

BRUNSWICK SEWER DISTRICT

BRUNSWICK, MAINE

2014

**PROPOSED
ANNUAL OPERATIONS BUDGET**

ANNUAL BUDGET MEETING

October 30, 2013

(Revised October 24, 2013)

BRUNSWICK SEWER DISTRICT
2014 ANNUAL OPERATIONS BUDGET

October 21, 2013

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BRUNSWICK SEWER DISTRICT

Budget Development, Review, and Approval.

Operations expense and capital budgets are drafted by Division Supervisors based on need and desired programs. Division capital and construction budgets for the budget year are prepared from the Five-Year Capital Improvement Program. Operations budget drafts are reviewed and modified by the Assistant General Manager for need and conformance with operations plans for the budget year.

Administrative expense and capital, revenue, labor and benefits, and debt service budgets are prepared by the Finance Manager, based on historical data and specific budget-year plans.

The General Manager then reviews the entire budget proposal for resource availability.

The budget proposal is presented at the annual budget meeting, as required by the Charter, to offer the public an opportunity to hear and comment on the budget for the coming year. The budget is also considered in relation to a five-year projected financial outlook and the user rate structure for adequacy of current rates.

Board and public comments are used to develop a final budget proposal that, by Charter, the Board will consider for approval at no later than the December regular meeting. Implementation of the new budget occurs with the start of the new fiscal year in January. Budget use is tracked through all components of the budget and reported monthly to the Board of Trustees.

**BRUNSWICK SEWER DISTRICT
ANALYSIS OF ANNUAL BUDGET FUNDS AND EXPENDITURES: 2013 - 2014**

10/24/2013

FUNDS: ANNUAL	2013		2014	EXPENDITURES: ANNUAL	2013		2014
	<u>BUDGET</u>	<u>ESTIMATED YEAR END</u>	<u>PROPOSED</u>		<u>BUDGET</u>	<u>ESTIMATED YEAR END</u>	<u>PROPOSED</u>
OPERATING REVENUES				OPERATING EXPENSES			
Residential	\$1,228,000	\$1,246,000	\$1,293,000	Collection & Pumping Systems	\$690,000	\$650,000	\$686,000
Commercial	907,000	871,000	879,000	Wastewater Treatment	881,000	901,000	923,000
Brunswick Landing	304,000	311,000	242,000	Administration	805,000	801,000	855,000
Topsham Sewer District	234,000	226,000	123,000				
Catch Basins & Drainage	15,000	15,000	15,000				
Septage	227,000	245,000	249,000				
Total Operating Revenues	\$2,915,000	\$2,914,000	\$2,801,000	Total Operating Expenses	\$2,376,000	\$2,352,000	\$2,464,000
OTHER REVENUES				OTHER EXPENDITURES			
All Jobbing and Contract Work	\$13,000	\$15,000	\$105,000	Capital Improvements	\$235,000	\$247,000	\$78,000
Interest Income	20,000	8,000	7,000	Construction	252,000	242,000	179,000
Miscellaneous	29,000	43,000	37,000	Miscellaneous	10,000	10,000	10,000
Total Other Revenues	\$62,000	\$66,000	\$149,000	Total Other Expenditures	\$497,000	\$499,000	\$267,000
Entrance Charge Fund	\$24,000	\$17,000	\$15,000	Entrance Charge Fund	\$24,000	\$17,000	\$15,000
Donation of Capital Assets	\$37,000	\$500,000	\$0	Capital & Depreciation Reserve	\$56,000	56,000	56,000
				Donation of Capital Assets	\$37,000	500,000	0
OTHER SOURCE OF FUNDS				OTHER EXPENDITURES			
Appropriation of Funds: Capital & Depr Resrvs.	\$35,000	\$35,000	\$0	Bond Principal	\$128,000	\$128,000	\$130,000
Appropriation of Funds: Entrance Charge	80,000	80,000	0	Bond Interest	35,000	35,000	33,000
Appropriation of Funds: Operations	0	0	0				
Total Other Funds	\$115,000	\$115,000	\$0	Total Other Expenditures	\$163,000	\$163,000	\$163,000
Grand Total Funds Available:	<u>\$3,153,000</u>	<u>\$3,612,000</u>	<u>\$2,965,000</u>	Grand Total Expenditures:	<u>\$3,153,000</u>	<u>\$3,587,000</u>	<u>\$2,965,000</u>
Total Funds vs. Expenditures:					\$0	\$25,000	\$0

