

Brandon Board of Sewer Commissioners
June 28, 2021
7:00 p.m.

The Brandon Board of Sewer Commissioners will meet Monday, June 28, 2021 in conjunction with the Select Board Meeting to begin at 7:00 p.m. at the Brandon Town Hall located at 1 Conant Square expecting to consider the items noted on this agenda. Agendas shall be posted on the community bulletin board located at the Town Office at 49 Center Street and on the community bulletin board located at the Junction Store & Deli at 2265 Forest Dale Road. The Select Board reserves the right to add additional items, if necessary, at the beginning of the meeting.

Interested parties may also attend this meeting electronically:

- Video Conference via ZOOM: Meeting ID (253 279 4161)
- Conference call: Dial (929) 205 6099

- 1) Call to Order
 - a) Agenda Adoption
- 2) Approval of Minutes
 - a) Sewer Commissioners Minutes – June 14, 2021
- 3) Consider Change in Rate Structure
- 4) Consider Approval of 2021/2022 Budget
- 5) Adjournment

**Brandon Board of Sewer Commissioners Meeting
June 14, 2021**

NOTE: These are unapproved minutes, subject to amendment and/or approval at the subsequent board meeting.

Board Members In Attendance: Seth Hopkins, Tim Guiles, Tracy Wyman, Brian Coolidge, Michael Markowski

Others In Attendance: Dave Atherton, Tom Kilpeck, Steve Cijka, Sue Gage, Bill Moore

Others in Attendance via Zoom: Chris Brickell, Keith Whitcomb, Neil Allen, Will Ariadne

1. Call to Order

The meeting was called to order at 7:00PM by Seth Hopkins – Chair.

a. Agenda Adoption

Motion by Tracy Wyman/Michael Markowski to adopt the agenda. **The motion passed unanimously.**

2. Consent Agenda

a) Minutes of Board of Sewer Commissioners of October 26, 2020

Motion by Brian Coolidge/Tracy Wyman to approve the minutes of the October 26, 2020 Sewer Commissioners' Meeting. **The motion passed unanimously.**

3. Consider Purchase Orders

Dave Atherton reported the purchase orders are for the chemicals that are put out to bid each year for use in the wastewater and for hauling and processing for sludge. The purchase orders included notes of explanation and Mr. Cijka was present at the meeting for any questions the Board may have. Seth Hopkins thanked Mr. Cijka for the information that he provides each year for the purchases that include the history of pricing.

- a) P. O. 61373 to Allen Engineering for Sodium Hypochlorite - \$17,600***
- b) P. O. 61372 to Holland Company for Sodium Aluminate - \$24,960***
- c) P. O. 61371 to Holland Company for Sodium Bisulfite - \$19,100***
- d) P. O. 61374 to Casella Waste Management, Inc. for Trucking - \$56,700***
- e) P. O. 61374 to the City of Rutland WWTF for Processing of Sludge - \$59,852***

Motion by Tracy Wyman/Tim Guiles to approve purchase orders a through e as noted above. **The motion passed unanimously.**

4. Adjournment

Motion by Brian Coolidge/Tracy Wyman to adjourn the Board of Sewer Commissioners' meeting at 7:03PM. **The motion passed unanimously.**

Respectfully submitted,

Charlene Bryant
Recording Secretary

WASTE WATER FEE STRUCTURE CHANGES

June 10, 2021

Current Rate Structure / Effects of COVID

Brandon Wastewater has traditionally been billed by assessing a relatively small base charge (\$150/year) and a Usage charge (\$13/1000 gallons used). The usage charge has been calculated by examining the expenses for the year and using past usage to determine what the rate should be to cover the budgeted expenses. While this billing structure encourages conservation, it can be problematic in years where usage drops either through conservative practices by users or where there is another broader issue such as a pandemic. For the Town of Brandon that happened in 2020-2021 wherein schools, businesses, and municipalities were closed or limited due to the pandemic and waste water usage was reduced. Our revenues will be off approximately \$94K compared to budget. Likely true cash flow loss is around \$70K. We can weather this aberration because we have had positive cash flow in the past few years, but it makes sense to move to a different rate structure, where our fixed costs are better covered by our flat fees. As it stands now, our flat rate covers about 20% of our fixed costs, this leaves us vulnerable to usage changes or global or local issues, such as the pandemic.

