

BRUNSWICK SEWER DISTRICT

BRUNSWICK, MAINE

2017 OPERATIONS BUDGET

ADOPTED

DECEMBER 15, 2016

BRUNSWICK SEWER DISTRICT
PROPOSED 2017 OPERATIONS BUDGET

December 15, 2016

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**BRUNSWICK SEWER DISTRICT
ANNUAL BUDGET FUNDS AND EXPENDITURES: 2016 - 2017**

12/15/2016

FUNDS: ANNUAL	2016		2017	EXPENDITURES: ANNUAL	2016		2017
	BUDGET	ESTIMATED YEAR END	PROPOSED		BUDGET	ESTIMATED YEAR END	PROPOSED
OPERATING REVENUES				OPERATING EXPENSES			
Residential	\$1,537,000	\$1,519,700	\$1,664,900	Collection & Pumping Systems	\$766,000	\$754,700	\$784,400
Commercial	1,033,000	1,049,200	1,111,300	Wastewater Treatment	901,000	900,900	957,700
Brunswick Landing	408,000	485,400	383,400	Administration	948,000	946,800	995,200
Topsham Sewer District	121,000	127,200	130,000				
Village Green Ventures	0	60,200	60,000				
Catch Basins & Drainage	19,000	17,900	20,600				
Septage	254,000	269,900	266,000				
Total Operating Revenues	\$3,372,000	\$3,529,500	\$3,636,200	Total Operating Expenses	\$2,615,000	\$2,602,400	\$2,737,300
NON-OPERATING REVENUES				CAPITAL & MISCELLANEOUS EXPENDITURES			
All Jobbing and Contract Work	\$135,000	\$77,400	\$61,500	Capital Improvements	\$101,000	\$121,200	\$216,000
Interest Income	21,000	76,300	66,000	Construction	404,800	\$451,500	444,500
Miscellaneous	31,000	47,000	40,600	Miscellaneous	14,000	15,000	14,000
Total Other Revenues	\$187,000	\$200,700	\$168,100	Total Capital & Misc. Expenditures	\$519,800	\$587,700	\$674,500
Total Operating & Non-Operating Revenues	\$3,559,000	\$3,730,200	\$3,804,300	Total Operating, Capital & Misc. Expenditures	\$3,134,800	\$3,190,100	\$3,411,800
DESIGNATED REVENUES				DESIGNATED EXPENDITURES			
Entrance Charge Fund	\$24,000	\$26,600	\$50,700	Capital & Depreciation Reserve	\$56,000	\$56,000	\$56,000
Donation of Capital Assets	\$0	\$0	\$0	Debt Reserve	75,200	0	0
Total Designated Revenues	\$24,000	\$26,600	\$50,700	Entrance Charge Fund	24,000	26,600	50,700
OTHER SOURCE OF FUNDS				Donation of Capital Assets	0	0	0
Appropriation of Funds: Capital & Depr Reserve	\$0	\$0	\$0	Total Designated Expenditures	\$155,200	\$82,600	\$106,700
Appropriation of Funds: Entrance Charge	0	0	0	OTHER EXPENDITURES			
Appropriation of Funds: Operations	0	0	0	Bond Principal (2005 & 2012)	\$136,000	\$136,200	\$139,200
Total Other Funds	\$0	\$0	\$0	Bond Interest (2005 & 2012)	27,000	27,500	24,700
TREATMENT PLANT UPGRADE PROJECT				Total Other Expenditures	\$163,000	\$163,700	\$163,900
<i>Total Funds Available for Project</i>	<i>\$9,171,000</i>	<i>\$8,368,837</i>	<i>\$8,831,000</i>	TREATMENT PLANT UPGRADE PROJECT			
<i>See attached Budget Sheet for details</i>				<i>Total Expenditures for Project</i>	<i>\$9,301,000</i>	<i>\$8,368,837</i>	<i>\$8,831,000</i>
<i>See attached Budget Sheet for details</i>				<i>See attached Budget Sheet for details</i>			
Grand Total Funds Available:	\$12,754,000	\$12,125,637	\$12,686,000	Grand Total Expenditures:	\$12,754,000	\$11,805,237	\$12,513,400

Total Funds vs. Expenditures:					\$0	\$320,400	\$172,600
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**BRUNSWICK SEWER DISTRICT
TREATMENT PLANT UPGRADE PROJECT BUDGET: 2017**

12/15/2016

FUNDS: ANNUAL		2016		2017	EXPENDITURES: ANNUAL		2016		2017
FUNDING	<u>BUDGET</u>	<u>ESTIMATED YEAR END</u>	<u>PROPOSED</u>		EXPENDITURES	<u>BUDGET</u>	<u>ESTIMATED YEAR END</u>	<u>PROPOSED</u>	
SRF loan drawdowns	\$8,146,000	\$8,098,906	\$8,600,000		Phase 1 - 2016	\$9,076,000	\$8,098,906	\$8,600,000	
Total Funding Revenues	\$8,146,000	\$8,098,906	\$8,600,000		Total Project Expenditures	\$9,076,000	\$8,098,906	\$8,600,000	
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	\$25,000	\$24,200	\$31,000		Bond Counsel	\$0	\$0	\$0	
Miscellaneous	0	0	0		Miscellaneous	70,000	41,531	0	
Total Other Revenues	\$25,000	\$24,200	\$31,000		Total Other Expenditures	\$70,000	\$41,531	\$0	
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	\$1,000,000	\$245,731	\$200,000		CWSRF Loan Interest	\$155,000	\$228,400	\$231,000	
Appropriation of Funds: Debt Reserve	0	0	0						
Total Other Funds	\$1,000,000	\$245,731	\$200,000		Total Other Expenditures	\$155,000	\$228,400	\$231,000	
Grand Total Funds Available:	<u>\$9,171,000</u>	<u>\$8,368,837</u>	<u>\$8,831,000</u>		Grand Total Expenditures:	<u>\$9,301,000</u>	<u>\$8,368,837</u>	<u>\$8,831,000</u>	
Total Funds vs. Expenditures:					Page 3	(\$130,000)	\$0	(\$0)	

**BRUNSWICK SEWER DISTRICT
2016 ESTIMATED REVENUE**

12/15/2016

OPERATING REVENUE	ACTUAL JAN	ACTUAL FEB	ACTUAL MAR	ACTUAL APR	ACTUAL MAY	ACTUAL JUN	ACTUAL JUL	ACTUAL AUG	ACTUAL SEPT	ACTUAL OCT	forecast NOV	forecast DEC	2016 anticipated TOTAL	2016 BUDGET	OVER / (UNDER)
RESIDENTIAL															
- METERED	\$746	\$183,771	\$151,457	\$112	\$186,356	\$175,121	(\$617)	\$233,351	\$198,217	(\$1,100)	\$188,000	\$195,624	\$1,511,039	\$1,528,202	(\$17,163)
- FLAT	54	0	2,035	0	0	2,184	0	0	2,184	0	0	2,184	8,641	9,291	(650)
TOTAL RESIDENTIAL:	799	183,771	153,491	112	186,356	177,306	(617)	233,351	200,402	(1,100)	188,000	197,808	1,519,680	1,537,493	(17,813)
COMMERICAL															
- METERED	\$107	\$73,879	\$160,287	\$0	\$76,189	\$183,751	(\$2,798)	\$100,018	185,734	17,757	91,000	162,448	1,048,371	1,031,950	16,421
- FLAT	0	0	190	0	0	203	0	0	203	0	0	203	799	1,423	(624)
TOTAL COMMERCIAL:	107	73,879	160,478	0	76,189	183,954	(2,798)	100,018	185,937	17,757	91,000	162,651	1,049,170	1,033,373	15,797
ROOF DRAINS/CATCH BASIN!	0	2,668	1,681	0	2,629	1,886	0	2,629	1,886	0	2,629	1,886	17,894	19,012	(1,118)
SEPTAGE	9,297	5,546	14,461	22,952	32,150	30,537	26,509	33,832	26,200	34,441	23,000	11,000	269,926	254,000	15,926
TOPSHAM SEWER	12,165	19,260	12,498	7,681	8,507	8,135	9,990	9,202	10,360	8,451	9,000	12,000	127,248	121,000	6,248
MRRA	41,684	37,418	47,516	41,517	48,493	43,090	44,052	42,199	38,195	35,751	33,500	32,000	485,415	407,500	77,915
VILLAGE GREEN VENTURES								40,229	3,842	12,090	2,000	2,000	60,161	0	60,161
TOTALS:	\$64,052	\$322,542	\$390,125	\$72,262	\$354,325	\$444,906	\$77,136	\$461,461	\$466,821	\$107,389	\$349,129	\$419,345	\$3,529,494	\$3,372,378	\$157,116

NON-OPERATING REVENUE	ACTUAL JAN	ACTUAL FEB	ACTUAL MAR	ACTUAL APR	ACTUAL MAY	ACTUAL JUN	ACTUAL JUL	ACTUAL AUG	ACTUAL SEPT	ACTUAL OCT	forecast NOV	forecast DEC	2016 anticipated TOTAL	2016 BUDGET	OVER / (UNDER)
JOBING - BRUNSWICK	\$688	\$446	\$442	\$366	\$370	\$1,853	\$1,170	\$386	\$1,449	\$1,144	\$1,500	\$1,000	\$10,814	\$16,000	(\$5,186)
JOBING - MRRA	1,500	2,151	1,500	3,097	1,560	1,500	5,900	1,500	1,500	2,128	1,500	1,500	25,336	45,000	(19,664)
JOBING - TOPSHAM	2,733	3,388	2,443	2,075	2,559	1,848	1,642	1,811	6,985	4,008	5,000	5,000	39,492	72,000	(32,508)
JOBING - MISC	0	0	0	717	0	231	0	0	0	782	0	0	1,730	1,500	230
LATE CHARGES	348	1,090	776	655	1,154	484	(122)	1,577	304	452	350	700	7,768	3,240	4,528
EARNED INTEREST	11,408	9,705	9,502	10,247	13,081	7,669	7,147	3,282	3,440	(2,480)	1,646	1,660	76,307	20,770	55,537
MISCELLANEOUS	(5)	440	18,285	1,457	179	643	391	15,428	1,732	123	270	270	39,213	27,760	11,453
ENTRANCE CHARGE	0	5,890	0	2,356	2,356	1,178	2,356	3,534	2,356	0	5,402	1,178	26,606	23,560	3,046
DONATED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS:	\$16,671	\$23,111	\$32,948	\$20,970	\$21,259	\$15,405	\$18,484	\$27,518	\$17,767	\$6,158	\$15,668	\$11,308	\$227,267	\$209,830	\$17,437