**BRUNSWICK SEWER DISTRICT
2013 ESTIMATED REVENUE**

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	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	forecast	forecast	forecast	2013 anticipated	2013	OVER /
OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL	BUDGET	(UNDER)
RESIDENTIAL															
4010 - METERED	\$1,499	\$156,593	\$129,713	\$889	\$148,022	\$136,133	\$2,598	\$171,149	\$172,659	\$19,695	\$155,820	\$143,100	\$1,237,870	\$1,218,925	\$18,945
4020 - FLAT	0	119	1,994	0	0	2,057	0	0	2,069	(1)	0	2,194	8,432	8,745	(313)
TOTAL RESIDENTIAL:	1,499	156,712	131,707	889	148,022	138,190	2,598	171,149	174,728	19,694	155,820	145,294	1,246,302	1,227,670	18,632
COMMERCIAL															
4030/4082 - METERED	\$393	\$64,064	\$129,779	\$147	\$69,773	\$139,646	\$96	\$82,331	142,335	9,137	69,960	162,180	869,841	906,245	(36,404)
4040 - FLAT	0	0	199	0	0	207	0	0	225	0	0	212	843	837	6
TOTAL COMMERCIAL:	393	64,064	129,978	147	69,773	139,853	96	82,331	142,560	9,137	69,960	162,392	870,684	907,082	(36,398)
4094/4095 CATCH BASINS/ROOF DRAIN:	0	2,728	1,500	0	1,991	1,560	0	2,069	1,590	0	2,000	1,590	15,028	15,226	(198)
4091 SEPTAGE	5,260	5,031	5,682	22,752	26,996	29,134	29,214	27,622	25,261	23,017	22,759	22,759	245,487	227,227	18,260
4081 MUNICIPALITIES	17,371	14,384	16,791	13,545	20,026	44,213	16,899	11,941	14,757	16,370	21,910	18,081	226,288	233,574	(7,286)
4071 MRRA	27,234	22,571	36,612	33,141	30,537	31,163	29,264	24,039	29,828	17,680	16,960	11,872	310,901	303,659	7,242
TOTALS:	\$51,757	\$265,490	\$322,270	\$70,474	\$297,345	\$384,113	\$78,071	\$319,151	\$388,724	\$85,898	\$289,409	\$361,988	\$2,914,690	\$2,914,438	\$252

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	forecast	forecast	forecast	2013 anticipated	2013	OVER /
NON-OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL	BUDGET	(UNDER)
4260 JOBBING	\$828	\$1,906	\$737	\$296	\$658	\$886	\$3,138	\$3,675	\$444	\$1,000	\$550	\$650	\$14,768	\$12,779	\$1,989
4280 LATE CHARGES	0	275	628	0	150	464	7	276	676	251	700	200	3,627	3,620	7
4271/4272 EARNED INTEREST	631	610	876	1,617	(400)	(534)	1,901	(147)	1,352	197	400	1,000	7,503	20,297	(12,794)
4300/4310 MISCELLANEOUS	14	277	752	407	120	18,901	29	1,477	4,144	12,201	340	415	39,077	25,306	13,771
4120 ENTRANCE CHARGE	0	0	0	2,356	2,356	0	2,356	1,178	2,356	3,665	1,178	1,178	16,623	24,358	(7,735)
4320 DONATED ASSETS	0	500,000	0	0	0	0	0	0	0	0	0	0	500,000	37,335	462,665
TOTALS:	\$1,473	\$503,068	\$2,993	\$4,676	\$2,884	\$19,717	\$7,431	\$6,459	\$8,972	\$17,314	\$3,168	\$3,443	\$581,598	\$123,695	\$457,903

