

# Wastewater Fund

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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.

WASTEWATER FUND  
ORGANIZATIONAL CHART



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

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<u>Fund Summary</u>	<b>2026 Revised</b>	<b>2026 Projected</b>	<b>2027 Budget</b>
<b>Revenue</b>	<b>\$11,531,051</b>	<b>\$11,433,708</b>	<b>\$12,977,542</b>
<b>Expense</b>	<b>\$13,483,116</b>	<b>\$13,369,023</b>	<b>\$15,064,265</b>
<b>Net Income (Loss)</b>		<b>(\$1,935,315)</b>	<b>(\$2,086,723)</b>
<b>Beginning Working Capital</b>		<b>\$6,683,142</b>	<b>\$4,747,827</b>
<b>Ending Working Capital</b>		<b>\$4,747,827</b>	<b>\$2,661,104</b>

### 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>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b>Revenue</b>					
Fines and Penalties	\$34,399	\$30,500	\$30,500	\$30,500	\$30,500
Other Permits	\$1,175	\$1,500	\$1,500	\$1,500	\$1,500
Other Service Charges	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Sewer Usage	\$7,056,020	\$7,851,880	\$7,851,880	\$7,256,670	\$8,602,924
Sewer Fixed Charges	\$1,804,629	\$1,901,383	\$1,901,383	\$1,974,000	\$2,282,055
Sewer Usage-Towns	\$353,208	\$410,300	\$410,300	\$410,300	\$410,300
Leachate Processing	\$188,102	\$0	\$0	\$0	\$0
Septage Processing	\$631,267	\$500,000	\$500,000	\$600,000	\$600,000
Sludge Disposal	\$88,739	\$55,000	\$55,000	\$63,420	\$60,000
Testing Services	\$2,485	\$1,600	\$1,600	\$1,600	\$1,600
Utility Investment Fee	\$175,516	\$20,000	\$20,000	\$20,000	\$20,000
Rental Income	\$1,625	\$1,625	\$1,625	\$1,625	\$1,625
Investment Income	\$409,899	\$300,000	\$300,000	\$629,520	\$449,190
Sale of Assets	\$459	\$0	\$0	\$0	\$0
Finance Charges	\$1,384	\$500	\$500	\$500	\$500
Retiree Health Insurance	\$33,328	\$41,010	\$41,010	\$28,320	\$33,410
Other Revenue	\$62,861	\$72,113	\$72,113	\$72,113	\$50,775
Share of Debt Service	\$78,550	\$342,140	\$342,140	\$342,140	\$384,163
Transfer In - Trust	\$0	\$0	\$0	\$0	\$47,500
<b>Total Revenue</b>	<b>\$10,923,648</b>	<b>\$11,531,051</b>	<b>\$11,531,051</b>	<b>\$11,433,708</b>	<b>\$12,977,542</b>

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 84% of total revenue.

