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Brunswick Sewer District 2026 Proposed Budget

Executive Summary

The Brunswick Sewer District's (BSD) 2026 proposed budget is a comprehensive financial plan focused on maintaining sustainable operations while making critical long-term capital investments. The total budget, which balances all revenue and expenses, is **$7,559,553**. This figure includes both the costs of daily operations and a significant allocation for capital projects. The budget has been carefully designed to provide a transparent and clear financial report for the board of trustees and the public.

Revenue

The total proposed revenue for 2026 is projected to be **$7,559,553**, a figure that includes all operating and non-operating revenue sources. This budget anticipates consistent revenue growth from user rates and entrance fees, which serve as a crucial funding source for capital projects. The table below presents a detailed breakdown of budgeted revenues for 2026 in comparison with the 2025 Adopted Budget.

Table 1: 2026 Proposed Revenue vs. 2025 Proposed Budget

DESCRIPTION	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	Change	% Change
Residential revenue	$ 3,051,624	$ 3,255,370	$ 203,746	6.7%
Commercial revenue	$ 1,794,635	$ 1,938,650	$ 144,015	8.0%
Roofs/catch basins	$ 38,298	$ 42,221	$ 3,923	10.2%
Topsham sewer district	$ 593,822	$ 585,340	$ (8,482)	-1.4%
Septage revenue	$ 144,000	$ 150,000	$ 6,000	4.2%
Sub-total operating revenue	**$ 5,622,379**	**$ 5,971,581**	**$ 349,202**	**6.2%**
Entrance fee revenue	$ 300,000	$ 300,000	$ -	0.0%
Income from jobbing	$ 82,000	$ 74,600	$ (7,400)	-9.0%
Interest income	$ 80,000	$ 156,000	$ 76,000	95.0%
Non-operating income	$ 16,700	$ 10,200	$ (6,500)	-38.9%
Misc (other) income	$ 5,500	$ 5,500	$ -	0.0%
Gain/loss sale of fixed asset	$ -	$ 12,000	$ 12,000	N/A
Total operating & other revenue	**$ 6,106,579**	**$ 6,529,881**	**$ 423,302**	**6.9%**
Entrance fee reserves from prior years	$ 744,133	$ 1,029,672	$ 285,539	38.4%
Total revenue	**$ 6,850,712**	**$ 7,559,553**	**$ 664,341**	**9.7%**

Expenses

The total proposed expenses for 2026 are **$7,559,553**, a figure that is balanced by the total revenue. To provide a clearer understanding of the District's financial obligations, expenses are categorized into operating, non-operating, and capital expenditures. This structure distinguishes between the costs of day-to-day operations and long-term asset investments.

Expense Highlights and Assumptions

- **Power Costs:** It's difficult to predict our power costs because the energy market and our solar agreements are so volatile and weather dependent. We've budgeted based on our best estimates, but these numbers could change.
- **Sludge Disposal:** We anticipate challenges with sludge disposal in the coming year. While the numbers are currently budgeted, we could see an increase of up to $100,000 in disposal costs as we face a changing market for this service.