**BRUNSWICK SEWER DISTRICT
2014 REVENUE BUDGET (NO INCREASE)**

10/24/2013

<u>OPERATING REVENUE</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<i>2014 budget</i>	<i>2013</i>	<i>OVER /</i>
													<u>TOTAL</u>	<u>ANTICIPATED</u>	<u>(UNDER)</u>
RESIDENTIAL															
- METERED	\$500	\$166,000	\$138,000	\$500	\$152,000	\$140,000	\$2,500	\$171,000	\$173,000	\$500	\$170,000	\$171,000	\$1,285,000	\$1,237,870	\$47,130
- FLAT	<u>\$0</u>	<u>\$100</u>	<u>\$2,065</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,065</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,065</u>	<u>\$0</u>	<u>\$100</u>	<u>\$2,069</u>	<u>8,464</u>	<u>\$8,432</u>	<u>32</u>
TOTAL RESIDENTIAL:	500	166,100	140,065	500	152,000	142,065	2,500	171,000	175,065	500	170,100	173,069	1,293,464	1,246,302	47,162
COMMERICAL															
- METERED	100	69,000	138,000	100	73,000	145,000	1,000	83,000	143,000	1,600	82,000	142,000	877,800	869,841	7,959
- FLAT	<u>0</u>	<u>0</u>	<u>225</u>	<u>0</u>	<u>0</u>	<u>225</u>	<u>0</u>	<u>0</u>	<u>225</u>	<u>0</u>	<u>0</u>	<u>225</u>	<u>900</u>	<u>843</u>	<u>57</u>
TOTAL COMMERCIAL:	100	69,000	138,225	100	73,000	145,225	1,000	83,000	143,225	1,600	82,000	142,225	878,700	870,684	8,016
CATCH BASINS/ROOF DRAIN:	0	2,100	1,590	0	2,100	1,590	0	2,100	1,590	0	2,100	1,590	14,760	15,028	(268)
SEPTAGE	5,500	5,500	6,000	23,000	27,000	29,000	29,000	27,000	25,000	24,000	24,000	24,000	249,000	245,487	3,513
TOPSHAM SEWER DISTRICT	15,000	12,000	13,000	9,000	8,000	11,000	7,000	8,000	9,000	10,000	10,000	11,000	123,000	226,288	(103,288)
BRUNSWICK LANDING	20,000	17,000	28,000	25,000	26,000	25,000	21,000	16,000	13,000	16,000	18,000	17,000	242,000	310,901	(68,901)
TOTALS:	\$41,100	\$271,700	\$326,880	\$57,600	\$288,100	\$353,880	\$60,500	\$307,100	\$366,880	\$52,100	\$306,200	\$368,884	\$2,800,924	\$2,914,690	(\$113,766)

<u>NON-OPERATING REVENUE</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<i>2014 budget</i>	<i>2013</i>	<i>OVER /</i>
													<u>TOTAL</u>	<u>ANTICIPATED</u>	<u>(UNDER)</u>
JOBBING (misc)	\$300	\$400	\$600	\$800	\$500	\$1,500	\$3,000	\$3,000	\$1,500	\$1,000	\$1,500	\$1,000	\$15,100	\$14,768	\$332
JOBBING - MRRRA	\$2,000	\$2,000	\$2,000	\$2,000	\$3,000	\$3,000	\$3,500	\$3,500	\$3,000	\$2,000	\$2,000	\$2,000	\$30,000	\$0	\$30,000
JOBBING - TSD	\$3,500	\$3,500	\$4,000	\$4,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000	\$60,000	\$0	\$60,000
LATE CHARGES	0	400	600	0	500	400	0	350	300	0	500	300	3,350	\$3,627	(277)
EARNED INTEREST	500	500	300	400	700	600	700	600	900	700	500	600	7,000	\$7,503	(503)
MISCELLANEOUS	35	35	8,055	35	24,055	35	335	1,035	55	55	125	125	33,980	\$39,077	(5,097)
ENTRANCE CHARGE	0	0	1,178	2,356	1,178	2,356	2,356	2,356	1,178	1,178	1,178	0	15,314	\$16,623	(1,309)
DONATED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$500,000	(500,000)
TOTALS:	\$6,335	\$6,835	\$16,733	\$9,591	\$35,933	\$13,891	\$15,891	\$16,841	\$12,933	\$9,933	\$10,803	\$9,025	\$164,744	\$581,598	(\$416,854)

