Brunswick Sewer District
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Brunswick Sewer District

2027 Budget

Adopted November 17, 2026

Executive Summary

The Brunswick Sewer District's (BSD) 2027 proposed budget is a comprehensive financial plan focused on maintaining sustainable operations while making critical, generational infrastructure investments. The total budget, which balances all revenue and expenses, is $9,963,907. This figure includes both the costs of daily operations and a significant allocation for capital projects, headlined by the Maine Street Pump Station rebuild.
The budget has been carefully designed to provide a transparent and clear financial report for the board of trustees and the public, maintaining core operations while strategically using Maine Municipal Bond Bank (MMBB) funding to mitigate rate impacts.

Revenue

The total proposed revenue for 2027 is projected to be $9,963,907, a figure that includes all operating and non-operating revenue sources, plus bond funding. This budget anticipates consistent revenue growth from user rates and entrance fees. Crucially, it incorporates a $3,000,000 MMBB loan specifically for the Maine Street Pump Station.
The table below presents a detailed breakdown of budgeted revenues for 2027 in comparison with the 2026 Adopted Budget.

Table 1: 2027 Proposed Revenue vs. 2026 Adopted Budget

Description	2026 Adopted Budget	2027 Proposed Budget	% Change	$ Change
Residential Revenue	$3,342,762	$3,459,759	3.5%	$116,997
Commercial Revenue	$1,909,727	$1,976,567	3.5%	$66,840
Roof Drains/Catch Basins Revenue	$42,221	$46,443	10.0%	$4,222
Topsham Sewer District	$576,397	$596,571	3.5%	$20,174
Septage Revenue	$150,000	$140,000	-6.7%	$-10,000
Entrance Fee Revenue	$300,000	$95,000	-68.3%	$-205,000
Income from Jobbing	$74,600	$60,000	-19.6%	$-14,600
Interest Income	$156,000	$135,000	-13.5%	$-21,000
Non-Operating Income (LT Chgs)	$10,200	$12,000	17.6%	$1,800
Misc (Other) Income	$5,500	$10,000	81.8%	$4,500
Gain/Loss Sale of Fixed Asset	$12,000	$60,000	400.0%	$48,000
Sub-Total Operating Revenue	**$6,579,407**	**$6,591,340**	**0.2%**	**$11,933**
MMBB Loan for Maine Street Pump Station	nan	$3,000,000	nan	nan
Capital Reserves	$980,146	$372,567	-62.0%	$-607,579
Total Revenue	**$7,559,553**	**$9,963,907**	**31.8%**	**$2,404,354**

Description	2026 Adopted Budget	2027 Proposed Budget	% Change	$ Change
Donation of Capital Assets	$1,500,000	$0	-100.0%	$-1,500,000
Gross Income from all Sources	$9,059,553	$9,963,907	10.0%	$904,354

Expenses

The total proposed expenses for 2027 are $5,632,407 (excluding the Capital Budget detailed below). To provide a clearer understanding of the District's financial obligations, expenses are categorized into operating, non-operating, and capital expenditures.

Expense Highlights and Assumptions

- **Operating Expense Discipline:** Sub-Total Operating Expenses were maintained with only a 2.3% increase, and 0.8% of that increase is from a reclassification of subscription liability to an expense. We capitalized on market normalizations with heating (down 26.9%) and vehicle fuel (down 8.2%).
- **Wages & Benefits:** Maintaining our specialized workforce resulted in a 1.9% increase in salaries and 3.6% in benefits, well within historical bounds.
- **Power Costs:** We anticipate a significant increase (+57.6%) due to market and usage volatility.
- **Sludge Disposal:** Disposal costs are rising regionally; we budgeted a 30.5% increase to $248,000 for 2027, which is a closer match to what our actual disposal costs for 2026.
- **Chemicals:** Sodium Hydroxide usage dropped drastically, reducing costs by 66.4%, saving approximately $100,000.