Table 2: 2026 Proposed Expenses vs. 2025 Proposed Expenses

DESCRIPTION	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	Change	% Change
Salaries and wages	$ 1,697,999.00	$ 1,710,768.00	$ 12,769.00	0.8%
Employee benefits	$ 879,660.00	$ 961,114.00	$ 81,454.00	9.3%
Trustee fees	$ 16,800.00	$ 16,800.00	$ -	0.0%
Heating	$ 64,670.00	$ 79,675.00	$ 15,005.00	23.2%
Power	$ 92,831.00	$ 125,000.00	$ 32,169.00	34.7%
Water	$ 6,607.00	$ 7,965.00	$ 1,358.00	20.6%
Telecommunications	$ 25,509.00	$ 26,831.00	$ 1,322.00	5.2%
Maintenance-Service Contracts	$ 111,998.00	$ 105,089.00	$ (6,909.00)	-6.2%
Maintenance - Lines	$ 8,243.00	$ 6,030.00	$ (2,213.00)	-26.9%
Maintenance - Holes	$ 14,410.00	$ 14,435.00	$ 25.00	0.2%
Maintenance - Buildings	$ 56,645.00	$ 51,195.00	$ (5,450.00)	-9.6%
Maintenance - Equipment	$ 102,880.00	$ 96,830.00	$ (6,050.00)	-5.9%
Maintenance - Vehicles	$ 21,040.00	$ 31,780.00	$ 10,740.00	51.0%
Vehicle Fuel	$ 44,370.00	$ 47,470.00	$ 3,100.00	7.0%
Travel	$ 26,275.00	$ 28,975.00	$ 2,700.00	10.3%
Professional development	$ 25,603.00	$ 28,050.00	$ 2,447.00	9.6%
Dues and subscriptions	$ 4,850.00	$ 5,050.00	$ 200.00	4.1%
Supplies/ small tools	$ 25,990.00	$ 27,740.00	$ 1,750.00	6.7%
Postage, freight and delivery	$ 14,600.00	$ 15,000.00	$ 400.00	2.7%
Safety	$ 16,774.00	$ 18,174.00	$ 1,400.00	8.3%
Uniforms	$ 5,400.00	$ 5,800.00	$ 400.00	7.4%
Licenses	$ 6,300.00	$ 6,300.00	$-	0.0%
Outside printing	$ 15,760.00	$ 17,410.00	$ 1,650.00	10.5%
Advertising	$ 3,800.00	$ 2,900.00	$ (900.00)	-23.7%
Consulting Fees	$ 71,500.00	$ 75,500.00	$ 4,000.00	5.6%
Miscellaneous	$ 11,500.00	$ 11,700.00	$ 200.00	1.7%
Sodium hypochlorite	$ 17,735.00	$ 16,105.00	$ (1,630.00)	-9.2%
Polymer	$ 20,394.00	$ 20,802.00	$ 408.00	2.0%
Sodium hydroxide	$ 144,900.00	$ 152,145.00	$ 7,245.00	5.0%
Sodium Bisulfite	$ 9,563.00	$ 9,468.00	$ (95.00)	-1.0%
Sludge disposal	$ 192,000.00	$ 190,000.00	$ (2,000.00)	-1.0%
Laboratory expense	$ 11,000.00	$ 11,000.00	$ -	0.0%
Laboratory testing	$ 12,124.00	$ 12,124.00	$ -	0.0%
Instrumentation	$ 3,243.00	$ 3,243.00	$ -	0.0%
Sub-Total Operating Expenses	**$ 3,782,973.00**	**$ 3,938,468.00**	**$ 155,495.00**	**3.9%**
Bank Fees (bad debt/ misc.)	$ 50.00	$ 200.00	$ 150.00	300.0%
Subscription Liability	$ 42,745.00	$ 40,751.00	$ (1,994.00)	-4.7%
Bond Payments (Principal)	$ 1,221,179.00	$ 1,125,323.00	$ (95,856.00)	-7.9%
Bond Payments (Interest)	$ 211,362.00	$ 199,244.00	$ 12,118.00	5.7%
Meter Reading	$ 110,657.00	$ 119,578.00	$ 8,921.00	8.1%
Insurance - General	$ 100,746.00	$ 101,100.00	$ 354.00	0.4%
Sub-Total Non-Operating	**$ 1,686,739.00**	**$ 1,586,196.00**	**$ (101,543.00)**	**-6.3%**
Capital Expenses	**$ 1,381,000.00**	**$ 2,034,889.00**	**$ 609,389.00**	**44.1%**
Total Budget	**$ 6,850,712.00**	**$ 7,559,553.00**	**$ 664,341.00**	**9.7%**

Capital Budget

The 2026 Capital Improvement Program proposes a major investment of **$2,034,889**. This plan is a critical part of our long-term strategy, prioritizing essential projects to maintain and upgrade the District's assets. The funding for these projects will be primarily covered by a combination of entrance fees and reserves, without the need for new bonds.

Table 3: Summary of 2026 Capital Expenses and 5 Year Projections

Summary of Capital Projects	2026 Request	5-Year Total
1- Pipe Projects	$825,389	$4,410,004
2- Pump Station Improvements	$995,000	$4,090,000
3- Treatment Plant	$60,000	$3,175,000
4- Vehicles and Equipment	$129,500	$742,500
5- Facilities (Non-TP)	$25,000	$155,000
Total	**$2,034,889**	**$12,572,504**

2026 Capital Expense Request Details

1. Pipe Projects: $825,389

- **Replacement of lines on Spring Street and Morse Court:** This project is the second year of a multi-year pipe replacement initiative. It aims to address aging infrastructure and will be funded primarily through entrance charges collected over the past three years.
- **Maine Street Lining:** This component includes the installation of a Cured-in-Place Pipe (CIPP) lining project on Maine Street.

2. Pump Station Improvements: $995,000

- **Upgrades to Maine Street, Arrowhead Drive, and Church Road:** This budget item funds pump upgrades at Arrowhead Drive and Church Road to increase capacity and accommodate regional growth. It also accounts for the start of design and possible construction phases of the Maine Street pump station.

3. Treatment Plant: $60,000

- **Mini-split heat pump and pump upgrades:** This item covers the proactive replacement of key equipment, specifically mini-split heat pumps for servers and an upgraded sludge pump, as part of an ongoing effort to mitigate potential equipment failures in the plant, which is nearing its ten-year mark of service.

4. Vehicles and Equipment: $129,500

- **Replacement of plotter and push camera:** The budget provides for the replacement of existing, outdated equipment.
- **Badger Pipe Locator:** This request is for a new pipe locator to help with precise mapping of force mains for the District's Geographical Information System (GIS).
- **One-ton truck upgrade:** The budget includes an upgrade to a 2016 one-ton truck by replacing the body and hoist on the existing chassis.
- **Nissan Leaf replacement:** This item facilitates the replacement of the current Nissan Leaf vehicle with a more versatile alternative.

