

Enterprise Funds

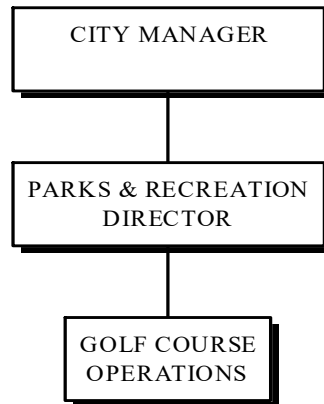
	2016 Actual	2017 Actual	2018 Budgeted	2018 Estimated	2019 Budget
Revenue					
Golf	\$1,020,600	\$1,001,847	\$1,125,800	\$1,011,310	\$1,070,799
Arena	\$639,236	\$595,997	\$601,535	\$620,261	\$634,520
Solid Waste	\$3,649,273	\$4,633,620	\$4,173,350	\$4,197,756	\$4,374,084
Water	\$6,041,692	\$6,346,712	\$5,948,960	\$6,133,380	\$6,295,160
Wastewater	\$7,468,989	\$7,595,089	\$7,453,662	\$7,536,372	\$7,502,760
Sub Total	\$18,819,791	\$20,173,266	\$19,303,307	\$19,499,079	\$19,877,323
Expense					
Golf	\$1,012,344	\$1,025,786	\$1,107,217	\$1,089,241	\$1,121,074
Arena	\$640,326	\$562,926	\$615,458	\$576,420	\$677,912
Solid Waste	\$3,784,219	\$3,912,189	\$4,139,917	\$4,123,166	\$4,359,198
Water	\$5,885,367	\$5,895,050	\$6,239,108	\$6,096,217	\$6,422,623
Wastewater	\$7,107,814	\$7,271,696	\$7,922,660	\$7,767,365	\$8,264,461
Sub Total	\$18,430,068	\$18,667,648	\$20,024,360	\$19,652,409	\$20,845,268

Golf Course Fund

Mission

To provide the public with a quality golfing experience at a safe, attractive and well operated facility.

Golf Course Fund Organizational Chart



Core Responsibilities

1. Manage the year-round operation of the Beaver Meadow Golf Course. Activities include course maintenance, tournaments, lessons and camp programs, marketing, pro shop operations and winter operations.

Golf Course Fund

Fund Summary

	2018 Budgeted	2018 Estimated	2019 Budget
Revenue	\$1,125,800	\$1,011,310	\$1,070,799
Expense	\$1,107,217	\$1,089,241	\$1,121,074
Net Income (Loss)		(\$77,931)	(\$50,275)
Beginning Working Capital		\$11,037	(\$66,894)
Ending Working Capital		(\$66,894)	(\$117,169)

Reserve

This Fund has a goal to target a working capital reserve that is 10% of operating expenses, including debt service and capital expenditures.

Golf Course Fund

Budget Detail

	2016 Actual	2017 Actual	2018 Budgeted	2018 Estimated	2019 Budget
Revenue					
Interest Costs and Penalties	\$103	\$11	\$0	\$0	\$0
Camps	\$16,776	\$19,970	\$37,690	\$18,160	\$26,324
Seasonal Passes	\$219,552	\$187,962	\$256,000	\$210,000	\$225,225
Daily Fees	\$354,426	\$332,162	\$345,000	\$340,000	\$350,000
Cart Rental	\$144,458	\$144,457	\$155,000	\$140,360	\$155,000
Handicapping	\$6,829	\$5,590	\$7,000	\$5,790	\$6,000
Driving Range	\$52,601	\$46,138	\$55,000	\$49,850	\$55,000
League & Tournament Fees	\$17,610	\$12,978	\$10,000	\$15,000	\$10,000
Golf Simulator Revenue	\$29,595	\$64,357	\$66,000	\$64,000	\$65,000
Pro Shop Sales	\$118,938	\$132,128	\$135,000	\$123,910	\$125,000
Pro Shop Sales-Rentals & Other	\$951	\$819	\$1,000	\$960	\$1,000
Investment Income	\$116	\$108	\$110	\$260	\$250
Insurance Distributions & Credits	\$5,054	\$0	\$0	\$0	\$0
Concession Income	\$32,000	\$33,833	\$42,000	\$35,500	\$42,000
Miscellaneous	\$1,072	\$1,574	\$1,000	\$20	\$0
Advertising Revenue	\$0	\$0	\$15,000	\$7,500	\$10,000
Transfer In-General Fund	\$20,520	\$19,760	\$0	\$0	\$0
Total Revenue	\$1,020,600	\$1,001,847	\$1,125,800	\$1,011,310	\$1,070,799
Expense					
Compensation	\$376,949	\$399,392	\$423,265	\$409,640	\$424,294
Fringe Benefits	\$130,015	\$154,292	\$158,634	\$162,240	\$171,404
Outside Services	\$120,305	\$97,139	\$97,802	\$116,476	\$100,690
Supplies	\$199,818	\$217,955	\$217,353	\$200,700	\$198,216
Utilities	\$53,652	\$56,820	\$50,758	\$39,180	\$47,140
Insurance	\$3,253	\$3,360	\$4,190	\$4,190	\$4,150
Debt Service	\$48,518	\$88,598	\$75,565	\$75,565	\$95,530
Miscellaneous	\$394	\$729	\$0	\$1,600	\$0
Transfer Out	\$79,440	\$7,500	\$79,650	\$79,650	\$79,650
Total Expense	\$1,012,344	\$1,025,786	\$1,107,217	\$1,089,241	\$1,121,074