We have also in the past, budgeted for large items that never happened. For example, Engineering, Contractors, Pump Station Equipment, Aeration Systems Maintenance etc. When we have a failure of these systems, it is costly, but we questioned whether we should budget large amounts for these “what-ifs” or if we would be better off budgeting a steady figure to be transferred into the sewer capital account to cover these emergency situations when they arise, and remove them from the annual budget, supplanting them with a \$10,000 capital transfer in addition to the \$37,000 we already do. We also budgeted for 5% of each annual budget to be transferred to the capital account to cover budget aberrations.

New Rate Structures

The Town of Brandon will be altering the rate structure to cover more fixed costs under the Base Fee charges that are assessed on each unit. This will double the current fixed cost coverage from 20% to 40% and still offer conservation incentives to users, by keeping the usage rate to \$13/1000 gallons. After analyzing our costs, we determined that approximately 70% are fixed and 30% are variable excluding depreciation. We could conceivably move to a 70/30 rate structure, but felt the 40/60 rate structure keeps the usage rate high enough to encourage conservation, but covers our loan payments with the fixed fee. We will reexamine the rate structure annually, but set this structure to carry us for a five-year period, with adjustments at the end of the five years.

WASTEWATER ACTUAL REVENUES AND EXPENDITURES	BUDGET 2022	BUDGET 2023	BUDGET 2024	BUDGET 2025	BUDGET 2026	4 yr AVERAGE 2018-2021
20-4-00 Wastewater Revenues						
20-4-00-04110 Sewer Fees - Revenues	473,479	473,479	473,479	473,479	473,479	480,859
20-4-00-04111 Sewer Base Fees	323,680	323,680	323,680	323,680	323,680	174,671
20-4-00-04115 Unbilled Revenues						(1,347)
20-4-00-04230 Misc. Revenues						2,260
20-4-00-04310 Sewer Permit Revenue						163
20-4-00-04920 Interest Revenue						16,990
20-4-00-06000 Transfers						1,285
TOTAL REVENUES	797,159	797,159	797,159	797,159	797,159	674,881
20-5-55-10120 Wages-Permanent Full Time	105,875	109,052	112,323	115,693	119,164	100,453
20-5-55-10121 Overtime	2,739	2,821	2,905	2,992	3,082	2,752
20-5-55-10123 On Call hours	5,356	5,517	5,682	5,853	6,028	5,018
20-5-55-10211 Fica	6,715	6,917	7,124	7,338	7,558	6,369
20-5-55-10212 Medicare	1,571	1,618	1,666	1,716	1,768	1,489
20-5-55-10214 Health Insurance	40,884	42,928	45,075	47,328	49,695	36,129
20-5-55-10215 Life & Disability Ins.	1,544	1,590	1,638	1,687	1,738	1,311
20-5-55-10217 DENTAL	3,041	3,133	3,227	3,323	3,423	2,957
20-5-55-10218 HRA WW	3,451	3,554	3,661	3,770	3,884	3,295
20-5-55-10220 VMER	8,067	8,470	8,724	8,986	9,255	8,268
20-5-55-10310 Travel & Expenses	130	133	137	142	146	265
20-5-55-10320 Clothing Allowance	1,111	1,145	1,179	1,214	1,251	852
20-5-55-10330 Dues & Subscriptions	536	552	568	585	603	529
20-5-55-10340 Continuing Education	207	214	220	227	233	279
20-5-55-61150 WW Unemployment	422	434	447	461	475	364
20-5-55-61160 WW Workers Comp.	8,979	9,249	9,526	9,812	10,106	8,462
20-5-55-61110 Insurance Expenses	16,315	16,641	16,974	17,314	17,660	15,230
20-5-55-61120 Insurance Claim Ded	-	-	-	-	-	-
20-5-55-20120 Engineering	-	-	-	-	-	99
20-5-55-20121 Professional Services	659	672	685	699	713	494
20-5-55-20240 Contractors	10,000	10,200	10,404	10,612	10,824	15,264
20-5-55-20241 Equipment Rental	-	-	-	-	-	-
20-5-55-20530 Licenses & Fees	2,337	2,383	2,431	2,480	2,529	5,282
20-5-55-21110 Legal Services	5,000	5,100	5,202	5,306	5,412	4,950
20-5-55-22110 Auditors	2,500	2,550	2,601	2,653	2,706	3,000
20-5-55-22120 Testing	4,254	4,339	4,426	4,515	4,605	3,527
20-5-55-30110 Office Supplies	300	306	312	318	325	274
20-5-55-30120 Professional Supplies	2,200	2,244	2,289	2,335	2,381	2,290
20-5-55-41110 New Equipment-Misc Tools	5,000	5,100	5,202	5,306	5,412	2,708
20-5-55-41120 Safety Equipment	500	510	520	531	541	666
20-5-55-41130 Fuel - Vehicles	988	1,008	1,028	1,048	1,069	1,497
20-5-55-41180 Maintenance-Vehicles	430	438	447	456	465	1,042
20-5-55-42100 Wastewater Telephone	2,935	2,994	3,054	3,115	3,177	2,909
20-5-55-42110 LP Gas - Bldgs	9,500	9,690	9,884	10,081	10,283	7,408
20-5-55-42120 Water	5,387	5,494	5,604	5,716	5,831	4,726
20-5-55-42130 Electric	33,000	33,660	34,333	35,020	35,720	40,862
20-5-55-42140 Maint. Supplies - Bldgs	2,500	2,550	2,601	2,653	2,706	1,685
20-5-55-42150 Outside Maint. - Bldgs	1,500	1,530	1,561	1,592	1,624	6,915
20-5-55-43160 Maint. Supplies - General	10,539	10,750	10,965	11,185	11,408	10,021
20-5-55-50110 Cold Weather Bacteria	-	-	-	-	-	-
20-5-55-50120 Sodium Hypochloride	8,000	8,160	8,323	8,490	8,659	8,341
20-5-55-50130 Root-X	17,000	17,340	17,687	18,041	18,401	15,270
20-5-55-50140 Sodium Meta Bisulfite	10,000	10,200	10,404	10,612	10,824	9,821
20-5-55-50150 Sodium Aluminate	20,000	20,400	20,808	21,224	21,649	17,321
20-5-55-50160 Sludge Disposal	50,000	51,000	52,020	53,060	54,122	49,296
20-5-55-50170 Trucking	17,000	17,340	17,687	18,041	18,401	16,416
20-5-55-51230 Outside Equip. - Pump St.	-	-	-	-	-	2,778
20-5-55-51310 Collection Systems	-	-	-	-	-	10,753

