | 0%                    |
| 66440         | 58501   | ADD EQ:NEW EQUIP- PUMP STAT  | 470              | 271              | 1,614            | 34,008               | 785               | 85%                               | 5,000          | 5,000          | \$ -                  | 0%                    |
| 66440         | 59101   | DEBT SERVICE: PRINCIPAL      | 580,900          | 573,600          | 573,200          | 250,000              | 575,900           | (1%)                              | 624,308        | 557,696        | \$ (66,612)           | (11%)                 |
| 66440         | 59102   | DEBT SERVICE INTEREST        | 199,263          | 185,699          | 148,871          | 145,033              | 177,944           | (14%)                             | 227,719        | 211,795        | \$ (15,924)           | (7%)                  |
| 66440         | 59103   | BOND ISSUE EXPENSE           | 17,500           | -                | -                | -                    | 5,833             | (100%)                            | 18,000         | 18,000         | \$ -                  | 0%                    |
| 66440         | 59108   | DEBT SERVICE SHORT TERM INT  | -                | -                | 78,611           | -                    | 26,204            | na                                | 50,000         | 50,000         | \$ -                  | 0%                    |
| 66440         | 59113   | WATER POLLUTION ABATMT PRN   | 1,586,078        | 1,804,609        | 1,845,448        | 1,889,985            | 1,745,378         | 8%                                | 1,862,930      | 1,905,579      | \$ 42,649             | 2%                    |
| 66440         | 59114   | WATER POLL ABATEMENT INT     | 756,479          | 822,775          | 780,412          | 739,035              | 786,556           | 2%                                | 826,590        | 772,907        | \$ (53,683)           | (6%)                  |
| 66440         | 59250   | INTEREST: GENERAL            | 15,859           | -                | -                | -                    | 5,286             | (100%)                            | 16,000         | 16,000         | \$ -                  | 0%                    |
| 66440         | 59501   | OTHER FIN: GENERAL           | -                | -                | -                | -                    | -                 | na                                | -              | -              | \$ -                  | na                    |
| 66440         | 59991   | TRANSFER TO GF- INDIRECT COS | 76,000           | 82,000           | -                | -                    | 52,667            | (100%)                            | 82,000         | 82,000         | \$ -                  | 0%                    |
| 66440         | 59993   | TRANS TO CAPITAL PROJECT FU  | -                | 740,217          | 1,289,700        | -                    | 676,639           | na                                | 30,000         | 30,000         | \$ -                  | 0%                    |
| TOTAL REVENUE |         |                              | \$ (6,779,613)   | \$ (7,205,670)   | \$ (7,402,150)   | \$ (4,995,756)       | \$ (7,129,145)    | 4%                                | \$ (6,804,820) | \$ (7,387,820) | \$ (583,000)          | 9%                    |
| TOTAL EXPENSE |         |                              | \$ 5,386,883     | \$ 6,425,372     | \$ 7,100,185     | \$ 4,714,841         | \$ 6,308,991      | 15%                               | \$ 6,534,805   | \$ 7,013,683   | \$ 478,878            | 7%                    |

SEWER COLLECT & DISPOSAL

|       |       |                            |        |        |        |         |        |        |         |         |            |       |
|-------|-------|----------------------------|--------|--------|--------|---------|--------|--------|---------|---------|------------|-------|
| 66445 | 49102 | BOND PROCEEDS              | -      | -      | -      | -       | -      | na     | \$ -    | \$ -    | \$ -       | na    |
| 66445 | 51100 | SALARY, PERMANENT          | 69,027 | 72,483 | 65,063 | -       | 68,857 | (3%)   | 179,400 | 284,500 | \$ 105,100 | 59%   |
| 66445 | 51300 | OVERTIME                   | 25,458 | 16,930 | 7,338  | -       | 16,575 | (46%)  | 15,000  | 15,000  | \$ -       | 0%    |
| 66445 | 51700 | LONGEVITY                  | 3,593  | 3,448  | 5,411  | -       | 4,151  | 23%    | 3,400   | 2,600   | \$ (800)   | (24%) |
| 66445 | 51701 | INS:MED BLUE CROSS         | 25,381 | 28,223 | 19,685 | -       | 24,429 | (12%)  | 31,140  | 134,737 | \$ 103,597 | 333%  |
| 66445 | 51961 | MEDICARE P/R TAX           | 1,422  | 1,347  | 1,128  | -       | 1,299  | (11%)  | 2,900   | 4,343   | \$ 1,443   | 50%   |
| 66445 | 51999 | FINCOM TRANSFER SALARIES   | -      | -      | -      | -       | -      | na     | -       | -       | \$ -       | na    |
| 66445 | 52101 | UTILITY:ELECTRICTY         | 49,379 | 48,899 | 51,985 | 24,401  | 50,088 | 3%     | 55,000  | 55,000  | \$ -       | 0%    |
| 66445 | 52103 | UTILITY:FUEL               | -      | -      | -      | -       | -      | na     | 700     | 700     | \$ -       | 0%    |
| 66445 | 52105 | UTILITY:WATER              | 3,255  | 3,829  | 3,827  | 2,603   | 3,637  | 8%     | 3,800   | 3,800   | \$ -       | 0%    |
| 66445 | 52404 | REP&MAINT:BUILDING         | 1,000  | -      | 1,463  | -       | 821    | 21%    | 1,500   | 10,000  | \$ 8,500   | 567%  |
| 66445 | 52405 | REP&MAINT-EQUIPMENT        | 8,010  | 5,268  | 18,699 | 33,571  | 10,659 | 53%    | 10,000  | 10,000  | \$ -       | 0%    |
| 66445 | 52407 | REP&MAINT:SEWERS           | 2,367  | 2,450  | 4,032  | 2,848   | 2,950  | 31%    | 5,000   | 15,000  | \$ 10,000  | 200%  |
| 66445 | 53100 | PROFESSIONAL SERVICES      | 80,000 | 73,975 | 79,890 | 110,828 | 77,955 | (0%)   | 100,000 | 200,000 | \$ 100,000 | 100%  |
| 66445 | 53401 | COMM:TELEPHONE             | -      | -      | -      | -       | -      | na     | -       | -       | \$ -       | na    |
| 66445 | 53402 | COMM:POSTAGE               | 17,175 | 10,000 | 10,500 | -       | 12,558 | (22%)  | 18,000  | 18,000  | \$ -       | 0%    |
| 66445 | 53803 | OTHER: LICENSE             | -      | -      | -      | -       | -      | na     | -       | -       | \$ -       | na    |
| 66445 | 54201 | OFFICE SUPPLIES            | -      | 3,071  | -      | -       | 1,024  | na     | -       | -       | \$ -       | na    |
| 66445 | 54701 | SAFETY:UNIFORMS            | -      | -      | -      | -       | -      | na     | -       | -       | \$ -       | na    |
| 66445 | 54702 | SAFETY:PROTECTIVE CLOTHING | -      | -      | -      | -       | -      | na     | 3,000   | 10,000  | \$ 7,000   | 233%  |
| 66445 | 55302 | DPW:SEWER                  | 520    | -      | -      | 44      | 173    | (100%) | 520     | 520     | \$ -       | 0%    |
| 66445 | 57101 | IN-STATE:MISC TRAVEL       | -      | 302    | -      | -       | 101    | na     | -       | -       | \$ -       | na    |