BRUNSWICK SEWER DISTRICT						
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES						
2013 ANTICIPATED						
10/24/2013						
	2013				2013	2013
	TOTAL	COLLECTION			TOTAL	BUDGET VS
DESCRIPTION	BUDGET	& PUMPING	TREATMENT	ADMIN	ANTICIPATED	ANTICIPATED
						(\$)
Salaries & Wages	\$1,064,286	\$340,784	\$346,025	\$369,335	\$1,056,144	\$8,142
Employee Benefits	471,975	145,310	170,776	162,842	478,928	(\$6,953)
Uniforms	3,600	1,794	1,721		3,515	\$85
Heating	18,150	626	24,658	371	25,655	(\$7,505)
Power	114,686	23,880	83,121	6,529	113,530	\$1,156
Telecommunications	19,090	5,683	6,401	7,556	19,640	(\$550)
Water	4,093	1,709	2,685	136	4,530	(\$437)
Maintenance - Buildings	14,600	5,648	7,079	3,660	16,387	(\$1,787)
Maintenance - Equipment	62,300	26,868	37,282	6,777	70,927	(\$8,627)
Maintenance - Vehicles	12,700	7,602	3,609	3,263	14,474	(\$1,774)
Vehicle Fuel	29,549	11,595	12,418	5,671	29,684	(\$135)
Travel	11,700	3,318	2,791	3,603	9,712	\$1,988
Professional Development	26,492	5,698	2,950	12,268	20,916	\$5,576
Supplies & Expenses	13,450	2,277	6,412	5,276	13,965	(\$515)
Outside Printing	3,275			4,342	4,342	(\$1,067)
Small Tools & Equipment	3,555	925	1,592		2,517	\$1,038
Equipment Fuel	8,925	891	6,021		6,912	\$2,013
Maintenance - Lines	9,850	6,351			6,351	\$3,499
Maintenance - Holes	21,570	21,257			21,257	\$313
Sludge Disposal	67,850		75,852		75,852	(\$8,002)
Licenses	4,676		3,511		3,511	\$1,165
Instrumentation	2,500		2,500		2,500	\$0
Laboratory Expense	11,500		11,221		11,221	\$279
Laboratory Testing	13,650		13,558		13,558	\$92
Purification Supplies	1,900		1,815		1,815	\$85
Lime	10,000		5,903		5,903	\$4,097
Sodium Hypochlorite	13,470		9,008		9,008	\$4,462
Polymer	6,435		6,209		6,209	\$226
Sodium Hydroxide	65,259		45,256		45,256	\$20,003
Trustees Fees	6,700			5,863	5,863	\$837
Temporary Help	1,400			79	79	\$1,321
Insurance	62,000			61,417	61,417	\$583
Safety	9,086	3,131	4,309	243	7,683	\$1,403
Maintenance-Service Contracts	73,870	33,152	5,473	38,758	77,383	(\$3,513)
Meter Readings	58,000			56,895	56,895	\$1,105
Postage/Delivery	13,300	186	487	13,548	14,221	(\$921)
Miscellaneous	4,150	282	157	1,705	2,144	\$2,006
Advertising	1,360			2,845	2,845	(\$1,485)
Dues & Subscriptions	3,409	535	150	3,531	4,216	(\$807)
Consulting Fees	31,550			24,006	24,006	\$7,544
Undistributed Adjmts	0				0	\$0
Total Expenses	\$2,375,911	\$649,502	\$900,950	\$800,519	\$2,350,971	\$24,940
Depreciation	1,060,000				<u>1,070,987</u>	<u>(10,987)</u>
Net Expense to Operate District	<u>\$3,435,911</u>	<u>649,502</u>	<u>900,950</u>	<u>800,519</u>	<u>\$3,421,958</u>	<u>\$13,953</u>
2013 BUDGET		\$689,649	\$881,185	\$805,077	\$2,375,911	
Under / (- Over) Budget		40,147	(19,765)	4,558	24,940	w/o depreciation

