



Brunswick Sewer District

2020 ADOPTED OPERATIONS BUDGET

**PRESENTED AT SPECIAL BUDGET MEETING
December 23, 2019**

**BRUNSWICK SEWER DISTRICT
2020 ADOPTED OPERATIONS BUDGET
December 23, 2019**

TABLE OF CONTENTS

OPERATIONS BUDGET REPORTS	Page #
Budget Preparation Notes	1
Analyses:	
Annual Budget Funds and Expenditures: 2019 - 2020 5% Rate Increase	2
Revenue:	
2019 Estimated Revenue	3
2020 Budgeted Revenue	4
Expenses:	
Operations, Maintenance & General Expenses 2019 Anticipated	5
Operations, Maintenance & General Expenses 2020 Budgeted	6
Consolidated Expenses: Audited 2016-2018, Anticipated 2019, Budgeted 2020	7
Capital:	
2019 Capital Improvement Plan: Estimated Year-End	8
Treatment Plant Upgrade Project Recap	9
2020 Capital Improvement Plan Budget	10
Bonds:	
Bond Payment Schedule - 2020	11

**BRUNSWICK SEWER DISTRICT
ANNUAL BUDGET FUNDS AND EXPENDITURES: 2019 - 2020**

ADOPTED 2020 OPERATIONS BUDGET

12/23/2019

5% INCREASE

FUNDS: ANNUAL	2019		2020	EXPENDITURES: ANNUAL	2019		2020
	BUDGET	ESTIMATED YEAR END	PROPOSED		BUDGET	ESTIMATED YEAR END	PROPOSED
OPERATING REVENUES				OPERATING EXPENSES			
Residential	\$2,205,372	\$2,175,844	\$2,284,015	Collection & Pumping Systems	\$950,434	\$943,121	\$955,754
Commercial	1,445,400	1,462,269	1,537,763	Wastewater Treatment	1,093,224	1,104,280	1,137,486
Industrial	35,000	46,796	49,136	Administration	<u>1,110,373</u>	<u>1,099,739</u>	<u>1,277,849</u>
Roof Drains/Catch Basins	24,303	24,302	25,578	Total Operating Expenses	\$3,154,031	\$3,147,140	\$3,371,089
Surcharges	12,000	22,909	12,000				
Topsham Sewer District	136,300	139,131	130,100				
Septage	<u>278,000</u>	<u>366,909</u>	<u>367,000</u>	Total Miscellaneous Expenditures	\$16,800	\$26,309	\$6,000
Total Operating Revenues	\$4,136,375	\$4,238,161	\$4,405,592				
				CAPITAL EXPENDITURES			
NON-OPERATING REVENUES				Capital Improvements - budgeted	\$138,000	\$137,059	\$516,000
All Jobbing and Contract Work	\$58,400	\$122,977	\$97,700	Capital Improvements - Approved by Board in 2019	227,000	183,800	
Interest Income	18,000	42,362	40,000	Construction	<u>0</u>	<u>0</u>	<u>0</u>
Topsham Sewer District (CWSRF Loan)	184,437	191,158	185,636	Total Capital Expenditures	\$365,000	\$320,859	\$516,000
Miscellaneous	<u>44,614</u>	<u>48,179</u>	<u>79,200</u>				
Total Non-Operating Revenues	\$305,451	\$404,676	\$402,536	Total Operating, Capital & Misc. Expenditures	\$3,535,831	\$3,494,308	\$3,893,089
Total Operating & Non-Operating Revenues	\$4,441,826	\$4,642,837	\$4,808,128				
				DESIGNATED EXPENDITURES			
DESIGNATED REVENUES				Capital & Depreciation Reserve	\$0	\$0	\$0
Entrance Charge Fund	\$30,675	\$161,110	\$78,170	Operations Reserve	0	0	0
Donation of Capital Assets	<u>\$150,000</u>	<u>\$0</u>	<u>\$0</u>	Entrance Charge Fund	30,675	161,110	\$0
Total Designated Revenues	\$180,675	\$161,110	\$78,170	Donation of Capital Assets	<u>150,000</u>	<u>0</u>	<u>0</u>
				Total Designated Expenditures	\$180,675	\$161,110	\$0
OTHER SOURCE OF FUNDS							
Appropriation of Funds: Capital & Depr Reserve	\$138,000	\$138,000	\$0	OTHER EXPENDITURES			
Appropriation of Funds: Entrance Charge	73,500	73,500	0	Bond Principal (2005/2016 CWSRF's, 2012 loan)	\$1,154,341	\$1,141,600	\$1,176,371
Appropriation of Funds: Operations	<u>97,859</u>	<u>84,381</u>	0	Bond Interest (2005/2016 CWSRF's, 2012/2020 loans)	<u>288,014</u>	<u>302,810</u>	<u>277,882</u>
2016 CWSRF Loan Requisition for Jet-Vac Truck			161,044	Total Other Expenditures	\$1,442,355	\$1,444,409	\$1,454,253
MMBB Loan for Jet Vac Truck			<u>300,000</u>				
Total Other Funds	\$309,359	\$295,881	\$461,044	Total Operations & All Other Expenditures	\$5,158,860	\$5,099,827	\$5,347,342
Total All Revenues & Other Funds Available	\$4,931,860	\$5,099,828	\$5,347,342				
Treatment Plant Upgrade	\$500,000	\$539,192	\$0	Treatment Plant Upgrade	\$500,000	\$539,192	\$0
Grand Total Funds Available:	\$5,431,860	\$5,639,020	\$5,347,342	Grand Total Expenditures:	\$5,658,860	\$5,639,019	\$5,347,342