GRAND TOTALS:	\$80,724	\$345,653	\$423,074	\$93,232	\$375,583	\$460,312	\$95,620	\$488,979	\$484,587	\$113,547	\$364,797	\$430,653	\$3,756,760	\$3,582,208	\$174,552
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**BRUNSWICK SEWER DISTRICT
PRELIM 2017 BUDGETED REVENUE W/RATE INCREASE EFFECTIVE 04/01/2017**

12/15/2016

OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	2017 BUDGET	2016	OVER /
													TOTAL	estimated	(UNDER)
RESIDENTIAL															
- METERED	\$820	\$202,149	\$166,602	\$123	\$193,065	\$187,730	(\$685)	\$259,020	\$220,021	\$500	\$208,680	\$217,143	\$1,655,169	\$1,511,039	\$144,130
- FLAT	0	0	2,259	0	0	2,421	0	0	2,508	0	0	2,508	9,696	8,641	1,055
TOTAL RESIDENTIAL:	\$820	\$202,149	\$168,861	\$123	\$193,065	\$190,151	(\$685)	\$259,020	\$222,529	\$500	\$208,680	\$219,651	\$1,664,865	\$1,519,680	\$145,185
COMMERICAL															
- METERED	\$100	\$71,300	\$151,500	\$100	\$79,846	\$201,391	(\$3,106)	\$110,465	\$216,610	\$820	\$101,010	\$180,317	\$1,110,353	\$1,048,371	\$61,982
- FLAT	0	0	212	0	0	228	0	0	235	0	0	235	910	799	111
TOTAL COMMERCIAL:	\$100	\$71,300	\$151,712	\$100	\$79,846	\$201,619	(\$3,106)	\$110,465	\$216,845	\$820	\$101,010	\$180,552	\$1,111,263	\$1,049,170	\$62,093
CATCH BASINS/ROOF DRAINS	\$0	\$2,808	\$2,019	\$0	\$2,911	\$2,167	\$0	\$3,115	\$2,241	\$0	\$3,115	\$2,241	\$20,617	\$17,894	\$2,723
SEPTAGE	9,000	5,000	10,000	21,000	30,000	30,000	30,000	30,000	26,000	29,000	26,000	20,000	266,000	269,926	(3,926)
TOPSHAM SEWER	19,600	12,700	13,800	10,800	8,600	7,700	7,200	9,000	8,700	8,900	10,300	12,700	130,000	127,248	2,752
MRRA	32,900	29,600	37,500	32,800	38,300	34,000	34,800	33,300	30,200	28,200	26,500	25,300	383,400	485,415	(102,015)
VILLAGE GREEN VENTURES	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	60,161	(161)
TOTALS:	\$67,420	\$328,557	\$388,892	\$69,823	\$357,722	\$470,637	\$73,209	\$449,900	\$511,515	\$72,420	\$380,605	\$465,444	\$3,636,144	\$3,529,494	\$106,651

NON-OPERATING REVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	2017 BUDGET	2016	OVER /
													TOTAL	estimated	(UNDER)
JOBGING - BRUNSWICK	\$300	\$400	\$600	\$800	\$600	\$1,800	\$1,500	\$1,500	\$1,500	\$1,000	\$1,500	\$1,000	\$12,500	\$10,814	\$1,686
JOBGING - MRRA	1,500	1,500	1,500	0	0	0	0	0	0	0	0	0	4,500	25,336	(20,836)
JOBGING - TOPSHAM SEWER	\$3,000	\$3,000	\$3,000	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$3,000	\$4,000	\$4,000	43,000	39,492	3,508
JOBGING - MISC					500		500		500				1,500	1,730	(230)
LATE CHARGES	400	1,000	800	700	1,000	400	700	700	300	400	1,000	600	8,000	7,768	232
EARNED INTEREST	9,000	8,000	9,000	8,000	6,000	6,000	4,000	4,000	3,000	3,000	3,000	3,000	66,000	76,307	(10,307)
MISCELLANEOUS	200	200	200	200	30,200	200	400	200	200	200	200	200	32,600	39,213	(6,613)
ENTRANCE CHARGE	1,178	1,178	2,356	2,356	23,560	4,712	4,712	3,534	2,356	2,356	1,178	1,178	50,654	26,606	24,048
DONATED ASSETS													0	0	0
TOTALS:	\$15,578	\$15,278	\$17,456	\$15,056	\$65,860	\$17,112	\$15,812	\$13,934	\$11,856	\$9,956	\$10,878	\$9,978	\$218,754	\$227,267	(\$8,513)

GRAND TOTALS:	\$82,998	\$343,835	\$406,348	\$84,879	\$423,582	\$487,749	\$89,021	\$463,834	\$523,371	\$82,376	\$391,483	\$475,422	\$3,854,898	\$3,756,760	\$98,138
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BRUNSWICK SEWER DISTRICT
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES
2016 ANTICIPATED

12/15/2016

<u>DESCRIPTION</u>	<u>2016</u>	<u>COLLECTION</u>			<u>2016</u>	<u>2016</u>
	<u>TOTAL</u>	<u>& PUMPING</u>	<u>TREATMENT</u>	<u>ADMIN</u>	<u>TOTAL</u>	<u>BUDGET VS</u>
	<u>BUDGET</u>				<u>ANTICIPATED</u>	<u>ANTICIPATED</u>
						(\$)
Salaries & Wages	\$1,129,000	\$386,000	\$324,600	\$430,800	\$1,141,400	(\$12,400)
Employee Benefits	592,800	190,746	182,118	214,865	587,729	\$5,071
Trustees Fees	7,000			6,563	6,563	\$437
Heating	45,190	5,661	17,929	0	23,590	\$21,600
Power	129,640	23,049	107,613	10,880	141,542	(\$11,902)
Water	5,312	1,612	3,287	88	4,987	\$325
Telecommunications	18,213	7,523	7,777	3,950	19,250	(\$1,037)
Maintenance-Service Contracts	73,665	24,256	5,492	43,486	73,234	\$431
Maintenance - Lines	10,250	14,393			14,393	(\$4,143)
Maintenance - Holes	14,750	10,760			10,760	\$3,990
Maintenance - Buildings	29,903	10,000	8,037	8,286	26,323	\$3,580
Maintenance - Equipment	48,225	23,550	16,088	9,328	48,966	(\$741)
Maintenance - Vehicles	18,875	9,908	3,085	2,992	15,985	\$2,890
Vehicle Fuel	29,896	14,369	5,114	4,069	23,552	\$6,344
Travel	14,370	3,051	2,323	6,602	11,976	\$2,394
Professional Development	19,745	1,539	4,462	3,283	9,284	\$10,461
Dues & Subscriptions	4,888	834	620	2,066	3,520	\$1,368
Supplies/Small tools	34,756	20,350	7,047	6,416	33,813	\$943
Postage/Delivery	15,950	6	15	14,386	14,407	\$1,543
Safety	12,605	3,352	6,683	504	10,539	\$2,066
Uniforms	4,400	2,400	2,000		4,400	\$0
Licenses	5,561		5,561		5,561	\$0
Outside Temporary Help	0			4,571	4,571	(\$4,571)
Outside Printing	7,000			6,009	6,009	\$991
Advertising	2,900			1,358	1,358	\$1,542
Consulting Fees	30,700			31,741	31,741	(\$1,041)
Miscellaneous	4,490	1,299	350	3,328	4,977	(\$487)
Purification Supplies	300		0		0	\$300
Sodium Hypochlorite	10,630		5,384		5,384	\$5,246
Polymer	9,732		6,619		6,619	\$3,113
Sodium Hydroxide	21,000		52,596		52,596	(\$31,596)
Sludge Disposal	100,000		100,000		100,000	\$0
Laboratory Expense	15,050		15,039		15,039	\$11
Laboratory Testing	8,950		8,950		8,950	\$0
Instrumentation	2,950		2,142		2,142	\$808
Bad debt	0				0	\$0
Sub-Total Expenses	\$2,478,696	\$754,658	\$900,931	\$815,571	\$2,471,160	\$7,536
Insurance - General	67,500			66,820	66,820	\$680
Meter Reading	<u>69,000</u>			<u>64,415</u>	<u>64,415</u>	<u>\$4,585</u>
Total Expenses	\$2,615,196	\$754,658	\$900,931	\$946,806	\$2,602,395	\$12,801
Depreciation	1,200,000			1,181,461	1,181,461	<u>18,539</u>
Net Expense to Operate District	\$3,815,196	\$754,658	\$900,931	\$2,128,267	\$3,783,856	\$31,340
2016 BUDGET		\$765,870	\$901,346	\$947,980	\$2,615,196	
Under / (- Over) Budget		\$11,212	\$415	\$1,174	\$12,801	<i>w/o depreciation</i>

BRUNSWICK SEWER DISTRICT
OPERATIONS, MAINTENANCE AND GENERAL EXPENSES
2017 PROPOSED BUDGET

12/15/2016							
<u>DESCRIPTION</u>	<u>COLLECTION</u>	<u>TREATMENT</u>	<u>ADMIN</u>	<u>2017</u>	<u>2016</u>	<u>VARIANCE</u>	
	<u>& PUMPING</u>			<u>PROPOSED</u>	<u>ANTICIPATED</u>	<u>2017 BUDGET TO</u>	<u>2016 ANTICIPATED</u>
				<u>BUDGET</u>	<u>EXPENSES</u>	(%)	(\$)
Salaries & Wages	\$389,500	\$346,000	\$456,900	\$1,192,400	\$1,141,400	4.5%	\$51,000
Employee Benefits	207,100	198,800	233,400	639,300	\$587,729	8.8%	51,571
Trustees Fees			7,000	7,000	\$6,563	6.7%	437
Heating	5,900	24,000		29,900	\$23,590	26.7%	6,310
Power	24,500	107,600	11,400	143,500	\$141,542	1.4%	1,958
Water	1,600	4,500	100	6,200	\$4,987	24.3%	1,213
Telecommunications	7,800	7,800	4,400	20,000	\$19,250	3.9%	750
Maintenance-Service Contracts	25,200	8,900	28,100	62,200	\$73,234	-15.1%	(11,034)
Maintenance - Lines	12,800			12,800	\$14,393	-11.1%	(1,593)
Maintenance - Holes	17,500			17,500	\$10,760	62.6%	6,740
Maintenance - Buildings	10,400	14,200	7,800	32,400	\$26,323	23.1%	6,077
Maintenance - Equipment	21,200	21,700	10,100	53,000	\$48,966	8.2%	4,034
Maintenance - Vehicles	9,900	7,800	2,600	20,300	\$15,985	27.0%	4,315
Vehicle Fuel	15,800	10,300	4,500	30,600	\$23,552	29.9%	7,048
Travel	6,800	3,400	9,400	19,600	\$11,976	63.7%	7,624
Professional Development	5,600	5,600	4,800	16,000	\$9,284	72.3%	6,716
Dues & Subscriptions	800	500	2,300	3,600	\$3,520	2.3%	80
Supplies/Small tools	13,000	6,400	5,700	25,100	\$33,813	-25.8%	(8,713)
Postage/Delivery	300	100	15,800	16,200	\$14,407	12.4%	1,793
Safety	5,000	6,200	600	11,800	\$10,539	12.0%	1,261
Uniforms	2,400	2,000		4,400	\$4,400	0.0%	0
Licenses		6,200		6,200	\$5,561	11.5%	639
Outside Temporary Help			0	0	\$4,571	-100.0%	(4,571)
Outside Printing			6,600	6,600	\$6,009	9.8%	591
Advertising			1,900	1,900	\$1,358	39.9%	542
Consulting Fees			42,300	42,300	\$31,741	33.3%	10,559
Miscellaneous	1,300	400	3,700	5,400	\$4,977	8.5%	423
Purification Supplies		0		0	\$0	0.0%	0
Sodium Hypochlorite		10,600		10,600	\$5,384	96.9%	5,216
Polymer		9,700		9,700	\$6,619	46.5%	3,081
Sodium Hydroxide		21,000		21,000	\$52,596	-60.1%	(31,596)
Sludge Disposal		108,600		108,600	\$100,000	8.6%	8,600
Laboratory Expense		15,000		15,000	\$15,039	-0.3%	(39)
Laboratory Testing		8,000		8,000	\$8,950	-10.6%	(950)
Instrumentation		2,400		<u>2,400</u>	<u>\$2,142</u>	<u>12.0%</u>	<u>258</u>
Sub-Total Expenses	\$784,400	\$957,700	\$859,400	\$2,601,500	\$2,471,160	5.27	\$130,340
Insurance - General			66,800	66,800	\$66,820	0.0%	(20)
Meter Reading			<u>69,000</u>	<u>69,000</u>	<u>\$64,415</u>	<u>7.1%</u>	<u>4,585</u>
Total Expenses	\$784,400	\$957,700	\$995,200	\$2,737,300	\$2,602,395	5.2%	\$134,905
Depreciation			<u>1,305,000</u>	<u>1,305,000</u>	<u>1,181,461</u>	<u>10.5%</u>	<u>123,539</u>
Net Expense to Operate District	\$784,400	\$957,700	\$2,300,200	\$4,042,300	\$3,783,856	6.8%	\$258,444

