



DRAFT

2016 OPERATIONS BUDGET,

NARRATIVE,

And

CHARTS & GRAPHS

Board of Trustees

Annual Budget Meeting

October 28, 2015

SECTION 1. 2016 OPERATIONS BUDGET REPORTS

BRUNSWICK SEWER DISTRICT
2016 OPERATIONS BUDGET

October 28, 2015

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2016 OPERATIONS BUDGET REPORTS

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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
ANNUAL BUDGET FUNDS AND EXPENDITURES: 2015 - 2016**

10/21/2015

FUNDS: ANNUAL		2015		2016	
	BUDGET	ESTIMATED YEAR END		PROPOSED	
OPERATING REVENUES					
Residential	\$1,428,000	\$1,423,000		\$1,567,000	
Commercial	991,000	962,000		1,039,000	
Brunswick Landing	476,000	410,000		404,000	
Topsham Sewer District	112,000	122,000		121,000	
Catch Basins & Drainage	16,000	16,000		19,000	
Septage	<u>243,000</u>	<u>263,000</u>		<u>254,000</u>	
Total Operating Revenues	\$3,266,000	\$3,196,000		\$3,404,000	
NON-OPERATING REVENUES					
All Jobbing and Contract Work	\$123,000	\$155,000		\$135,000	
Interest Income	14,000	18,000		21,000	
Miscellaneous	8,000	13,000		31,000	
Total Other Revenues	\$145,000	\$186,000		\$187,000	
Total Operating & Non-Operating Revenues	\$3,411,000	\$3,382,000		\$3,591,000	
DESIGNATED REVENUES					
Entrance Charge Fund	\$20,000	\$19,000		\$24,000	
Donation of Capital Assets	\$0	\$0		\$0	
Total Designated Revenues	\$20,000	\$19,000		\$24,000	
OTHER SOURCE OF FUNDS					
Appropriation of Funds: Capital & Depr Reserve	\$0	\$0		\$0	
Appropriation of Funds: Entrance Charge	0	0		0	
Appropriation of Funds: Operations	0	0		0	
Total Other Funds	\$0	\$0		\$0	
TREATMENT PLANT UPGRADE PROJECT					
Total Funds Available for Project	\$6,200,000	\$3,186,639		\$9,156,417	
See attached Budget Sheet for details					
Grand Total Funds Available:	\$9,631,000	\$6,587,639		\$12,771,417	
See attached Budget Sheet for details					
EXPENDITURES: ANNUAL					
OPERATING EXPENSES					
Collection & Pumping Systems	\$727,000	\$769,000		\$760,000	
Wastewater Treatment	870,000	882,000		905,000	
Administration	914,000	909,000		945,000	
Total Operating Expenses	\$2,511,000	\$2,560,000		\$2,610,000	
CAPITAL & MISCELLANEOUS EXPENDITURES					
Capital Improvements	\$152,000	\$131,000		\$196,000	
Construction	320,000	\$320,000		455,000	
Miscellaneous	14,000	13,000		14,000	
Total Capital & Misc. Expenditures	\$486,000	\$464,000		\$665,000	
Total Operating, Capital & Misc. Expenditures	\$2,997,000	\$3,024,000		\$3,275,000	
DESIGNATED EXPENDITURES					
Capital & Depreciation Reserve	\$56,000	\$56,000		\$56,000	
Debt Reserve	135,500	116,500		24,300	
Entrance Charge Fund	20,000	19,000		24,000	
Donation of Capital Assets	0	0		0	
Total Designated Expenditures	\$211,500	\$191,500		\$104,300	
OTHER EXPENDITURES					
Bond Principal	\$133,000	\$133,000		\$136,000	
Bond Interest	30,000	30,000		27,000	
Total Other Expenditures	\$163,000	\$163,000		\$163,000	
TREATMENT PLANT UPGRADE PROJECT					
Total Expenditures for Project	\$6,259,500	\$3,209,139		\$9,229,117	
See attached Budget Sheet for details					
Grand Total Expenditures:	\$9,631,000	\$6,587,639		\$12,771,417	
See attached Budget Sheet for details					
Total Funds vs. Expenditures:	\$0	\$0		\$0	

**BRUNSWICK SEWER DISTRICT
TREATMENT PLANT UPGRADE PROJECT BUDGET: 2016**

10/21/2015

FUNDS: ANNUAL	2015		2016	EXPENDITURES: ANNUAL		2015		2016
FUNDING	<u>BUDGET</u>	<u>ESTIMATED YEAR END</u>	<u>PROPOSED</u>	EXPENDITURES	<u>BUDGET</u>	<u>ESTIMATED YEAR END</u>		<u>PROPOSED</u>
Interim Loan	\$5,700,000	\$3,186,639	\$8,156,417	Phase 1 Full Project Design	\$1,130,200	\$1,130,200		
<i>SRF loan drawdowns</i>				Construction Management Services	288,000	\$288,000		
				Vehicle and Equipment Garage	1,750,000	\$1,750,000		
				Construction & Pre-purchase Equipment	3,031,800	\$18,439		
				<i>Phase 1 - 2016</i>				\$9,076,417
Total Funding Revenues	\$5,700,000	\$3,186,639	\$8,156,417	Total Project Expenditures	\$6,200,000	\$3,186,639		\$9,076,417
OTHER REVENUES	<u>BUDGET</u>	<u>ESTIMATED YEAR END</u>	<u>PROPOSED</u>	OTHER EXPENDITURES	<u>BUDGET</u>	<u>ESTIMATED YEAR END</u>		<u>PROPOSED</u>
Topsham Sewer District Reimbursement	\$0	\$0	0	Bond Counsel	\$2,500	\$7,500		\$0
Miscellaneous	0	0	0	Miscellaneous	0	0		80,000
Total Other Revenues	\$0	\$0	\$0	Total Other Expenditures	\$2,500	\$7,500		\$80,000
OTHER SOURCE OF FUNDS	<u>BUDGET</u>	<u>ESTIMATED YEAR END</u>	<u>PROPOSED</u>	OTHER EXPENDITURES	<u>BUDGET</u>	<u>ESTIMATED YEAR END</u>		<u>PROPOSED</u>
Appropriation of Funds: Entrance Charge	500,000	0	\$1,000,000	Interim Loan Interest	\$57,000	\$15,000		\$72,700
Total Other Funds	\$500,000	\$0	\$1,000,000	Total Other Expenditures	\$57,000	\$15,000		\$72,700
Grand Total Funds Available:	\$6,200,000	\$3,186,639	\$9,156,417	Grand Total Expenditures:	\$6,259,500	\$3,209,139		\$9,229,117

Total Funds vs. Expenditures:	(\$59,500)	(\$22,500)	(\$72,700)
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BRUNSWICK SEWER DISTRICT 2015 ESTIMATED REVENUE

10/21/2015

OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	forecast DEC	2015 anticipated TOTAL	2015 BUDGET	OVER / (UNDER)
RESIDENTIAL															
- METERED	\$215	\$169,418	\$140,704	\$1,259	\$169,610	\$151,665	\$4,315	\$200,119	\$170,122	\$117,732	\$194,480	\$195,624	\$1,415,263	\$1,419,550	(\$4,287)
- FLAT	0	0	1,882	0	0	2,062	0	0	2,041	0	0	2,153	8,138	8,249	(111)
TOTAL RESIDENTIAL:	215	169,418	142,586	1,259	169,610	153,728	4,315	200,119	172,163	17,732	194,480	197,777	1,423,401	1,427,799	(4,398)
COMMERCIAL															
- METERED	\$84	\$66,385	\$145,280	\$9,011	\$72,521	\$148,950	\$585	\$93,781	166,326	1,830	93,808	162,448	960,988	989,272	(28,284)
- FLAT	0	0	289	0	0	317	0	(6)	287	0	0	331	1,217	1,267	(50)
TOTAL COMMERCIAL:	84	66,385	145,569	9,011	72,521	149,246	585	93,774	166,612	1,830	93,808	162,779	962,205	990,539	(28,334)
CATCH BASINS/ROOF DRAIN:	0	2,055	1,590	0	2,435	1,743	0	2,616	1,819	0	2,367	1,819	16,443	15,942	501
SEPTAGE	6,187	4,789	6,122	19,373	30,982	35,062	34,274	33,837	33,203	25,000	23,000	11,000	262,827	242,500	20,327
TOPSHAM SEWER	12,681	10,945	15,117	9,979	7,286	9,750	7,212	8,319	11,263	8,000	9,000	12,000	121,552	112,000	9,552
MIRRA	39,706	25,245	32,158	44,803	45,344	36,820	34,138	27,785	23,101	32,000	35,000	34,000	410,100	476,300	(66,200)
TOTALS:	\$58,873	\$278,836	\$343,142	\$84,424	\$328,178	\$386,348	\$80,524	\$366,450	\$408,161	\$84,562	\$357,655	\$419,375	\$3,196,529	\$3,265,080	(\$68,551)

NON-OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	forecast DEC	2015 anticipated TOTAL	2015 BUDGET	OVER / (UNDER)
JOBING - BRUNSWICK	\$1,283	\$1,113	\$693	\$1,494	\$1,476	\$87	\$1,190	\$1,331	\$9,684	\$1,000	\$1,500	\$1,000	\$21,852	\$16,000	\$5,852
JOBING - MIRRA	2,245	1,830	2,253	1,500	2,545	2,256	17,359	1,500	3,700	1,500	1,500	1,500	39,688	45,000	(5,312)
JOBING - TOPSHAM	11,590	9,912	10,988	10,539	7,630	16,525	8,049	575	725	5,000	5,000	5,000	91,531	60,000	31,531
JOBING - MISC	0	460	0	834	695	0	0	0	0	0	0	0	1,988	1,500	488
LATE CHARGES	0	0	0	395	49	577	358	506	310	350	350	350	3,245	3,000	245
EARNED INTEREST	409	2,515	4,940	2,487	3,070	(4,758)	(1,076)	3,118	2,535	1,642	1,646	1,660	18,189	13,800	4,389
MISCELLANEOUS	55	0	2,090	7	2,923	310	261	1,551	2,064	70	70	70	9,472	4,760	4,712
ENTRANCE CHARGE	0	1,178	0	0	1,767	1,178	5,244	4,843	1,178	1,178	1,178	1,178	18,922	20,026	(1,104)
DONATED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS:	\$15,583	\$17,007	\$20,964	\$17,256	\$20,154	\$16,176	\$31,386	\$13,424	\$20,196	\$10,740	\$11,244	\$10,758	\$204,888	\$164,086	\$40,802

GRAND TOTALS:	\$74,456	\$295,843	\$364,106	\$101,680	\$348,332	\$402,524	\$111,910	\$379,875	\$428,357	\$95,302	\$368,899	\$430,133	\$3,401,416	\$3,429,166	(\$27,750)
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BRUNSWICK SEWER DISTRICT
2016 BUDGETED REVENUE W/RATE INCREASE EFFECTIVE 04/01/2016