Total Funds vs. Expenditures:

Page 2

(\$227,000)

\$0

\$0

**BRUNSWICK SEWER DISTRICT
2019 ESTIMATED REVENUE**

ADOPTED 2020 OPERATIONS BUDGET

12/23/2019

OPERATING REVENUE	ACTUAL JAN	ACTUAL FEB	ACTUAL MAR	ACTUAL APR	ACTUAL MAY	ACTUAL JUN	ACTUAL JUL	ACTUAL AUG	ACTUAL SEPT	ACTUAL OCT	<i>forecast</i> NOV	<i>forecast</i> DEC	<i>2019 anticipated</i> TOTAL	<i>2019</i> BUDGET	<i>OVER /</i> (UNDER)
RESIDENTIAL															
- METERED	\$1,276	\$241,344	\$247,886	\$812	\$237,615	\$263,803	(\$333)	\$279,077	\$297,690	\$6,756	\$269,955	\$318,754	\$2,164,636	\$2,193,979	(\$29,343)
- FLAT	0	0	2,764	0	136	2,697	96	0	2,621	0	0	2,895	11,209	11,393	(184)
TOTAL RESIDENTIAL:	1,276	241,344	250,650	812	237,751	266,500	(237)	279,077	300,311	6,756	269,955	321,649	2,175,844	2,205,372	(29,528)
COMMERICAL															
- METERED	435	100,806	231,520	189	102,130	244,581	20,289	133,361	245,562	16,822	123,945	241,781	1,461,421	1,444,329	17,092
- FLAT	0	0	186	0	0	193	0	0	196	0	0	272	847	1,071	(224)
TOTAL COMMERCIAL:	435	100,806	231,707	189	102,130	244,774	20,289	133,361	245,758	16,822	123,945	242,053	1,462,269	1,445,400	16,869
INDUSTRIAL	3,000	5,791	3,837	6,043	6,072	4,102	3,366	2,141	3,729	3,316	2,700	2,700	46,796	35,000	11,796
ROOF DRAINS/CATCH BASINS	0	3,427	2,465	0	3,483	2,550	0	3,597	2,592	0	3,597	2,592	24,302	24,303	(1)
SURCHARGES	500	2,342	1,307	1,439	4,497	2,701	0	999	1,344	5,781	1,000	1,000	22,909	12,000	10,909
TOPSHAM SEWER	15,327	13,834	14,875	12,828	10,305	9,901	8,708	10,217	9,466	10,771	10,400	12,500	139,131	136,300	2,831
SEPTAGE	7,690	10,098	9,844	25,172	49,837	46,236	47,807	40,994	44,196	41,036	26,000	18,000	366,909	278,000	88,909
OPERATING REVENUE	\$28,228	\$377,643	\$514,684	\$46,482	\$414,075	\$576,764	\$79,932	\$470,386	\$607,395	\$84,482	\$437,597	\$600,494	\$4,238,161	\$4,136,375	\$101,786
NON-OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	<i>2019 anticipated</i> TOTAL	<i>2019</i> BUDGET	<i>OVER /</i> (UNDER)
JOBGING - BRUNSWICK	\$987	\$424	\$807	\$576	\$338	\$372	\$4,366	\$322	\$681	\$1,474	\$500	\$500	\$11,348	\$6,700	\$4,648
JOBGING - MRRA	5,565	3,810	2,596	3,418	2,382	1,895	2,378	2,659	2,187	5,455	2,000	2,000	36,345	\$20,000	16,345
JOBGING - TOPSHAM SEWER	1,806	1,725	2,088	2,152	17,461	8,913	3,567	10,358	5,596	6,330	2,500	2,500	64,995	\$30,000	34,995
JOBGING - MISC	0	0	0	0	10,086	0	203	0	0	0	0	0	10,289	\$1,700	8,589
EARNED INTEREST	4,741	4,200	3,745	3,619	3,716	4,159	3,754	4,303	3,966	3,157	1,500	1,500	42,362	\$18,000	24,362
LATE CHARGES	257	671	587	662	577	254	507	460	1,327	252	700	400	6,654	\$6,600	54
MISCELLANEOUS	154	212	133	8	268	471	4,341	283	2,991	165	100	200	9,325	\$8,014	1,311
GAIN/(LOSS) ASSET DISPOSAL	6,000	0	0	15,000	11,200	0	0	0	0	0	0	0	32,200	\$30,000	2,200
TSR (SHARE OF CWSRF LOAN)	0	0	0	16,379	0	0	0	0	0	174,778	0	0	191,158	\$184,437	6,721
NON-OPERATING REVENUE	19,509	11,042	9,957	41,815	46,028	16,064	19,115	18,386	16,749	191,611	7,300	7,100	404,676	305,451	99,225
OPER & NON-OPER REVENUE	47,737	388,684	524,642	88,297	460,102	592,828	99,048	488,772	624,143	276,092	444,897	607,594	4,642,837	4,441,826	201,011
ENTRANCE CHARGE	78	29,618	60,078	2,045	15,248	33,593	8,180	4,090	2,045	2,045	2,045	2,045	161,110	30,675	130,435
DONATED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	150,000	(150,000)
OTHER REVENUE	78	29,618	60,078	2,045	15,248	33,593	8,180	4,090	2,045	2,045	2,045	2,045	161,110	180,675	(19,565)
GRAND TOTALS BY MONTH:	\$47,816	\$418,303	\$584,720	\$90,342	\$475,350	\$626,420	\$107,228	\$492,862	\$626,188	\$278,137	\$446,942	\$609,639	\$4,803,947	\$4,622,501	\$181,446

