



## **MOSINEE WATER & SEWER UTILITY**

### **2017 PROPOSED BUDGET**

Presented to Council on November 14, 2016

Approved: **December 12, 2016**

# MOSINEE WATER & SEWER UTILITY 2017 BUDGET SUMMARY

## INCOME

### WATER SALES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
<b>46411-460-000</b>	<b>UNMETERED SALES</b>	<b>\$1,000</b>
Income from bulk water sales through the coin operated dispenser or hydrants. Current rate is \$5.40 per 1000 gallons.		
<b>46411-461-000</b>	<b>METERED SALES – RESIDENTIAL</b>	<b>\$540,000</b>
Income from residential water sales, based on monthly meter reading. Typical residential charges are calculated based on a current service fee of \$11.65 per month for a ¾” meter and a volume charge of \$5.40 per 1000 gallons of water used. A water rate increase application has been submitted to the PSC for review and approval. Metered water sales reflect revenues based on the requested rate increase.		
<b>46411-461-100</b>	<b>METERED SALES – COMMERCIAL</b>	<b>\$165,000</b>
Income from water sales to commercial customers such as S&S Café, Charlies Hardware, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used. As the meter size increases so does the monthly service charge. The base volume charge is the same for all meter categories. Volume charges decrease as the amount of water used increases. Price breaks are at 10,000 gals., 23,000 gals., 300,000 gallons and over 333,000 gals.		
<b>46411-461-200</b>	<b>METERED SALES – INDUSTRIAL</b>	<b>\$ 87,500</b>
Income from water sales to industrial customers such as Crystal Finishing, Wausau Papers, etc. Charges are calculated based on a monthly service fee, depending on meter size, and a charge per 1000 gallons of water used.		
<b>46411-462-000</b>	<b>PRIVATE FIRE PROTECTION</b>	<b>\$ 10,000</b>
This line item is for unmetered connections to the utility water mains for the purpose of supplying water to private fire protection systems. Crystal finishing, Arow Global and Cequent have connections for fire protection.		
<b>46411-463-000</b>	<b>PUBLIC FIRE PROTECTION</b>	<b>\$315,000</b>
This is revenue collected to offset the costs associated with operating and maintaining the public fire protection system. Fees are billed and collected monthly based on meter size. Any residence, school, church or business that has a water meter pays this fee for fire protection. Monthly charges start at \$12.00 for a ¾” meter and increase based on meter size.		
<b>46411-464-000</b>	<b>METERED SALES – PUBLIC AUTHORITY</b>	<b>\$ 34,000</b>
Income from water sales to the school, City owned buildings, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used.		

## OTHER OPERATING RECEIPTS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2016 BUDGET</u>
<b>46412-415-000</b>	<b>REVENUES FROM MERCHANDISING</b>	<b>\$ - 0 -</b>
This line is for income generated from the sale of items other than water, such as promotional items.		
<b>46412-418-000</b>	<b>RENTAL INCOME</b>	<b>\$ 40,000</b>
Revenue generated from the lease of space on water towers to communications companies. At this time Cellcom leases space on the Ranger St. tower and ATT on the CWBP tower.		
<b>46412-419-000</b>	<b>INTEREST &amp; DIVIDEND INCOME</b>	<b>\$500</b>
This line is for revenues to the Utility for interest paid on funds that are in utility accounts.		
<b>46412-470-000</b>	<b>FORFEITED DISCOUNT</b>	<b>\$ 6,000</b>
This line is for late fees collected by the Utility on past due water accounts.		
<b>46412-471-000</b>	<b>MISC. SERVICE REVENUES</b>	<b>\$ 250</b>
This line item is for fees collected from water main tapping, fees charged for service disconnects and/or reconnects.		
<b>46412-474-000</b>	<b>OTHER WATER REVENUES</b>	<b>\$ -0-</b>
This line is for miscellaneous revenues collected by the Utility, for example, the sale of obsolete water meters, sale of old lead pipe, etc.		

## SEWER REVENUES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
<b>45611-622-100</b>	<b>SALES – RESIDENTIAL</b>	<b>\$550,000</b>
Income from residential sewer sales. Bills are calculated based on monthly water consumption. Typical residential charges are calculated based on a service fee of \$7.50 per month for a ¾” meter and a volume charge of \$7.40 per 1000 gallons of water used.		
<b>45611-622-200</b>	<b>SALES – COMMERCIAL</b>	<b>\$180,000</b>
Income from sewer sales to commercial customers such as S&S Café, Charlies Hardware, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used. As the meter size increases so does the monthly service charge.		
<b>45611-622-300</b>	<b>SALES – INDUSTRIAL</b>	<b>\$ 80,000</b>
Income from sewer sales to industrial customers such as Crystal Finishing, Wausau Papers, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used.		
<b>45611-622-400</b>	<b>SALES – PUBLIC AUTHORITIES</b>	<b>\$ 40,000</b>
Income from sewer sales to the school, City owned buildings, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used.		

