



Brunswick Sewer District

2021 PRELIMINARY OPERATIONS BUDGET

FOR PRESENTATION

October 29, 2020

**BRUNSWICK SEWER DISTRICT
2021 PRELIM OPERATIONS BUDGET
October 7, 2020**

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BUDGET SUMMARY

A. REVENUE - 2021

- 1 The Budget proposes no rate increase for 2021.
- 2 The January, February, and March revenues have been increased by 5% to account for the April 2020 rate increase.
- 3 Topsham Sewer District was held to the estimated 2020 year-end.
- 4 Septage was decreased slightly (5.5%) to account for an expected decrease in volume for 2021.
- 5 Entrance Charge Fund was increased slightly (1.5%) to account for the continuing development at Brunswick Landing
- 6 Appropriation of Funds (Capital Reserve) the MMBB \$434K loan will close in 2020 but not be expended until 2021.
As such, the funds will be assigned to the Capital & Depreciation Reserve for year-ending 2020.
The 2021 Budget will request authorization to appropriate that funding from the C&D Reserve in 2021 to fund the purchase of the Jet/Vac Truck noted in the 2021 Capital Budget request.

EXPENSES-2021

- 7 Total Division budgets have increase 3.5% over anticipated 2020 year-end, and 1.6% over 2020 Budget.
- 8 The Capital budget has only the Jet/Vac Truck purchase.

2021 Summary: As proposed budget estimates a surplus of \$35k.

Side note: The estimated \$11k interest in 2021 for the \$434k loan will now be \$4k - a \$7k reduction.

B. REVENUE - 2020

- 1 Operating and Non-Operating Revenue is expected to come in some \$120,000 under budget.
- 2 Entrance Charge revenue is expected to come in some \$95k above budget.
- 3 Combined, about \$25k under budget.

EXPENSES-2020

- 4 Combined Divisional expenses are estimated to come in some \$70k under budget
- 5 Capital will come in \$28k under budget.

2020 Summary: End of Year estimate is for an overall approximate \$15K surplus.

**BRUNSWICK SEWER DISTRICT
ANNUAL BUDGET FUNDS AND EXPENDITURES: 2020 - 2021**

PRELIM 2021 OPERATIONS BUDGET

10/15/2020

FUNDS: ANNUAL	2020		NO INCREASE	EXPENDITURES: ANNUAL	2020		2021
	BUDGET	ESTIMATED YEAR END	PROPOSED		BUDGET	ESTIMATED YEAR END	
OPERATING REVENUES				OPERATING EXPENSES			
Residential	\$2,284,015	\$2,391,298	\$2,417,924	Collection & Pumping Systems	\$955,754	\$978,313	\$994,785
Commercial	1,537,763	1,378,804	1,399,822	Wastewater Treatment	1,137,486	1,048,832	1,123,827
Industrial	49,136	0	0	Administration	<u>1,277,849</u>	<u>1,273,862</u>	<u>1,293,102</u>
Roof Drains/Catch Basins	25,578	25,519	25,990	Total Operating Expenses	\$3,371,089	\$3,301,007	\$3,411,714
Surcharges	12,000	0	0				
Topsham Sewer District	130,100	137,754	137,740				
Septage	<u>367,000</u>	<u>408,071</u>	<u>385,000</u>	Total Miscellaneous Expenditures	\$6,000	\$19,450	\$8,000
Total Operating Revenues	\$4,405,592	\$4,341,445	\$4,366,476				
				CAPITAL EXPENDITURES			
NON-OPERATING REVENUES				Capital Improvements - budgeted	\$516,000	\$28,121	\$434,060
All Jobbing and Contract Work	\$97,700	\$92,825	\$83,100	Capital Improvements - Approved by Board in 2020	34,200	41,237	0
Interest Income	40,000	57,661	40,000	Construction	<u>0</u>	<u>0</u>	<u>0</u>
Topsham Sewer District (CWSRF Loan)	185,636	185,636	187,234	Total Capital Expenditures	\$550,200	\$69,358	\$434,060
Miscellaneous	<u>79,200</u>	<u>11,932</u>	<u>91,900</u>				
Total Non-Operating Revenues	\$402,536	\$348,054	\$402,234	Total Operating, Capital & Misc. Expenditures	\$3,927,289	\$3,389,815	\$3,853,774
Total Operating & Non-Operating Revenues	\$4,808,128	\$4,689,499	\$4,768,710				
				DESIGNATED EXPENDITURES			
DESIGNATED REVENUES				Capital & Depreciation Reserve	\$0	\$434,000	\$0
Entrance Charge Fund	\$78,170	\$173,355	\$176,054	Operations Reserve	0	0	0
Donation of Capital Assets	<u>34,200</u>	<u>34,200</u>	<u>0</u>	Entrance Charge Fund	0	173,355	\$0
Total Designated Revenues	\$112,370	\$207,555	\$176,054	Donation of Capital Assets	34,200	34,200	0
				Total Designated Expenditures	\$34,200	\$641,555	\$0
OTHER SOURCE OF FUNDS							
Appropriation of Funds: Capital & Depr Reserve	\$0	\$0	\$434,000	OTHER EXPENDITURES			
Appropriation of Funds: Entrance Charge	0	0	0	Bond Principal (2005/2016 CWSRF's, 2012 loan)	\$1,176,371	\$1,167,371	\$1,224,093
Appropriation of Funds: Operations	0	0	0	Bond Interest (2005/2016 CWSRF's, 2012/2020 loans)	<u>277,882</u>	<u>277,882</u>	<u>265,846</u>
2016 CWSRF Loan Requisition for Jet-Vac Truck	161,044	161,044	0	Total Other Expenditures	\$1,454,253	\$1,445,253	\$1,489,939
MMBB Loan for Jet-Vac Truck	<u>300,000</u>	<u>434,000</u>	<u>0</u>				
Total Other Funds	\$461,044	\$595,044	\$434,000	Total Operations & All Other Expenditures	\$5,415,742	\$5,476,623	\$5,343,713
Total Designated Revenues & Other Funds Available	\$573,414	\$802,599	\$610,054				
Grand Total Funds Available:	\$5,381,542	\$5,492,098	\$5,378,764	Grand Total Expenditures:	\$5,415,742	\$5,476,623	\$5,343,713
Total Funds vs. Expenditures:							

