



Brunswick Sewer District

2022 OPERATIONS BUDGET

ADOPTED

December 16, 2021

**BRUNSWICK SEWER DISTRICT
2022 ADOPTED OPERATIONS BUDGET
December 16, 2021**

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**BRUNSWICK SEWER DISTRICT
SUMMARY: 2022 ADOPTED BUDGET**

12/16/2021

A. REVENUE - 2022

- 1 The Budget includes a 6% rate increase for 2022.
- 2 The Budget incorporates the new Service Charge of \$6 per quarter increase.
- 3 The Budget anticipates the new rates becoming effective as of January 01, 2022.
- 4 Septage and Entrance Charge were revised back to 2021 levels.
- 5 2022 Pay Matrix increased per the October CPI of 3.76%.
- 6 Appropriation of Funds:
 - a. Capital & Deprec. Reserves: \$196,619 to help fund 2022 Capital Budget.
 - b. 2021 Entrance Charge Reserves - CIP: \$86,496 to help fund 2022 Capital Budget.
 - c. Entrance Charge Reserves - CIP: \$161,199 Transfer from 2021 Budget for Woodland PS.

EXPENSES-2022

- 7 Total Division budgets have increased 7.2% over anticipated 2021 year-end.
- 8 Total Division budgets have increased 7.83% over 2021 Budget.
- 9 The Capital budget includes \$168K in Capital Purchases, and \$316K in Construction.

BOND PAYMENTS-2022

- 10 Includes the first payment for the Jet-Vac Truck of \$47,165.
- 11 This will be the final payment of \$55,691 for the Administrative Building.
- 12 Debt Limit: As of January 2022 the available debt limit will be approximately \$7,000,000.

2022 Summary: As proposed budget estimates a deficit of \$60,900.

B. REVENUE - 2021

- 1 Operating and Non-Operating Revenue is expected to come in some \$106,000 over budget.
- 2 Entrance Charge revenue is expected to come in some \$102,000 under budget.
- 3 Combined, about \$4,000 over budget.

EXPENSES-2021

- 4 Combined Divisional expenses are estimated to come in some \$550.00 (0.02%) under budget
- 5 Capital will come in \$168k (4.24%) under budget.

2021 Summary: End of Year estimate is for an overall approximate \$43,000 deficit.

Note: 2021 Budget anticipated a \$20,000 surplus.

SOURCE OF FUNDS FOR 2022 OPERATIONS BUDGET

12/16/2021

	<u>REVENUE</u>	<u>EXPENSE</u>	
	\$5,179,938	\$3,641,876	Div
		\$1,489,977	Bond
	<u>\$5,179,938</u>	<u>\$5,131,853</u>	
Rev - Exp =		\$48,085	Available to Fund Capital
		Capital + Misc = \$492,399	
		Minus Available Revenue Funding (\$48,085)	
Remaining Amount Required To Fund Capital:		<u><u>\$444,314</u></u>	
Other Sources of Funding:	<u>Amount</u>	<u>Remaining</u>	
From 2021 Ent Chrg	\$86,496	\$357,818	
From EC-Growth	\$161,199	\$196,619	
From Cap/Depr Res	\$196,619	\$0	Deficit Budget