**BRUNSWICK SEWER DISTRICT
CONSOLIDATED EXPENSES FOR 2013, 2014, 2014, ANTICIPATED 2016
AND 2017 PROPOSED BUDGET**

12/15/2016

<u>DESCRIPTION</u>	<u>2013 AUDITED</u>	<u>2014 AUDITED</u>	<u>2015 AUDITED</u>	<u>2016 ANTICIPATED</u>	<u>2017 BUDGET</u>	<u>VARIANCE</u>	
						<u>2017 BUDGET TO</u>	
						<u>2016 ANTICIPATED</u>	
						(%)	(\$)
Salaries and wages	\$1,083,630	\$1,134,561	\$1,109,827	\$1,141,400	\$1,192,400	4.5%	\$51,000
Employee benefits	\$482,357	\$525,242	\$549,711	\$587,729	\$639,300	8.8%	\$51,571
Trustees' fees	\$5,963	\$6,975	\$6,463	\$6,563	\$7,000	6.7%	\$437
Heating	\$28,121	\$37,178	\$32,957	\$23,590	\$29,900	26.7%	\$6,310
Power	\$111,813	\$123,402	\$132,494	\$141,542	\$143,500	1.4%	\$1,958
Water	\$3,921	\$3,642	\$5,456	\$4,987	\$6,200	24.3%	\$1,213
Telecommunications	\$18,395	\$19,412	\$19,471	\$19,250	\$20,000	3.9%	\$750
Maintenance service contracts	\$57,026	\$100,510	\$93,051	\$73,234	\$62,200	-15.1%	(\$11,034)
Maintenance of lines	\$3,960	\$11,097	\$25,798	\$14,393	\$12,800	-11.1%	(\$1,593)
Maintenance of holes	\$6,944	\$3,800	\$12,475	\$10,760	\$17,500	62.6%	\$6,740
Maintenance of buildings	\$34,979	\$14,591	\$13,052	\$26,323	\$32,400	23.1%	\$6,077
Maintenance of equipment	\$83,057	\$74,521	\$55,042	\$48,966	\$53,000	8.2%	\$4,034
Maintenance of vehicles	\$16,245	\$23,067	\$10,373	\$15,985	\$20,300	27.0%	\$4,315
Vehicle fuel	\$38,177	\$35,138	\$29,934	\$23,552	\$30,600	29.9%	\$7,048
Travel	\$10,477	\$5,737	\$6,656	\$11,976	\$19,600	63.7%	\$7,624
Professional development	\$20,387	\$17,717	\$14,532	\$9,284	\$16,000	72.3%	\$6,716
Dues and subscriptions	\$3,795	\$4,653	\$4,276	\$3,520	\$3,600	2.3%	\$80
Supplies/ small tools	\$14,498	\$17,496	\$18,871	\$33,813	\$25,100	-25.8%	(\$8,713)
Postage, freight and delivery	\$12,818	\$12,675	\$12,805	\$14,407	\$16,200	12.4%	\$1,793
Safety	\$5,639	\$9,647	\$7,005	\$10,539	\$11,800	12.0%	\$1,261
Uniforms	\$3,394	\$4,700	\$4,400	\$4,400	\$4,400	0.0%	\$0
Licenses	\$4,673	\$5,860	\$5,219	\$5,561	\$6,200	11.5%	\$639
Temporary help	\$79	\$0	\$0	\$4,571	\$0	-100.0%	(\$4,571)
Outside printing	\$4,504	\$5,571	\$6,156	\$6,009	\$6,600	9.8%	\$591
Advertising	\$3,033	\$2,403	\$2,736	\$1,358	\$1,900	39.9%	\$542
Consulting Fees	\$27,292	\$46,410	\$30,115	\$31,741	\$42,300	33.3%	\$10,559
Miscellaneous	\$1,864	\$4,531	\$4,057	\$4,977	\$5,400	8.5%	\$423
Purification supplies	\$716	\$90	\$158	\$0	\$0	0.0%	\$0
Lime	\$5,903	\$3,768	\$11,396	\$0	\$0	0.0%	\$0
Sodium hypochlorite	\$8,367	\$4,581	\$3,832	\$5,384	\$10,600	0.0%	\$5,216
Polymer	\$6,209	\$7,066	\$13,028	\$6,619	\$9,700	46.5%	\$3,081
Sodium hydroxide	\$40,308	\$11,586	\$15,079	\$52,596	\$21,000	-60.1%	(\$31,596)
Sludge disposal	\$67,735	\$83,560	\$103,149	\$100,000	\$108,600	8.6%	\$8,600
Laboratory expense	\$8,985	\$7,422	\$9,866	\$15,039	\$15,000	-0.3%	(\$39)
Laboratory testing	\$13,139	\$6,616	\$6,403	\$8,950	\$8,000	-10.6%	(\$950)
Instrumentation	\$723	\$1,405	\$1,429	\$2,142	\$2,400	12.0%	\$258
Bad debt	\$787	\$0	\$660	\$0	\$0	0.0%	\$0
Sub-Total Expenses	\$2,239,913	\$2,376,630	\$2,377,932	\$2,471,160	\$2,601,500	5.3%	\$130,340
Insurance - General	\$61,416	\$65,148	\$65,990	\$66,820	\$66,800	0.0%	(\$20)
Meter Reading	\$56,895	\$60,238	\$67,842	\$64,415	\$69,000	7.1%	\$4,585
Total Expenses	\$2,358,224	\$2,502,016	\$2,511,764	\$2,602,395	\$2,737,300		\$134,905
Depreciation	<u>1,010,916</u>	<u>1,071,184</u>	<u>1,062,556</u>	<u>1,181,461</u>	<u>1,305,000</u>	10.5%	\$123,539
Net Expense to Operate District	\$3,369,140	\$3,573,200	\$3,574,320	\$3,783,856	\$4,042,300	6.8%	\$393,349

**2016 CAPITAL IMPROVEMENT PLAN (CIP) BUDGET
ESTIMATED YEAR-END**

12/15/2016

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>ESTIMATED YEAR-END</u>	<u>BALANCE</u>
<u>BUDGETED CAPITAL</u>				
Treatment	2016 GMC Sierra 4x4 1T pickup truck with accessories	\$40,000	\$39,877	\$123
Collection	2016 GMC Sierra 4x4 1T pickup truck with accessories	50,000	48,316	1,684
Collection	Wetwell cover replacement at Meadowbrook pump station	5,000	0	5,000
Collection	Portable flow meter	6,000	6,700	(700)
TOTAL CAPITAL:		\$101,000	\$94,893	\$6,107
<u>BUDGETED CONSTRUCTION</u>				
Collection	River Road pump station #2 upgraded & budgeted 2015	\$0	\$32,993	(\$32,993)
Collection	Church Road pump station upgrade	281,800	271,353	10,447
Collection	Chamberlain Avenue pipe replacement (580 lf)	123,000	147,139	(24,139)
TOTAL CONSTRUCTION:		\$404,800	\$451,485	(\$46,685)
TOTAL CAPITAL & CONSTRUCTION:		\$505,800	\$546,378	(\$40,578)
<u>UNBUDGETED</u>				
Collection	Vacuum blower on Jet-Vac truck	Approved 6/16 mtg	\$16,785	(\$16,785)
Collection	MacMillan Street SMH replaced		9,482	(9,482)
TOTAL UNBUDGETED:			\$26,267	(\$26,267)
<u>TREATMENT PLANT UPGRADE PROJECT</u>				
<u>CONSTRUCTION WORK IN PROCESS</u>				
Treatment	2016 Construction	\$9,076,417	\$8,059,621	\$1,016,796
Collection	Garage Complex	0	39,285	(39,285)
Treatment	Security upgrade - camrea and power slide gate	35,000	21,328	13,672
Treatment	JOBCAL maintenance program software	20,000	7,253	12,747
Treatment	Composit samplers - lab improvements not included in above costs	15,000	12,950	2,050
TREATMENT PLANT UPGRADE 2016 TOTALS:		\$9,146,417	\$8,140,437	\$1,005,980
2016 GRAND TOTALS:		\$9,652,217	\$8,713,082	\$939,135

**BRUNSWICK SEWER DISTRICT
2017 CAPITAL IMPROVEMENT PLAN (CIP) BUDGET**

12/15/2016

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
<u>CAPITAL</u>		
Collection	Inline cutter/grinder - Maine Street pump station	\$65,000
Collection	Standby generator - River Road pump station #1	\$35,000
Admin	Replace 2011 GMC 1/2 T pick up -AGM	38,500
Treatment	Incubator for the lab	7,000
Treatment	Uni-loader (or equivalent) skid steer	45,000
Collection/Treatment	Cold storage building (1300 sf)	17,000
Treatment	Four overhead garage doors	8,500
	TOTAL CAPITAL:	<u><u>\$216,000</u></u>