SEWER ENTERPRISE FUND  
 OPERATIONS BUDGET  
 FY2019 BUDGET PROJECTION

3-YEAR ACTUAL

| DEPT          | ACCOUNT | ACCOUNT NAME               | FY2015<br>ACTUAL | FY2016<br>ACTUAL | FY2017<br>ACTUAL | FY2018<br>ACTUAL YTD | COMPOUND          |                       | FY2018 BUDGET | FY2019 BUDGET | \$ INC/(DEC)<br>FY19 / FY18<br>BUDGET | % INC/(DEC)<br>FY19 / FY18<br>BUDGET |
|---------------|---------|----------------------------|------------------|------------------|------------------|----------------------|-------------------|-----------------------|---------------|---------------|---------------------------------------|--------------------------------------|
|               |         |                            |                  |                  |                  |                      | SIMPLE<br>AVERAGE | ANNUAL GROWTH<br>RATE |               |               |                                       |                                      |
|               |         |                            |                  |                  |                  |                      | (1/19/18)         |                       |               |               |                                       |                                      |
| 66445         | 57502   | INS: WORKMANS COMP         | 108              | -                | -                | -                    | 36                | (100%)                | -             | 2,500         | \$ 2,500                              | na                                   |
| 66445         | 57404   | INS PREM:BLANKET INS, BLDG | 11,755           | 11,437           | -                | -                    | 7,731             | (100%)                | 13,165        | 14,482        | \$ 1,317                              | 10%                                  |
| 66445         | 59991   | TRANSFER TO GENERAL FUND   | -                | -                | -                | -                    | -                 | na                    | -             | -             | \$ -                                  | na                                   |
| TOTAL REVENUE |         |                            | \$ -             | \$ -             | \$ -             | \$ -                 | \$ -              | na                    | \$ -          | \$ -          | \$ -                                  | na                                   |
| TOTAL EXPENSE |         |                            | \$ 298,449       | \$ 281,660       | \$ 269,021       | \$ 174,296           | \$ 283,043        | (5%)                  | \$ 442,525    | \$ 781,181    | \$ 338,656                            | 77%                                  |