TOWN OF BRANDON General Ledger
Comparative Budget Report
20 Sewer Fund

Account	Budget FY - 2020	Actual FY-2020 Pd:12	Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	FY - 21/22 \$ Change
20-4-00-04110						
Sewer Fees - Revenues	515,000.00	483,726.55	515,000.00	417,022.53	473,000.00	-42000.00
20-4-00-04111						
Sewer Base Fees	170,000.00	176,658.00	170,000.00	171,426.89	309,400.00	139400.00
20-4-00-04115						
Unbilled Revenues	0.00	25,505.92	0.00	4,670.88	0.00	0.00
20-4-00-04230						
Misc. Revenues	0.00	3,951.37	0.00	0.00	0.00	0.00
20-4-00-04310						
Sewer Permit Revenue	500.00	250.00	350.00	100.00	250.00	-100.00
20-4-00-04920						
Interest Revenue	25,000.00	22,774.03	26,000.00	1,769.55	15,000.00	-11000.00
Total Revenues	710,500.00	712,865.87	711,350.00	594,989.85	797,650.00	86300.00
20-5-55-10120						
Wages-Permanent Full Time	102,500.00	102,791.51	105,000.00	104,079.40	107,250.00	2250.00
20-5-55-10121						
Overtime	5,000.00	2,658.77	5,000.00	2,523.12	5,000.00	0.00
20-5-55-10123						
On Call hours	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	0.00
20-5-55-10211						
Fica	7,250.00	6,519.86	7,400.00	6,572.86	7,550.00	150.00
20-5-55-10212						
Medicare	1,750.00	1,524.83	1,750.00	1,537.20	1,775.00	25.00
20-5-55-10214						
Health Insurance	38,000.00	38,937.20	41,400.00	39,786.64	41,400.00	0.00
20-5-55-10215						
Life & Disability Ins.	1,700.00	1,499.05	1,750.00	1,442.40	1,700.00	-50.00
20-5-55-10217						
DENTAL	3,300.00	2,981.66	3,400.00	3,252.72	3,540.00	140.00
20-5-55-10218						
HRA WW	4,000.00	3,350.00	4,000.00	3,625.00	5,000.00	1000.00
20-5-55-10220						
VMER	9,750.00	7,682.39	9,800.00	8,575.58	11,600.00	1800.00
20-5-55-10310						
Travel & Expenses	500.00	125.80	500.00	242.89	300.00	-200.00
20-5-55-10320						
Clothing Allowance	1,500.00	1,078.86	1,500.00	895.85	1,200.00	-300.00
20-5-55-10330						
Dues & Subscriptions	500.00	520.00	600.00	485.00	600.00	0.00
20-5-55-10340						
Continuing Education	500.00	201.40	500.00	234.00	500.00	0.00
20-5-55-20120						
Engineering	15,000.00	0.00	5,000.00	0.00	0.00	-5000.00
20-5-55-20121						
Professional Services	600.00	579.99	600.00	592.00	650.00	50.00
20-5-55-20240						
Contractors	35,000.00	13,881.59	15,000.00	23,043.64	0.00	-15000.00