**45611-622-500 SALES – STANDBY CHARGES \$ - 0 -**  
 Standby charges are assessed to property owners who have a sewer main serving their property, but are not yet connected to the main. At this time no standby charges are being collected in the city.

**45611-622-600 SERVICE TO OTHER SYSTEMS \$ - 0 -**  
 This item would be revenues collected from another sewer system for treatment and disposal of their sanitary sewer wastes.

**45611-625-000 OTHER SEWERAGE SERVICES \$ -0-**  
 This item was primarily revenue collected from the disposal of holding tank and septic tank wastes discharged to the Mosinee WWTP by licensed septic haulers. Hauled in wastes are no longer accepted.

**OTHER OPERATING RECEIPTS**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
-----------------------	----------------------	--------------------

<b>45612-631-000</b>	<b>FORFEITS</b>	<b>\$ 6,000</b>
----------------------	-----------------	-----------------

This line is for late fees collected on past due accounts.

<b>45612-635-000</b>	<b>MISC. NON-OPERATING REVENUE</b>	<b>\$ 500</b>
----------------------	------------------------------------	---------------

Revenue collected by the Utility for fees associated with tapping new lateral connections to existing sewer mains.

**MISCELLANEOUS REVENUES**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
-----------------------	----------------------	--------------------

<b>59000-954-000</b>	<b>SPECIAL ASSESSMENT RECEIPTS</b>	<b>\$ -0-</b>
----------------------	------------------------------------	---------------

This line is for revenues collected by the Utility for any water or sewer special assessments or connection fees.

<b>59000-955-000</b>	<b>CWF SOMAT INTEREST RATE SUBSIDY</b>	<b>\$ 4,600</b>
----------------------	--	-----------------

This line is for a subsidy received from the Clean Water Fund that in effect decreases the interest rate paid on a loan to the State Trust Fund for the sludge press project at the WWTP.

<b>59000-956-000</b>	<b>TRANSFER FROM TIF DISTRICT</b>	<b>\$ - 0 -</b>
----------------------	-----------------------------------	-----------------

In the operation of the TIF District funds occasionally were transferred between the City and the Utility. Transfers to the Utility were recorded under this line item.

<b>59000-958-000</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>	<b>\$ 150,000</b>
----------------------	-------------------------------------	-------------------

This line is to show funds that are borrowed to pay for projects that cannot be paid for with reserve funds. Borrowed funds are shown as income for accounting purposes. It is anticipated that borrowed funds will be used to pay for water main replacement associated with proposed street reconstruction projects.

<b>59000-959-000</b>	<b>TRANSFER FROM RESERVES</b>	<b>\$ 120,000</b>
----------------------	-------------------------------	-------------------

This line is for budgeted funds to be taken from Utility reserves to pay for a project, capital purchase or equipment for which the operating budget may not have sufficient funds.

<b>59000-959-100</b>	<b>SALE OF EQUIPMENT</b>	<b>\$ - 0 -</b>
This line is used to show income from the sale of used or obsolete equipment. For example, income from the sale of a used pickup or sewer jetter would be credited to this account.		
<b>59000-959-200</b>	<b>TRANSFER FROM THE MAPLE RIDGE LIFT STATION RESERVE.</b>	<b>\$ -0-</b>
This loan has been paid off.		
<b>59000-959-300</b>	<b>LOAN PROCEEDS – SHORT TERM DEBT</b>	<b>\$ -0-</b>
This line item is used to show revenue from a short term borrowing. Short term or interim financing was necessary for the Water Treatment Plant and Well Reconstruction projects, until the Safe Drinking Water Loan can be closed on.		
<b>59000-959-400</b>	<b>RD GRANT PROCEEDS</b>	<b>\$ 0</b>
Grant funds obtained from Rural Development to assist in paying for the Rib Mountain Force Main Project. Total grant amount was 1,655,000. This project is complete and all grant funds have been expended.		
<b>59000-959-500</b>	<b>SDWLP GRANT PROCEEDS</b>	<b>\$ 0</b>
Grant funds obtained from the Safe Drinking Water Loan Program to assist in paying for utility improvements.		
<b>59000-959-600</b>	<b>SDWLP LEAD LINE REPLACEMENT FUNDS</b>	<b>\$ 150,000</b>
Funds obtained from the Safe Drinking Water Loan Program to assist homeowners in paying for private lead water service line replacements. Total funds available will be \$300,000. This is a reimbursement program. Staff expects approximately 50% of the funds to be used in 2017 and the balance in 2018.		