10/21/2015

OPERATING REVENUE	2016 BUDGET												OVER / (UNDER)		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC		TOTAL	2015 estimated
RESIDENTIAL															
- METERED	\$250	\$191,000	\$159,000	\$1,000	\$175,716	\$162,585	\$4,790	\$222,132	\$188,835	\$19,683	\$215,873	\$217,143	\$1,558,006	\$1,415,263	\$142,743
- FLAT	0	0	2,153	0	0	2,359	0	0	2,390	0	0	2,390	9,291	8,138	1,153
TOTAL RESIDENTIAL:	\$250	\$191,000	\$161,153	\$1,000	\$175,716	\$164,945	\$4,790	\$222,132	\$191,225	\$19,683	\$215,873	\$219,532	\$1,567,297	\$1,423,401	\$143,896
COMMERCIAL															
- METERED	\$100	\$71,300	\$151,500	\$100	\$76,002	\$163,227	\$650	\$104,097	\$184,622	\$2,031	\$104,127	\$180,317	\$1,038,072	\$960,988	\$77,084
- FLAT	0	0	330	0	0	361	0	0	366	0	0	366	1,423	1,217	206
TOTAL COMMERCIAL:	\$100	\$71,300	\$151,830	\$100	\$76,002	\$163,588	\$650	\$104,097	\$184,987	\$2,031	\$104,127	\$180,683	\$1,039,495	\$962,205	\$77,290
CATCH BASINS/ROOF DRAINS	\$0	\$2,615	\$1,819	\$0	\$2,741	\$1,994	\$0	\$2,903	\$2,019	\$0	\$2,903	\$2,019.09	\$19,012	\$16,443	\$2,568
SEPTAGE	6,000	5,000	6,000	19,000	29,000	35,000	35,000	35,000	25,000	25,000	23,000	11,000	254,000	262,827	(8,827)
TOPSHAM SEWER	19,000	12,000	13,000	10,000	8,000	7,000	7,000	7,000	8,000	9,000	9,000	12,000	121,000	121,552	(552)
MIRRA	35,700	22,700	28,900	45,300	45,800	37,200	34,500	28,100	23,300	32,300	35,400	34,300	403,500	410,100	(6,600)
TOTALS:	\$61,050	\$304,615	\$362,701	\$75,400	\$337,258	\$409,727	\$81,939	\$399,231	\$434,531	\$88,014	\$390,302	\$459,534	\$3,404,304	\$3,196,529	\$207,775

NON-OPERATING REVENUE	2016 BUDGET												OVER / (UNDER)		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC		TOTAL	2015 estimated
JOBGING - BRUNSWICK	\$300	\$400	\$600	\$800	\$600	\$1,800	\$3,000	\$3,000	\$2,000	\$1,000	\$1,500	\$1,000	\$16,000	\$21,852	(\$5,852)
JOBGING - MIRRA	1,500	1,500	1,500	1,500	6,500	6,500	7,500	7,500	6,500	1,500	1,500	1,500	45,000	39,688	5,312
JOBGING - TOPSHAM SEWER	\$4,500	\$4,500	\$5,000	\$5,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$6,000	\$6,000	\$6,000	72,000	91,531	(19,531)
JOBGING - MISC				500		500		500					1,500	1,988	(488)
LATE CHARGES	270	270	270	270	270	270	270	270	270	270	270	270	3,240	3,245	(5)
EARNED INTEREST	1,670	1,665	1,670	1,680	1,710	1,720	1,750	1,755	1,765	1,785	1,790	1,810	20,770	18,189	2,581
MISCELLANEOUS	20	20	95	0	20,020	1,075	300	4,020	75	20	20	2,095	27,760	9,472	18,288
ENTRANCE CHARGE	1,178	1,178	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	1,178	1,178	23,560	18,922	4,638
DONATED ASSETS													0	0	0
TOTALS:	\$9,438	\$9,533	\$11,491	\$12,106	\$38,456	\$21,221	\$22,176	\$26,401	\$19,966	\$12,931	\$12,258	\$13,853	\$209,830	\$204,888	\$4,942
GRAND TOTALS:	\$70,488	\$314,148	\$374,192	\$87,506	\$375,714	\$430,948	\$104,115	\$425,632	\$454,497	\$100,945	\$402,560	\$473,387	\$3,614,134	\$3,401,416	\$212,718

**BRUNSWICK SEWER DISTRICT
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES
2015 ANTICIPATED**

10/21/2015

<u>DESCRIPTION</u>	<u>2015</u>	<u>COLLECTION</u>	<u>TREATMENT</u>	<u>ADMIN</u>	<u>2015</u>	<u>2015</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	\$1,087,000	\$372,651	\$315,480	\$418,252	\$1,106,383	(\$19,383)
Employee Benefits	547,300	177,817	169,693	199,932	547,442	(\$142)
Uniforms	4,400	2,400	2,000		4,400	\$0
Heating	38,770	4,808	34,449		39,257	(\$487)
Power	131,306	26,322	95,160	9,442	130,924	\$382
Telecommunications	20,058	7,669	6,704	4,000	18,373	\$1,685
Water	3,524	2,739	2,859	102	5,700	(\$2,176)
Maintenance - Buildings	9,030	1,017	3,150	8,399	12,566	(\$3,536)
Maintenance - Equipment	52,767	20,826	22,322	8,103	51,251	\$1,516
Maintenance - Vehicles	14,770	6,055	5,258	892	12,205	\$2,565
Vehicle Fuel	30,623	20,533	10,092	4,933	35,558	(\$4,935)
Travel	9,560	7,492	2,427	2,837	12,756	(\$3,196)
Professional Development	22,845	6,876	4,634	9,870	21,380	\$1,465
Supplies & Expenses	16,835	5,076	6,300	5,075	16,451	\$384
Outside Printing	5,500			7,066	7,066	(\$1,566)
Small Tools & Equipment	8,500	5,545	3,444		8,989	(\$489)
Equipment Fuel (moved to Vehicle fuel)						
Maintenance - Lines	9,850	25,337			25,337	(\$15,487)
Maintenance - Holes	6,910	13,075			13,075	(\$6,165)
Sludge Disposal	120,000		113,391		113,391	\$6,609
Licenses	5,261	350	5,000		5,350	(\$89)
Instrumentation	2,300		2,302		2,302	(\$2)
Laboratory Expense	10,350		10,329		10,329	\$21
Laboratory Testing	8,160		8,160		8,160	\$0
Purification Supplies	900		300		300	\$600
Lime	0		11,396		11,396	(\$11,396)
Sodium Hypochlorite	6,000		6,832		6,832	(\$832)
Polymer	6,732		13,028		13,028	(\$6,296)
Sodium Hydroxide	27,000		15,978		15,978	\$11,022
Trustees Fees	6,750			6,675	6,675	\$75
Safety	6,525	2,604	3,703	317	6,624	(\$99)
Maintenance-Service Contracts	100,750	58,393	7,116	39,965	105,474	(\$4,724)
Postage/Delivery	14,750	526	67	13,897	14,490	\$260
Miscellaneous	2,800	600	210	3,697	4,507	(\$1,707)
Advertising	2,640			2,235	2,235	\$405
Dues & Subscriptions	3,879	736	632	2,334	3,702	\$177
Consulting Fees	33,700			27,459	27,459	\$6,241
Sub-Total Expenses	\$2,378,045	\$769,447	\$882,416	\$775,482	\$2,427,345	(\$49,300)
Insurance - General	67,500			65,937	65,937	\$1,563
Meter Reading	65,000			67,642	67,642	(\$2,642)
Total Expenses	\$2,510,545	\$769,447	\$882,416	\$909,061	\$2,560,924	(\$50,379)
Depreciation	1,097,000			1,073,000	1,073,000	24,000
Net Expense to Operate District	\$3,607,545	\$769,447	\$882,416	\$1,982,061	\$3,633,924	(\$26,379)
2015 BUDGET		\$727,149	\$869,896	\$913,500	\$2,510,545	
Under / (- Over) Budget		(\$42,298)	(\$12,520)	\$4,439	(\$50,379)	<i>w/o depreciation</i>

BRUNSWICK SEWER DISTRICT
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES
2016 PROPOSED BUDGET

10/21/2015							
DESCRIPTION	COLLECTION	TREATMENT	ADMIN	2016	2015	VARIANCE	
	& PUMPING			TOTAL	ANTICIPATED	2016 BUDGET TO	2015 ANTICIPATED
				BUDGET	EXPENSES	(%)	(\$)
Salaries & Wages	\$383,000	\$320,000	\$426,000	\$1,129,000	\$1,106,383	2.0%	\$22,617
Employee Benefits	192,300	182,400	215,400	590,100	\$547,442	7.8%	42,658
Uniforms	2,400	2,000		4,400	\$4,400	0.0%	0
Heating Fuel	5,600	37,450	0	43,050	\$39,257	9.7%	3,793
Power	29,000	97,850	10,171	137,021	\$130,924	4.7%	6,097
Telecommunications	4,840	5,438	5,430	15,708	\$18,373	-14.5%	(2,665)
Water	1,600	3,192	100	4,892	\$5,700	-14.2%	(808)
Maintenance - Buildings	9,150	13,720	6,333	29,203	\$12,566	132.4%	16,637
Maintenance - Equipment	20,050	14,875	9,700	44,625	\$51,251	-12.9%	(6,626)
Maintenance - Vehicles	10,300	6,425	2,150	18,875	\$12,205	54.6%	6,670
Vehicle Fuel	14,325	10,078	4,000	28,403	\$35,558	-20.1%	(7,155)
Travel & Meals	6,250	3,100	5,320	14,670	\$12,756	15.0%	1,914
Professional Development	4,200	6,995	8,550	19,745	\$21,380	-7.6%	(1,635)
Supplies & Expense	7,300	7,110	5,400	19,810	\$16,451	20.4%	3,359
Outside Printing			7,000	7,000	\$7,066	-0.9%	(66)
Small Tools & Equipment	13,050	3,496		16,546	\$8,989	84.1%	7,557
Maintenance - Lines	10,250			10,250	\$25,337	-59.5%	(15,087)
Maintenance - Holes	14,750			14,750	\$13,075	12.8%	1,675
Sludge Disposal		100,000		100,000	\$113,391	-11.8%	(13,391)
License		5,561		5,561	\$5,350	3.9%	211
Instrumentation		2,950		2,950	\$2,302	28.1%	648
Laboratory Supplies		15,050		15,050	\$10,329	45.7%	4,721
Laboratory Testing		8,950		8,950	\$8,160	9.7%	790
Purification Supplies		300		300	\$300	0.0%	0
Lime		0		0	\$11,396	-100.0%	(11,396)
Sodium Hypochlorite		10,630		10,630	\$6,832	55.6%	3,798
Polymer		9,732		9,732	\$13,028	-25.3%	(3,296)
Sodium Hydroxide		21,000		21,000	\$15,978	31.4%	5,022
Trustees Fees			7,000	7,000	\$6,675	4.9%	325
Safety	3,390	8,715	300	12,405	\$6,624	87.3%	5,781
Maintenance-Service Contracts	25,164	6,044	43,033	74,241	\$105,474	-29.6%	(31,233)
Postage/Delivery	600	250	14,600	15,450	\$14,490	6.6%	960
Miscellaneous	1,300	350	2,500	4,150	\$4,507	-7.9%	(357)
Advertising			2,720	2,720	\$2,235	21.7%	485
Dues & Subscriptions	838	1,610	2,440	4,888	\$3,702	32.0%	1,186
Consulting Fees			30,700	30,700	\$27,459	11.8%	3,241
Sub-Total Expenses	\$759,657	\$905,271	\$808,847	\$2,473,775	\$2,427,345	1.91	\$46,430
Insurance - General			67,000	67,000	\$65,937	1.6%	1,063
Meter Reading			69,000	69,000	\$67,642	2.0%	1,358
Total Expenses	\$759,657	\$905,271	\$944,847	\$2,609,775	\$2,560,924	1.9%	\$48,851
Depreciation			1,200,000	1,200,000	1,073,000	11.8%	127,000
Net Expense to Operate District	\$759,657	\$905,271	\$2,144,847	\$3,809,775	\$3,633,924	4.8%	\$175,851

