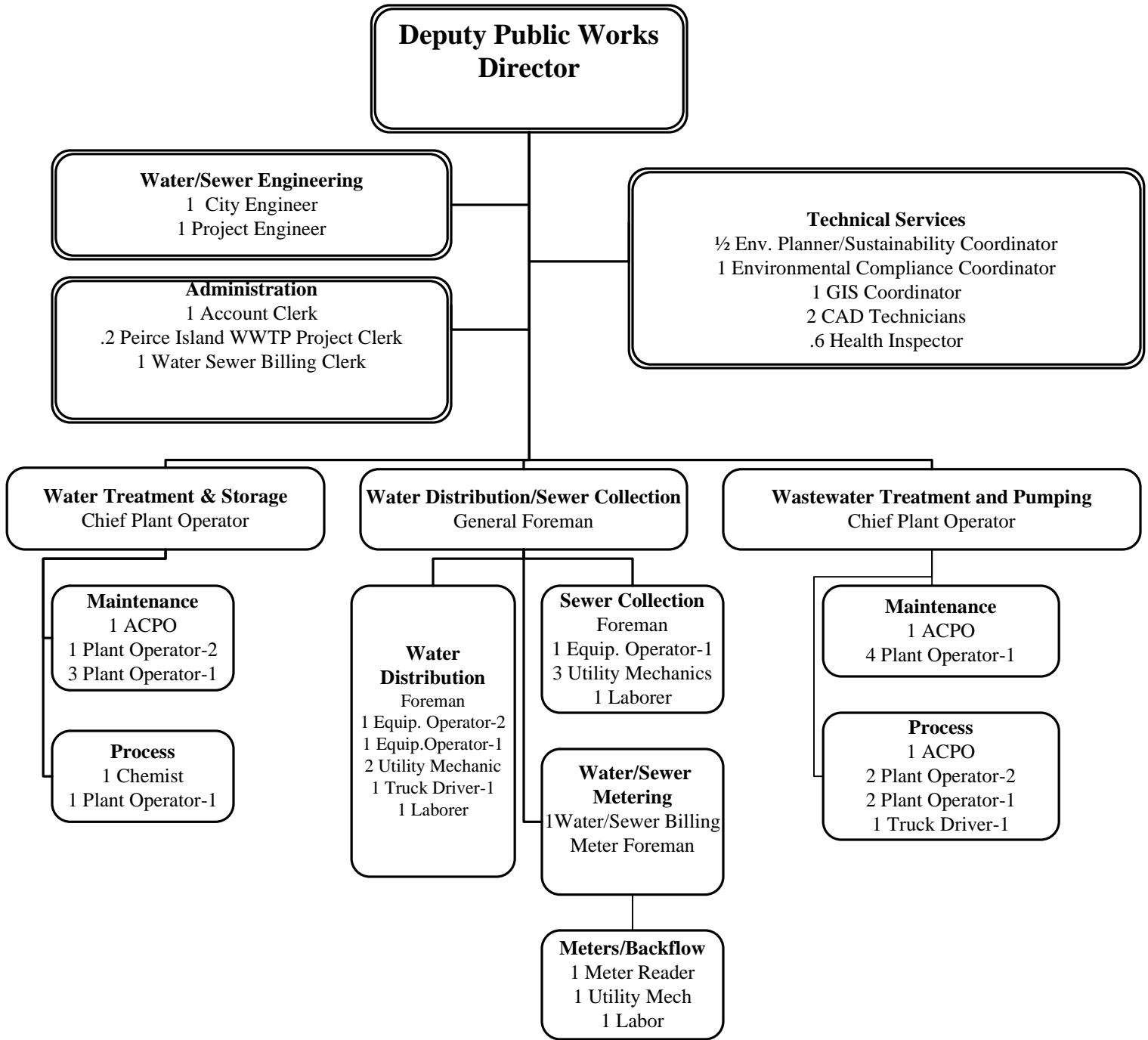


# Water and Sewer Divisions



**POSITION SUMMARY SCHEDULE**

<b>Enterprise Funds-Water and Sewer</b>			
<b>Positions- Full Time</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>
Deputy City Manager	0	0.2	0.2
Deputy PW Director	1	1	1
Engineer	0	1	1
Engineer Project Manager	1	1	1
Envir. Planner/Sustainability Coord.	0.5	0.5	0.5
Envir. Compliance Coordinator	0	0	1
Engineering Technician	1	1	0
Health Inspector	0.6	0.6	0.6
GIS Coordinator	1	1	1
CAD Technician	2	2	2
General Foreman	1	1	1
Chief Plant Operator	2	2	2
Asst Chief Plant Operator	3	3	3
Water Foreman	1	1	1
Sewer Foreman	1	1	1
Chemist	1	1	1
Plant Operator 2	3	3	3
Plant Operator 1	10	10	10
Equipment Operator II	1	1	1
Equipment Operator I	2	2	2
Utility Mechanic	6	6	6
Meter Reader	2	2	2
Truck Driver 1	2	2	2
Laborer	3	3	3
Water/Sewer Billing Meter Foreman	0	0	1
Billing Clerk	0	0	1
PIWWTP Project Clerk	0	0	0.2
Account Clerk	1	1	1
Secretary	0	0	0
<b>Total</b>	<b>46.1</b>	<b>47.3</b>	<b>49.5</b>
<b>Positions- Part Time</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>
Laborer, Seasonal	2	2	2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>



# WATER DIVISION

## MISSION:

The Portsmouth Water Division strives to provide quality drinking water and an adequate supply of water for fire protection. Through professionalism, expertise, and efficient work practices, the division seeks to maintain and develop a sound infrastructure using the latest available cost effective treatment technology and methods of production, storage, and distribution. The Division is committed to high environmental standards and controls through respect for natural resources and adaptation to the built environment.

## BUDGET COMMENTS-DEPARTMENT REQUEST:

**For FY14, the Water Division is proposing no increase in the user rates.** The Water Division's proposed cash requirements for FY14 budget is \$9,550,153, an increase of \$568,176 or 6.3%. This increase over FY13 is primarily due to annual water line replacement in conjunction with the Long-Term Control Plan Projects (LTCP) in the Sewer Division and the result of State of New Hampshire related road and bridge projects.

Personnel costs represent 28.5% of the total budget, while the remaining 71.5% consists of costs related to treatment and distribution of the water supply.

## BUDGET SUMMARY OF EXPENDITURES:

WATER DEPARTMENT	FY12 BUDGET	FY12 ACTUAL	FY13 BUDGET	FY14 DEPARTMENT REQUEST	FY14 CITY MANAGER RECOMMENDED
SALARIES	1,095,084	1,122,260	1,153,591	1,139,830	1,139,830
PART-TIME SALARIES	14,518	1,094	14,518	14,518	14,518
OVERTIME	77,983	60,933	77,983	76,462	76,462
LONGEVITY	9,890	9,815	10,724	11,343	11,343
HEALTH INSURANCE	383,320	375,037	398,838	443,450	443,450
DENTAL INSURANCE	23,405	23,908	20,634	23,954	23,954
INSURANCE REIMBURSEMENT	2,670	2,668	2,849	5,784	5,784
LEAVE AT TERMINATION	20,000	29,744	20,000	20,000	20,000
WORKERS' COMPENSATION	21,115	21,115	18,763	20,690	20,690
OTHER FRINGE BENEFITS	254,793	225,901	238,282	270,416	270,416
COLLECTIVE BARGAINING CONTINGENCY	75,251	-	35,560	-	-
<i>Contractual Obligations</i>	1,978,029	1,872,475	1,991,742	2,026,447	2,026,447
CHEMICALS	318,600	277,562	318,600	422,015	422,015
REPAIRS & MAINTENANCE	232,155	103,576	237,255	236,805	236,805
UTILITIES	466,330	398,633	474,530	490,051	490,051
ADMINISTRATIVE OVERHEAD	486,786	486,786	495,908	510,534	510,534
SLUDGE/GRIT REMOVAL	65,000	76,488	100,000	200,000	200,000
PROF CONTRACTED SERVICES	259,155	61,921	310,155	217,712	217,712
INTEREST/FINANCING FEES	1,183,554	847,244	937,726	793,427	793,427
PROPERTY TAXES	118,000	95,274	118,000	118,000	118,000
DEPRECIATION	1,182,006	1,198,958	1,168,763	1,582,924	1,582,924
EQUIPMENT	144,500	26,735	146,000	126,000	126,000
STOCK MATERIALS	171,700	100,001	118,900	122,400	122,400
OTHER OPERATING	306,045	353,325	310,894	331,030	331,030
<i>Other Operating</i>	4,933,831	4,026,502	4,736,731	5,150,898	5,150,898
<b>TOTAL FULL ACCRUAL BASIS</b>	<b>6,911,860</b>	<b>5,898,977</b>	<b>6,728,473</b>	<b>7,177,345</b>	<b>7,177,345</b>
<b>CASH REQUIREMENTS ADJUSTMENTS</b>					
OPEB EXPENSES	(21,976)	(23,320)	(23,320)	(33,320)	(33,320)
CAPITAL OUTLAY	1,650,000	1,650,000	1,500,000	2,140,000	2,140,000
DEPRECIATION	(1,182,006)	(1,198,958)	(1,168,763)	(1,582,924)	(1,582,924)
PRINCIPAL-BONDED DEBT	1,572,463	1,322,463	1,569,717	1,565,329	1,565,329
ACCRUED INTEREST ADJ	(115,488)	(115,488)	33,870	93,723	93,723
ROLLING STOCK	-	-	342,000	190,000	190,000
<b>CASH ADJUSTMENT</b>	<b>1,902,993</b>	<b>1,634,697</b>	<b>2,253,504</b>	<b>2,372,808</b>	<b>2,372,808</b>
<b>TOTAL CASH REQUIREMENTS</b>	<b>8,814,853</b>	<b>7,533,674</b>	<b>8,981,977</b>	<b>9,550,153</b>	<b>9,550,153</b>

Over the last several years the City’s Water Division has made significant changes to the operation of the system including the addition of the new water treatment plant in Madbury. This facility was designed to ensure that the water from the Bellamy Reservoir is in compliance with the current federal Safe Drinking Water Act requirements and anticipated future regulatory changes. In FY13 the new water plant received the Leadership in Energy and Environmental Design (LEED) Silver certification.

As with the Sewer Division budget, the FY13 Water fund budget included funding to conduct a study to update the existing water and sewer user rate structure. This on-going study is evaluating the existing water and sewer user rate model and is reviewing a number of policy issues such as the impact of the capital improvement plan, increasing the number of rate tiers, additional irrigation deduct meters and other policies which could have an impact on water and sewer revenues. The FY14 budget does not incorporate any of these potential policy changes. It is anticipated that any structural changes to the water rate will occur as part of FY15 budget process. The rate study consultant recommends that the City utilize net assets of \$909,850 in its FY14 rates to maintain current rates.

## WATER RATE

The City’s water rate structure is a two tiered inclining rate structure. Meaning, the first 10 units (a unit is 100 cubic feet of water or 748 gallons) of water consumed each month is billed using one rate, and water consumed greater than 10 units per month, bill at a higher rate. This rate structure provides an equitable method of financing of water operations. The large volume users have a greater impact on system production capacities, storage volume and pipe sizing. Therefore, a second tier at the higher rate captures the additional costs.

**The FY14 user rates reflect no increase from the FY13 rates.** With the capital programs and debt repayment contributing significantly to the water rates, the water bills will continue to identify the portion of the user rate for both rate tiers that is specifically related to our capital needs and debt repayment. The proposed water rate for the first 10 units of water will be billed at a rate of \$4.15 of which \$3.11 per unit is directly related to the capital needs and debt repayment; consumption above 10 units will be billed at \$5.00 per unit of which \$3.11 is related to capital and debt repayment requirements as depicted in the table below on the left. The minimum meter charge for FY14 will also remain the same as the current charge and is based on the service meter size as listed in the Minimum Water Charge table below.

### **FY14 Proposed Water Rates**

	FY14 Proposed (per unit)
First Tier Rate (10 units or less per month)	
Capital Related Rate, per unit billed	\$3.11
First 10 units billed per month	\$1.04
<b>Total First Tier Rate</b>	<b>\$4.15</b>
Second Tier Rate (over 10 units per month)	
Capital Related Rate, per unit billed	\$3.11
Over 10 units billed per month	\$1.89
<b>Total Second Tier Rate</b>	<b>\$5.00</b>
Irrigation Meter Rate (all units billed)	
Capital Related Rate, per unit billed	\$3.11
Over 10 units billed per month	\$1.89
<b>Total Irrigation Meter Rate</b>	<b>\$5.00</b>

<b>Minimum Water Charge</b>	
<b>Meter Size</b>	<b>Monthly Rate</b>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

The table below depicts the monthly Water charges for a residential customer using 10 units per month excluding the monthly meter charge.

**It should be noted that 80% of all residential customer’s usage is billed at the first tier rate.**

<b>FY14 Water Rate</b>	
<b>Residential Customer (Monthly)</b>	
<b>Based on 250 gallons per day</b>	
<b>Monthly Consumption in units</b> (1 unit = 100 cf = 748 gallons)	<u><b>Rates</b></u>
<b>Capital Related Rate, per unit</b>	<b>\$3.11</b>
<b>First Tier, Water Services Rate</b>	<b>\$1.04</b>
	<b>\$4.15</b>
<b>Monthly Water Usage Billing</b>	<b>\$41.50</b>

**Rate Stabilization Reserve-** The City’s Water and Sewer Rate Model consultant recommend implementing a rate stabilization reserve policy whereas net assets would be increased or utilized to create a rate structure that is stable and predictable from year to year. As estimated water revenues are based on projected water consumption, which can be significantly impacted by the loss of a large customer or weather conditions, it is also recommended that the water fund should maintain a minimum unrestricted net asset balance between 20% and 30% of the fiscal year’s cash requirements to cover variations in revenues collected.

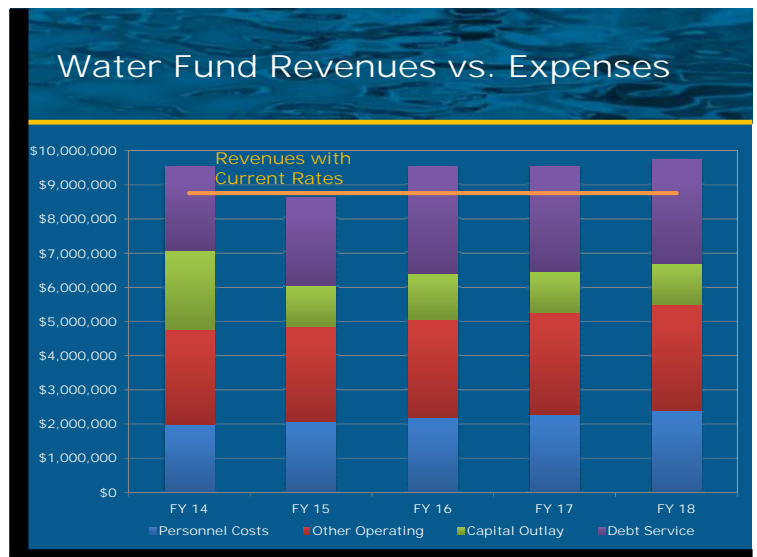
The proposed FY14 budget includes a utilization of unrestricted net assets to maintain the same rate as FY13.

The following graphs illustrate how the rate stabilization reserve policy will stabilize future rates.

Graph 1

Graph 1 illustrates the revenue short fall which would occur in FY14 – FY18 if the current water rates were maintained for the next five years.

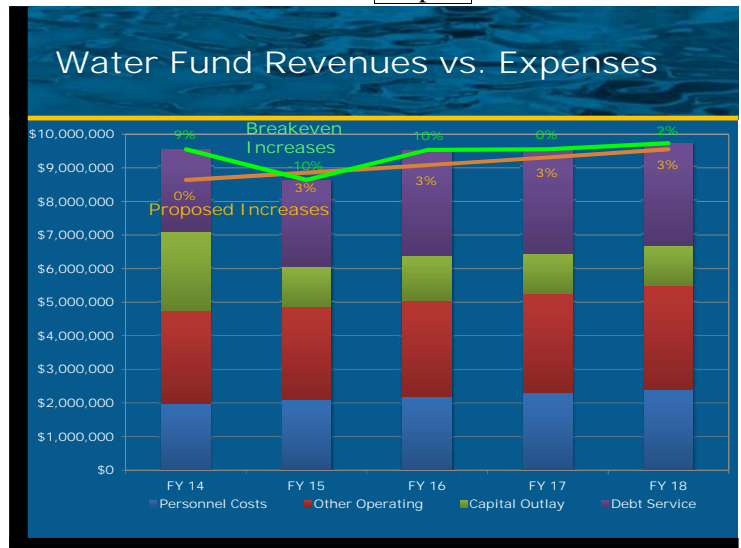
The bars indicate the projected expenses and the single line indicates the projected revenue raised by the existing rate.



Graph 2

The bars in Graph 2 show the projected expenses and two lines indicating the alternative approaches to setting rates. The break-even approach and the stabilized rate setting approach.