**BRUNSWICK SEWER DISTRICT
2020 BUDGETED REVENUE W/ 5% RATE INCREASE EFFECTIVE 04/01/2020**

ADOPTED 2020 OPERATIONS BUDGET

12/23/2019

OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	2020 BUDGET TOTAL	2019 estimated	OVER / (UNDER)
RESIDENTIAL															
- METERED	\$1,340	\$253,412	\$260,280	\$853	\$249,495	\$276,993	\$116	\$293,031	\$312,575	\$7,094	\$283,453	\$334,692	\$2,273,333	\$2,164,636	\$108,698
- FLAT	0	0	2,584	0	0	2,670	0	0	2,714	0	0	2,714	10,682	11,209	(527)
TOTAL RESIDENTIAL:	\$1,340	\$253,412	\$262,865	\$853	\$249,495	\$279,663	\$116	\$293,031	\$315,288	\$7,094	\$283,453	\$337,405	\$2,284,015	\$2,175,844	\$108,171
COMMERCIAL															
- METERED	\$457	\$105,847	\$243,096	\$2,655	\$107,237	\$256,810	\$21,303	\$140,029	\$257,840	\$17,663	\$130,142	\$253,870	\$1,536,950	\$1,461,421	\$75,528
- FLAT	0	0	196	0	0	203	0	0	207	0	0	207	813	847	(34)
TOTAL COMMERCIAL:	\$457	\$105,847	\$243,292	\$2,655	\$107,237	\$257,013	\$21,303	\$140,029	\$258,047	\$17,663	\$130,142	\$254,077	\$1,537,763	\$1,462,269	\$75,494
INDUSTRIAL	3,150	6,080	4,029	6,345	6,375	4,307	3,534	2,248	3,915	3,482	2,835	2,835	49,136	46,796	2,340
ROOF DRAINS/CATCH BASINS	\$0	\$3,597	\$2,592	\$0	\$3,716	\$2,678	\$0	\$3,776	\$2,722	\$0	\$3,776	\$2,722	\$25,578	\$24,302	\$1,276
SURCHARGES	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	22,909	(10,909)
TOPSHAM SEWER	14,500	13,900	17,000	12,000	8,800	8,100	9,400	9,100	10,000	10,600	12,100	14,100	139,600	139,131	469
SEPTAGE	8,000	9,000	10,000	23,000	42,000	45,000	49,000	43,000	44,000	39,000	38,000	17,000	367,000	366,909	91
OPERATING REVENUE:	\$28,447	\$392,835	\$540,778	\$45,853	\$418,624	\$597,762	\$84,354	\$492,184	\$634,972	\$78,839	\$471,306	\$629,139	\$4,415,092	\$4,238,161	\$176,931