The majority of Golf Fund revenue is generated through fees charged for golfing activities, seasonal passes, daily fees, cart rentals, and indoor simulator use. These revenue streams make up 74% of the Fund's revenue. Pro Shop Sales is the next largest revenue stream at approximately 12%.

Golf Course Fund

<u>Service Indicators</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Estimated</u>	<u>2019 Projected</u>
1. Number of Season Memberships	229	192	226	226
2. Number of rounds played	27,500	25,000	28,000	29,500
3. Number of unique web site visitors	32,053	53,694	55,000	60,000

2019 Goals

1. Increase overall membership by 4 % and green fee play by 5%.
2. Continue to expand the use of the facility as a year round destination.
3. Increase off-season (non-winter) use of the golf simulator.
4. Increase Junior and Young Adult Membership by 25%.

2018 Goals Status

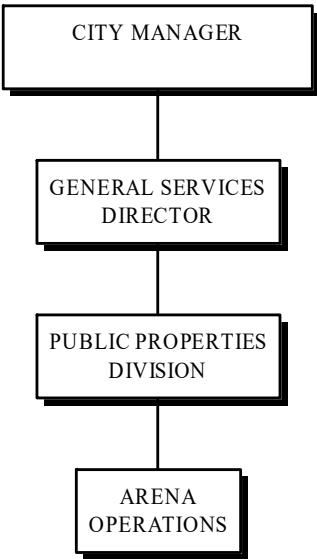
1. Continue to expand the use of the facility as a year round destination.
9-Month Status: Simulator use remained consistent with the previous year during the winter of 2017-2018. Many positive comments were received regarding cross country skiing and trail conditions. There was increased activity in the restaurant due to outdoor winter use of the golf course.
2. Increase and maintain the level of use of the new golf simulators.
9-Month Status: Simulator revenue is approaching the budgeted goal.
3. Increase the number of youth taking part in learn-to-play programs by 15%.
9-Month Status: The Golf Pro's addition of a PGA Junior League, and an ongoing partnership with First Tee, has grown participation and interest by youth.

Arena Fund

Mission

To provide a safe, attractive and well-operated multipurpose, multifunctional facility for the citizens of Concord at rates which are competitive with other facilities in the region.

Arena Fund
Organizational Chart



Core Responsibilities

1. Make and maintain ice for skating and maintain facility for non-ice rentals.

Arena Fund

Fund Summary

	2018 Budgeted	2018 Estimated	2019 Budget
Revenue	\$601,535	\$620,261	\$634,520
Expense	\$615,458	\$576,420	\$677,912
Net Income (Loss)		\$43,841	(\$43,392)
Beginning Working Capital		\$222,396	\$266,237
Ending Working Capital		\$266,237	\$222,845

Reserve

This Fund has a goal to target a working capital reserve that is 10% of operating expenses, including debt service and capital expenditures.