Table 2: 2027 Proposed Expenses vs. 2026 Adopted Budget

Description	2026 Adopted Budget	2027 Proposed Budget	% Change	$ Change
Salaries and wages	$1,710,768	$1,743,705	1.9%	$32,937
Employee benefits	$961,114	$995,976	3.6%	$34,862
Trustee fees	$16,800	$16,800	0.0%	$0
Heating	$79,675	$58,222	-26.9%	$-21,453
Power	$125,000	$197,000	57.6%	$72,000
Water	$7,965	$7,980	0.2%	$15
Telecommunications	$26,831	$24,878	-7.3%	$-1,953
Maintenance service contracts	$105,089	$126,172	20.1%	$21,083
Maintenance of lines	$6,030	$7,800	29.4%	$1,770
Maintenance of holes	$14,435	$15,000	3.9%	$565
Maintenance of buildings	$51,195	$54,300	6.1%	$3,105
Maintenance of equipment	$96,830	$100,200	3.5%	$3,370
Maintenance of vehicles	$31,780	$42,400	33.4%	$10,620
Vehicle fuel	$47,470	$43,540	-8.3%	$-3,930
Travel	$28,975	$23,000	-20.6%	$-5,975
Professional development	$28,050	$27,245	-2.9%	$-805
Dues and subscriptions	$5,050	$7,572	49.9%	$2,522
Supplies/ small tools	$27,740	$28,150	1.5%	$410

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Description	2026 Adopted Budget	2027 Proposed Budget	% Change	$ Change
Postage, freight and delivery	$15,000	$16,480	9.9%	$1,480
Safety	$18,174	$14,700	-19.1%	$-3,474
Uniforms	$5,800	$5,200	-10.3%	$-600
Licenses	$6,300	$6,900	9.5%	$600
Outside printing	$17,410	$17,410	0.0%	$0
Advertising	$2,900	$3,000	3.4%	$100
Consulting Fees	$75,500	$60,500	-19.9%	$-15,000
Miscellaneous	$11,700	$10,450	-10.7%	$-1,250
Sodium hypochlorite	$16,105	$14,900	-7.5%	$-1,205
Polymer	$20,802	$23,700	13.9%	$2,898
Sodium hydroxide	$152,145	$51,100	-66.4%	$-101,045
Sodium Bisulfite	$9,468	$10,100	6.7%	$632
Sludge disposal	$190,000	$248,000	30.5%	$58,000
Laboratory expense	$11,000	$10,300	-6.4%	$-700
Laboratory testing	$12,124	$14,200	17.1%	$2,076
Instrumentation	$3,243	$3,200	-1.3%	$-43
Sub-Total Operating Expenses	**$3,938,468**	**$4,030,080**	**1.5%**	**$59,439**
Bank Fees (bad debt/ misc.)	$200	$208	4.0%	$8
Insurance - General	$101,100	$90,000	-11.0%	$-11,100
Meter Reading	$119,578	$124,361	4.0%	$4,783
Subscription Liability (Munis)-final	$40,751	$10,209	-74.9%	$-30,542
Bond Payments (Principal)	$1,125,323	$1,170,336	4.0%	$45,013
Bond Payments (Interest)	$199,244	$207,214	4.0%	$7,970
Total Expenses	**$5,524,664**	**$5,632,407**	**2.0%**	**$107,743**
Ent. Fees to Reserves	$0	$95,000	0.0%	$95,000
Capital Expenses	$2,034,889	$4,236,500	108.2%	$2,201,611
Total Budget	**$7,559,553**	**$9,963,907**	**31.8%**	**$2,404,354**
Depreciation	$2,800,000	$2,900,000	3.6%	$100,000
Net Expense to Operate District	$10,359,553	$12,863,907	24.2%	$2,504,354

Capital Budget

The 2027 Capital Improvement Program (CIP) request totals $4,236,500. The primary driver for this year's budget is the comprehensive $3,300,000 rebuild of the Maine Street Pump Station. To responsibly manage the financial impact of this critical infrastructure upgrade and avoid unmanageable rate spikes, the District anticipates securing a $3,000,000 loan through the Maine Municipal Bond Bank (MMBB), with the remaining balance funded from reserves.