TOWN OF BRANDON General Ledger
Comparative Budget Report
20 Sewer Fund

Account	Budget FY - 2020	Actual FY-2020 Pd:12	Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	FY - 21/22 \$ Change
20-5-55-20241						
Equipment Rental	10,000.00	0.00	5,000.00	0.00	0.00	-5000.00
20-5-55-20530						
Licenses & Fees	2,400.00	14,580.00	2,400.00	2,100.00	2,500.00	100.00
20-5-55-21110						
Legal Services	5,000.00	534.50	5,000.00	11,248.00	5,000.00	0.00
20-5-55-22110						
Auditors	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00
20-5-55-22120						
Testing	3,200.00	3,932.25	4,000.00	4,343.25	4,000.00	0.00
20-5-55-30110						
Office Supplies	500.00	227.66	500.00	39.99	300.00	-200.00
20-5-55-30120						
Professional Supplies	2,000.00	2,522.83	2,000.00	2,653.46	2,200.00	200.00
20-5-55-30131						
Telephone Expenses	0.00	0.00	0.00	40.42	0.00	0.00
20-5-55-41110						
New Equipment-Misc Tools	5,000.00	4,099.36	25,000.00	3,295.39	8,000.00	-17000.00
20-5-55-41120						
Safety Equipment	1,000.00	631.03	1,000.00	224.98	500.00	-500.00
20-5-55-41130						
Fuel - Vehicles	1,400.00	1,686.71	1,600.00	887.78	1,600.00	0.00
20-5-55-41180						
Maintenance-Vehicles	2,000.00	613.43	2,000.00	390.31	1,500.00	-500.00
20-5-55-42100						
Wastewater Telephone	3,000.00	2,933.85	3,000.00	2,906.62	3,000.00	0.00
20-5-55-42110						
LP Gas - Bldgs	10,000.00	8,414.56	10,000.00	7,497.99	9,500.00	-500.00
20-5-55-42120						
Water	5,000.00	4,740.05	5,000.00	6,048.00	5,000.00	0.00
20-5-55-42130						
Electric	53,000.00	34,747.79	50,000.00	28,336.52	45,000.00	-5000.00
20-5-55-42140						
Maint. Supplies - Bldgs	3,000.00	2,567.44	3,000.00	1,033.75	2,500.00	-500.00
20-5-55-42150						
Outside Maint. - Bldgs	10,000.00	438.00	10,000.00	24,080.68	10,000.00	0.00
20-5-55-43160						
Maint. Supplies - General	13,000.00	8,533.58	9,000.00	9,686.90	10,000.00	1000.00
20-5-55-50110						
Cold Weather Bacteria	1,400.00	1,343.65	1,400.00	0.00	0.00	-1400.00
20-5-55-50120						
Sodium Hypochlorite	14,500.00	7,990.75	15,600.00	7,378.80	15,000.00	-600.00
20-5-55-50130						
Root-X	20,000.00	14,342.11	15,000.00	14,848.65	20,000.00	5000.00
20-5-55-50140						
Sodium Bisulfite	19,100.00	9,614.94	19,100.00	9,712.35	15,000.00	-4100.00
20-5-55-50150						
Sodium Aluminate	24,960.00	12,536.16	24,960.00	19,046.76	20,000.00	-4960.00
20-5-55-50160						
Sludge Disposal	56,160.00	49,080.00	55,000.00	48,257.50	55,000.00	0.00

