

### Enterprise Funds

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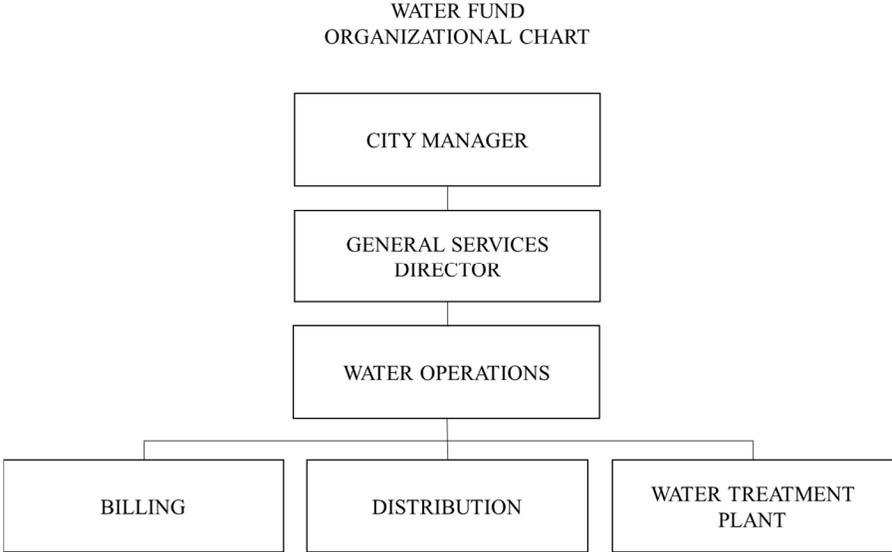
	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2025 Projected</b>	<b>2026 Budget</b>
<b>Revenue</b>					
Water	\$6,692,713	\$7,387,578	\$7,387,578	\$7,228,640	\$7,916,290
Wastewater	\$11,097,546	\$11,244,102	\$11,244,102	\$10,500,332	\$11,531,051
<b>Sub Total</b>	<b>\$17,790,260</b>	<b>\$18,631,680</b>	<b>\$18,631,680</b>	<b>\$17,728,972</b>	<b>\$19,447,341</b>
<b>Expense</b>					
Water	\$7,181,036	\$7,886,680	\$7,886,680	\$7,809,360	\$8,066,230
Wastewater	\$11,122,664	\$11,688,396	\$11,688,396	\$11,402,956	\$13,483,116
<b>Sub Total</b>	<b>\$18,303,700</b>	<b>\$19,575,076</b>	<b>\$19,575,076</b>	<b>\$19,212,316</b>	<b>\$21,549,346</b>

# Water Fund

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Mission

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



Core Responsibilities

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

## Water Fund

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<u>Fund Summary</u>	<b>2025 Revised</b>	<b>2025 Projected</b>	<b>2026 Budget</b>
<b>Revenue</b>	<b>\$7,387,578</b>	<b>\$7,228,640</b>	<b>\$7,916,290</b>
<b>Expense</b>	<b>\$7,886,680</b>	<b>\$7,809,360</b>	<b>\$8,066,230</b>
<b>Net Income (Loss)</b>		<b>(\$580,720)</b>	<b>(\$149,940)</b>
<b>Beginning Working Capital</b>		<b>\$2,602,438</b>	<b>\$2,021,718</b>
<b>Ending Working Capital</b>		<b>\$2,021,718</b>	<b>\$1,871,778</b>

### 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.

**Water Fund**

<u>Budget Detail</u>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2025 Projected</b>	<b>2026 Budget</b>
<b>Revenue</b>					
Fines and Penalties	\$24,966	\$27,500	\$27,500	\$27,500	\$27,500
Sundry Services	\$19,026	\$15,000	\$15,000	\$15,000	\$15,000
Water Usage	\$4,808,193	\$5,519,598	\$5,519,598	\$5,313,520	\$5,928,480
Water Availability	\$1,251,178	\$1,338,450	\$1,338,450	\$1,338,450	\$1,428,800
Private Fire Service	\$122,412	\$110,000	\$110,000	\$120,000	\$120,000
Other Service Charges	\$171,446	\$152,500	\$152,500	\$160,000	\$160,000
Testing Services	\$5,373	\$2,500	\$2,500	\$3,000	\$3,000
Utility Investment Fee	\$73,125	\$20,000	\$20,000	\$80,000	\$60,000
Investment Income	\$150,666	\$147,020	\$147,020	\$135,000	\$100,000
Sale of Assets	\$7,875	\$0	\$0	\$0	\$0
Finance Charges	\$9	\$300	\$300	\$300	\$300
Retiree Health Insurance	\$33,104	\$33,370	\$33,370	\$33,370	\$41,010
Other Revenue	\$25,340	\$21,340	\$21,340	\$2,500	\$32,200
<b>Total Revenue</b>	<b>\$6,692,713</b>	<b>\$7,387,578</b>	<b>\$7,387,578</b>	<b>\$7,228,640</b>	<b>\$7,916,290</b>

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 six years, provides the basis for a conservative prediction for water consumption. Water Availability revenue is based on water meter size and is based on historical data. This revenue in conjunction with Water Usage revenue make up 92.9% of total revenue.