**BRUNSWICK SEWER DISTRICT
2021 ESTIMATED REVENUE**

ADOPTED

12/16/2021

OPERATING REVENUE	ACTUAL JAN	ACTUAL FEB	ACTUAL MAR	ACTUAL APR	ACTUAL MAY	ACTUAL JUN	ACTUAL JUL	ACTUAL AUG	<i>forecast</i> SEPT	<i>forecast</i> OCT	<i>forecast</i> NOV	<i>forecast</i> DEC	<i>2021 anticipated</i> TOTAL	2021 BUDGET	OVER / (UNDER)
RESIDENTIAL															
- METERED	\$1,296	\$281,751	\$296,754	\$1,165	\$275,909	\$337,538	\$1,539	\$319,803	\$360,228	(\$3,896)	\$283,453	\$334,691	\$2,490,232	\$2,443,738	\$46,494
- FLAT	5	0	2,711	0	0	2,723	0	0	2,712	0	2,712	2,712	10,863	10,848	15
TOTAL RESIDENTIAL:	1,301	281,751	299,466	1,165	275,909	340,261	1,539	319,803	362,940	(3,896)	283,453	337,403	2,501,095	2,454,586	46,509
COMMERICAL															
- METERED	0	92,100	186,904	151	99,857	269,900	2,562	131,546	\$232,761	\$7,827	\$130,142	\$253,870	1,407,619	1,364,080	43,539
- FLAT	0	0	143	0	0	143	0	0	143	0	0	143	572	828	(256)
TOTAL COMMERCIAL:	0	92,100	187,047	151	99,857	270,042	2,562	131,546	232,904	7,827	130,142	254,013	1,408,191	1,364,908	43,283
INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROOF DRAINS/CATCH BASINS	0	3,776	2,722	0	3,776	2,722	0	3,776	2,722	0	3,776	2,722	25,991	25,990	1
SURCHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOPSHAM SEWER	15,064	14,719	14,867	11,649	12,269	11,167	9,406	11,692	9,670	9,870	11,070	14,670	146,115	138,540	7,575
SEPTAGE	14,672	7,019	19,202	41,649	41,928	49,537	49,809	45,643	43,000	40,000	37,000	13,000	402,460	385,000	17,460
OPERATING REVENUE	\$31,038	\$399,366	\$523,304	\$54,614	\$433,739	\$673,729	\$63,316	\$512,461	\$651,236	\$53,801	\$465,441	\$621,808	\$4,483,852	\$4,369,024	\$114,828
NON-OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	<i>2021 anticipated</i> TOTAL	2021 BUDGET	OVER / (UNDER)
JOBGING - BRUNSWICK	\$473	\$611	\$526	\$860	\$2,052	\$1,212	\$1,141	\$451	\$600	\$500	\$500	\$500	\$9,426	\$7,000	\$2,426
JOBGING - MRRA	4,103	5,405	4,506	2,595	2,681	2,374	2,706	2,497	700	500	500	500	29,067	\$15,600	13,467
JOBGING - TOPSHAM SEWER	2,183	2,748	17,404	10,917	2,533	3,985	4,500	3,692	4,500	4,000	4,000	3,500	63,962	\$60,000	3,962
JOBGING - MISC	0	0	0	0	0	0	136	0	0	0	0	0	136	\$500	(364)
EARNED INTEREST	1,088	(153)	(1,037)	3,360	3,195	(1,499)	4,873	115	3,000	3,000	3,000	3,000	21,942	\$42,000	(20,058)
LATE CHARGES	29	4	78	74	8	35	(1)	287	200	200	200	200	1,315	\$2,400	(1,085)
MISCELLANEOUS	48	79	1,001	224	325	1,619	5,661	76	300	200	200	200	9,933	\$9,500	433
GAIN/(LOSS) ASSET DISPOSAL	73,828	0	0	0	0	0	0	0	0	0	0	0	73,828	\$82,500	(8,672)
TSR (SHARE OF CWSRF LOAN)	0	0	0	16,436	0	0	0	0	0	172,336	0	0	188,772	\$187,305	1,467
NON-OPERATING REVENUE	81,751	8,694	22,478	34,466	10,794	7,726	19,016	7,117	9,300	180,736	8,400	7,900	398,379	406,805	(8,426)
OPER & NON-OPER REVENUE	112,789	408,060	545,782	89,081	444,533	681,454	82,332	519,578	660,536	234,537	473,841	629,708	4,882,231	4,775,829	106,402
ENTRANCE CHARGE	8,588	4,294	2,147	42,155	0	3,548	4,294	0	2,147	2,147	2,147	2,147	86,496	176,054	(89,558)
DONATED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER REVENUE	8,588	4,294	2,147	42,155	0	3,548	4,294	0	2,147	2,147	2,147	2,147	86,496	176,054	(89,558)
GRAND TOTALS BY MONTH:	\$121,377	\$412,354	\$547,929	\$131,236	\$444,533	\$685,002	\$86,626	\$519,578	\$662,683	\$236,684	\$475,988	\$631,855	\$4,968,727	\$4,951,883	\$16,844

**BRUNSWICK SEWER DISTRICT
2022 BUDGETED REVENUE**

ADOPTED

12/16/2021

OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	2022 BUDGET TOTAL	2021 estimated	OVER / (UNDER)
RESIDENTIAL															
- METERED	\$1,374	\$298,657	\$314,560	\$1,235	\$292,463	\$357,791	\$1,631	\$338,991	\$381,842	(\$4,130)	\$300,460	\$354,772	\$2,639,646	\$2,490,232	\$149,414
- SERVICE CHARGE	\$0	\$8,000	\$8,000	\$0	\$8,000	\$8,000	\$0	\$8,000	\$8,000	\$0	\$8,000	\$8,000	\$64,000	\$0	\$64,000
- FLAT	0	0	2,879	0	0	2,886	0	0	2,875	0	0	2,875	11,515	10,863	652
TOTAL RESIDENTIAL:	\$1,374	\$298,657	\$317,439	\$1,235	\$292,463	\$360,677	\$1,631	\$338,991	\$384,716	(\$4,130)	\$300,460	\$357,647	\$2,715,160	\$2,501,095	\$150,066
COMMERICAL															
- METERED	\$0	\$97,626	\$198,118	\$160	\$105,848	\$286,093	\$2,716	\$139,439	\$246,727	\$8,297	\$137,951	\$269,102	\$1,492,077	\$1,407,619	\$84,457
- SERVICE CHARGE	\$0	\$5,330	\$5,330	\$0	\$5,330	\$5,330	\$0	\$5,330	\$5,330	\$0	\$5,330	\$5,330	\$42,640	\$0	\$42,640
- FLAT	0	0	151	0	0	151	0	0	151	0	0	151	606	572	34
TOTAL COMMERCIAL:	\$0	\$97,626	\$198,269	\$160	\$105,848	\$286,245	\$2,716	\$139,439	\$246,878	\$8,297	\$137,951	\$269,254	\$1,535,322	\$1,408,191	\$84,491
INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROOF DRAINS/CATCH BASINS	\$0	\$4,003	\$2,885	\$0	\$4,003	\$2,885	\$0	\$4,003	\$2,885	\$0	\$4,003	\$2,885	\$27,551	\$25,990	\$1,560
SURCHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOPSHAM SEWER	15,100	15,000	22,100	10,700	9,900	8,600	9,000	16,300	9,700	9,600	10,800	15,000	151,800	146,115	5,685
SEPTAGE	14,672	7,019	19,202	41,649	41,928	49,537	49,809	45,643	43,000	40,000	37,000	13,000	402,460	402,460	0
OPERATING REVENUE:	\$31,147	\$422,304	\$559,895	\$53,744	\$454,142	\$707,943	\$63,156	\$544,376	\$687,180	\$53,767	\$490,213	\$657,786	\$4,832,293	\$4,483,851	\$241,803