5. Facilities (Non TP): $25,000

- **Under-desk heating in the administration building:** This project aims to improve staff comfort by installing heating elements under desks.
- **Upgraded fire alarm panel:** The budget allocates funds for modernizing the facility's alarm systems to ensure enhanced monitoring capabilities.

Conclusion

This 2026 budget represents a balanced and forward-looking financial plan for the Brunswick Sewer District. It is designed to sustain our operations while making crucial investments in our long-term infrastructure. The budget directly addresses our need to modernize our pipeline, pump stations, and treatment plant. While we acknowledge challenges in areas like power costs and sludge disposal, we are confident that this plan provides a solid framework for navigating these issues and ensuring we continue to provide reliable service to the community for years to come.

Appendix A: Five-Year Capital Plan

The following tables provide a detailed, five-year outlook for capital improvement projects, categorizing them by area and outlining the planned expenditures from 2026 to 2030.

Summary of Capital Projects

CATEGORY	*2026*	*2027*	*2028*	*2029*	*2030*	*5-Year Total*
1- Pipe Projects	$825,389	$576,500	$835,025	$1,101,240	$1,071,850	$4,410,004
2- Pump Station Improvements	$995,000	$675,000	$750,000	$750,000	$920,000	$4,090,000
3- Treatment Plant	$60,000	$175,000	$70,000	$2,070,000	$800,000	$3,175,000
4- Vehicles and Equipment	$129,500	$300,000	$98,000	$55,000	$160,000	$698,000
5- Facilities (Non TP)	$25,000	$45,000	$35,000	$25,000	$25,000	$155,000
Total	**$2,034,889**	**$1,771,500**	**$1,788,025**	**$4,001,240**	**$2,976,850**	**$12,572,504**

1- Pipe Replacement Projects

This plan outlines pipe replacement and lining projects by street and method for the next five years.

Costs are actual contractor prices for current years. Future years are contractor estimates or estimated by pipe length, depth, and diameter. Other factors such as ground water and soil type are not included. Quotes are obtained for current year's projects. Pipe replacement is determined by condition assessments through CCTV inspection. Other factors including depth, location, and diameter are also considered. Replacement schedule may be adjusted to coincide with the town pavement replacement program. Noble Street will be completed with the town and water district

Street	Method	Dia (in)	Type	Length (ft)	2026	2027	2028	2029	2030
Spring Street	Replace	6	VCP	1008	$623,400				
Morse Court	Replace	4	VCP	435	$114,750				
Maine Street	Line	15	VCP	989	$87,239				
Noble Street	Replace	6	VCP	985		$576,500			
Wheeler Park	Line	15	VCP	851			$64,175		
Wheeler Park	Replace	6	VCP	201			$108,450		
Park Row	Replace	6	VCP	1392			$662,400		
Gurnet Road	Replace	8	VCP	400				$186,000	
Thomas Point	Replace	10	ACP	1944				$915,240	
Curtis Street	Line	8	VCP	300					$90,000
Water Street	Replace	8	VCP	1803					$913,350
Belmont Street	Replace	8	VCP	190					$68,500
Annual Total					**$825,389**	**$576,500**	**$835,025**	**$1,101,240**	**$1,003,350**

Costs are actual contractor prices for current years. Future years are contractor estimates or estimated by pipe length, depth, and diameter. Other factors such as ground water and soil type are not included. Quotes are obtained for current year's projects. Pipe replacement is determined by condition assessments through CCTV inspection. Other factors including depth, location, and diameter are also considered. Replacement schedule may be adjusted to coincide with the town pavement replacement program. Noble Street will be completed with the town and water district.

2- Pump Station Projects

This section details the planned pump station improvements for the five-year period.

Station	*Description*	*2026*	*2027*	*2028*	*2029*	*2030*
Arrowhead Drive	Panel and Pumps	$150,000				
Church Road	Increase Capacity of Pumps	$95,000				
Bath Road	Panel and Pumps		$175,000			
Maine Street	Contracted Overhaul.	$750,000	$500,000			
Water Street	Partial Overhaul			$750,000	$750,000	$920,000
Annual Total		**$995,000**	**$675,000**	**$750,000**	**$750,000**	**$920,000**

Arrowhead Drive - This station needs to be upgraded based on age and run times. Staff believe the wetwell is in good condition structurally and can be reused. We plan to convert this station to a submersible style with new controls. Nearly all work can be completed in-house.

Church Road - Drawdown tests confirm the station is not performing at the designed capacity. Upgrading of pumps and the electrical panel should increase capacity to meet demand from area developments.

Bath Road - This station needs to be upgraded based on age and run times. Staff believe the wetwell is in good condition structurally and can be reused. We plan to convert this station to a submersible style with new controls. Nearly all work can be completed in-house.