Arena Fund

Budget Detail

	2016 Actual	2017 Actual	2018 Budgeted	2018 Estimated	2019 Budget
Revenue					
Pro Shop Sales	\$0	\$0	\$0	\$0	\$19,525
Investment Income	\$539	\$1,366	\$400	\$940	\$400
Facility Lease or Rental	\$70,738	\$74,217	\$75,885	\$75,890	\$69,570
Ice Rental	\$449,636	\$430,894	\$433,000	\$448,061	\$440,000
Parking Rental	\$0	\$0	\$0	\$320	\$0
Finance Charges	\$518	\$498	\$250	\$250	\$250
Insurance Distributions & Credits	\$4,362	\$2,750	\$0	\$0	\$0
Concession Income	\$54,258	\$52,488	\$59,000	\$54,300	\$55,000
Sale of Surplus Property	\$112	\$0	\$0	\$0	\$0
Miscellaneous	\$956	\$1,285	\$0	\$10,500	\$19,775
Advertising Revenue	\$32,125	\$32,500	\$33,000	\$30,000	\$30,000
Transfer In-General Fund	\$15,280	\$0	\$0	\$0	\$0
Transfer In-Arena Capital Fund	\$10,712	\$0	\$0	\$0	\$0
Total Revenue	\$639,236	\$595,997	\$601,535	\$620,261	\$634,520
Expense					
Compensation	\$194,809	\$199,852	\$226,953	\$194,562	\$227,117
Fringe Benefits	\$79,762	\$79,844	\$84,940	\$81,290	\$102,065
Outside Services	\$23,353	\$31,234	\$27,685	\$28,799	\$29,919
Supplies	\$39,238	\$42,339	\$42,885	\$42,885	\$45,949
Utilities	\$90,452	\$79,238	\$83,958	\$80,560	\$85,499
Insurance	\$7,648	\$7,088	\$8,440	\$7,727	\$7,900
Debt Service	\$93,704	\$52,692	\$55,010	\$55,010	\$74,450
Transfer Out	\$111,360	\$70,640	\$85,587	\$85,587	\$105,013
Total Expense	\$640,326	\$562,926	\$615,458	\$576,420	\$677,912

Arena revenue is determined by using historical data for ice and dry-floor rentals. This data is used to determine the anticipated hours (prime and off-peak) that will be sold during the six month ice-in period. Historical data is also used to project anticipated requests for dry-floor rentals during the late spring and summer period. Many of the vendors that book the arena for a dry-floor venue are repeat customers.

Arena Fund

<u>Service Indicators</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Estimated</u>	<u>2019 Projected</u>
1. Total Ice Rental Hours	1,597	1,523	1,587	1,580
2. Show Rental Revenue	\$44,045	\$39,769	\$44,965	\$45,425
3. Public Ice Skating Attendance	9,040	8,435	8,400	8,500
4. Recreational Hockey Stick / Puck Attendance	931	802	820	850

2019 Goals

1. Continue to develop additional revenue sources, such as further development of the roller skating program, and research other dry floor activities, such as a street hockey league. Recruit other outside activities for summer park rentals, such as the Brew Fest. Bring the Pro Shop operation in house, versus operation by an outside vendor.
2. Explore other energy saving measures, such as possible solar options.
3. Continue to work with the Parks & Recreation Advisory Committee, the Arena Advisory Committee, and City staff from the Parks & Recreation and Community Development Departments on a plan for future operations, investment, and management of Kiwanis Park and the Everett Arena Property.