RESIDENTIAL															
- METERED	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
COMMERICAL															
- METERED	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
SEPTAGE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FLATS-DRAINS-BASINS	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%

NON-OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	2022 BUDGET TOTAL	2021 estimated	OVER / (UNDER)
JOBGING - BRUNSWICK	\$600	\$500	\$600	\$400	\$600	\$600	\$800	\$800	\$600	\$500	\$500	\$500	\$7,000	\$9,426	(\$2,426)
JOBGING - MRRA	500	500	500	500	500	700	700	700	700	500	500	500	6,800	\$29,067	(22,267)
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	\$63,962	(3,962)
JOBGING - MISC						500							500	\$136	364
EARNED INTEREST	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	25,200	\$21,942	3,258
LATE CHARGES	200	200	200	200	200	200	200	200	200	200	200	200	2,400	\$1,315	1,085
MISCELLANEOUS	200	200	200	3,200	300	200	5,000	300	300	200	200	200	10,500	\$9,933	567
GAIN/(LOSS) ASSET DISPOSAL		20,000			20,000								40,000	\$73,828	(33,828)
TSD (SHARE OF CWSRF LOAN)				14,765						180,480			195,245	\$188,772	6,473
NON-OPERATING REVENUE	6,100	26,000	7,600	25,165	31,700	12,800	16,300	11,100	8,400	187,980	7,500	7,000	347,645	398,379	(50,734)

OPER & NON-OPER REVENUE	37,247	448,304	567,495	78,909	485,842	720,743	79,456	555,476	695,580	241,747	497,713	664,786	5,179,938	4,882,230	191,068
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ENTRANCE CHARGE	2,228	2,228	4,456	4,456	6,684	6,684	4,456	4,456	2,218	2,228	2,228	2,228	44,550	86,496	(41,946)
DONATED ASSETS	1,080,000	0	0	0	0	0	0	350,000	0	0	0	0	1,430,000	0	1,430,000
OTHER REVENUE	1,082,228	2,228	4,456	4,456	6,684	6,684	4,456	354,456	2,218	2,228	2,228	2,228	1,474,550	86,496	1,388,054

GRAND TOTALS BY MONTH:	\$1,119,475	\$450,532	\$571,951	\$83,365	\$492,526	\$727,427	\$83,912	\$909,932	\$697,798	\$243,975	\$499,941	\$667,014	\$6,654,488	\$4,968,726	\$1,579,122
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**BRUNSWICK SEWER DISTRICT
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES
2021 ANTICIPATED**

12/16/2021

ADOPTED	2021				2021	
DESCRIPTION	TOTAL	COLLECTION			TOTAL	2021
	BUDGET	& PUMPING	TREATMENT	ADMIN	ANTICIPATED	BUDGET VS
						ANTICIPATED
						(\$)
Salaries & Wages	\$1,483,495	\$534,141	\$385,985	\$604,667	\$1,524,793	(\$41,298)
Employee Benefits	770,071	270,838	220,407	267,148	758,393	11,678
Trustees Fees	6,000			6,038	6,038	(38)
Heating	45,510	8,203	35,126		43,329	2,181
Power	152,583	21,369	94,812	9,441	125,622	26,961
Water	4,048	2,001	1,780	100	3,881	167
Telecommunications	19,963	7,948	6,909	6,037	20,894	(931)
Maintenance-Service Contracts	126,397	22,107	24,298	73,133	119,538	6,859
Maintenance - Lines	4,400	1,168			1,168	3,232
Maintenance - Holes	14,572	14,572			14,572	0
Maintenance - Buildings	41,210	11,244	23,448	6,523	41,215	(5)
Maintenance - Equipment	58,641	24,504	25,941	15,715	66,160	(7,519)
Maintenance - Vehicles	15,130	5,393	5,312	3,716	14,421	709
Vehicle Fuel	20,221	8,009	8,009	3,648	19,666	555
Travel	3,350	310	293	1,728	2,331	1,019
Professional Development	7,225	2,257	5,283	884	8,424	(1,199)
Dues & Subscriptions	4,130	950	580	2,554	4,084	46
Supplies/Small tools	21,620	7,200	10,267	4,138	21,605	15
Postage/Delivery	11,750	100	0	12,096	12,196	(446)
Safety	14,009	6,344	5,701	955	13,000	1,009
Uniforms	4,080	2,400	1,680		4,080	0
Licenses	3,750		3,526		3,526	224
Outside Printing	13,310			13,177	13,177	133
Advertising	2,500			5,428	5,428	(2,928)
Consulting Fees	88,600			99,825	99,825	(11,225)
Miscellaneous	5,625	1,250	822	3,082	5,154	471
Purification Supplies	0				0	0
Sodium Hypochlorite	9,052		8,985		8,985	67
Polymer	9,000		9,965		9,965	(965)
Sodium Hydroxide	54,150		47,782		47,782	6,368
Sodium Bisulfite	9,000		8,288		8,288	712
Sludge Disposal	138,750		138,750		138,750	0
Laboratory Expense	14,690		10,773		10,773	3,917
Laboratory Testing	8,400		11,600		11,600	(3,200)
Instrumentation	2,025		2,025		2,025	0
Sub-Total Expenses	\$3,187,257	\$952,308	\$1,098,347	\$1,140,033	\$3,190,688	(\$3,431)
Insurance - General	69,130			66,483	66,483	2,647
Meter Reading	<u>100,200</u>			<u>98,860</u>	<u>98,860</u>	<u>1,340</u>
Total Expenses	\$3,356,587	\$952,308	\$1,098,347	\$1,305,376	\$3,356,031	\$556
Depreciation	2,647,000			2,678,046	2,678,046	<u>(31,046)</u>
Net Expense to Operate District	\$6,003,587	\$952,308	\$1,098,347	\$3,983,422	\$6,034,077	(\$30,490)
2021 BUDGET		\$971,116	\$1,144,458	\$1,241,013	\$3,356,587	
Under / (- Over) Budget		\$18,808	\$46,111	(\$64,363)	\$556	<i>w/o depreciation</i>