Maine Street - This is a comprehensive station upgrade as proposed in the Fiscal Sustainability Plan (FSP). It includes building repairs, new generator, conversion to a submersibles station, replacement of wetwell and valve pit, VFD Replacement, new mechanical equipment, controls and alarms system.

Water Street - This is a comprehensive upgrade as proposed in the FSP. It includes building repairs, new generator, conversion to a submersibles station, wetwell resurfacing, new pumps, mechanical equipment, and controls.

3- Treatment Plant Projects

The following table outlines the capital projects for the Treatment Plant.

Item	*Description*	*2026*	*2027*	*2028*	*2029*	*2030*
Sludge	Replace Boerger Sludge Pump	$45,000	$45,000			
HVAC	Fix MCC Mini-Splits	$15,000				
SCADA	Replace SCADA Servers		$20,000			
PEP Pumps	Replace Primary Effluent Pumps		$70,000	$70,000	$70,000	
Septic Tank	Replace ODS Pump		$40,000			
FSP Phase 1	Upgrade control building piping, valves, and pumps				$2,000,000	
Outfall	Extension and diffuser on outfall pipe.					$750,000
Contact Tank	Replace Troughs to fix scum removal					$50,000
Annual Total		**$60,000**	**$175,000**	**$70,000**	**$2,070,000**	**$800,000**

Sludge Pumps - Replace one of the Boerger rotary lobe pumps with a Penn Valley positive displacement pump. Rotary lobe pumps are wearing excessively due to grit. We expect more life out of a positive displacement (PDS) pump. The goal is to replace one each year to eliminate the rotary lobe pumps completely. Pump 1 was replaced in 2023 and is functioning well, and it has extended the life of the other pumps. Another pump will be replaced in 2026

Mini Splits - We've learned that mini-split HVAC units only last 8-10 years at the most. The plant mini splits are 8 years old. They are problematic and routinely fail. These should be replaced with new units.

SCADA Servers - The SCADA servers are vital to the plant's electronic controls and monitoring. The servers were installed in 2018. They are made redundant, so there is a robust backup system, but we want to be proactive in replacing them.

Primary Effluent (PEP) Pumps - Four pumps are used to pump primary effluent to the trickling filters. Typically, 1-2 pumps are running at a time, depending on flow. The pumps were installed in

1989 and rebuilt in 1997. One pump was replaced as part of the plant upgrade in 2017. The remaining three are still functioning, but one pump has started to have failures. We recommend proactive replacement/rebuilding of one pump per year over a three-year period.

Septic Tank - The ODS and Boerger pumps that transfer septic and sludge between tanks show significant wear due to grit. The pumps work, but they require a high level of maintenance and repair. Repair parts are expensive. Staff believe we can make significant savings by utilizing Penn Valley pumps. This project was identified in the FSP, but due to current market conditions for sludge and septage, the project may be put off indefinitely.

FSP Phase 1 - This item includes everything identified in phase 1 of the FSP, other than PEP improvements and septic tank improvements already accounted for in the capital plan. This is a comprehensive upgrade of pumping systems, piping, and valves associated with the control building. Also included is the replacement of the clamshell hoist used to clean the grit chamber.

Nutrient Removal, Outfall, River Classification - These items are dependent on permit requirements. Our current discharge permit is more than one year expired, and we are awaiting a new permit, with associated condition, for the next five years. Depending on the limits set by the DEP, and the result of any river reclassification, we need to be prepared for significant changes in our process.

Contact Tank - This is a wear item. Sidewalls of the troughs are becoming scoured. The scoured surface creates surface area for scum to build up, creating more maintenance and it can affect effluent quality. This repair would reduce scum buildup and make removal easier.

4- Vehicle and Equipment Replacement

This plan details the replacement and upgrade of vehicles and other equipment.

Item	*Description*	*2026*	*2027*	*2028*	*2029*	*2030*
Plotter	Replace existing plotter	$9,500				
Push Camera	Replace existing push camera	$15,000				
GIS	Badger Pipe Locator to Trace Force Main Locations	$20,000				
Vehicle	Replace Nissan Leaf	$40,000				
Vehicle	Upgrade 2016 One-Ton Dump	$45,000				
Sludge Truck	New Sludge Truck (Cab and Hook Only)		$300,000			
Pump	Replace 2007 Godwin Pump			$98,000		
Forklift	Replace 2006 Yale Forklift				$40,000	
Lawn Mower	Replace 2015 Kubota Mower				$15,000	
Vehicle	Replace 2016 One-Ton with Lift Gate					$90,000
Vehicle	Replace Supervisor Pickup					$70,000
Annual Total		**$129,500**	**$300,000**	**$98,000**	**$55,000**	**$160,000**

Plotter - The existing plotter is 10 years old. Replacement ink is very expensive, and printing is slow. A new plotter will speed up productivity and reduce long-term maintenance costs because of improved technology.

Push Camera The District's existing push camera is nearly 10 years old. It functions, but when compared to today's technology the image is low grade and barely visible in the sun. A new camera would help staff diagnose problems with better images and more versatility. It will also be more efficient to capture, save, and share videos. Replacement parts are no longer available.