**BRUNSWICK SEWER DISTRICT
2020 ESTIMATED REVENUE**

PRELIM 2021 OPERATIONS BUDGET

10/15/2020

OPERATING REVENUE	ACTUAL JAN	ACTUAL FEB	ACTUAL MAR	ACTUAL APR	ACTUAL MAY	ACTUAL JUN	ACTUAL JUL	ACTUAL AUG	<i>forecast</i> SEPT	<i>forecast</i> OCT	<i>forecast</i> NOV	<i>forecast</i> DEC	<i>2020 anticipated</i> TOTAL	2020 BUDGET	OVER / (UNDER)
RESIDENTIAL															
- METERED	(\$182)	\$252,559	\$263,695	\$2,568	\$269,933	\$301,434	\$22,828	\$329,967	\$312,575	\$7,094	\$283,453	\$334,691	\$2,380,616	\$2,273,333	\$107,283
- FLAT	0	0	2,584	0	0	2,670	0	0	2,714	0	0	2,714	10,682	10,682	(0)
TOTAL RESIDENTIAL:	(182)	252,559	266,279	2,568	269,933	304,104	22,828	329,967	315,289	7,094	283,453	337,405	2,391,298	2,284,015	107,283
COMMERICAL															
- METERED	1,081	122,550	247,306	(1,742)	95,937	156,607	(3,011)	99,749	257,840	17,663	130,142	253,870	1,377,990	1,536,950	(158,960)
- FLAT	0	0	196	0	0	203	0	0	207	0	0	207	813	813	0
TOTAL COMMERCIAL:	1,081	122,550	247,502	(1,742)	95,937	156,810	(3,011)	99,749	258,047	17,663	130,142	254,077	1,378,804	1,537,763	(158,960)
INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0	49,136	(49,136)
ROOF DRAINS/CATCH BASINS	0	3,597	2,592	0	3,656	2,678	0	3,776	2,722	0	3,776	2,722	25,519	25,579	(60)
SURCHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	12,000	(12,000)
TOPSHAM SEWER	16,434	14,844	15,922	9,630	10,510	9,572	9,697	8,008	9,466	10,771	10,400	12,500	137,754	130,100	7,654
SEPTAGE	10,189	9,194	17,235	39,284	48,471	53,024	47,957	44,718	44,000	39,000	38,000	17,000	408,071	367,000	41,071
OPERATING REVENUE	\$27,522	\$402,742	\$549,530	\$49,740	\$428,508	\$526,188	\$77,471	\$486,218	\$629,524	\$74,528	\$465,771	\$623,704	\$4,341,445	\$4,405,593	(\$64,148)
NON-OPERATING REVENUE													<i>2020 anticipated</i> TOTAL	2020 BUDGET	OVER / (UNDER)
JOBGING - BRUNSWICK	\$130	\$1,250	\$436	\$756	\$1,115	\$826	\$2,559	\$1,141	\$600	\$500	\$500	\$500	\$10,314	\$6,700	\$3,614
JOBGING - MRRA	2,982	2,404	2,337	2,705	2,127	2,181	2,460	2,317	2,000	2,000	2,000	2,000	27,514	\$20,000	7,514
JOBGING - TOPSHAM SEWER	2,461	3,801	3,689	3,345	3,498	5,626	14,427	2,150	4,500	4,000	4,000	3,500	54,997	\$30,000	24,997
JOBGING - MISC	0	0	0	0	0	0	0	0	0	0	0	0	0	\$1,700	(1,700)
EARNED INTEREST	4,016	8,318	10,597	11,157	5,410	1,125	2,212	1,492	3,334	3,333	3,333	3,334	57,661	\$18,000	39,661
LATE CHARGES	467	508	1,481	134	(386)	44	41	13	10	10	10	10	2,342	\$6,600	(4,258)
MISCELLANEOUS	69	288	339	133	220	541	4,448	1,153	600	600	600	600	9,590	\$8,014	1,576
GAIN/(LOSS) ASSET DISPOSAL	0	0	0	0	0	0	0	0	0	0	0	0	0	\$30,000	(30,000)
TSD (SHARE OF CWSRF LOAN)	0	0	0	15,364	0	0	0	0	0	170,272	0	0	185,636	\$184,437	1,199
NON-OPERATING REVENUE	10,124	16,569	18,880	33,595	11,985	10,343	26,147	8,266	11,044	180,715	10,443	9,944	348,054	305,451	42,603
OPER & NON-OPER REVENUE	37,646	419,311	568,410	83,335	440,492	536,531	103,617	494,483	640,568	255,243	476,214	633,648	4,689,499	4,711,044	(21,545)
ENTRANCE CHARGE	0	58,429	19,749	6,237	25,662	4,294	0	42,625	4,090	4,090	4,090	4,090	173,355	30,675	142,680
DONATED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	150,000	(150,000)
OTHER REVENUE	0	58,429	19,749	6,237	25,662	4,294	0	42,625	4,090	4,090	4,090	4,090	173,355	180,675	(7,320)
GRAND TOTALS BY MONTH:	\$37,646	\$477,740	\$588,158	\$89,572	\$466,154	\$540,825	\$103,617	\$537,108	\$644,658	\$259,333	\$480,304	\$637,738	\$4,862,854	\$4,891,719	(\$28,865)