**BRUNSWICK SEWER DISTRICT
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES
2022 DIVISION BUDGETS**

12/16/2021

	COLLECTION		ADMIN	2022	2021	(%)	(\\$)
ADOPTED	& PUMPING	TREATMENT		BUDGET	ANTICIPATED	VARIANCE	
DESCRIPTION					EXPENSES	2022 BUDGET TO	2021 ANTICIPATED
Salaries & Wages	\$588,683	\$416,043	\$594,855	\$1,599,581	\$1,524,793	4.9%	\$74,788
Employee Benefits	309,945	234,374	290,632	834,951	\$758,393	10.1%	76,558
Trustees Fees			6,750	6,750	\$6,038	11.8%	712
Heating	8,161	35,088		43,249	\$43,329	-0.2%	(80)
Power	24,420	95,760	9,500	129,680	\$125,622	3.2%	4,058
Water	2,050	1,948	105	4,103	\$3,881	5.7%	222
Telecommunications	8,715	7,868	5,700	22,283	\$20,894	6.6%	1,389
Maintenance-Service Contracts	26,171	28,839	72,000	127,010	\$119,538	6.3%	7,472
Maintenance - Lines	3,400			3,400	\$1,168	191.1%	2,232
Maintenance - Holes	10,572			10,572	\$14,572	-27.4%	(4,000)
Maintenance - Buildings	10,850	23,445	11,470	45,765	\$41,215	11.0%	4,550
Maintenance - Equipment	34,750	27,491	14,800	77,041	\$66,160	16.4%	10,881
Maintenance - Vehicles	12,200	6,530	4,300	23,030	\$14,421	59.7%	8,609
Vehicle Fuel	13,733	11,800	5,700	31,233	\$19,666	58.8%	11,567
Travel	5,450	8,540	11,160	25,150	\$2,331	978.9%	22,819
Professional Development	3,450	9,925	3,650	17,025	\$8,424	102.1%	8,601
Dues & Subscriptions	900	885	2,240	4,025	\$4,084	-1.4%	(59)
Supplies/Small tools	7,700	10,630	4,000	22,330	\$21,605	3.4%	725
Postage/Delivery	100	100	12,850	13,050	\$12,196	7.0%	854
Safety	9,068	7,595	500	17,163	\$13,000	32.0%	4,163
Uniforms	2,400	2,280		4,680	\$4,080	14.7%	600
Licenses		4,199		4,199	\$3,526	19.1%	673
Outside Printing	100	60	13,250	13,410	\$13,177	1.8%	233
Advertising			4,300	4,300	\$5,428	-20.8%	(1,128)
Consulting Fees		7,000	67,300	74,300	\$99,825	-25.6%	(25,525)
Miscellaneous	1,950	1,500	3,900	7,350	\$5,154	42.6%	2,196
Sodium Hypochlorite		12,430		12,430	\$8,985	38.3%	3,445
Polymer		10,961		10,961	\$9,965	10.0%	996
Sodium Hydroxide		77,700		77,700	\$47,782	62.6%	29,918
Sodium Bisulfite		9,900		9,900	\$8,288	19.4%	1,612
Sludge Disposal		172,000		172,000	\$138,750	24.0%	33,250
Laboratory Expense		13,050		13,050	\$10,773	21.1%	2,277
Laboratory Testing		6,300		6,300	\$11,600	-45.7%	(5,300)
Instrumentation		<u>7,025</u>		<u>7,025</u>	<u>\$2,025</u>	<u>246.9%</u>	<u>5,000</u>
Sub-Total Expenses	\$1,084,768	\$1,251,266	\$1,138,962	\$3,474,996	\$3,190,688	8.91	\$284,308
Insurance - General			68,500	68,500	\$66,483	3.0%	2,017
Meter Reading			<u>98,380</u>	<u>98,380</u>	<u>\$98,860</u>	<u>-0.5%</u>	<u>(480)</u>
Total Expenses	\$1,084,768	\$1,251,266	\$1,305,842	\$3,641,876	\$3,356,031	8.5%	\$285,845
Depreciation			<u>2,760,000</u>	<u>2,760,000</u>	<u>2,678,046</u>	<u>3.1%</u>	<u>81,954</u>
Net Expense to Operate District	\$1,084,768	\$1,251,266	\$4,065,842	\$6,401,876	\$6,034,077	6.1%	\$367,799