GIS - The Badger Pipe Locator Rental is a one-time service that will trace the exact location of all of the District's force mains. The Data will be captured in our GIS system, and the knowledge will be preserved indefinitely.

2016 One-Ton Typical replacement for one-ton dump trucks is 10-12 years. This truck is used to spread salt in the winter, and the body needs immediate repair. The Chassis has 30,000 miles on it and the truck is in otherwise good condition. A new dump body and crane will be placed on the existing chassis. This should extend the life of the truck by 7-8 years, at less than half the cost of a new one.

Vehicles - Replacement based on age or mileage. Pricing is based on historical knowledge and discussions with a salesman.

Lawn Mowers - Replacement based on age. Pricing is based on purchase price of existing machine adjusted for inflation.

Sludge Truck - Replacement is based on wear, age, and mileage as currently used. Sludge disposal options may change, and trucking may be significantly reduced or increased as disposal options change. As replacement nears, we will reevaluate options. Estimate is based on historical knowledge. Replacement of cab and hook lift only. We will reuse existing 30CY cans. Cost is spread over two years to reduce impact to annual budget.

Forklift - Replace 2006 Forklift due to wear and tear and age. Will explore a uni-loader or other similar units with dual purposes.

Pump - 2007 Godwin bypass pump is in good condition, but it is a critical piece of the District's emergency response plan. New models are more efficient, quieter and can be remotely monitored.

5- Facilities (Non TP)

This plan covers capital projects for non-Treatment Plant facilities.

Item	*Description*	*2026*	*2027*	*2028*	*2029*	*2030*
Facility	Under Desk Heating	$5,000				
Security	Upgrade fire and security alarm panel	$20,000				
Plant	Replace SCADA Servers		$20,000			
Air Quality	Professionally clean and rehab Air Handling Unit		$25,000			
Floors	Replace Carpeting at Admin Building			$35,000		
Floors	Replace/Rehab Flooring in Office Spaces (T)				$25,000	
Floors	Replace/Rehab Flooring in Office Spaces (CP)					$25,000
Annual Total		**$25,000**	**$45,000**	**$35,000**	**$25,000**	**$25,000**

Admin Heating - The admin building was built on top of an existing slab. Heat comes from condensers placed in the ceiling. They are adequate and heat the building efficiently, but due to their location, they do not heat the floor and admin staff routinely complain about their feet being cold. This project will add heating elements under desks to ensure warmth and comfort.

PEP Pumps - Four pumps are used to pump primary effluent to the trickling filters. Typically, 1-2 pumps are running at a time, depending on flow. The pumps were installed in 1989 and rebuilt in 1997. One pump was replaced as part of the plant upgrade in 2017. The remaining three are still functioning, but one pump has started to have failures. We recommend proactive replacement/rebuilding of one pump per year over a three-year period.

Air Quality - In 2025 mold was found in ductwork and air handling units at the plant. The District spent $20,000 on cleaning units, replacing furniture, and rehabbing spaces. The District has developed a more proactive maintenance plan to extend the life of the units, but this item has been added as a placeholder for robust cleaning and replacement of units to ensure good air quality for our employees.

Floors - Allowance based on square footage to replace/redo floors at 15 years of age.