## EXPENSES

### WATER UTILITY – OPERATIONS & MAINTENANCE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
<b>57510-600-000</b>	<b>WAGES &amp; SALARIES</b>	<b>\$ 37,500</b>
<p>This line is for general wages and salaries paid to utility employees for tasks associated with the water utility. PSC reporting requirements do not allow water utility labor accounts to be combined.</p>		
<b>57510-601-000</b>	<b>PART TIME WAGES</b>	<b>\$ 0</b>
<p>Wages to pay part time help that may be employed by the utility for tasks associated with the water utility.</p>		
<b>57510-620-000</b>	<b>FUEL &amp; POWER</b>	<b>\$ 60,000</b>
<p>Natural gas and electricity used for water utility operations. Electricity used by well pump and booster pump motors, natural and LP gas used for heating and standby equipment are typical items paid from this account.</p>		
<b>57510-630-000</b>	<b>CHEMICALS</b>	<b>\$ 43,000</b>
<p>This line is for chlorine, sodium hydroxide, polyphosphates, ferric chloride and potassium permanganate or any other chemicals that may be required for water treatment. All wells have sodium hydroxide added for ph adjustment, chlorine is added for control of bacteria and polyphosphates are added to prevent the corrosion of lead and copper from the water service lines.</p>		
<b>57510-630-100</b>	<b>LABOR – CHEMICALS</b>	<b>\$ 5,000</b>
<p>Wages to pay Utility employees for work pertaining to maintenance of or repairs to chemical feed equipment.</p>		
<b>57510-633-000</b>	<b>WATER TESTING</b>	<b>\$7,500</b>
<p>This line item is for expenses related to potable water testing done by contracted labs. This testing is required by DNR or EPA regulations. Tests include; lead and copper, Total Trihalomethanes, Haloacetic Acids, Bromates, Volatile Organic compounds, Synthetic Organic compounds and monthly bacti tests.</p>		
<b>57510-640-000</b>	<b>SUPPLIES &amp; EXPENSE</b>	<b>\$80,000</b>
<p>Miscellaneous supplies or parts required in the day-to-day operations of the water utility. Typical items include; testing reagents for the water plant, marking paint and flags, shipping costs, phone bills, uniform service, nuts, bolts, pipe fittings, asphalt patches, water plant repair parts, chemical feed pump parts, etc.</p>		
<b>57540-640-100</b>	<b>LABOR – DISTRIBUTION SYSTEM</b>	<b>\$35,000</b>
<p>Wages to pay utility employees for repairs and/or maintenance to the water distribution system. Typical tasks include; daily rounds to well houses, exercise water main valves, repair water main breaks, clean valve boxes, operation of the water plant, collect water samples, system testing etc.</p>		
<b>57540-640-222</b>	<b>CLOTHING ALLOWANCE</b>	<b>\$ 310</b>
<p>This budget line item pays for the clothing allowance for 3 Utility Dept. employees and ¼ of the DPW. This is a negotiated item with the Teamsters Union. This expense is split between the water and sewer utility. The current cost is \$150 per person. This budgets anticipates an increase of \$25 per person per year.</p>		

<b>57540-650-000</b>	<b>REPAIR OF WATER PLANT</b>	<b>\$ 50,000</b>
This line item is used to pay for repairs and/or maintenance to the water utility physical plant. Well rehabilitation, building repairs, new roofs or doors are some items paid from this account. It has been recommended from the study completed by Dr. Jacque on the three Maple Ridge wells, that an aggressive chemical cleaning of these wells is performed to control the biological growth in these wells. In 2016 Well #2 was cleaned.		
<b>57540-650-100</b>	<b>LABOR – PUMPING EQUIPMENT</b>	<b>\$10,000</b>
Wages for employees to perform repairs and maintenance to pumping equipment.		
<b>57540-650-200</b>	<b>LABOR – RESERVOIR</b>	<b>\$ 500</b>
Wages for employees to perform maintenance to any of the Utility’s water storage tanks. This includes the towers located in the Business Park, Ranger Street, 12 <sup>th</sup> Street and the clearwell at Mosinee Ave.		
<b>57540-651-000</b>	<b>LABOR – MAINS</b>	<b>\$ 5,000</b>
Wages for repairs and maintenance on water mains in the distribution system.		
<b>57540-652-000</b>	<b>LABOR – LATERAL MAINTENANCE</b>	<b>\$ 8,500</b>
Wages to pay employees for work performed on water services. Typical work would include; making new taps into the mains, repairing broken service lines or replacing lead service lines.		
<b>57540-653-000</b>	<b>LABOR – METERS</b>	<b>\$ 3,000</b>
This line item is used to pay employee wages for water meter repairs or maintenance. Because water and sewer bills are calculated based on the amount of water used, labor for meters is split between the water utility and the sewer utility.		
<b>57540-653-100</b>	<b>LABOR – METER READING</b>	<b>\$ 1,500</b>
Wages to pay employees for reading meters. Again, this is split between the water utility and the sewer utility. Meter reading is now done monthly.		
<b>57540-655-000</b>	<b>LABOR – HYDRANT MAINTENANCE</b>	<b>\$ 3,000</b>
Wages to pay employees for repairs and maintenance to the Utilities fire hydrants.		
<b>57540-655-100</b>	<b>LABOR – HYDRANT FLUSHING</b>	<b>\$ 4,000</b>
Funds to pay employees salaries for flushing hydrants. Hydrants are normally flushed two times each year – spring and fall. Operation of hydrants insures that they will function in the event of a fire. Unidirectional flushing will begin again after the water treatment plant project is completed.		
<b>57540-660-000</b>	<b>TRANSPORTATION EXPENSE</b>	<b>\$ 5,000</b>
This line item is used to pay for fuel, repairs and maintenance to vehicles used by the water utility. Because utility vehicles are used for both water and sewer these expenses are usually split between the water and sewer utilities.		
<b>57540-667-000</b>	<b>LABOR – TIF DISTRICT</b>	<b>\$ - 0 -</b>
This line item was used when the Utility was able to charge some labor back to the TIF district.		