CONSTRUCTION

Collection	Union St sewer main replacement (850 lf)- joint proj w/BPW & BTWD	\$127,500
Collection	River Road pump station #1 upgrade	\$265,000
Collection	Coffin St sewer main replacement (305 lf) - joint proj w/Bowdoin College	52,000
	TOTAL CONSTRUCTION:	<u><u>\$444,500</u></u>

TOTAL CAPITAL & CONSTRUCTION:	<u><u>\$660,500</u></u>
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TREATMENT PLANT UPGRADE PROJECT

CONSTRUCTION WORK IN PROCESS

		<u>BUDGET</u>
Treatment	Treatment Plant Upgrade - Project completion	\$8,600,000
	TOTAL TP UPGRADE CONSTRUCTION WORK IN PROCESS:	<u><u>\$8,600,000</u></u>

2017 CAPITAL , CONSTRUCTION & TP UPGRADE PROJECT TOTALS:	<u><u>\$9,260,500</u></u>
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BRUNSWICK SEWER DISTRICT
BOND PAYMENT SCHEDULE FOR 2017

12/15/2016

<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 1/1/2017</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	\$881,218	4/01/2017	\$89,682	\$791,536	\$18,421
2012 ME BOND BANK SEWER BOND	Maine Bond Bank	10/25/2012	11/1/2022	2.1227%	\$500,000	\$312,648	5/01/2017	49,545	263,103	<u>\$6,262</u>
									SUB TOTAL:	\$24,684
2015 CLEANWATER SRF LOAN	Maine Bond Bank	12/17/2015	1/1/2036	1.0000%	\$22,000,000	\$0	10/01/2017	0	22,000,000	<u>\$231,000</u>
									GRAND TOTAL:	<u>\$ 255,684</u>



PROPOSED 2017 OPERATIONS BUDGET

BUDGET NARRATIVE

December 15, 2016



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EXECUTIVE SUMMARY – 2017 BUDGET

User Rates

As presented, the 2017 budget proposal includes increases to our user rates to become effective 01 April 2017. The proposal is for a \$0.65 increase in the basic metered rate for 100 cubic feet, from \$5.95 to \$6.60, with corresponding changes to the other rates. Normally this would be expected to generate \$245,000 of additional revenue for 2017 based on 2016 year-end.

Revenue

But overall, annual revenue (defined as Operating Revenue and Non-Operating Revenue) is projected at \$44,100 above our estimate for year-end 2016. We estimate a net \$107,000 increase in Operating Revenue based on the increases effective April 2016 for residential, commercial, municipal, and septage revenue. This is due to an expected \$100,000 loss in revenue pending takeover of the Brunswick Landing sanitary sewer system.

It does include \$60K of revenue from TSS and BOD surcharges to Village Green Ventures for operations at their digester. This is tempered by an estimated \$33,000 decrease in Non-Operating Revenue for 2017 over year-end 2016 due to decreases in contracted work and sales of surplus assets.

Entrance Charge

We estimate an increase of \$24,000 over the year-end 2016 projection. Entrance charge revenue is dedicated to the entrance charge fund reserve account to fund growth related capital costs. It is not available to cover operating expenses or capital improvement project costs. More than \$2M of the treatment plant upgrade costs is growth related capital. Both the 2016 and 2017 budget propose expenditures from the entrance charge reserve to offset interest expense from the Clean Water State Revolving Fund (CWSRF) loan.

Operating Expenses

The year-end 2016 combined division expenses are expected to come in \$14,000 less than originally budgeted. The 2017 expenses are budgeted at \$138,000 above 2016 anticipated, a 5.3% increase.



Capital

The 2017 capital budget for is proposed at \$674,500 for vehicle, equipment, lines, and pump station upgrades. An increase of nearly \$87,000 from the estimated 2016 year-end. The Treatment Plant Upgrade project's capital expenditures are included on the TP Upgrade project's worksheet.

Debt Payments

Combining principal and interest, the debt payment for the 2005 CWSRF Loan will be \$108,103, and the debt payment for the 2012 MMBB bond will be \$55,808, for a total of \$163,911. The interest only payment for the 2015 CWSRF loan will be \$231,000. For a total 2017 debt payment of \$395,000.

2017 Budget

The 2017 Operations Budget as presented, notes a \$172,600 surplus. This assumes that \$200,000 of the interest payment on the 2015 CWSRF loan is funded from the Entrance Charge Reserve.

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

YEAR-END 2016 BUDGET

2016 Revenue

Operating Revenue is expected to come in \$175,500 over projection. The breakdown by Over/ (Under) is: Residential (\$17k), Commercial \$16k, Roof Drains/Catch Basins (\$1k) Brunswick Landing \$78k, Topsham Sewer District \$6k, Septage \$16k. Village Green Ventures' TSS/BOD surcharges provided an unexpected additional revenue of \$60k.

Non-Operating Revenue is expected to come in \$14,000 over projection. The breakdown by Over/ (Under) is: Jobbing/Contract Work (\$57k), Interest Earned \$55k, and Miscellaneous \$16k.

Entrance Charge is expected to come in at \$27,000; \$3,000 over projection.



Donated Assets: There were no donated assets either budgeted or requested in 2016. Donated Assets, if any, are required to be treated as revenue thus inflating the total revenue.

Revenue Summary 2016

Excluding Entrance Charge revenue, we expect to come in \$171,200 more than the budget projection for the combined Operating Revenue and Non-Operating Revenue.

2016 Appropriation of Funds

Entrance Charge Reserve: Under the Treatment Plant Upgrade we budgeted a \$1M appropriation from the Entrance Charge Fund in 2016 for the expansion of the Headworks Building. Year-end cost for the Headworks Building expansion is expected to be \$1.6M. The initial cost of the Headworks expansion is being paid through the CWSRF loan appropriations. We are proposing a \$231,000 appropriation from the Entrance Charge Reserve in 2016.

Reserve Accounts:

Capital & Depreciation Reserve: No budget appropriation from the Capital & Depreciation Reserve was anticipated for 2016. This reserve account is expected to increase by the \$56K that is committed annually to the Capital & Depreciation Reserve to replenish the funds expended on the new Administration Building in 2011. This will come out of the projected \$321,400 year-end surplus.

Debt Reserve: 2015 and 2016 were the first of several years of planned rate increases to fund the expected \$1.3 M annual SRF loan payments that begin in 2018. Any surplus derived from the rate increase is proposed for assignment to the Debt Reserve to eventually accumulate a reserve equal to one year's debt payment. We recommend that the remaining \$265,400 estimated surplus for 2016, primarily due to the 2016 rate increase, be assigned to the Debt Reserve.

2016 Operating Expenses

We expect to come in under budget in the 2016 Operating Expenses (the division expense budgets) by \$12,600 (0.5% under). The Collection and Pumping Division is projected to end the year \$11,300 under budget (1.4% under). The Treatment Division is projected to end the year at budget. The Administrative Division is expected to end the year at \$2,200 under budget.

2016 Capital

The approved 2016 Capital budget totaled \$505,800. Total capital expenditures for 2016 are expected to be \$587,700 for budgeted and other authorized additions.



The 2016 portion of the Phase 1 Treatment Plant Upgrade was budgeted at \$8,146,000. This was funded with a \$22,000,000 MDEP Clean Water State Revolving Fund (CWSRF) loan through the Maine Municipal Bond Bank. We expect to expend \$8.1M through the end of 2016.

2016 Budget Summary

In summary, not including the Treatment Plant Upgrade funding/expenditures, the 2016 Operations Budget is expected to end the year with an approximate surplus of \$321,400. Staff is requesting the funds be assigned to reserve accounts.

2017 OPERATIONS BUDGET

USER RATES

The 2017 budget proposal includes increases to our user rates to become effective 01 April 2017. 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 \$59.50 to \$66.04 per 1,000 cubic feet per quarter or from \$5.95 to \$6.60 per 100 cu. ft. On a per gallon basis, the rate will increase from 0.00795 cents to 0.0088 cents per gallon. Users will pay \$0.88 to discharge 100 gallons. 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 \$47.60 to \$52.80 (8 x\$6.60). 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 \$59.50 to \$66.04 and the charge for each 100-sq. ft. increment thereafter to be \$6.60 from \$5.95. An 11% increase.

Rate Schedule IV-Catch Basins: We are proposing to increase the quarterly rate for Catch Basins from \$336.51 to \$373.53 per basin. An increase of 11%.

Rate Schedule V-Septic Tank and Holding Tank Waste: The revenue from septage haulers is expected to be 7.3% of 2017 Operating Revenue. As the destination for disposal is by choice of the haulers, the price is market driven and we do not want to discourage this revenue source that we have worked diligently over the past few years to increase. We are proposing no change to the disposal rates for septage or holding tank waste.



Rate Schedule VI-TSS and BOD Surcharge Rates: The sewer use surcharge rate for excessive TSS (Total Suspended Solids) is proposed to increase from \$0.91 per pound to \$1.01 per pound. The surcharge rate for excessive BOD (Biochemical Oxygen Demand) is proposed to increase from \$0.89 to \$0.99 per pound (both an 11% increase).

2017 Revenue

Operating Revenue: Operating Revenue for 2017 is estimated at \$3,636,200, an increase of \$106,700 (3%) more than the estimated year-end for 2016. While we propose an 11% rate adjustment, we estimate a \$102k reduction in Brunswick Landing's revenue, and a \$4k reduction in Septage.

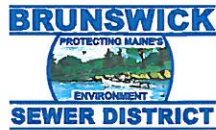
The Operating Revenue projection is as follows:

- Residential: \$145,200 above year-end 2016. A projected increase of 9.6%.
- Commercial: \$52,100 above year-end 2016. A projected increase of 5.1%.
- Brunswick Landing: \$102,000 below year-end 2016. A decrease of 21%. (Billing Potable Water Meter basis vs. Wastewater Meter basis)
- Topsham Sewer District: \$2,800 increase from year-end 2016.
- Catch Basins and Roof Drains: an increase of \$2,700 over year-end 2016.
- Septage revenue will decrease by \$2,900 from year-end 2016.
- **Other Revenues:** *Jobbing and Contract Work* revenue has been set at a total of \$61,500, with breakdown as follows:
 - Town of Brunswick (maintenance and inspection of Mere Point) is set at \$12,500.
 - Topsham Sewer District maintenance and inspection is set at \$43k.
 - Brunswick Landing revenue is projected at \$4,500. Takeover of their system will eliminate the \$1,500/month jobbing revenue.
 - Miscellaneous Jobbing revenue has been set at \$1,500.

Interest Income has been set at \$66,000. A decrease of \$10,300 from year-end 2016.

Miscellaneous Income has been set at \$40,600. A decrease of \$6,400 from estimated year-end 2016. We do not expect to have a substantial surplus asset sales income except for the sale of the Church Road property.