Appendix B: 2026 Expenses by Division

OPERATIONS, MAINTENANCE AND GENERAL EXPENSES 2026 BUDGETED EXPENSES BY DIVISION				
DESCRIPTION	**BUDGET**	**COLLECTION & PUMPING**	**TREATMENT**	**ADMIN**
Salaries & Wages	$ 1,710,768.00	$ 638,184.00	$ 387,533.00	$ 685,051.00
Employee Benefits	$ 961,114.00	$ 384,650.00	$ 208,336.00	$ 368,128.00
Trustees Fees	$ 16,800.00			$ 16,800.00
Heating	$ 79,675.22	$ 18,000.00	$ 61,675.22	
Power	$ 125,000.00	$ 45,000.00	$ 80,000.00	
Water	$ 7,965.00	$ 4,000.00	$ 3,800.00	$ 165.00
Telecommunications	$ 26,831.00	$ 8,911.00	$ 7,400.00	$ 10,520.00
Maintenance-Service Contracts	$ 105,089.00	$ 42,629.00	$ 27,506.00	$ 34,954.00
Maintenance - Lines	$ 6,030.00	$ 6,030.00		
Maintenance - Holes	$ 14,435.00	$ 14,435.00		
Maintenance - Buildings	$ 51,195.00	$ 20,345.00	$ 18,550.00	$ 12,300.00
Maintenance - Equipment	$ 96,830.00	$ 29,850.00	$ 39,980.00	$ 27,000.00
Maintenance - Vehicles	$ 31,780.00	$ 12,500.00	$ 19,280.00	
Vehicle Fuel	$ 47,470.00	$ 22,370.00	$ 18,500.00	$ 6,600.00
Travel	$ 28,975.00	$ 7,550.00	$ 5,550.00	$ 15,875.00
Professional Development	$ 28,050.00	$ 8,275.00	$ 5,225.00	$ 14,550.00
Dues & Subscriptions	$ 5,050.00	$ 1,070.00	$ 460.00	$ 3,520.00
Supplies/Small tools	$ 27,740.00	$ 13,500.00	$ 8,240.00	$ 6,000.00
Postage/Delivery	$ 15,000.00	$ 100.00	$ 100.00	$ 14,800.00
Safety	$ 18,174.00	$ 9,704.00	$ 7,070.00	$ 1,400.00
Uniforms	$ 5,800.00	$ 3,600.00	$ 2,200.00	
Licenses	$ 6,300.00		$ 6,300.00	
Outside Printing	$ 17,410.00	$ 100.00	$ 60.00	$ 17,250.00
Advertising	$ 2,900.00			$ 2,900.00
Consulting Fees	$ 75,500.00		$ 5,000.00	$ 70,500.00
Miscellaneous	$ 11,700.00	$ 2,450.00	$ 2,300.00	$ 6,950.00
Sodium Hypochlorite	$ 16,105.46		$ 16,105.46	
Polymer	$ 20,801.88		$ 20,801.88	
Sodium Hydroxide	$ 152,145.00		$ 152,145.00	
Sodium Bisulfite	$ 9,467.64		$ 9,467.64	
Sludge Disposal	$ 190,000.00		$ 190,000.00	
Laboratory Expense	$ 11,000.00		$ 11,000.00	
Laboratory Testing	$ 12,124.00		$ 12,124.00	
Instrumentation	$ 3,243.00		$ 3,243.00	
Sub-Total Expenses	**$ 3,938,468.20**	**$ 1,293,253.00**	**$ 1,329,952.20**	**$ 1,315,263.00**