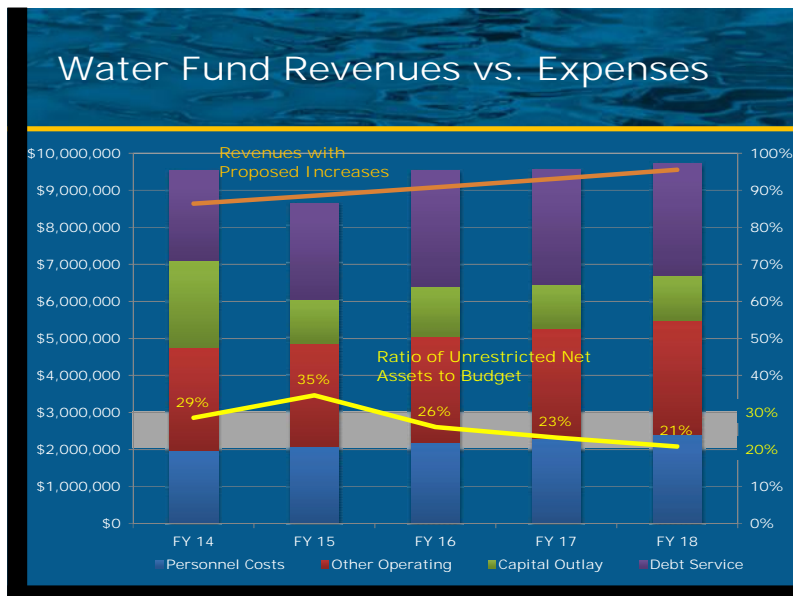
**Break-even Approach**-The green line indicates the break-even rate approach. The break-even approach sets rates based on the cash requirements for each year. The approach results in wide fluctuations in rates from budget year to year; creating uncertainty for residents and businesses to plan ahead. As you can see in the chart, large rate increases are projected in FY14 followed by a decrease in FY 15 and another increase in FY16.



**Stabilized Rate Setting Approach**-The orange line indicates the stabilized rate setting approach. The method of rate setting would utilize a rate stabilization reserve to create a rate structure which is stable and predictable over multiple fiscal years. FY14 budget includes a 0% rate change followed by an annual increase of 3% for fiscal years FY15 - FY18 as illustrated in this graph.

Graph 3 combines the projected revenue utilizing the stabilized rate setting approach (orange line) and the projected use of the rate stabilization reserve (yellow line) for the next five years. As illustrated, the water rate will increase gradually while the net assets will be utilized and increase and decrease between the recommended level of 20% - 30% of cash requirements.

Graph 3



The Water Division rate model serves as a tool to allow for long-term planning. Prudent financial planning will result in predictable and stable rate increases which will allow for funding of future capital projects. The proposed FY14 incorporates the recommendation of our rate model consultant.

## BUDGET SUMMARY-WATER DIVISION

The Water Division prepares its budget using an accrual basis of accounting. Adjustments, from the accrual basis to the cash basis, are necessary to establish the amount of cash required to fund FY14 expenses.

### Budget Resolution (Accrual Basis of Accounting) Water

Budget for Resolution		FY12 Budget	FY13 Budget	Proposed FY14 Budget
Operations and Maintenance		4,283,800	4,357,984	4,556,994
Depreciation		1,182,006	1,168,763	1,582,924
Interest on Debt		1,183,554	937,726	793,427
Property Taxes		118,000	118,000	118,000
Equipment and Minor Capital Outlay		144,500	146,000	126,000
<b>Budget Resolution</b>		<b>6,911,860</b>	<b>6,728,473</b>	<b>7,177,345</b>

### Cash Requirements (Adjustments from Accrual Basis to Cash Basis)

		FY12 Budget	FY13 Budget	Proposed FY14 Budget
<b>Budget Resolution</b>		<b>6,911,860</b>	<b>6,728,473</b>	<b>7,177,345</b>
Capital Outlay		1,650,000	1,500,000	2,140,000
Rolling Stock		0	342,000	190,000
Principal Debt		1,572,463	1,569,717	1,565,329
Adjustment for Accrued Interest		(115,488)	33,870	93,723
less: Depreciation		(1,182,006)	(1,168,763)	(1,582,924)
less: OPEB Liability		(21,976)	(23,320)	(33,320)
<b>Cash Requirements</b>		<b>8,814,853</b>	<b>8,981,977</b>	<b>9,550,153</b>

Estimated Revenues/Cash		FY12 Budget	FY13 Budget	Proposed FY14 Budget
<b>NON-User Fee- Revenues</b>				
Fees		554,500	536,500	545,500
State Aid Grant		0	0	0
Minimum charges		695,830	700,011	699,700
Interest on Investments		18,000	8,000	3,000
Other utility revenue		45,550	45,550	49,272
Other Miscellaneous		0	0	0
Use of Unrestricted Net Assets		146,400	100,000	909,850
<i>Sub Total</i>		<i>1,460,280</i>	<i>1,390,061</i>	<i>2,207,322</i>
<b>Other Financing Sources-Cash</b>				
Special Agreements		42,000	42,000	42,000
<i>Sub Total</i>		<i>42,000</i>	<i>42,000</i>	<i>42,000</i>
<b>Total</b>		<b>1,502,280</b>	<b>1,432,061</b>	<b>2,249,322</b>
<b>To be Raised by User Rates</b>		<b>7,312,573</b>	<b>7,549,916</b>	<b>7,300,831</b>

Cash Required for net capital costs		
Total Estimated Billable Units	1,538,972	
Capital related Expenses	\$3.11	4,782,479

Estimated Billable Units:	Units	(1 unit equals 748 gallons)	
Billable Units at Tier 1	463,566		
Rate/Anticipated Revenue		\$1.04	484,194
Capital related Expenses		\$3.11	1,440,567
<b>Total Tier 1</b>		<b>\$4.15</b>	<b>1,924,762</b>
Billable Units at Tier 2	1,075,406		
Rate/Anticipated Revenue		\$1.89	2,034,158
Capital related Expenses		\$3.11	3,341,912
<b>Total Tier 2</b>		<b>\$5.00</b>	<b>5,376,069</b>
<b>Total Estimated User Revenues:</b>	<b>1,538,972</b>		<b>7,300,831</b>

## CAPITAL PROJECTS:

The following tables represent capital projects and rolling stock equipment identified in Capital Improvement Plan, Appendix II and Rolling Stock Appendix I.

<b>Capital Outlay</b>	
<u>Project Name</u>	<u>Amount</u>
Annual Water Line Replacement	1,800,000
Osprey Landing Water Tank Demolition	100,000
Well Stations Improvement	100,000
New Castle Water Lines Improvements	40,000
Stage Two Disinfection By-Product Rule	50,000
Water System Pressure and Storage Improvements	50,000
<b>TOTALS</b>	<b>\$2,140,000</b>

<b>Rolling Stock</b>	
<u>Vehicle Replacement</u>	<u>Amount</u>
F-150 Pick Up	40,000
Track Excavator	150,000
<b>TOTALS</b>	<b>\$190,000</b>

## GOALS AND OBJECTIVES:

*Goal:* Continue operations based on conjunctive approach to water management balancing.

*Objective:*

- Complete study of water availability and conjunctive management review by outside consultant.
- Continue conservation program with the leak detection program.
- Provide training and operational direction to staff.
- Develop new standard operating procedures.

*Goal:* Continue steps to improve water quality, water quantity and system security.

*Objective:*

- Optimize Water Treatment Plant; pursue capital projects including continuation of annual water line replacement, water source augmentation.
- Continue upgrade of SCADA system water supply and security applications.
- Protect reservoir watershed areas and wellhead zones of contribution through land acquisition, regulation, and other available means as appropriate.
- Promote water conservation and increase public awareness of best practices in watershed management near the Bellamy Reservoir.
- Continue with the comprehensive leak detection program.

*Goal:* Develop sustainable funding strategies

*Objective:*

- Complete rate study with focus on fair, equitable and sustainable funding.
- Complete tank and distribution study for improved capital planning.
- Complete water availability and management study.



**PROGRAMS AND SERVICES:**

**Water Production-** Provide water production for two pressure zones supplying Portsmouth, Newington, Greenland, New Castle, Pease International Tradeport and portions of Rye, Madbury, and Durham.

- Operate and maintain Bellamy Reservoir (surface water supply).
- Operate and maintain 6 wells in Portsmouth pressure zone and 3 wells on Pease International Tradeport pressure zone (groundwater supply).
- Operate and maintain Madbury Water Treatment Plant.

**Water Storage-** Provide water storage capacity reaching 10,600,000 gallons of water.

- Operate and maintain 5 storage tanks in two pressure zones.

**Water Distribution-** Provide water distribution to service Portsmouth, Newington, Greenland, New Castle, Pease International Tradeport and portions of Rye, Madbury, and Durham.

- Provide drinking water supply.
- Provide water for fire protection.
- Operate and maintain 166 miles of pipe from 2” to 24” in the Portsmouth Pressure Zone.
- Operate and maintain 23 miles of pipe from 4” to 12” in the Pease Pressure Zone.
- Maintain 8,000 services from the main in the street to curb shutoff, install new services.
- Maintain and install hydrants (including biannual flushing program).
- Maintain and monitor the automated meter reading system infrastructure.
- Maintain, install, and read water meters.
- Maintain and exercise valves.
- Perform backflow testing.
- Produce annual quality report, Consumer Confidence Report (CCR).

**Technical Services-** Provide technical services to water division

- Maintain and further develop geographic mapping and information system.
- Prepare maps and plans for information analysis and presentation.
- Prepare technical specifications, drawings, and estimates.
- Review projects in design phase and perform field survey work.
- Perform engineering inspections for water construction projects.
- Administer and operate the backflow and well head protection programs.

**PERFORMANCE MEASURES:**

	<u>FY 11</u>	<u>FY 12</u>	<u>Estimated FY13</u>	<u>Estimated FY14</u>
Percent of unaccounted for water	20%	15%	15%	15%
Number of watermain breaks	43	43	38	38
Operating costs for treatment of drinking water per million gallons (Chemical costs)	\$163	\$273	\$274	\$365
Kilowatt hours per million gallons	1,247	1,200	1,180	1,180

Grade	Job Description	Name	Total Salary	Salary Allocated to Water
<b>Water Division</b>				
<u>Administration</u>				
NON GRADE 26 1D/11E	*Deputy City Manager	Allen, David	113,671	11,367
PMA Grade 24 1C/11D	Deputy PW Director	Rice, Peter	98,285	49,142
1386 Grade 3 F	Acct Clerk	Henderson, Patti	36,337	18,169
1386 4C	Water Sewer Billing Clerk	VACANT	33,704	16,852
			<b>TOTAL</b>	<b>281,997</b>
<u>Engineering</u>				
PMA Grade 21 E	Engineer	Desmaris, Terrance	89,533	44,766
PMA Grade 15 E	GIS Coordinator	McCarty, James	66,944	33,472
PMA Grade 15 F	**Environmental Planner/Sustainability Coordinator	Britz, Peter	68,785	17,196
PMA GRADE 15C	Environmental Compliance Coordinator	Sheehan, Jared	60,785	30,392
1386 Grade 8 G	CAD Tech	Siegel, James	47,513	23,756
1386 Grade 8 F	CAD Tech	Cote, Svetlana	46,242	23,121
			<b>TOTAL</b>	<b>379,801</b>
<u>Water Supply and Treatment</u>				
PMA Grade 18 E	CPO	Scotton, Steve	77,414	77,414
SMA Grade 13 E	ACPO	Young, Mark	61,056	61,056
1386 Grade 11 G	Chemist	Armstrong, Peter	54,922	54,922
1386 Grade 10 G	Plant Oper 2	Whitmyer, Melvin	52,326	52,326
1386 Grade 8 G	Plant Oper 1	Foote, Brian	47,520	47,520
1386 Grade 8 G	Plant Oper 1	Lippmeier, David	47,520	47,520
1386 Grade 8 G	Plant Oper 1	Balcomb, Alan	47,520	47,520
1386 Grade 8 G	Plant Oper 1	Bartlett, Arthur	47,520	47,520
			<b>TOTAL</b>	<b>435,799</b>
<u>Distribution and Meters</u>				
SMA Grade 15 G	Gen Foreman	Jenkins, Michael	71,030	35,515
SMA Grade 13 A	Water Foreman	Beevers, Jason	50,317	50,317
SMA Grade 13A	Water/Sewer Billing Meter Foreman	VACANT	7,455	3,728
1386 Grade 9 F	Equip Oper 2	Linchey, Kevin	48,519	48,519
1386 Grade 8 E	Equip Oper 1	Shea, Brian	45,010	45,010
1386 Grade 7 G	Utility Mech	Mahan, Robert	45,273	45,273
1386 Grade 7 G	Utility Mech	Shaw, Mark	45,273	22,636
1386 Grade 7 E	Utility Mech	VACANT	42,882	42,882
1386 Grade 6 E	Truck Driver 1	Brown, Jonathon	40,872	40,872
1386 Grade 6 3F/9G	W/S Meter Reader	Kecy, Daniel	42,862	21,431
1386 Grade 6 F	W/S Meter Reader	Desfosses, Lori	41,996	20,998
1386 Grade 5 G	Laborer	Ronchi, Peter	41,120	20,560
1386 Grade 5 3B/3C/3D/3E	Laborer	VACANT	36,278	36,278
			<b>TOTAL</b>	<b>558,887</b>
			<b>TOTAL FULL TIME</b>	<b>1,656,485</b>
	Laborer	Seasonal Laborer	5,871	5,871
	Eng Tech Support	Vacant	8,973	8,973
			<b>TOTAL PART TIME</b>	<b>14,843</b>
			<b>EDUCATION STIPEND</b>	<b>1,778</b>
<b>TOTAL DEPARTMENT SALARIES</b>			<b>1,671,328</b>	<b>1,154,674</b>

\* FUNDED BY: 65% PLANNING, 10% HEALTH DEPARTMENT, 5% INSPECTION, 10% WATER, 10% SEWER

\*25% FUNDED BY WATER, 25% FUNDED BY SEWER, 20% FUNDED BY THE COAKLEY LANDFILL TRUST AND 30% FUNDED BY THE GENERAL FUND.

	FY12	FY12	FY13	FY14	FY14
	BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED

## WATER DEPARTMENT

### ADMINISTRATION PORTSMOUTH 50-751-610-51-100-492

011001	REGULAR SALARIES	57,664	65,630	69,214	81,805	81,805
011061	INSURANCE REIMBURSEMENT	2,670	2,668	2,849	5,784	5,784
011064	COLL BARG CONTINGENCY	54,180	-	35,560	-	-
011065	COLL BARG CONTINGENCY	21,071	-	-	-	-
014041	OVERTIME	200	-	200	200	200
015001	LONGEVITY	8,407	8,342	9,115	9,642	9,642
016001	LEAVE AT TERMINATION	17,000	29,744	17,000	17,000	17,000
021001	INSURANCE-HEALTH	325,822	318,782	339,011	376,932	376,932
021101	INSURANCE-DENTAL	19,894	20,321	17,539	20,361	20,361
021501	INSURANCE-LIFE	1,658	1,115	1,228	1,205	1,205
021601	INSURANCE-DISABILITY	6,715	4,806	5,322	5,152	5,152
021802	OPEB EXPENSE	21,976	23,320	23,320	33,320	33,320
022001	SOCIAL SECURITY	3,754	4,485	5,035	6,541	6,541
022501	MEDICARE	878	1,049	1,178	1,530	1,530
023001	RETIREMENT	6,711	6,131	7,146	11,363	11,363
026002	INSURANCE-WORKERS COMP	17,948	17,948	15,949	17,587	17,587
030101	PROF SERVICES-AUDIT	5,760	5,429	5,760	5,933	5,933
031002	PROF SERVICES-ENGINEERING	5,000	-	110,000	10,000	10,000
032001	PROF SERVICES-O/S COUNSEL	20,000	-	5,000	25,000	25,000
033001	PROF SERVICES-TEMP	-	13,714	-	-	-
033002	ADMINISTRATIVE OVERHEAD	413,768	413,768	421,522	433,954	433,954
034001	LOCK BOXES	24,000	21,239	19,000	27,540	27,540
034103	TELEPHONE	800	490	800	500	500
034201	OUTSIDE PROGRAMMING	-	219	-	-	-
034206	SOFTWARE-ANNUAL MAINT	25,585	23,246	30,983	30,983	30,983
035002	PROF SERV- SUBSTANCE TEST	-	198	-	750	750
035004	OCCUPATIONAL HEALTH	750	154	750	-	-
039054	PROF/SERVICES-CONTRACT	15,000	-	-	-	-
043024	REPAIRS-VEHICLE	500	-	500	500	500
043026	REPAIRS-COMPUTER EQUIP	500	-	500	500	500
043027	REPAIRS-OFFICE EQUIPMENT	700	-	700	-	-
043028	MAINTENANCE	10,000	7,869	4,100	2,000	2,000
048002	PROPERTY INSURANCE	42,684	42,684	49,355	49,355	49,355
053001	ADVERTISING	3,000	922	3,000	3,000	3,000
054003	STATE CERTIFICATION	-	106	-	-	-
054050	TRAINING-EDUCATION	1,000	45	1,000	1,000	1,000
055050	PRINTING	10,000	4,533	10,000	11,000	11,000
056001	DUES PROFESSIONAL ORGANIZ	500	116	500	500	500
057101	TRAVEL AND CONFERENCE	300	36	300	300	300
062001	OFFICE SUPPLIES	3,000	1,811	3,000	3,000	3,000
062011	OPERATING SUPPLIES	-	9	-	-	-
062501	POSTAGE	10,000	19,618	15,900	25,000	25,000
063501	GASOLINE	44,100	51,551	50,000	55,160	55,160
074000	MACHINERY AND EQUIPMENT	5,000	-	5,000	2,500	2,500
081005	TAXES	118,000	95,274	118,000	118,000	118,000
086001	DEPRECIATION	151,438	138,818	151,438	151,438	151,438
		<b>1,477,933</b>	<b>1,346,192</b>	<b>1,556,774</b>	<b>1,546,335</b>	<b>1,546,335</b>