The balance of the 2027 capital request focuses on scheduled infrastructure and equipment life-cycle replacements. This includes $576,500 for replacing lines on Noble Street, which leverages entrance charges collected over the past three years to fund the work without draining core operating reserves. We have also allocated $300,000 for a new roll-off sludge truck to replace our failing 2011 International model, a necessary investment that protects our long-term operating budget by keeping biosolids disposal cost-effectively in-house. Finally, the budget incorporates $40,000 to finalize proactive sludge pump upgrades at the treatment plant and $20,000 for air handling unit rehabilitation to ensure facility safety.

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Table 3: 2027 Capital Budget Summary

Category	Div	Description	Request
1- Pipe Projects	CP	Replace lines Noble Street	$576,500
2- Pump Stations	CP	Maine Street	$3,300,000
3- Treatment Plant	T	Sludge pump upgrades	$40,000
4-Vehicles and Equipment	TP	New Sludge Truck (Roll-Off)	$300,000
5- Facilities (Non TP)	All	Air Handling Unit Rehab	$20,000
Total 2027 Request			**$4,236,500**

2027 Capital Expense Request Details

1 - Pipe Projects

- **Project:** Replace lines Noble Street
- **Request:** $576,500
- **Details:** This is the third year in a 5 plus year pipe replacement project. We propose to spend up to $1M on pipe projects each year to accomplish as much as possible, however other projects and limits in staffing and construction have us spending closer to $600,000 per year. Funding will be primarily from entrance charges received over the past three years. Once these streets are completed, we'll have a better understanding of costs and we can determine how to proceed with the remaining line reconstruction.

2 - Pump Stations

- **Project:** Maine Street
- **Request:** $3,300,000
- **Details:** For the Maine Street Pump Station in 2027, we are currently under contract with Wright-Pierce for design. The project will go out to bid in January of 2027. We'll have a better understanding of the final numbers and project timeline at that point. Our intent is to complete the project by December 2027. Funding is anticipated to come from a $3M loan through the MMBB. Remaining funds as needed will come from reserves.

3 - Treatment Plant

- **Project:** Sludge pump upgrades
- **Request:** $40,000
- **Details:** The final upgraded sludge pump is planned for 2027. The latest plant upgrade is now nearly a decade old. Equipment failures will become more likely. We are attempting to be proactive by changing out a few pumps and pieces of equipment each year. We expect to begin replacing PEP as they wear out over the next 5 years.

4 - Vehicles and Equipment

- **Project:** New Sludge Truck (Roll-Off)
- **Request:** $300,000

- **Details:** A new sludge truck to replace the current 2011 International is planned for 2027. This truck is essential for maintaining autonomy when disposing of biosolids and it's more cost effective to use in-house staff and equipment for trucking, but our current International is riddled with issues and needs to be replaced before the motor expires.

5 - Facilities (Non TP)

- **Project:** Air Handling Unit Rehab
- **Request:** $20,000
- **Details:** A rehabilitation and thorough cleaning of our air handling units is planned to ensure the health and safety of our employees.

Summary

The 2027 budget represents a significant but necessary investment in the District's core infrastructure, anchored by the $4,236,500 Capital Improvement Program. By strategically financing the $3,300,000 Maine Street Pump Station rebuild with a $3,000,000 Maine Municipal Bond Bank (MMBB) loan, we are meeting our Facilities Plan mandates while spreading the cost over the generational lifespan of the asset. This approach minimizes immediate rate impacts and preserves our core operating reserves.

Furthermore, our commitment to proactive capital replacements—such as securing a new sludge truck to maintain operational autonomy, utilizing collected entrance charges for the Noble Street pipe replacement, and finalizing treatment plant equipment upgrades—ensures the District remains efficient and cost-effective.