NON-OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	2020 BUDGET TOTAL	2019 estimated	OVER / (UNDER)
JOBGING - BRUNSWICK	\$600	\$500	\$600	\$400	\$600	\$600	\$800	\$800	\$600	\$500	\$500	\$500	\$7,000	\$11,348	(\$4,348)
JOBGING - MRRA	2,000	2,000	2,000	3,000	3,000	3,000	3,000	3,000	2,000	2,000	2,000	2,000	29,000	\$36,345	(7,345)
JOBGING - TOPSHAM SEWER	2,500	2,500	4,000	4,000	8,000	8,500	7,500	7,000	4,500	4,000	4,000	3,500	60,000	\$64,995	(4,995)
JOBGING - MISC				500		500	200	500					1,700	\$10,289	(8,589)
EARNED INTEREST	3,333	3,333	3,334	3,333	3,333	3,334	3,333	3,333	3,334	3,333	3,333	3,334	40,000	\$42,362	(2,362)
LATE CHARGES	600	600	600	600	600	600	600	600	600	600	600	600	7,200	\$6,654	546
MISCELLANEOUS	200	200	200	200	300	200	4,500	300	300	200	200	200	7,000	\$9,325	(2,325)
GAIN/(LOSS) ASSET DISPOSAL										65,000			65,000	\$32,200	32,800
TSD (SHARE OF CWSRF LOAN)				15,364						170,272			185,636	\$191,158	(5,521)
NON-OPERATING REVENUE	9,233	9,133	10,734	27,397	15,833	16,734	19,933	15,533	11,334	245,905	10,633	10,134	402,536	404,676	(2,140)
OPER & NON-OPER REVENUE	37,680	401,968	551,512	73,251	434,457	614,496	104,287	507,717	646,306	324,743	481,939	639,273	4,817,628	4,642,837	174,791
ENTRANCE CHARGE	2,045	4,090	4,090	18,635	18,635	6,135	4,090	4,090	4,090	4,090	4,090	4,090	78,170	161,110	(82,940)
OTHER REVENUE	2,045	4,090	4,090	18,635	18,635	6,135	4,090	4,090	4,090	4,090	4,090	4,090	78,170	161,110	(82,940)
GRAND TOTALS BY MONTH:	\$39,725	\$406,058	\$555,602	\$91,886	\$453,092	\$620,631	\$108,377	\$511,807	\$650,396	\$328,833	\$486,029	\$643,363	\$4,895,798	\$4,803,947	\$91,851