**BRUNSWICK SEWER DISTRICT
CONSOLIDATED EXPENSES FOR 2012, 2013, 2014, ANTICIPATED 2015
AND 2016 PROPOSED BUDGET**

10/21/2015

DESCRIPTION	2012	2013	2014	2015	2016	VARIANCE	
	AUDITED	AUDITED	AUDITED	ANTICIPATED	BUDGET	2016 BUDGET TO	2015 ANTICIPATED
						(%)	(\$)
Salaries and wages	\$982,608	\$1,083,630	\$1,134,561	\$1,106,383	\$1,129,000	2.0%	\$22,617
Employee benefits	\$409,712	\$482,357	\$525,242	\$547,442	\$590,100	7.8%	\$42,658
Uniforms	\$3,012	\$3,394	\$4,700	\$4,400	\$4,400	0.0%	\$0
Heating	\$20,906	\$28,121	\$37,178	\$39,257	\$43,050	9.7%	\$3,793
Power	\$112,176	\$111,813	\$123,402	\$130,924	\$137,021	4.7%	\$6,097
Telecommunications	\$25,372	\$18,395	\$19,412	\$18,373	\$15,708	-14.5%	(\$2,665)
Water	\$3,849	\$3,921	\$3,642	\$5,700	\$4,892	-14.2%	(\$808)
Maintenance of buildings	\$11,731	\$34,979	\$14,591	\$12,566	\$29,203	132.4%	\$16,637
Maintenance of equipment	\$62,855	\$83,057	\$74,521	\$51,251	\$44,625	-12.9%	(\$6,626)
Maintenance of vehicles	\$18,665	\$16,245	\$23,067	\$12,205	\$18,875	54.6%	\$6,670
Vehicle fuel	\$34,235	\$38,177	\$35,138	\$35,558	\$28,403	-20.1%	(\$7,155)
Small equipment fuel (moved to vehicle fuel)							
Travel	\$12,178	\$10,477	\$5,737	\$12,756	\$14,670	15.0%	\$1,914
Professional development	\$20,461	\$20,387	\$17,717	\$21,380	\$19,745	-7.6%	(\$1,635)
Supplies	\$18,464	\$13,151	\$14,650	\$16,451	\$19,810	20.4%	\$3,359
Outside printing /copying	\$3,341	\$4,504	\$5,571	\$7,066	\$7,000	-0.9%	(\$66)
Small tools and equipment	\$9,564	\$1,347	\$2,846	\$8,989	\$16,546	84.1%	\$7,557
Maintenance of lines	\$26,410	\$3,960	\$11,097	\$25,337	\$10,250	-59.5%	(\$15,087)
Maintenance of holes	\$21,899	\$6,944	\$3,800	\$13,075	\$14,750	12.8%	\$1,675
Sludge disposal	\$68,157	\$67,735	\$83,560	\$113,391	\$100,000	-11.8%	(\$13,391)
Licenses	\$5,120	\$4,673	\$5,860	\$5,350	\$5,561	3.9%	\$211
Instrumentation	\$1,623	\$723	\$1,405	\$2,302	\$2,950	28.1%	\$648
Laboratory supplies	\$8,354	\$8,985	\$7,422	\$10,329	\$15,050	45.7%	\$4,721
Laboratory testing	\$9,764	\$13,139	\$6,616	\$8,160	\$8,950	9.7%	\$790
Purification supplies	\$1,325	\$716	\$90	\$300	\$300	0.0%	\$0
Lime	\$4,746	\$5,903	\$3,768	\$11,396	\$0	-100.0%	(\$11,396)
Sodium hypochlorite	\$8,143	\$8,367	\$4,581	\$6,832	\$10,630	55.6%	\$3,798
Polymer	\$6,209	\$6,209	\$7,066	\$13,028	\$9,732	-25.3%	(\$3,296)
Sodium hydroxide	\$58,744	\$40,308	\$11,586	\$15,978	\$21,000	31.4%	\$5,022
Trustees' fees	\$5,063	\$5,963	\$6,975	\$6,675	\$7,000	4.9%	\$325
Temporary help	\$7,331	\$79	\$0	\$0	\$0	0.0%	\$0
Insurance	\$59,742	\$61,416	\$65,148	\$65,937	\$67,000	1.6%	\$1,063
Safety	\$15,001	\$5,639	\$9,647	\$6,624	\$12,405	87.3%	\$5,781
Maintenance service contracts	\$34,845	\$57,026	\$100,510	\$105,474	\$74,241	-29.6%	(\$31,233)
Meter reading	\$54,005	\$56,895	\$60,238	\$67,642	\$69,000	2.0%	\$1,358
Postag, freight and delivery	\$12,613	\$12,818	\$12,675	\$14,490	\$15,450	6.6%	\$960
Miscellaneous	\$16,353	\$1,864	\$4,531	\$4,507	\$4,150	-7.9%	(\$357)
Advertising	\$1,239	\$3,033	\$2,403	\$2,235	\$2,720	21.7%	\$485
Dues and subscriptions	\$3,406	\$3,795	\$4,653	\$3,702	\$4,888	32.0%	\$1,186
Professional Fees	\$173,606	\$27,292	\$46,410	\$27,459	\$30,700	11.8%	\$3,241
Bad debt	\$0	\$787	\$0	\$0	\$0	0.0%	\$0
Total Expenses	\$2,352,827	\$2,358,224	\$2,502,016	\$2,560,924	\$2,609,775	1.9%	\$48,851
Depreciation	1,010,916	1,071,184	1,079,097	1,073,000	1,200,000	11.8%	127,000
Net Expenses to Operate the District	\$3,363,743	\$3,429,408	\$3,581,113	\$3,633,924	\$3,809,775	4.8%	\$175,851

**BRUNSWICK SEWER DISTRICT
2015 CAPITAL IMPROVEMENT PLAN (CIP) BUDGET
ESTIMATED YEAR-END**

10/21/2015

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>ESTIMATED YEAR-END</u>	<u>BALANCE</u>
<u>CAPITAL</u>				
Treatment	Rider lawn mower (to replace 2002 unit)	\$12,000	\$12,000	\$0
Treatment	Second roll-off container for sludge truck	12,000	9,165	2,835
Admin	Upgrade to hi-def cameras and rolling chairs- conference room	15,000	11,503	3,497
Collection	Video capable closed circuit push camera	10,000	9,550	450
Collection	Box truck to house CCTV system (purchase and set-up)	60,000	66,289	(6,289)
Collection	Wetwell level control upgrade at two pump stations to tie into SCADA	10,000	10,000	0
Admin	Fiber optics cable to Pine Tree Road Property. Replaced by:			
All divisions	Server replacement	27,000	6,520	20,480
Collection	Wiring and wifi for new garage		3,776	
Collection	to treatment plant upgrade project - Vehicle & equipment garage		(3,776)	
Collection	Map/plan sized plotter and printer	6,000	5,600	400
Collection	Gurnet Road pump station standby generator (purchase & installation)	0	0	0
	TOTAL CAPITAL:	\$152,000	\$130,628	\$21,372
				0 \$40k moved to Construction-River Rd. PS#2

CONSTRUCTION

Collection	River Road pump station #2 upgrade & generator (design & construction)	\$320,000	\$319,930	\$70
	TOTAL CONSTRUCTION:	\$320,000	\$319,930	\$70
				\$40k from Gurnet Road PS capital

TOTAL CAPITAL & CONSTRUCTION: \$472,000 \$450,558 \$21,442

TREATMENT PLANT UPGRADE PROJECT

CONSTRUCTION WORK IN PROCESS

Treatment	Treatment Plant Upgrade - Phase I - full design of project	\$1,130,200	\$1,130,200	\$0	In service 01/01/2016
Treatment	Treatment Plant Upgrade - Phase I - CM services	288,000	288,000	0	In service 01/01/2016
Treatment	Treatment Plant Upgrade - vehicle & equipment garage	1,750,000	1,750,000	0	In service 01/01/2016
Treatment	Treatment Plant Upgrade - Phase I - begin construction, purchase equip.	3,031,800	18,439	3,013,361	
	TOTAL WORK-IN-PROCESS:	\$6,200,000	\$3,186,639	\$3,013,361	

2015 CAPITAL , CONSTRUCTION & TP UPGRADE PROJECT TOTALS: \$6,672,000 \$3,637,197 \$3,034,803

**BRUNSWICK SEWER DISTRICT
2016 CAPITAL IMPROVEMENT PLAN (CIP)BUDGET**

10/21/2015

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
<u>CAPITAL</u>		
Treatment	One 1-Ton 4x4 pick-up truck w/p/low (replace 2007)	\$40,000
Collection	One 1-ton Dump truck w/p/low (replace 2006)	50,000
Collection	Standby generator for Gurnet Road pump station	35,000
Collection	Wet well cover replacement at Meadowbrook pump station	5,000
Collection	Wetwell level controller for two (2) pump stations tied into SCADA	10,000
Collection	Portable flow meter	6,000
Collection	Wipes/Rags Cutter for Maine Street pump station	50,000
	TOTAL CAPITAL:	\$196,000

<u>CONSTRUCTION</u>		
Collection	Church Road pump station upgrade	\$290,000
Collection	Chamberlain Avenue Pipe Replacement (580 LF)	123,000
Collection	Coffin Street Pipe Replacement (320 LF)	42,000
	TOTAL CONSTRUCTION:	\$455,000
	TOTAL CAPITAL & CONSTRUCTION:	\$651,000