SCONSET WATER TREATMENT

|               |       |                             |            |            |            |           |            |        |            |            |           |      |
|---------------|-------|-----------------------------|------------|------------|------------|-----------|------------|--------|------------|------------|-----------|------|
| 66446         | 49902 | BOND ANTICIPATION NOTES     | -          | -          | -          | -         | -          | na     | \$ -       | \$ -       | \$ -      | na   |
| 66446         | 51100 | SALARY, PERMANENT           | 73,473     | 76,151     | 76,652     | 42,272    | 75,426     | 9%     | 76,600     | 76,600     | \$ -      | 0%   |
| 66446         | 51300 | OVERTIME                    | 2,852      | 2,334      | 2,634      | 2,097     | 2,606      | na     | 5,610      | 6,610      | \$ 1,000  | 18%  |
| 66446         | 51700 | LONGEVITY PAY               | 2,248      | 2,186      | 2,273      | -         | 2,235      | 22%    | 3,800      | 6,000      | \$ 2,200  | 58%  |
| 66446         | 51701 | INS:MED BLUE CROSS          | 8,989      | 10,143     | 11,037     | 6,153     | 10,056     | 22%    | 11,067     | 13,883     | \$ 2,816  | 25%  |
| 66446         | 51961 | MEDICARE P/R TAX            | 1,139      | 1,170      | 1,183      | 643       | 1,164      | 11%    | 1,500      | 1,465      | \$ (35)   | (2%) |
| 66446         | 52101 | UTILITY:ELECTRICITY         | 51,739     | 60,715     | 54,280     | 31,208    | 55,578     | 23%    | 55,000     | 55,000     | \$ -      | 0%   |
| 66446         | 52103 | UTILITY:FUEL                | 14,381     | -          | -          | -         | 4,794      | (100%) | 18,000     | 18,000     | \$ -      | 0%   |
| 66446         | 52105 | UTILITY:WATER               | 1,283      | 1,496      | 1,353      | 960       | 1,377      | (8%)   | 1,800      | 1,800      | \$ -      | 0%   |
| 66446         | 52403 | REP&MAINT VEHICLE           | -          | -          | -          | -         | -          | na     | 6,000      | 6,000      | \$ -      | 0%   |
| 66446         | 52404 | REP&MAINT:BUILDING          | 5,967      | -          | 1,024      | 5,244     | 2,330      | (100%) | 10,000     | 10,000     | \$ -      | 0%   |
| 66446         | 52405 | REP&MAINT:EQUIPMENT         | 13,095     | 15,514     | 5,004      | 628       | 11,204     | 26%    | 50,000     | 50,000     | \$ -      | 0%   |
| 66446         | 53100 | PROFESSIONAL SERVICES       | 1,813      | 1,765      | (727)      | -         | 950        | 113%   | 10,000     | 60,000     | \$ 50,000 | 500% |
| 66446         | 53115 | LAB TESTING                 | 1,569      | 1,946      | 2,005      | 1,454     | 1,840      | 27%    | 1,200      | 1,200      | \$ -      | 0%   |
| 66446         | 53401 | COMM:COMCAST INTERNET       | -          | -          | 1,776      | 911       | 592        | na     | 2,000      | 2,000      | \$ -      | 0%   |
| 66446         | 53402 | COMM: POSTAGE               | -          | -          | -          | -         | -          | (100%) | 200        | 200        | \$ -      | 0%   |
| 66446         | 53804 | OTHER:FREIGHT               | -          | -          | -          | -         | -          | na     | -          | -          | \$ -      | na   |
| 66446         | 54201 | OFFICE SUPPLIES             | -          | -          | -          | -         | -          | na     | 1,000      | 1,000      | \$ -      | 0%   |
| 66446         | 54701 | SAFETY: UNIFORMS            | -          | -          | -          | -         | -          | (100%) | 500        | 5,000      | \$ 4,500  | 900% |
| 66446         | 55302 | DPW:SEWER                   | 1,077      | -          | 247        | 1,828     | 441        | (100%) | 2,000      | 2,000      | \$ -      | 0%   |
| 66446         | 55306 | CHEMICALS                   | 1,495      | 8,403      | 4,735      | 6,480     | 4,878      | 27%    | 2,500      | 2,500      | \$ -      | 0%   |
| 66446         | 57101 | IN STATE: MISC TRAVEL       | 784        | -          | -          | -         | 261        | na     | -          | -          | \$ -      | na   |
| 66446         | 57404 | INS PREM: BLANKET INS, BLDG | 27,093     | 27,620     | -          | -         | 18,238     | 2%     | 30,345     | 33,380     | \$ 3,035  | 10%  |
| 66446         | 57502 | INS: WORKMAN'S COMP         | -          | -          | -          | -         | -          | na     | -          | 2,500      | \$ 2,500  | na   |
| TOTAL REVENUE |       |                             | \$ -       | \$ -       | \$ -       | \$ -      | \$ -       | -      | \$ -       | \$ -       | \$ -      | na   |
| TOTAL EXPENSE |       |                             | \$ 208,998 | \$ 209,442 | \$ 163,475 | \$ 99,877 | \$ 193,972 | (12%)  | \$ 289,122 | \$ 355,137 | \$ 66,015 | 23%  |

SEWER ENTERPRISE GRAND TOTAL

|                             |                |                |                |                |                |     |                |                |              |     |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|-----|----------------|----------------|--------------|-----|
| TOTAL REVENUE               | \$ (6,779,613) | \$ (7,205,670) | \$ (7,402,150) | \$ (4,995,756) | \$ (7,129,145) | 4%  | \$ (6,804,820) | \$ (7,387,820) | \$ (583,000) | 9%  |
| TOTAL EXPENSE               | \$ 5,894,330   | \$ 6,916,474   | \$ 7,532,682   | \$ 4,989,014   | \$ 6,786,006   | 13% | \$ 7,266,452   | \$ 8,150,001   | \$ 883,549   | 12% |
| VARIANCE (Excess) / Deficit | \$ (885,283)   | \$ (289,197)   | \$ 130,531     | \$ (6,742)     | \$ (343,139)   | na  | \$ 461,632     | \$ 762,181     | \$ 300,549   | 65% |

### FY 2019 Personnel Spreadsheet

**Sewer Enterprise Fund**

ORG: 66440; 66445; 66446

Number of Positions in Department

|                         | ORG: 66440 | ORG: 66445 | ORG: 66446 |
|-------------------------|------------|------------|------------|
| Full-time               | 11         | 3          | 1          |
| Part-time               | 0          | 0          | 0          |
| Seasonal                | 0          | 0          | 0          |
| Temporary               | 0          | 0          | 0          |
| Vacancies               | 0          | 0          | 0          |
| New Positions Requested | 2          | 2          | 0          |