**BRUNSWICK SEWER DISTRICT
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES
2019 ANTICIPATED**

ADOPTED 2020 OPERATIONS BUDGET

12/23/2019

<u>DESCRIPTION</u>	<u>2019</u>	<u>COLLECTION</u>	<u>TREATMENT</u>	<u>ADMIN</u>	<u>2019</u>	<u>2019</u>
	<u>TOTAL</u>	<u>& PUMPING</u>			<u>TOTAL</u>	<u>BUDGET VS</u>
	<u>BUDGET</u>				<u>ANTICIPATED</u>	<u>ANTICIPATED</u>
						<u>(\$)</u>
Salaries & Wages	\$1,377,244	\$498,233	\$384,670	\$510,738	\$1,393,641	(\$16,397)
Employee Benefits	769,571	266,935	213,200	251,785	731,920	37,651
Trustees Fees	6,750			5,613	5,613	1,137
Heating	41,350	9,990	41,342		51,332	(9,982)
Power	127,819	25,506	96,551	7,492	129,549	(1,730)
Water	9,270	2,242	4,829	100	7,171	2,099
Telecommunications	19,523	8,426	6,488	4,423	19,337	186
Maintenance-Service Contracts	78,148	26,242	20,610	29,301	76,153	1,995
Maintenance - Lines	4,650	5,038			5,038	(388)
Maintenance - Holes	4,666	5,711			5,711	(1,045)
Maintenance - Buildings	51,400	15,732	20,039	7,667	43,438	7,962
Maintenance - Equipment	67,151	30,654	26,399	6,556	63,609	3,542
Maintenance - Vehicles	13,625	6,658	6,131	2,331	15,120	(1,495)
Vehicle Fuel	33,315	13,079	11,717	4,572	29,368	3,947
Travel	22,975	5,022	4,498	12,707	22,227	748
Professional Development	14,275	2,298	5,620	6,334	14,252	23
Dues & Subscriptions	3,948	1,608	1,243	2,894	5,745	(1,797)
Supplies/Small tools	20,072	8,378	6,320	3,281	17,979	2,093
Postage/Delivery	12,450	0	270	10,311	10,581	1,869
Safety	13,578	7,876	5,567	717	14,160	(582)
Uniforms	4,800	2,893	1,997		4,890	(90)
Licenses	3,750		4,176		4,176	(426)
Outside Printing	15,570	0	57	13,436	13,493	2,077
Advertising	1,900			1,659	1,659	241
Consulting Fees	37,700		0	40,591	40,591	(2,891)
Miscellaneous	7,640	600	351	3,797	4,748	2,892
Purification Supplies	0		70		70	(70)
Sodium Hypochlorite	7,618		11,576		11,576	(3,958)
Polymer	19,800		9,643		9,643	10,157
Sodium Hydroxide	31,465		71,401		71,401	(39,936)
Sodium Bisulfite	11,510		5,444		5,444	6,066
Sludge Disposal	114,400		111,629		111,629	2,771
Laboratory Expense	15,949		15,127		15,127	822
Laboratory Testing	14,350		14,276		14,276	74
Instrumentation	3,000		3,039		3,039	(39)
Bad debt	0			3,839	3,839	(3,839)
Sub-Total Expenses	\$2,981,232	\$943,121	\$1,104,280	\$930,144	\$2,977,545	\$3,687
Insurance - General	69,344			70,329	70,329	(985)
Meter Reading	<u>103,455</u>			<u>99,266</u>	<u>99,266</u>	<u>4,189</u>
Total Expenses	\$3,154,031	\$943,121	\$1,104,280	\$1,099,739	\$3,147,140	\$6,891
Depreciation	2,636,627			2,481,597	2,481,597	<u>155,030</u>
Net Expense to Operate District	\$5,790,658	\$943,121	\$1,104,280	\$3,581,336	\$5,628,737	\$161,921
2019 BUDGET		\$950,434	\$1,093,224	\$1,110,373	\$3,154,031	
Under / (- Over) Budget		\$7,313	(\$11,056)	\$10,634	\$6,891	<i>w/o depreciation</i>