<u>TREATMENT PLANT UPGRADE PROJECT</u>		
<u>CONSTRUCTION WORK IN PROCESS</u>		<u>BUDGET</u>
Treatment	Treatment Plant Upgrade - Phase I - 2016 - PC Construction	\$9,076,417
Treatment	New office furniture - garage complex offices	10,000
Treatment	Security Upgrade - cameras and power slide gate-BSD	35,000
Treatment	MP2 maintenance program software -BSD	20,000
Treatment	Composite Samplers lab improvements not included in upgrade project-BSD	15,000
	TOTAL TP UPGRADE CONSTRUCTION WORK IN PROCESS:	\$9,156,417
	2016 CAPITAL , CONSTRUCTION & TP UPGRADE PROJECT TOTALS:	\$9,807,417

BRUNSWICK SEWER DISTRICT
BOND PAYMENT SCHEDULE FOR 2016

10/21/2015

<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 1/1/2016</u>	<u>PYMT DATES</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>	<u>2016 INTEREST</u>
2005 ME MUNICIPAL WWRLF	Maine Bond Bank	4/22/2005	4/01/2025	1.8100%	\$1,750,000	\$968,986	4/01/2016	87,768	881,218	\$20,025
2012 ME BOND BANK SEWER BOND	Maine Bond Bank	10/25/2012	11/1/2022	2.1227%	\$500,000	\$361,039	5/01/2016	48,391	312,648	\$7,438
TOTAL:										<u>\$ 27,462</u>

SECTION 2. 2016 OPERATIONS BUDGET NARRATIVE

DRAFT

2016 OPERATIONS BUDGET

NARRATIVE



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EXECUTIVE SUMMARY – 2016 BUDGET

User Rates

As presented, the 2016 budget proposal includes proposed increases to our user rates to become effective 01 April 2016. The proposal is for a \$0.59 increase in the basic metered rate for 100 cubic feet, from \$5.36 to \$5.95. The proposed rates is expected provide an estimated \$156,000 additional revenue for 2016.

Revenue

Overall, annual revenue (defined as Operating Revenue and Non-Operating Revenue) is projected at \$214,000 (6.3%) above our estimate for year-end 2015. This is based on the revenue experienced for the residential, commercial, municipal, and septage accounts in 2015 and the proposed rate increases. We expect a minor increase of \$6,000 in revenue from Non-Operating Revenue for 2016 over year-end 2015.

For the Treatment Plant Upgrade Project we have included the \$22 million Clean Water State Revolving Fund (CWSRF) loan from the Maine Municipal Bond Bank which is noted in a separate Treatment Plant Upgrade Project Worksheet (page 3 in the Draft Operations Budget). This is a draw-down loan, meaning we do not incur a \$22M debt at the signing. We only incur what we accumulate with each month's draw-down to cover the project's costs.

Entrance Charge

We estimate an increase of \$4,600 over the year-end 2015 projection. Though the entrance charge is revenue, it is dedicated to the entrance charge fund reserve account and is not available to cover either operating expenses or capital improvement project costs. Though it is available to fund growth related capital costs.

Operating Expenses

The combined division expenses are budgeted at \$49,000 above the 2015 budget. The year-end 2015 is expected to come in some \$50,000 (2.0%) more than originally budgeted.



Capital

The capital budget for is proposed at \$651,000 for the 2016 Capital Improvement Plan for vehicle, equipment, lines and pump station upgrades. An increase of \$179,000 over 2015 Budget, and \$200,000 over estimated 2015 year-end. The Treatment Plant Upgrade project's capital expenditures are included on the TP Upgrade project's worksheet.

Bond Payment

Combining principal and interest, the 2016 bond payment for the 2005 SRF Loan will be \$107,793, and the bond payment for the 2012 MMBB bond will be \$55,829, for a total of \$163,622 on the current loans.

2016 Budget

The 2016 Operations Budget is presented as a balanced budget with revenue and other fund sources equaling the proposed expenditures. A surplus is anticipated, which is expected to then be assigned to the Debt Reserve.

Note: For the purpose of balancing the Analysis Sheet, revenue sent to reserve accounts (Entrance Charge, Capital & Depreciation, and /or Debt Reserve) are treated as expenditures.

YEAR-END 2015 BUDGET

2015 Revenue

Operating Revenue is expected to come in \$69,000 under projection. The breakdown by Over/ (Under) is: Residential (\$4k), Commercial (\$28k), Brunswick Landing (\$66k), Topsham Sewer District \$10k, and Septage/Holding \$20k.

Non-Operating Revenue is expected to come in \$41,000 over projection. The breakdown by Over/ (Under) is: Jobbing/Contract Work \$32k, Interest Earned \$4k, and Miscellaneous \$5k.

Entrance Charge is expected to come in \$1,000 under projection.



Donated Assets: There were no donated assets either budgeted or requested in 2015. Donated Assets, if any, are required to be treated as revenue thus inflating the total revenue.

Revenue Summary 2015

Without including the Donated Assets (an asset value, not a cash receipt) and the Entrance Charge revenue (which is dedicated to the Entrance Charge Reserve Fund) we expect to come in \$28,000 less than the budget projection for the combined Operating Revenue and Other Revenue.

2015 Appropriation of Funds

Entrance Charge Reserve: We did not budget for an appropriation from the Entrance Charge Fund for 2015. The Reserve account is expected to increase by some \$19,000 by year-end 2015.

Capital & Depreciation Reserve: We did not budget for an appropriation from the Capital & Depreciation Reserve for 2015. The Reserve accounts are expected to increase by \$172,500 by year-end 2015, though the projection was for an increase of \$191,500. Fifty-six thousand (\$56,000) is committed annually to the Capital & Depreciation Reserve to replenish the funds expended on the new Administration Building in 2011.

Debt Reserve: With 2015 being the first of several years of planned rate increases to fund the expected \$1.2 M (+/-) annual SRF loan payments beginning in 2018, any surplus derived from the rate increase should be assigned to the Debt Reserve to eventually accumulate a reserve equal to one year's debt payment (will confirm if a MMBB requirement). We project that a \$116,500 surplus for 2015, primarily due to the 2015 rate increase, for assignment to the Debt Reserve.

2015 Operating Expenses

We expect to come in over-budget in the 2015 Operating Expenses (the division expense budgets) by \$50,000 (2% over). The Collection and Pumping Division is projected to end the year at \$42,000 over budget (5.8%). The Treatment Division is projected to end the year at \$12,500 over budget (1.4%). The Administrative Division is expected to end the year at \$4,400 under budget (0.5%).

2015 Capital

The approved 2015 Capital budget totaled \$472,000. Total capital expenditures for 2015 are expected to be some \$450,600 for budgeted and subsequently authorized substitutions and additions.



The 2015 portion of the Phase 1 Treatment Plant Upgrade was budgeted at \$6,200,000. This was funded with a \$6,200,000 interim loan through the Androscoggin Bank. We expect to pay off the loan before the end of December 2015 from the SRF loan proceeds. Pending loan approval on November 10th by the MMBB, we have been assured of a December closing.

2015 Budget Summary

In summary, the 2015 Operations Budget is expected to end the year with an approximate surplus of \$153,500 which staff will request assignment to the Capital & Depreciation Reserve and the Debt Reserve.

2016 OPERATIONS BUDGET

RATES

As presented, the 2016 budget proposal does include proposed increases to our user rates planned to become effective 01 April 2016. The detail of the changes to each Rate Schedule is as follows:

Rate Schedule I-Metered Use and Rate Schedule II-Flat Rate Fixtures: There are proposed increases for the Schedule I-Metered Use, and Schedule II-Flat Rate Fixtures. The current Metered Use rate would increase from \$53.60 to \$59.50 per 1,000 cubic feet per quarter or from \$5.36 to \$5.95 per 100 cu. ft. On a per gallon basis, the rate will increase from 0.0072 cents to 0.0079 cents per gallon or in other words to almost 8/100^{ths} of a cent per gallon. The minimum use will remain at 800 cu. ft. per quarter for the Metered Use and Flat Rate Fixture and the charge will increase from \$42.88 to \$47.60 (8 x\$5.95). In summary, an 11% increase in Rate Schedules I & II.

Rate Schedule II-Roof Drains: As proposed, the minimum charge for roof drains for 1,000 square feet is to increase from \$53.60 to \$59.50 and the charge for each 100 sq. ft. increment thereafter to be \$5.95 from \$5.36. An 11% increase.

Rate Schedule IV-Catch Basins: We are proposing to increase the quarterly rate for Catch Basins from \$303.16 to \$336.51 per basin. An increase of 11%.



Rate Schedule V-Septic Tank and Holding Tank Waste: The revenue from septage haulers will be 8% of our Operating Revenues for 2015. As the destination for disposal is by choice of the haulers, we do not want to discourage this revenue source that we have worked diligently over the past few years to increase. As such, we are proposing to change the disposal rate for septage from \$125.00 to \$130.00 per 1,000 gallons, a 4% increase. Though Holding Waste makes up almost one-third of the total, we are proposing to increase its disposal rate from \$60.00 to \$65.00 for 1,000 gallons as we feel it is less sensitive to an increase than Septage, an increase of 11%. The minimum charge for small quantity disposal will increase from \$15.00 to \$16.65 (11%).

Rate Schedule VI-TSS and BOD Surcharge Rates: The sewer use surcharge rate for excessive TSS (Total Suspended Solids) is proposed to increase from \$0.82 per pound to \$0.91 per pound. The surcharge rate for excessive BOD (Biochemical Oxygen Demand) is proposed to increase from \$0.80 to \$0.89 per pound. At this point in time we are not proposing any change to the discharge limits of 400 mg/l for TSS and 500 mg/l for BOD as noted in the User Rules and Regulations. ¹

2016 Revenue²

Operating Revenue: Operating Revenue for 2016 is estimated at \$3,405,000; \$208,000 (6.5%) more than the estimated year-end for 2015. The major factor is the proposed rate schedule increases averaging 11% which will impact the latter three-quarters of the fiscal year.

The Operating Revenue projection is as follows:

- Residential: \$144,000 above year-end 2015. A projected increase of 10.1%.
- Commercial: \$77,000 above year-end 2015. A projected increase of 8%.
- Brunswick Landing: \$6,600 below year-end 2015. An increase of 1.6%. (Inflow/Infiltration Reduction)
- Topsham Sewer District: \$1,000 decrease from year-end 2015.
- Catch Basins and Roof Drains: increase by \$2,000 over year-end 2015.
- Septage revenue will decrease by \$9,000 from year-end 2015. A decrease of 3.4%. (Expect the Headworks expansion will curtail some receipts.)

Other Revenues: *Jobbing and Contract Work* revenue has been set at \$187,000. This category is now segregated into four components: Town of Brunswick (ToB) O&M, TSD O&M, MRRA O&M, and Misc.