**TOTAL OF ALL POSITIONS**

|    |   |   |
|----|---|---|
| 13 | 5 | 1 |
|----|---|---|

| Name               | Position                    | Avg Hours Per Week | Job Code | Class & Step as of 6/30/18 (e.g., B -Step 3) | Yearly Salary as of 6/30/18 | FY2019 Anniversary Date | FY2019 Projected Salary | Longevity Pay | Education Pay | Certification Pay | Holiday Pay | Other | Total by Employee |
|--------------------|-----------------------------|--------------------|----------|--|-----------------------------|-------------------------|-------------------------|---------------|---------------|-------------------|-------------|-------|-------------------|
| <b>ORG: 66440</b>  |                             |                    |          |  |                             |                         |                         |               |               |                   |             |       |                   |
| GRAY, D.           | SEWER DIRECTOR              | 40.00              | PW77     | NON-UNION                                    | 117,300                     | 11/01/18                | 119,300                 | 0             | 0             | 0                 | 0           | 0     | 119,300           |
| GARY, A.           | CHIEF WWTP                  | 40.00              | PW47     | NON-UNION                                    | 97,200                      | 02/27/19                | 98,000                  | 0             | 0             | 0                 | 0           | 0     | 98,000            |
| VACANT - FUNDED    | ASST. CHIEF WWTP            | 40.00              | PW44     | M5 STEP 1                                    | 62,600                      | 03/01/19                | 60,300                  | 0             | 0             | 0                 | 0           | 0     | 60,300            |
| MANNING, K.        | GENERAL FOREMAN SEWER PLANT | 40.00              | PW31     | M6 STEP 7                                    | 76,600                      | 07/11/18                | 76,600                  | 2,300         | 0             | 0                 | 0           | 0     | 78,900            |
| ALLEN, P.          | OPERATOR WWTP               | 40.00              | PW43     | M4 STEP 3                                    | 62,100                      | 08/03/18                | 62,100                  | 0             | 0             | 0                 | 0           | 0     | 62,100            |
| LEVEILLE, W.       | SEWER LAB TECH              | 40.00              | PW42     | M4 STEP 7                                    | 71,900                      | 12/23/18                | 71,900                  | 2,900         | 0             | 0                 | 0           | 0     | 74,800            |
| MOONEY, S.         | OPERATOR WWTP               | 40.00              | PW43     | M4 STEP 7                                    | 71,900                      | 12/20/18                | 71,900                  | 0             | 0             | 0                 | 0           | 0     | 71,900            |
| STRANG, C.         | MAINT TECH SEWER            | 40.00              | PW41     | M3 STEP 1                                    | 55,600                      | 08/30/18                | 55,600                  | 0             | 0             | 0                 | 0           | 0     | 55,600            |
| DIAS, K.           | MAINT TECH SEWER            | 40.00              | PW56     | M3 STEP 1                                    | 55,600                      | 11/07/18                | 55,600                  | 0             | 0             | 0                 | 0           | 0     | 55,600            |
| JOHNSON, C.        | WWTP OPERATOR               | 40.00              | PW56     | M3 STEP 1                                    | 55,600                      | 08/28/18                | 55,600                  | 0             | 0             | 0                 | 0           | 0     | 55,600            |
| KEBBATI, L.        | OFFICE MANAGER              | 40.00              | PW20     | S3PO STEP 1                                  | 67,000                      | 07/01/18                | 67,000                  | 0             | 0             | 0                 | 0           | 0     | 67,000            |
|                    |                             |                    |          |  |                             |                         |                         |               |               |                   |             |       |                   |
| REQUESTED - VACANT | OFFICE ADMIN                | 40.00              |          | S1 STEP 1                                    |                             |                         | 56,000                  |               |               |                   |             |       |                   |
| REQUESTED - VACANT | ENGINEER / COMPLIANCE       | 40.00              |          | NON-UNION                                    |                             |                         | 100,000                 |               |               |                   |             |       |                   |
|                    |                             |                    |          |  |                             |                         |                         |               |               |                   |             |       |                   |
| <b>ORG: 66445</b>  |                             |                    |          |  |                             |                         |                         |               |               |                   |             |       |                   |
| GORDON, T.         | SEWER COLLECTIONS           | 40.00              | PW56     | M3 STEP 1                                    | 55,600                      | 11/28/18                | 55,600                  | 0             | 0             | 0                 | 0           | 0     | 55,600            |
| SMITH, K.          | SEWER COLLECTIONS           | 40.00              | PW56     | M3 STEP 2                                    | 55,500                      | 04/27/19                | 57,300                  | 0             | 0             | 0                 | 0           | 0     | 57,300            |
| EVANS, E.          | SEWER COLLECTIONS           | 40.00              | PW56     | M3 STEP 1                                    | 55,500                      | 08/17/18                | 55,600                  | 0             | 0             | 0                 | 0           | 0     | 55,600            |
|                    |                             |                    |          |  |                             |                         |                         |               |               |                   |             |       |                   |
| REQUESTED - VACANT | SEWER COLLECTIONS           | 40.00              |          | M3 STEP 1                                    |                             |                         | 58,000                  |               |               |                   |             |       |                   |
| REQUESTED - VACANT | SEWER COLLECTIONS           | 40.00              |          | M3 STEP 1                                    |                             |                         | 58,000                  |               |               |                   |             |       |                   |
|                    |                             |                    |          |  |                             |                         |                         |               |               |                   |             |       |                   |
| <b>ORG: 66446</b>  |                             |                    |          |  |                             |                         |                         |               |               |                   |             |       |                   |
| INGLIS, R.         | PLANT MANAGER               | 40.00              | PW10     | M6 STEP 7                                    | 76,600                      | 07/11/18                | 76,600                  | 3,800         | 0             | 0                 | 0           | 0     | 80,400            |