Entrance Charge revenues have been set at \$51,000, an increase of \$24,000 from year-end 2016. This is based on two recently approved development projects.



Donation of Capital Assets for now has been set at \$0. We do expect the takeover of Brunswick Landing in 2017 and are working with Brunswick Landing and our auditors to determine the asset value. It could be in the multi-million-dollar range.

2017 Appropriation of Funds

We expect to fund the regular Expense and Capital budgets from User Revenue. The Treatment Plant Upgrade costs for 2017 is estimated at \$8,600,000, 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 2016 budget contained a \$1,000,000 appropriation from the Entrance Charge Fund for the expansion of the Headworks Building which costs have been paid through the CWSRF. We expect to use the Entrance Charge Reserve, and not revenues, to pay on the CWSRF loan payment to the limit of the entrance charge appropriation in 2017 and 2018. The 2017 CWSRF interest payment is \$231,000.

2017 Operating Expenses

Collection and Pumping Division: The 2016 budget was \$766k. Year-end is estimated at \$755k. The 2017 Division budget is proposed at \$784,400, a 3.9% increase over estimated year-end 2016.

Treatment Division: The 2016 budget was \$901k. Year-end is estimated at \$900,900. The 2017 budget is proposed at \$957,700, an 6.3% increase over the 2016 year-end projection. The largest increases are in sludge disposal, heating, equipment maintenance, and service contracts totaling \$34k over 2016. The division continues its efforts to reduce major operating expenses for electrical, heating, and chemical usage.

Administrative Division: The 2016 budget was \$948k. Year-end is estimated at \$946k. The 2017 Division budget is proposed at \$995,200, a 5.1% increase over year-end 2016.

It is important to understand that a few budget items are included in the Administrative Division budget that affect all the divisions but cannot easily be apportioned. They are: insurance costs - worker's comp and property & liability, \$67k; meter reading costs from the water district \$69k; postage \$16k; trustee fees \$7k; and consulting fees - audit, legal, engineering \$42k. This skews the admin division budget when compared to the Operation Divisions.



General Information

Annual Economic Wage Adjustment and Merit: The 2017 budget includes an economic wage adjustment and merit. The economic adjustment [Cost-of-Living Adjustment] noted in the draft budget is **1.051%** based on the CPI data for the November 2015 to October 2016 timeframe. A Merit award (as determined by the performance evaluations) will average 3.36% across the board. Combined, this is **an average wage adjustment of 4.41%**. These adjustments have been included in the wages budget.

2017 Capital

The total 2017 portion of the Phase 1 Treatment Plant Upgrade is estimated at \$8.6M. The 2017 portion of the 5-year Capital Improvement Plan (CIP) is budgeted at \$660,500. The major items include:

- \$300,000 for the evaluation, design, and construction of a major upgrade to the River Road 1 Pump Station;
- \$127,500 for replacement of 850 linear feet of pipe on Union Street;
- \$52,000 for replacement of 305 linear feet of pipe on Coffin Street;
- \$65,000 for a cutter/grinder in the influent line at the Maine Street Pump Station; and
- \$45,000 for a uni-loader skid steer for the Plant.

Bonds

The 2017 payment for the 2005 SRF Loan will total \$108,489 (Principal \$89,682, Interest \$18,807 [1.81% Rate]).

The bond payment for the Administrative Office Building will total \$56,021 (Principal \$49,545, Interest \$6,476 [2.12% Rate]).

For a 2017 total of \$164,510 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 2017 interest and fee only payment of \$231,000. The first loan principal & interest payment will be due in October of 2018.



2017 BUDGET Summary

The 2017 Operations Budget as presented notes an expected surplus of \$172,600. This presumes an appropriation of \$200,000 from the Entrance Charge Reserve to pay towards the 2017 CWSRF payment. **Operating Revenues** are proposed to be \$106,700 more than year-end 2016. The key component will be the 11% average increase in the Rate Schedules. Total **Non-Operating Revenues** are expected to decrease by \$62,600 over 2016 year-end. **Entrance Charge Revenues** are expected to increase by \$24,000. The net effect is an expected increase of \$68,200 in revenue from 2016.

Future Budgets

The Strategic Plan adopted in 2016 includes a 10-year projected rate schedule to finance the expected annual debt payment for the estimated \$22M Treatment Plant Upgrade project cost, and the 10-year capital improvement plan developed for 2017 to 2026. This continues the rate adjustments of 2015 and 2016. We plan to seek preliminary Board approval in December 2016 for the proposed 11% rate adjustment effective April 01, 2017. This proposed rate adjustment has been factored into the draft 2017 Operations Budget.

Respectfully Submitted for Your Consideration,

Leonard Blanchette
General Manager

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

Lorraine M. Caron
Finance Manager



GRAPHS & CHARTS APPENDIX

BRUNSWICK SEWER DISTRICT
PROPOSED 2017 OPERATIONS BUDGET

December 15, 2016

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2017 OPERATIONS BUDGET CHARTS & GRAPHS

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Brunswick Sewer District

10 Pine Tree Road
Brunswick, Maine 04011

PROPOSED SCHEDULE OF RATES - 2017

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>	Proposed (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)	\$ 47.60	\$ 52.84	\$ 5.24	\$ 1.75	11.0%
Rate thereafter per 100 cf	\$ 5.95	\$ 6.60	\$ 0.65	\$ 0.22	11.0%
Charge per 1,000 cf	\$ 59.50	\$ 66.05	\$ 6.55	\$ 2.18	11.0%
Average <u>annual</u> charge (8,000 cf/yr.)	\$ 476.00	\$ 528.36	\$ 13.09	\$ 4.36	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>	Proposed (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	\$ 47.60	\$ 52.84	\$ 5.24	\$ 1.75	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	\$ 190.40	\$ 211.34	\$ 5.24	\$ 1.75	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>	Proposed	<u>Change</u>
Minimum quantity in square feet (sf)	1,000	1,000	
Minimum charge	\$ 52.84	\$ 58.65	11.0%
Rate thereafter per 100 cf	\$ 6.60	\$ 7.33	11.0%
Average annual charge	\$ 211.34	\$ 234.59	11.0%

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

	<u>Current</u>	Proposed	<u>Change</u>
Rate per catch basin	\$ 336.51	\$ 373.53	11.0%
Average annual charge	\$ 1,346.04	\$ 1,494.10	11.0%

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

	<u>Current</u>	Proposed	<u>Change</u>
Rate per disposal of 1,000 gallons	\$ 130.00	\$ 135.00	3.85%

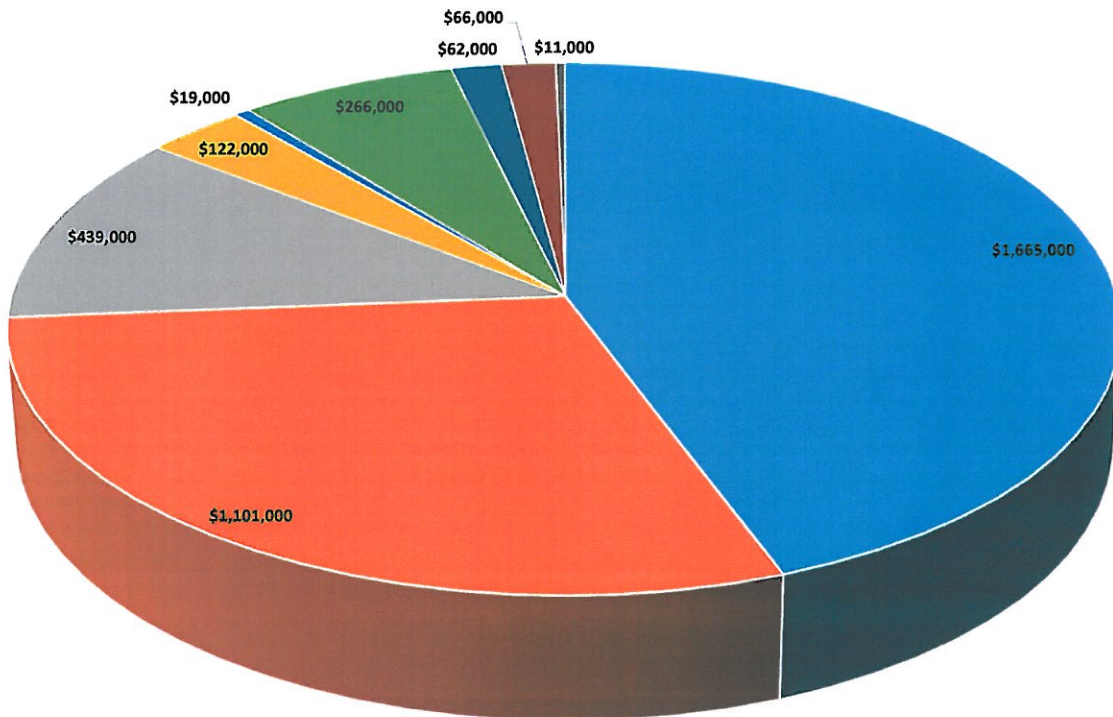
The facility use rate for discharge of holding tank waste to District facilities.

Rate per disposal of 1,000 gallons	\$ 65.00	\$ 70.00	7.7%
Minimum charge	\$ 16.65	\$ 20.00	20.1%

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.