**BRUNSWICK SEWER DISTRICT
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES
2020 DIVISION BUDGETS**

ADOPTED 2020 OPERATIONS BUDGET

12/23/2019

<u>DESCRIPTION</u>	<u>COLLECTION</u>			<u>2020</u>	<u>2019</u>	<u>VARIANCE</u>	
	<u>& PUMPING</u>	<u>TREATMENT</u>	<u>ADMIN</u>			<u>BUDGET</u>	<u>ANTICIPATED</u>
						(%)	(\$)
Salaries & Wages	\$505,749	\$403,370	\$523,310	\$1,432,429	\$1,393,641	2.8%	\$38,788
Employee Benefits	278,041	222,326	260,001	760,368	\$731,920	3.9%	28,448
Trustees Fees			6,000	6,000	\$5,613	6.9%	387
Heating	11,011	44,250		55,261	\$51,332	7.7%	3,929
Power	25,920	98,000	8,000	131,920	\$129,549	1.8%	2,371
Water	2,000	5,500	100	7,600	\$7,171	6.0%	429
Telecommunications	8,400	7,534	4,900	20,834	\$19,337	7.7%	1,497
Maintenance-Service Contracts	27,590	33,621	61,400	122,611	\$76,153	61.0%	46,458
Maintenance - Lines	4,650			4,650	\$5,038	-7.7%	(388)
Maintenance - Holes	3,800			3,800	\$5,711	-33.5%	(1,911)
Maintenance - Buildings	8,850	18,000	8,200	35,050	\$43,438	-19.3%	(8,388)
Maintenance - Equipment	24,250	29,685	6,100	60,035	\$63,609	-5.6%	(3,574)
Maintenance - Vehicles	10,050	5,730	2,000	17,780	\$15,120	17.6%	2,660
Vehicle Fuel	13,549	10,200	4,500	28,249	\$29,368	-3.8%	(1,119)
Travel	9,650	7,940	13,660	31,250	\$22,227	40.6%	9,023
Professional Development	3,050	6,150	6,960	16,160	\$14,252	13.4%	1,908
Dues & Subscriptions	900	550	2,520	3,970	\$5,745	-30.9%	(1,775)
Supplies/Small tools	7,700	7,410	3,265	18,375	\$17,979	2.2%	396
Postage/Delivery	100	150	11,550	11,800	\$10,581	11.5%	1,219
Safety	6,344	7,700	300	14,344	\$14,160	1.3%	184
Uniforms	2,800	2,000		4,800	\$4,890	-1.8%	(90)
Licenses		3,750		3,750	\$4,176	-10.2%	(426)
Outside Printing	100	0	14,250	14,350	\$13,493	6.4%	857
Advertising			1,300	1,300	\$1,659	-21.6%	(359)
Consulting Fees		2,000	155,100	157,100	\$40,591	287.0%	116,509
Miscellaneous	1,250	900	4,425	6,575	\$4,748	38.5%	1,827
Sodium Hypochlorite		9,200		9,200	\$11,576	-20.5%	(2,376)
Polymer		9,900		9,900	\$9,643	2.7%	257
Sodium Hydroxide		53,820		53,820	\$71,401	-24.6%	(17,581)
Sodium Bisulfite		7,000		7,000	\$5,444	28.6%	1,556
Sludge Disposal		118,800		118,800	\$111,629	6.4%	7,171
Laboratory Expense		13,550		13,550	\$15,127	-10.4%	(1,577)
Laboratory Testing		5,200		5,200	\$14,276	-63.6%	(9,076)
Instrumentation		3,250		<u>3,250</u>	<u>\$3,039</u>	<u>6.9%</u>	<u>211</u>
Sub-Total Expenses	\$955,754	\$1,137,486	\$1,097,841	\$3,191,081	\$2,977,545	7.17	\$213,536
Insurance - General			73,798	73,798	\$70,329	4.9%	3,469
Meter Reading			<u>106,210</u>	<u>106,210</u>	<u>\$99,266</u>	<u>7.0%</u>	<u>6,944</u>
Total Expenses	\$955,754	\$1,137,486	\$1,277,849	\$3,371,089	\$3,147,140	7.1%	\$223,949
Depreciation			<u>2,650,548</u>	<u>2,650,548</u>	<u>2,481,597</u>	<u>6.8%</u>	<u>168,951</u>
Net Expense to Operate District	\$955,754	\$1,137,486	\$3,928,397	\$6,021,637	\$5,628,737	7.0%	\$392,900