## WATER UTILITY – GENERAL EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
<b>57390-408-100</b>	<b>TAXES</b>	<b>\$165,000</b>
<p>This is a tax equivalent paid to the City by the Utility. The Utility is tax exempt but does make a payment to the City based on the value of the utility's equipment and property values.</p>		
<b>57580-680-000</b>	<b>ADMINISTRATION &amp; GEN. SALARIES</b>	<b>\$ 10,000</b>
<p>This line item is used to pay office staff salaries for water utility related jobs such as preparing water bills.</p>		
<b>57580-681-000</b>	<b>OFFICE SUPPLIES</b>	<b>\$ 10,000</b>
<p>This line item is used to pay for necessary office supplies such as paper, pens, computer supplies, water bills, etc. Postage and copier expenses, which have not been charge to the utility, are now included in this account.</p>		
<b>57580-682-000</b>	<b>OUTSIDE SERVICES EMPLOYED</b>	<b>\$ 26,000</b>
<p>This line item is used to pay for accounting services. Leak detection services has also been moved to this account and is completed on a biannual basis (next leak survey will be 2018). We also have a contract with Hydro Designs for our commercial and industrial cross connection inspections. The current monthly contract amount is \$486. It is also anticipated that in 2017 Ehlers will review the utility water rates and potentially apply for a rate increase using the PSC's Simplified Rate Case process. Other contracted services that the Utility requires, and are not identified elsewhere in the budget, would be paid for from this line as well.</p>		
<b>57580-683-000</b>	<b>ENGINEERING</b>	<b>\$ 20,000</b>
<p>This line is used to pay for engineering services the Utility may require throughout the year. A study of the Maple Ridge wells by Dr. Andy Jacque was previously paid from this account. Two potential items may need engineering review. A cross connection between the storm sewer and sanitary sewer in the area of 3<sup>rd</sup> &amp; Washington and an evaluation of options for an alternative water supply to the Business Park (currently there are no wells in the park and only one main line that supplies water to this area.</p>		
<b>57580-684-000</b>	<b>INSURANCE EXPENSE</b>	<b>\$ 20,000</b>
<p>This line item is used to pay for the Utility's property, automotive and liability insurance.</p>		
<b>57580-686-000</b>	<b>EMPLOYEE PENSION &amp; BENEFITS</b>	<b>\$ 43,000</b>
<p>This line is used to pay for the water utility's share of health, dental and vision insurance and retirement funds for the employees.</p>		
<b>57580-688-000</b>	<b>REGULATORY COMMISSION</b>	<b>\$ 2,000</b>
<p>This line item is used to pay for the water utility's assessment from the Public Service Commission. These assessments are paid by all utilities to fund PSC operations.</p>		
<b>57580-689-000</b>	<b>MISCELLANEOUS GENERAL EXPENSE</b>	<b>\$ 2,000</b>
<p>This line item is for miscellaneous expenses, which may not fit into a previously listed category.</p>		
<b>57580-690-000</b>	<b>PRIVATE LEAD LINE REPL. EXPENSE</b>	<b>\$ 150,000</b>
<p>This line item is for disbursements related to private lead line replacement.</p>		