### ADMINISTRATION PEASE 50-751-610-51-500-492

011001	REGULAR SALARIES	10,161	11,582	12,067	14,436	14,436
014041	OVERTIME	50	-	50	50	50
015001	LONGEVITY	1,483	1,472	1,609	1,701	1,701
016001	LEAVE AT TERMINATION	3,000	-	3,000	3,000	3,000
021001	INSURANCE-HEALTH	57,498	56,256	59,827	66,518	66,518
021101	INSURANCE-DENTAL	3,511	3,586	3,095	3,593	3,593
021501	INSURANCE-LIFE	292	197	217	213	213
021601	INSURANCE-DISABILITY	1,185	848	939	909	909
022001	SOCIAL SECURITY	633	791	851	1,152	1,152
022501	MEDICARE	148	185	199	270	270
023001	RETIREMENT	1,132	1,082	1,208	2,005	2,005
026002	INSURANCE-WORKERS COMP	3,167	3,167	2,814	3,103	3,103
030101	PROF SERVICES-AUDIT	1,145	1,079	1,145	1,179	1,179
031002	PROF SERVICES-ENGINEERING	-	1,378	-	-	-
033002	ADMINISTRATIVE OVERHEAD	73,018	73,018	74,386	76,580	76,580
034001	LOCK BOXES	3,000	3,748	3,000	4,860	4,860

		FY12	FY12	FY13	FY14	FY14
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
034206	SOFTWARE-ANNUAL MAINT	4,515	3,088	5,467	5,467	5,467
043028	MAINTENANCE	3,975	1,389	2,975	1,975	1,975
048002	PROPERTY INSURANCE	7,532	7,532	8,710	8,710	8,710
053001	ADVERTISING	300	-	300	300	300
054003	STATE CERTIFICATION	-	19	-	-	-
054050	TRAINING-EDUCATION	100	35	100	100	100
055050	PRINTING	1,000	800	1,500	1,500	1,500
056001	DUES PROFESSIONAL ORGANIZ	400	20	400	400	400
057101	TRAVEL AND CONFERENCE	25	-	25	25	25
062001	OFFICE SUPPLIES	300	320	300	300	300
062501	POSTAGE	800	3,462	2,800	3,800	3,800
063501	GASOLINE	9,000	9,097	9,000	9,734	9,734
		<b>187,370</b>	<b>184,151</b>	<b>195,984</b>	<b>211,880</b>	<b>211,880</b>

**ENGINEERING ADMIN PORTSMOUTH  
50-751-610-52-100-492**

011001	REGULAR SALARIES	137,628	115,147	144,469	147,705	147,705
012001	PART TIME SALARIES	7,460	-	7,460	7,460	7,460
022001	SOCIAL SECURITY	8,996	6,790	9,420	9,574	9,574
022501	MEDICARE	2,104	1,588	2,204	2,239	2,239
023001	RETIREMENT	16,079	10,221	13,370	15,810	15,810
031002	PROF SERVICES-ENGINEERING	45,000	1,837	45,000	45,000	45,000
033004	GROUNDWATER PROTECT PRGM	22,000	1,742	20,000	20,000	20,000
034103	TELEPHONE	1,600	1,150	1,600	1,600	1,600
034104	CELLULAR PHONES	2,000	889	2,000	1,500	1,500
039054	PROF/SERVICES-CONTRACT	14,000	2,593	4,000	4,000	4,000
043028	MAINTENANCE	1,400	-	1,400	1,400	1,400
054050	TRAINING-EDUCATION	3,000	561	3,000	3,000	3,000
055003	UPDAING PLATS & MAPS	1,000	-	1,000	-	-
056001	DUES PROFESSIONAL ORGANIZ	2,900	1,049	2,900	2,900	2,900
057101	TRAVEL AND CONFERENCE	1,500	100	1,500	1,500	1,500
057102	TRAVEL REIMBURSEMENT	-	5	-	-	-
062001	OFFICE SUPPLIES	2,500	73	2,500	1,500	1,500
062007	COMPUTER/PRINTER SUPPLIES	5,000	4,564	5,000	5,000	5,000
062011	OPERATING SUPPLIES	1,500	54	1,500	1,000	1,000
067001	BOOKS & PERIODICALS	1,000	161	1,000	200	200
074000	MACHINERY AND EQUIPMENT	7,000	402	3,500	3,500	3,500
		<b>283,667</b>	<b>148,926</b>	<b>272,823</b>	<b>274,888</b>	<b>274,888</b>

**ENGINEERING ADMINISTRATION PEASE  
50-751-610-52-500-492**

011001	REGULAR SALARIES	24,195	20,320	24,846	26,066	26,066
012001	PART TIME SALARIES	1,316	-	1,316	1,316	1,316
022001	SOCIAL SECURITY	1,582	1,198	1,622	1,690	1,690
022501	MEDICARE	370	280	379	395	395
023001	RETIREMENT	2,829	1,804	2,302	2,790	2,790
031002	PROF SERVICES-ENGINEERING	1,000	324	1,000	1,000	1,000
033004	GROUNDWATER PROTECT PRGM	1,000	307	1,000	1,000	1,000
034103	TELEPHONE	100	203	-	240	240
034104	CELLULAR PHONES	-	157	-	300	300
039054	PROF/SERVICES-CONTRACT	-	458	-	600	600
043028	MAINTENANCE	150	-	150	-	-
054050	TRAINING-EDUCATION	294	99	294	250	250
056001	DUES PROFESSIONAL ORGANIZ	500	185	500	500	500
057102	TRAVEL REIMBURSEMENT	70	-	70	-	-
062001	OFFICE SUPPLIES	300	-	300	300	300
062007	COMPUTER/PRINTER SUPPLIES	1,000	805	1,000	1,000	1,000
062011	OPERATING SUPPLIES	70	-	70	70	70
067001	BOOKS & PERIODICALS	100	-	100	100	100
		<b>34,876</b>	<b>26,141</b>	<b>34,949</b>	<b>37,617</b>	<b>37,617</b>

**TREATMENT PLANT PORTSMOUTH  
50-751-650-54-180-492**

011001	REGULAR SALARIES	273,952	308,035	290,550	299,561	299,561
011060	ON CALL MONITORING	14,601	14,004	14,131	14,448	14,448
012001	PART TIME SALARIES	-	-	-	-	-
014041	OVERTIME	10,268	10,654	10,268	10,498	10,498
022001	SOCIAL SECURITY	18,528	19,557	19,527	20,119	20,119
022501	MEDICARE	4,333	4,574	4,567	4,705	4,705

		FY12	FY12	FY13	FY14	FY14
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
023001	RETIREMENT	33,114	29,822	27,716	34,949	34,949
031003	PROF SERVICES-SCADA	20,000	4,371	15,000	15,000	15,000
032001	PROF SERVICES-O/S COUNSEL	20,000	-	-	-	-
034103	TELEPHONE	15,000	12,366	10,000	10,000	10,000
034104	CELLULAR PHONES	3,800	5,646	8,800	8,800	8,800
034201	OUTSIDE PROGRAMMING	22,000	-	-	-	-
039051	SECURITY/ALARMS	1,500	1,175	1,500	1,500	1,500
041002	ELECTRICITY	160,000	147,089	175,000	187,250	187,250
041101	NATURAL GAS	18,000	14,709	-	-	-
041103	PROPANE GAS	-	614	18,000	19,260	19,260
041301	RUBBISH REMOVAL	260	270	260	260	260
041308	SLUDGE DISPOSAL	50,000	58,287	100,000	200,000	200,000
043002	REPAIRS-ELECTRICAL	10,000	665	10,000	10,000	10,000
043005	REPAIRS-HEATING SYSTEM	3,000	-	3,000	3,000	3,000
043018	REPAIRS-EQUIPMENT	20,000	5,809	20,000	20,000	20,000
043024	REPAIRS-VEHICLE	10,000	9,430	10,000	10,000	10,000
043025	REPAIRS-BLDINGS & GROUNDS	3,000	2,606	3,000	3,000	3,000
043026	REPAIRS-COMPUTER EQUIP	5,000	517	5,000	5,000	5,000
043028	MAINTENANCE	13,000	8,617	10,000	10,000	10,000
043029	LAGOONS	15,000	18,201	-	-	-
043030	BELLAMY DAM	10,000	1,800	2,000	10,000	10,000
043031	SCADA EQUIPMENT	10,000	-	10,000	2,000	2,000
044002	RENTAL OTHER EQUIPMENT	1,000	1,166	1,000	1,000	1,000
054003	STATE CERTIFICATION	2,000	1,098	2,000	2,000	2,000
054050	TRAINING-EDUCATION	2,500	1,822	1,500	1,500	1,500
056007	OPERATIONAL PERMITS	600	156	600	600	600
057101	TRAVEL AND CONFERENCE	3,000	238	2,000	2,000	2,000
057102	TRAVEL REIMBURSEMENT	1,000	374	1,000	1,000	1,000
061001	FIRST AID	1,000	-	1,000	1,000	1,000
062001	OFFICE SUPPLIES	2,000	1,850	2,000	2,000	2,000
062007	COMPUTER/PRINTER SUPPLIES	500	389	500	500	500
062011	OPERATING SUPPLIES	5,000	5,233	5,000	5,000	5,000
062501	POSTAGE	1,000	285	-	-	-
063600	DIESEL FUEL	1,000	1,688	2,000	2,000	2,000
063800	MATERIALS-CHEMICALS	297,000	262,883	297,000	400,415	400,415
067001	BOOKS & PERIODICALS	-	137	-	-	-
068001	CLOTHING ALLOWANCE	-	167	-	-	-
068002	CLOTHING	3,000	3,317	3,000	3,000	3,000
068003	PROTECTIVE CLOTHING	750	1,161	750	750	750
068030	TOOLS	4,000	518	4,000	4,000	4,000
072000	BUILDINGS	10,000	2,312	5,000	5,000	5,000
074000	MACHINERY AND EQUIPMENT	15,000	3,570	10,000	10,000	10,000
086001	DEPRECIATION	489,240	541,403	475,997	750,158	750,158
098102	INTEREST-BONDED DEBT	1,050,873	721,632	816,102	682,860	682,860
		<b>2,654,819</b>	<b>2,230,217</b>	<b>2,398,768</b>	<b>2,774,133</b>	<b>2,774,133</b>
<b>TREATMENT PLANT PEASE</b>						
<b>50-751-650-54-580-492</b>						
011001	REGULAR SALARIES	51,122	54,359	51,850	53,388	53,388
014041	OVERTIME	856	2,254	856	875	875
022001	SOCIAL SECURITY	3,223	3,472	3,268	3,364	3,364
022501	MEDICARE	754	812	764	787	787
023001	RETIREMENT	5,764	5,296	4,638	5,844	5,844
031003	PROF SERVICES-SCADA	2,000	771	2,000	2,000	2,000
034103	TELEPHONE	200	-	200	200	200
039010	PROF/SERVICES-LAB TESTS	5,000	72	5,000	5,000	5,000
039051	SECURITY/ALARMS	200	207	200	200	200
041002	ELECTRICITY	25,000	21,170	25,000	25,000	25,000
041101	NATURAL GAS	2,000	178	2,000	2,000	2,000
041102	HEATING OIL	2,000	-	2,000	2,000	2,000
041301	RUBBISH REMOVAL	100	-	100	100	100
043002	REPAIRS-ELECTRICAL	500	-	500	500	500
043018	REPAIRS-EQUIPMENT	5,000	272	5,000	5,000	5,000
043025	REPAIRS-BLDINGS & GROUNDS	2,000	234	2,000	2,000	2,000
043028	MAINTENANCE	200	-	200	200	200
056001	DUES PROFESSIONAL ORGANIZ	50	-	50	50	50
061001	FIRST AID	100	-	100	100	100
063800	MATERIALS-CHEMICALS	16,000	11,009	16,000	16,000	16,000
068001	CLOTHING ALLOWANCE	200	30	200	200	200
068030	TOOLS	200	-	200	200	200
074000	MACHINERY AND EQUIPMENT	25,000	-	15,000	15,000	15,000
086001	DEPRECIATION	32,115	29,439	32,115	32,115	32,115
		<b>179,584</b>	<b>129,574</b>	<b>169,241</b>	<b>172,123</b>	<b>172,123</b>

		FY12	FY12	FY13	FY14	FY14
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED

**LABORATORY PORTSMOUTH**  
**50-751-650-55-180-492**

011001	REGULAR SALARIES	43,780	43,995	45,003	46,013	46,013
014041	OVERTIME	600	1,026	600	613	613
022001	SOCIAL SECURITY	2,752	2,497	2,828	2,891	2,891
022501	MEDICARE	644	584	662	676	676
023001	RETIREMENT	4,916	4,068	4,014	5,022	5,022
039010	PROF/SERVICES-LAB TESTS	20,000	13,949	44,000	44,000	44,000
043018	REPAIRS-EQUIPMENT	2,000	549	1,000	1,000	1,000
043028	MAINTENANCE	1,500	1,138	1,500	1,500	1,500
056001	DUES PROFESSIONAL ORGANIZ	300	231	300	300	300
056007	OPERATIONAL PERMITS	175	-	175	175	175
057102	TRAVEL REIMBURSEMENT	800	-	800	800	800
062001	OFFICE SUPPLIES	500	339	500	500	500
062011	OPERATING SUPPLIES	9,750	22,743	10,000	10,000	10,000
067001	BOOKS & PERIODICALS	300	-	300	300	300
068003	PROTECTIVE CLOTHING	100	-	100	100	100
068030	TOOLS	1,000	671	1,000	1,000	1,000
074000	MACHINERY AND EQUIPMENT	9,000	9,592	5,000	5,000	5,000
		<b>98,117</b>	<b>101,381</b>	<b>117,782</b>	<b>119,890</b>	<b>119,890</b>

**LABORATORY PEASE**  
**50-751-650-55-580-492**

011001	REGULAR SALARIES	7,679	7,764	7,496	7,665	7,665
014041	OVERTIME	-	181	-	-	-
022001	SOCIAL SECURITY	476	441	465	475	475
022501	MEDICARE	111	103	109	111	111
023001	RETIREMENT	852	718	660	826	826
039010	PROF/SERVICES-LAB TESTS	10,000	7,859	10,000	10,000	10,000
043018	REPAIRS-EQUIPMENT	500	560	500	500	500
061002	MISCELLANEOUS SUPPLIES	100	-	100	100	100
062011	OPERATING SUPPLIES	500	852	500	500	500
074000	MACHINERY AND EQUIPMENT	3,000	5,317	3,000	3,000	3,000
		<b>23,218</b>	<b>23,795</b>	<b>22,830</b>	<b>23,177</b>	<b>23,177</b>

**TREATMENT-WELLS PORTSMOUTH**  
**50-751-650-56-171-492**

011001	REGULAR SALARIES	10,132	65	8,195	8,412	8,412
014041	OVERTIME	2,929	4,314	2,929	2,995	2,995
022001	SOCIAL SECURITY	810	252	690	707	707
022501	MEDICARE	189	59	161	165	165
023001	RETIREMENT	1,448	391	979	1,229	1,229
039054	PROF/SERVICES-CONTRACT	5,000	-	20,000	20,000	20,000
041002	ELECTRICITY	60,000	42,284	50,000	45,244	45,244
043002	REPAIRS-ELECTRICAL	12,000	5	12,000	12,000	12,000
043018	REPAIRS-EQUIPMENT	12,000	4,697	12,000	12,000	12,000
043025	REPAIRS-BLDINGS & GROUNDS	10,000	225	10,000	10,000	10,000
043028	MAINTENANCE	15,000	17,371	15,000	15,000	15,000
043032	GENERATOR MAINTENANCE	1,000	200	1,000	1,000	1,000
062011	OPERATING SUPPLIES	1,500	1,030	1,500	1,500	1,500
063800	MATERIALS-CHEMICALS	5,600	3,533	5,600	5,600	5,600
098102	INTEREST-BONDED DEBT	-	-	-	-	-
074000	MACHINERY AND EQUIPMENT	30,000	3,468	30,000	30,000	30,000
086001	DEPRECIATION	20,526	18,816	20,526	20,526	20,526
		<b>188,134</b>	<b>96,708</b>	<b>190,580</b>	<b>186,378</b>	<b>186,378</b>

**TREATMENT-WELLS PEASE**  
**50-751-650-56-571-492**

011001	REGULAR SALARIES	6,755	65	6,147	6,312	6,312
014041	OVERTIME	3,080	4,927	3,080	3,149	3,149
022001	SOCIAL SECURITY	610	287	572	587	587
022501	MEDICARE	143	67	134	137	137
023001	RETIREMENT	1,091	445	812	1,019	1,019
041002	ELECTRICITY	18,000	19,649	18,000	21,025	21,025
041101	NATURAL GAS	3,000	381	3,000	3,000	3,000
043018	REPAIRS-EQUIPMENT	2,000	(613)	2,000	2,000	2,000
043028	MAINTENANCE	4,000	(2,152)	10,000	10,000	10,000
062011	OPERATING SUPPLIES	500	(134)	500	500	500

		FY12	FY12	FY13	FY14	FY14
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
063800	MATERIALS-CHEMICALS	-	(461)	-	-	-
068030	TOOLS	1,000	-	1,000	1,000	1,000
086001	DEPRECIATION	39,891	36,567	39,891	39,891	39,891
		<b>80,070</b>	<b>59,028</b>	<b>85,136</b>	<b>88,620</b>	<b>88,620</b>