|   | org:66440        | org: 66445     | org:66446      |
|---|------------------|----------------|----------------|
| Total Prorated Salary (enter on Munis 51100)            | 949,900          | 284,500        | 76,600         |
| Total Seasonal Salary (enter on Munis 51xxx)            | 0                | 0              | 0              |
| Total Longevity (enter on Munis 51700)                  | 5,200            | 0              | 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)                         | 90,000           | 15,000         | 20,610         |
| <b>Salary Subtotal</b>                                  | <b>1,045,100</b> | <b>299,500</b> | <b>101,010</b> |
| Medicare (enter on Munis 51961)                         | 15,299           | 4,343          | 1,465          |
| Insurance:Medical BSBC (enter Munis 51701)              | 369,266          | 134,737        | 13,883         |
| <b>Total Personnel Services</b>                         | <b>1,429,664</b> | <b>438,579</b> | <b>116,358</b> |

SEWER ENTERPRISE FUND  
WATERFALL DEBT SCHEDULE - FY2019 BUDGET

| Purpose                                      | Sewer / MWPAT | 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 | PRINCIPAL Payments FY2026 | PRINCIPAL Payments FY2027 | PRINCIPAL Payments FY2028 | PRINCIPAL Payments FY2029 |
|--|---------------|------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>SEWER ENTERPRISE - PRINCIPAL PAYMENTS</b> |               |            | <b>42,256,929</b>         | <b>39,661,894</b>         | <b>37,174,655</b>         | <b>34,711,380</b>         | <b>32,191,129</b>         | <b>29,616,672</b>         | <b>27,136,641</b>         | <b>24,601,773</b>         | <b>22,154,104</b>         | <b>19,827,114</b>         | <b>17,986,759</b>         | <b>16,109,574</b>         | <b>14,408,300</b>         |
| MWPAT 98-143                                 | MWPAT         | 8/25/2004  | 60,000                    | 60,000                    | 60,000                    | 65,000                    | 65,000                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| MWPAT 98-144                                 | MWPAT         | 8/25/2004  | 15,000                    | 15,000                    | 15,000                    | 15,000                    | 15,000                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| MWPAT 98-145                                 | MWPAT         | 8/25/2004  | 15,000                    | 15,000                    | 15,000                    | 15,000                    | 15,000                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| MWPAT CW 02 50A                              | MWPAT         | 11/23/2004 | 324,363                   | 332,434                   | 344,413                   | 354,859                   | 367,377                   | 367,389                   | 370,341                   | -                         | -                         | -                         | -                         | -                         | -                         |
| MWPAT CW 02 50                               | MWPAT         | 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                               | MWPAT         | 12/14/2006 | 100,000                   | 105,000                   | 105,000                   | 110,000                   | 115,000                   | 115,000                   | 120,000                   | 120,000                   | -                         | -                         | -                         | -                         | -                         |
| SEWER CONSTRUCTION                           | Sewer         | 2/15/2008  | 15,000                    | 15,000                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| SEWER CONSTRUCTION                           | Sewer         | 2/15/2008  | 45,000                    | 45,000                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| SEWER 2                                      | Sewer         | 2/15/2008  | 70,000                    | 70,000                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| 66%% WWTF                                    | Sewer         | 2/15/2008  | 13,200                    | 13,200                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| MWPAT CW 04 20                               | MWPAT         | 12/9/2008  | 167,594                   | 170,979                   | 174,433                   | 177,957                   | 181,552                   | 185,220                   | 188,962                   | 192,779                   | 196,674                   | 200,647                   | 204,701                   | -                         | -                         |
| 66% MWPAT CW0521                             | MWPAT         | 12/15/2009 | 755,034                   | 773,484                   | 792,384                   | 811,746                   | 831,580                   | 851,900                   | 872,716                   | 894,041                   | 915,887                   | 938,266                   | 961,193                   | 984,679                   | 1,008,740                 |
| MWPAT CW 07 17                               | MWPAT         | 7/8/2010   | 181,848                   | 185,522                   | 189,270                   | 193,093                   | 196,994                   | 200,974                   | 205,034                   | 209,176                   | 213,402                   | 217,713                   | 222,111                   | 226,598                   | 231,176                   |
| SEWER CURRENT REFUNDING 05/2001              | Sewer         | 6/7/2012   | 40,000                    | 40,000                    | 40,000                    | 40,000                    | 40,000                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| SEWER ADVANCED REFUNDING 12/01/2003          | Sewer         | 6/7/2012   | 60,000                    | 55,000                    | 55,000                    | 55,000                    | 55,000                    | 50,000                    | 50,000                    | 45,000                    | -                         | -                         | -                         | -                         | -                         |
| SEWER IMPROVEMENTS                           | Sewer         | 6/7/2012   | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 100,000                   |
| WASTEWATER MANAGEMENT                        | Sewer         | 6/7/2012   | 150,000                   | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| SEWER EQUIPMENT                              | Sewer         | 6/6/2013   | 55,000                    | 55,000                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| SEWER EQUIPMENT                              | Sewer         | 6/5/2014   | 25,000                    | 20,000                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| CW 12 09 PERM FINANCING                      | Sewer         | 1/7/2015   | 206,618                   | 211,108                   | 215,696                   | 220,384                   | 225,174                   | 230,068                   | 235,068                   | 240,177                   | 245,397                   | 250,730                   | 256,180                   | 261,747                   | 267,436                   |
| Refi WWTF Sewer 08 398K Jul'16               | Sewer         | 8/3/2016   | -                         | -                         | 13,000                    | 13,000                    | 13,000                    | 13,000                    | 13,000                    | 12,000                    | 12,000                    | 12,000                    | 12,000                    | 11,200                    | -                         |
| Refi Sewer2 08 1.435M Jul'16                 | Sewer         | 8/3/2016   | -                         | -                         | 67,000                    | 67,000                    | 67,000                    | 66,000                    | 66,000                    | 66,000                    | 66,000                    | 65,000                    | 65,000                    | 63,500                    | -                         |
| Refi Sewer1 08 870K Jul'16                   | Sewer         | 8/3/2016   | -                         | -                         | 43,000                    | 43,000                    | 43,000                    | 43,000                    | 38,000                    | 38,000                    | 38,000                    | 37,000                    | 37,000                    | 35,450                    | -                         |
| Refi Sewer Const 08 250K Jul'16              | Sewer         | 8/3/2016   | -                         | -                         | 10,000                    | 10,000                    | 10,000                    | 10,000                    | 10,000                    | 9,000                     | 9,000                     | 9,000                     | 9,000                     | 8,100                     | -                         |
| Sewer Construction - First Way               | Sewer         | 11/29/2017 | -                         | -                         | 14,000                    | 10,000                    | 10,000                    | 10,000                    | 10,000                    | 10,000                    | 10,000                    | 10,000                    | 10,000                    | 10,000                    | 10,000                    |
| <b>TOTAL SEWER FUND</b>                      |               |            | <b>2,595,035</b>          | <b>2,487,238</b>          | <b>2,463,275</b>          | <b>2,520,251</b>          | <b>2,574,457</b>          | <b>2,480,031</b>          | <b>2,534,868</b>          | <b>2,447,669</b>          | <b>2,326,989</b>          | <b>1,840,356</b>          | <b>1,877,184</b>          | <b>1,701,274</b>          | <b>1,617,352</b>          |