- ToB O&M revenue is set at \$16,000.

¹ Please reference "Draft Proposed Schedule of Rate – 2016" in the Charts & Graphs Appendix.

² Please reference "Revenue by Component" Charts in the Charts & Graphs Appendix.



- TSD O&M revenue is set at \$72,000.
- The Midcoast Regional Redevelopment Authority O&M revenue is project at \$45,000.
- Miscellaneous Jobbing revenue has been set at \$1,500.

Interest Income has been set at \$20,800. An increase of \$2,500 from year-end 2015.

Miscellaneous Income has been set at \$27,800. An increase of \$18,300 from estimated year-end 2015.

Entrance Charge revenues have been set at \$24,000, an increase of \$5,000 from year-end 2015.

Donation of Capital Assets has been set at \$0. We do not expect any takeover request for 2016.

2016 Appropriation of Funds

We expect to fund the regular Expense and Capital budgets from User Revenue. The Treatment Plant Upgrade costs for 2016 is estimated at \$9,200,000. We are requesting an appropriation of \$1,000,000 from the Entrance Charge reserve to partially fund the Headworks expansion. The balance of \$8,200,000 will be funded from the \$22,000,000 loan from the Maine Department of Environmental Protection's Clean Water State Revolving Fund (CWSRF) loan through the Maine Municipal Bond Bank. The SRF loan will also be used to pay off the \$6,200,000 interim loan from Androscoggin Bank that is due in February 2016.

2016 Operating Expenses

Collection and Pumping Division: The 2015 budget was \$727,000. Year-end is estimated at \$770,000. The 2016 Division budget is proposed at \$760,000, a 1.3% decrease over year-end 2015 and a \$33,000, 4.5%, increase over the 2015 Budget.

Treatment Division: The 2015 budget was \$870,000. Year-end is estimated at \$882,000. The 2016 budget is proposed at \$905,000, a 4% increase from the 2015 budget and a 2.6% increase over the 2015 year-end projection.

The division continues its efforts to reduce major operating expenses:

- Reduced electrical usage. The past four years has seen the annual kWh consumption average 846,000, a 32% decrease. Annual cost has dropped from 140,000 to \$87,900, a decrease of 41%!³ With a new power supply contract for 2015, the supply cost did

³ Please reference "Annual Treatment Plant Electrical Usage & Cost" in the Charts & Graphs Appendix.



increase from 6.75 cents to 7.72 cents per kWh, about \$8,000. This new rate is in effect until December 2017.

- Reduced heating cost⁴. With the installation in late 2011 of the natural gas fired boilers, 2012 was the first full budget year on natural gas versus heating oil. Heating cost for 2009 was \$83,000. We expect to come in at \$34,500 for 2015. That is a \$49,500 savings from 2009. The budget for 2016 is set at \$37,450 to provide a cushion for the expected cold weather spikes experienced in 2014 and 2015.
- Reduced chemical cost.⁵
 - Sodium Hydroxide:
 - \$98,000 in 2011.
 - \$59,000 in 2012.
 - \$40,000 in 2013.
 - \$11,500 in 2014.
 - \$16,000 anticipated for 2015.
 - Budget for 2016 set at \$21,000. A 78% decrease in usage and cost since 2011!
 - Sodium hypochlorite:
 - \$12,000 in 2011.
 - \$8,000 in 2012 to 2014.
 - \$6,800 anticipated for 2015.
 - Budget for 2016 set at \$10,600.
- In summary, annual savings beginning with 2012:
 - Electricity - \$62,000
 - Heating - \$30,000
 - Chemicals - \$78,000
 - A continuing annual savings of \$170,000!

Staffing: With the 2014 retirement of long time Treatment Operations Supervisor Gregory H. Thulen, the staffing for the Plant was reduced to five members in 2015. We promoted from within to fill the position, and at this time do not plan to bring the staffing level back up to six members. The reduction in staff level was the major reason for the reduction in the overall expense budget for 2015.

⁴ Please reference "Annual Cost for Heating Treatment Plant 2008 to 2015" in the Charts & Graphs Appendix.

⁵ Please reference "Annual Hypochlorite and Hydroxide Cost" in the Charts & Graphs Appendix.



Administrative Division: The 2015 budget was \$914,000. Year-end is estimated at \$909,000. The 2016 Division budget is proposed at \$945,000, a 3.4% increase from 2015 budget and a 4% increase over year-end 2015.

It is important to understand that a number of budget items are included in the Administrative Division budget that affect all the divisions but cannot easily be apportioned. Such as the insurance costs (worker's comp and property & liability) (\$67k); meter reading costs from the water district (\$69k [up \$4k from 2015]); payroll service; postage [for billing, disbursements, and public notices] (\$14k); Trustee fees (\$7k); and Consulting Fees [audit, legal, and engineering] (\$31k). This skews the division budget when compared to the Operation Divisions.

In 2011 we changed our health insurance plan with the Maine Municipal Association from a POS-A to a POS-C plan, saving \$36,000 per year. Those annual savings for the last five years have now totaled some \$180,000. In 2016 we will once again be reviewing the health plan to determine if we should move from a POS (Point-of-Service) plan to a PPO (Preferred Provider Organization) plan. Depending on the PPO plan, we should see additional savings.

General Information

Facilities

In 2012 we commissioned an evaluation of the facilities and its processes to determine the efficiencies, improvements, and new technologies required, and to develop a new 20-year improvement plan. The report, completed in November 2012, divides the upgrade into two phases, each with a substantial cost estimate. Year 2013 saw the first steps in the process to determine the timing and scope of work to pursue in the next upgrade project. In 2014 the Board authorized the Staff to proceed with implementing Phase 1 of the upgrade. Also in 2014, Wright-Pierce, the engineering firm that conducted the 2012 Plant Evaluation was selected to provide design services. As a first in the State of Maine, the District decided on a construction management (CM) format for its Treatment Plant Upgrade project. PC Construction, Inc. was selected.

The preliminary cost estimated for Phase One is \$22M. The 2016 Treatment Plant Upgrade Project budget contemplates expenditures of some \$9,200,000. Of which \$8,200,000 will be funded by the Maine Department of Environmental Protection's Clean Water State Revolving Fund (CWSRF) loan through the Maine Municipal Bond Bank to cover the project costs. Proceeds from the CWSRF, which are expected to be available in December 2015, will be used to pay the \$6,200 Bond Anticipation Note (BAN) loan due in February 2016. The 2015 BAN loan was used to



cover the 2015 engineering and construction management costs and to reimburse the District for project cost incurred in 2014 and early 2015.

Part of the Upgrade project involved the siting and construction of a Vehicle and Equipment storage building that will serve to house the Collection and Pumping Division and provide a larger workshop facility for the Treatment Operations. This phase of the project is expected to be substantially completed by the end of 2015.

Personnel Programs:

We have continued with the personnel programs previously adopted and have included their funding in the 2016 budget. The three key programs are the bonus pay for achieving goals, end-of-year sick leave buy-back option, and the education assistance program. With these programs, we have seen an amazing change in the staff's outlook, attitude, and more importantly, their willingness and drive to take on new and more challenging tasks and responsibilities. During 2015 we continued to see the efforts of staff to find operational savings--permanent operational savings--to offset the costs of these programs.

Annual Economic Wage Adjustment and Merit: The 2016 budget includes an economic wage adjustment and merit. The economic adjustment [Cost-of-Living Adjustment] noted in the draft budget is **0.311%** based on the CPI data for the October 2014 to September 2015 timeframe. As we have moved the entire budget adoption process ahead by one month, we will not have the October number until November. A Merit award (as determined by the performance evaluations) will average 2.63% across the board. Combined, this is **an average wage adjustment of 2.94%**. These adjustments have been included in the wages budget. ⁶

2016 Capital

The total 2016 portion of the Phase 1 Treatment Plant Upgrade is estimated at \$9.2M.

The 2016 portion of the 5-year Capital Improvement Plan (CIP) is budgeted at \$651,000. The major items include:

- \$290,000 for the evaluation, design, and construction of a major upgrade to the Church Road Pump Station;

⁶ Please reference Consumer Price Index – All Urban Consumers October 10, 2015 in Charts & Graphs Appendix.



- \$165,000 for replacement of 580 linear feet of pipe on Chamberlain Avenue and 320 linear feet of pipe on Coffin Street ;
- \$90,000 for replacement of a 1-ton pick-up and a 1-ton dump truck;
- \$50,000 for a wipes/rags cutter at Maine Street pump station;
- \$35,000 for a stand-by generator at Gurnet Road pump station;

The pipe replacement is a portion of the planned 2016 goal as noted in the 5-year Pipe Replacement Plan 2016-2020.⁷

Bonds

The 2016 bond payment for the 2005 SRF Loan will total \$107,793 (Principal is \$87,768, Interest is \$20,025 [1.81% Rate]).

The bond payment for the new MMBB bond for the Administrative Office Building will total \$55,829 (Principal \$48,391, Interest \$7,438 [2.12% Rate]).

For a 2016 total of \$163,622 for principal and interest.

Since 2012, \$56,000 of revenue is being dedicated to the Capital & Depreciation Reserve to replenish the \$475,000 used from this reserve for the Administrative Building.

The \$22,000,000 SRF loan schedule calls for a 2016 interest and fee payment of \$193,142. We have asked MMBB if it can be postponed until we make the first loan principal & interest payment in October of 2018. A decision on the request will be made at MMBB's November 10th Board meeting [the GM will attend].

2016 BUDGET Summary

The 2016 Operations Budget is presented as a balanced budget with revenue and other fund sources equaling the proposed expenditures and reserve set-asides. **Operating Revenues** are proposed to be some \$208,000 more than year-end 2015. The key component will be the 11% on average increase in the Rate Schedules. Total **Other Revenues** are expected to increase by only \$1,000 over 2015 year-end. **Entrance Charge Revenues** are expected to increase by \$5,000. The net effect is an expected increase of \$214,000 in revenue from 2015. It is proposed to place an expected \$80,000 surplus into reserve accounts.

⁷ Please reference the "5-Year Pipe Replacement Plan 2016 -2020" in the Charts & Graphs Appendix.



As with 2015, we have assigned \$56k of revenue to the Capital & Depreciation Reserve as the fourth payment in a 10-year plan to replenish the \$475k used to fund the Administrative Office Building. The balance of \$24,300 is planned for assignment to the Debt Reserve to begin accumulating a one-year debt reserve to cover the expected \$1.2 M annual debt service charges.

Future Budgets

We expect to complete the first District wide strategic plan in 2016. From this 10-year 'master' plan (reviewed annually) we will develop the detailed projects, goals and direction envisioned in the Strategic Plan. The 2017 Operations Budget should see the first inclusion of the Strategic Plan.