**STORAGE TANKS PORTSMOUTH**  
**50-751-650-571-77-492**

031002	PROF SERVICES-ENGINEERING	3,000	-	-	-	-
041002	ELECTRICITY	7,000	4,210	7,000	7,000	7,000
043018	REPAIRS-EQUIPMENT	3,000	258	3,000	3,000	3,000
043025	REPAIRS-BLDINGS & GROUNDS	2,000	-	2,000	2,000	2,000
043028	MAINTENANCE	3,000	365	13,000	13,000	13,000
086001	DEPRECIATION	41,329	37,885	41,329	41,329	41,329
098102	INTEREST-BONDED DEBT	26,005	24,764	23,838	21,671	21,671
		<b>85,334</b>	<b>67,482</b>	<b>90,167</b>	<b>88,000</b>	<b>88,000</b>

**STORAGE TANKS PEASE**  
**50-751-650-57-577-492**

031002	PROF SERVICES-ENGINEERING	3,000	-	-	-	-
041002	ELECTRICITY	3,000	1,316	3,000	1,408	1,408
043018	REPAIRS-EQUIPMENT	600	-	600	600	600
043025	REPAIRS-BLDINGS & GROUNDS	1,000	-	1,000	1,000	1,000
043028	MAINTENANCE	1,000	64	1,000	1,000	1,000
086001	DEPRECIATION	1,842	1,689	1,842	1,842	1,842
		<b>10,442</b>	<b>3,069</b>	<b>7,442</b>	<b>5,850</b>	<b>5,850</b>

**BOOSTER STATION PORTSMOUTH**  
**50-751-650-58-182-492**

034103	TELEPHONE	1,000	-	-	-	-
039051	SECURITY/ALARMS	500	-	500	500	500
041002	ELECTRICITY	75,000	56,263	75,000	75,000	75,000
041102	HEATING OIL	4,500	2,293	4,500	4,500	4,500
043018	REPAIRS-EQUIPMENT	2,000	549	2,000	2,000	2,000
043025	REPAIRS-BLDINGS & GROUNDS	5,000	50	5,000	5,000	5,000
043028	MAINTENANCE	3,000	1,731	3,000	3,000	3,000
043032	GENERATOR MAINTENANCE	500	677	500	500	500
062011	OPERATING SUPPLIES	500	160	500	500	500
074000	MACHINERY AND EQUIPMENT	15,000	-	15,000	15,000	15,000
086001	DEPRECIATION	55,384	50,769	55,384	55,384	55,384
		<b>162,384</b>	<b>112,492</b>	<b>161,384</b>	<b>161,384</b>	<b>161,384</b>

**DISTRIBUTION-ADMIN PORTSMOUTH**  
**50-751-660-51-100-492**

011001	REGULAR SALARIES	149,689	167,688	148,824	130,740	130,740
012001	PART TIME SALARIES	5,742	40	5,742	5,742	5,742
014041	OVERTIME	7,701	4,782	7,701	7,874	7,874
022001	SOCIAL SECURITY	10,114	10,115	10,061	8,594	8,594
022501	MEDICARE	2,366	2,366	2,354	2,010	2,010
023001	RETIREMENT	18,044	15,666	14,280	14,928	14,928
034101	PAGERS	3,500	-	100	100	100
034103	TELEPHONE	3,500	2,362	3,500	3,500	3,500
034104	CELLULAR PHONES	2,200	1,972	3,000	3,000	3,000
041002	ELECTRICITY	300	-	300	-	-
041305	HOUSEHOLD HAZARDOUS WASTE	13,000	10,972	13,000	15,000	15,000
043018	REPAIRS-EQUIPMENT	10,000	1,156	10,000	10,000	10,000
043024	REPAIRS-VEHICLE	25,000	22,284	25,000	25,000	25,000
043025	REPAIRS-BLDINGS & GROUNDS	3,000	5	3,000	3,000	3,000
043027	REPAIRS-OFFICE EQUIPMENT	1,000	-	1,000	1,000	1,000
043028	MAINTENANCE	1,500	15,064	1,500	15,000	15,000
044002	RENTAL OTHER EQUIPMENT	8,000	-	8,000	8,000	8,000
054003	STATE CERTIFICATION	500	765	500	500	500
054050	TRAINING-EDUCATION	2,000	1,780	2,000	2,000	2,000
055050	PRINTING	900	-	900	900	900
056001	DUES PROFESSIONAL ORGANIZ	450	-	450	450	450
061001	FIRST AID	500	356	500	500	500
062001	OFFICE SUPPLIES	600	152	600	600	600
062011	OPERATING SUPPLIES	600	154	600	600	600

		FY12	FY12	FY13	FY14	FY14
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
065051	GROUNDSKEEPING-DIG SAFE	2,900	3,171	2,900	3,500	3,500
067001	BOOKS & PERIODICALS	150	-	150	150	150
068002	CLOTHING	6,000	3,795	6,000	6,000	6,000
068003	PROTECTIVE CLOTHING	500	75	500	500	500
068012	STOCK INVENTORY	-	133,827	-	-	-
068016	MATERIALS	10,000	(17,911)	10,000	10,000	10,000
068030	TOOLS	7,000	4,311	7,000	7,000	7,000
074000	MACHINERY AND EQUIPMENT	12,000	2,075	12,000	12,000	12,000
086001	DEPRECIATION	270,241	270,241	270,241	389,241	389,241
		<b>578,997</b>	<b>657,262</b>	<b>571,703</b>	<b>687,429</b>	<b>687,429</b>

**DISTRIBUTION-ADMIN PEASE  
50-751-660-51-500-492**

011001	REGULAR SALARIES	32,159	29,592	22,718	17,388	17,388
014041	OVERTIME	-	844	-	-	-
022001	SOCIAL SECURITY	1,994	1,785	1,409	1,078	1,078
022501	MEDICARE	466	417	329	252	252
023001	RETIREMENT	3,566	2,765	1,999	1,873	1,873
034103	TELEPHONE	250	417	250	250	250
039051	SECURITY/ALARMS	100	-	100	100	100
041002	ELECTRICITY	20	-	20	20	20
043018	REPAIRS-EQUIPMENT	1,500	204	1,500	1,500	1,500
043025	REPAIRS-BLDINGS & GROUNDS	600	-	600	600	600
043027	REPAIRS-OFFICE EQUIPMENT	60	-	60	60	60
043028	MAINTENANCE	400	2,658	400	400	400
054003	STATE CERTIFICATION	50	135	50	50	50
054050	TRAINING-EDUCATION	100	314	100	100	100
061001	FIRST AID	60	63	60	60	60
062001	OFFICE SUPPLIES	100	27	100	100	100
062011	OPERATING SUPPLIES	100	27	100	100	100
068002	CLOTHING	1,000	670	1,000	1,000	1,000
068016	MATERIALS	1,700	-	1,700	1,700	1,700
068030	TOOLS	2,300	770	2,300	2,300	2,300
074000	MACHINERY AND EQUIPMENT	1,500	-	1,500	1,500	1,500
		<b>48,025</b>	<b>40,688</b>	<b>36,295</b>	<b>30,431</b>	<b>30,431</b>

**DISTRIBUTION CROSSCONNECT  
50-751-660-53-100-492**

011001	REGULAR SALARIES	22,588	19,699	20,839	16,481	16,481
014041	OVERTIME	799	30	799	817	817
022001	SOCIAL SECURITY	1,450	1,074	1,342	1,072	1,072
022501	MEDICARE	339	251	314	251	251
023001	RETIREMENT	2,594	1,771	1,904	1,863	1,863
043028	MAINTENANCE	500	-	500	500	500
054003	STATE CERTIFICATION	100	-	100	100	100
054050	TRAINING-EDUCATION	500	-	500	500	500
056001	DUES PROFESSIONAL ORGANIZ	700	-	700	700	700
057101	TRAVEL AND CONFERENCE	300	-	300	300	300
062001	OFFICE SUPPLIES	100	-	100	100	100
062011	OPERATING SUPPLIES	3,500	-	3,500	3,500	3,500
067001	BOOKS & PERIODICALS	200	-	200	200	200
074000	MACHINERY AND EQUIPMENT	1,000	-	1,000	1,000	1,000
		<b>34,670</b>	<b>22,826</b>	<b>32,098</b>	<b>27,384</b>	<b>27,384</b>

**DISTRIBUTION CROSSCONNECT  
50-751-660-53-500-492**

011001	REGULAR SALARIES	4,518	3,476	3,677	3,123	3,123
022001	SOCIAL SECURITY	280	190	288	194	194
022501	MEDICARE	66	44	53	45	45
023001	RETIREMENT	501	312	324	336	336
043028	MAINTENANCE	70	-	70	70	70
054003	STATE CERTIFICATION	30	-	30	30	30
054050	TRAINING-EDUCATION	150	-	150	150	150
056001	DUES PROFESSIONAL ORGANIZ	100	-	100	100	100
057101	TRAVEL AND CONFERENCE	25	-	25	25	25
062001	OFFICE SUPPLIES	30	-	30	30	30
		<b>5,770</b>	<b>4,023</b>	<b>4,747</b>	<b>4,103</b>	<b>4,103</b>



		FY12	FY12	FY13	FY14	FY14
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
<b>DISTRIBUTION-MAINS PORTSMOUTH</b>						
<b>50-751-660-61-100-492</b>						
011001	REGULAR SALARIES	58,728	87,546	90,879	80,435	80,435
012001	PART TIME SALARIES	-	896	-	-	-
014041	OVERTIME	21,573	10,980	21,573	22,061	22,061
022001	SOCIAL SECURITY	4,979	6,663	6,972	6,355	6,355
022501	MEDICARE	1,164	1,558	1,631	1,486	1,486
023001	RETIREMENT	8,905	10,298	9,896	11,039	11,039
039011	CAPITAL OUTLAY-CONTRACT	-	357	-	-	-
039052	PROF/SERV-CAPITAL OUTLAY	-	85	-	-	-
039054	PROF/SERVICES-CONTRACT	8,000	4,854	8,000	8,000	8,000
039055	PROF/SERV-CONTRACT-BILLAB	-	155	-	-	-
044002	RENTAL OTHER EQUIPMENT	-	250	-	-	-
068008	MATERIALS-STOCK	9,500	2,555	-	-	-
068014	MATERIALS-CAPITAL OUTLAY	-	511	-	-	-
068016	MATERIALS	60,000	40,665	60,000	60,000	60,000
098102	INTEREST-BONDED DEBT	106,676	100,847	97,786	88,896	88,896
		<b>279,525</b>	<b>268,220</b>	<b>296,737</b>	<b>278,272</b>	<b>278,272</b>

**DISTRIBUTION-MAINS PEASE**  
**50-751-660-61-500-492**

011001	REGULAR SALARIES	4,515	18,943	18,659	14,069	14,069
012001	PART TIME SALARIES	-	158	-	-	-
014041	OVERTIME	799	2,536	799	817	817
022001	SOCIAL SECURITY	329	1,363	1,206	923	923
022501	MEDICARE	77	319	282	216	216
023001	RETIREMENT	589	2,101	1,712	1,603	1,603
044002	RENTAL OTHER EQUIPMENT	1,500	-	1,500	1,500	1,500
068014	MATERIALS-CAPITAL OUTLAY	-	650	-	-	-
068016	MATERIALS	3,000	11,153	3,000	3,000	3,000
		<b>10,809</b>	<b>37,223</b>	<b>27,158</b>	<b>22,128</b>	<b>22,128</b>

**DISTRIBUTION-SERVICES PORTSMOUTH**  
**50-751-660-62-100-492**

011001	REGULAR SALARIES	63,245	64,130	52,391	43,284	43,284
014041	OVERTIME	6,392	3,065	6,392	6,535	6,535
022001	SOCIAL SECURITY	4,317	3,799	3,645	3,089	3,089
022501	MEDICARE	1,010	888	852	722	722
023001	RETIREMENT	7,723	6,036	5,173	5,366	5,366
039011	CAPITAL OUTLAY-CONTRACT	2,000	-	2,000	2,000	2,000
039054	PROF/SERVICES-CONTRACT	2,000	123	2,000	2,000	2,000
039055	PROF/SERV-CONTRACT-BILLAB	-	1,159	-	-	-
065051	GROUNDSKEEPING-DIG SAFE	-	-	-	-	-
068008	MATERIALS-STOCK	7,500	3,451	-	-	-
068010	CAP OUTLAY-STOCK MATERIAL	12,500	-	-	-	-
068013	MATERIAL-BILLABLE	-	3,195	-	-	-
068014	MATERIALS-CAPITAL OUTLAY	10,000	-	-	-	-
068016	MATERIALS	15,000	21,322	15,000	25,000	25,000
074000	MACHINERY AND EQUIPMENT	2,500	-	2,500	2,500	2,500
		<b>134,187</b>	<b>107,169</b>	<b>89,953</b>	<b>90,496</b>	<b>90,496</b>

**DISTRIBUTION-SERVICES PEASE**  
**50-751-660-62-500-492**

011001	REGULAR SALARIES	4,518	8,810	9,201	6,721	6,721
014041	OVERTIME	799	397	799	817	817
022001	SOCIAL SECURITY	330	562	620	467	467
022501	MEDICARE	77	131	145	109	109
023001	RETIREMENT	590	857	880	812	812
068008	MATERIALS-STOCK	6,000	2,750	-	-	-
068016	MATERIALS	1,000	2,045	1,000	2,500	2,500
		<b>13,314</b>	<b>15,553</b>	<b>12,645</b>	<b>11,426</b>	<b>11,426</b>

**DISTRIBUTION-HYDRANTS PORTSMOUTH**  
**50-751-660-63-100-492**

011001	REGULAR SALARIES	36,140	28,588	54,147	42,145	42,145
014041	OVERTIME	12,045	11,617	12,045	12,315	12,315
022001	SOCIAL SECURITY	2,987	2,308	4,104	3,377	3,377

		FY12	FY12	FY13	FY14	FY14
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
022501	MEDICARE	699	540	960	790	790
023001	RETIREMENT	5,344	3,547	5,825	5,865	5,865
039054	PROF/SERVICES-CONTRACT	3,000	752	3,000	3,000	3,000
062011	OPERATING SUPPLIES	-	-	-	-	-
068008	MATERIALS-STOCK	7,500	3,215	-	-	-
068013	MATERIAL-BILLABLE	-	1,703	-	-	-
068014	MATERIALS-CAPITAL OUTLAY	5,000	-	-	-	-
068016	MATERIALS	6,000	31	6,000	6,000	6,000
068030	TOOLS	500	-	500	500	500
074000	MACHINERY AND EQUIPMENT	2,500	-	2,500	2,500	2,500
		<b>81,715</b>	<b>52,301</b>	<b>89,081</b>	<b>76,492</b>	<b>76,492</b>
<b>DISTRIBUTION-HYDRANTS PEASE</b>						
<b>50-751-660-63-500-492</b>						
011001	REGULAR SALARIES	9,035	6,499	16,725	9,884	9,884
014041	OVERTIME	6,696	2,997	6,696	6,846	6,846
022001	SOCIAL SECURITY	975	543	1,452	1,037	1,037
022501	MEDICARE	228	127	340	243	243
023001	RETIREMENT	1,745	837	2,061	1,802	1,802
068016	MATERIALS	1,000	3,756	6,200	6,200	6,200
		<b>19,679</b>	<b>14,758</b>	<b>33,474</b>	<b>26,012</b>	<b>26,012</b>
<b>DISTRIBUTION-METERS PORTSMOUTH</b>						
<b>50-751-660-64-100-492</b>						
011001	REGULAR SALARIES	58,728	39,372	35,329	59,430	59,430
014041	OVERTIME	2,397	329	2,397	-	-
022001	SOCIAL SECURITY	3,790	2,208	2,339	3,686	3,686
022501	MEDICARE	886	516	547	862	862
023001	RETIREMENT	6,779	3,507	3,320	6,405	6,405
039054	PROF/SERVICES-CONTRACT	25,000	-	25,000	12,500	12,500
043018	REPAIRS-EQUIPMENT	20,000	-	20,000	10,000	10,000
062011	OPERATING SUPPLIES	1,000	-	1,000	500	500
068013	MATERIAL-BILLABLE	-	924	-	-	-
068016	MATERIALS	15,000	18,326	15,000	7,500	7,500
074000	MACHINERY AND EQUIPMENT	5,000	-	25,000	12,500	12,500
086001	DEPRECIATION	80,000	73,333	80,000	101,000	101,000
		<b>218,580</b>	<b>138,514</b>	<b>209,932</b>	<b>214,383</b>	<b>214,383</b>
<b>DISTRIBUTION-METERS PEASE</b>						
<b>50-751-660-64-500-492</b>						
011001	REGULAR SALARIES	13,552	6,948	6,234	10,319	10,319
014041	OVERTIME	799	-	799	-	-
022001	SOCIAL SECURITY	890	390	436	639	639
022501	MEDICARE	208	91	102	149	149
023001	RETIREMENT	1,592	619	619	1,107	1,107
039054	PROF/SERVICES-CONTRACT	1,500	-	1,500	750	750
062011	OPERATING SUPPLIES	100	-	100	50	50
068016	MATERIALS	1,000	3,234	1,000	500	500
074000	MACHINERY AND EQUIPMENT	1,000	-	10,000	5,000	5,000
		<b>20,641</b>	<b>11,281</b>	<b>20,790</b>	<b>18,514</b>	<b>18,514</b>
<b>TOTAL WATER DIVISION</b>		<b>6,911,860</b>	<b>5,898,977</b>	<b>6,728,473</b>	<b>7,177,345</b>	<b>7,177,345</b>
<b>CASH REQUIREMENTS ADJUSTMENTS</b>						
021802	OPEB EXPENSE	(21,976)	(23,320)	(23,320)	(33,320)	(33,320)
070000	CAPITAL OUTLAY	1,650,000	1,650,000	1,500,000	2,140,000	2,140,000
086001	DEPRECIATION	(1,182,006)	(1,198,958)	(1,168,763)	(1,582,924)	(1,582,924)
098001	PRINICIPAL-BONDED DEBT	1,572,463	1,322,463	1,569,717	1,565,329	1,565,329
098102	INTEREST-BONDED DEBT	(115,488)	(115,488)	33,870	93,723	93,723
099002	ROLLING STOCK	-	-	342,000	190,000	190,000
<b>Total Cash Requirements Adjustment</b>		<b>1,902,993</b>	<b>1,634,697</b>	<b>2,253,504</b>	<b>2,372,808</b>	<b>2,372,808</b>
<b>TOTAL CASH REQUIREMENTS WATER</b>		<b>8,814,853</b>	<b>7,533,674</b>	<b>8,981,977</b>	<b>9,550,153</b>	<b>9,550,153</b>



## SEWER DIVISION

### MISSION:

The Sewer Division's mission is to provide cost-effective, reliable and high-quality wastewater collection and treatment services to its customers. We are committed to operating and maintaining our facilities economically and safely while protecting the public health and the environment.