Water Fund

Expense	2024 Actual	2025 Adopted	2025 Revised	2025 Projected	2026 Budget
Full Time	\$1,455,347	\$1,555,480	\$1,555,480	\$1,539,405	\$1,673,727
Part Time	\$3,932	\$0	\$0	\$0	\$0
Temporary	\$12,623	\$18,830	\$18,830	\$16,800	\$19,580
Overtime	\$66,465	\$64,170	\$64,170	\$62,607	\$66,740
Allowance	\$1,200	\$1,200	\$1,200	\$1,200	\$600
Retirement	\$208,280	\$219,220	\$219,220	\$215,933	\$221,908
FICA	\$114,454	\$121,502	\$121,502	\$123,841	\$130,250
Beneflex	\$535,576	\$605,065	\$605,065	\$565,706	\$590,171
Retiree Health	\$114,272	\$114,110	\$114,110	\$110,040	\$124,670
Worker's Compensation	\$18,700	\$15,092	\$15,092	\$12,090	\$19,760
Unemployment Insurance	\$648	\$788	\$788	\$787	\$947
Professional Development	\$17,043	\$25,935	\$25,935	\$25,935	\$26,440
Business Expense	\$3,140	\$2,373	\$2,373	\$2,373	\$2,440
Repairs and Maintenance	\$989	\$4,270	\$4,270	\$4,270	\$4,270
Professional Services	\$129,663	\$246,819	\$246,819	\$246,740	\$269,285
Communications	\$11,262	\$10,138	\$10,138	\$10,138	\$12,661
Bond Costs	\$6,277	\$15,880	\$15,880	\$15,880	\$25,000
Office Supplies	-\$1,066	\$4,245	\$4,245	\$5,000	\$4,550
Departmental Supplies	\$196,398	\$130,079	\$130,079	\$117,625	\$132,480
Auto Parts	\$13,818	\$17,200	\$17,200	\$17,200	\$17,200
Building Supplies	\$0	\$12,650	\$12,650	\$12,650	\$13,150
Chemicals	\$380,325	\$527,240	\$527,240	\$527,240	\$527,240
Vehicle Fuel	\$22,723	\$28,976	\$28,976	\$28,970	\$28,610
Electricity	\$204,065	\$225,240	\$225,240	\$228,180	\$230,470
Natural Gas and Propane	\$21,084	\$26,780	\$26,780	\$25,700	\$25,930
Heating Oil and Kerosene	\$0	\$70,000	\$70,000	\$70,000	\$70,000
Property and Auto Insurance	\$33,750	\$38,150	\$38,150	\$38,150	\$37,860
Liability Insurance	\$12,230	\$12,710	\$12,710	\$12,450	\$12,660
Taxes - Real Estate	\$5,239	\$6,000	\$6,000	\$6,000	\$6,000
Capital Outlay - GL	\$87,630	\$124,000	\$124,000	\$124,000	\$124,000
Principal	\$1,640,028	\$1,709,000	\$1,709,000	\$1,709,000	\$1,804,697
Interest	\$533,462	\$515,000	\$515,000	\$515,000	\$524,876
Transfer Out - Trust	\$288,125	\$260,000	\$260,000	\$260,000	\$260,000
Transfer Out - General	\$840,208	\$864,218	\$864,218	\$864,130	\$847,988
Transfer Out - Solid Waste	\$4,350	\$5,570	\$5,570	\$5,570	\$5,570
Transfer Out - Gen Cap Proj	\$63,500	\$68,750	\$0	\$0	\$0
Transfer Out - Water Capital	\$135,296	\$220,000	\$288,750	\$288,750	\$204,500
<b>Total Expense</b>	<b>\$7,181,036</b>	<b>\$7,886,680</b>	<b>\$7,886,680</b>	<b>\$7,809,360</b>	<b>\$8,066,230</b>

## Water Fund

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<u>Service Indicators</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Estimated</u>	<u>2026</u> <u>Projected</u>
1. Residential Per Capita Gallons Used per Day	72	71	70	69
2. Percentage of Turbidity Readings Below 0.1 NTUs	99%	99%	99%	99%

### 2026 Goals

1. Maintain fluoride optimization to 99%, receive optimization award from NHHHS.
2. Complete design of Portsmouth Street Booster Station (Profile Avenue).
3. Apply for available grants for Spillway rehabilitation.

### 2025 Goals Status

1. Maintain fluoride optimization to 99%, receive optimization award from NHHHS.  
9-Month Status: Optimized. Received 2023 award (12 month trailing).
2. Apply for and receive Penacook Lake spillway rehabilitation grant.  
9-Month Status: Not complete. Delay at NHDES in review process. Moved to 2026.
3. Complete construction of Primrose Tank control building.  
9-Month Status: Design complete. Construction to be completed in calendar year 2025.

# Wastewater Fund

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Mission

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

WASTEWATER FUND  
ORGANIZATIONAL CHART



Core Responsibilities

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

## Wastewater Fund

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

Reserve

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

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

## Wastewater Fund

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

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

Wastewater Fund

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

## Wastewater Fund

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

### 2026 Goals

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

### 2025 Goals Status

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