**BRUNSWICK SEWER DISTRICT
CONSOLIDATED EXPENSES FOR 2016, 2017, 2018 ANTICIPATED 2019
AND 2020 BUDGET**

ADOPTED 2020 OPERATIONS BUDGET

12/23/2019

<u>DESCRIPTION</u>	2016	2017	2018	2019	2020	(%)	(\$)
	<u>AUDITED</u>	<u>AUDITED</u>	<u>AUDITED</u>	<u>ANTICIPATED</u>	<u>BUDGET</u>	<u>VARIANCE</u> <u>2020 BUDGET TO</u> <u>2019 ANTICIPATED</u>	
Salaries and wages	\$1,165,172	\$1,228,703	\$1,310,754	\$1,393,641	\$1,432,429	2.8%	\$38,788
Employee benefits	\$587,569	\$635,008	\$683,831	\$731,920	\$760,368	3.9%	\$28,448
Trustees' fees	\$6,263	\$6,038	\$6,150	\$5,613	\$6,000	6.9%	\$387
Heating	\$25,560	\$22,924	\$45,793	\$51,332	\$55,261	7.7%	\$3,929
Power	\$145,781	\$156,461	\$124,135	\$129,549	\$131,920	1.8%	\$2,371
Water	\$5,037	\$6,997	\$6,828	\$7,171	\$7,600	6.0%	\$429
Telecommunications	\$20,043	\$20,279	\$19,336	\$19,337	\$20,834	7.7%	\$1,497
Maintenance service contracts	\$75,630	\$56,806	\$56,993	\$76,153	\$122,611	61.0%	\$46,458
Maintenance of lines	\$14,237	\$5,363	\$4,388	\$5,038	\$4,650	-7.7%	(\$388)
Maintenance of holes	\$15,564	\$16,160	\$0	\$5,711	\$3,800	-33.5%	(\$1,911)
Maintenance of buildings	\$31,056	\$33,623	\$56,959	\$43,438	\$35,050	-19.3%	(\$8,388)
Maintenance of equipment	\$62,011	\$31,281	\$74,100	\$63,609	\$60,035	-5.6%	(\$3,574)
Maintenance of vehicles	\$14,738	\$14,144	\$18,690	\$15,120	\$17,780	17.6%	\$2,660
Vehicle fuel	\$22,389	\$18,857	\$31,782	\$29,368	\$28,249	-3.8%	(\$1,119)
Travel	\$10,045	\$11,984	\$15,713	\$22,227	\$31,250	40.6%	\$9,023
Professional development	\$7,874	\$9,941	\$12,672	\$14,252	\$16,160	13.4%	\$1,908
Dues and subscriptions	\$2,915	\$4,381	\$4,847	\$5,745	\$3,970	-30.9%	(\$1,775)
Supplies/ small tools	\$35,405	\$23,006	\$24,510	\$17,979	\$18,375	2.2%	\$396
Postage, freight and delivery	\$14,082	\$12,813	\$12,849	\$10,581	\$11,800	11.5%	\$1,219
Safety	\$11,817	\$12,451	\$10,240	\$14,160	\$14,344	1.3%	\$184
Uniforms	\$4,561	\$3,963	\$4,655	\$4,890	\$4,800	-1.8%	(\$90)
Licenses	\$5,128	\$4,555	\$4,386	\$4,176	\$3,750	-10.2%	(\$426)
Temporary help	\$4,571	\$0	\$0	\$0	\$0		
Outside printing	\$5,103	\$5,702	\$6,571	\$13,493	\$14,350	6.4%	\$857
Advertising	\$1,659	\$1,672	\$3,344	\$1,659	\$1,300	-21.6%	(\$359)
Consulting Fees	\$34,550	\$49,498	\$23,847	\$40,591	\$157,100	287.0%	\$116,509
Miscellaneous	\$4,804	\$5,046	\$6,283	\$4,748	\$6,575	38.5%	\$1,827
Purification supplies	\$0	\$0	\$0	\$70	\$0		
Lime	\$0	\$0	\$0	\$0	\$0		
Sodium hypochlorite	\$5,384	\$4,846	\$5,041	\$11,576	\$9,200	-20.5%	(\$2,376)
Polymer	\$6,619	\$25,627	\$15,036	\$9,643	\$9,900	2.7%	\$257
Sodium hydroxide	\$40,231	\$57,515	\$40,158	\$71,401	\$53,820	-24.6%	(\$17,581)
Sodium Bisulfite				\$5,444	\$7,000	28.6%	\$1,556
Sludge disposal	\$113,073	\$107,737	\$98,301	\$111,629	\$118,800	6.4%	\$7,171
Laboratory expense	\$14,835	\$11,992	\$9,004	\$15,127	\$13,550	-10.4%	(\$1,577)
Laboratory testing	\$8,156	\$12,610	\$7,186	\$14,276	\$5,200	-63.6%	(\$9,076)
Instrumentation	\$1,142	\$2,189	\$7,900	\$3,039	\$3,250	6.9%	\$211
Bad debt	\$0	\$0	\$0	\$3,839	\$0		
Sub-Total Expenses	\$2,523,004	\$2,620,172	\$2,752,282	\$2,977,545	\$3,191,081	7.2%	\$217,445
Insurance - General	\$66,820	\$65,882	\$67,035	\$70,329	\$73,798	4.9%	\$3,469
Meter Reading	\$64,415	\$77,909	\$92,378	\$99,266	\$106,210	7.0%	\$6,944
Total Expenses	\$2,654,239	\$2,763,963	\$2,911,695	\$3,147,140	\$3,371,089	7.1%	\$227,858
Depreciation	<u>1,179,032</u>	<u>1,189,140</u>	<u>2,239,866</u>	<u>2,481,597</u>	<u>2,650,548</u>	6.8%	\$168,951
Net Expense to Operate District	\$3,833,271	\$3,953,103	\$5,151,561	\$5,628,737	\$6,021,637	7.0%	\$396,809