**BRUNSWICK SEWER DISTRICT
2021 BUDGETED REVENUE**

PRELIM 2021 OPERATIONS BUDGET

10/15/2020

OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	2021 BUDGET TOTAL	2020 estimated	OVER / (UNDER)
RESIDENTIAL															
- METERED	\$0	\$265,187	\$276,879	\$2,568	\$269,933	\$301,434	\$23,294	\$329,967	\$312,575	\$7,094	\$283,453	\$334,691	\$2,407,076	\$2,380,616	\$26,461
- FLAT	0	0	2,712	0	0	2,712	0	0	2,712	0		2,712	10,848	10,682	166
TOTAL RESIDENTIAL:	\$0	\$265,187	\$279,591	\$2,568	\$269,933	\$304,146	\$23,294	\$329,967	\$315,287	\$7,094	\$283,453	\$337,403	\$2,417,924	\$2,391,298	\$26,627
COMMERCIAL															
- METERED	\$1,135	\$128,677	\$259,671	\$715	\$95,937	\$156,607	(\$3,011)	\$99,749	\$257,840	\$17,663	\$130,142	\$253,870	\$1,398,994	\$1,377,990	\$21,004
- FLAT	0	0	207	0	0	207	0	0	207	0	0	207	828	813	14
TOTAL COMMERCIAL:	\$1,135	\$128,677	\$259,878	\$715	\$95,937	\$156,814	(\$3,011)	\$99,749	\$258,047	\$17,663	\$130,142	\$254,077	\$1,399,822	\$1,378,804	\$21,018
INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROOF DRAINS/CATCH BASINS	\$0	\$3,776	\$2,722	\$0	\$3,776	\$2,722	\$0	\$3,776	\$2,722	\$0	\$3,776	\$2,722	\$25,990	\$25,519	\$471
SURCHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOPSHAM SEWER	15,170	14,870	14,370	11,570	9,170	8,970	8,970	9,570	9,570	10,070	10,970	14,470	137,740	137,754	(14)
SEPTAGE	8,500	9,500	13,500	32,000	49,000	49,500	47,500	42,500	43,000	40,000	37,000	13,000	385,000	408,071	(23,071)
OPERATING REVENUE:	\$24,805	\$422,010	\$570,061	\$46,854	\$427,816	\$522,151	\$76,753	\$485,562	\$628,625	\$74,827	\$465,341	\$621,671	\$4,366,476	\$4,341,445	\$25,031

NON-OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	2021 BUDGET TOTAL	2020 estimated	OVER / (UNDER)
JOBGING - BRUNSWICK	\$600	\$500	\$600	\$400	\$600	\$600	\$800	\$800	\$600	\$500	\$500	\$500	\$7,000	\$10,314	(\$3,314)
JOBGING - MRRA	2,000	2,000	2,000	2,000	2,000	2,000	700	700	700	500	500	500	15,600	\$27,514	(11,914)
JOBGING - TOPSHAM SEWER	2,500	2,500	4,000	4,000	8,000	8,500	7,500	7,000	4,500	4,000	4,000	3,500	60,000	\$54,997	5,003
JOBGING - MISC						500							500	\$0	500
EARNED INTEREST	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000	\$57,661	(15,661)
LATE CHARGES	200	200	200	200	200	200	200	200	200	200	200	200	2,400	\$2,342	58
MISCELLANEOUS	200	200	200	200	300	200	4,500	300	300	200	200	200	7,000	\$9,590	(2,590)
GAIN/(LOSS) ASSET DISPOSAL		82,500											82,500	\$0	82,500
TSD (SHARE OF CWSRF LOAN)				14,898						172,336			187,234	\$185,636	1,598
NON-OPERATING REVENUE	9,000	91,400	10,500	25,198	14,600	15,500	17,200	12,500	9,800	181,236	8,900	8,400	404,234	348,054	56,180
OPER & NON-OPER REVENUE	33,805	513,410	580,561	72,052	442,416	537,651	93,953	498,062	638,425	256,063	474,241	630,071	4,770,710	4,689,499	81,211
ENTRANCE CHARGE	2,147	2,147	30,058	30,058	32,205	32,205	32,205	6,441	2,147	2,147	2,147	2,147	176,054	173,355	2,699
OTHER REVENUE	2,147	2,147	30,058	30,058	32,205	32,205	32,205	6,441	2,147	2,147	2,147	2,147	176,054	173,355	2,699
GRAND TOTALS BY MONTH:	\$35,952	\$515,557	\$610,619	\$102,110	\$474,621	\$569,856	\$126,158	\$504,503	\$640,572	\$258,210	\$476,388	\$632,218	\$4,946,764	\$4,862,854	\$83,910