To finance the expected annual debt payment for the estimated \$22M Treatment Plant Upgrade project cost, and the 5-year pipe replacement/rehabilitation plan developed for 2016 to 2020 (as part of the Strategic Plan), we have developed a 5-year rate adjustment schedule.⁸ The first year's adjustment was implemented in 2015. We plan to seek preliminary Board approval in November 2015 for the proposed 11% rate adjustment effective April 01, 2016. This proposed rate adjustment has been factored into the draft 2016 Operations Budget.

Respectfully Submitted for Your Consideration,

Leonard Blanchette
General Manager

Robert A. Pontau, P.E.
Asst. General Manager

Lorraine M. Caron
Finance Manager

⁸ Please reference "Rate Calculation Worksheet-Accumulative 2015 to 2019" in Charts & Graphs Appendix.

SECTION 3. 2016 OPERATIONS BUDGET ATTACHMENTS



GRAPHS & CHARTS APPENDIX

BRUNSWICK SEWER DISTRICT
2016 OPERATIONS BUDGET

October 28, 2015

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2016 OPERATIONS BUDGET CHARTS & GRAPHS

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Brunswick Sewer District

10 Pine Tree Road
Brunswick, Maine 04011

PROPOSED SCHEDULE OF RATES- 2016

Current and **Proposed**

Rate Schedule I - METERED USE: The sewer use rate for property deriving its main supply of potable water from a METERED source will be based on water meter readings for the property.

	<u>Current</u>	<u>Proposed</u> (per quarter)	<u>Increase of</u> (per quarter)	<u>Increase of</u> (per month)	<u>Change</u>
Minimum quantity in cubic feet (cf)	800	800			
Minimum charge (800 cf)	\$ 42.88	\$ 47.60	\$ 4.72	\$ 1.57	11.0%
Rate thereafter per 100 cf	\$ 5.36	\$ 5.95	\$ 0.59	\$ 0.20	11.0%
Charge per 1,000 cf	\$ 53.60	\$ 59.50	\$ 5.90	\$ 1.97	11.0%
Average <u>annual</u> charge (8,000 cf/yr.)	\$ 428.80	\$ 476.00	\$ 11.80	\$ 3.93	11.0%

Rate Schedule II - Flat Rate Fixtures: The quarterly sewer use charge for property deriving its potable water from an UN-METERED source will be based on the following schedule of fixture unit rates.

	<u>Current</u>	<u>Proposed</u> (per quarter)	<u>Increase of</u> (per quarter)	<u>Increase of</u> (per month)	<u>Change</u>
Minimum quantity (1 sink, 1 wash, 1 flush, 1 tub)	4 fixtures	4 fixtures			
Minimum charge fixtures 1 through 4	\$ 42.88	\$ 47.60	\$ 4.72	\$ 1.57	11.0%
Rate thereafter for fixtures 5 through 8	\$ 29.50	\$ 32.75	\$ 3.25	\$ 1.08	11.0%
Rate thereafter for remaining fixtures	\$ 22.10	\$ 24.53	\$ 2.43	\$ 0.81	11.0%
Average <u>annual</u> charge	\$ 171.52	\$ 190.40	\$ 4.72	\$ 1.57	11.0%

Rate Schedule III - ROOF DRAINS: The sewer use rate for property having an existing roof drain(s) discharging to District sewers.

	<u>Current</u>	<u>Proposed</u>	<u>Change</u>
Minimum quantity in square feet (sf)	1,000	1,000	
Minimum charge	\$ 53.60	\$ 59.50	11.0%
Rate thereafter per 100 cf	\$ 5.36	\$ 5.95	11.0%
Average annual charge	\$ 214.40	\$ 237.98	11.0%

Rate Schedule IV - CATCH BASINS: The quarterly sewer use rate for existing catch basins discharging to District sewers.

	<u>Current</u>	<u>Proposed</u>	<u>Change</u>
Rate per catch basin	\$ 303.16	\$ 336.51	11.0%
Average annual charge	\$ 1,212.64	\$ 1,346.03	11.0%

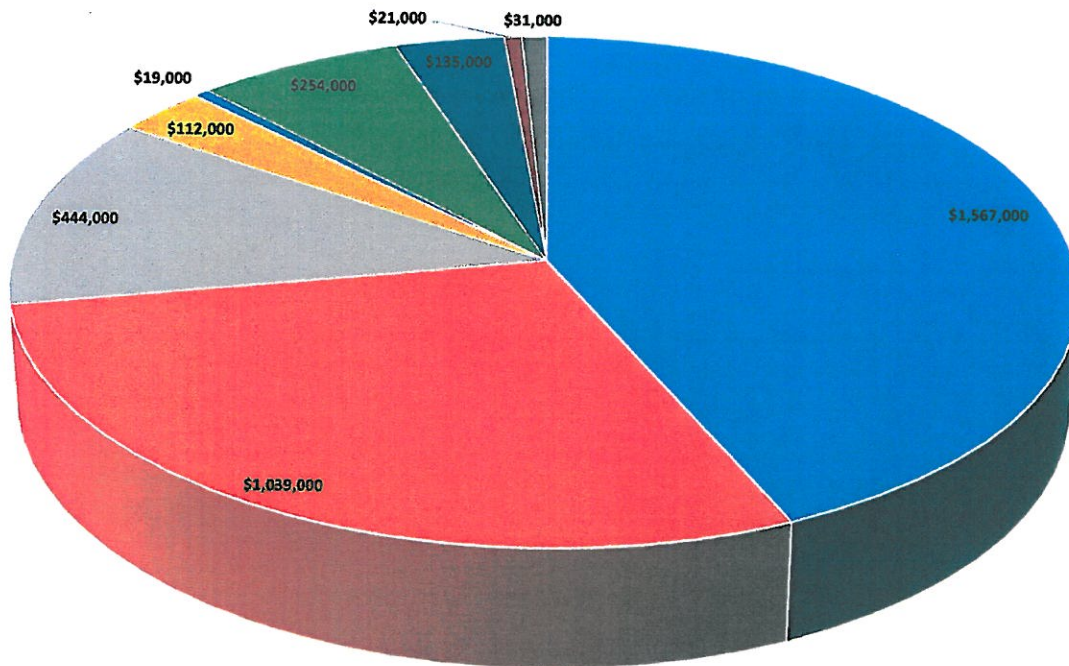
Rate Schedule V - SEPTIC TANKS & HOLDING TANK WASTE: The facility use rate for discharge of septic tank waste.

	<u>Current</u>	<u>Proposed</u>	<u>Change</u>
Rate per disposal of 1,000 gallons	\$ 125.00	\$ 130.00	4.00%
The facility use rate for discharge of <u>holding tank waste</u> to District facilities.			
Rate per disposal of 1,000 gallons	\$ 60.00	\$ 65.00	8.3%
Minimum charge	\$ 15.00	\$ 16.65	11.0%

Rate Schedule VI - TSS & BOD LIMITS: The sewer use surcharge rate for discharge of excessive Total Suspended Solids (TSS) and/or Biochemical Oxygen Demand (BOD) to District facilities.

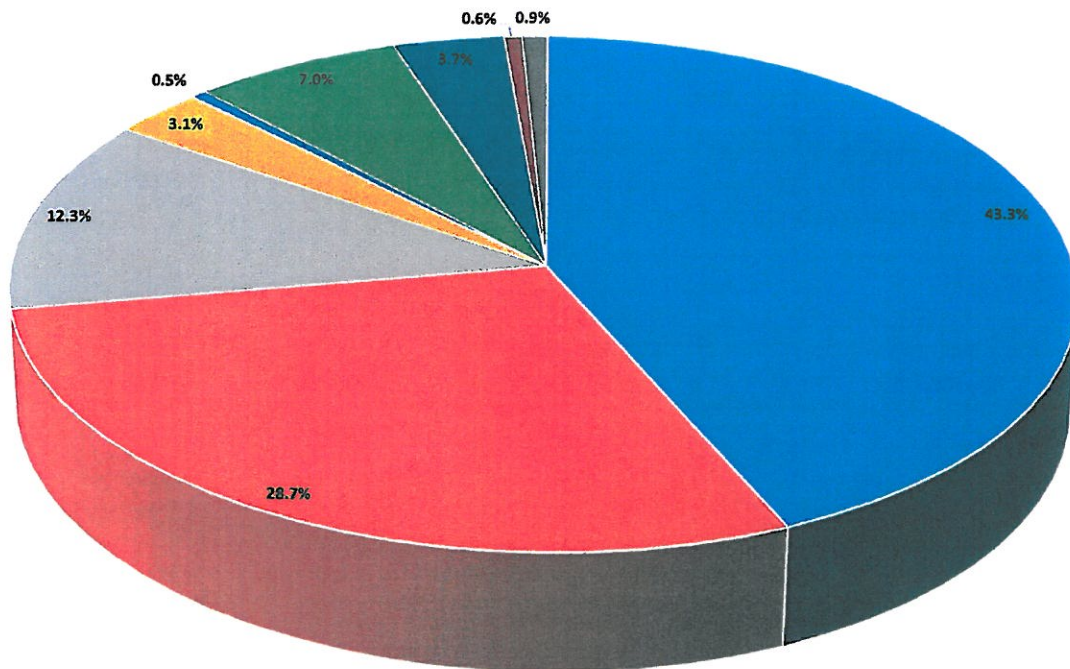
	<u>Current</u>	<u>Proposed</u>	<u>Change</u>
TSS rate per pound (lb) discharge	\$ 0.82	\$ 0.91	11.0%
BOD rate per pound (lb) discharge	\$ 0.80	\$ 0.89	11.0%