2018 Goals Status

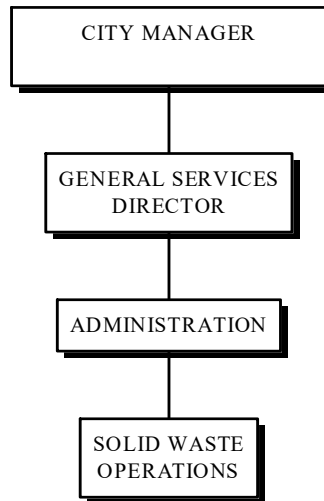
1. Continue to develop additional revenue sources, such as continued development of the roller skating program. Explore the possibility of taking the Pro Shop operation in house versus operation by an outside vendor.
9-Month Status: Summer camp groups are being contacted for possible field trips for roller skating, in addition to promoting the public roller skating hours through flyers, the arena website, and social media. A program change request (PCR) for operation of the Pro Shop in house has been submitted for FY 2019.
2. Provide a firm financial foundation by maximizing revenue through increased public attendance and minimizing expenses by refining the energy management program and exploring possible solar options.
9-Month Status: Public skating attendance is down slightly from last season. In speaking with other rinks, they are experiencing the same. Other winter activities that are available when there is an abundance of snow typically affect public skating numbers.
3. Continue to work with the Parks & Recreation Advisory Committee, the Arena Advisory Committee, and City staff from the Parks & Recreation and Community Development Departments on the plan for future operations, investment, and management of Kiwanis Park and the Everett Arena Property.
9-Month Status: A subcommittee of the Arena Advisory Committee has been formed and is awaiting its first meeting with the Parks & Recreation subcommittee.
4. Install automated louvers that are tied in to the arena's exhaust fans to improve summer building cooling.
9-Month Status: Installation of the automated louvers has been completed. Final configuration with the energy management system will be completed this spring.

Solid Waste Fund

Mission

To provide recycling and solid waste collection services and promote a clean and healthy environment.

Solid Waste Fund Organizational Chart



Core Responsibilities

1. Manage the City of Concord's solid waste and recycling collection programs.
2. Manage the closed landfills.
3. Supervise the Pay-As-You-Throw (PAYT) Program.
4. Manage the Blue Bag Volunteer Program.
5. Coordinate the execution of household hazardous waste collection.

Solid Waste Fund

Fund Summary

	2018 Budgeted	2018 Estimated	2019 Budget
Revenue	\$4,173,350	\$4,197,756	\$4,374,084
Expense	\$4,139,917	\$4,123,166	\$4,359,198
Net Income (Loss)		\$74,590	\$14,886
Beginning Working Capital		\$1,192,933	\$1,267,523
Ending Working Capital		\$1,267,523	\$1,282,409

Reserve

This Fund has a goal to target a working capital reserve that is 10% of operating expenses, including debt service and capital expenditures.

Solid Waste Fund

Budget Detail

	2016 Actual	2017 Actual	2018 Budgeted	2018 Estimated	2019 Budget
Revenue					
Waste Haulers Permit	\$400	\$600	\$700	\$700	\$700
Household Waste	\$5,541	\$6,395	\$5,541	\$5,541	\$5,116
School District Payments	\$52,013	\$65,025	\$65,025	\$65,025	\$65,025
Miscellaneous Services	\$11,910	\$0	\$0	\$0	\$0
Commercial Disposal	\$1,036,204	\$1,124,643	\$1,177,160	\$1,195,056	\$1,389,685
DTSWRD-Dwntwn Sol Waste Rem Ds	\$229,146	\$235,102	\$237,390	\$241,290	\$250,650
Contaminated Loads	\$364	\$126	\$500	\$200	\$500
PAYT Bags	\$905,805	\$1,107,100	\$1,137,500	\$1,137,500	\$1,149,045
PAYT Containers	\$296,277	\$371,396	\$368,000	\$369,700	\$371,000
Cart Collection Program	\$17,600	\$17,430	\$17,040	\$18,150	\$18,240
Motor Vehicle Waste Disposal	\$94,865	\$95,444	\$94,000	\$94,000	\$94,000
Finance Charges	\$894	\$3,216	\$1,200	\$1,500	\$1,200
Insurance Distributions & Credits	\$4,403	\$0	\$0	\$0	\$0
Miscellaneous	\$1,729	\$602,122	\$720	\$520	\$720
Transfer In-General Fund	\$990,130	\$990,130	\$1,053,684	\$1,053,684	\$1,013,313
Transfer In-Golf Fund	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Transfer In-Arena Fund	\$0	\$3,790	\$3,790	\$3,790	\$3,790
Transfer In-Solid Waste Cap Fund	\$1,993	\$0	\$0	\$0	\$0
Transfer In-Water Fund	\$0	\$4,350	\$4,350	\$4,350	\$4,350
Transfer In-Wastewater Fund	\$0	\$3,750	\$3,750	\$3,750	\$3,750
Total Revenue	\$3,649,273	\$4,633,620	\$4,173,350	\$4,197,756	\$4,374,084
Expense					
Compensation	\$195,226	\$203,979	\$210,067	\$188,700	\$162,764
Fringe Benefits	\$101,946	\$99,679	\$107,094	\$99,872	\$78,376
Outside Services	\$3,446,352	\$3,559,127	\$3,773,394	\$3,785,772	\$4,069,438
Utilities	\$7,072	\$6,501	\$7,040	\$6,500	\$6,880
Insurance	\$140	\$0	\$0	\$0	\$0
Debt Service	\$29,882	\$29,302	\$28,722	\$28,722	\$28,140
Transfer Out	\$3,600	\$13,600	\$13,600	\$13,600	\$13,600
Total Expense	\$3,784,219	\$3,912,189	\$4,139,917	\$4,123,166	\$4,359,198