	Collection & Pumping			Treatment			Administration			2022 Compared to 2021 BUDGET			
	2021 Budget	2022 Proposed	2022\$ Change	2021 Budget	2022 Proposed	2022\$ Change	2021 Budget	2022 Proposed	2022\$ Change	2021 Budget	2022 Proposed	2022 % Change vs 2021 Budget	2022 \$ Change vs 2021 Budget
ADOPTED													
Personnel Services													
Salaries & Wages, Full Time	\$ 491,802	\$ 514,521	\$ 22,719	\$ 360,153	\$ 376,834	\$ 16,681	\$ 527,737	\$ 560,286	\$ 32,549	\$ 1,379,692	\$ 1,451,641	5.21%	\$ 71,949
Salaries & Wages, Part Time	\$ 2,700	\$ 44,000	\$ 41,300	\$ 9,000	\$ 10,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 11,700	\$ 54,000	361.54%	\$ 42,300
Overtime	\$ 13,956	\$ 14,740	\$ 784	\$ 8,623	\$ 10,582	\$ 1,959	\$ 3,968	\$ 5,115	\$ 1,148	\$ 26,546	\$ 30,437	14.66%	\$ 3,891
Sick Leave Buy Back	\$ 8,271	\$ 10,566	\$ 2,295	\$ 5,981	\$ 7,872	\$ 1,891	\$ 11,112	\$ 12,799	\$ 1,687	\$ 25,364	\$ 31,237	23.15%	\$ 5,873
Incentive Program	\$ 14,148	\$ 14,855	\$ 707	\$ 10,212	\$ 10,756	\$ 544	\$ 15,832	\$ 16,655	\$ 823	\$ 40,192	\$ 42,266	5.16%	\$ 2,074
Trustees Fees							\$ 6,000	\$ 6,750	\$ 750	\$ 6,000	\$ 6,750	12.50%	\$ 750
Sub-Total	\$ 530,876	\$ 598,682	\$ 67,806	\$ 393,970	\$ 416,044	\$ 22,074	\$ 564,649	\$ 601,605	\$ 36,956	\$ 1,489,494	\$ 1,616,331	8.52%	\$ 126,837
Employee Benefits													
Social Security / FICA	\$ 41,917	\$ 47,338	\$ 5,421	\$ 31,415	\$ 33,241	\$ 1,826	\$ 45,645	\$ 51,378	\$ 5,733	\$ 118,977	\$ 131,957	10.91%	\$ 12,980
Life Insurance	\$ 2,710	\$ 2,976	\$ 266	\$ 1,915	\$ 2,142	\$ 227	\$ 2,752	\$ 3,102	\$ 350	\$ 7,377	\$ 8,220	11.43%	\$ 843
Maine PERS	\$ 51,291	\$ 55,043	\$ 3,752	\$ 37,431	\$ 40,291	\$ 2,860	\$ 54,615	\$ 63,303	\$ 8,688	\$ 143,337	\$ 158,637	10.67%	\$ 15,300
Health Benefits	\$ 185,869	\$ 204,588	\$ 18,719	\$ 150,544	\$ 158,699	\$ 8,155	\$ 163,967	\$ 172,848	\$ 8,881	\$ 500,380	\$ 536,135	7.15%	\$ 35,755
Sub-Total	\$ 281,787	\$ 309,945	\$ 28,158	\$ 221,305	\$ 234,373	\$ 13,068	\$ 266,979	\$ 290,631	\$ 23,652	\$ 770,071	\$ 834,949	8.42%	\$ 64,878
Contractual Services													
Power	\$ 25,920	\$ 24,420	\$ (1,500)	\$ 118,663	\$ 95,760	\$ (22,903)	\$ 8,000	\$ 9,500	\$ 1,500	\$ 152,583	\$ 129,680	-15.01%	\$ (22,903)
Water	\$ 2,000	\$ 2,050	\$ 50	\$ 1,948	\$ 1,948	\$ -	\$ 100	\$ 105	\$ 5	\$ 4,048	\$ 4,103	1.36%	\$ 55
Telecommunications	\$ 7,815	\$ 8,715	\$ 900	\$ 6,948	\$ 7,868	\$ 920	\$ 5,200	\$ 5,700	\$ 500	\$ 19,963	\$ 22,283	11.62%	\$ 2,320
Maintenance-Svc Contracts	\$ 24,393	\$ 26,171	\$ 1,778	\$ 28,069	\$ 28,839	\$ 770	\$ 73,935	\$ 72,000	\$ (1,935)	\$ 126,397	\$ 127,010	0.48%	\$ 613
Maintenance - Lines	\$ 4,400	\$ 3,400	\$ (1,000)							\$ 4,400	\$ 3,400	-22.73%	\$ (1,000)
Maintenance - Holes	\$ 14,572	\$ 10,572	\$ (4,000)							\$ 14,572	\$ 10,572	-27.45%	\$ (4,000)
Maintenance - Buildings	\$ 9,350	\$ 10,850	\$ 1,500	\$ 23,890	\$ 23,445	\$ (445)	\$ 7,970	\$ 11,470	\$ 3,500	\$ 41,210	\$ 45,765	11.05%	\$ 4,555
Maintenance - Equipment	\$ 24,750	\$ 34,750	\$ 10,000	\$ 25,941	\$ 27,491	\$ 1,550	\$ 7,950	\$ 14,800	\$ 6,850	\$ 58,641	\$ 77,041	31.38%	\$ 18,400
Maintenance - Vehicles	\$ 6,800	\$ 7,200	\$ 400	\$ 6,030	\$ 6,530	\$ 500	\$ 2,300	\$ 4,300	\$ 2,000	\$ 15,130	\$ 18,030	19.17%	\$ 2,900