**BRUNSWICK SEWER DISTRICT
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES
2020 ANTICIPATED**

PRELIM 2021 OPERATIONS BUDGET

10/15/2020

<u>DESCRIPTION</u>	<u>2020</u>	<u>COLLECTION</u>	<u>TREATMENT</u>	<u>ADMIN</u>	<u>2020</u>	<u>2020</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	\$1,432,429	\$515,110	\$371,676	\$537,024	\$1,423,810	\$8,619
Employee Benefits	760,368	277,133	218,301	262,980	758,414	1,954
Trustees Fees	6,000			5,363	5,363	637
Heating	55,261	6,693	25,448		32,141	23,120
Power	131,920	25,306	98,823	8,546	132,675	(755)
Water	7,600	1,425	1,596	74	3,095	4,505
Telecommunications	20,834	7,915	7,392	4,174	19,481	1,353
Maintenance-Service Contracts	122,611	27,079	26,989	61,545	115,613	6,998
Maintenance - Lines	4,650	13,192			13,192	(8,542)
Maintenance - Holes	3,800	7,239			7,239	(3,439)
Maintenance - Buildings	35,050	11,255	18,000	9,770	39,025	(3,975)
Maintenance - Equipment	60,035	24,250	25,977	6,716	56,943	3,092
Maintenance - Vehicles	17,780	23,881	5,482	4,999	34,362	(16,582)
Vehicle Fuel	28,249	9,691	9,583	3,220	22,494	5,755
Travel	31,250	4,474	2,357	2,305	9,136	22,114
Professional Development	16,160	1,696	2,564	1,075	5,335	10,825
Dues & Subscriptions	3,970	900	500	2,279	3,679	291
Supplies/Small tools	18,375	7,700	7,134	5,909	20,743	(2,368)
Postage/Delivery	11,800		23	10,955	10,978	822
Safety	14,344	6,344	7,127	142	13,613	731
Uniforms	4,800	2,800	2,000		4,800	0
Licenses	3,750		3,968		3,968	(218)
Outside Printing	14,350	100		14,630	14,730	(380)
Advertising	1,300			2,257	2,257	(957)
Consulting Fees	157,100			158,015	158,015	(915)
Miscellaneous	6,575	4,130	120	1,860	6,110	465
Purification Supplies	0				0	0
Sodium Hypochlorite	9,200		7,741		7,741	1,459
Polymer	9,900		8,999		8,999	901
Sodium Hydroxide	53,820		53,911		53,911	(91)
Sodium Bisulfite	7,000		8,462		8,462	(1,462)
Sludge Disposal	118,800		116,930		116,930	1,870
Laboratory Expense	13,550		13,134		13,134	416
Laboratory Testing	5,200		4,090		4,090	1,110
Instrumentation	3,250		505		505	2,745
Bad debt	0			2,100	2,100	(2,100)
Sub-Total Expenses	\$3,191,081	\$978,313	\$1,048,832	\$1,105,938	\$3,133,083	\$57,998
Insurance - General	73,798			68,184	68,184	5,614
Meter Reading	<u>106,210</u>			<u>99,740</u>	<u>99,740</u>	<u>6,470</u>
Total Expenses	\$3,371,089	\$978,313	\$1,048,832	\$1,273,862	\$3,301,007	\$70,082
Depreciation	2,650,548			2,642,700	2,642,700	<u>7,848</u>
Net Expense to Operate District	\$6,021,637	\$978,313	\$1,048,832	\$3,916,562	\$5,943,707	\$77,930
2020 BUDGET		\$955,754	\$1,137,486	\$1,277,849	\$3,371,089	
Under / (- Over) Budget		(\$22,559)	\$88,654	\$3,987	\$70,082	<i>w/o depreciation</i>

**BRUNSWICK SEWER DISTRICT
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES
2021 PRELIM DIVISION BUDGETS**

PRELIM 2021 OPERATIONS BUDGET

10/15/2020

(%) (\$)