TOWN OF BRANDON General Ledger
Comparative Budget Report
20 Sewer Fund

Account	Budget FY - 2020	Actual FY-2020 Pd:12	Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	FY - 21/22 \$ Change
20-5-55-50170						
Trucking	19,000.00	15,816.06	19,000.00	16,200.00	19,000.00	0.00
20-5-55-51230						
Outside Equip. - Pump St.	25,000.00	277.50	25,000.00	8,204.61	0.00	-25000.00
20-5-55-51310						
Collection Systems	35,000.00	6,572.13	35,000.00	11,499.42	0.00	-35000.00
20-5-55-51410						
Aeration System Maint.	15,000.00	147.58	15,000.00	0.00	0.00	-15000.00
20-5-55-60110						
Interest Exp - Long Term	0.00	4,455.81	0.00	0.00	0.00	0.00
20-5-55-60200						
Administration Expense	10,000.00	9,999.96	30,000.00	30,000.00	30,000.00	0.00
20-5-55-60600						
USDA Bond Champlain PS in	11,000.00	10,890.56	10,700.00	10,615.39	10,350.00	-350.00
20-5-55-60610						
USDA Bond-Champ. PS-Prin	12,200.00	0.00	12,400.00	0.00	12,630.00	230.00
20-5-55-60800						
USDA Bond Loan #8 Interes	1,000.00	978.29	900.00	703.49	725.00	-175.00
20-5-55-60810						
USDA Bond Loan#8 Prin	3,700.00	0.00	3,800.00	0.00	3,950.00	150.00
20-5-55-61000						
USDA Bond Loan #9 Interes	14,500.00	14,253.68	13,700.00	13,633.46	13,000.00	-700.00
20-5-55-61010						
USDA Bond Loan #9 Prin	16,700.00	0.00	17,300.00	0.00	17,950.00	650.00
20-5-55-61020						
2012 WW CWSRF RF1-159	0.00	0.00	2,200.00	2,158.30	2,200.00	0.00
20-5-55-61050						
Park CWSRF RF1-214- Prin	0.00	0.00	0.00	0.00	21,695.00	21695.00
20-5-55-61060						
Park CWSRF RF1-214 -Int	0.00	0.00	0.00	0.00	10,545.00	10545.00
20-5-55-61110						
Insurance Expenses	17,500.00	13,883.16	17,000.00	14,662.16	17,000.00	0.00
20-5-55-61120						
Insurance Claim Ded	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
20-5-55-61150						
WW Unemployment	400.00	409.50	550.00	490.00	550.00	0.00
20-5-55-61160						
WW Workers Comp.	9,800.00	8,717.80	9,500.00	6,642.24	8,500.00	-1000.00
20-5-55-90200						
Seg 6 Match	37,000.00	23,008.75	0.00	750.45	0.00	0.00
20-5-55-90210						
Rt73 risers-VTrans	3,000.00	0.00	0.00	0.00	0.00	0.00
20-5-55-90800						
USDA Short Lived Asset	37,000.00	37,000.00	37,000.00	37,000.00	90,000.00	53000.00
20-5-55-90900						
Depreciation	87,000.00	122,122.12	150,000.00	163,200.00	163,200.00	13200.00
Total Expenditures	855,970.00	646,676.46	880,510.00	724,405.92	853,660.00	-26850.00
Total 20 Sewer Fund	-145,470.00	66,189.41	-169,160.00	-129,416.07	-56,010.00	113150.00