Crucially, despite these necessary capital investments and broader economic pressures, we have successfully managed to keep our overall operational budget increase at approximately 2.3%. This is well below what could typically be expected, demonstrating our ongoing commitment to tight, responsible operational controls. Ultimately, this budget addresses our most critical system needs while maintaining a highly stable and predictable financial trajectory for our ratepayers.

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Appendix A: Five-Year Capital Plan

Totals Sheet

Summary of Capital Projects	Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
1- Pipe Projects	$ 576,500	$ 358,625	$ 662,400	$ 915,240	$ 1,071,850	$ 3,584,615
2- Pump Station Improvements	$ 3,300,000	$ 170,000	$ 180,000	$ 1,500,000	$ 1,120,000	$ 6,270,000
3- Treatment Plant	$ 40,000	$ 60,000	$ 2,080,000	$ 940,000	$ 1,600,000	$ 4,720,000
4-Vehicles and Equipment	$ 300,000	$ 178,000	$ 135,000	$ 70,000	$ 90,000	$ 623,000
5- Facilities (Non TP)	$ 20,000	$ 20,000	$ 35,000	$ 35,000	$ 35,000	$ 145,000
Total	$ 4,236,500	$ 786,625	$ 3,092,400	$ 3,460,240	$ 3,916,850	$ 15,492,615

1-Pipe

1 - Pipe Replacement Projects					Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
Street	Method	Dia (in)	Type	Length (ft)						
Noble Street	Replace	6	VCP	985	$ 576,500					$ 576,500
Wheeler Park	Line	15	VCP	851		$ 64,175				$ 64,175
Wheeler Park	Replace	6	VCP	201		$ 108,450				$ 108,450
Gurnet Road	Replace	8	VCP	400		$ 186,000				$ 186,000
Park Row	Replace	6	VCP	1392			$ 662,400			$ 662,400
Thomas Point	Replace	10	ACP	1944				$ 915,240		$ 915,240
Curtis Street	Line	8	VCP	300					$ 90,000	$ 90,000
Water Street	Replace	8	VCP	1803					$ 913,350	$ 913,350
Belmont Street	Replace	8	VCP	190					$ 68,500	$ 68,500
Annual Total					**$ 576,500**	**$ 358,625**	**$ 662,400**	**$ 915,240**	**$ 1,071,850**	**$ 3,584,615**
Funding Source					**Reserves**	**Reserves**	**Bond**	**Bond**	**Bond**	

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

town pavement replacement program. Noble Street will be completed with the town and water district.

2-Stations

2 - Pump Station Projects			**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**	**5 Year Total**
Station	**Description**	**Funding**						
Maine Street	Completely New Station	Reserves, $3M Bond	$ 3,300,000					$ 3,300,000
Bath Road 1	Panel, Pumps and Generators	Reserves		$ 170,000				$ 170,000
Bath Road 2	Panel, Pumps and Generators	Reserves			$ 180,000			$ 180,000
Water Street	Partial Overhaul	Bond				$ 1,500,000	$ 1,120,000	$ 2,620,000
Annual Total			**$ 3,300,000**	**$ 170,000**	**$ 180,000**	**$ 1,500,000**	**$ 1,120,000**	**$ 6,270,000**

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

Bath Road 1 & 2 - These stations need to be upgraded based on age and run times. Staff believes the wetwell is in good condition structurally and can be reused, but electronics and pumps need to be replaced. Nearly all work can be completed in-house, with the exception of a generator installation.

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

3-Treatment Plant

3 - Treatment Plant Projects			Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
Item	**Description**	**Funding**						
Sludge/Septic	Replace ODS Pump with more appropriate Penn Valley Pump	Revenue	$ 40,000					$ 40,000
Replace Compressor	Operates spring air pumps, presses, and plant equipment.	Revenue		$ 60,000				$ 60,000
FSP Phase 1	Upgrade control building piping, valves, and pumps	Bond			$ 2,000,000			$ 2,000,000
Outfall	Extension and diffuser on outfall pipe. Regulation	Reserves				$ 750,000	$ 1,500,000	$ 2,250,000

	dependent.							
Contact Tank	Replace Troughs to fix scum removal	Revenue				$ 100,000		$ 100,000
Annual Total			**$ 40,000**	**$ 60,000**	**$ 2,080,000**	**$ 940,000**	**$ 1,600,000**	**$ 4,720,000**

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

Compressor - 2018 - Not sized properly, aging, used 100% of the time.