## SEWER UTILITY – OPERATIONS & MAINTENANCE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
<b>57310-820-000</b>	<b>WAGES &amp; SALARIES</b>	<b>\$ 40,000</b>
<p>This line is for general wages and salaries for utility employees while performing tasks associated with the sewer utility. A separate line for administrative/office salaries is still included for accounting purposes.</p>		
<b>57310-821-000</b>	<b>FUEL &amp; POWER</b>	<b>\$ 40,000</b>
<p>This line item is used to pay for natural gas and electricity used for sewer utility operations. Electricity for lift station pump motors and natural gas for heat and standby generators are typical items paid from this account.</p>		
<b>57310-826-000</b>	<b>CHEMICALS</b>	<b>\$ -0-</b>
<p>No chemical use is anticipated in 2015. If odor becomes an issue at the Edison St. pump station we may need to add an odor neutralizing chemical.</p>		
<b>57310-826-500</b>	<b>INFLUENT/EFFLUENT TESTING</b>	<b>\$ 0</b>
<p>This budget line item is left in place in the event we decide to do comparison testing of the waste water being pumped to RMMSD.</p>		
<b>57310-827-000</b>	<b>SUPPLIES &amp; EXPENSE</b>	<b>\$ 30,000</b>
<p>Miscellaneous supplies or parts required in the day-to-day operations of the sewer utility. Typical items include; marking paint and flags, shipping costs, phone bills, uniform service, paper towel, nuts, bolts, lift station chemicals, asphalt patches, chemical feed pump parts, etc.</p>		
<b>57310-828-000</b>	<b>TRANSPORTATION EXPENSE</b>	<b>\$ 5,000</b>
<p>This line item is used to pay for fuel, repairs and maintenance to vehicles used by the sewer utility. Because utility vehicles are used for both water and sewer these expenses are usually split between the water and sewer utilities.</p>		
<b>57320-830-000</b>	<b>SEWAGE COLLECTION SYSTEM</b>	<b>\$ 55,000</b>
<p>This line item is used to pay for maintenance or repairs to the sanitary sewer collection system. Televising, root cutting and vacuum cleaning are typical items paid for from this account. Lining of clay mains will be paid for out of Capital Expenditures.</p>		
<b>57320-831-000</b>	<b>COLLECTION SYSTEM – LABOR</b>	<b>\$ 11,000</b>
<p>This budget line item is used to pay labor costs for sewer cleaning, lift station maintenance and repairs, etc.</p>		
<b>57320-833-000</b>	<b>MAINT. OF PLANT &amp; EQUIPMENT</b>	<b>\$ 0</b>
<p>This budget line item is used to pay for maintenance and repairs to the sewer utility physical plant. Typical items paid for from this account include: building repairs, some equipment repair or replacement.</p>		
<b>57330-841-000</b>	<b>LABOR – METERS</b>	<b>\$ 7,000</b>
<p>This line item is used to pay employee wages for water meter repairs or maintenance. Because water and sewer bills are calculated based on the amount of water used, labor for meters is split between the water utility and the sewer utility.</p>		

**57330-842-000**                      **LABOR – METER READING**                      **\$ 1,500**  
 Wages to pay employees for reading meters. Again, this is split between the water utility and the sewer utility. Meter reading is now done monthly.

**57330-843-000**                      **RMMSD TREATMENT COSTS**                      **\$148,000**  
 This line item is used to pay RMMSD for wastewater treatment costs. Billing is calculated based on flow, BOD and suspended solids loadings. For 2017 the City will pay: \$.497 per 1,000 gallons of flow, \$.186 per pound of BOD and \$.129 per pound of suspended solids. RMMSD bills the City monthly.

**SEWER UTILITY – GENERAL EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
-----------------------	----------------------	--------------------

<b>57330-840-000</b>	<b>ADMINISTRATION &amp; GEN. SALARIES</b>	<b>\$ 8,000</b>
This line item is used to pay office staff salaries for sewer utility related jobs such as preparing or processing bills, accounting, etc.		

<b>57340-851-000</b>	<b>OFFICE SUPPLIES</b>	<b>\$ 12,000</b>
This line item is used to pay for necessary office supplies such as paper, pens, computer supplies, etc. Postage and copier expenses, which have not been charge to the utility, are now included in this account.		

<b>57340-852-000</b>	<b>OUTSIDE SERVICES EMPLOYED</b>	<b>\$ 12,000</b>
This line item is used to pay for services or any other tasks that the utility may need to contract for and does not fit into another category. In 2016 the Wausau Urban Area Sewer Service plan will be updated. Funds for updating the plan are included in this budget line.		

<b>57340-853-000</b>	<b>INSURANCE EXPENSE</b>	<b>\$ 28,000</b>
This line item is used to pay for the Utility’s property, automotive and liability insurance.		

<b>57340-854-000</b>	<b>EMPLOYEE BENEFITS</b>	<b>\$ 65,000</b>
This line is used to pay for sewer utility employee’s share of health, dental and vision insurance and retirement funds.		

<b>57340-855-000</b>	<b>REGULATORY COMMISSION</b>	<b>\$ - 0 -</b>
This line item was used to pay assessments to the Public Service Commission, when the sewer utility was regulated by the PSC. The sewer utility is no longer regulated by the PSC.		

<b>57340-855-100</b>	<b>DNR ENVIRONMENTAL FEES</b>	<b>\$ - 0 -</b>
This budget line item consists of fees assessed to the WWTP, by the DNR, based on discharges from the WWTP from the previous year. The DNR uses a formula for calculating fees that takes into consideration WWTP flows, chlorine residual, phosphorus, suspended solids and CBOD tests. The budgeted amount is based on past fees paid.		

<b>57340-856-000</b>	<b>MISC. GENERAL EXPENSE</b>	<b>\$ 500</b>
This line item is for miscellaneous expenses, which may not fit into a previously listed category.		

**57340-857-000**                      **METER EXPENSE ALLOCATION**                      **\$ 8,000**  
 Because water meter readings are used to calculate water and sewer bills, a portion of the meter expenses must be allocated to the sewer utility. The utility's accountant calculates this meter expense amount. This budget line item pays for that calculated meter expense.