DESCRIPTION	COLLECTION			2021 BUDGET	2020 ANTICIPATED EXPENSES	VARIANCE	
	& PUMPING	TREATMENT	ADMIN			2021 BUDGET TO 2020 ANTICIPATED	
Salaries & Wages	\$543,846	\$394,388	\$547,188	\$1,485,422	\$1,423,810	4.3%	\$61,612
Employee Benefits	295,289	232,263	275,844	803,396	\$758,414	5.9%	44,982
Trustees Fees			6,000	6,000	\$5,363	11.9%	637
Heating	7,536	31,187		38,723	\$32,141	20.5%	6,582
Power	25,920	99,811	8,000	133,731	\$132,675	0.8%	1,056
Water	2,000	1,756	100	3,856	\$3,095	24.6%	761
Telecommunications	7,815	6,948	5,200	19,963	\$19,481	2.5%	482
Maintenance-Service Contracts	23,590	28,069	73,935	125,594	\$115,613	8.6%	9,981
Maintenance - Lines	4,400			4,400	\$13,192	-66.6%	(8,792)
Maintenance - Holes	14,572			14,572	\$7,239	101.3%	7,333
Maintenance - Buildings	9,350	23,890	7,600	40,840	\$39,025	4.7%	1,815
Maintenance - Equipment	24,750	25,941	7,100	57,791	\$56,943	1.5%	848
Maintenance - Vehicles	6,800	6,030	2,300	15,130	\$34,362	-56.0%	(19,232)
Vehicle Fuel	8,623	7,513	3,325	19,461	\$22,494	-13.5%	(3,033)
Travel	300	490	2,560	3,350	\$9,136	-63.3%	(5,786)
Professional Development	1,750	3,825	1,650	7,225	\$5,335	35.4%	1,890
Dues & Subscriptions	950	650	2,530	4,130	\$3,679	12.3%	451
Supplies/Small tools	7,200	10,320	3,265	20,785	\$20,743	0.2%	42
Postage/Delivery	100	100	11,550	11,750	\$10,978	7.0%	772
Safety	6,344	7,365	300	14,009	\$13,613	2.9%	396
Uniforms	2,400	1,680		4,080	\$4,800	-15.0%	(720)
Licenses		3,750		3,750	\$3,968	-5.5%	(218)
Outside Printing		60	13,250	13,310	\$14,730	-9.6%	(1,420)
Advertising			2,500	2,500	\$2,257	10.8%	243
Consulting Fees			146,100	146,100	\$158,015	-7.5%	(11,915)
Miscellaneous	1,250	900	3,475	5,625	\$6,110	-7.9%	(485)
Sodium Hypochlorite		8,376		8,376	\$7,741	8.2%	635
Polymer		9,000		9,000	\$8,999	0.0%	1
Sodium Hydroxide		54,150		54,150	\$53,911	0.4%	239
Sodium Bisulfite		9,000		9,000	\$8,462	6.4%	538
Sludge Disposal		131,250		131,250	\$116,930	12.2%	14,320
Laboratory Expense		14,690		14,690	\$13,134	11.8%	1,556
Laboratory Testing		8,400		8,400	\$4,090	105.4%	4,310
Instrumentation		2,025		<u>2,025</u>	<u>\$505</u>	<u>301.0%</u>	<u>1,520</u>
Sub-Total Expenses	\$994,785	\$1,123,827	\$1,123,772	\$3,242,384	\$3,133,083	3.49%	\$109,301
Insurance - General			69,130	69,130	\$68,184	1.4%	946
Meter Reading			<u>100,200</u>	<u>100,200</u>	<u>\$99,740</u>	<u>0.5%</u>	<u>460</u>
Total Expenses	\$994,785	\$1,123,827	\$1,293,102	\$3,411,714	\$3,301,007	3.4%	\$110,707
Depreciation			<u>2,630,000</u>	<u>2,630,000</u>	<u>2,642,700</u>	<u>-0.5%</u>	<u>(12,700)</u>
Net Expense to Operate District	\$994,785	\$1,123,827	\$3,923,102	\$6,041,714	\$5,943,707	1.6%	\$98,007