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

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

PEP Pumps - Four pumps are used to pump primary effluent to the trickling filters. Typically 1-2 pumps are running at a time, depending on flow. The pumps were installed in 1989, and rebuilt in 1997. One pump was replaced as part of the plant upgrade in 2017. The remaining three are still functioning, but one pump has started to have failures. We had recommended proactive replacement/rebuilding of one pump per year over a three year period, however given the District's current reserve levels and the ability to maintain flow with multiple pumps offline, we feel the best approach is to extend the life of the asset as long as we can and use reserves to replace the pumps when it becomes necessary.

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

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

Nutrient Removal, Outfall, River Classification - These items are dependent on permit requirements. Our new permit is now in place, although nutrient limits are being recalculated by the DEP and depending on the limits set by the DEP because of the river reclassification, we need to be prepared for significant changes in our process. This includes addition of chemical

treatment processes and extending our outfall from the bank to the middle of the river.

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

4-Vehicles & Equipment

4 - Vehicle and Equipment Replacement				Year 1	Year 2	Year 3	Year 4	Year 5	**5 Year Total**
Item	**Div**	**Description**	**Fund**						
Sludge Truck	T	New Sludge Truck (Cab and Hook Only)	Res	$ 300,000					
Pump	CP	Replace 2007 Godwin Pump	Res		$ 98,000				
Forklift	T	Replace 2006 Yale Forklift with Excavator	Rev			$ 115,000			
Lawn Mower	T	Replace 2015 Kubota Mower	Rev			$ 20,000			
Vehicle	T	Replace 2016 One-Ton with Lift Gate	Res					$ 90,000	
Vehicle	CP	Replace Supervisor Pickup (2025)	Res				$ 70,000		
Vehicle	CP	Replace Crew Pickup (2019)	Res		$ 80,000				
Annual Total				**$ 300,000**	**$ 98,000**	**$ 135,000**	**$70,000**	**$ 90,000**	**$ 623,000**

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

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

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

Sludge Truck - Replacement is based on wear, age, and mileage as currently used. Sludge disposal options may change, and trucking may be significantly reduced or increased as disposal options change. As replacement nears, we will reevaluate options. The estimate is based on historical knowledge. Replacement of cab and hook lift only. We will reuse existing

30CY cans. The cost is spread over two years to reduce impact to the annual budget.

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

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

5-Facilities

5 - Facilities				Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
Item	**Div**	**Description**	**Funds**						
Air Quality	All	Professionally clean and rehab Air Handling Unit	Rev	$ 20,000					$ 20,000
Plant	T	Replace SCADA Servers	Rev		$ 20,000				$ 20,000
Floors	A	Replace Carpeting at Admin Building	Rev			$ 35,000			$ 35,000
Floors	CP	Replace/Rehab Flooring in Office Spaces	Rev				$ 35,000		$ 35,000
Floors	T	Replace/Rehab Flooring in Office Spaces	Rev					$ 35,000	$ 35,000
Annual Total				**$ 20,000**	**$ 20,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 145,000**

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

Plant - Replace aging SCADA Servers to ensure seamless operability of the plant and maintain defenses against cyber attacks.