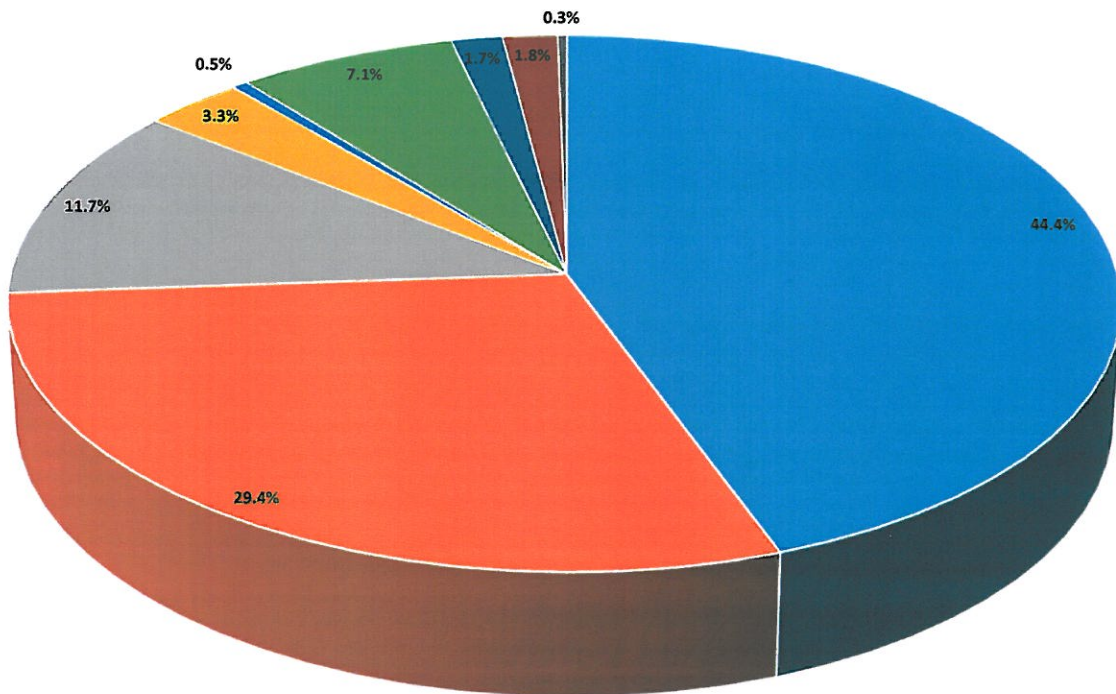
	<u>Current</u>	Proposed	<u>Change</u>
TSS rate per pound (lb) discharge	\$ 0.91	\$ 1.01	11.0%
BOD rate per pound (lb) discharge	\$ 0.89	\$ 0.99	11.2%

REVENUE COMPONENT BY VALUE (\$) -2017 BUDGET



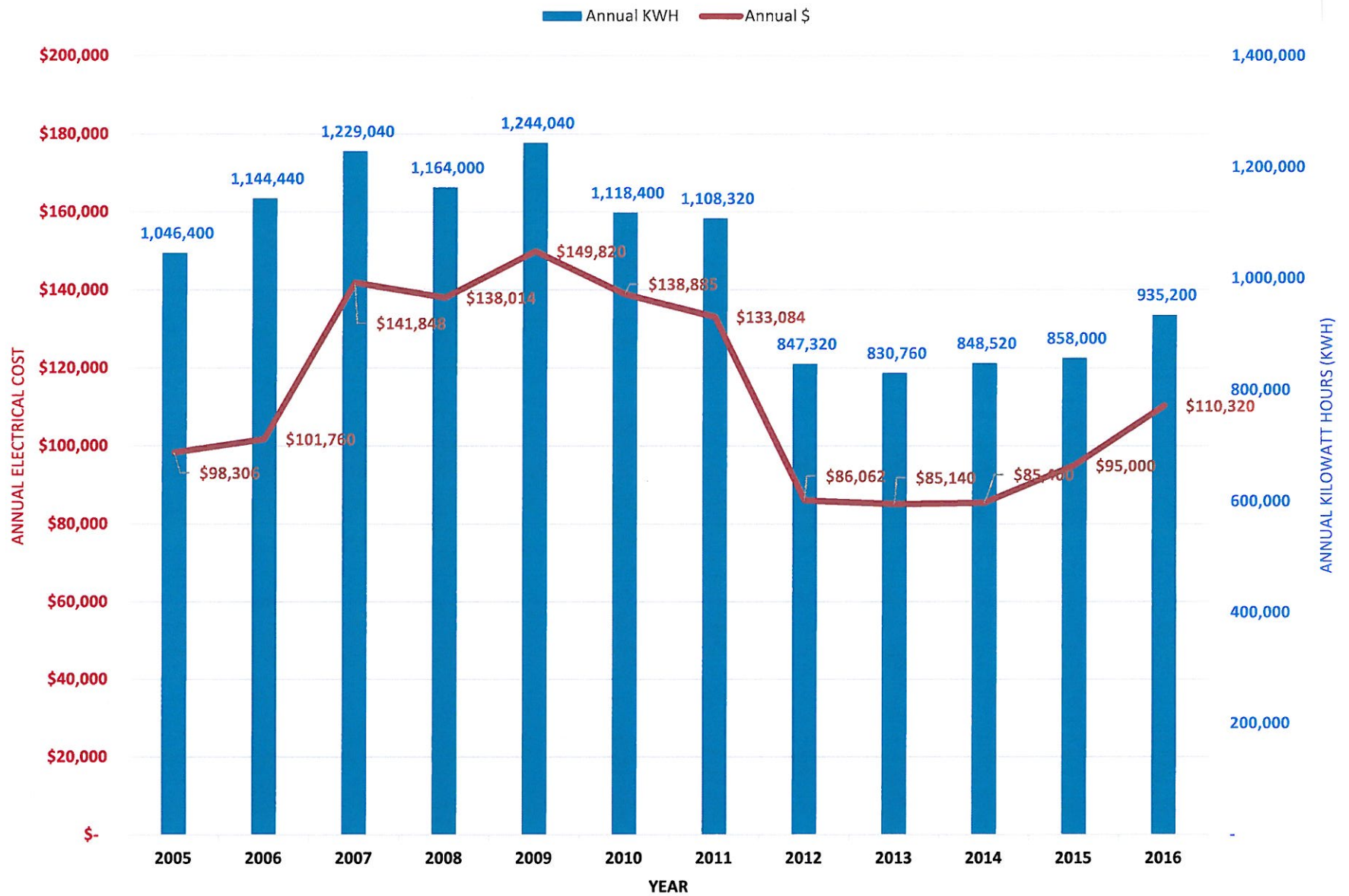
- Residential
- Commercial
- Brunswick Landing
- TSD
- Catch Basins/Roof Drains
- Septage/Holding
- Jobbing
- Interest Income
- Misc.

REVENUE COMPONENT by PERCENTAGE (%) - 2017 BUDGET



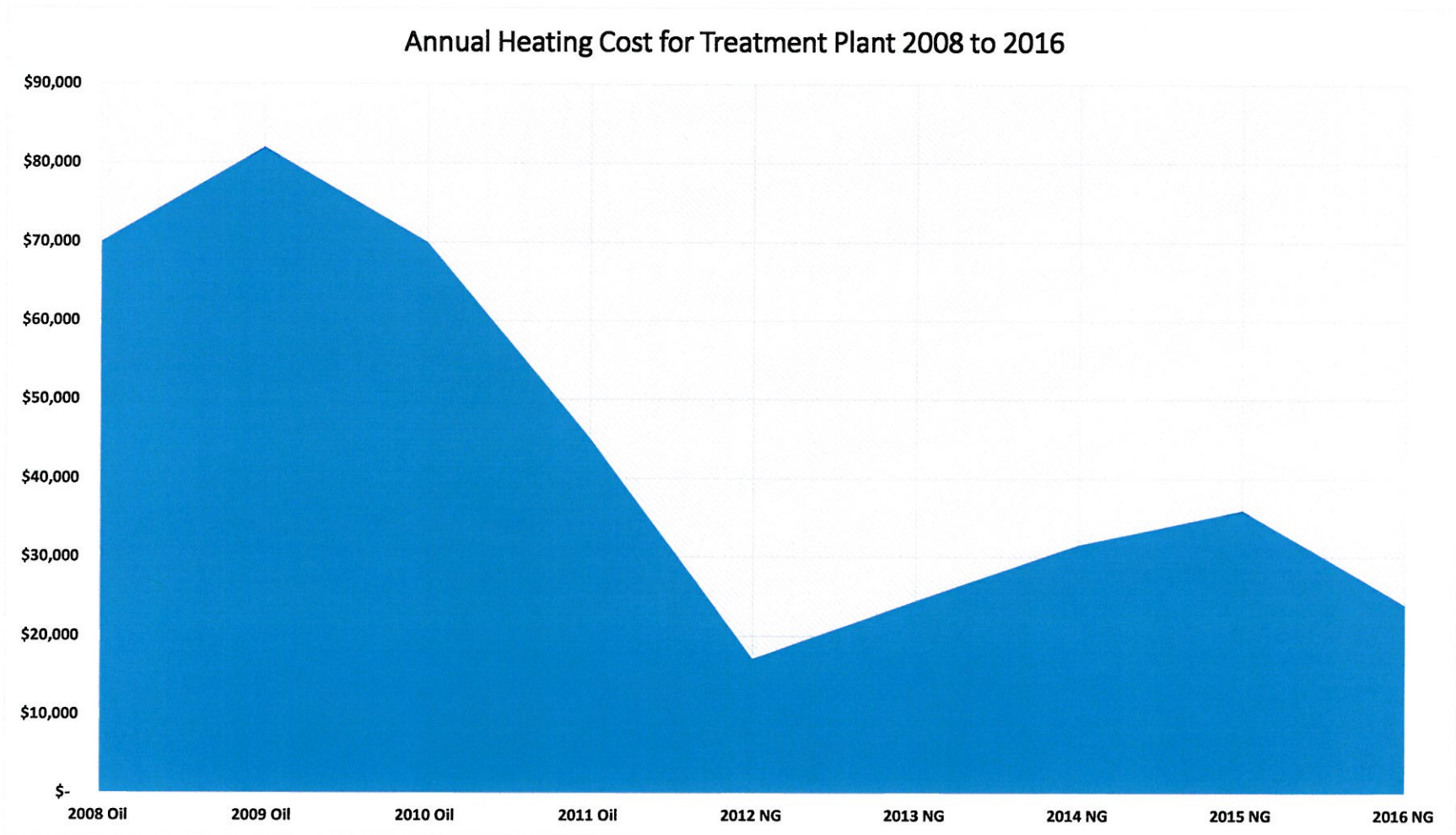
- Residential
- Commercial
- Brunswick Landing
- TSD
- Catch Basins/Roof Drains
- Septage/Holding
- Jobbing
- Interest Income
- Misc.