Appendix C: Five-Year Comparison of Expenses

DESCRIPTION	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ACTUAL EXPENSES	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	% Dif 2026 vs 2025	$ Change 2026 vs 2025
Salaries and wages	$ 1,502,554.00	$ 1,385,865.00	$ 1,579,276.00	$ 1,698,868.00	$ 1,697,999.00	$ 1,710,768.00	0.8%	$ 12,769.00
Employee benefits	$ 754,287.00	$ 696,222.00	$ 737,863.00	$ 830,923.00	$ 879,660.00	$ 961,114.00	9.3%	$ 81,454.00
Trustee fees	$ 6,488.00	$ 5,063.00	$ 11,100.00	$ 6,750.00	$ 16,800.00	$ 16,800.00	0.0%	$ -
Heating	$ 38,024.00	$ 74,105.00	$ 56,008.00	$ 44,999.00	$ 64,670.00	$ 79,675.22	23.2%	$ 15,005.22
Power	$ 138,059.00	$ 79,972.00	$ 131,906.00	$ 168,167.00	$ 92,831.00	$ 125,000.00	34.7%	$ 32,169.00
Water	$ 5,486.00	$ 7,252.00	$ 7,147.00	$ 7,975.00	$ 6,607.00	$ 7,965.00	20.6%	$ 1,358.00
Telecommunications	$ 22,395.00	$ 20,990.00	$ 22,248.00	$ 20,392.00	$ 25,509.00	$ 26,831.00	5.2%	$ 1,322.00
Maintenance service contracts	$ 120,156.00	$ 135,325.00	$ 76,223.00	$ 87,165.00	$ 111,998.00	$ 105,089.00	-6.2%	$ (6,909.00)
Maintenance of lines	$ 4,503.00	$ 2,233.00	$ 10,658.00	$ 6,712.00	$ 8,243.00	$ 6,030.00	-26.8%	$ (2,213.00)
Maintenance of holes	$ 4,963.00	$ 9,349.00	$ 15,032.00	$ 8,840.00	$ 14,410.00	$ 14,435.00	0.2%	$ 25.00
Maintenance of buildings	$ 66,213.00	$ 81,196.00	$ 36,765.00	$ 72,606.00	$ 56,645.00	$ 51,195.00	-9.6%	$ (5,450.00)
Maintenance of equipment	$ 86,554.00	$ 64,287.00	$ 93,855.00	$ 115,135.00	$ 102,880.00	$ 96,830.00	-5.9%	$ (6,050.00)
Maintenance of vehicles	$ 14,424.00	$ 26,973.00	$ 41,130.00	$ 51,675.00	$ 21,040.00	$ 31,780.00	51.0%	$ 10,740.00
Vehicle fuel	$ 27,001.00	$ 50,018.00	$ 40,820.00	$ 46,484.00	$ 44,370.00	$ 47,470.00	7.0%	$ 3,100.00
Travel	$ 1,601.00	$ 8,193.00	$ 22,512.00	$ 21,377.00	$ 26,275.00	$ 28,975.00	10.3%	$ 2,700.00
Professional development	$ 12,280.00	$ 18,400.00	$ 30,161.00	$ 31,004.00	$ 25,603.00	$ 28,050.00	9.6%	$ 2,447.00
Dues and subscriptions	$ 3,469.00	$ 5,567.00	$ 3,006.00	$ 6,956.00	$ 4,850.00	$ 5,050.00	4.1%	$ 200.00
Supplies/ small tools	$ 18,696.00	$ 17,966.00	$ 19,789.00	$ 27,004.00	$ 25,990.00	$ 27,740.00	6.7%	$ 1,750.00
Postage, freight and delivery	$ 12,183.00	$ 12,233.00	$ 13,793.00	$ 14,572.00	$ 14,600.00	$ 15,000.00	2.7%	$ 400.00
Safety	$ 12,165.00	$ 17,941.00	$ 15,218.00	$ 14,754.00	$ 16,774.00	$ 18,174.00	8.3%	$ 1,400.00
Uniforms	$ 3,339.00	$ 3,142.00	$ 3,532.00	$ 3,924.00	$ 5,400.00	$ 5,800.00	7.4%	$ 400.00
Licenses	$ 5,748.00	$ 6,343.00	$ 6,163.00	$ 6,776.00	$ 6,300.00	$ 6,300.00	0.0%	$ -
Outside printing	$ 13,244.00	$ 14,979.00	$ 12,933.00	$ 16,672.00	$ 15,760.00	$ 17,410.00	10.5%	$ 1,650.00
Advertising	$ 6,431.00	$ 1,373.00	$ 1,297.00	$ 946.00	$ 3,800.00	$ 2,900.00	-23.7%	$ (900.00)
Consulting Fees	$ 100,902.00	$ 70,338.00	$ 37,616.00	$ 74,330.00	$ 71,500.00	$ 75,500.00	5.6%	$ 4,000.00
Miscellaneous	$ 4,969.00	$ 5,813.00	$ 7,161.00	$ 5,800.00	$ 11,500.00	$ 11,700.00	1.7%	$ 200.00
Sodium hypochlorite	$ 8,985.00	$ 14,614.00	$ 18,695.00	$ 10,276.00	$ 17,735.00	$ 16,105.46	-9.2%	$ (1,629.54)
Polymer	$ 13,685.00	$ 30,639.00	$ 21,751.00	$ 27,188.00	$ 20,394.00	$ 20,801.88	2.0%	$ 407.88
Sodium hydroxide	$ 46,844.00	$ 78,224.00	$ 78,679.00	$ 55,006.00	$ 144,900.00	$ 152,145.00	5.0%	$ 7,245.00
Sodium Bisulfite	$ 9,117.00	$ 3,768.00	$ 11,255.00	$ 9,738.00	$ 9,563.00	$ 9,467.64	-1.0%	$ (95.36)
Sludge disposal	$ 128,303.00	$ 185,366.00	$ 201,053.00	$ 201,572.00	$ 192,000.00	$ 190,000.00	-1.0%	$ (2,000.00)
Laboratory expense	$ 8,609.00	$ 9,693.00	$ 8,774.00	$ 9,784.00	$ 11,000.00	$ 11,000.00	0.0%	$ -
Laboratory testing	$ 11,944.00	$ 8,787.00	$ 10,067.00	$ 10,339.00	$ 12,124.00	$ 12,124.00	0.0%	$ -
Instrumentation	$ -	$ 4,027.00	$ 3,859.00	$ 12,828.00	$ 3,243.00	$ 3,243.00	0.0%	$ -
Sub-Total Operating Expenses	**$ 3,213,621.00**	**$ 3,156,256.00**	**$ 3,387,345.00**	**$ 3,727,537.00**	**$ 3,782,973.00**	**$ 3,938,468.20**	**4.1%**	**$ 155,495.20**
Bank Fees (bad debt/ misc.)	$ 14,386.00	$ 8,343.00	$ 74.00	$ 200.00	$ 50.00	$ 200.00	300.0%	$ 150.00
Insurance - General	$ 66,483.00	$ 69,986.00	$ 71,734.00	$ 94,866.00	$ 100,746.00	$ 101,100.00	0.4%	$ 354.00
Meter Reading	$ 98,860.00	$ 108,883.00	$ 97,176.00	$ 107,436.00	$ 110,657.00	$ 119,578.00	8.1%	$ 8,921.00
Subscription Liability (Munis)-final				$ 38,190.00	$ 42,745.00	$ 40,751.00	-4.7%	$ (1,994.00)
Bond Payments (Principal)	$ 1,224,093.00	$ 1,237,700.00	$ 1,195,573.33	$ 1,208,299.00	$ 1,221,179.17	$ 1,125,323.00	-7.8%	$ (95,856.17)
Bond Payments (Interest)	$ 265,854.00	$ 252,277.00	$ 247,171.00	$ 230,020.00	$ 211,362.26	$ 199,244.00	-5.7%	$ (12,118.26)
Total Expenses	**$ 4,883,297.00**	**$ 4,833,445.00**	**$ 4,999,073.33**	**$ 5,406,548.00**	**$ 5,469,712.43**	**$ 5,524,664.20**	**1.0%**	**$ 54,951.77**
Ent. Fees to Reserves	$ -	$ 223,583.00	$ 441,786.00	$ 652,294.00	$ -	$ -	0.0%	$ -
Capital Expenses	$ 149,632.00	$ 602,889.00	$ 247,344.00	$ 397,784.00	$ 1,381,000.00	$ 2,034,889.00	47.3%	$ 653,889.00
Total Budget	**$ 5,032,929.00**	**$ 5,659,917.00**	**$ 5,688,203.33**	**$ 6,456,626.00**	**$ 6,850,712.43**	**$ 7,559,553.20**	**10.3%**	**$ 708,840.77**
Depreciation	$ 2,686,439.00	$ 2,754,651.00	$ 2,802,093.00	$ 2,870,275.00	$ 2,925,000.00	$ 2,800,000.00	1.9%	$ (125,000.00)
Net Expense to Operate District	**$ 7,719,368.00**	**$ 8,414,568.00**	**$ 8,490,296.33**	**$ 9,326,901.00**	**$ 9,775,712.43**	**$ 10,359,553.20**	**4.8%**	**$ 583,840.77**