REVENUE COMPONENT BY VALUE (\$) -2016 DRAFT BUDGET



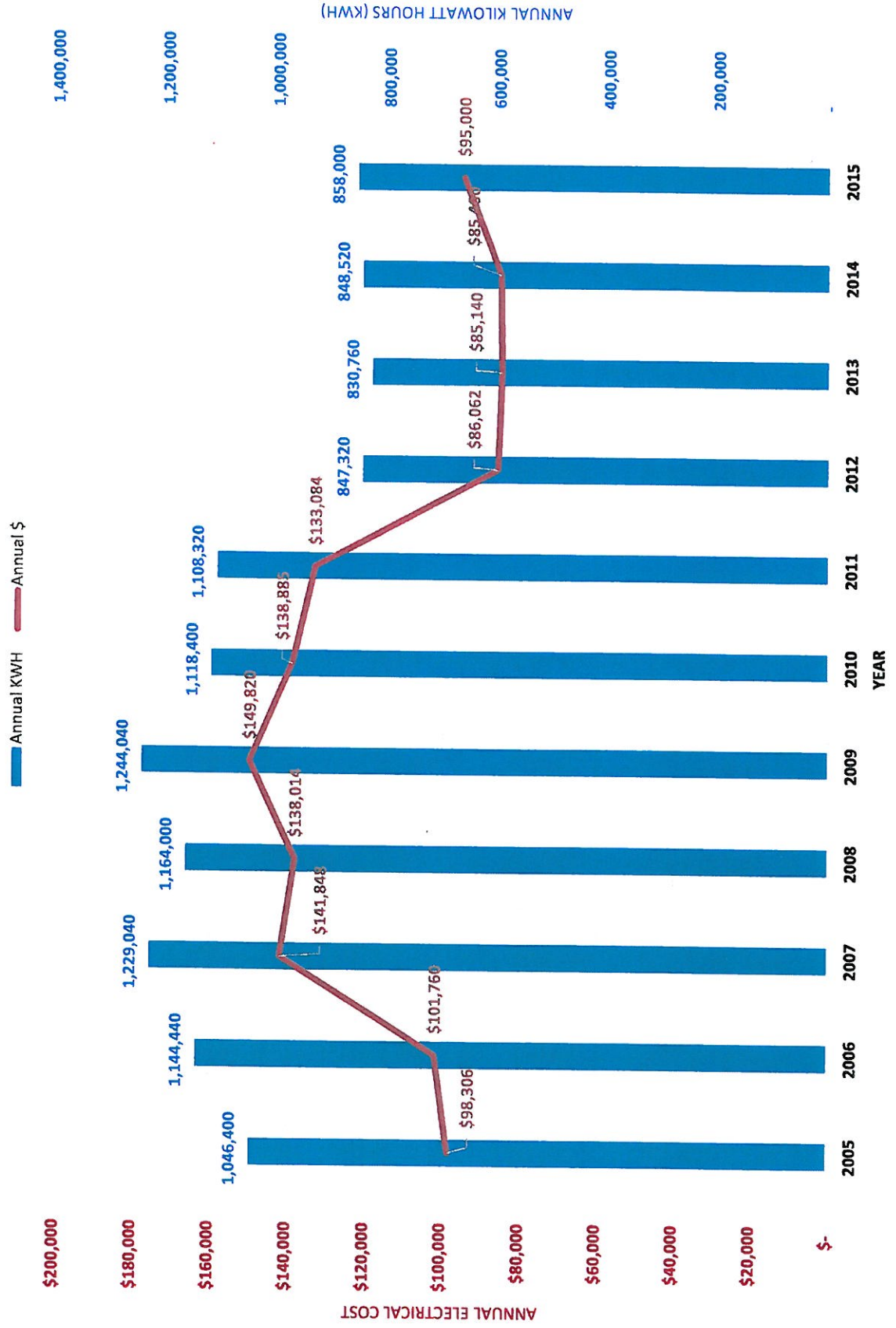
- Residential
- Commercial
- Brunswick Landing
- TSD
- Catch Basins/Roof Drains
- Septage/Holding
- Jobbing
- Interest Income
- Misc.

REVENUE COMPONENT by PERCENTAGE (%) - 2016 DRAFT BUDGET

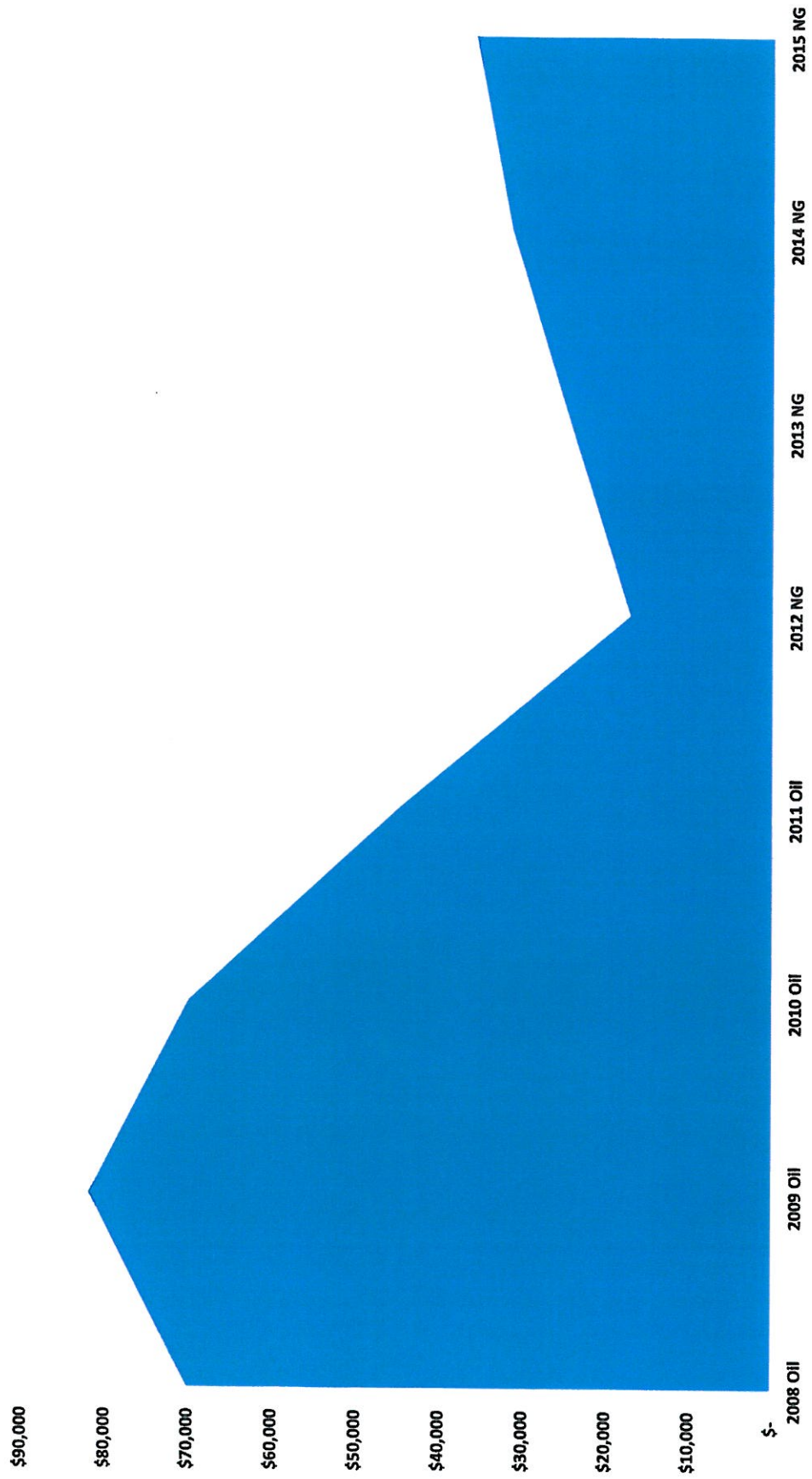


- Residential
- Commercial
- Brunswick Landing
- TSD
- Catch Basins/Roof Drains
- Septage/Holding
- Jobbing
- Interest Income
- Misc.

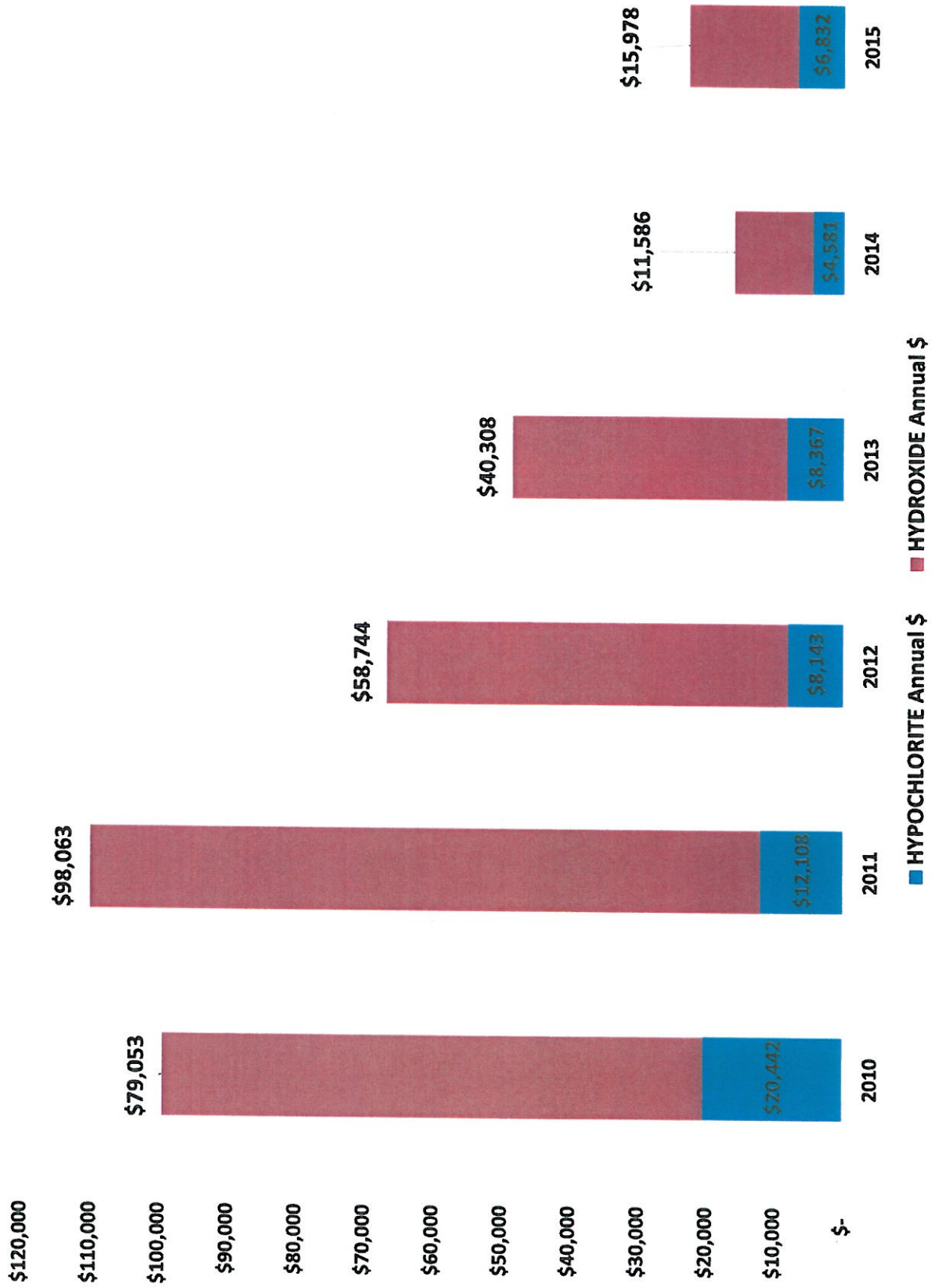
Annual Treatment Plant Electrical Usage (KWH) & Cost (\$)