Solid Waste PAYT Bag and Container Revenues are projected based on prior years' historical data of bag sales and blended with expected changes in disposal habits. Expected revenues from the container program are factored into this. Solid Waste Commercial Revenues are projected based on the previous fiscal year's delivered tonnage to maintain a conservative revenue projection in our approach to potential changes in the market.

Solid Waste Fund

<u>Service Indicators</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Estimated</u>	<u>2019 Projected</u>
1. Number of Tons Diverted from Traditional Disposal	6,554	6,175	6,016	6,016
2. Percentage of Citizen Request Tracker Items Resolved	99%	99%	99%	99%
3. Number of Households Services During Annual Household Hazardous Waste Collection	720	627	627	630

2019 Goals

1. Work collaboratively with the solid waste collection contractor to continue efforts to reduce recycling contamination.
2. Continue to be a leader in waste management by reviewing and closing complaints and concerns received through the web site’s “Report a Concern” module in a timely manner.
3. Increase promotion of the City’s Blue Bag litter control program.
4. Investigate a Bagged Fall Leaf Collection Program per Council request.

2018 Goals Status

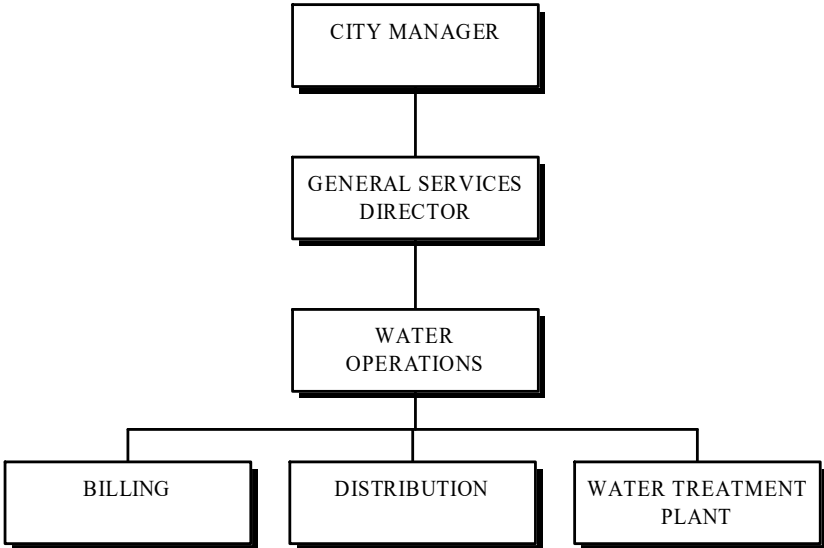
1. Positively engage the public by continuing to develop relationships with condo/management companies in regards to the City’s single stream container program.
9-Month Status: Ongoing. The City continues to offer recycling collection services and options to multi-family and other condominium arrangements in an effort to increase diversion from traditional disposal.
2. Monitor curbside tonnage and track any major changes in residential disposal behaviors.
9-Month Status: Residential Municipal Solid Waste (MSW) tonnage through the third quarter is in line with expected tonnage as budgeted.
3. Continue to be a leader in waste management by reviewing and closing complaints and concerns received through the website’s “Report a Concern” module in a timely manner.
9-Month Status: Staff remains dedicated to timely resolution of any Solid Waste related issues, including missed collection calls.