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

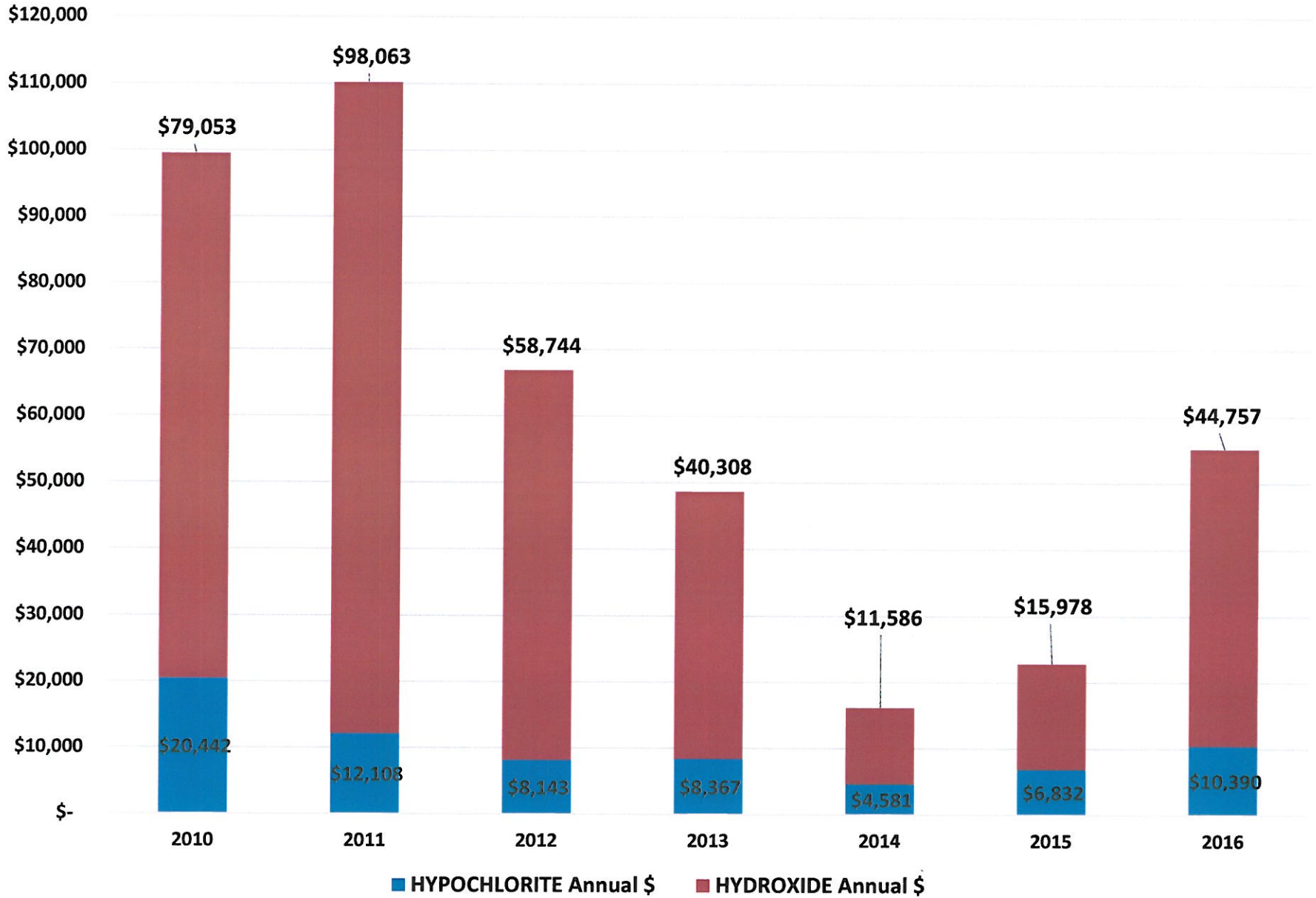


Heating Cost-Treatment Plant

<u>Annual Cost</u>	<u>2008 Oil</u>	<u>2009 Oil</u>	<u>2010 Oil</u>	<u>2011 Oil</u>	<u>2012 NG</u>	<u>2013 NG</u>	<u>2014 NG</u>	<u>2015 NG</u>	<u>2016 NG</u>
	\$ 70,000	\$ 82,000	\$ 70,000	\$ 45,000	\$ 17,200	\$ 24,500	\$ 31,600	\$ 36,000	\$ 24,000



ANNUAL HYPOCHLORITE AND HYDROXIDE COST



Consumer Price Index - All Urban Consumers

Original Data Value

10/18/2016

Series Id: CUUR0000SA0
 Not Seasonally Adjusted
 Area: U.S. city average
 Item: All items
 Base Period: 1982-84=100
 Years: 2006 to 2016

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
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	237.838	237.336	236.525	236.265	237.769
2016	236.916	237.111	238.132	239.261	240.229	241.018	240.628	240.849	241.428				238.778	

Formula: Adjustment = $\frac{(A - B)}{B} \times 100$

A = The average of the twelve most recently published monthly indices.

B = The average of the twelve published monthly indices for the same preceding period,

$$\begin{aligned}
 A &= 238.939 \\
 B &= 236.742 \\
 A - B &= 2.197 \\
 \div B &= 0.00928 \\
 \times 100 &= 0.928 \%
 \end{aligned}$$

Brunswick Sewer District
5 YEAR PIPE REPLACEMENT PLAN
2016-2020

Location	Dia (in)	Type	Length (ft)	Depth (ft)	# Services	Estimated Cost	Accum Total		COMPLETED	Cost Calculation Values		
							Year #1	Year #2		Depth	Cost	Unit
BOODY ST.	8	VCP	406	7	5	\$ 50,600	\$	50,600	2016	5-7'	\$ 100.00	LF
CHAMBERLAIN AVE.	6	VCP	581	7 to 9	9	\$ 122,580	\$	173,180		7'-9'	\$ 120.00	LF
COFFIN ST.	8	VCP	305	5	5	\$ 52,000	\$	225,180		9-12'	\$ 150.00	LF
COLUMBIA AVE.	8	VCP	416	5	8	\$ 57,633	\$	282,813		12'+	\$ 180.00	LF
UNION ST.	6	VCP	850	7	5	\$ 127,500	\$	410,313				

Location	Dia (in)	Type	Length (ft)	Depth (ft)	# Services	Estimated Cost	Accum Total		Service	\$2,000 EA
							Year #2	Year #3		
LINCOLN ST.	6	VCP	362	10	3	\$ 60,312	\$	60,312	Pipe Diameter	Premium
LONGFELLOW AVE.	8	VCP	586	6	2	\$ 62,600	\$	122,912	10-inch	\$ 5.00
MAINE ST.	8	VCP	59	7	0	\$ 5,854	\$	128,766	12-inch	\$ 12.00
MCKEEN ST.	8	VCP	555	9	5	\$ 76,600	\$	205,366		
NOBLE ST.	6	VCP	774	7	5	\$ 87,400	\$	292,766	15-inch	\$ 25.00

Location	Dia (in)	Type	Length (ft)	Depth (ft)	# Services	Estimated Cost	Accum Total	
							Year #3	Year #4
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	Year #5
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	Year #6
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

\$ 1,637,557 5 Yr. Total

VCP = Vetrified Clay Pipe
ACP = Asbestos Concrete Pipe

Goal #1: Increase revenue by 2018 to have additional \$1.28M to pay annual CWSRF Loan payment.

Goal #2: Increase revenue after 2018 to ALSO fund \$1.2M annual depreciation fund (i.e. capital improvement plan).

(2), (3), etc. = Assumptions footnote references.

		Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Fiscal Year:		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Rate:		\$ 5.95	\$ 6.66	\$ 7.46	\$ 7.99	\$ 8.31	\$ 8.64	\$ 8.98	\$ 9.34	\$ 9.72	\$ 10.10	\$ 10.51
per 100 cubic feet		11.0%	11.0%	11.0%	7.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
A. Operating Revenue: ⁽²⁾	Residential	1,537,000	1,706,070	1,893,738	2,026,299	2,107,351	2,191,645	2,279,311	2,370,484	2,465,303	2,563,915	2,666,472
	Commercial	1,033,000	1,146,630	1,272,759	1,361,852	1,416,327	1,472,980	1,531,899	1,593,175	1,656,902	1,723,178	1,792,105
	Brun. Landing ⁽⁵⁾	408,000	306,000	203,796	218,062	226,784	235,856	245,290	255,101	265,305	275,918	286,954
		2,978,000	3,158,700	3,370,293	3,606,214	3,750,462	3,900,481	4,056,500	4,218,760	4,387,510	4,563,011	4,745,531
	Catch Basins/Roof Drains	19,000	21,090	23,410	25,049	26,051	27,093	28,176	29,303	30,475	31,694	32,962
	Septage	219,000	232,140	259,997	278,197	289,324	300,897	312,933	325,451	338,469	352,007	366,088
	Holding	35,000	38,850	43,124	46,142	47,988	49,907	51,904	53,980	56,139	58,385	60,720
Est. Y/E Operating Revenue		3,251,000	3,450,780	3,696,823	3,955,601	4,113,825	4,278,378	4,449,513	4,627,493	4,812,593	5,005,097	5,205,301
Est. Annual Gain (Loss)		157,370	199,780	246,043	258,778	158,224	164,553	171,135	177,981	185,100	192,504	200,204
Est. Cumulative Gain	To Fund CWSRF	\$ 429,804	\$ 629,584	\$ 875,627	\$ 1,134,405	\$ 1,292,629	\$ 1,292,629	\$ 1,292,629	\$ 1,292,629	\$ 1,292,629	\$ 1,292,629	\$ 1,292,629
Est. Cumulative Gain	To Fund Depreciation					\$ -	\$ 164,553	\$ 335,688	\$ 513,669	\$ 698,768	\$ 891,272	\$ 1,091,476
				BL Takeover 1/2 Yr	BL Takeover							
B. Additions to Revenue												
		Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
TSD-Treatment Services ⁽³⁾		\$ 121,000	\$ 128,260	\$ 133,390	\$ 134,724	\$ 136,072	\$ 137,432	\$ 138,807	\$ 140,195	\$ 142,999	\$ 144,429	\$ 148,761
TSD-Share CWSRF Loan ⁽⁴⁾		\$ 25,045	\$ 33,892	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000
Non-Operating Revenue ^{(6),(9)}		\$ 187,000	\$ 188,870	\$ 190,759	\$ 192,666	\$ 194,593	\$ 196,539	\$ 198,504	\$ 200,489	\$ 202,494	\$ 204,519	\$ 206,564
Entrance Charge ⁽¹¹⁾		\$ 24,000	\$ 25,200	\$ 26,460	\$ 27,783	\$ 29,172	\$ 30,631	\$ 32,162	\$ 33,770	\$ 35,459	\$ 37,232	\$ 39,093
Total:		\$ 357,045	\$ 376,222	\$ 538,609	\$ 543,174	\$ 547,837	\$ 552,602	\$ 557,473	\$ 562,454	\$ 568,952	\$ 574,180	\$ 582,419
Est. Total Revenue (A + B):		\$ 3,608,045	\$ 3,827,002	\$ 4,235,432	\$ 4,498,774	\$ 4,661,662	\$ 4,830,980	\$ 5,006,986	\$ 5,189,948	\$ 5,381,545	\$ 5,579,277	\$ 5,787,720
<i>(\$ gain over prior yr)</i>		\$ 180,200	\$ 218,957	\$ 408,430	\$ 263,342	\$ 162,887	\$ 169,318	\$ 176,006	\$ 182,962	\$ 191,597	\$ 197,732	\$ 208,444
C. Offsets to Revenue												
Operating Expenses ⁽⁷⁾		\$ (2,615,000)	\$ (2,693,450)	\$ (2,693,450)	\$ (2,774,254)	\$ (2,857,481)	\$ (2,943,206)	\$ (3,031,502)	\$ (3,122,447)	\$ (3,216,120)	\$ (3,312,604)	\$ (3,411,982)
Capital (from Revenues)		\$ (519,800)	\$ (520,000)	\$ (95,000)	\$ (130,000)	\$ (285,000)	\$ (370,000)	\$ (485,000)	\$ (530,000)	\$ (750,000)	\$ (830,000)	\$ (1,045,000)
Debt Service		\$ (333,700)	\$ (394,000)	\$ (1,443,100)	\$ (1,443,100)	\$ (1,443,100)	\$ (1,443,100)	\$ (1,387,100)	\$ (1,387,100)	\$ (1,387,100)	\$ (1,387,100)	\$ (1,280,100)
Debt Reserve		\$ 75,200	\$ (214,000)	\$ (150,000)	\$ (150,000)	\$ (75,000)	\$ (75,000)	\$ (100,000)	\$ (150,000)	\$ (25,000)	\$ (50,000)	\$ (50,000)
Total Expenditures:		\$ (3,393,300)	\$ (3,821,450)	\$ (4,231,550)	\$ (4,497,354)	\$ (4,660,581)	\$ (4,831,306)	\$ (5,003,602)	\$ (5,189,547)	\$ (5,378,220)	\$ (5,579,704)	\$ (5,787,082)
Debt Reserve (12/31/15) ⁽¹⁰⁾		\$391,000	\$315,800	\$529,800	\$679,800	\$754,800	\$829,800	\$929,800	\$1,079,800	\$1,104,800	\$1,154,800	\$1,204,800
D. Est. Net Annual Income		\$ 214,745	\$ 5,552	\$ 3,882	\$ 1,421	\$ 1,080	\$ (326)	\$ 3,384	\$ 401	\$ 3,325	\$ (427)	\$ 638
		Interest only on \$22M Loan [171k]	Interest only on \$22M Loan [231k]	1st Annual P&I on \$22M Loan [1.28M]			Final Loan payment Admin Bldg. [56k]				Final Loan payment for 2005 CWSRF [107k]	

