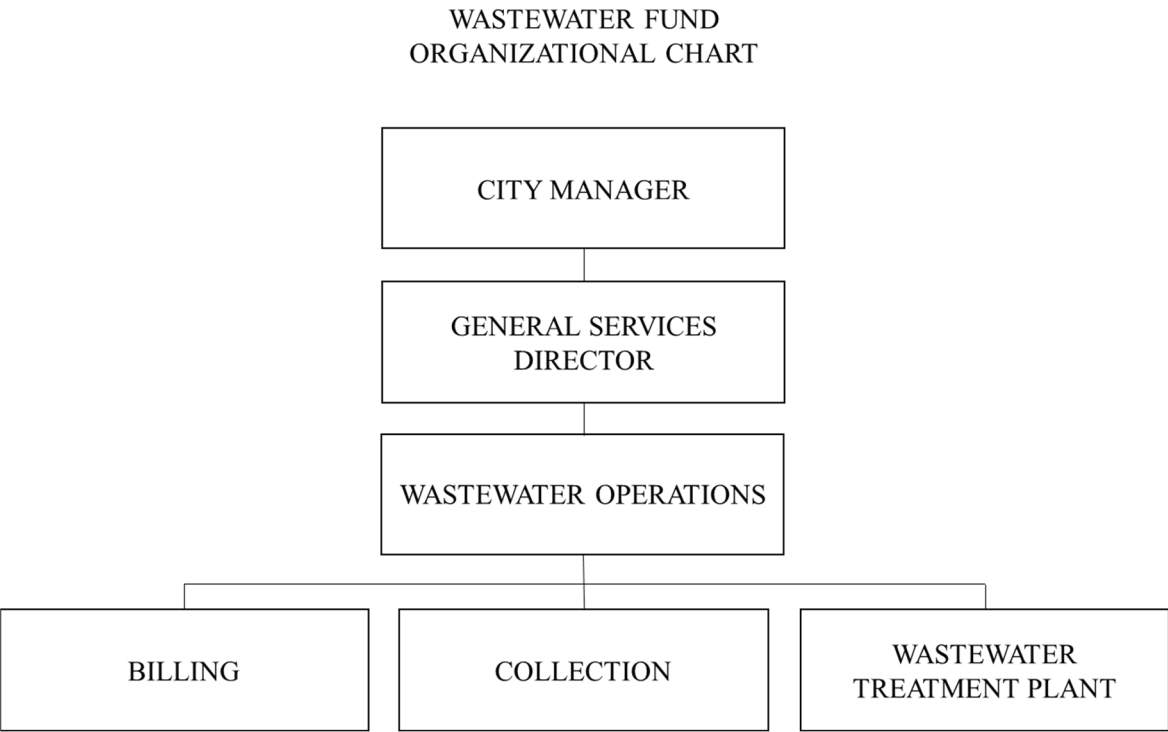


Wastewater Fund

Mission

To provide customers with quality and cost effective wastewater services, while being strong stewards of the environment, by promoting and implementing sustainable practices and infrastructure improvements.



Core Responsibilities

1. The Wastewater Treatment Division is responsible for reclaiming and purifying the community’s wastewater before it is discharged to local water resources.

Wastewater Fund

<u>Fund Summary</u>	2025 Revised	2025 Projected	2026 Budget
Revenue	\$11,244,102	\$10,500,332	\$11,531,051
Expense	\$11,688,396	\$11,402,956	\$13,483,116
Net Income (Loss)		(\$902,624)	(\$1,952,065)
Beginning Working Capital		\$6,870,779	\$5,968,155
Ending Working Capital		\$5,968,155	\$4,016,090

Reserve

This Fund has goals of attaining and maintaining reserves for operations, capital, and rate stabilization:

- Operations: 25% of operating expense less debt service and pay-as-you-go capital.
- Capital: 25% of debt service but not less than \$500,000.
- Rate Stabilization: 10% of operating revenue or no less than \$500,000.

Wastewater Fund

<u>Budget Detail</u>	2024 Actual	2025 Adopted	2025 Revised	2025 Projected	2026 Budget
Revenue					
Fines and Penalties	\$30,945	\$30,500	\$30,500	\$30,500	\$30,500
Other Permits	\$1,050	\$1,500	\$1,500	\$1,500	\$1,500
Other Service Charges	\$8,000	\$1,500	\$1,500	\$1,500	\$1,500
Sewer Usage	\$6,441,929	\$7,458,412	\$7,458,412	\$6,790,980	\$7,851,880
Sewer Fixed Charges	\$1,655,921	\$1,768,728	\$1,768,728	\$1,768,730	\$1,901,383
Sewer Usage-Towns	\$411,757	\$346,000	\$346,000	\$346,000	\$410,300
Leachate Processing	\$1,146,169	\$500,000	\$500,000	\$185,000	\$0
Septage Processing	\$486,789	\$450,000	\$450,000	\$450,000	\$500,000
Sludge Disposal	\$72,758	\$45,000	\$45,000	\$45,000	\$55,000
Testing Services	\$875	\$1,600	\$1,600	\$2,500	\$1,600
Utility Investment Fee	\$63,373	\$20,000	\$20,000	\$90,000	\$20,000
Rental Income	\$1,625	\$1,625	\$1,625	\$1,625	\$1,625
Investment Income	\$481,074	\$197,240	\$197,240	\$365,000	\$300,000
Sale of Assets	\$46,300	\$0	\$0	\$0	\$0
Finance Charges	\$1,356	\$500	\$500	\$500	\$500
Retiree Health Insurance	\$33,404	\$33,370	\$33,370	\$33,370	\$41,010
Other Revenue	\$127,510	\$61,250	\$61,250	\$61,250	\$72,113
Share of Debt Service	\$86,711	\$326,877	\$326,877	\$326,877	\$342,140
Total Revenue	\$11,097,546	\$11,244,102	\$11,244,102	\$10,500,332	\$11,531,051

The Wastewater Fund Sewer Service revenue projection is based on a combination of historical data and knowledge-based forecasting. The critical factor in determining wastewater revenue is to predict wastewater processing for the next fiscal year, and the Department has more than 20 years of historical data to use. This data, coupled with economic trends over six years, provides the basis for a conservative prediction for wastewater processing. Sewer Fixed Charges revenue is based on water meter size and is based on historical data. Sewer Fixed Charges in conjunction with Sewer Usage revenue make up 87% of total revenue.