**57340-408-200**                      **TAXES**                      **\$ 4,000**  
 The sewer utility is also tax exempt, but does make a payment to the General Fund in lieu of taxes. The accountant uses a formula to calculate this amount.

**57600-858-000**                      **CLOTHING ALLOWANCE**                      **\$ 310**  
 This budget line item pays for the clothing allowance for 3 Utility Dept. employees and ¼ of the DPW. This is a negotiated item with the Teamsters Union. This expense is split between the water and sewer utility. The current cost is \$150 per person. This budget anticipates an increase of \$25 per person per year.

**MISCELLANEOUS EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
-----------------------	----------------------	--------------------

<b>59000-427-000</b>	<b>INTEREST ON LONG TERM DEBT</b>	<b>\$ 283,973</b>
----------------------	-----------------------------------	-------------------

This budget line item is for paying the interest on the utility's debt service.

<b>59000-429-500</b>	<b>OTHER EXPENSES – BOND ISSUE</b>	<b>\$ 0</b>
----------------------	------------------------------------	-------------

In the event that a large utility project was planned and funding for the project would be through the issuance of bonds, funds would be budgeted under this line item for the costs incurred to complete bond issuance.

<b>59000-952-000</b>	<b>PRINCIPAL ON LONG TERM DEBT</b>	<b>\$ 463,716</b>
----------------------	------------------------------------	-------------------

This budget line item is for paying the principal portion of the utility's debt service.

<b>59000-952-100</b>	<b>PRINCIPAL &amp; INT. – SHORT TERM DEBT</b>	<b>\$ 0</b>
----------------------	---	-------------

This budget line item is for paying the principal and interest on the Utility's short term borrowing for the Well and WTP Reconstruction Project.

<b>59000-960-000</b>	<b>REPLACEMENT FUND</b>	<b>\$ 50,000</b>
----------------------	-------------------------	------------------

This funds budgeted under this line item are put into a designated equipment replacement account. This account is a requirement for funds borrowed under the Clean Water Fund Program and also from RD. Funds in this account are to be used for replacing equipment in the sewer utility.

<b>59000-962-000</b>	<b>TRANSFER TO RESERVES</b>	<b>\$ - 0 -</b>
----------------------	-----------------------------	-----------------

This line item is used to budget funds to the utility's reserve accounts. Funds that accumulate in excess of what is necessary to make debt payments or pay operating expenses can be put into reserves for future use. Due to the necessity of paying for improvement projects, the increased cost of operations and the potential need for a sewer rate increase no funds have been available to put into reserves the last few years.

<b>59000-962-100</b>	<b>DEBT SERVICE RESERVE FUND</b>	<b>\$ 33,000</b>
----------------------	----------------------------------	------------------

This line item is used to budget funds to a reserve account required by Rural Development.

<b>59000-962-200</b>	<b>REIMBURSEMENT TO GEN. FUND</b>	<b>\$ 25,000</b>
----------------------	-----------------------------------	------------------

This line item is used to budget funds to a repay the General Fund what is owed by the Utility fund.

# CAPITAL EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>
<b>59000-343-000</b>	<b>MAINS</b>	<b>\$ 5,000</b>
<p>This line item is for expenses associated with the repair or replacement of existing water mains in the City. This line is not for a main replacement project – maintenance and repairs only.</p>		
<b>59000-345-000</b>	<b>SERVICES</b>	<b>\$ 6,000</b>
<p>This line item is for expenses associated with the repair and/or replacement of water service or sewer service laterals. Items purchased under this line would include copper or HDPE water pipe, PVC sewer pipe and fittings for each type of pipe. Materials purchased under this line would typically be used to replace lead water lines or vitrified clay sewer laterals.</p>		
<b>59000-346-000</b>	<b>METERS</b>	<b>\$ 15,000</b>
<p>This budget line item is for expenses associated with meter repairs and or replacement. Items charged to this account would include new water meters, meter repair parts and radio transmitters.</p>		
<b>59000-348-000</b>	<b>HYDRANTS</b>	<b>\$ 6,000</b>
<p>This line item is for expenses associated with the repair and/or replacement of hydrants. Repair parts and replacement hydrants would be charged to this account.</p>		
<b>59000-950-030</b>	<b>PICKUP TRUCK</b>	<b>\$ 38,000</b>
<p>Replace existing 2007 ¾ ton Ford utility truck with a new truck and snow plow.</p>		
<b>59000-950-140</b>	<b>SEWER MAIN LINING</b>	<b>\$ 50,000</b>
<p>Install a cured in place fiberglass liner in problem sewer areas.</p>		
<b>59000-950-150</b>	<b>UPDATE SYSTEM MAPS &amp; UDF PLAN</b>	<b>\$ - 0 -</b>
<p>Update the utility water and sewer maps and the unidirectional flushing plan.</p>		
<b>59000-950-170</b>	<b>EMERGENCY STANDBY PUMP</b>	<b>\$ 70,000</b>
<p>Purchase a gas/diesel powered pump for use at the Edison or Fremont St. pumping stations in the event of a catastrophic pump failure at either location.</p>		
<b>59000-950-180</b>	<b>WATER PLANT UPGRADES</b>	<b>\$ - 0 -</b>
<p>This budget line item is for any remaining expenses associated with the rehabilitation of the water treatment plant and reconstruction of Wells 3, 4&amp;5. This project was completed in 2016.</p>		
<b>59000-950-200</b>	<b>COMPUTER EQUIPMENT</b>	<b>\$ 2,500</b>
<p>This line item is for the purchase of new computers or computer related equipment, if necessary.</p>		
<b>59000-950-210</b>	<b>TRAILER MOUNTED GENERATOR</b>	<b>\$ 35,000</b>
<p>Trade in the existing PTO driven generator for a trailer mounted unit. This generator can be used at multiple sites including City Hall, City Garage, Business Park Booster Station or the Edgewood Lift Station. We no longer have a tractor with a PTO to run this generator and it is not financially feasible to try and attach an aftermarket engine to this generator.</p>		