Water Fund

Mission

To provide an adequate supply of safe, high-quality water and protect the health and well-being of customers.

Water Fund Fund
Organizational Chart



Core Responsibilities

1. The Water Treatment Division is responsible for filtering water from Penacook Lake and purifying out any contaminants to meet all federal and state standards for water quality and treatment before distributing to customers.

Water Fund

Fund Summary

	2018 Budgeted	2018 Estimated	2019 Budget
Revenue	\$5,948,960	\$6,133,380	\$6,295,160
Expense	\$6,239,108	\$6,096,217	\$6,422,623
Net Income (Loss)		\$37,163	(\$127,463)
Beginning Working Capital		\$3,456,564	\$3,493,727
Ending Working Capital		\$3,493,727	\$3,366,264

Reserve

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

Operations: 25% operating expense less debt service and pay-as-you-go capital.

Capital: 25% of debt service but not less than \$500,000.

Rate Stabilization: 10% of operating revenue or no less than \$500,000.

A 3% rate increase is proposed for FY 2019.

Water Fund

Budget Detail

	2016 Actual	2017 Actual	2018 Budgeted	2018 Estimated	2019 Budget
Revenue					
Interest Costs and Penalties	\$27,011	\$25,561	\$27,500	\$27,500	\$27,500
Testing Services	\$3,140	\$2,252	\$2,500	\$2,250	\$2,500
Commercial Sales	\$4,461,984	\$4,713,609	\$4,468,020	\$4,600,000	\$4,764,850
Private Fire Service	\$126,008	\$110,611	\$110,000	\$110,000	\$110,000
Water Availability	\$1,180,326	\$1,165,895	\$1,170,000	\$1,170,000	\$1,170,000
Sundry Services	\$23,304	\$24,676	\$18,000	\$15,000	\$15,000
Labor Services-Water	\$9,656	\$10,452	\$10,000	\$11,500	\$10,000
Misc. Recollectible	\$17,884	\$2,220	\$0	\$5,190	\$2,500
Cross Connection	\$69,440	\$66,244	\$65,000	\$85,000	\$75,000
Investment Income	\$16,966	\$32,600	\$12,000	\$41,000	\$55,000
Finance Charges	\$0	\$42	\$150	\$150	\$150
Insurance Distributions & Credits	\$21,029	\$0	\$0	\$0	\$0
Investment Fee	\$32,890	\$138,897	\$20,000	\$20,000	\$20,000
NHRS subsidy for Retiree Health Ins	\$32,535	\$29,429	\$30,480	\$30,480	\$30,570
Retiree share of Health Ins	\$5,510	\$11,687	\$12,810	\$12,810	\$9,590
Sale of Surplus Property	\$7,639	\$4,762	\$0	\$0	\$0
Miscellaneous	\$6,373	\$7,775	\$2,500	\$2,500	\$2,500
Total Revenue	\$6,041,692	\$6,346,712	\$5,948,960	\$6,133,380	\$6,295,160
Expense					
Compensation	\$1,138,504	\$1,167,999	\$1,273,838	\$1,196,200	\$1,253,163
Fringe Benefits	\$659,054	\$655,186	\$738,564	\$673,738	\$777,401
Outside Services	\$112,211	\$115,080	\$164,693	\$164,805	\$158,872
Supplies	\$385,183	\$332,931	\$428,985	\$434,516	\$442,602
Utilities	\$280,928	\$289,851	\$248,610	\$255,890	\$258,560
Insurance	\$42,540	\$47,837	\$48,110	\$48,110	\$47,420
Capital Outlay	\$70,097	\$50,820	\$119,000	\$119,850	\$119,000
Debt Service	\$1,912,809	\$1,900,057	\$1,956,830	\$1,942,630	\$2,086,580
Miscellaneous	\$4,190	\$4,259	\$6,000	\$6,000	\$6,000
Transfer Out	\$1,279,851	\$1,373,479	\$1,254,478	\$1,254,478	\$1,273,025
(Gain) Loss on Refunding	\$0	(\$42,450)	\$0	\$0	\$0
Total Expense	\$5,885,367	\$5,895,050	\$6,239,108	\$6,096,217	\$6,422,623

The Water Fund Commercial Sales revenue projection is based on a combination of historical data and knowledge-based forecasting. The critical factor in determining water revenue is to predict water consumption for the next fiscal year; and the Department has more than 20 years of historical data to use. This data, coupled with economic trends over the last three to five years, provides the basis for a conservative prediction for water consumption. This year it was determined that the best model to follow would be to take 97% of average water consumption over the last three years.