**BRUNSWICK SEWER DISTRICT
2019 CAPITAL IMPROVEMENT PLAN (CIP) BUDGET
ESTIMATED YEAR-END**

ADOPTED 2020 OPERATIONS BUDGET

12/23/2019

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>ESTIMATED YEAR-END</u>	<u>BALANCE</u>
<u>BUDGETED CAPITAL</u>				
Collection	New pick-up to replace veh #C-11	\$37,250	\$35,952	\$1,298
Collection	New pick-up to replace veh #C-1 (supervisor)	42,500	42,577	(77)
Collection	New 1 ton chassis & dump body to replace veh# C-2 (2006 1-Ton)	51,250	51,433	(183)
Treatment	Bisulfite meter for improved dechlorination process	7,000	7,097	(97)
<u>2019 BOARD APPROVED CAPITAL</u>				
Collection	Belmont St-replaced 700 lf of sewer main & 2 manholes (Apr meeting)	125,000	112,300	12,700
Collection	McKeen St-UV CIPP rehab lining from Maine St to Union St (Apr meeting)	50,000	50,000	0
Collection	Thomas Point Rd-replaced manhole & 20 lf of sewer main (Aug meeting)	52,000	21,500	30,500
TOTAL CAPITAL:		\$365,000	\$320,859	\$44,141
<u>TREATMENT PLANT UPGRADE PROJECT</u>				
Treatment	Cooks Corner pump station rehab	\$500,000	539,192	(39,192)
TOTAL TREATMENT PLANT UPGRADE:		\$500,000	\$539,192	(\$39,192)
2019 CAPITAL IMPROVEMENT PLAN TOTAL		\$865,000	\$860,051	\$4,949
<u>DONATED ASSETS</u>				
Collection	Botany Place - not public sewer, already completed	\$150,000	\$0	\$150,000
TOTAL DONATED ASSETS:		\$150,000	\$0	\$150,000

**BRUNSWICK SEWER DISTRICT
TREATMENT PLANT UPGRADE PROJECT RECAP**

ADOPTED 2020 OPERATIONS BUDGET

12/23/2019

FUNDING BY YEAR			EXPENDITURES BY YEAR		
FUNDING	<u>PROJECT</u>		EXPENDITURES	<u>SUBMITTED TO DEP</u>	<u>PAID by BSD</u>
CWSRF loan	\$22,000,000				
Drawdowns:					
2014 - actual	395,035		2014 - actual	\$395,035	\$0
2015 - actual	3,975,783		2015 - actual	3,975,783	0
2016 - actual	8,772,027		2016 - actual	8,772,027	45,508
2017 - actual	5,942,413		2017 - actual	5,942,413	5,145
2018 - actual	2,215,832		2018 - actual	2,215,832	6,850
2019 - actual	<u>537,867</u>		2019 - actual	<u>537,867</u>	<u>0</u>
Total Funding Revenues	\$21,838,956		Total Expenditures Submitted to DEP	\$21,838,956	
			BSD Expenditures	<u>\$57,503</u>	\$57,503
			Total Project Expenditures	\$21,896,459	
Balance Unused	\$161,044				

**BRUNSWICK SEWER DISTRICT
2020 CAPITAL IMPROVEMENT PLAN (CIP) BUDGET**

ADOPTED 2020 OPERATIONS BUDGET

12/23/2019

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>Funding Source</u>
<u>CAPITAL</u>			
Collection	Jet-Vac Truck - replace 2008 Jet-Vac	\$450,000	MMBB
Treatment	Headworks Crane - rebuild top end - make Class Div 1	15,000	Revenue
Administrative	Main Server and Backup - replace	15,000	Revenue
Treatment	Headworks Overhead Door - replace door opener/upgrade electronics	10,000	Revenue
Treatment	Primary Effluent Pumps - controls & automation to modify pumping scheme	10,000	Revenue
Collection	Lincoln Power Mig - 350 mp - shop equipment	8,000	Revenue
Treatment	Sludge Conveyor - transducers to monitor sludge loading	8,000	Revenue
2019 CAPITAL IMPROVEMENT PLAN TOTAL		\$516,000	

BRUNSWICK SEWER DISTRICT
BOND PAYMENT SCHEDULE FOR 2020

ADOPTED 2020 OPERATIONS BUDGET

12/23/2019

<u>TYPE OF BOND</u>	<u>BOND HOLDER</u>	<u>ISSUE DATE</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>ORIGINAL AMOUNT</u>	<u>BALANCE AT 1/1/2020</u>	<u>PRINCIPAL PYMNT DATE</u>	<u>PRINCIPAL</u>	<u>BALANCE AT 12/31/2020</u>	<u>2020 INTEREST</u>
2005 MeDEP CWSRF	Maine Bond Bank	4/22/2005	4/1/2025	1.8100%	\$1,750,000	\$606,265	4/01/2020	\$95,676	\$510,589	\$13,398
2012 ME BOND BANK SEWER BOND	Maine Bond Bank	10/25/2012	11/1/2022	2.1227%	500,000	\$160,698	10/01/2020	52,476	108,223	3,284
2016 MeDEP CWSRF	Maine Bond Bank	12/17/2015	1/1/2036	1.0000%	22,000,000	\$19,991,735	10/01/2020	1,028,220	18,963,515	258,199
2020	Maine Bond Bank		11/1/2027	2.2000%	300,000			0		3,000
GRAND TOTAL:									<u>\$ 277,882</u>	