## Wastewater Fund

Expense	2025 Actual	2026 Adopted	2026 Revised	2026 Projected	2027 Budget
Full Time	\$1,903,529	\$1,984,427	\$1,984,427	\$1,959,480	\$2,113,125
Part Time	\$13,256	\$12,261	\$12,261	\$13,840	\$13,076
Temporary	\$3,303	\$11,240	\$11,240	\$4,240	\$11,540
Overtime	\$93,772	\$91,990	\$91,990	\$74,350	\$95,660
Allowance	\$22,650	\$1,800	\$1,800	\$2,110	\$1,800
Retirement	\$262,459	\$264,748	\$264,748	\$260,260	\$281,622
FICA	\$156,390	\$155,792	\$155,792	\$153,990	\$170,866
Beneflex	\$647,391	\$657,744	\$657,744	\$668,070	\$747,360
Retiree Health	\$110,300	\$124,670	\$124,670	\$121,650	\$112,190
Worker's Compensation	\$22,010	\$25,390	\$25,390	\$25,310	\$44,589
Unemployment Insurance	\$1,354	\$1,088	\$1,088	\$1,105	\$1,211
Professional Development	\$10,440	\$13,660	\$13,660	\$13,660	\$12,660
Business Expense	\$2,447	\$2,620	\$2,620	\$2,620	\$2,710
Repairs and Maintenance	\$263,473	\$290,900	\$290,900	\$290,900	\$303,710
Professional Services	\$1,231,329	\$1,661,825	\$1,661,825	\$1,657,550	\$1,741,625
Software/Hardware Maintenance	\$0	\$0	\$0	\$0	\$880
Communications	\$6,414	\$11,273	\$11,273	\$6,950	\$13,150
Postage	\$202	\$120	\$120	\$120	\$120
Bond Costs	\$59,295	\$54,000	\$54,000	\$54,000	\$54,000
Office Supplies	\$1,420	\$4,550	\$4,550	\$4,550	\$4,550
Departmental Supplies	\$85,697	\$131,860	\$131,860	\$121,860	\$121,850
Auto Parts	\$30,345	\$15,000	\$15,000	\$15,000	\$15,000
Building Supplies	\$6,658	\$16,070	\$16,070	\$16,070	\$16,070
Uniforms	\$9,301	\$12,450	\$12,450	\$12,450	\$12,780
Chemicals	\$280,034	\$415,920	\$415,920	\$415,920	\$424,239
Vehicle Fuel	\$28,769	\$43,090	\$43,090	\$43,090	\$39,956
Electricity	\$688,928	\$726,260	\$726,260	\$668,980	\$744,540
Natural Gas and Propane	\$142,734	\$137,550	\$137,550	\$146,080	\$137,310
Solid Waste Disposal	\$20,075	\$29,900	\$29,900	\$29,900	\$31,400
Property and Auto Insurance	\$67,680	\$67,830	\$67,830	\$67,830	\$80,440
Liability Insurance	\$15,270	\$14,980	\$14,980	\$14,980	\$21,436
Capital Outlay - GL	\$58,318	\$63,800	\$63,800	\$63,800	\$63,800
Principal	\$2,521,838	\$3,267,478	\$3,267,478	\$3,267,478	\$3,860,170
Interest	\$934,112	\$1,487,914	\$1,487,914	\$1,487,914	\$1,962,860
Transfer Out - Trust	\$310,516	\$155,000	\$155,000	\$155,000	\$155,000
Transfer Out - General	\$1,234,377	\$1,443,616	\$1,443,616	\$1,443,616	\$1,567,920
Transfer Out - Solid Waste	\$4,800	\$4,800	\$4,800	\$4,800	\$5,050
Transfer Out - Wastewater Cap	\$108,750	\$79,500	\$79,500	\$79,500	\$78,000
<b>Total Expense</b>	<b>\$11,359,636</b>	<b>\$13,483,116</b>	<b>\$13,483,116</b>	<b>\$13,369,023</b>	<b>\$15,064,265</b>

## Wastewater Fund

<u>Service Indicators*</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Estimated</u>	<u>2027</u> <u>Projected</u>
1. Number of NHDES Permit Violations (Hall St./Penacook)	-	-	0/0	0/0
2. Percent of IPP compliance samples collected and reported on time	-	-	100%	100%
3. Number of reported IPP permit violations	-	-	0	0
4. Percent of critical assets inspected	-	-	95%	100%
5. Percent of assets with a defined lifecycle/replacement plan	-	-	90%	95%

\* New for FY 2027.

### 2027 Goals

1. Maintain compliance with National Pollutant Discharge Elimination System (NPDES) permit requirements at both City-owned wastewater treatment plants through monitoring, reporting, and operational controls.
2. Maintain the Industrial Pretreatment Program (IPP) to ensure 100% compliance with City-issued discharge permits by the regulated industries within the city.
3. Complete inspection and preventive maintenance of 100% of critical wastewater treatment equipment.
4. Manage the Division's Capital Improvement Projects to maintain on-time delivery of critical projects while ensuring prudent management of City funding.

### 2026 Goals Status

1. Meet the community's expectation for odor control.  
9-Month Status: The Division continues to monitor for potential odors at the facilities. No odor complaints have been received during FY 2026.
2. Complete wastewater sampling in support of the State of New Hampshire COVID Surveillance Program.  
9-Month Status: The Division continues to collect samples weekly in support of the State COVID Surveillance Program.
3. Maintain competitive rates with comparable communities in New Hampshire.  
9-Month Status: The Division continues to monitor budget performance. Expenditures are within expected range.
4. 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.