Water Fund

<u>Service Indicators</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Estimated</u>	<u>2019 Projected</u>
1. Residential Per Capita Gallons Used per Day	75	85	85	85
2. Percentage of Turbidity Readings Below 0.1 NTUs	97%	98%	98%	99%

2019 Goals

1. Continue the application process for Level 3 AWWA Partnership for safe water.
2. Integrate Cyanobacteria Monitoring Program with EPA Region 1.

2018 Goals Status

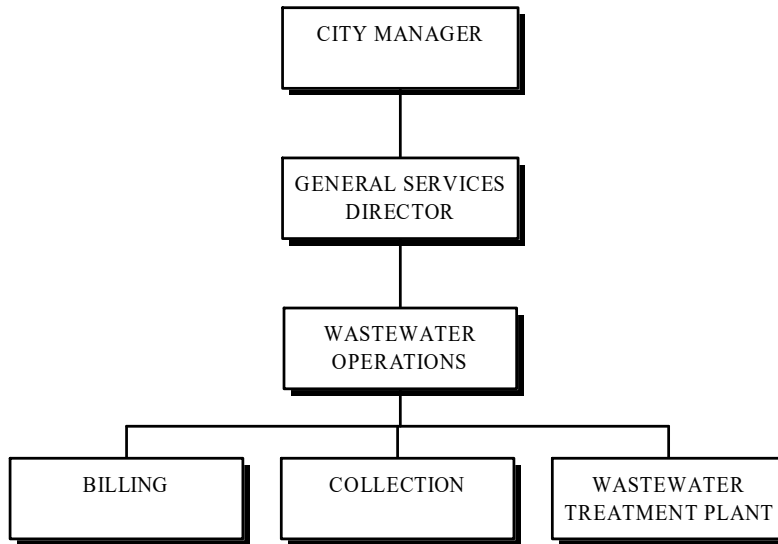
1. Complete a rate study.
9-Month Status: The City's consultant has completed a 10-year financial evaluation of the water and sewer rates; currently evaluating appropriate alternatives to meet fiscal demands.
2. Apply for Level 3 AWWA Partnership for Safe Water.
9-Month Status: Data has been submitted to AWWA Partnership and Level 2 has been maintained. The application for Level 3 will be submitted throughout calendar years 2018 and 2019, as it is a multi-year submittal process.

Wastewater Fund

Mission

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

Wastewater Fund Organizational Chart



Core Responsibilities

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

Wastewater Fund

Fund Summary

	2018 Budgeted	2018 Estimated	2019 Budget
Revenue	\$7,453,662	\$7,536,372	\$7,502,760
Expense	\$7,922,660	\$7,767,365	\$8,264,461
Net Income (Loss)		(\$230,993)	(\$761,701)
Beginning Working Capital		\$4,330,698	\$4,310,861
Current Portion of State Grant		\$211,156	\$0
Ending Working Capital		\$4,310,861	\$3,549,160

Reserve

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

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

A 4% rate increase is proposed for FY 2019.