Travel	\$ 300	\$ 5,450	\$ 5,150	\$ 490	\$ 8,540	\$ 8,050	\$ 2,560	\$ 11,160	\$ 8,600	\$ 3,350	\$ 25,150	650.75%	\$ 21,800
Professional Development	\$ 1,750	\$ 3,450	\$ 1,700	\$ 3,825	\$ 9,925	\$ 6,100	\$ 1,650	\$ 3,650	\$ 2,000	\$ 7,225	\$ 17,025	135.64%	\$ 9,800
Dues & Subscriptions	\$ 950	\$ 900	\$ (50)	\$ 650	\$ 885	\$ 235	\$ 2,530	\$ 2,240	\$ (290)	\$ 4,130	\$ 4,025	-2.54%	\$ (105)
Postage/Delivery	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 11,550	\$ 12,850	\$ 1,300	\$ 11,750	\$ 13,050	11.06%	\$ 1,300
Sludge Disposal				\$ 138,750	\$ 172,000	\$ 33,250				\$ 138,750	\$ 172,000	23.96%	\$ 33,250
Licenses				\$ 3,750	\$ 4,199	\$ 449				\$ 3,750	\$ 4,199	11.97%	\$ 449
Outside Printing	\$ -	\$ 100	\$ 100	\$ 60	\$ 60	\$ -	\$ 13,250	\$ 13,250	\$ -	\$ 13,310	\$ 13,410	0.75%	\$ 100
Advertising							\$ 2,500	\$ 4,300	\$ 1,800	\$ 2,500	\$ 4,300	72.00%	\$ 1,800
Consulting Fees					\$ 7,000		\$ 88,600	\$ 62,300	\$ (26,300)	\$ 88,600	\$ 69,300	-21.78%	\$ (19,300)
Laboratory Testing				\$ 8,400	\$ 6,300	\$ (2,100)				\$ 8,400	\$ 6,300	-25.00%	\$ (2,100)
Bad Debt							\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Miscellaneous	\$ 1,250	\$ 1,950	\$ 700	\$ 900	\$ 1,500	\$ 600	\$ 3,475	\$ 3,900	\$ 425	\$ 5,625	\$ 7,350	30.67%	\$ 1,725
Materials and Supplies													
Vehicle Fuel	\$ 8,623	\$ 13,733	\$ 5,110	\$ 7,513	\$ 11,800	\$ 4,287	\$ 4,085	\$ 5,700	\$ 1,615	\$ 20,221	\$ 31,233	54.46%	\$ 11,012
Heating	\$ 9,536	\$ 8,161	\$ (1,375)	\$ 35,974	\$ 35,088	\$ (886)	\$ -	\$ -	\$ -	\$ 45,510	\$ 43,249	-4.97%	\$ (2,261)
Purification Supplies				\$ -	\$ -	\$ -				\$ -	\$ -		\$ -
Sodium Hypochlorite				\$ 9,052	\$ 12,430	\$ 3,378				\$ 9,052	\$ 12,430	37.32%	\$ 3,378
Polymer				\$ 9,000	\$ 10,961	\$ 1,961				\$ 9,000	\$ 10,961	21.79%	\$ 1,961
Sodium Hydroxide				\$ 54,150	\$ 77,700	\$ 23,550				\$ 54,150	\$ 77,700	43.49%	\$ 23,550
Sodium Bisulfite				\$ 9,000	\$ 9,900	\$ 900				\$ 9,000	\$ 9,900	10.00%	\$ 900
Supplies/Small tools	\$ 7,200	\$ 7,700	\$ 500	\$ 10,320	\$ 10,630	\$ 310	\$ 4,100	\$ 4,000	\$ (100)	\$ 21,620	\$ 22,330	3.28%	\$ 710
Uniforms	\$ 2,400	\$ 2,400	\$ -	\$ 1,680	\$ 2,280	\$ 600				\$ 4,080	\$ 4,680	14.71%	\$ 600
Safety	\$ 6,344	\$ 9,068	\$ 2,724	\$ 7,365	\$ 7,595	\$ 230	\$ 300	\$ 500	\$ 200	\$ 14,009	\$ 17,163	22.51%	\$ 3,154
Laboratory Expense				\$ 14,690	\$ 13,050	\$ (1,640)				\$ 14,690	\$ 13,050	-11.16%	\$ (1,640)
Instrumentation				\$ 2,025	\$ 7,025	\$ 5,000				\$ 2,025	\$ 7,025	246.91%	\$ 5,000
Sub-Total	\$ 971,116	\$ 1,089,767	\$ 118,651	\$ 1,144,458	\$ 1,251,266	\$ 106,808	\$ 1,071,683	\$ 1,133,961	\$ 62,278	\$ 3,187,256	\$ 3,474,994	9.03%	\$ 287,738
Insurance - General							\$ 69,130	\$ 68,500	\$ (630)	\$ 69,130	\$ 68,500	-0.91%	\$ (630)
Meter Reading							\$ 100,200	\$ 98,380	\$ (1,820)	\$ 100,200	\$ 98,380	-1.82%	\$ (1,820)
Total Expenses	\$ 971,116	\$ 1,089,767	\$ 118,651	\$ 1,144,458	\$ 1,251,266	\$ 106,808	\$ 1,241,013	\$ 1,300,841	\$ 59,828	\$ 3,356,586	\$ 3,641,874	7.83%	\$ 285,288
	Coll&Pump 2021 Budget	2022 Proposed		Treatment 2021 Budget	2022 Proposed		Administration 2021 Budget	2022 Proposed		BUDGET 2021	BUDGET 2022 Proposed		2022 vs. 2021 Budget