### BUDGET COMMENTS-DEPARTMENT REQUEST:

The City is required by the Environmental Protection Agency (EPA) pursuant to a Judicial Consent Decree, to perform an aggressive sewer separation program which is outlined in the City's Long Term Control Plan (LTCP). In addition, the Consent Decree requires the City to start design of a new Peirce Island Wastewater Treatment Facility (WWTF). The Consent Decree imposes significant financial penalties for non-compliance with the imposed schedule (for additional detail see <http://www.portsmouthwwmp.com>).

The Sewer Division's proposed cash requirement budget for FY14 is \$12,238,068. This represents an increase of \$856,229 or 7.5% from FY13. This increase is driven by the regulatory required projects as well as increases in energy, chemical and other utilities. In addition, salaries and benefits increased as a result of contractual obligation and the reallocation of personnel costs from the Water Division to more directly reflect actual operations. The FY14 budget includes:

- A full debt payment for the Lincoln Area 3A LTCP project (\$501,120)
- A full debt payment for the Lincoln Area 3B and Cass Street Project (\$646,500)
- A full debt payment for the Lincoln Area 3C LTCP project (\$389,531)
- First interest payment for the Peirce Island WWTF design, (\$46,875)
- First interest payment for the Pease WWTF improvements project (\$65,625)

In FY13 the Sewer Division completed work on the Peirce Island WWTF Pilot project. The pilot project and the subsequent upgrade of the Peirce Island treatment facility are projects federally mandated by the EPA and the New Hampshire Department of Environmental Service (DES) through the City's National Pollutant Discharge Elimination System (NPDES) and must be completed in a time frame outlined in a Judicial Consent Decree. The pilot study tested three technologies in order to select a treatment technology for the upgrade to the treatment plant that would minimize the impact to Peirce Island. Of the three technologies piloted, the study ranked Biologically Aerated Filters (BAF) the highest. During the pilot study, the EPA informed the City that the Peirce Island WWTF's new NPDES permit would likely include a permit limit of 8 mg/L total nitrogen. This change in permit requirement warrants a revisit of the potential technologies prior to final selection and commencement of design of the Peirce Island WWTF.

The City will continue to work with the EPA, the DES, and other communities in the Great Bay watershed to ensure regulatory requirements are based on sound science and when necessary, legally challenge the regulators to document that their requirements are justified. The City of Portsmouth is being threatened with treatment plant discharge limits in their NPDES permit that will have severe financial implications without clear evidence of environmental benefit. The City will continue to support its NPDES permit through scientific efforts that better define the City's impact on the Piscataqua River. However, much of the cost impacts will be out of the hands of the local policy makers. The FY 14 budget includes \$201,000 in Legal Services that will be used to cover anticipated costs associated with the permit process for both Peirce Island and Pease WWTF's.

As with the Water Division budget, the FY13 Sewer budget included funding to conduct a study to update the existing water and sewer rate structure. This study is evaluating the existing water and sewer user rate structure as well as a number of policy issues such as the impact of the capital improvement plan, increasing the number of rate tiers, and the impact of irrigation deduct meters. The FY14 budget does not incorporate any of these potential policy changes. It is anticipated that any structural changes to the Water/Sewer rate will occur as part of FY15

budget process. However, the rate study consultant recommends that the City include in its FY14 rates a reserve to mitigate anticipated rate impacts as a result of mandated capital projects and to promote predictable and stable rates in future years.

## BUDGET SUMMARY OF EXPENDITURES:

<b>SEWER DEPARTMENT</b>	<b>FY12 BUDGET</b>	<b>FY12 ACTUAL</b>	<b>FY13 BUDGET</b>	<b>FY14 DEPARTMENT REQUEST</b>	<b>FY14 CITY MANAGER RECOMMENDED</b>
SALARIES	1,164,887	1,227,120	1,225,795	1,406,209	1,406,209
PART-TIME SALARIES	14,518	40	14,518	14,647	14,647
OVERTIME	107,163	54,420	113,487	109,563	109,563
LONGEVITY	7,503	7,578	7,440	9,114	9,114
HEALTH INSURANCE	362,040	360,411	368,525	402,286	402,286
DENTAL INSURANCE	26,645	28,704	24,951	27,241	27,241
INSURANCE REIMBURSEMENT	9,731	12,338	13,845	11,568	11,568
LEAVE AT TERMINATION	30,000	36,063	30,000	30,000	30,000
WORKERS' COMPENSATION	18,306	18,306	15,409	17,665	17,665
OTHER FRINGE BENEFITS	272,388	227,136	244,629	322,401	322,401
COLLECTIVE BARGAINING CONTINGENCY	74,870	-	37,246	-	-
<i>Contractual Obligations</i>	2,088,051	1,972,116	2,095,845	2,350,694	2,350,694
CHEMICALS	781,000	726,904	831,000	906,891	906,891
REPAIRS & MAINTENANCE	468,545	296,932	450,145	462,645	462,645
UTILITIES	701,500	689,633	710,200	831,108	831,108
ADMINISTRATIVE OVERHEAD	472,278	472,278	481,670	510,534	510,534
SLUDGE/GRIT REMOVAL	333,000	256,637	340,000	327,500	327,500
PROF CONTRACTED SERVICES	242,101	248,205	388,842	292,209	292,209
PERMITS EXPENSES/LEGAL FEES	268,000	746,555	407,000	291,000	291,000
INTEREST ON DEBT	1,511,694	1,070,304	1,233,430	1,609,074	1,609,074
DEPRECIATION	1,349,194	1,413,273	1,292,642	1,542,718	1,542,718
EQUIPMENT	209,300	38,385	205,300	216,300	216,300
STOCK MATERIAL	77,750	22,994	45,850	53,850	53,850
OTHER OPERATING	563,644	325,892	573,504	563,389	563,389
<i>Other Operating</i>	6,978,006	6,307,990	6,959,583	7,607,218	7,607,218
<b>TOTAL FULL ACCRUAL BASIS</b>	<b>9,066,057</b>	<b>8,280,106</b>	<b>9,055,428</b>	<b>9,957,912</b>	<b>9,957,912</b>
<b>CASH REQUIREMENTS ADJUSTMENTS</b>					
OPEB EXPENSES	(20,022)	(11,791)	(11,791)	(21,791)	(21,791)
CAPITAL OUTLAY	1,700,000	1,700,000	950,000	880,000	880,000
DEPRECIATION	(1,349,194)	(1,413,273)	(1,292,642)	(1,542,718)	(1,542,718)
PRINCIPAL-BONDED DEBT	2,998,084	2,812,596	2,537,596	2,915,799	2,915,799
ACCRUED INTEREST ADJ	(317,710)	(317,710)	7,248	(7,134)	(7,134)
ROLLING STOCK	-	-	136,000	56,000	56,000
<b>CASH ADJUSTMENT</b>	<b>3,011,158</b>	<b>2,769,822</b>	<b>2,326,411</b>	<b>2,280,156</b>	<b>2,280,156</b>
<b>TOTAL CASH REQUIREMENTS</b>	<b>12,077,215</b>	<b>11,049,929</b>	<b>11,381,839</b>	<b>12,238,068</b>	<b>12,238,068</b>

## SEWER RATE

The Sewer Division uses a two-tier inclining rate block structure similar to the Water Division. Sewer charges are based on water consumption. The first 10 units (a unit is 100 cubic feet or 748 gallons) of consumption per month will be billed at one rate, and any consumption greater than 10 units will be billed at a higher rate. This two-tier inclining rate block structure provides an equitable method of financing of wastewater operations.

The proposed sewer rate for the first 10 units of water consumed per month will increase from \$9.54 to \$10.68, of which \$5.66 per unit is directly related to the capital needs and debt repayment for the EPA mandated LTCP and treatment facility upgrade projects. The rate for the consumption over 10 units per month will be increased from \$10.49 to \$11.75 of which \$5.66 is related to capital and debt repayment requirements. The sewer rate continues to be strongly impacted by the capital costs associated with Federal and State regulatory issues. Future capital upgrades associated with these mandates are currently being planned as the City continues with the Long Term Control Plan sewer separation program and implementation of the Wastewater Masterplan.

**FY14 Proposed Sewer Rates**

	FY14 Rates (per unit)
First Tier Rate (10 units or less per month)	
Capital Related Rate, per unit billed	\$5.66
First 10 units billed per month	\$5.02
<b>Total First Tier Rate</b>	<b>\$10.68</b>
Second Tier Rate (over 10 units per month)	
Capital Related Rate, per unit billed	\$5.66
Over 10 units billed per month	\$6.09
<b>Total Second Tier Rate</b>	<b>\$11.75</b>

**Rate Stabilization Reserve-** The City’s Water and Sewer Rate Model consultant recommends implementing a rate stabilization reserve policy whereas net assets would be increased or utilized to create a rate structure that is stable and predictable from year to year. As sewer revenues are estimated based on water consumption, which can be significantly impacted by the loss of a large customer or weather conditions, it is also recommended that the sewer fund maintain a minimum unrestricted net asset balance between 20% and 30% of the fiscal year’s cash requirements to cover variations in revenues collected.

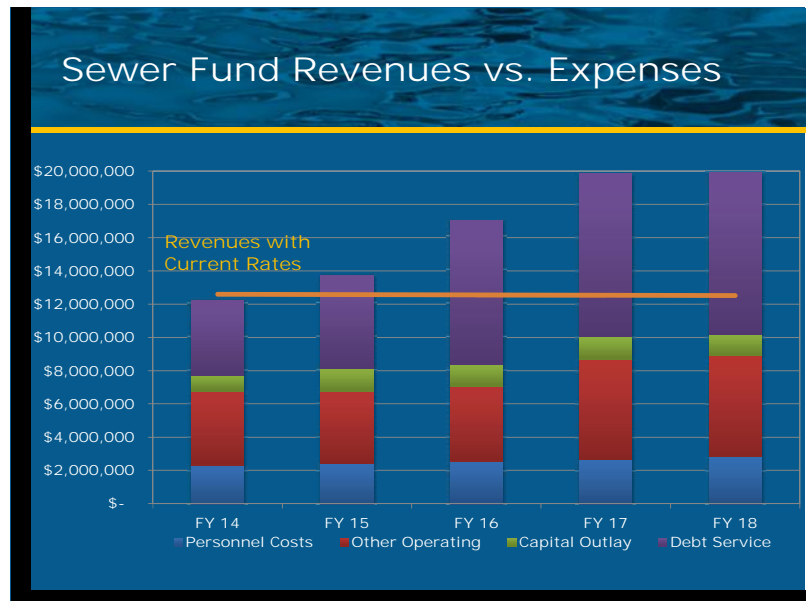
The proposed FY14 rate includes an increase to net assets. This increase to net assets for the rate stabilization reserve will be used in future years to mitigate a significant rate spike anticipated in FY17 when the City begins to re-pay the debt associated with the construction of the EPA mandated upgrade to the Peirce Island WWTF.

The following graphs illustrate how the rate stabilization reserve policy will stabilize future rates.

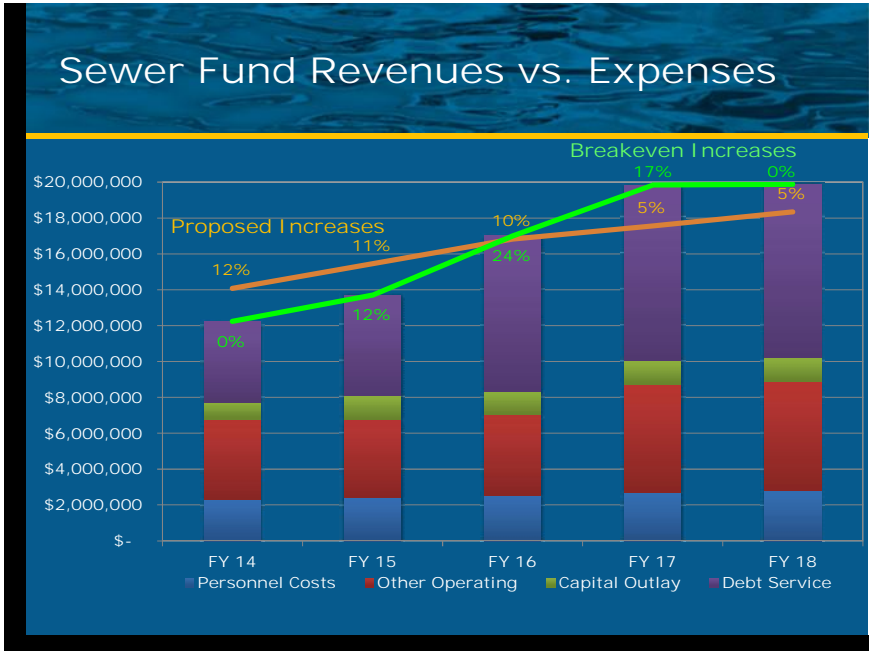
Graph 1

Graph 1 illustrates the revenue short fall which would occur in FY15 – FY18 if the current sewer rates were maintained for the next five years.

The bars indicate the projected expenses and the single line indicates the projected revenue raised by the existing rate.



Graph 2



The bars in Graph 2 show the projected expenses and two lines indicating the alternative approaches to setting rates. The break-even approach and the stabilized rate setting approach.

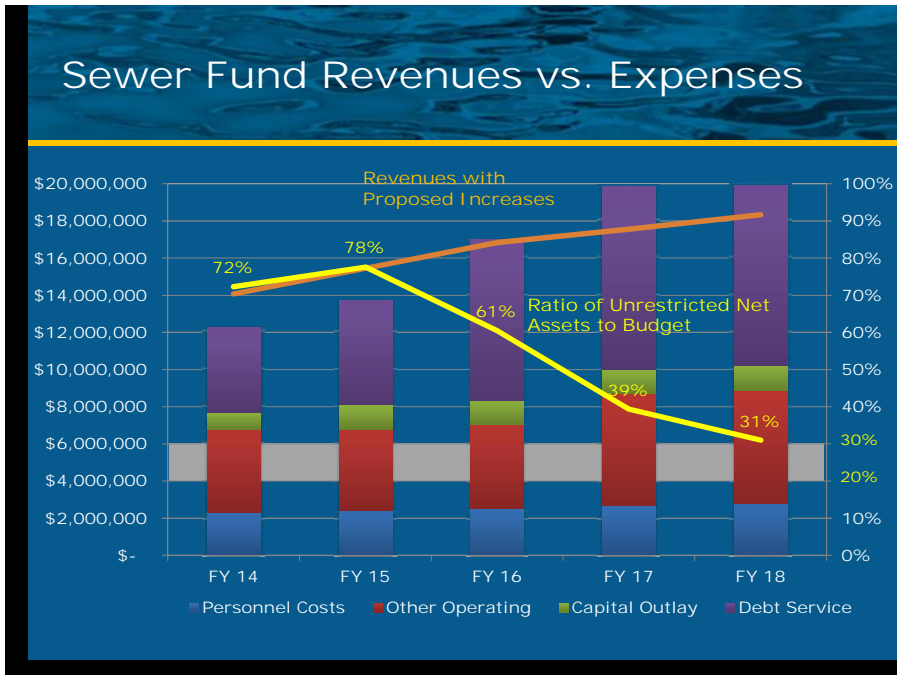
**Break-even Approach**-The green line indicates the break-even rate approach. The break-even approach sets rates based on the cash requirements for each year. The approach results in wide fluctuations in rates from budget year to year; creating uncertainty for residents and businesses to plan ahead. As you can see in the chart, large rate increases are projected in FY16 and FY17.

**Stabilized Rate Setting Approach**-

The orange line indicates the stabilized rate setting approach. The method of rate setting would utilize a rate stabilization reserve to create a rate structure which is stable and predictable over multiple fiscal years. FY14 includes a 12% rate increase which includes reserve funds in order to have less of a rate increase impact in FY16 and FY17 as illustrated in this graph.