Appendix D: Five-Year Comparison of Revenue

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	% Dif 2026 vs 2025	2026 vs 2025
RESIDENTIAL REVENUE	$ 2,538,967.73	$ 2,658,257.00	$ 2,631,591.00	$ 2,831,678.00	$ 3,051,624.00	$ 3,255,370.00	7%	$ 203,746.00
COMMERCIAL REVENUE	$ 1,342,842.04	$ 1,578,898.00	$ 1,642,449.00	$ 1,784,055.00	$ 1,794,635.00	$ 1,938,650.00	8%	$ 144,015.00
ROOF DRAINS/CATCH BASINS REVENUE	$ 25,990.40	$ 27,962.00	$ 28,921.00	$ 32,403.00	$ 38,298.00	$ 42,221.00	10%	$ 3,923.00
TOPSHAM SEWER DISTRICT	$ 152,927.00	$ 153,785.00	$ 203,967.00	$ 551,899.00	$ 593,822.00	$ 585,340.00	-1%	$ (8,482.00)
SEPTAGE REVENUE	$ 430,431.15	$ 442,154.00	$ 207,077.00	$ 169,002.00	$ 144,000.00	$ 150,000.00	4%	$ 6,000.00
ENTRANCE FEE REVENUE	$ 86,496.00	$ 223,583.00	$ 487,485.00	$ 652,294.00	$ 300,000.00	$ 300,000.00	0%	$ -
INCOME FROM JOBBING	$ 125,618.89	$ 118,225.00	$ 172,806.00	$ 92,692.00	$ 82,000.00	$ 74,600.00	-9%	$ (7,400.00)
INTEREST INCOME	$ 36,370.81	$ 31,379.00	$ 85,129.00	$ 116,304.00	$ 80,000.00	$ 156,000.00	95%	$ 76,000.00
NON-OPERATING INCOME (LT CHGS)	$ 1,810.29	$ 24,730.00	$ 19,604.00	$ 10,800.00	$ 16,700.00	$ 10,200.00	-39%	$ (6,500.00)
MISC (OTHER) INCOME	$ 10,767.10	$ 18,140.00	$ 39,446.00	$ 45,041.00	$ 5,500.00	$ 5,500.00	0%	$ -
GAIN/LOSS SALE OF FIXED ASSET	$ 13,102.56	$ 15,385.00	$ 38,422.00	$ 33,961.00	$ -	$ 12,000.00		$ 12,000.00
TOPSHAM'S SHARE OF TPU CWSRF BOND	$ 215,984.43	$ 173,133.00	$ 176,396.00	$ -	$ -	$ -		$ -
Sub-Total Operating Revenue	**$ 4,981,308.40**	**$ 5,465,631.00**	**$ 5,733,293.00**	**$ 6,320,129.00**	**$ 6,106,579.00**	**$ 6,529,881.00**	7%	**$ 423,302.00**
Entrance Fee Reserves from Prior Years	$ -	$ -	$ 441,786.00	$ 395,268.00	$ 744,133.43	$ 1,029,672.00	38%	$ 285,538.57
Total Revenue	**$ 4,981,308.40**	**$ 5,465,631.00**	**$ 6,175,079.00**	**$ 6,715,397.00**	**$ 6,850,712.43**	**$ 7,559,553.00**	**10%**	**$ 708,840.57**
Donation of Capital Assets	$ -	$ 1,814,437.00	$ 1,200,000.00	$ 1,754,248.00	$ -	$ 1,500,000.00	-	$ 1,500,000.00
Gross Income from all Sources	$ 4,981,308.40	$ 7,280,068.00	$ 7,375,079.00	$ 8,469,645.00	$ 6,850,712.43	$ 9,059,553.00	32%	$ 2,208,840.57