BRUNSWICK SEWER DISTRICT							
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES							
2014 PROPOSED BUDGET							
10/24/2013							
				2014	2013	VARIANCE	
	COLLECTION			TOTAL	ANTICIPATED	2014 BUDGET TO	
DESCRIPTION	& PUMPING	TREATMENT	ADMIN	BUDGET	EXPENSES	2013 ANTICIPATED	
						(%)	(\$)
Salaries & Wages	\$351,000	\$352,000	\$386,000	\$1,089,000	\$1,056,144	3.1%	\$32,856
Employee Benefits	165,000	194,600	185,500	545,100	\$478,928	13.8%	66,172
Uniforms	2,100	2,100		4,200	\$3,515	19.5%	685
Heating Fuel	5,530	26,500	0	32,030	\$25,655	24.8%	6,375
Power	25,262	84,000	6,700	115,962	\$113,530	2.1%	2,432
Telecommunications	5,550	6,000	6,968	18,518	\$19,640	-5.7%	(1,122)
Water	1,953	3,000	140	5,093	\$4,530	12.4%	563
Maintenance - Buildings	6,300	5,850	3,650	15,800	\$16,387	-3.6%	(587)
Maintenance - Equipment	17,400	22,900	9,000	49,300	\$70,927	-30.5%	(21,627)
Maintenance - Vehicles	3,600	4,550	1,950	10,100	\$14,474	-30.2%	(4,374)
Vehicle Fuel	13,488	9,178	5,688	28,354	\$29,684	-4.5%	(1,330)
Travel	1,500	2,400	1,100	5,000	\$9,712	-48.5%	(4,712)
Meals	450	900	650	2,000			
Professional Development	6,200	6,550	10,125	22,875	\$20,916	9.4%	1,959
Supplies & Expense	1,900	7,000	5,510	14,410	\$13,965	3.2%	445
Outside Printing			5,500	5,500	\$4,342	26.7%	1,158
Small Tools & Equipment	4,700	2,650		7,350	\$2,517	192.0%	4,833
Small Equipment Fuel	1,563	300		1,863	\$6,912	-73.0%	(5,049)
Maintenance - Lines	9,850			9,850	\$6,351	55.1%	3,499
Maintenance - Holes	9,910			9,910	\$21,257	-53.4%	(11,347)
Sludge Disposal		67,600		67,600	\$75,852	-10.9%	(8,252)
License		4,976		4,976	\$3,511	41.7%	1,465
Instrumentation		2,500		2,500	\$2,500	0.0%	0
Laboratory Supplies		10,350		10,350	\$11,221	-7.8%	(871)
Laboratory Testing		9,650		9,650	\$13,558	-28.8%	(3,908)
Purification Supplies		1,900		1,900	\$1,815	4.7%	85
Lime		11,000		11,000	\$5,903	86.3%	5,097
Sodium Hypochlorite		12,000		12,000	\$9,008	33.2%	2,992
Polymer		6,500		6,500	\$6,209	4.7%	291
Sodium Hydroxide		47,000		47,000	\$45,256	3.9%	1,744
Trustees Fees			7,150	7,150	\$5,863	22.0%	1,287
Temporary Help			0	0	\$79	-100.0%	(79)
Insurance - General			65,500	65,500	\$61,417	6.6%	4,083
Safety	2,520	9,555	400	12,475	\$7,683	62.4%	4,792
Maintenance-Service Contracts	48,908	8,600	43,120	100,628	\$77,383	30.0%	23,245
Meter Reading			61,000	61,000	\$56,895	7.2%	4,105
Postage/Delivery	300	250	14,000	14,550	\$14,221	2.3%	329
Miscellaneous	500	350	2,000	2,850	\$2,144	32.9%	706
Advertising			640	640	\$2,845	-77.5%	(2,205)
Dues & Subscriptions	589	510	1,930	3,029	\$4,216	-28.2%	(1,187)
Consulting Fees			36,100	36,100	\$24,006	50.4%	12,094
Total Expenses	\$686,073	\$923,219	\$860,321	\$2,469,613	\$2,350,971	5.05	\$116,642
Depreciation				1,080,000	1,070,987	0.8%	9,013
Net Expense to							
Net Expense to Operate District	\$686,073	\$923,219	\$860,321	\$3,549,613	\$3,421,958	3.7%	\$125,655