Graph 3 combines the projected revenue utilizing the stabilized rate setting approach (orange line) and the projected use of the rate stabilization reserve (yellow line) for the next five years. As illustrated, the sewer rate will increase gradually while the net assets will be utilized decreasing to a recommended level between 20% - 30% of cash requirements. This approach will reduce the rate spike anticipated resulting from the capital cost associated with the EPA required Peirce Island Treatment Facility upgrade.

Graph 3



The Sewer Division rate model serves as tool to allow for long-term planning. Prudent financial planning will result in predictable and stable rate increases which will allow for funding of significant capital projects. The proposed FY14 incorporates the recommendation of our rate model consultant to establish this type of prudent financial plan.

*Portsmouth is not alone in this regulatory driven increase to their sewer rates. The Town of Exeter is projecting a 260% - 300% increase in their sewer rate while the Town of Newmarket is projecting 150 to 200% increase.*

The Table below depicts the monthly Sewer charges (based on water consumption) for the residential customer using 10 units per month utilizing the proposed FY14 rate increase. The residential customer using 10 units per month will see an increase in their sewer bill of \$11.40 per month.

**It should be noted that 80% of all residential customer usage is billed at the 10 units or less tier per month.**

<b>FY14 Sewer Rate</b>			
<b>Residential Customer (Monthly)</b>			
<b>Based on 250 gallons per day usage</b>			
<b>Monthly Consumption in units</b> (1 unit = 100 cf = 748 gallons)	<b>10</b>	<b>10</b>	
	<u><b>Current</b></u> <u><b>Rates</b></u>	<u><b>Proposed</b></u> <u><b>Rates</b></u>	<b>Change</b>
<b>Capital Related Rate, per unit</b>	<b>\$4.00</b>	<b>\$5.66</b>	<b>\$1.66</b>
<b>First Tier, Sewer Services Rate</b>	<b>\$5.54</b>	<b>\$5.02</b>	<b>(\$0.52)</b>
	<b>\$9.54</b>	<b>\$10.68</b>	<b>\$1.14</b>
<b>Monthly Sewer Usage Billing</b>	<b>\$95.40</b>	<b>\$106.80</b>	<b>\$11.40</b>

## BUDGET SUMMARY –SEWER DIVISION

The Sewer Division prepares its budget using an accrual basis of accounting. Adjustments, from the accrual basis to the cash basis, are necessary to establish the amount of cash required to fund FY14 expenses.

### Budget Resolution (Accrual Basis of Accounting) Sewer

Budget for Resolution		FY12 Budget	FY13 Budget	Proposed FY14 Budget
General Operations		5,727,869	5,917,056	6,298,820
Permit Expenses/ Legal Fees		268,000	407,000	291,000
<b>Total Operations and Maintenance</b>		<b>5,995,869</b>	<b>6,324,056</b>	<b>6,589,820</b>
Depreciation		1,349,194	1,292,642	1,542,718
Interest on Debt		1,511,694	1,233,430	1,609,074
Equipment and Minor Capital Outlay		209,300	205,300	216,300
<b>Budget Resolution</b>		<b>9,066,057</b>	<b>9,055,428</b>	<b>9,957,912</b>

### Cash Requirements (Adjustments from Accrual Basis to Cash Basis)

		FY12 Budget	FY13 Budget	Proposed FY14 Budget
<b>Budget Resolution</b>		<b>9,066,057</b>	<b>9,055,428</b>	<b>9,957,912</b>
Capital Outlay		1,700,000	950,000	880,000
Rolling Stock		0	136,000	56,000
Principal Debt		2,998,084	2,537,596	2,915,799
Adjustment for Accrued Interest		(317,710)	7,248	(7,134)
less: Depreciation		(1,349,194)	(1,292,642)	(1,542,718)
less: OPEB Liability		(20,022)	(11,791)	(21,791)
<b>Cash Requirements</b>		<b>12,077,215</b>	<b>11,381,839</b>	<b>12,238,068</b>

Estimated Revenues/Cash Requirements		FY12 Budget	FY13 Budget	Proposed FY14 Budget
<b>NON-User Fee- Revenues</b>				
Fees		197,000	202,500	202,500
State Aid Grant		1,157,663	377,429	365,519
Pease Reimbursement Interest on Debt		46,720	41,529	36,338
Special Agreements Interest on Debt		35,335	28,931	25,497
Interest on Investments		10,000	8,000	5,000
Use of Retained Earnings		1,400,000	0	0
<i>Sub Total</i>		<i>2,846,718</i>	<i>658,389</i>	<i>634,854</i>
<b>Other Financing Sources-Cash</b>				
Pease Payback towards Debt		116,289	116,289	116,289
Pease Aid Grant, Pease Principal		46,258	46,258	46,258
Special Agreements Principal Debt		65,142	71,545	74,979
Other Special Agreements		100,000	100,000	100,000
<i>Sub Total</i>		<i>327,689</i>	<i>334,092</i>	<i>337,526</i>
<b>Total non-user rate revenues</b>		<b>3,174,407</b>	<b>992,481</b>	<b>972,380</b>
<b>Required to be raised by User Rates</b>		<b>8,902,808</b>	<b>10,389,358</b>	<b>11,265,688</b>
<b>Rate Stabilization Reserve</b>		<b>0</b>	<b>0</b>	<b>1,834,826</b>
<b>To be Raised by User Rates</b>		<b>8,902,808</b>	<b>10,389,358</b>	<b>13,100,514</b>

Cash Required for net capital costs		
<b>Total Estimated Billable Units</b>	1,151,863	
<b>Capital related Expenses</b>	\$5.66	6,523,685

Estimated Billable Units:	Units	(1 unit equals 748 gallons)	
Billable Units at Tier 1	406,608		
Rate/Anticipated Revenue		\$5.02	2,040,599
Capital related Expenses		\$5.66	2,302,861
<b>Total Tier 1</b>		<b>\$10.68</b>	<b>4,343,460</b>
Billable Units at Tier 2	745,255		
Rate/Anticipated Revenue		\$6.09	4,536,230
Capital related Expenses		\$5.66	4,220,824
<b>Total Tier 2</b>		<b>\$11.75</b>	<b>8,757,054</b>
<b>Total Anticipated User Revenues:</b>	<b>1,151,863</b>		<b>13,100,514</b>



## CAPITAL PROJECTS:

The following tables represent capital projects and Rolling Stock equipment identified in the Capital Improvement Plan, Appendix II and Rolling Stock Appendix I.

These projects will be funded through sewer revenues.

<b>Capital Outlay</b>	
<u>Project Name</u>	<u>Amount</u>
Fleet Street Utilities Upgrade	80,000
Annual Sewer Line Replacement	750,000
Lafayette Rd Pumping Station Upgrade	50,000
<b>TOTALS</b>	<b>\$880,000</b>

<b>Rolling Stock</b>	
<u>Vehicle Replacement</u>	<u>Amount</u>
4 x 4 1 Ton Pick-up dump body	50,000
Plow-Fisher	6,000
<b>TOTALS</b>	<b>\$56,000</b>

The following projects are anticipated to be funded through general obligation bonds and or the State Revolving Loan Fund (SRF) loans through the State of New Hampshire. The State of New Hampshire offers loans to municipalities for approved Department of Environmental Service projects.

<b>Anticipated Revolving Loan Fund/Other Financing Sources Projects</b>	
<u>Project Name</u>	<u>Amount</u>
PI Wastewater Treatment Plant Upgrades	2,500,000
Pease Wastewater Treatment Plant Upgrades	3,500,000
<b>TOTALS</b>	<b>\$6,000,000</b>

## GOALS AND OBJECTIVES:

*Goal:* Bring Peirce Island Wastewater Treatment Facility into compliance with anticipated new NPDES permit requirements.

*Objective:*

- Confirm pilot study technology selection for plant upgrade.
- Develop recommendation for design of the Peirce Island Wastewater facility upgrade.
- Continue work on Combined Sewer Overflow Long Term Control Plan (LTCP).

*Goal:* Continue operations improvement program in both collection and treatment areas.

*Objectives:*

- Continue implementation of asset management program incorporating GIS based data platform.
- Continue video line inspection program to refine asset management program.
- Continue to implement Fats, Oil and Grease (FOG) reduction measures.
- Conduct equipment upgrades with focus on energy efficiency and decreased energy consumption.
- Continue preventative maintenance program.

*Goal:* Minimize impacts to the City’s waterways from combined sewer overflow.

*Objectives:*

- Perform Inflow and Infiltration study in south end of City
- Continue implementation of Illicit Discharge Detection Elimination
- Implement a series of projects to reduce inflow and infiltration.
- Upgrade pump stations and rehabilitate sewers.
- Continue implementation of Combined Sewer Overflow Long Term Control Plan (LTCP).
- Continue evaluation of stormwater options for operations facilities.

**PROGRAMS AND SERVICES:**

***Wastewater Collection-*** Support and maintain infrastructure for residential and commercial wastewater collection services in Portsmouth, including Pease International Tradeport.

- Clean, maintain and repair sewer collection mains (100 miles) and manholes (1,650).
- Install new sewer mains.
- Maintain advanced professional certifications for infrastructure collection operations.

***Wastewater Treatment-*** Provide wastewater treatment services, accepting flow from the City, Pease International Tradeport, and additional customers from bordering towns.

- Maintain two wastewater treatment facilities (WWTF) and 20 pumping stations throughout Portsmouth and Pease.
- Maintain advanced technical professional certifications for operation of facilities.

***Technical Services-*** Provide technical services to sewer division.

- Maintain and further develop geographic mapping and information system.
- Prepare maps and plans for information analysis and presentation.
- Analyze and investigate illicit discharges and pursue remediation.
- Prepare technical specifications, drawings, and estimates.
- Review projects in design phase and perform field survey work.
- Perform engineering inspections for sewer construction projects.

**PERFORMANCE MEASURES:**

	<u>FY 11</u>	<u>FY 12</u>	<u>Estimated FY 13</u>	<u>Estimated FY 14</u>
Grease related sewer line incidents	27	54	38	30
Deer St CSO events	7	5	4	4
Pease WWTP, Kilowatt hours per million gallons treated	4,155/MG	3,789/MG	4,000/MG	4,000/MG
PIWWTP, Kilowatt hours per million gallons treated	273/MG	303/MG	275/MG	275/MG
Linear Feet of wastewater pipe cleaned and inspected	83,093 LF	58,870 LF*	48,000 LF*	65,000 LF

\* Reduced cleaning and inspection was due to the camera truck being out of service for three months in FY13 while the camera equipment was installed in a new camera truck.

Grade	Job Description	Name	Total Salary	Salary Allocated to Sewer
<b>Sewer Division</b>				
<u>Administration</u>				
NON GRADE 26 1D/11E	*Deputy City Manager	Allen, David	113,671	11,367
PMA Grade 24 1C/11D	Deputy PW Director	Rice, Peter	98,285	49,143
1386 Grade 3 F	Acct Clerk	Henderson, Patti	36,337	18,168
1386 4C	Water Sewer Billing Clerk	VACANT	33,704	16,852
PMA Grade 9 E	***PIWWTP Project Clerk	Poulin, Theresa	51,460	10,000
PMA Grade 15E	**Health Inspector	Shaw, Kristin	66,944	40,166
<b>TOTAL</b>			<b>400,401</b>	<b>145,696</b>
<u>Engineering</u>				
PMA Grade 21 E	Engineer	Desmaris, Terrance	89,533	44,767
PMA Grade 16 1.5C/10.5D	Engineer Program Mgr	Dolce, Frederick	70,260	70,260
PMA Grade 15 E	GIS Coordinator	McCarty, James	66,944	33,472
PMA Grade 15 F	**Environmental Planner/Sustainability Coordinator	Britz, Peter	68,785	17,196
PMA GRADE 15C	Environmental Compliance Coordinator	Sheehan, Jared	60,785	30,393
1386 Grade 8 G	CAD Tech	Siegel, James	47,513	23,756
1386 Grade 8 F	CAD Tech	Cote, Svetlana	46,242	23,121
<b>TOTAL</b>			<b>450,061</b>	<b>242,965</b>
<u>Sewer Treatment Facilities</u>				
SMA Grade 16 F	CPO	Anania, Paula	72,582	72,582
SMA Grade 13 D	ACPO	Lovely, David	58,173	58,173
SMA Grade 13E	ACPO	Baker, Michael	61,056	61,056
1386 Grade 10 F	Plant Oper 2	Chomas, Roxanna	52,326	52,326
1386 Grade 10 E	Plant Oper 2	England, John	49,563	49,563
1386 Grade 8 E	Plant Oper 1	Mackenzie, Brett	45,010	45,010
1386 Grade 8 E	Plant Oper 1	Fallon, Douglas	45,010	45,010
1386 Grade 8 2E/10F	Plant Oper 1	Sanborn, Kathleen	46,041	46,041
1386 Grade 8 E	Plant Oper 1	Collins, Justin	45,010	45,010
1386 Grade 8 G	Plant Oper 1	Brescia, Barry	47,520	47,520
1386 Grade 8 E	Plant Oper 1	Babkirk, Timothy	45,010	45,010
1386 Grade 6 E	Truck Driver 1	White, William	40,872	40,872
			<b>608,174</b>	<b>608,174</b>
<u>Collection and Meters</u>				
SMA Grade 15 G	Gen Foreman	Jenkins, Michael	71,030	35,515
SMA Grade 13 G	Sewer Foreman	Adams, John	64,460	64,460
SMA Grade 13A	Water/Sewer Billing Meter Foreman	VACANT	7,455	3,729
1386 Grade 8 F	Equip Oper 1	Gilbert, Jonathon	46,247	46,247
1386 Grade 7 G	Utility Mech	Shaw, Mark	45,273	22,637
1386 Grade 7 F	Utility Mech	Sparks, Douglas	44,062	44,062
1386 Grade 7 G	Utility Mech	Hatch, Craig	45,273	45,273
1386 Grade 7 E	Utility Mech	Snyder, Karl	42,882	42,882
1386 Grade 6 3F/9G	W/S Meter Reader	Kecy, Daniel	42,862	21,431
1386 Grade 6 F	W/S Meter Reader	Desfosses, Lori	41,996	20,998
1386 Grade 5 G	Laborer	Ronchi, Peter	41,120	20,560
1386 Grade 5 E	Laborer	Fate, Donald	38,948	38,948
<b>TOTAL</b>			<b>531,609</b>	<b>406,743</b>
<b>TOTAL FULL TIME</b>			<b>1,990,246</b>	<b>1,403,578</b>
Laborer	Seasonal Laborer		5,871	5,871
Eng Tech Support	Vacant		8,973	8,973
<b>TOTAL PART TIME</b>			<b>14,843</b>	<b>14,843</b>
<b>EDUCATION STIPEND</b>				<b>2,631</b>
<b>TOTAL DEPARTMENT SALARIES</b>			<b>2,005,089</b>	<b>1,421,052</b>

\* FUNDED BY: 65% PLANNING, 10% HEALTH DEPARTMENT, 5% INSPECTION, 10% WATER, 10% SEWER

\*25% FUNDED BY WATER, 25% FUNDED BY SEWER, 20% FUNDED BY THE COAKLEY LANDFILL TRUST AND 30% FUNDED BY THE GENERAL FUND.