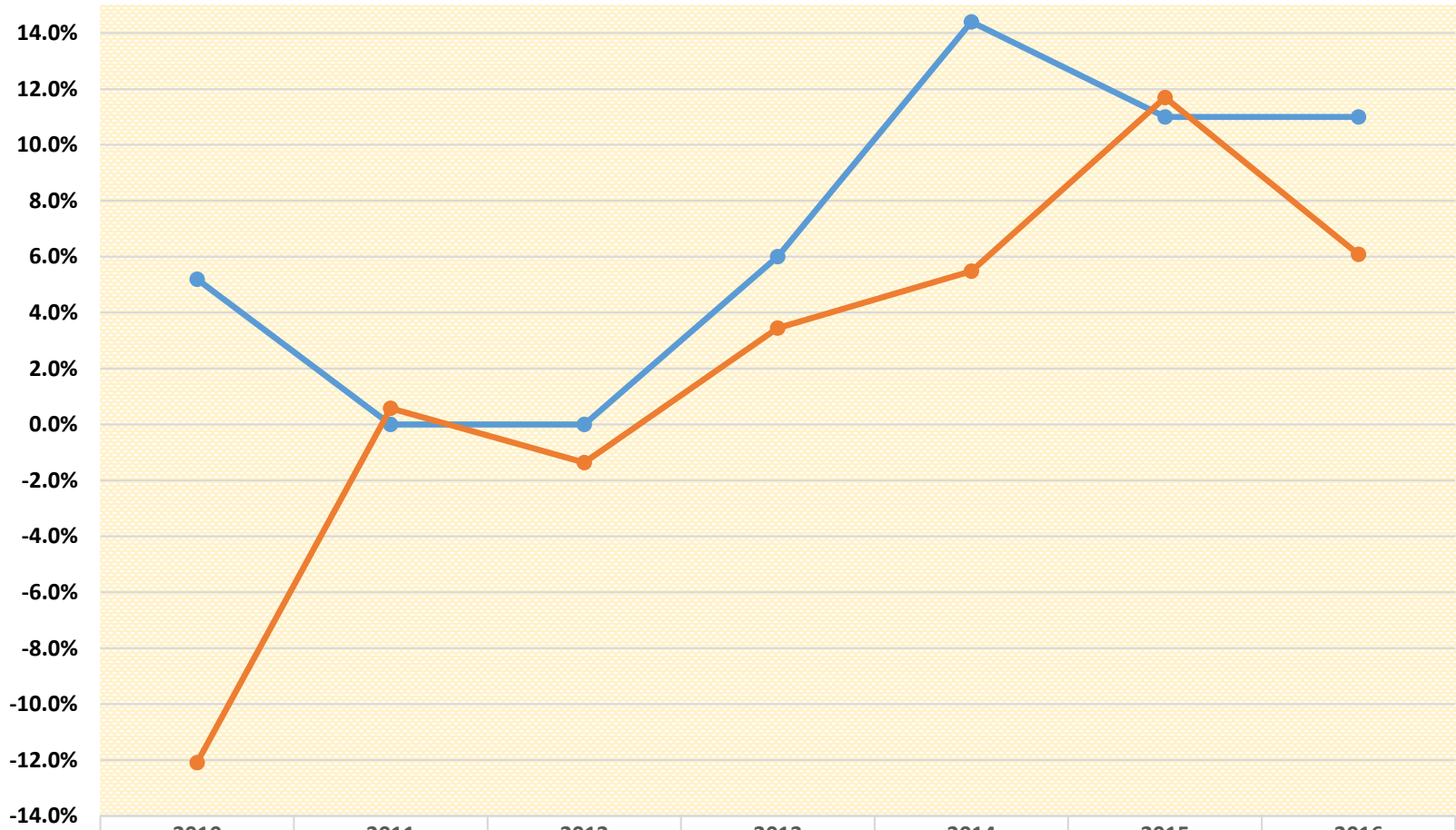
ASSUMPTIONS:

- Analyses based on 2016 Budget Year.
- Assumes no growth in additional customers.
- It is tough to predict TSD's treatment services revenue. While their % of total flow appears to be slowly increasing, as we reduce the Plant's operating / capital cost, TSD's actual cost declines. Assumes a 1% annual growth in TSD revenue. And new Agreement 2024 forward.
- Revenue: TSD's annual share of the 2015 CWSRF loan payments is regarded as revenue.
- Brunswick Landing: Assumes takeover of system by mid 2017 reducing revenue by 25%. For 2018 assumes full takeover with 1/2 revenue of 2016.
- Non-Operating Revenue: Assumes a 1% annual growth.
- Operating Expenses: Assumes a 3% annual growth except for 2018.
- Unlike Balance sheet, this worksheet does not deal with Depreciation - based only on 'cash-in / cash-out'.
- Non-Operating Revenue does not include any entrance charge revenue.
- Includes an annual debt service payment to the Debt Reserve account to reach the goal of 1 yr's annual debt payment (approx. \$1.4M)
- Entrance Charge assumes a 5% per year growth rate.

<u>Date</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>MMBB Fee</u>	<u>MDEP Fee</u>	<u>Total</u>	<u>Annual Total</u>
4/1/2016			52,556	788	1,839	55,183	
10/1/2016			110,000	1,650	3,850	115,500	170,683
4/1/2017			110,000	1,650	3,850	115,500	
10/1/2017		1.00%	110,000	1,650	3,850	115,500	231,000
4/1/2018			110,000	1,650	3,850	115,500	
10/1/2018	999,137	1.00%	110,000	16,637	38,820	1,164,594	1,280,094
4/1/2019			105,004	1,575	3,675	110,255	
10/1/2019	1,009,128	1.00%	105,004	16,712	38,995	1,169,839	1,280,094
4/1/2020			99,959	1,499	3,499	104,957	
10/1/2020	1,019,220	1.00%	99,959	16,788	39,171	1,175,138	1,280,094
4/1/2021			94,863	1,423	3,320	99,606	
10/1/2021	1,029,412	1.00%	94,863	16,864	39,350	1,180,488	1,280,094
4/1/2022			89,716	1,346	3,140	94,201	
10/1/2022	1,039,705	1.00%	89,716	16,941	39,530	1,185,892	1,280,093
4/1/2023			84,517	1,268	2,958	88,743	
10/1/2023	1,050,103	1.00%	84,517	17,019	39,712	1,191,351	1,280,094
4/1/2024			79,267	1,189	2,774	83,230	
10/1/2024	1,060,604	1.00%	79,267	17,098	39,895	1,196,864	1,280,094
4/1/2025			73,964	1,109	2,589	77,662	
10/1/2025	1,071,210	1.00%	73,964	17,178	40,081	1,202,432	1,280,094
4/1/2026			68,607	1,029	2,401	72,038	
10/1/2026	1,081,923	1.00%	68,607	17,258	40,269	1,208,057	1,280,095
4/1/2027			63,198	948	2,212	66,358	
10/1/2027	1,092,741	1.00%	63,198	17,339	40,458	1,213,736	1,280,093
4/1/2028			57,734	866	2,021	60,621	
10/1/2028	1,103,669	1.00%	57,734	17,421	40,649	1,219,473	1,280,094
4/1/2029			52,216	783	1,828	54,827	
10/1/2029	1,114,705	1.00%	52,216	17,504	40,842	1,225,267	1,280,093
4/1/2030			46,642	700	1,632	48,974	
10/1/2030	1,125,853	1.00%	46,642	17,587	41,037	1,231,120	1,280,094
4/1/2031			41,013	615	1,435	43,064	
10/1/2031	1,137,111	1.00%	41,013	17,672	41,234	1,237,030	1,280,094
4/1/2032			35,327	530	1,236	37,094	
10/1/2032	1,148,482	1.00%	35,327	17,757	41,433	1,243,000	1,280,094
4/1/2033			29,585	444	1,035	31,064	
10/1/2033	1,159,967	1.00%	29,585	17,843	41,634	1,249,030	1,280,094
4/1/2034			23,785	357	832	24,974	
10/1/2034	1,171,566	1.00%	23,785	17,930	41,837	1,255,119	1,280,093
4/1/2035			17,927	269	627	18,824	
10/1/2035	1,183,283	1.00%	17,927	18,018	42,042	1,261,271	1,280,095
4/1/2036			12,011	180	420	12,611	
10/1/2036	1,195,115	1.00%	12,011	18,107	42,249	1,267,482	1,280,094
4/1/2037			6,035	91	211	6,337	
10/1/2037	1,207,066	1.00%	6,035	18,197	42,459	1,273,756	1,280,094
	\$ 22,000,000		\$ 2,765,296	\$ 371,479	\$ 866,785	\$ 26,003,560	\$ 26,003,560

Total P&I	26,003,560
Principal	22,000,000
Int & Fees	4,003,560
% of Principal	18.2

Comparison: Annual Rate Change to Revenue Change 2010 to 2016



	2010	2011	2012	2013	2014	2015	2016
Rate Change	5.2%	0.0%	0.0%	6.0%	14.4%	11.0%	11.0%
Revenue Change	-12.1%	0.6%	-1.4%	3.4%	5.5%	11.7%	6.1%

—●— Rate Change —●— Revenue Change