06/25/21
12:41 pm

TOWN OF BRANDON General Ledger
Comparative Budget Report
20 Sewer Fund

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Jacolyn

Account	Budget FY - 2020	Actual FY-2020 Pd:12	Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	FY - 21/22 \$ Change
Total All Funds	-145,470.00	66,189.41	-169,160.00	-129,416.07	-56,010.00	113150.00

TOWN OF BRANDON General Ledger
Comparative Budget Report
20 Sewer Fund

Account	Budget FY - 2020	Actual FY-2020 Pd:12	Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	FY - 21/22 % Change
20-4-00-04110						
Sewer Fees - Revenues	515,000.00	483,726.55	515,000.00	417,022.53	473,000.00	-8.15%
20-4-00-04111						
Sewer Base Fees	170,000.00	176,658.00	170,000.00	171,426.89	309,400.00	82.00%
20-4-00-04115						
Unbilled Revenues	0.00	25,505.92	0.00	4,670.88	0.00	0.00%
20-4-00-04230						
Misc. Revenues	0.00	3,951.37	0.00	0.00	0.00	0.00%
20-4-00-04310						
Sewer Permit Revenue	500.00	250.00	350.00	100.00	250.00	-28.57%
20-4-00-04920						
Interest Revenue	25,000.00	22,774.03	26,000.00	1,769.55	15,000.00	-42.30%
Total Revenues	710,500.00	712,865.87	711,350.00	594,989.85	797,650.00	12.13%
20-5-55-10120						
Wages-Permanent Full Time	102,500.00	102,791.51	105,000.00	104,079.40	107,250.00	2.14%
20-5-55-10121						
Overtime	5,000.00	2,658.77	5,000.00	2,523.12	5,000.00	0.00%
20-5-55-10123						
On Call hours	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	0.00%
20-5-55-10211						
Fica	7,250.00	6,519.86	7,400.00	6,572.86	7,550.00	2.02%
20-5-55-10212						
Medicare	1,750.00	1,524.83	1,750.00	1,537.20	1,775.00	1.42%
20-5-55-10214						
Health Insurance	38,000.00	38,937.20	41,400.00	39,786.64	41,400.00	0.00%
20-5-55-10215						
Life & Disability Ins.	1,700.00	1,499.05	1,750.00	1,442.40	1,700.00	-2.85%
20-5-55-10217						
DENTAL	3,300.00	2,981.66	3,400.00	3,252.72	3,540.00	4.11%
20-5-55-10218						
HRA WW	4,000.00	3,350.00	4,000.00	3,625.00	5,000.00	25.00%
20-5-55-10220						
VMER	9,750.00	7,682.39	9,800.00	8,575.58	11,600.00	18.36%
20-5-55-10310						
Travel & Expenses	500.00	125.80	500.00	242.89	300.00	-40.00%
20-5-55-10320						
Clothing Allowance	1,500.00	1,078.86	1,500.00	895.85	1,200.00	-20.00%
20-5-55-10330						
Dues & Subscriptions	500.00	520.00	600.00	485.00	600.00	0.00%
20-5-55-10340						
Continuing Education	500.00	201.40	500.00	234.00	500.00	0.00%
20-5-55-20120						
Engineering	15,000.00	0.00	5,000.00	0.00	0.00	-100.00%
20-5-55-20121						
Professional Services	600.00	579.99	600.00	592.00	650.00	8.33%
20-5-55-20240						
Contractors	35,000.00	13,881.59	15,000.00	23,043.64	0.00	-100.00%