**BRUNSWICK SEWER DISTRICT
CONSOLIDATED EXPENSES FOR 2018, 2019, 2020 & ANTICIPATED 2021
AND 2022 BUDGET**

12/16/2021

						(%)	(\$)
						VARIANCE	
ADOPTED	2018	2019	2020	2021	2022	2022 BUDGET TO	
DESCRIPTION	AUDITED	AUDITED	AUDITED	ANTICIPATED	BUDGET	2021 ANTICIPATED	
Salaries and wages	\$1,310,754	\$1,400,180	\$1,471,966	\$1,524,793	\$1,599,581	4.9%	\$74,788
Employee benefits	\$683,831	\$730,378	\$755,596	\$758,393	\$834,951	10.1%	\$76,558
Trustees' fees	\$6,150	\$5,538	\$4,688	\$6,038	\$6,750	11.8%	\$712
Heating	\$45,793	\$48,621	\$30,405	\$43,329	\$43,249	-0.2%	(\$80)
Power	\$124,135	\$131,103	\$140,956	\$125,622	\$129,680	3.2%	\$4,058
Water	\$6,828	\$7,877	\$4,225	\$3,881	\$4,103	5.7%	\$222
Telecommunications	\$19,336	\$19,777	\$20,172	\$20,894	\$22,283	6.6%	\$1,389
Maintenance service contracts	\$56,993	\$60,973	\$91,730	\$119,538	\$127,010	6.3%	\$7,472
Maintenance of lines	\$4,388	\$5,219	\$13,165	\$1,168	\$3,400	191.1%	\$2,232
Maintenance of holes	\$0	\$9,327	\$13,262	\$14,572	\$10,572	-27.4%	(\$4,000)
Maintenance of buildings	\$56,959	\$36,875	\$44,360	\$41,215	\$45,765	11.0%	\$4,550
Maintenance of equipment	\$74,100	\$73,461	\$62,934	\$66,160	\$77,041	16.4%	\$10,881
Maintenance of vehicles	\$18,690	\$15,271	\$35,034	\$14,421	\$23,030	59.7%	\$8,609
Vehicle fuel	\$31,782	\$29,750	\$19,354	\$19,666	\$31,233	58.8%	\$11,567
Travel	\$15,713	\$21,364	\$9,074	\$2,331	\$25,150	978.9%	\$22,819
Professional development	\$12,672	\$12,806	\$6,322	\$8,424	\$17,025	102.1%	\$8,601
Dues and subscriptions	\$4,847	\$5,380	\$5,188	\$4,084	\$4,025	-1.4%	(\$59)
Supplies/ small tools	\$24,510	\$14,835	\$15,941	\$21,605	\$22,330	3.4%	\$725
Postage, freight and delivery	\$12,849	\$11,198	\$10,207	\$12,196	\$13,050	7.0%	\$854
Safety	\$10,240	\$14,252	\$14,678	\$13,000	\$17,163	32.0%	\$4,163
Uniforms	\$4,655	\$4,613	\$3,391	\$4,080	\$4,680	14.7%	\$600
Licenses	\$4,386	\$4,176	\$4,281	\$3,526	\$4,199	19.1%	\$673
Outside printing	\$6,571	\$13,167	\$15,831	\$13,177	\$13,410	1.8%	\$233
Advertising	\$3,344	\$1,559	\$2,478	\$5,428	\$4,300	-20.8%	(\$1,128)
Consulting Fees	\$23,847	\$43,583	\$125,664	\$99,825	\$74,300	-25.6%	(\$25,525)
Miscellaneous	\$6,283	\$3,459	\$6,175	\$5,154	\$7,350	42.6%	\$2,196
Purification supplies	\$0	\$70	\$0	\$0	\$0	0.0%	\$0
Sodium hypochlorite	\$5,041	\$7,909	\$9,430	\$8,985	\$12,430	38.3%	\$3,445
Polymer	\$15,036	\$12,857	\$6,429	\$9,965	\$10,961	10.0%	\$996
Sodium hydroxide	\$40,158	\$76,597	\$76,236	\$47,782	\$77,700	62.6%	\$29,918
Sodium Bisulfite				\$8,288	\$9,900	19.4%	\$1,612
Sludge disposal	\$98,301	\$103,813	\$125,267	\$138,750	\$172,000	24.0%	\$33,250
Laboratory expense	\$9,004	\$12,240	\$9,633	\$10,773	\$13,050	21.1%	\$2,277
Laboratory testing	\$7,186	\$13,607	\$4,199	\$11,600	\$6,300	-45.7%	(\$5,300)
Instrumentation	\$7,900	\$4,272	\$505	\$2,025	\$7,025	246.9%	\$5,000
Bad debt	\$0	\$3,839	\$0	\$0	\$0	#DIV/0!	\$0
Sub-Total Expenses	\$2,752,282	\$2,959,946	\$3,158,776	\$3,190,688	\$3,474,996	8.9%	\$284,308
Insurance - General	\$67,035	\$70,329	\$68,224	\$66,483	\$68,500	3.0%	\$2,017
Meter Reading	\$92,378	\$99,266	\$99,740	\$98,860	\$98,380	-0.5%	(\$480)
Total Expenses	\$2,911,695	\$3,129,541	\$3,326,740	\$3,356,031	\$3,641,876	8.5%	\$285,845
Depreciation	<u>2,239,866</u>	<u>2,663,483</u>	<u>2,642,527</u>	<u>2,678,046</u>	<u>2,760,000</u>	3.1%	\$81,954
Net Expense to Operate District	\$5,151,561	\$5,793,024	\$5,969,267	\$6,034,077	\$6,401,876	6.1%	\$367,799