<b>59000-950-220</b>	<b>All Materials Locator (AML)</b>	<b>\$ 0</b>
Funds to purchase a locator that can be used to locate any type of pipe; ductile iron, cast iron or plastic.		
<b>59000-950-245</b>	<b>BACKHOE – REPLACEMENT</b>	<b>\$ -0-</b>
A new backhoe was purchased in 2016.		
<b>59000-950-300</b>	<b>HALL ST. WATER MAIN LOOP</b>	<b>\$ 0</b>
Install water main from Cherry St. to Blake St. to eliminate a dead end on Blake St. and the associated water quality concerns.		
<b>59000-950-330</b>	<b>OCONTO RD. WATER MAIN REPLACEMENT</b>	<b>\$ 150,000</b>
Replace the old cast iron water main on Oconto rd. from Old Hwy 51 to the west end in conjunction with the anticipated street reconstruction project scheduled for 2017.		

**MOSINEE WATER & SEWER UTILITY**

**2017 BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 ACTUAL - 9/27</b>	<b>2016 PROJECTED</b>	<b>2017 PROPOSED</b>	<b>PERCENT CHANGE</b>
<b>WATER SALES</b>								
46411-460-000	Unmetered Sales	855.31	4,202.53	1,000.00	0.00	500.00	1,000.00	0.0%
46411-461-000	Metered Sales - Residential	355,825.17	510,480.68	527,100.00	406,582.10	542,109.00	540,000.00	2.4%
46411-461-100	Metered Sales - Commercial	111,947.36	156,626.12	161,450.00	128,176.29	170,901.00	165,000.00	2.2%
46411-461-200	Metered Sales - Industrial	67,090.76	83,165.89	86,600.00	69,906.47	93,200.00	87,500.00	1.0%
46411-462-000	Private Fire Protection	0.00	0.00	10,000.00	0.00	0.00	10,000.00	0.0%
46411-463-000	Public Fire Protection	233,140.02	294,261.85	343,500.00	230,845.60	307,800.00	315,000.00	-9.0%
46411-464-000	Metered Sales - Public Authority	22,412.50	33,428.89	33,800.00	25,721.32	34,300.00	34,000.00	0.6%
	<b>TOTAL WATER SALES</b>	<b>\$ 791,271.12</b>	<b>\$ 1,082,165.96</b>	<b>\$ 1,163,450.00</b>	<b>\$ 861,231.78</b>	<b>\$ 1,148,810.00</b>	<b>\$ 1,152,500.00</b>	<b>-1.0%</b>
<b>OTHER OPERATING RECEIPTS</b>								
46412-415-000	Revenues from Merchandising			0.00	0.00	0.00	0.00	#DIV/0!
46412-418-000	Rental Income	49,462.37	39,866.77	42,000.00	33,879.64	39,000.00	40,000.00	-5.0%
46412-419-000	Interest & Dividend Income	1,005.75	712.25	500.00	248.97	500.00	500.00	0.0%
46412-470-000	Forfeited Discount	7,171.21	9,155.46	5,000.00	4,059.31	7,000.00	6,000.00	16.7%
46412-471-000	Misc. Service Revenues	6,312.05	0.00	250.00	220.00	250.00	250.00	0.0%
46412-474-000	Other Water Revenues	1,307.95	4,298.00	0.00	0.00	6,500.00	0.00	#DIV/0!
	<b>TOTAL OTHER OP. RECEIPTS</b>	<b>\$ 65,259.33</b>	<b>\$ 54,032.48</b>	<b>\$ 47,750.00</b>	<b>\$ 38,407.92</b>	<b>\$ 53,250.00</b>	<b>\$ 46,750.00</b>	<b>-2.1%</b>
	<b>TOTAL WATER UTILITY REVENUES</b>	<b>\$ 856,530.45</b>	<b>\$ 1,136,198.44</b>	<b>\$ 1,211,200.00</b>	<b>\$ 899,639.70</b>	<b>\$ 1,202,060.00</b>	<b>\$ 1,199,250.00</b>	<b>-1.0%</b>
<b>SEWER REVENUES</b>								
45611-622-100	Sales - Residential	555,078.09	555,569.69	550,000.00	403,123.77	540,000.00	550,000.00	0.0%
45611-622-200	Sales - Commercial	175,782.40	169,426.24	180,000.00	127,474.23	170,000.00	180,000.00	0.0%
45611-622-300	Sales - Industrial	38,925.20	55,876.43	30,000.00	94,911.60	126,500.00	80,000.00	62.5%
45611-622-400	Sales- Public Authorities	42,883.80	43,552.10	39,000.00	31,126.61	41,500.00	40,000.00	2.5%
45611-622-500	Sales - Standby Charges	0.00	0.00	0.00		0.00	0.00	#DIV/0!
45611-622-600	Service to Other Systems	0.00	0.00	0.00		0.00	0.00	#DIV/0!
45611-625-000	Other Sewerage Services	0.00	0.00	0.00		0.00	0.00	#DIV/0!
	<b>TOTAL SEWER REVENUES</b>	<b>\$ 812,669.49</b>	<b>\$ 824,424.46</b>	<b>\$ 799,000.00</b>	<b>\$ 656,636.21</b>	<b>\$ 878,000.00</b>	<b>\$ 850,000.00</b>	<b>6.0%</b>