TOWN OF BRANDON General Ledger
Comparative Budget Report
20 Sewer Fund

Account	Budget FY - 2020	Actual FY-2020 Pd:12	Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	FY - 21/22 % Change
20-5-55-20241						
Equipment Rental	10,000.00	0.00	5,000.00	0.00	0.00	-100.00%
20-5-55-20530						
Licenses & Fees	2,400.00	14,580.00	2,400.00	2,100.00	2,500.00	4.16%
20-5-55-21110						
Legal Services	5,000.00	534.50	5,000.00	11,248.00	5,000.00	0.00%
20-5-55-22110						
Auditors	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
20-5-55-22120						
Testing	3,200.00	3,932.25	4,000.00	4,343.25	4,000.00	0.00%
20-5-55-30110						
Office Supplies	500.00	227.66	500.00	39.99	300.00	-40.00%
20-5-55-30120						
Professional Supplies	2,000.00	2,522.83	2,000.00	2,653.46	2,200.00	10.00%
20-5-55-30131						
Telephone Expenses	0.00	0.00	0.00	40.42	0.00	0.00%
20-5-55-41110						
New Equipment-Misc Tools	5,000.00	4,099.36	25,000.00	3,295.39	8,000.00	-68.00%
20-5-55-41120						
Safety Equipment	1,000.00	631.03	1,000.00	224.98	500.00	-50.00%
20-5-55-41130						
Fuel - Vehicles	1,400.00	1,686.71	1,600.00	887.78	1,600.00	0.00%
20-5-55-41180						
Maintenance-Vehicles	2,000.00	613.43	2,000.00	390.31	1,500.00	-25.00%
20-5-55-42100						
Wastewater Telephone	3,000.00	2,933.85	3,000.00	2,906.62	3,000.00	0.00%
20-5-55-42110						
LP Gas - Bldgs	10,000.00	8,414.56	10,000.00	7,497.99	9,500.00	-5.00%
20-5-55-42120						
Water	5,000.00	4,740.05	5,000.00	6,048.00	5,000.00	0.00%
20-5-55-42130						
Electric	53,000.00	34,747.79	50,000.00	28,336.52	45,000.00	-10.00%
20-5-55-42140						
Maint. Supplies - Bldgs	3,000.00	2,567.44	3,000.00	1,033.75	2,500.00	-16.66%
20-5-55-42150						
Outside Maint. - Bldgs	10,000.00	438.00	10,000.00	24,080.68	10,000.00	0.00%
20-5-55-43160						
Maint. Supplies - General	13,000.00	8,533.58	9,000.00	9,686.90	10,000.00	11.11%
20-5-55-50110						
Cold Weather Bacteria	1,400.00	1,343.65	1,400.00	0.00	0.00	-100.00%
20-5-55-50120						
Sodium Hypochlorite	14,500.00	7,990.75	15,600.00	7,378.80	15,000.00	-3.84%
20-5-55-50130						
Root-X	20,000.00	14,342.11	15,000.00	14,848.65	20,000.00	33.33%
20-5-55-50140						
Sodium Bisulfite	19,100.00	9,614.94	19,100.00	9,712.35	15,000.00	-21.46%
20-5-55-50150						
Sodium Aluminate	24,960.00	12,536.16	24,960.00	19,046.76	20,000.00	-19.87%
20-5-55-50160						
Sludge Disposal	56,160.00	49,080.00	55,000.00	48,257.50	55,000.00	0.00%