Wastewater Fund

Budget Detail

	2016 Actual	2017 Actual	2018 Budgeted	2018 Estimated	2019 Budget
Revenue					
Interest Costs and Penalties	\$31,150	\$29,141	\$30,500	\$30,500	\$30,500
Misc Permits	\$1,360	\$1,575	\$1,500	\$1,500	\$1,500
Share of Debt Service	\$48,762	\$61,574	\$267,182	\$267,182	\$234,350
Testing Services	\$1,540	\$1,375	\$1,800	\$1,400	\$1,600
Sewer Service	\$6,493,307	\$6,662,555	\$6,514,840	\$6,475,000	\$6,521,960
Sewer Service-Boscawen	\$218,237	\$121,113	\$165,000	\$187,270	\$165,000
Sewer Service-Bow	\$64,881	\$70,815	\$60,000	\$70,000	\$60,000
Leachate Processing	\$320,972	\$288,961	\$225,000	\$300,000	\$250,000
Labor Services-Wastewater	\$6,961	\$674	\$1,500	\$3,900	\$1,500
Septage Processing	\$103,404	\$73,198	\$45,000	\$64,000	\$65,000
Sludge Disposal	\$27,538	\$25,317	\$28,000	\$12,000	\$20,000
Investment Income	\$20,347	\$42,340	\$25,000	\$45,140	\$66,000
Land Lease or Rental	\$5,334	\$3,400	\$3,400	\$4,190	\$4,190
Finance Charges	\$1,415	\$901	\$1,150	\$200	\$500
Insurance Distributions & Credits	\$22,120	\$0	\$0	\$0	\$0
Investment Fee	\$52,448	\$143,305	\$40,000	\$29,150	\$40,000
NHRS subsidy for Retiree Health Ins	\$32,535	\$29,429	\$30,480	\$30,480	\$30,570
Retiree share of Health Ins	\$5,510	\$11,687	\$12,810	\$12,810	\$9,590
Sale of Surplus Property	\$5,830	\$23,280	\$0	\$0	\$0
Miscellaneous	\$5,340	\$4,450	\$500	\$1,650	\$500
Total Revenue	\$7,468,989	\$7,595,089	\$7,453,662	\$7,536,372	\$7,502,760
Expense					
Compensation	\$1,397,247	\$1,343,276	\$1,464,555	\$1,375,640	\$1,470,572
Fringe Benefits	\$836,473	\$745,163	\$821,685	\$804,522	\$890,050
Outside Services	\$394,370	\$427,958	\$570,427	\$505,743	\$472,121
Supplies	\$424,605	\$394,504	\$457,656	\$458,327	\$474,059
Utilities	\$561,455	\$548,748	\$545,040	\$595,630	\$607,510
Insurance	\$66,629	\$69,553	\$69,640	\$69,640	\$63,930
Capital Outlay	\$45,787	\$112,350	\$58,000	\$58,000	\$58,000
Debt Service	\$2,168,065	\$2,388,366	\$2,672,414	\$2,635,920	\$2,859,410
Miscellaneous	\$2,686	\$1,571	\$0	\$0	\$0
Transfer Out	\$1,210,497	\$1,262,757	\$1,263,243	\$1,263,943	\$1,368,809
(Gain) Loss on Refunding	\$0	(\$22,550)	\$0	\$0	\$0
Total Expense	\$7,107,814	\$7,271,696	\$7,922,660	\$7,767,365	\$8,264,461

The Wastewater Fund Sewer Service revenue projection is based on a combination of historical data and knowledge-based forecasting. The critical factor in determining wastewater revenue is to predict wastewater processing for the next fiscal year, and the Department has more than 20 years of historical data to use. This data, coupled with economic trends over the last three to five years, provides the basis for a conservative prediction for wastewater processing.

Wastewater Fund

<u>Service Indicators</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Estimated</u>	<u>2019 Projected</u>
1. Number of Wastewater Odor Complaints Addressed	0	2	1	2
2. Percentage of Class A Materials Produced	99.9%	97.4%	*88.1%	98.0%
3. Percentage of Class B Materials Produced	0.1%	1.4%	1.4%	2.0%
4. Unclassified Material	0.0%	1.2%	10.5%	0.0%

* Reduction in Class A bio-solids is due to scheduled improvements in Class A producing equipment.

2019 Goals

1. Meet the community's expectation for odor control.
2. Maintain competitive rates with comparable communities in New Hampshire.
3. Continue to be a leader in bio-solids management.
4. Implement energy savings initiatives outlined in the FY 2019 capital improvement plan, with an overall goal of reducing electrical usage at the Hall Street Wastewater Treatment Plant by 10% by 2021.

2018 Goals Status

1. Meet the community's expectation for odor control.
9-Month Status: The Wastewater Division received no odor complaints during the third quarter of FY 2018.
2. Maintain competitive rates with comparable communities in New Hampshire.
9-Month Status: The Wastewater Division budget expenses were as expected through the third quarter of FY 2018.
3. Continue to be a leader in bio-solids management.
9-Month Status: The Wastewater Division produced 100% Class A biosolids during the third quarter of FY 2018.