**BRUNSWICK SEWER DISTRICT
CONSOLIDATED EXPENSES FOR 2010, 2011, 2012, ANTICIPATED 2013
AND 2014 PROPOSED BUDGET**

10/24/2013

						VARIANCE	
	2010	2011	2012	2013	2014	2014 BUDGET TO	
DESCRIPTION	AUDITED	AUDITED	AUDITED	ANTICIPATED	BUDGET	2013 ANTICIPATED	
						(%)	(\$)
Salaries & Wages	\$935,318	\$909,351	\$982,608	\$1,056,144	\$1,089,000	3.1%	\$32,856
Employee Benefits	377,983	\$360,697	\$409,712	\$478,928	\$545,100	13.8%	\$66,172
Uniforms	2,750	\$2,821	\$3,012	\$3,515	\$4,200	19.5%	\$685
Fuel	36,527	\$46,786	\$20,906	\$25,655	\$32,030	24.8%	\$6,375
Power	167,827	\$163,007	\$112,176	\$113,530	\$115,962	2.1%	\$2,432
Telecommunications	9,781	\$13,675	\$25,372	\$19,640	\$18,518	-5.7%	(\$1,122)
Water	4,210	\$4,404	\$3,849	\$4,530	\$5,093	12.4%	\$563
Maintenance - Buildings	12,566	\$41,329	\$11,731	\$16,387	\$15,800	-3.6%	(\$587)
Maintenance - Equipment	54,771	\$54,078	\$62,855	\$70,927	\$49,300	-30.5%	(\$21,627)
Non-Capital Equipment (moved to Maintenance - Equipment in 2012)	13,198	\$5,940		\$0	\$0	0.0%	\$0
Maintenance - Vehicles	15,043	\$14,523	\$18,665	\$14,474	\$10,100	-30.2%	(\$4,374)
Vehicle Fuel	12,910	\$18,815	\$28,614	\$29,684	\$28,354	-4.5%	(\$1,330)
Travel	7,792	\$6,988	\$12,178	\$9,712	\$7,000	-27.9%	(\$2,712)
Professional Development	8,306	\$11,984	\$20,461	\$20,916	\$22,875	9.4%	\$1,959
Supplies & Expense	15,010	\$18,215	\$18,464	\$13,965	\$14,410	3.2%	\$445
Outside Printing	4,335	\$3,574	\$3,341	\$4,342	\$5,500	26.7%	\$1,158
Small Tools & Equipment	2,826	\$3,781	\$9,564	\$2,517	\$7,350	192.0%	\$4,833
Small Equipment Fuel	840	\$3,352	\$5,621	\$6,912	\$1,863	-73.0%	(\$5,049)
Maintenance - Lines	4,008	\$5,332	\$26,410	\$6,351	\$9,850	55.1%	\$3,499
Maintenance - Holes	13,059	\$10,439	\$21,899	\$21,257	\$9,910	-53.4%	(\$11,347)
Maintenance - Tractor (moved to Maintenance - Vehicles in 2012)	13,273	\$4,549		\$0	\$0	0.0%	\$0
Sludge Disposal	73,062	\$81,098	\$68,157	\$75,852	\$67,600	-10.9%	(\$8,252)
License	3,518	\$4,540	\$5,120	\$3,511	\$4,976	41.7%	\$1,465
Instrumentation	1,332	\$1,664	\$1,623	\$2,500	\$2,500	0.0%	\$0
Laboratory Supplies	10,265	\$9,337	\$8,354	\$11,221	\$10,350	-7.8%	(\$871)
Laboratory Non-Capital (moved to Laboratory Supplies in 2012)	0	\$0		\$0	\$0	0.0%	\$0
Laboratory Testing	12,905	\$7,948	\$9,764	\$13,558	\$9,650	-28.8%	(\$3,908)
Purification Supplies	1,628	\$244	\$1,325	\$1,815	\$1,900	4.7%	\$85
Lime	8,689	\$10,094	\$4,746	\$5,903	\$11,000	86.3%	\$5,097
Sodium Hypochlorite	20,442	\$12,108	\$8,143	\$9,008	\$12,000	33.2%	\$2,992
Polymer	5,132	\$7,195	\$6,209	\$6,209	\$6,500	4.7%	\$291
Sodium Hydroxide	79,053	\$98,063	\$58,744	\$45,256	\$47,000	3.9%	\$1,744
Trustees Fees	6,375	\$5,325	\$5,063	\$5,863	\$7,150	22.0%	\$1,287
Temporary Help	0	\$20,013	\$7,331	\$79	\$0	-100.0%	(\$79)
Insurance - General	57,860	\$60,726	\$59,742	\$61,417	\$65,500	6.6%	\$4,083
Safety	10,310	\$8,185	\$15,001	\$7,683	\$12,475	62.4%	\$4,792
Maintenance-Service Contract	21,355	\$25,111	\$34,845	\$77,383	\$100,628	30.0%	\$23,245
Radio Comm/Pager (moved to Telecommunications in 2012)	1,020	\$673		\$0	\$0	0.0%	\$0
Alarm System Monitoring (moved to Maint-Svc Contracts in 2012)	9,209	\$9,287		\$0	\$0	0.0%	\$0
Meter Reading	51,722	\$50,876	\$54,005	\$56,895	\$61,000	7.2%	\$4,105
Remote Payments (moved to Maint-Svc Contracts in 2012)	162	\$158		\$0	\$0	0.0%	\$0
Postage/Delivery	11,620	\$10,446	\$12,613	\$14,221	\$14,550	2.3%	\$329
Miscellaneous	6,582	\$11,098	\$16,353	\$2,144	\$2,850	32.9%	\$706
Advertising	2,054	\$647	\$1,239	\$2,845	\$640	-77.5%	(\$2,205)
Dues & Subscriptions	2,618	\$2,833	\$3,406	\$4,216	\$3,029	-28.2%	(\$1,187)
Consulting Fees	47,129	\$21,694	\$173,606	\$24,006	\$36,100	50.4%	\$12,094
Total Expenses	\$2,156,375	\$2,163,003	\$2,352,827	\$2,350,971	\$2,469,613	5.0%	\$118,642
Depreciation	945,694	1,018,739	1,010,916	1,070,987	1,080,000	0.8%	9,013
Net Expenses to Operate the District	\$3,102,069	\$3,181,742	\$3,363,743	\$3,421,958	\$3,549,613	3.7%	\$127,655