Annual Heating Cost for Treatment Plant 2008 to 2015



ANNUAL HYPOCHLORITE AND HYDROXIDE COST



**Consumer Price Index - All Urban Consumers
Original Data Value**

Series Id: CUUR0000SA0
 Not Seasonally Adjusted
 Area: U.S. city average
 Item: All items
 Base Period: 1982-84=100
 Years: 2005 to 2015

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	193.2	197.4
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	200.6	202.6
2007	202.416	203.499	205.352	206.686	207.949	208.352	208.299	207.917	208.490	208.936	210.177	210.036	205.709	208.976
2008	211.080	211.693	213.528	214.823	216.632	218.815	219.964	219.086	218.783	216.573	212.425	210.228	214.429	216.177
2009	211.143	212.193	212.709	213.240	213.856	215.693	215.351	215.834	215.969	216.177	216.330	215.949	213.139	215.935
2010	216.687	216.741	217.631	218.009	218.178	217.965	218.011	218.312	218.439	218.711	218.803	219.179	217.535	218.576
2011	220.223	221.309	223.467	224.906	225.964	225.722	225.922	226.545	226.889	226.421	226.230	225.672	223.598	226.280
2012	226.665	227.663	229.392	230.085	229.815	229.478	229.104	230.379	231.407	231.317	230.221	229.601	228.850	230.338
2013	230.280	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049	232.366	233.548
2014	233.916	234.781	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812	236.384	237.088
2015	233.707	234.722	236.119	236.599	237.805	238.638	238.654	238.316	237.945					236.265

A. = Average of twelve most recently published monthly data (October 2014 to Sept 2015) 236.742
 B. = Average of twelve monthly indices for same preceding period (Oct 2013 to Sept 2014) 236.009

Formula: Adjustment = $\frac{A - B}{B}$ X 100

As of: 10/20/2015
 A = 236.742
 B = 236.009
 A - B = 0.73325
 ÷ B = 0.00311
 X 100 = 0.311 %

Brunswick Sewer District
5 YEAR PIPE REPLACEMENT PLAN
2016-2020

Location	Dia (in)	Type	Length (ft)	Depth (ft)	# Services	Estimated Cost	Accum Total	Year #1
								Cost
BOODY ST.	8	VCP	406	7	5	\$ 50,600	\$ 50,600	\$ 100.00 LF
CHAMBERLAIN AVE.	6	VCP	581	7 to 9	9	\$ 122,580	\$ 173,180	\$ 120.00 LF
COFFIN ST.	8	VCP	317	5	5	\$ 41,748	\$ 214,928	\$ 150.00 LF
COLUMBIA AVE.	8	VCP	416	5	8	\$ 57,633	\$ 272,561	\$ 180.00 LF
UNION ST.	6	VCP	618	7	5	\$ 71,800	\$ 344,361	

Cost Calculation Values

Depth	Cost	Unit
5-7'	\$ 100.00	LF
7-9'	\$ 120.00	LF
9-12'	\$ 150.00	LF
12'+	\$ 180.00	LF

Location	Dia (in)	Type	Length (ft)	Depth (ft)	# Services	Estimated Cost	Accum Total	Year #2
								Cost
LINCOLN ST.	6	VCP	362	10	3	\$ 60,312	\$ 60,312	Premium
LONGFELLOW AVE.	8	VCP	586	6	2	\$ 62,600	\$ 122,912	\$ 5.00
MAINE ST.	8	VCP	59	7	0	\$ 5,854	\$ 128,766	\$ 12.00
MCKEEN ST.	8	VCP	555	9	5	\$ 76,600	\$ 205,366	\$ 25.00
NOBLE ST.	6	VCP	774	7	5	\$ 87,400	\$ 292,766	

Location	Dia (in)	Type	Length (ft)	Depth (ft)	# Services	Estimated Cost	Accum Total	Year #3
								Cost
PAGE ST.	6	VCP	334	5	2	\$ 37,425	\$ 37,425	
PARK ROW	6	VCP	609	9	0	\$ 73,080	\$ 110,505	
PINE ST.	8	VCP	532	14	4	\$ 103,760	\$ 214,265	
SPRING ST.	6	VCP	547	9	3	\$ 71,640	\$ 285,905	

Location	Dia (in)	Type	Length (ft)	Depth (ft)	# Services	Estimated Cost	Accum Total	Year #4
								Cost
THOMAS POINT RD.	10	ACP	1944	7	20	\$ 244,120	\$ 244,120	
TOWN HALL PL.	6	VCP	337	13	4	\$ 68,660	\$ 312,780	

Location	Dia (in)	Type	Length (ft)	Depth (ft)	# Services	Estimated Cost	Accum Total	Year #5
								Cost
CURTIS ST.	8	VCP	299	5	5	\$ 39,888	\$ 39,888	
WATER ST.	8	VCP	1803	7	7	\$ 194,300	\$ 234,188	
WHEELER PARK	15	ACP	549	9	11	\$ 101,605	\$ 335,793	

\$ 1,571,605 5 Yr. Total

VCP = Vetrified Clay Pipe
ACP = Asbestos Concrete Pipe

Based on actual 2014 Revenue

	2014	Enacted 2015	Proposed 2016	Proposed 2017	Proposed 2018	Proposed 2019
Rate:	\$ 4.685	\$ 5.36 14.4%	\$ 5.95 11.0%	\$ 6.49 9.0%	\$ 7.07 9.0%	\$ 7.25 2.5%
Operating Revenue:						
Res	1,257,959	1,428,000	1,585,080	1,727,737	1,883,234	1,930,314
Comm	879,291	976,000	1,083,360	1,180,862	1,287,140	1,319,319
BL	415,853	413,000	458,430	499,689	544,661	558,277
	<u>2,553,103</u>	<u>2,817,000</u>	<u>3,126,870</u>	<u>3,408,288</u>	<u>3,715,034</u>	<u>3,807,910</u>
CB/RD	14,093	16,000	17,760	19,358	21,101	21,628
Septage	170,000	169,830	176,623	183,688	191,036	195,812
Holding	84,000	84,915	94,256	102,739	111,985	114,785
Est. Y/E	<u>2,821,196</u>	<u>3,087,745</u>	<u>3,415,509</u>	<u>3,714,073</u>	<u>4,039,156</u>	<u>4,140,135</u>
Est. YTD Gain		266,549	327,764	298,565	325,082	100,979
Est. Cummulative Gain		266,549	594,313	892,877	<u>1,217,960</u>	<u>1,318,939</u>

Est. TSD Share 168,000
Net BSD 1,049,960

Notes: Rates per 100 cubic feet

CWSRF DEBT SERVICE

Brunswick Clean Water

Closing Date:

	DATE	PRINCIPAL	RATE	INTEREST	MMBB FEE	DEP ADMIN FEE	TOTAL
1	4/1/2016			73,944.48	1,109.17	2,588.06	77,641.71
2	10/1/2016			110,000.06	1,650.00	3,850.00	115,500.06
3	10/1/2018	999,137.00	1.000%	110,000.06	16,637.06	38,819.80	1,164,593.92
4	4/1/2019			105,004.37	1,575.07	3,675.15	110,254.59
5	10/1/2019	1,009,128.00	1.000%	105,004.37	16,711.99	38,994.63	1,169,838.99
6	4/1/2020			99,958.73	1,499.38	3,498.56	104,956.67
7	10/1/2020	1,019,220.00	1.000%	99,958.73	16,787.68	39,171.26	1,175,137.67
8	4/1/2021			94,862.63	1,422.94	3,320.19	99,605.76
9	10/1/2021	1,029,412.00	1.000%	94,862.63	16,864.12	39,349.61	1,180,488.36
10	4/1/2022			89,715.57	1,345.73	3,140.04	94,201.34
11	10/1/2022	1,039,705.00	1.000%	89,715.57	16,941.31	39,529.72	1,185,891.60
12	4/1/2023			84,517.04	1,267.76	2,958.10	88,742.90
13	10/1/2023	1,050,103.00	1.000%	84,517.04	17,019.30	39,711.70	1,191,351.04
14	4/1/2024			79,266.52	1,189.00	2,774.33	83,229.85
15	10/1/2024	1,060,604.00	1.000%	79,266.52	17,098.06	39,895.47	1,196,864.05
16	4/1/2025			73,963.50	1,109.45	2,588.72	77,661.67
17	10/1/2025	1,071,210.00	1.000%	73,963.50	17,177.60	40,081.07	1,202,432.17
18	4/1/2026			68,607.45	1,029.11	2,401.26	72,037.82
19	10/1/2026	1,081,923.00	1.000%	68,607.45	17,257.96	40,268.57	1,208,056.98
20	4/1/2027			63,197.83	947.97	2,211.92	66,357.72
21	10/1/2027	1,092,741.00	1.000%	63,197.83	17,339.08	40,457.86	1,213,735.77
22	4/1/2028			57,734.12	866.01	2,020.69	60,620.82
23	10/1/2028	1,103,669.00	1.000%	57,734.12	17,421.05	40,649.11	1,219,473.28
24	4/1/2029			52,215.77	783.24	1,827.55	54,826.56
25	10/1/2029	1,114,705.00	1.000%	52,215.77	17,503.81	40,842.23	1,225,266.81
26	4/1/2030			46,642.24	699.63	1,632.48	48,974.35
27	10/1/2030	1,125,853.00	1.000%	46,642.24	17,587.43	41,037.33	1,231,120.00
28	4/1/2031			41,012.97	615.19	1,435.45	43,063.61
29	10/1/2031	1,137,111.00	1.000%	41,012.97	17,671.86	41,234.34	1,237,030.17
30	4/1/2032			35,327.41	529.91	1,236.46	37,093.78
31	10/1/2032	1,148,482.00	1.000%	35,327.41	17,757.14	41,433.33	1,242,999.88
32	4/1/2033			29,585.00	443.78	1,035.48	31,064.26
33	10/1/2033	1,159,967.00	1.000%	29,585.00	17,843.28	41,634.32	1,249,029.60
34	4/1/2034			23,785.16	356.78	832.48	24,974.42
35	10/1/2034	1,171,566.00	1.000%	23,785.16	17,930.27	41,837.29	1,255,118.72
36	4/1/2035			17,927.33	268.91	627.46	18,823.70
37	10/1/2035	1,183,283.00	1.000%	17,927.33	18,018.15	42,042.36	1,261,270.84
38	4/1/2036			12,010.91	180.16	420.38	12,611.45
39	10/1/2036	1,195,115.00	1.000%	12,010.91	18,106.89	42,249.41	1,267,482.21
40	4/1/2037			6,035.33	90.53	211.24	6,337.10
41	10/1/2037	1,207,066.00	1.000%	6,035.33	18,196.52	42,458.55	1,273,756.40
		22,000,000.00		2,456,684.36	366,850.28	855,983.96	25,679,518.60

PREPARED ON 10/07/2015

G:\DOCUMENTS\SRF-Both Programs\SRF_Loan_Materials\Brunswick Clean Water\CWSRF TEMPLATE-2014.xls\Level Debt