SEWER ENTERPRISE FUND  
WATERFALL DEBT SCHEDULE - FY2019 BUDGET

| Purpose                                      | Sewer / MWPAT | Issue Date | PRINCIPAL Payments FY2030 | PRINCIPAL Payments FY2031 | PRINCIPAL Payments FY2032 | PRINCIPAL Payments FY2033 | PRINCIPAL Payments FY2034 | PRINCIPAL Payments FY2035 | PRINCIPAL Payments FY2036 | PRINCIPAL Payments FY2037 | PRINCIPAL Payments FY2038 |
|--|---------------|------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>SEWER ENTERPRISE - PRINCIPAL PAYMENTS</b> |               |            | <b>12,790,948</b>         | <b>11,143,466</b>         | <b>9,460,029</b>          | <b>7,985,267</b>          | <b>6,577,806</b>          | <b>5,141,863</b>          | <b>3,671,637</b>          | <b>2,477,182</b>          | <b>1,253,541</b>          |
| MWPAT 98-143                                 | MWPAT         | 8/25/2004  |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| MWPAT 98-144                                 | MWPAT         | 8/25/2004  |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| MWPAT 98-145                                 | MWPAT         | 8/25/2004  |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| MWPAT CW 02 50A                              | MWPAT         | 11/23/2004 |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| MWPAT CW 02 50                               | MWPAT         | 10/26/2006 |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| MWPAT CW 01 40                               | MWPAT         | 12/14/2006 |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| SEWER CONSTRUCTION                           | Sewer         | 2/15/2008  |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| SEWER CONSTRUCTION                           | Sewer         | 2/15/2008  |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| SEWER 2                                      | Sewer         | 2/15/2008  |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| 66%% WWTF                                    | Sewer         | 2/15/2008  |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| MWPAT CW 04 20                               | MWPAT         | 12/9/2008  |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| 66% MWPAT CW0521                             | MWPAT         | 12/15/2009 | 1,033,388                 | 1,058,639                 | 1,084,507                 | 1,111,007                 | 1,138,154                 | 1,165,965                 | 1,194,455                 | 1,223,641                 | 1,253,541                 |
| MWPAT CW 07 17                               | MWPAT         | 7/8/2010   | 235,846                   | 240,611                   |                           |                           |                           |                           |                           |                           |                           |
| SEWER CURRENT REFUNDING 05/2001              | Sewer         | 6/7/2012   |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| SEWER ADVANCED REFUNDING 12/01/2003          | Sewer         | 6/7/2012   |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| SEWER IMPROVEMENTS                           | Sewer         | 6/7/2012   | 100,000                   | 100,000                   | 100,000                   |                           |                           |                           |                           |                           |                           |
| WASTEWATER MANAGEMENT                        | Sewer         | 6/7/2012   |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| SEWER EQUIPMENT                              | Sewer         | 6/6/2013   |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| SEWER EQUIPMENT                              | Sewer         | 6/5/2014   |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| CW 12 09 PERM FINANCING                      | Sewer         | 1/7/2015   | 273,248                   | 279,187                   | 285,255                   | 291,454                   | 297,789                   | 304,261                   |                           |                           |                           |
| Refi WWTF Sewer 08 398K Jul'16               | Sewer         | 8/3/2016   |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| Refi Sewer2 08 1.435M Jul'16                 | Sewer         | 8/3/2016   |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| Refi Sewer1 08 870K Jul'16                   | Sewer         | 8/3/2016   |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| Refi Sewer Const 08 250K Jul'16              | Sewer         | 8/3/2016   |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| Sewer Construction - First Way               | Sewer         | 11/29/2017 | 5,000                     | 5,000                     | 5,000                     | 5,000                     |                           |                           |                           |                           |                           |
| <b>TOTAL SEWER FUND</b>                      |               |            | <b>1,647,482</b>          | <b>1,683,437</b>          | <b>1,474,762</b>          | <b>1,407,461</b>          | <b>1,435,943</b>          | <b>1,470,226</b>          | <b>1,194,455</b>          | <b>1,223,641</b>          | <b>1,253,541</b>          |