**BRUNSWICK SEWER DISTRICT
2021 CAPITAL IMPROVEMENT PLAN (CIP) BUDGET**

12/16/2021

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>Expended Jan - Aug</u>	<u>Estimated Sept - Dec</u>	<u>Balance</u>
<u>CAPITAL</u>					
Collection	Jet-Vac truck (replace 2008 Jet-Vac)	\$434,000	\$435,129	\$0	(\$1,129)
Treatment	Sludge Conveyor (transducers to monitor sludge loading)	10,000	<u>0</u>	<u>0</u>	<u>10,000</u>
TOTAL CAPITAL		\$444,000	\$435,129	\$0	\$8,871
<u>CONSTRUCTION</u>					
Collection	Woodland pump station (equipment only this year)	\$251,199	\$0	\$90,000	\$161,199
TOTAL CONSTRUCTION		\$251,199	\$0	\$90,000	\$161,199
BUDGETED 2021 CAPITAL IMPROVEMENT PLAN TOTAL		\$695,199	\$435,129	\$90,000	\$170,070
<i>Approved by Board</i>					
<u>UNBUDGETED CAPITAL</u>					
Collection	MRRRA EDA grant award toward pump station rehab- BSD will fund half of local match (Approved 04/02/21)	\$60,725	\$60,725	\$0	\$0
Collection	New pump at Pollard pump station (Approved 04/18/21)	<u>5,816</u>	<u>5,816</u>	<u>0</u>	<u>0</u>
2021 UNBUDGETED CAPITAL APPROVED BY BOARD TOTAL		\$66,541	\$66,541	\$0	\$0
TOTAL 2021 BUDGETED/UNBUDGETED CAPITAL		\$761,740	\$501,670	\$90,000	\$170,070

**BRUNSWICK SEWER DISTRICT
2022 CAPITAL IMPROVEMENT PLAN (CIP) BUDGET**

12/16/2021

ADOPTED

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>Capital Budget Funding Sources</u>					
CAPITAL								
Collection	Replace CCTV van & equipment - sell existing unit	125,000	\$	89,915			\$	35,085
Collection	Replace 2014 JCB with Bobcat T770	60,000			\$	-		
Collection	Mr. Manhole sewer manhole cover cutter attachment	38,000						
Collection	GPS rover locating device	13,000						13,000
Treatment	Replace 2011 GMC pickup (T-1)	(\$5,000 TP Budget to Lease)						
Admin	Replace 2015 Explorer with 1 EV (utilizing grant)	30,000				30,000		
TOTAL CAPITAL		\$168,000						
CONSTRUCTION								
Collection	Armory Street Point Repair	\$4,000				4,000		
Collection	Pine Street - UBCPP Lining	150,800		150,800				
Collection	Woodland Pump Station (Approved and carried over from 2021)	161,199					161,199	
TOTAL CONSTRUCTION		\$315,999						
2022 CAPITAL IMPROVEMENT PLAN TOTAL		\$483,999						
DONATED ASSETS - From Brunswick Landing								
		BUDGET						
Collection	Woodland Pump Station	\$350,000		11/18/2021	2022 CIP	\$ 694,007		
Collection	Theater Station & Force Main	750,000		12/16/2021	2022 CIP	\$ 483,999		
Collection	Public Works Station & Force Main	125,000			REDUCTION:	\$ (210,008)		
Collection	Hangar 6 Station & Force Main	125,000						
Collection	Allagash Drive Force Main	80,000						
TOTAL DONATED ASSETS:		\$1,430,000						

BRUNSWICK SEWER DISTRICT
BOND PAYMENT SCHEDULE FOR 2022

12/16/2021

ADOPTED

<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 1/1/2022</u>	<u>PRINCIPAL PYMNT DATE</u>	<u>PRINCIPAL</u>	<u>BALANCE AT 12/31/2022</u>	<u>2022 INTEREST</u>
2005 MEDEP CWSRF	Maine Bond Bank	4/22/2005	4/1/2025	1.8100%	\$1,750,000	\$412,828	4/01/2022	\$99,893	\$312,935	\$9,865
2012 ME BOND BANK SEWER	Maine Bond Bank	10/25/2012	11/1/2022	2.1227%	500,000	54,703	10/01/2022	54,703	0	989
2016 MEDEP CWSRF	Maine Bond Bank	12/17/2015	1/1/2036	1.0000%	22,000,000	17,943,103	10/01/2022	1,039,705	16,903,398	237,659
2020 JET VAC TRUCK	Maine Bond Bank	10/29/2020	11/1/2027	0.5500%	434,000	390,600	10/01/2022	43,400	347,200	<u>3,765</u>
GRAND TOTAL:									<u>\$ 252,277</u>	