Wastewater Fund

	2024	2025	2025	2025	2026
	Actual	Adopted	Revised	Projected	Budget
Expense					
Full Time	\$1,690,391	\$1,802,034	\$1,802,034	\$1,855,425	\$1,984,427
Part Time	\$15,413	\$11,283	\$11,283	\$13,174	\$12,261
Temporary	\$3,294	\$10,810	\$10,810	\$2,490	\$11,240
Overtime	\$103,893	\$88,550	\$88,550	\$101,532	\$91,990
Allowance	\$8,800	\$1,800	\$1,800	\$29,430	\$1,800
Retirement	\$243,196	\$255,797	\$255,797	\$264,110	\$264,748
FICA	\$135,448	\$141,890	\$141,890	\$150,921	\$155,792
Beneflex	\$570,426	\$636,298	\$636,298	\$638,193	\$657,744
Retiree Health	\$114,271	\$114,110	\$114,110	\$110,040	\$124,670
Worker's Compensation	\$27,470	\$22,022	\$22,022	\$22,020	\$25,390
Unemployment Insurance	\$850	\$930	\$930	\$1,435	\$1,088
Professional Development	\$13,000	\$10,155	\$10,155	\$11,950	\$13,660
Business Expense	\$4,355	\$2,617	\$2,617	\$2,615	\$2,620
Repairs and Maintenance	\$209,020	\$275,710	\$275,710	\$272,000	\$290,900
Professional Services	\$1,922,782	\$1,643,757	\$1,643,757	\$1,298,394	\$1,661,825
Communications	\$6,461	\$5,615	\$5,615	\$3,975	\$11,273
Postage	\$33	\$119	\$119	\$119	\$120
Bond Costs	\$19,749	\$54,000	\$54,000	\$54,000	\$54,000
Office Supplies	\$442	\$4,245	\$4,245	\$4,245	\$4,550
Departmental Supplies	\$93,852	\$121,857	\$121,857	\$111,880	\$131,860
Auto Parts	\$26,969	\$15,000	\$15,000	\$15,000	\$15,000
Building Supplies	\$6,669	\$16,070	\$16,070	\$14,260	\$16,070
Uniforms	\$9,735	\$12,454	\$12,454	\$12,154	\$12,450
Chemicals	\$279,255	\$415,920	\$415,920	\$338,000	\$415,920
Vehicle Fuel	\$33,171	\$42,460	\$42,460	\$42,460	\$43,090
Electricity	\$648,669	\$683,510	\$683,510	\$719,040	\$726,260
Natural Gas and Propane	\$114,439	\$143,650	\$143,650	\$137,200	\$137,550
Solid Waste Disposal	\$10,660	\$29,900	\$29,900	\$29,900	\$29,900
Property and Auto Insurance	\$55,990	\$67,690	\$67,690	\$67,650	\$67,830
Liability Insurance	\$14,430	\$15,270	\$15,270	\$25,270	\$14,980
Capital Outlay - GL	\$74,528	\$63,800	\$63,800	\$75,000	\$63,800
Principal	\$2,286,418	\$2,522,000	\$2,522,000	\$2,522,000	\$3,267,478
Interest	\$868,577	\$934,120	\$934,120	\$934,120	\$1,487,914
Transfer Out - Trust	\$198,373	\$155,000	\$155,000	\$155,000	\$155,000
Transfer Out - General	\$1,128,660	\$1,254,404	\$1,254,404	\$1,254,404	\$1,443,616
Transfer Out - Solid Waste	\$3,750	\$4,800	\$4,800	\$4,800	\$4,800
Transfer Out - Gen Cap Proj	\$63,500	\$68,750	\$0	\$68,750	\$0
Transfer Out - Wastewater Cap	\$115,723	\$40,000	\$108,750	\$40,000	\$79,500
Total Expense	\$11,122,664	\$11,688,396	\$11,688,396	\$11,402,956	\$13,483,116

Wastewater Fund

<u>Service Indicators</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Projected</u>
1. Number of Wastewater Odor Complaints Addressed	0	0	0	1
2. Number of wastewater samples provided to NH Public Health Laboratory	N/A	N/A	52	52

2026 Goals

1. Meet the community's expectation for odor control.
2. Complete wastewater sampling in support of the State of New Hampshire COVID Surveillance Program.
3. Maintain competitive rates with comparable communities in New Hampshire.
4. Institute cyber security upgrades for the division's SCADA systems.

2025 Goals Status

1. Meet the community's expectation for odor control.
9-Month Status: The Wastewater Division has yet to receive any odor complaints during FY 2025. City staff continue to maintain and operate odor control equipment to ensure proper treatment of offensive odors.
2. Maintain competitive rates with comparable communities in New Hampshire.
9-Month Status: The Wastewater Division projects operational costs will come in on budget for FY 2025.
3. Institute cyber security upgrades for the division's SCADA systems.
9-Month Status: The division continues to work with the City's Information Technology Department to institute upgrades to the facility's electronic infrastructure.