	Collection & Pumping			Treatment			Administration			2021 Compared to 2020				
	2020 Anticipated	2021 Proposed	2021 \$ Change	2020 Anticipated	2021 Proposed	2021 \$ Change	2020 Anticipated	2021 Proposed	2021 \$ Change	2020 Anticipated	2021 Proposed	2021 \$ Change	2021 % Change	2021\$ Change vs 2020Budget
Personnel Services														
Salaries & Wages	\$ 515,110	\$ 543,846	\$28,736	\$ 371,676	\$ 394,388	\$ 22,712	\$ 537,024	\$ 547,188	\$ 10,164	\$ 1,423,810	\$ 1,485,422	\$ 61,612	4.1%	\$ 52,993
Employee Benefits	\$ 277,133	\$ 295,289	\$18,156	\$ 218,301	\$ 232,263	\$ 13,962	\$ 262,980	\$ 275,844	\$ 12,864	\$ 758,414	\$ 803,396	\$ 44,982	5.6%	\$ 43,028
Trustees Fees							\$ 5,363	\$ 6,000	\$ 637	\$ 5,363	\$ 6,000	\$ 637	10.6%	\$ -
Contractual Services														
Power	\$ 25,306	\$ 25,920	\$614	\$ 98,823	\$ 99,811	\$ 988	\$ 8,546	\$ 8,000	\$ (546)	\$ 132,675	\$ 133,731	\$ 1,056	0.8%	\$ 1,811
Water	\$ 1,425	\$ 2,000	\$575	\$ 1,596	\$ 1,756	\$ 160	\$ 74	\$ 100	\$ 26	\$ 3,095	\$ 3,856	\$ 761	19.7%	\$ (3,744)
Telecommunications	\$ 7,915	\$ 7,815	-\$100	\$ 7,392	\$ 6,948	\$ (444)	\$ 4,174	\$ 5,200	\$ 1,026	\$ 19,481	\$ 19,963	\$ 482	2.4%	\$ (871)
Maintenance-Svc Contracts	\$ 27,079	\$ 23,590	-\$3,489	\$ 26,989	\$ 28,069	\$ 1,080	\$ 61,545	\$ 73,935	\$ 12,390	\$ 115,613	\$ 125,594	\$ 9,981	7.9%	\$ 2,983
Maintenance - Lines	\$ 13,192	\$ 4,400	-\$8,792							\$ 13,192	\$ 4,400	\$ (8,792)	-199.8%	\$ (250)
Maintenance - Holes	\$ 7,239	\$ 14,572	\$7,333							\$ 7,239	\$ 14,572	\$ 7,333	50.3%	\$ 10,772
Maintenance - Buildings	\$ 11,255	\$ 9,350	-\$1,905	\$ 18,000	\$ 23,890	\$ 5,890	\$ 9,770	\$ 7,600	\$ (2,170)	\$ 39,025	\$ 40,840	\$ 1,815	4.4%	\$ 5,790
Maintenance - Equipment	\$ 24,250	\$ 24,750	\$500	\$ 25,977	\$ 25,941	\$ (36)	\$ 6,716	\$ 7,100	\$ 384	\$ 56,943	\$ 57,791	\$ 848	1.5%	\$ (2,244)
Maintenance - Vehicles	\$ 23,881	\$ 6,800	-\$17,081	\$ 5,482	\$ 6,030	\$ 548	\$ 4,999	\$ 2,300	\$ (2,699)	\$ 34,362	\$ 15,130	\$ (19,232)	-127.1%	\$ (2,650)
Travel	\$ 4,474	\$ 300	-\$4,174	\$ 2,357	\$ 490	\$ (1,867)	\$ 2,305	\$ 2,560	\$ 255	\$ 9,136	\$ 3,350	\$ (5,786)	-172.7%	\$ (27,900)
Professional Development	\$ 1,696	\$ 1,750	\$54	\$ 2,564	\$ 3,825	\$ 1,261	\$ 1,075	\$ 1,650	\$ 575	\$ 5,335	\$ 7,225	\$ 1,890	26.2%	\$ (8,935)
Dues & Subscriptions	\$ 900	\$ 950	\$50	\$ 500	\$ 660	\$ 160	\$ 2,279	\$ 2,530	\$ 251	\$ 3,679	\$ 4,130	\$ 451	10.9%	\$ 160
Postage/Delivery	\$ -	\$ 100	\$100	\$ 23	\$ 100	\$ 77	\$ 10,955	\$ 11,550	\$ 595	\$ 10,978	\$ 11,750	\$ 772	6.6%	\$ (50)
Sudge Disposal				\$ 116,930	\$ 131,250	\$ 14,320				\$ 116,930	\$ 131,250	\$ 14,320	10.9%	\$ 12,450
Licenses				\$ 3,968	\$ 3,750	\$ (218)				\$ 3,968	\$ 3,750	\$ (218)	-5.8%	\$ -
Outside Printing	\$ 100	\$ -	-\$100	\$ -	\$ 60	\$ 60	\$ 14,630	\$ 13,250	\$ (1,380)	\$ 14,730	\$ 13,310	\$ (1,420)	-10.7%	\$ (1,040)
Advertising							\$ 2,257	\$ 2,500	\$ 243	\$ 2,257	\$ 2,500	\$ 243	9.7%	\$ 1,200
Consulting Fees							\$ 158,015	\$ 146,100	\$ (11,915)	\$ 158,015	\$ 146,100	\$ (11,915)	-8.2%	\$ (11,000)
Laboratory Testing				\$ 4,090	\$ 8,400	\$ 4,310				\$ 4,090	\$ 8,400	\$ 4,310	51.3%	\$ 3,200
Bad Debt							\$ 2,100	\$ -	\$ (2,100)	\$ 2,100	\$ -	\$ (2,100)		\$ -
Miscellaneous	\$ 4,130	\$ 1,250	-\$2,880	\$ 120	\$ 900	\$ 780	\$ 1,860	\$ 3,475	\$ 1,615	\$ 6,110	\$ 5,625	\$ (485)	-8.6%	\$ (950)
Materials and Supplies														
Vehicle Fuel	\$ 9,691	\$ 8,623	-\$1,068	\$ 9,583	\$ 7,513	\$ (2,070)	\$ 3,220	\$ 3,325	\$ 105	\$ 22,494	\$ 19,461	\$ (3,033)	-15.6%	\$ (8,788)
Heating	\$ 6,693	\$ 7,536	\$843	\$ 25,448	\$ 31,187	\$ 5,739				\$ 32,141	\$ 38,723	\$ 6,582	17.0%	\$ (16,538)
Purification Supplies				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -		\$ -
Sodium Hypochlorite				\$ 7,741	\$ 8,376	\$ 635				\$ 7,741	\$ 8,376	\$ 635	7.6%	\$ (824)
Polymer				\$ 8,999	\$ 9,000	\$ 1				\$ 8,999	\$ 9,000	\$ 1	0.0%	\$ (900)
Sodium Hydroxide				\$ 53,991	\$ 54,150	\$ 159				\$ 53,991	\$ 54,150	\$ 159	0.3%	\$ 330
Sodium Bisulfite				\$ 8,462	\$ 9,000	\$ 538				\$ 8,462	\$ 9,000	\$ 538	6.0%	\$ 2,000
Supplies/Small tools	\$ 7,700	\$ 7,200	-\$500	\$ 7,134	\$ 10,320	\$ 3,186	\$ 5,909	\$ 3,265	\$ (2,644)	\$ 20,743	\$ 20,785	\$ 42	0.2%	\$ 2,410
Uniforms	\$ 2,800	\$ 2,400	-\$400	\$ 2,000	\$ 1,680	\$ (320)				\$ 4,800	\$ 4,080	\$ (720)	-17.6%	\$ (720)
Safety	\$ 6,344	\$ 6,344	\$0	\$ 7,127	\$ 7,365	\$ 238	\$ 142	\$ 300	\$ 158	\$ 13,613	\$ 14,009	\$ 396	2.8%	\$ (335)
Laboratory Expense				\$ 13,134	\$ 14,690	\$ 1,556				\$ 13,134	\$ 14,690	\$ 1,556	10.6%	\$ 1,140
Instrumentation				\$ 505	\$ 2,025	\$ 1,520				\$ 505	\$ 2,025	\$ 1,520	75.1%	\$ (1,225)
Sub-Total	\$ 978,313	\$ 994,785	\$16,472	\$ 1,048,832	\$ 1,123,827	\$ 74,995	\$ 1,105,938	\$ 1,123,772	\$ 17,834	\$ 3,133,083	\$ 3,242,384	\$ 109,301	3.4%	\$ 51,303
Insurance - General							\$ 68,184	\$ 69,130	\$ 946	\$ 68,184	\$ 69,130	\$ 946	1.4%	\$ (4,668)
Meter Reading							\$ 99,740	\$ 100,200	\$ 460	\$ 99,740	\$ 100,200	\$ 460	0.5%	\$ (6,010)
Total Expenses	\$ 978,313	\$ 994,785	\$ 16,472	\$ 1,048,832	\$ 1,123,827	\$ 74,995	\$ 1,273,862	\$ 1,293,102	\$ 19,240	\$ 3,301,007	\$ 3,411,714	\$ 110,707	3.35%	\$ 40,625
	Coll&Pump 2020 Yr End	2021 Proposed		Treatment 2020 Yr End	2021 Proposed		Administration 2020 Yr End	2021 Proposed		BUDGET 2020 Yr End	BUDGET 2021 Proposed			2021 vs. 2020 Budget