\*\*\*FUNDED BY: CDBG 40%, MIDDLE SCHOOL PROJECT 40% AND 20% SEWER

	FY12	FY12	FY13	FY14	FY14
	BUDGET	ACTUAL	BUDGET	DEPARTMENT	CITY MANAGER
				REQUEST	RECOMMENDED

**SEWER DEPARTMENT**

**ADMINISTRATION PORTSMOUTH  
51-751-610-51-100-491**

011001	REGULAR SALARIES	89,592	161,658	103,442	125,171	125,171
011061	INSURANCE REIMBURSEMENT	9,731	12,338	13,845	11,568	11,568
011064	COLL BARG CONTINGENCY	36,862	-	-	-	-
011065	COLL BARG CONTINGENCY	38,008	-	37,246	-	-
014041	OVERTIME	-	-	6,324	-	-
015001	LONGEVITY	6,378	6,441	6,324	7,747	7,747
016001	LEAVE AT TERMINATION	30,000	36,063	30,000	30,000	30,000
021001	INSURANCE-HEALTH	308,040	306,349	313,246	341,943	341,943
021101	INSURANCE-DENTAL	22,648	24,399	21,208	23,155	23,155
021501	INSURANCE-LIFE	1,632	1,261	1,330	1,477	1,477
021601	INSURANCE-DISABILITY	6,460	5,388	5,765	6,303	6,303
021801	INS CONTRACTUAL STIPEND	-	-	-	-	-
021802	OPEB EXPENSE	20,022	11,791	11,791	21,791	21,791
022001	SOCIAL SECURITY	6,158	11,355	7,409	10,432	10,432
022501	MEDICARE	1,441	2,655	1,734	2,440	2,440
023001	RETIREMENT	11,012	11,148	10,516	18,121	18,121
026002	INSURANCE-WORKERS COMP	15,560	15,560	13,098	15,015	15,015
030101	PROF SERVICES-AUDIT	5,400	5,090	5,400	5,562	5,562
031002	PROF SERVICES-ENGINEERING	-	-	-	-	-
032001	PROF SERVICES-O/S COUNSEL	170,000	170,000	144,500	175,000	175,000
033001	PROF SERVICES-TEMP	-	13,714	-	-	-
033002	ADMINISTRATIVE OVERHEAD	401,436	401,436	409,420	433,954	433,954
034001	LOCK BOXES	25,585	21,239	20,585	27,540	27,540
034103	TELEPHONE	1,000	751	1,000	1,000	1,000
034201	OUTSIDE PROGRAMMING	4,000	219	4,000	2,000	2,000
034206	SOFTWARE-ANNUAL MAINT	24,500	25,338	30,983	30,983	30,983
035002	PROF SERV- SUBSTANCE TEST	-	706	-	-	-
035004	OCCUPATIONAL HEALTH	750	742	750	750	750
039054	PROF/SERVICES-CONTRACT	37,500	37,500	147,500	63,500	63,500
043024	REPAIRS-VEHICLE	5,000	2,260	2,500	2,500	2,500
043028	MAINTENANCE	24,500	7,869	9,617	9,617	9,617
048002	PROPERTY INSURANCE	37,191	37,191	37,191	37,191	37,191
053001	ADVERTISING	10,000	1,245	5,000	5,000	5,000
054003	STATE CERTIFICATION	-	-	-	-	-
054050	TRAINING-EDUCATION	500	310	500	500	500
055050	PRINTING	2,000	2,716	8,000	8,300	8,300
056001	DUES PROFESSIONAL ORGANIZ	500	260	500	500	500
057101	TRAVEL AND CONFERENCE	100	22	100	100	100
062001	OFFICE SUPPLIES	2,500	1,883	2,500	3,000	3,000
062005	PRINTING SUPPLIES	-	-	-	-	-
062011	OPERATING SUPPLIES	-	-	-	-	-
062501	POSTAGE	7,200	19,662	15,900	19,850	19,850
063501	GASOLINE	42,000	44,837	50,000	50,000	50,000
067001	BOOKS & PERIODICALS	-	-	-	-	-
074000	MACHINERY AND EQUIPMENT	11,500	-	11,500	5,000	5,000
081004	ABATEMENTS	8,000	11,970	14,000	14,000	14,000
086001	DEPRECIATION	74,023	74,023	68,723	68,723	68,723
092101	FINANCING FEES ON DEBT	167,500	51,098	167,500	100,000	100,000
098102	INTEREST-BONDED DEBT	1,258,692	840,078	825,277	1,019,098	1,019,098
		<b>2,924,921</b>	<b>2,378,565</b>	<b>2,566,224</b>	<b>2,698,831</b>	<b>2,698,831</b>

**ADMINISTRATION PEASE  
51-751-610-51-500-491**

011001	REGULAR SALARIES	15,779	28,528	17,959	22,089	22,089
015001	LONGEVITY	1,125	1,137	1,116	1,367	1,367
021001	INSURANCE-HEALTH	54,000	54,062	55,279	60,343	60,343
021101	INSURANCE-DENTAL	3,997	4,306	3,743	4,086	4,086
021501	INSURANCE-LIFE	288	223	235	261	261
021601	INSURANCE-DISABILITY	1,140	951	1,017	1,112	1,112
022001	SOCIAL SECURITY	978	2,004	1,183	1,840	1,840
022501	MEDICARE	229	469	277	430	430
023001	RETIREMENT	1,750	1,967	1,679	3,197	3,197
026002	INSURANCE-WORKERS COMP	2,746	2,746	2,311	2,650	2,650
030101	PROF SERVICES-AUDIT	1,065	1,004	1,065	1,097	1,097
032001	PROF SERVICES-O/S COUNSEL	1,000	1,000	25,500	26,000	26,000
033002	ADMINISTRATIVE OVERHEAD	70,842	70,842	72,250	76,580	76,580
034001	LOCK BOXES	5,000	3,748	5,000	4,860	4,860
034103	TELEPHONE	100	132	200	200	200

	FY12	FY12	FY13	FY14	FY14
	BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
034201	OUTSIDE PROGRAMMING	100	-	100	-
034206	SOFTWARE-ANNUAL MAINT	4,515	3,088	5,467	5,467
039001	PROFESSIONAL SERVICES	100	-	100	100
043024	REPAIRS-VEHICLE	275	-	275	275
043026	REPAIRS-COMPUTER EQUIP	-	-	-	-
043027	REPAIRS-OFFICE EQUIPMENT	-	-	-	-
043028	MAINTENANCE	2,750	1,389	1,733	1,733
048002	PROPERTY INSURANCE	6,563	6,563	6,563	6,563
053001	ADVERTISING	400	-	400	400
054003	STATE CERTIFICATION	-	-	-	-
054050	TRAINING-EDUCATION	-	-	-	-
055050	PRINTING	175	479	1,500	1,500
056001	DUES PROFESSIONAL ORGANIZ	-	-	-	-
057101	TRAVEL AND CONFERENCE	-	-	-	-
062001	OFFICE SUPPLIES	400	332	400	400
062011	OPERATING SUPPLIES	30	-	30	30
062501	POSTAGE	900	3,470	2,800	3,750
063501	GASOLINE	8,000	7,912	10,000	10,000
067001	BOOKS & PERIODICALS	10	-	10	-
074000	MACHINERY AND EQUIPMENT	300	-	300	300
086001	DEPRECIATION	33,100	33,100	33,100	33,100
	<b>217,657</b>	<b>229,450</b>	<b>251,592</b>	<b>269,730</b>	<b>269,730</b>

**ENGINEERING ADMIN PORTSMOUTH  
51-751-610-52-100-491**

011001	REGULAR SALARIES	137,358	103,497	143,193	207,427	207,427
012001	PART TIME SALARIES	7,460	-	7,460	7,460	7,460
022001	SOCIAL SECURITY	8,979	6,267	9,341	13,333	13,333
022501	MEDICARE	2,100	1,466	2,185	3,118	3,118
023001	RETIREMENT	16,055	9,066	13,258	22,340	22,340
031002	PROF SERVICES-ENGINEERING	46,236	46,236	73,977	50,000	50,000
031006	PROF SRVCS-GREAT BAY	60,000	550,114	200,000	50,000	50,000
033001	PROF SERVICES-TEMP	37,000	25,442	37,000	40,000	40,000
034103	TELEPHONE	700	419	700	700	700
034104	CELLULAR PHONES	1,500	961	1,500	1,500	1,500
039054	PROF/SERVICES-CONTRACT	50,000	50,000	50,000	50,000	50,000
041308	SLUDGE DISPOSAL	5,000	867	5,000	2,500	2,500
043028	MAINTENANCE	500	-	500	500	500
054003	STATE CERTIFICATION	250	106	250	250	250
054050	TRAINING-EDUCATION	1,200	340	1,200	1,200	1,200
055003	UPDAING PLATS & MAPS	1,000	-	1,000	1,000	1,000
056001	DUES PROFESSIONAL ORGANIZ	600	270	600	600	600
057101	TRAVEL AND CONFERENCE	400	187	400	1,000	1,000
062001	OFFICE SUPPLIES	2,000	96	1,500	1,500	1,500
062003	MAPPING SUPPLIES	-	-	-	-	-
062005	PRINTING SUPPLIES	3,000	9	3,000	3,000	3,000
062007	COMPUTER/PRINTER SUPPLIES	2,000	4,564	5,000	5,000	5,000
062011	OPERATING SUPPLIES	100	152	100	100	100
062501	POSTAGE	-	11	-	-	-
067001	BOOKS & PERIODICALS	300	137	300	300	300
074000	MACHINERY AND EQUIPMENT	9,000	65	5,000	5,000	5,000
	<b>392,738</b>	<b>800,272</b>	<b>562,464</b>	<b>467,828</b>	<b>467,828</b>	

**ENGINEERING ADMIN PEASE  
51-751-610-52-500-491**

011001	REGULAR SALARIES	24,195	18,264	24,846	36,605	36,605
012001	PART TIME SALARIES	1,316	-	1,316	1,316	1,316
022001	SOCIAL SECURITY	1,582	1,106	1,622	2,353	2,353
022501	MEDICARE	370	259	379	551	551
023001	RETIREMENT	2,829	1,600	2,302	3,942	3,942
031002	PROF SERVICES-ENGINEERING	10,000	6,914	10,000	10,000	10,000
034103	TELEPHONE	100	74	100	100	100
043028	MAINTENANCE	20	-	20	20	20
054003	STATE CERTIFICATION	10	19	10	10	10
054050	TRAINING-EDUCATION	150	60	150	150	150
056001	DUES PROFESSIONAL ORGANIZ	30	30	30	60	60
057101	TRAVEL AND CONFERENCE	50	33	50	50	50
062001	OFFICE SUPPLIES	200	17	200	200	200
062007	COMPUTER/PRINTER SUPPLIES	-	805	-	-	-
062011	OPERATING SUPPLIES	30	27	30	30	30
067001	BOOKS & PERIODICALS	30	24	30	30	30

	FY12	FY12	FY13	FY14	FY14
	BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
074000 MACHINERY AND EQUIPMENT	1,000	-	1,000	1,000	1,000
	<b>41,912</b>	<b>29,232</b>	<b>42,085</b>	<b>56,417</b>	<b>56,417</b>

**TREATMENT PLANT PORTSMOUTH**  
**51-751-670-54-181-491**

011001 REGULAR SALARIES	308,395	308,417	279,493	282,494	282,494
011045 SALARIES - SLUDGE REMOVAL	-	13,372	22,859	24,523	24,523
011060 ON CALL MONITORING	12,101	13,941	14,104	14,104	14,104
012001 PART TIME SALARIES	-	40	-	-	-
014041 OVERTIME	30,326	19,141	27,714	28,335	28,335
022001 SOCIAL SECURITY	21,751	20,842	21,339	21,666	21,666
022501 MEDICARE	5,087	5,667	4,991	5,067	5,067
023001 RETIREMENT	38,906	31,021	30,288	37,636	37,636
034101 PAGERS	600	143	-	-	-
034103 TELEPHONE	8,000	5,615	5,500	5,500	5,500
034104 CELLULAR PHONES	4,500	6,190	6,500	6,500	6,500
039001 PROFESSIONAL SERVICES	20,000	300	15,000	15,000	15,000
039051 SECURITY/ALARMS	500	-	500	500	500
041002 ELECTRICITY	80,000	74,517	80,000	85,600	85,600
041101 NATURAL GAS	12,000	1	-	-	-
041102 HEATING OIL	10,000	8,045	10,000	10,700	10,700
041103 PROPANE GAS	2,400	11,859	14,400	15,408	15,408
041205 WATER /SEWER FEES	40,000	90,344	40,000	100,000	100,000
041308 SLUDGE DISPOSAL	220,000	191,292	220,000	220,000	220,000
041309 GRIT AND GREASE REMOVAL	15,000	-	15,000	7,500	7,500
043001 REPAIRS-STRUCTURAL	3,000	-	3,000	3,000	3,000
043004 REPAIRS-PLUMBING	5,000	207	5,000	5,000	5,000
043018 REPAIRS-EQUIPMENT	75,000	39,109	75,000	75,000	75,000
043021 REPAIRS-FIRE ALARM SYS	-	-	-	-	-
043024 REPAIRS-VEHICLE	17,000	10,300	17,000	17,000	17,000
043025 REPAIRS-BLDINGS & GROUNDS	10,000	7,968	10,000	10,000	10,000
043027 REPAIRS-OFFICE EQUIPMENT	-	-	-	-	-
043028 MAINTENANCE	16,000	13,419	16,000	16,000	16,000
043031 SCADA EQUIPMENT	20,000	17,464	20,000	20,000	20,000
043032 GENERATOR MAINTENANCE	2,000	156	2,000	2,000	2,000
044002 RENTAL OTHER EQUIPMENT	-	-	-	-	-
054003 STATE CERTIFICATION	1,000	400	1,000	1,000	1,000
054050 TRAINING-EDUCATION	6,000	2,982	6,000	6,000	6,000
056001 DUES PROFESSIONAL ORGANIZ	1,000	514	1,000	1,000	1,000
057101 TRAVEL AND CONFERENCE	1,000	37	1,000	2,000	2,000
057102 TRAVEL REIMBURSEMENT	2,500	2,084	2,500	2,500	2,500
061001 FIRST AID	1,000	440	1,000	1,000	1,000
062001 OFFICE SUPPLIES	2,000	2,231	2,000	2,000	2,000
062011 OPERATING SUPPLIES	16,000	10,961	12,000	12,000	12,000
063800 MATERIALS-CHEMICALS	700,000	630,277	750,000	802,500	802,500
068002 CLOTHING	6,500	3,598	6,500	6,500	6,500
068003 PROTECTIVE CLOTHING	2,500	1,819	2,500	2,500	2,500
068030 TOOLS	6,000	4,036	6,000	6,000	6,000
074000 MACHINERY AND EQUIPMENT	40,000	13,710	40,000	40,000	40,000
086001 DEPRECIATION	361,774	376,782	319,952	319,952	319,952
098102 INTEREST-BONDED DEBT	93,857	58,728	199,631	397,063	397,063
	<b>2,218,697</b>	<b>1,997,968</b>	<b>2,306,771</b>	<b>2,630,548</b>	<b>2,630,548</b>

**TREATMENT PLANT PEASE**  
**51-751-670-54-581-491**

011001 REGULAR SALARIES	130,645	130,245	62,934	69,792	69,792
011045 SALARIES - SLUDGE REMOVAL	-	4,869	15,240	16,349	16,349
011060 ON CALL MONITORING	2,136	-	283	283	283
012001 PART TIME SALARIES	-	-	-	-	-
014041 OVERTIME	24,084	7,073	14,111	14,427	14,427
022001 SOCIAL SECURITY	9,726	8,480	5,739	6,253	6,253
022501 MEDICARE	2,275	1,983	1,342	1,462	1,462
023001 RETIREMENT	17,352	14,522	8,146	10,862	10,862
031002 PROF SERVICES-ENGINEERING	15,000	15,000	15,000	15,000	15,000
034101 PAGERS	300	-	-	-	-
034103 TELEPHONE	2,000	3,121	2,000	3,200	3,200
041002 ELECTRICITY	150,000	129,303	150,000	165,500	165,500
041101 NATURAL GAS	18,000	-	18,000	18,000	18,000
041102 HEATING OIL	-	200	-	-	-
041103 PROPANE GAS	-	12,899	-	-	-
041205 WATER /SEWER FEES	6,000	16,334	6,000	20,000	20,000
041301 RUBBISH REMOVAL	1,000	1,075	1,000	1,000	1,000

	FY12	FY12	FY13	FY14	FY14
	BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
041308	SLUDGE DISPOSAL	60,000	63,808	70,000	70,000
043002	REPAIRS-ELECTRICAL	500	31	500	500
043018	REPAIRS-EQUIPMENT	75,000	30,731	75,000	75,000
043024	REPAIRS-VEHICLE	-	49	-	-
043025	REPAIRS-BLDINGS & GROUNDS	20,000	14,388	20,000	20,000
043028	MAINTENANCE	20,000	11,427	20,000	20,000
043031	SCADA EQUIPMENT	20,000	18,121	20,000	20,000
043032	GENERATOR MAINTENANCE	1,000	156	1,000	1,000
044002	RENTAL OTHER EQUIPMENT	-	-	-	-
054003	STATE CERTIFICATION	-	50	-	-
054050	TRAINING-EDUCATION	500	279	500	500
056001	DUES PROFESSIONAL ORGANIZ	200	-	200	200
061001	FIRST AID	350	158	350	350
062001	OFFICE SUPPLIES	1,200	642	1,200	1,200
062011	OPERATING SUPPLIES	6,000	1,427	6,000	6,000
063601	DIESEL FUEL	600	288	600	600
063800	MATERIALS-CHEMICALS	80,000	96,627	80,000	103,391
068002	CLOTHING	1,000	624	1,000	1,000
068003	PROTECTIVE CLOTHING	1,000	-	1,000	1,000
068030	TOOLS	2,000	996	2,000	2,000
073000	OTHER IMPROVEMENTS	25,000	-	25,000	25,000
074000	MACHINERY AND EQUIPMENT	25,000	4,164	25,000	25,000
086001	DEPRECIATION	228,778	239,429	228,778	228,778
098102	INTEREST-BONDED DEBT	63,841	59,576	114,797	115,279
098104	INTEREST ON BOND, FROM PDA	65,305	65,305	65,305	50,793
		<b>1,075,792</b>	<b>953,382</b>	<b>1,058,025</b>	<b>1,109,719</b>

**LABORATORY PORTSMOUTH**  
**51-751-670-55-181-491**

011001	REGULAR SALARIES	16,754	7,067	52,929	58,173	58,173
014041	OVERTIME	854	5,549	8,535	8,726	8,726
022001	SOCIAL SECURITY	1,092	589	3,811	4,148	4,148
022501	MEDICARE	255	138	891	970	970
023001	RETIREMENT	1,953	249	5,409	7,205	7,205
039010	PROF/SERVICES-LAB TESTS	20,000	20,000	20,000	20,000	20,000
043001	REPAIRS-STRUCTURAL	3,500	-	3,500	3,500	3,500
043018	REPAIRS-EQUIPMENT	2,000	270	2,000	2,000	2,000
043028	MAINTENANCE	1,500	1,524	1,500	1,500	1,500
054050	TRAINING-EDUCATION	50	-	50	50	50
062001	OFFICE SUPPLIES	600	517	600	600	600
062011	OPERATING SUPPLIES	15,000	12,223	15,000	15,000	15,000
074000	MACHINERY AND EQUIPMENT	7,000	5,000	7,000	7,000	7,000
075000	FURNITURE AND FIXTURES	5,000	80	5,000	5,000	5,000
		<b>75,558</b>	<b>53,206</b>	<b>126,225</b>	<b>133,872</b>	<b>133,872</b>