TOWN OF BRANDON General Ledger
Comparative Budget Report
20 Sewer Fund

Account	Budget FY - 2020	Actual FY-2020 Pd:12	Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	FY - 21/22 % Change
20-5-55-50170						
Trucking	19,000.00	15,816.06	19,000.00	16,200.00	19,000.00	0.00%
20-5-55-51230						
Outside Equip. - Pump St.	25,000.00	277.50	25,000.00	8,204.61	0.00	-100.00%
20-5-55-51310						
Collection Systems	35,000.00	6,572.13	35,000.00	11,499.42	0.00	-100.00%
20-5-55-51410						
Aeration System Maint.	15,000.00	147.58	15,000.00	0.00	0.00	-100.00%
20-5-55-60110						
Interest Exp - Long Term	0.00	4,455.81	0.00	0.00	0.00	0.00%
20-5-55-60200						
Administration Expense	10,000.00	9,999.96	30,000.00	30,000.00	30,000.00	0.00%
20-5-55-60600						
USDA Bond Champlain PS in	11,000.00	10,890.56	10,700.00	10,615.39	10,350.00	-3.27%
20-5-55-60610						
USDA Bond-Champ. PS-Prin	12,200.00	0.00	12,400.00	0.00	12,630.00	1.85%
20-5-55-60800						
USDA Bond Loan #8 Interes	1,000.00	978.29	900.00	703.49	725.00	-19.44%
20-5-55-60810						
USDA Bond Loan#8 Prin	3,700.00	0.00	3,800.00	0.00	3,950.00	3.94%
20-5-55-61000						
USDA Bond Loan #9 Interes	14,500.00	14,253.68	13,700.00	13,633.46	13,000.00	-5.10%
20-5-55-61010						
USDA Bond Loan #9 Prin	16,700.00	0.00	17,300.00	0.00	17,950.00	3.75%
20-5-55-61020						
2012 WW CWSRF RF1-159	0.00	0.00	2,200.00	2,158.30	2,200.00	0.00%
20-5-55-61050						
Park CWSRF RF1-214- Prin	0.00	0.00	0.00	0.00	21,695.00	100.00%
20-5-55-61060						
Park CWSRF RF1-214 -Int	0.00	0.00	0.00	0.00	10,545.00	100.00%
20-5-55-61110						
Insurance Expenses	17,500.00	13,883.16	17,000.00	14,662.16	17,000.00	0.00%
20-5-55-61120						
Insurance Claim Ded	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00%
20-5-55-61150						
WW Unemployment	400.00	409.50	550.00	490.00	550.00	0.00%
20-5-55-61160						
WW Workers Comp.	9,800.00	8,717.80	9,500.00	6,642.24	8,500.00	-10.52%
20-5-55-90200						
Seg 6 Match	37,000.00	23,008.75	0.00	750.45	0.00	0.00%
20-5-55-90210						
Rt73 risers-VTrans	3,000.00	0.00	0.00	0.00	0.00	0.00%
20-5-55-90800						
USDA Short Lived Asset	37,000.00	37,000.00	37,000.00	37,000.00	90,000.00	143.24%
20-5-55-90900						
Depreciation	87,000.00	122,122.12	150,000.00	163,200.00	163,200.00	8.80%
Total Expenditures	855,970.00	646,676.46	880,510.00	724,405.92	853,660.00	-3.04%
Total 20 Sewer Fund	-145,470.00	66,189.41	-169,160.00	-129,416.07	-56,010.00	

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TOWN OF BRANDON General Ledger
Comparative Budget Report
20 Sewer Fund

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Account	Budget FY - 2020	Actual FY-2020 Pd:12	Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	FY - 21/22 % Change
Total All Funds	-145,470.00	66,189.41	-169,160.00	-129,416.07	-56,010.00	