**BRUNSWICK SEWER DISTRICT
2013 CAPITAL & CONSTRUCTION BUDGET
ESTIMATED YEAR-END**

10/24/2013

<u>DIV</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>ESTIMATED YEAR-END</u>
<u>CAPITAL</u>			
Treatment	Sludge Truck with roll-on/off container	\$175,000	\$190,000
Admin	Conference Room CCTV and Control System	25,000	23,000
Admin	Refurnish office building	17,000	15,000
Collection	Pipe Lining Trailer	10,000	11,000
Coll/Treat	Restoration of two 1890 era maps	8,000	8,000
TOTAL CAPITAL:		\$235,000	\$247,000
<u>CONSTRUCTION</u>			
Collection	College Street pipe replacement	\$120,000	\$110,000
Collection	Bowdoin Park I&I Removal	80,000	80,000
Admin	Contractor Sitework/Exterior Work	35,000	43,000
Admin	BSD Sitework/Exterior Work	17,000	9,000
TOTAL CONSTRUCTION:		\$252,000	\$242,000
TOTAL CAPITAL & CONSTRUCTION:		\$487,000	\$489,000

**BRUNSWICK SEWER DISTRICT
2014 CAPITAL & CONSTRUCTION BUDGET**

10/24/2013

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>CAPITAL</u>		
Treatment	Used forklift	\$17,000
Admin	New Trio utility billing & receipting system	11,000
Coll/Treat	New skidsteer	50,000
	TOTAL CAPITAL:	<u>\$78,000</u>
<u>CONSTRUCTION</u>		
Collection	Nancy/Pierce/Patricia Road reconstruction	\$35,000
Collection	Whittier St - replace 500 lf 6" main (\$160/lf)	80,000
Collection	McLellan St - replace 400 lf 6" main (\$160/lf)	64,000
	TOTAL CONSTRUCTION:	<u>\$179,000</u>
TOTAL CAPITAL & CONSTRUCTION:		<u>\$257,000</u>

BRUNSWICK SEWER DISTRICT
BOND PAYMENT SCHEDULE FOR 2014

10/24/2013

<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 1/1/2014</u>	<u>PYMT DATES</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>	<u>2014 INTEREST</u>
2005 ME MUNICIPAL WWRLF	Maine Bond Bank	4/22/2005	4/01/2025	1.8100%	\$1,750,000	\$1,138,946	4/01/2013	84,063	1,054,882	23,130
2012 ADMIN BLDG RECONSTRUCTION	Maine Bond Bank	10/25/2012	11/1/2022	2.1227%	\$500,000	\$454,648	5/01/2013	46,298	408,349	9,554
									TOTAL:	<u>\$ 32,684</u>