**BRUNSWICK SEWER DISTRICT
CONSOLIDATED EXPENSES FOR 2017, 2018, 2019, ANTICIPATED 2020
AND 2021 BUDGET**

PRELIM 2021 OPERATIONS BUDGET

10/15/2020

<u>DESCRIPTION</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	(%)	(\$)
	<u>AUDITED</u>	<u>AUDITED</u>	<u>AUDITED</u>	<u>ANTICIPATED</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>2021 BUDGET TO 2020 ANTICIPATED</u>
Salaries and wages	\$1,228,703	\$1,310,754	\$1,400,180	\$1,423,810	\$1,485,422	4.3%	\$61,612
Employee benefits	\$635,008	\$683,831	\$730,378	\$758,414	\$803,396	5.9%	\$44,982
Trustees' fees	\$6,038	\$6,150	\$5,538	\$5,363	\$6,000	11.9%	\$637
Heating	\$22,924	\$45,793	\$48,621	\$32,141	\$38,723	20.5%	\$6,582
Power	\$156,461	\$124,135	\$131,103	\$132,675	\$133,731	0.8%	\$1,056
Water	\$6,997	\$6,828	\$7,877	\$3,095	\$3,856	24.6%	\$761
Telecommunications	\$20,279	\$19,336	\$19,777	\$19,481	\$19,963	2.5%	\$482
Maintenance service contracts	\$56,806	\$56,993	\$60,973	\$115,613	\$125,594	8.6%	\$9,981
Maintenance of lines	\$5,363	\$4,388	\$5,219	\$13,192	\$4,400	-66.6%	(\$8,792)
Maintenance of holes	\$16,160	\$0	\$9,327	\$7,239	\$14,572	101.3%	\$7,333
Maintenance of buildings	\$33,623	\$56,959	\$36,875	\$39,025	\$40,840	4.7%	\$1,815
Maintenance of equipment	\$31,281	\$74,100	\$73,461	\$56,943	\$57,791	1.5%	\$848
Maintenance of vehicles	\$14,144	\$18,690	\$15,271	\$34,362	\$15,130	-56.0%	(\$19,232)
Vehicle fuel	\$18,857	\$31,782	\$29,750	\$22,494	\$19,461	-13.5%	(\$3,033)
Travel	\$11,984	\$15,713	\$21,364	\$9,136	\$3,350	-63.3%	(\$5,786)
Professional development	\$9,941	\$12,672	\$12,806	\$5,335	\$7,225	35.4%	\$1,890
Dues and subscriptions	\$4,381	\$4,847	\$5,380	\$3,679	\$4,130	12.3%	\$451
Supplies/ small tools	\$23,006	\$24,510	\$14,835	\$20,743	\$20,785	0.2%	\$42
Postage, freight and delivery	\$12,813	\$12,849	\$11,198	\$10,978	\$11,750	7.0%	\$772
Safety	\$12,451	\$10,240	\$14,252	\$13,613	\$14,009	2.9%	\$396
Uniforms	\$3,963	\$4,655	\$4,613	\$4,800	\$4,080	-15.0%	(\$720)
Licenses	\$4,555	\$4,386	\$4,176	\$3,968	\$3,750	-5.5%	(\$218)
Outside printing	\$5,702	\$6,571	\$13,167	\$14,730	\$13,310	-9.6%	(\$1,420)
Advertising	\$1,672	\$3,344	\$1,559	\$2,257	\$2,500	10.8%	\$243
Consulting Fees	\$49,498	\$23,847	\$43,583	\$158,015	\$146,100	-7.5%	(\$11,915)
Miscellaneous	\$5,046	\$6,283	\$3,459	\$6,110	\$5,625	-7.9%	(\$485)
Purification supplies	\$0	\$0	\$70	\$0	\$0	0.0%	\$0
Sodium hypochlorite	\$4,846	\$5,041	\$7,909	\$7,741	\$8,376	8.2%	\$635
Polymer	\$25,627	\$15,036	\$12,857	\$8,999	\$9,000	0.0%	\$1
Sodium hydroxide	\$57,515	\$40,158	\$76,597	\$53,911	\$54,150	0.4%	\$239
Sodium Bisulfite				\$8,462	\$9,000	6.4%	\$538
Sludge disposal	\$107,737	\$98,301	\$103,813	\$116,930	\$131,250	12.2%	\$14,320
Laboratory expense	\$11,992	\$9,004	\$12,240	\$13,134	\$14,690	11.8%	\$1,556
Laboratory testing	\$12,610	\$7,186	\$13,607	\$4,090	\$8,400	105.4%	\$4,310
Instrumentation	\$2,189	\$7,900	\$4,272	\$505	\$2,025	301.0%	\$1,520
Bad debt	\$0	\$0	\$3,839	\$2,100	\$0	-100.0%	(\$2,100)
Sub-Total Expenses	\$2,620,172	\$2,752,282	\$2,959,946	\$3,133,083	\$3,242,384	3.5%	\$109,301
Insurance - General	\$65,882	\$67,035	\$70,329	\$68,184	\$69,130	1.4%	\$946
Meter Reading	\$77,909	\$92,378	\$99,266	\$99,740	\$100,200	0.5%	\$460
Total Expenses	\$2,763,963	\$2,911,695	\$3,129,541	\$3,301,007	\$3,411,714	3.4%	\$110,707
Depreciation	<u>1,189,140</u>	<u>2,239,866</u>	<u>2,663,483</u>	<u>2,642,700</u>	<u>2,630,000</u>	-0.5%	(\$12,700)
Net Expense to Operate District	\$3,953,103	\$5,151,561	\$5,793,024	\$5,943,707	\$6,041,714	1.6%	\$98,007