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

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Appendix B: Expenses by Division

Description	2027 Budget	Collection & Pumping	Treatment	Admin
Salaries & Wages	$1,743,705	$628,048	$402,318	$713,339
Employee Benefits	$995,976	$368,367	$232,316	$395,292
Trustees Fees	$16,800	-	-	$16,800
Heating	$58,222	$13,200	$45,022	$0
Power	$197,000	$60,000	$137,000	$0
Water	$7,980	$4,000	$3,800	$180
Telecommunications	$24,878	$9,178	$4,500	$11,200
Maintenance-Service Contracts	$126,172	$30,000	$28,000	$68,172
Maintenance - Lines	$7,800	$7,800	-	-
Maintenance - Holes	$15,000	$15,000	-	-
Maintenance - Buildings	$54,300	$13,700	$26,700	$13,900
Maintenance - Equipment	$100,200	$50,000	$30,200	$20,000
Maintenance - Vehicles	$42,400	$16,900	$25,500	-
Vehicle Fuel	$43,540	$19,340	$17,600	$6,600
Travel/Meals	$23,000	$4,000	$4,000	$15,000
Professional Development	$27,245	$8,275	$4,000	$14,970
Dues & Subscriptions	$7,572	$2,000	$1,700	$3,872
Supplies/Small tools	$28,150	$11,900	$10,250	$6,000
Postage/Delivery	$16,480	$100	$100	$16,280
Safety	$14,700	$8,300	$5,000	$1,400
Uniforms	$5,200	$3,200	$2,000	-
Licenses	$6,900	-	$6,900	-
Outside Printing	$17,410	$100	$60	$17,250
Advertising	$3,000	-	-	$3,000
Consulting Fees	$60,500	-	-	$60,500
Miscellaneous	$10,450	$2,000	$1,500	$6,950
Sodium Hypochlorite	$14,900	-	$14,900	-
Polymer	$23,700	-	$23,700	-
Sodium Hydroxide	$51,100	-	$51,100	-
Sodium Bisulfite	$10,100	-	$10,100	-
Sludge Disposal	$248,000	-	$248,000	-
Laboratory Expense	$10,300	-	$10,300	-
Laboratory Testing	$14,200	-	$14,200	-
Instrumentation	$3,200	-	$3,200	-
Sub-Total Expenses	**$4,030,080**	**$1,275,408**	**$1,363,966**	**$1,390,966**

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Appendix C: Five-Year Comparison of Expenses

Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries and wages	$1,579,276	$1,698,868	$1,779,424	$1,710,768	$1,743,705
Employee benefits	$737,863	$830,923	$876,273	$961,114	$995,976
Trustee fees	$11,100	$6,750	$10,250	$16,800	$16,800
Heating	$56,008	$44,999	$46,416	$79,675	$58,222
Power	$131,906	$168,167	$175,945	$125,000	$197,000
Water	$7,147	$7,975	$7,460	$7,965	$7,980
Telecommunications	$22,248	$20,392	$20,757	$26,831	$24,878
Maintenance service contracts	$76,223	$87,165	$84,800	$105,089	$126,172
Maintenance of lines	$10,658	$6,712	$4,315	$6,030	$7,800
Maintenance of holes	$15,032	$8,840	$4,141	$14,435	$15,000
Maintenance of buildings	$36,765	$72,606	$54,563	$51,195	$54,300
Maintenance of equipment	$93,855	$115,135	$117,247	$96,830	$100,200
Maintenance of vehicles	$41,130	$51,675	$33,708	$31,780	$42,400
Vehicle fuel	$40,820	$46,484	$38,942	$47,470	$43,540
Travel	$22,512	$21,377	$18,177	$28,975	$23,000
Professional development	$30,161	$31,004	$20,296	$28,050	$27,245
Dues and subscriptions	$3,006	$6,956	$7,673	$5,050	$7,572
Supplies/ small tools	$19,789	$27,004	$23,647	$27,740	$28,150
Postage, freight and delivery	$13,793	$14,572	$14,374	$15,000	$16,480
Safety	$15,218	$14,754	$10,831	$18,174	$14,700
Uniforms	$3,532	$3,924	$4,586	$5,800	$5,200
Licenses	$6,163	$6,776	$6,853	$6,300	$6,900
Outside printing	$12,933	$16,672	$18,750	$17,410	$17,410
Advertising	$1,297	$946	$1,358	$2,900	$3,000
Consulting Fees	$37,616	$74,330	$96,415	$75,500	$60,500
Miscellaneous	$7,161	$5,800	$7,358	$11,700	$10,450
Sodium hypochlorite	$18,695	$10,276	$11,958	$16,105	$14,900
Polymer	$21,751	$27,188	$22,040	$20,802	$23,700
Sodium hydroxide	$78,679	$55,006	$41,835	$152,145	$51,100
Sodium Bisulfite	$11,255	$9,738	$5,816	$9,468	$10,100
Sludge disposal	$201,053	$201,572	$240,908	$190,000	$248,000
Laboratory expense	$8,774	$9,784	$10,875	$11,000	$10,300
Laboratory testing	$10,067	$10,339	$10,437	$12,124	$14,200
Instrumentation	$3,859	$12,828	$1,438	$3,243	$3,200
Sub-Total Operating Expenses	**$3,387,345**	**$3,727,537**	**$3,829,868**	**$3,938,468**	**$4,030,080**
Bank Fees (bad debt/ misc.)	$74	$200	$230	$200	$208
Insurance - General	$71,734	$94,866	$96,074	$101,100	$90,000