SEWER ENTERPRISE FUND  
WATERFALL DEBT SCHEDULE - FY2019 BUDGET

| Purpose                             | Sewer / MWPAT | 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 | INTEREST Payments FY2028 | INTEREST Payments FY2029 | INTEREST Payments FY2030 |
|-------------------------------------|---------------|------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>SEWER ENTERPRISE - INTEREST</b>  |               |            | <b>TOTAL DEBT</b>        |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| MWPAT 98-143                        | MWPAT         | 8/25/2004  | 14,100                   | 10,791                   | 7,794                    | 4,911                    | 1,706                    |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| MWPAT 98-144                        | MWPAT         | 8/25/2004  | 3,396                    | 2,568                    | 1,823                    | 1,133                    | 394                      |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| MWPAT 98-145                        | MWPAT         | 8/25/2004  | 3,396                    | 2,568                    | 1,823                    | 1,133                    | 394                      |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| MWPAT CW 02 50A                     | MWPAT         | 11/23/2004 | 94,553                   | 83,944                   | 77,274                   | 49,115                   | 37,369                   | 27,703                   | 9,258                    |                          |                          |                          |                          |                          |                          |                          |
| MWPAT CW 02 50                      | MWPAT         | 10/26/2006 | 115,324                  | 104,735                  | 94,219                   | 83,509                   | 72,626                   | 61,084                   | 48,435                   | 21,995                   |                          |                          |                          |                          |                          |                          |
| MWPAT CW 01 40                      | MWPAT         | 12/14/2006 | 39,867                   | 33,533                   | 27,626                   | 22,803                   | 17,321                   | 11,923                   | 5,928                    |                          |                          |                          |                          |                          |                          |                          |
| SEWER CONSTRUCTION 250K             | Sewer         | 2/15/2008  | 1,013                    | 525                      |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| SEWER CONSTRUCTION 870K             | Sewer         | 2/15/2008  | 3,038                    | 1,575                    |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| SEWER 2 1.43M                       | Sewer         | 2/15/2008  | 4,725                    | 2,450                    |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| 66%% WWTF                           | Sewer         | 2/15/2008  | 891                      | 462                      |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| MWPAT CW 04 20                      | MWPAT         | 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                    | MWPAT         | 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                  | 283,992                  | 259,931                  | 235,283                  |
| MWPAT CW 07 17                      | MWPAT         | 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                   | 16,419                   | 11,841                   | 7,171                    |
| SEWER CURRENT REFUNDING 05/2001     | Sewer         | 6/7/2012   | 8,600                    | 6,600                    | 4,600                    | 2,800                    | 1,000                    |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| SEWER ADVANCED REFUNDING 12/01/2003 | Sewer         | 6/7/2012   | 19,200                   | 16,325                   | 13,575                   | 11,100                   | 8,625                    | 6,000                    | 3,500                    | 1,125                    |                          |                          |                          |                          |                          |                          |
| SEWER IMPROVEMENTS                  | Sewer         | 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                   | 14,500                   | 11,438                   | 8,313                    |
| WASTEWATER MANAGEMENT               | Sewer         | 6/7/2012   | 3,750                    |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| SEWER EQUIPMENT 275k                | Sewer         | 6/6/2013   | 1,650                    | 550                      |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| SEWER EQUIPMENT 97K                 | Sewer         | 6/5/2014   | 900                      | 400                      |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| CW 12 09 PERM FINANCING             | Sewer         | 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                   | 45,208                   | 39,973                   | 34,624                   |
| Refi WWTF Sewer 08 398K Jul'16      | Sewer         | 8/3/2016   | 4,111                    | 4,744                    | 4,484                    | 3,964                    | 3,444                    | 2,924                    | 2,404                    | 1,904                    | 1,424                    | 944                      | 464                      | 112                      |                          |                          |
| Refi Sewer2 08 1.435M Jul'16        | Sewer         | 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                    | 635                      |                          |                          |
| Refi Sewer1 08 870K Jul'16          | Sewer         | 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                    | 355                      |                          |                          |
| Refi Sewer Const 08 250K Jul'16     | Sewer         | 8/3/2016   | 3,122                    | 3,602                    | 3,402                    | 3,002                    | 2,602                    | 2,202                    | 1,802                    | 1,422                    | 1,062                    | 702                      | 342                      | 81                       |                          |                          |
| SEWER CONSTRUCTION - FIRST WAY      | Sewer         | 11/29/2017 |                          |                          | 6,670                    | 5,275                    | 4,775                    | 4,275                    | 3,775                    | 3,275                    | 2,775                    | 2,275                    | 1,775                    | 1,275                    | 825                      | 525                      |
| <b>TOTAL SEWER FUND</b>             |               |            | <b>1,129,855</b>         | <b>1,054,310</b>         | <b>984,703</b>           | <b>890,236</b>           | <b>811,108</b>           | <b>735,111</b>           | <b>651,623</b>           | <b>563,097</b>           | <b>494,707</b>           | <b>449,675</b>           | <b>404,863</b>           | <b>362,576</b>           | <b>324,007</b>           | <b>285,915</b>           |