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

PRELIM 2021 OPERATIONS BUDGET

10/15/2020

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>Expended Jan - Aug</u>	<u>Estimated Sept - Dec</u>
<u>CAPITAL</u>				
Collection	Jet-Vac Truck - replace 2008 Jet-Vac (To 2021 budget)	\$450,000		
Treatment	Headworks Crane - rebuild top end - make Class Div 1	15,000		
Administrative	Main Server and Backup - replace	15,000	9,174	4,500
Treatment	Headworks Overhead Door - replace door opener/upgrade electronics	10,000	6,672	0
Treatment	Primary Effluent Pumps - controls & automation to modify pumping scheme	10,000		
Collection	Lincoln Power Mig - 350 mp - shop equipment	8,000	7,675	100
Treatment	Sludge Conveyor - transducers to monitor sludge loading	8,000		
BUDGETED 2020 CAPITAL IMPROVEMENT PLAN TOTAL		\$516,000	\$23,521	\$4,600

UNBUDGETED CAPITAL

Approved by Board

Collection	Charles Court Sewer Replacement (approved 04/16/20 meeting)	\$34,200	\$37,237	\$4,000
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UNBUDGETED DONATED ASSET

Approved by Board

Collection	4 Oakland St 171 lf of 4" diameter pipe (approved 08/20/20 meeting)	\$34,200	\$34,200	0
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TOTAL 2020 BUDGETED/UNBUDGETED CAPITAL	\$584,400	\$94,958	\$8,600
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**BRUNSWICK SEWER DISTRICT
2021 CAPITAL IMPROVEMENT PLAN (CIP) BUDGET**

PRELIM 2021 OPERATIONS BUDGET

10/15/2020

DIVISION
CAPITAL

DESCRIPTION

BUDGET

Funding Source

Collection

New Jet-Vac truck

\$434,060

Capital Reserves

2021 CAPITAL IMPROVEMENT PLAN TOTAL

\$434,060

BRUNSWICK SEWER DISTRICT
BOND PAYMENT SCHEDULE FOR 2021

PRELIM 2021 OPERATIONS BUDGET

10/15/2020

<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 1/1/2021</u>	<u>PRINCIPAL PYMNT DATE</u>	<u>PRINCIPAL</u>	<u>BALANCE AT 12/31/2021</u>	<u>2021 INTEREST</u>
2005 MeDEP CWSRF	Maine Bond Bank	4/22/2005	4/1/2025	1.8100%	\$1,750,000	\$510,589	4/01/2021	\$97,761	\$412,828	\$11,651
2012 ME BOND BANK SEWER BOND	Maine Bond Bank	10/25/2012	11/1/2022	2.1227%	500,000	108,223	10/01/2021	53,520	54,703	2,205
2016 MeDEP CWSRF	Maine Bond Bank	12/17/2015	1/1/2036	1.0000%	22,000,000	18,972,515	10/01/2021	1,029,412	17,943,103	247,980
2020 JET VAC TRUCK	Maine Bond Bank	10/29/2020	11/1/2027	0.5500%	434,000	434,000	10/01/2021	43,400	390,600	<u>4,010</u>
GRAND TOTAL:									\$	<u>265,846</u>