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Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Meter Reading	$97,176	$107,436	$113,887	$119,578	$124,361
Subscription Liability (Munis)-final		$38,190	$40,751	$40,751	$10,209
Bond Payments (Principal)	$1,195,573	$1,208,299	$1,114,610	$1,125,323	$1,170,336
Bond Payments (Interest)	$247,171	$230,020	$214,008	$199,244	$207,214
Total Expenses	**$4,999,073**	**$5,406,548**	**$5,409,427**	**$5,524,664**	**$5,632,407**
Ent. Fees to Reserves	$441,786	$652,294	$602,811	$0	$95,000
Capital Expenses	$247,344	$397,784	$1,346,646	$2,034,889	$4,236,500
Total Budget	**$5,688,203**	**$6,456,626**	**$7,358,884**	**$7,559,553**	**$9,963,907**
Depreciation	$2,802,093	$2,870,275	$2,893,634	$2,800,000	$2,900,000
Net Expense to Operate District	**$8,490,296**	**$9,326,901**	**$10,252,518**	**$10,359,553**	**$12,863,907**

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Appendix D: Five-Year Comparison of Revenue

Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Residential Revenue	$2,631,591	$2,831,678	$3,209,844	$3,342,762	$3,459,759
Commercial Revenue	$1,642,449	$1,784,055	$1,971,540	$1,909,727	$1,976,567
Roof Drains/Catch Basins Revenue	$28,921	$32,403	$37,366	$42,221	$46,443
Topsham Sewer District	$203,967	$551,899	$526,166	$576,397	$596,571
Septage Revenue	$207,077	$169,002	$188,666	$150,000	$140,000
Entrance Fee Revenue	$487,485	$652,294	$602,811	$300,000	$95,000
Income from Jobbing	$172,806	$92,692	$113,316	$74,600	$60,000
Interest Income	$85,129	$116,304	$172,219	$156,000	$135,000
Non-Operating Income (LT Chgs)	$19,604	$10,800	$13,038	$10,200	$12,000
Misc (Other) Income	$39,446	$45,041	$30,436	$5,500	$10,000
Gain/Loss Sale of Fixed Asset	$38,422	$33,961	$0	$12,000	$60,000
Sub-Total Operating Revenue	**$5,556,897**	**$6,320,129**	**$6,865,402**	**$6,579,407**	**$6,591,340**
MMBB Loan for Maine Street Pump Station	nan	nan	nan	nan	$3,000,000
Capital Reserves	$441,786	$395,268	$744,133	$980,146	$372,567
Total Revenue	**$5,998,683**	**$6,715,397**	**$7,609,536**	**$7,559,553**	**$9,963,907**
Donation of Capital Assets	$1,200,000	$1,754,248	$371,000	$1,500,000	$0
Gross Income from all Sources	$7,198,683	$8,469,645	$7,980,536	$9,059,553	$9,963,907