**LABORATORY PEASE**  
**51-751-670-55-581-491**

011001	REGULAR SALARIES	5,585	15,250	47,770	52,326	52,326
014041	OVERTIME	854	5,388	8,535	8,726	8,726
022001	SOCIAL SECURITY	399	1,258	3,491	3,785	3,785
022501	MEDICARE	93	294	816	885	885
023001	RETIREMENT	714	1,143	4,955	6,575	6,575
039010	PROF/SERVICES-LAB TESTS	20,000	20,000	20,000	20,000	20,000
043018	REPAIRS-EQUIPMENT	2,000	1,642	2,000	2,000	2,000
043028	MAINTENANCE	1,000	1,272	1,000	1,000	1,000
062011	OPERATING SUPPLIES	25,000	18,368	25,000	25,000	25,000
074000	MACHINERY AND EQUIPMENT	5,000	2,749	5,000	5,000	5,000
		<b>60,645</b>	<b>67,365</b>	<b>118,567</b>	<b>125,297</b>	<b>125,297</b>

	FY12	FY12	FY13	FY14	FY14
	BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
<b>LIFT STATIONS PORTSMOUTH</b>					
<b>51-751-670-51-141-491</b>					
011001	REGULAR SALARIES	67,015	66,318	61,709	63,091
014041	OVERTIME	17,076	4,664	15,724	16,076
022001	SOCIAL SECURITY	5,214	4,157	4,801	4,908
022501	MEDICARE	1,219	969	1,123	1,148
023001	RETIREMENT	9,326	6,567	6,814	8,526
031003	PROF SERVICES-SCADA	20,000	20,000	20,000	20,000
034103	TELEPHONE	600	540	600	600
041002	ELECTRICITY	90,000	77,673	90,000	96,300
041101	NATURAL GAS	9,000	5,001	4,000	5,350
041102	HEATING OIL	100	-	100	100
041103	PROPANE GAS	-	2,276	5,000	5,000
041205	WATER /SEWER FEES	3,000	7,415	3,000	8,000
041309	GRIT AND GREASE REMOVAL	8,000	669	5,000	2,500
043018	REPAIRS-EQUIPMENT	50,000	32,886	50,000	50,000
043025	REPAIRS-BLDINGS & GROUNDS	25,000	571	25,000	25,000
043028	MAINTENANCE	6,000	1,421	6,000	6,000
043032	GENERATOR MAINTENANCE	18,000	358	18,000	18,000
062011	OPERATING SUPPLIES	10,000	2,244	5,000	5,000
063601	DIESEL FUEL	-	480	-	-
074000	MACHINERY AND EQUIPMENT	50,000	12,617	50,000	50,000
098102	INTEREST-BONDED DEBT	29,999	46,616	28,420	26,841
086001	DEPRECIATION	56,983	68,990	56,983	56,983
		<b>476,532</b>	<b>362,431</b>	<b>457,274</b>	<b>469,423</b>
<b>LIFT STATION MECHANIC STREET</b>					
<b>51-751-670-65-142-492</b>					
011001	REGULAR SALARIES	3,215	3,190	8,816	9,013
014041	OVERTIME	1,708	320	1,625	1,661
022001	SOCIAL SECURITY	305	217	647	662
022501	MEDICARE	71	51	151	155
023001	RETIREMENT	546	382	919	1,150
039054	PROF/SERVICES-CONTRACT	5,000	1,638	15,000	15,000
041002	ELECTRICITY	125,000	112,193	125,000	133,750
041101	NATURAL GAS	8,500	2,245	8,500	8,500
043018	REPAIRS-EQUIPMENT	25,000	56,116	25,000	25,000
043025	REPAIRS-BLDINGS & GROUNDS	12,000	370	12,000	12,000
043028	MAINTENANCE	5,000	4,432	5,000	5,000
043031	SCADA EQUIPMENT	2,500	-	2,500	2,500
043032	GENERATOR MAINTENANCE	5,000	156	5,000	50,000
062011	OPERATING SUPPLIES	4,000	472	4,000	4,000
063601	DIESEL FUEL	-	1,735	-	2,000
063800	MATERIALS-CHEMICALS	1,000	-	1,000	1,000
073000	OTHER IMPROVEMENTS	10,000	-	10,000	10,000
074000	MACHINERY AND EQUIPMENT	7,500	-	7,500	7,500
086001	DEPRECIATION	155,901	167,451	155,901	155,901
		<b>372,246</b>	<b>350,967</b>	<b>388,559</b>	<b>444,792</b>
<b>LIFT STATION DEER STREET</b>					
<b>51-751-670-65-143-491</b>					
011001	REGULAR SALARIES	2,854	2,746	8,816	9,013
014041	OVERTIME	854	91	854	873
022001	SOCIAL SECURITY	230	175	600	613
022501	MEDICARE	54	41	140	143
023001	RETIREMENT	411	313	851	1,065
039054	PROF/SERVICES-CONTRACT	300	-	300	300
039056	CSO MONITORING	1,000	-	-	-
041002	ELECTRICITY	60,000	55,618	60,000	60,000
043018	REPAIRS-EQUIPMENT	15,000	16,449	15,000	15,000
043025	REPAIRS-BLDINGS & GROUNDS	2,000	-	2,000	2,000
043028	MAINTENANCE	5,000	5,914	5,000	5,000
043031	SCADA EQUIPMENT	2,500	-	2,500	2,500
043032	GENERATOR MAINTENANCE	600	156	600	600
062011	OPERATING SUPPLIES	2,000	155	2,000	2,000
063601	DIESEL FUEL	4,000	137	4,000	2,000
086001	DEPRECIATION	85,645	97,223	76,215	76,215
		<b>182,448</b>	<b>179,017</b>	<b>178,876</b>	<b>177,322</b>



	FY12	FY12	FY13	FY14	FY14
	BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED

**LIFT STATIONS PEASE**  
**51-751-670-65-541-491**

011001	REGULAR SALARIES	13,202	12,901	8,816	9,013	9,013
014041	OVERTIME	5,123	-	3,781	3,866	3,866
022001	SOCIAL SECURITY	1,136	800	781	798	798
022501	MEDICARE	266	187	183	187	187
023001	RETIREMENT	2,032	1,431	1,109	1,387	1,387
041002	ELECTRICITY	5,000	3,238	5,000	5,000	5,000
041101	NATURAL GAS	3,000	790	3,000	3,000	3,000
041205	WATER /SEWER FEES	-	1,402	-	1,500	1,500
043018	REPAIRS-EQUIPMENT	5,000	1,231	5,000	5,000	5,000
043028	MAINTENANCE	1,000	-	1,000	1,000	1,000
043032	GENERATOR MAINTENANCE	-	-	-	-	-
062011	OPERATING SUPPLIES	500	-	500	500	500
086001	DEPRECIATION	11,967	10,970	11,967	11,967	11,967
		<b>48,226</b>	<b>32,950</b>	<b>41,137</b>	<b>43,218</b>	<b>43,218</b>

**COLLECTION ADMINISTRATION PORTSMOUTH**  
**51-751-680-51-100-491**

011001	REGULAR SALARIES	182,106	158,860	167,833	144,712	144,712
012001	PART TIME SALARIES	4,881	-	4,881	4,990	4,990
014041	OVERTIME	14,140	3,291	14,140	14,457	14,457
022001	SOCIAL SECURITY	12,469	9,617	11,585	10,178	10,178
022501	MEDICARE	2,917	2,249	2,710	2,380	2,380
023001	RETIREMENT	22,275	14,732	16,444	17,143	17,143
034103	TELEPHONE	1,500	1,899	1,500	1,500	1,500
034104	CELLULAR PHONES	3,000	1,972	3,000	3,000	3,000
039054	PROF/SERVICES-CONTRACT	1,000	5,839	1,000	1,000	1,000
041305	HOUSEHOLD HAZARDOUS WASTE	15,000	9,367	15,000	15,000	15,000
041308	SLUDGE DISPOSAL	20,000	-	20,000	20,000	20,000
043018	REPAIRS-EQUIPMENT	5,000	3,728	5,000	7,500	7,500
043024	REPAIRS-VEHICLE	26,000	29,286	26,000	26,000	26,000
043025	REPAIRS-BLDINGS & GROUNDS	500	-	500	500	500
043028	MAINTENANCE	500	15	500	500	500
054050	TRAINING-EDUCATION	300	-	300	300	300
061001	FIRST AID	180	617	180	180	180
062001	OFFICE SUPPLIES	300	268	300	300	300
062011	OPERATING SUPPLIES	1,000	872	1,000	1,500	1,500
065051	GROUNDSKEEPING-DIG SAFE	2,800	3,171	2,800	3,500	3,500
067001	BOOKS & PERIODICALS	500	-	500	-	-
068002	CLOTHING	2,500	3,409	2,500	4,500	4,500
068003	PROTECTIVE CLOTHING	500	-	500	500	500
068012	STOCK INVENTORY	-	881	-	-	-
068030	TOOLS	6,000	3,423	6,000	6,000	6,000
074000	MACHINERY AND EQUIPMENT	7,500	-	7,500	7,500	7,500
086001	DEPRECIATION	341,023	345,306	341,023	591,099	591,099
		<b>673,891</b>	<b>598,803</b>	<b>652,696</b>	<b>884,239</b>	<b>884,239</b>

**COLLECTION ADMINISTRATION PEASE**  
**51-751-680-51-500-491**

011001	REGULAR SALARIES	36,655	28,034	27,397	26,978	26,978
012001	PART TIME SALARIES	861	-	861	881	881
014041	OVERTIME	2,871	581	2,871	2,935	2,935
022001	SOCIAL SECURITY	2,504	1,928	1,930	1,909	1,909
022501	MEDICARE	586	397	451	447	447
023001	RETIREMENT	4,479	2,600	2,739	3,222	3,222
039054	PROF/SERVICES-CONTRACT	-	1,030	-	-	-
041308	SLUDGE DISPOSAL	5,000	-	5,000	5,000	5,000
043018	REPAIRS-EQUIPMENT	200	658	200	200	200
043025	REPAIRS-BLDINGS & GROUNDS	50	-	50	50	50
054003	STATE CERTIFICATION	25	-	25	25	25
054050	TRAINING-EDUCATION	75	-	75	75	75
055050	PRINTING	50	-	50	50	50
056001	DUES PROFESSIONAL ORGANIZ	25	-	25	25	25
061001	FIRST AID	20	109	20	20	20
062001	OFFICE SUPPLIES	50	201	50	50	50
062011	OPERATING SUPPLIES	400	-	400	400	400
067001	BOOKS & PERIODICALS	50	-	50	50	50
068002	CLOTHING	500	602	500	500	500
068030	TOOLS	700	604	700	700	700

	FY12	FY12	FY13	FY14	FY14
	BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
074000 MACHINERY AND EQUIPMENT	500	-	500	500	500
	<b>55,601</b>	<b>36,744</b>	<b>43,894</b>	<b>44,017</b>	<b>44,017</b>
<b>COLLECTION METERS PORTSMOUTH</b>					
<b>51-751-680-64-100-491</b>					
011001 REGULAR SALARIES	-	-	-	75,952	75,952
022001 SOCIAL SECURITY	-	-	-	4,708	4,708
022501 MEDICARE	-	-	-	1,101	1,101
023001 RETIREMENT	-	-	-	10,141	10,141
039054 PROF/SERVICES-CONTRACT	-	-	-	12,500	12,500
043018 REPAIRS-EQUIPMENT	-	-	-	10,000	10,000
062011 OPERATING SUPPLIES	-	-	-	500	500
068016 MATERIALS	-	-	-	7,500	7,500
074000 MACHINERY AND EQUIPMENT	-	-	-	12,500	12,500
	-	-	-	<b>134,902</b>	<b>134,902</b>
<b>COLLECTION METERS PEASE</b>					
<b>51-751-680-64-500-491</b>					
011001 REGULAR SALARIES	-	-	-	13,403	13,403
022001 SOCIAL SECURITY	-	-	-	831	831
022501 MEDICARE	-	-	-	194	194
023001 RETIREMENT	-	-	-	1,444	1,444
039054 PROF/SERVICES-CONTRACT	-	-	-	750	750
062011 OPERATING SUPPLIES	-	-	-	50	50
068016 MATERIALS	-	-	-	500	500
074000 MACHINERY AND EQUIPMENT	-	-	-	5,000	5,000
	-	-	-	<b>22,172</b>	<b>22,172</b>
<b>COLLECTION MAINS PORTSMOUTH</b>					
<b>51-751-680-67-100-491</b>					
011001 REGULAR SALARIES	88,974	121,744	128,064	121,165	121,165
012001 PART TIME SALARIES	-	430	-	-	-
014041 OVERTIME	7,034	7,027	7,034	7,192	7,192
022001 SOCIAL SECURITY	5,953	7,461	8,376	7,958	7,958
022501 MEDICARE	1,392	1,745	1,959	1,861	1,861
023001 RETIREMENT	10,647	11,593	11,888	13,824	13,824
039052 PROF/SERV-CAPITAL OUTLAY	2,900	2,900	2,900	2,900	2,900
039054 PROF/SERVICES-CONTRACT	2,500	170	2,500	2,500	2,500
043018 REPAIRS-EQUIPMENT	500	-	500	500	500
043028 MAINTENANCE	250	-	250	250	250
044002 RENTAL OTHER EQUIPMENT	10,000	-	10,000	5,000	5,000
068008 MATERIALS-STOCK	15,500	-	-	-	-
068010 CAP OUTLAY-STOCK MATERIAL	10,000	-	-	-	-
068014 MATERIALS-CAPITAL OUTLAY	4,000	-	-	-	-
068016 MATERIALS	30,750	5,785	30,750	30,750	30,750
	<b>190,400</b>	<b>158,854</b>	<b>204,221</b>	<b>193,900</b>	<b>193,900</b>
<b>COLLECTION MAINS PEASE</b>					
<b>51-751-680-67-500-491</b>					
011001 REGULAR SALARIES	7,377	6,501	11,171	7,596	7,596
014041 OVERTIME	583	-	583	596	596
022001 SOCIAL SECURITY	493	357	729	508	508
022501 MEDICARE	115	83	170	119	119
023001 RETIREMENT	883	520	1,034	882	882
068008 MATERIALS-STOCK	1,500	-	-	-	-
068016 MATERIALS	4,500	428	4,500	4,500	4,500
	<b>15,451</b>	<b>7,890</b>	<b>18,187</b>	<b>14,201</b>	<b>14,201</b>
<b>COLLECTION-LATERALS PORTSMOUTH</b>					
<b>51-751-680-69-100-491</b>					
011001 REGULAR SALARIES	17,290	17,260	18,082	16,900	16,900
014041 OVERTIME	1,367	1,295	1,367	1,398	1,398
022001 SOCIAL SECURITY	1,157	1,058	1,206	1,206	1,206
022501 MEDICARE	271	247	282	282	282
023001 RETIREMENT	2,069	1,644	1,712	1,712	1,712
039054 PROF/SERVICES-CONTRACT	-	245	-	-	-

	FY12	FY12	FY13	FY14	FY14
	BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
068008 MATERIALS-STOCK	500	-	-	-	-
068013 MATERIAL-BILLABLE	-	-	-	-	-
068014 MATERIALS-CAPITAL OUTLAY	-	1,178	-	-	-
068016 MATERIALS	10,000	15,602	10,000	10,000	10,000
074000 MACHINERY AND EQUIPMENT	5,000	-	5,000	5,000	5,000
	<b>37,654</b>	<b>38,529</b>	<b>37,649</b>	<b>36,498</b>	<b>36,498</b>
<b>COLLECTION-LATERALS PEASE</b>					
<b>51-751-680-69-500-491</b>					
011001 REGULAR SALARIES	3,659	4,027	39	37	37
014041 OVERTIME	289	-	289	295	295
022001 SOCIAL SECURITY	245	14	20	20	20
022501 MEDICARE	57	57	5	5	5
023001 RETIREMENT	438	382	29	29	29
068008 MATERIALS-STOCK	400	-	-	-	-
068016 MATERIALS	600	-	600	600	600
	<b>5,688</b>	<b>4,480</b>	<b>982</b>	<b>986</b>	<b>986</b>
<b>TOTAL SEWER DIVISION</b>	<b>9,066,057</b>	<b>8,280,106</b>	<b>9,055,428</b>	<b>9,957,912</b>	<b>9,957,912</b>
<b>CASH REQUIREMENTS ADJUSTMENTS</b>					
021802 OPEB EXPENSE	(20,022)	(11,791)	(11,791)	(21,791)	(21,791)
070000 CAPITAL OUTLAY	1,700,000	1,700,000	950,000	880,000	880,000
086001 DEPRECIATION	(1,349,194)	(1,413,273)	(1,292,642)	(1,542,718)	(1,542,718)
098001 PRINICIPAL-BONDED DEBT	2,998,084	2,812,596	2,537,596	2,915,799	2,915,799
098102 INTEREST-BONDED DEBT	(317,710)	(317,710)	7,248	(7,134)	(7,134)
099002 ROLLING STOCK	-	-	136,000	56,000	56,000
<b>Total Cash Requirements Adjustment</b>	<b>3,011,158</b>	<b>2,769,822</b>	<b>2,326,411</b>	<b>2,280,156</b>	<b>2,280,156</b>
<b>TOTAL CASH REQUIREMENTS SEWER</b>	<b>12,077,215</b>	<b>11,049,929</b>	<b>11,381,839</b>	<b>12,238,068</b>	<b>12,238,068</b>

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