SEWER ENTERPRISE FUND  
WATERFALL DEBT SCHEDULE - FY2019 BUDGET

| Purpose                             | Sewer /<br>MWPAT | Issue<br>Date     | INTEREST<br>Payments<br>FY2031 | INTEREST<br>Payments<br>FY2032 | INTEREST<br>Payments<br>FY2033 | INTEREST<br>Payments<br>FY2034 | INTEREST<br>Payments<br>FY2035 | INTEREST<br>Payments<br>FY2036 | INTEREST<br>Payments<br>FY2037 | INTEREST<br>Payments<br>FY2038 |
|-------------------------------------|------------------|-------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b>SEWER ENTERPRISE - INTEREST</b>  |                  | <b>TOTAL DEBT</b> |                                |                                |                                |                                |                                |                                |                                |                                |
| MWPAT 98-143                        | MWPAT            | 8/25/2004         |                                |                                |                                |                                |                                |                                |                                |                                |
| MWPAT 98-144                        | MWPAT            | 8/25/2004         |                                |                                |                                |                                |                                |                                |                                |                                |
| MWPAT 98-145                        | MWPAT            | 8/25/2004         |                                |                                |                                |                                |                                |                                |                                |                                |
| MWPAT CW 02 50A                     | MWPAT            | 11/23/2004        |                                |                                |                                |                                |                                |                                |                                |                                |
| MWPAT CW 02 50                      | MWPAT            | 10/26/2006        |                                |                                |                                |                                |                                |                                |                                |                                |
| MWPAT CW 01 40                      | MWPAT            | 12/14/2006        |                                |                                |                                |                                |                                |                                |                                |                                |
| SEWER CONSTRUCTION 250K             | Sewer            | 2/15/2008         |                                |                                |                                |                                |                                |                                |                                |                                |
| SEWER CONSTRUCTION 870K             | Sewer            | 2/15/2008         |                                |                                |                                |                                |                                |                                |                                |                                |
| SEWER 2 1.43M                       | Sewer            | 2/15/2008         |                                |                                |                                |                                |                                |                                |                                |                                |
| 66%% WWTF                           | Sewer            | 2/15/2008         |                                |                                |                                |                                |                                |                                |                                |                                |
| MWPAT CW 04 20                      | MWPAT            | 12/9/2008         |                                |                                |                                |                                |                                |                                |                                |                                |
| 66% MWPAT CW0521                    | MWPAT            | 12/15/2009        | 210,032                        | 184,164                        | 157,665                        | 130,517                        | 102,707                        | 74,216                         | 45,030                         | 15,130                         |
| MWPAT CW 07 17                      | MWPAT            | 7/8/2010          | 2,406                          |                                |                                |                                |                                |                                |                                |                                |
| SEWER CURRENT REFUNDING 05/2001     | Sewer            | 6/7/2012          |                                |                                |                                |                                |                                |                                |                                |                                |
| SEWER ADVANCED REFUNDING 12/01/2003 | Sewer            | 6/7/2012          |                                |                                |                                |                                |                                |                                |                                |                                |
| SEWER IMPROVEMENTS                  | Sewer            | 6/7/2012          | 5,063                          | 1,688                          |                                |                                |                                |                                |                                |                                |
| WASTEWATER MANAGEMENT               | Sewer            | 6/7/2012          |                                |                                |                                |                                |                                |                                |                                |                                |
| SEWER EQUIPMENT 275k                | Sewer            | 6/6/2013          |                                |                                |                                |                                |                                |                                |                                |                                |
| SEWER EQUIPMENT 97K                 | Sewer            | 6/5/2014          |                                |                                |                                |                                |                                |                                |                                |                                |
| CW 12 09 PERM FINANCING             | Sewer            | 1/7/2015          | 29,159                         | 23,575                         | 17,870                         | 12,041                         | 6,085                          |                                |                                |                                |
| Refi WWTF Sewer 08 398K Jul'16      | Sewer            | 8/3/2016          |                                |                                |                                |                                |                                |                                |                                |                                |
| Refi Sewer2 08 1.435M Jul'16        | Sewer            | 8/3/2016          |                                |                                |                                |                                |                                |                                |                                |                                |
| Refi Sewer1 08 870K Jul'16          | Sewer            | 8/3/2016          |                                |                                |                                |                                |                                |                                |                                |                                |
| Refi Sewer Const 08 250K Jul'16     | Sewer            | 8/3/2016          |                                |                                |                                |                                |                                |                                |                                |                                |
| SEWER CONSTRUCTION - FIRST WAY      | Sewer            | 11/29/2017        | 363                            | 225                            | 75                             |                                |                                |                                |                                |                                |
| <b>TOTAL SEWER FUND</b>             |                  |                   | <b>247,022</b>                 | <b>209,652</b>                 | <b>175,610</b>                 | <b>142,558</b>                 | <b>108,792</b>                 | <b>74,216</b>                  | <b>45,030</b>                  | <b>15,130</b>                  |