ACCOUNT NUMBER	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACTUAL - 9/27	2016 PROJECTED	2017 PROPOSED	PERCENT CHANGE
<b>OTHER OPERATING RECEIPTS</b>								
45612-631-000	Forfeits	7,551.33	9,476.25	5,000.00	5,089.50	6,500.00	6,000.00	16.7%
45612-635-000	Misc. Non-operating Revenue	7,641.53	28,636.54	500.00	60,000.00	60,000.00	500.00	0.0%
								#DIV/0!
	<b>TOTAL OTHER OP. RECEIPTS</b>	15,192.86	38,112.79	5,500.00	65,089.50	66,500.00	6,500.00	15.4%
								#DIV/0!
	<b>TOTAL SEWER UTILITY REVENUES</b>	\$ 827,862.35	\$ 862,537.25	\$ 804,500.00	\$ 721,725.71	\$ 944,500.00	\$ 856,500.00	6.1%
<b>MISCELLANEOUS REVENUES</b>								
59000-954-000	Special Assessment Receipts	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-955-000	CWF Somat Interest Rate Subsidy	0.00	0.00	6,618.96	0.00	6,618.96	4,600.00	-43.9%
59000-956-000	Transfer from TIF District	0.00	0.00		0.00	0.00		#DIV/0!
59000-958-000	Proceeds from Long Term Debt	0.00	0.00	850,000.00	0.00	650,000.00	150,000.00	-466.7%
59000-959-000	Transfer from Reserves	0.00	0.00	250,000.00	0.00	0.00	155,000.00	-61.3%
59000-959-100	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-959-200	Transfer from Maple Ridge Lift Rese	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-959-300	Loan Proceeds - Short Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-959-400	Rural Development Grant Proceeds	0	0	0.00	0.00	0.00	0.00	#DIV/0!
59000-959-500	SDWLP Grant Proceeds					\$ -	\$ -	#DIV/0!
59000-959-600	SDWLP Lead Line Replacement Funds						\$ 150,000.00	
	<b>TOTAL MISC. REVENUES</b>	\$ -	\$ -	\$ 1,106,618.96	\$ -	\$ 656,618.96	\$ 459,600.00	-140.8%
	<b>TOTAL UTILITY REVENUES</b>	\$ 1,684,392.80	\$ 1,998,735.69	\$ 3,122,318.96	\$ 1,621,365.41	\$ 2,803,178.96	\$ 2,515,350.00	-24.1%

ACCOUNT NUMBER	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACTUAL - 9/27	2016 PROJECTED	2017 PROPOSED	PERCENT CHANGE
<b>WATER UTILITY - OPERATIONS &amp; MAINTENANCE</b>								
57510-600-000	Wages & Salaries	45,828.53	44,394.73	42,500.00	24,962.93	33,500.00	37,500.00	-13.3%
57510-601-000	Part-time Wages	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
57520-620-000	Fuel & Power	74,943.56	61,315.92	60,000.00	40,319.91	53,750.00	60,000.00	0.0%
57530-630-000	Chemicals	50,875.28	35,718.60	36,000.00	32,103.03	42,800.00	43,000.00	16.3%
57530-630-100	Labor - Chemicals	5,118.38	3,158.12	2,500.00	3,772.87	5,100.00	5,000.00	50.0%
57530-633-000	Water Testing	4,230.10	3,708.23	5,000.00	3,347.67	4,700.00	7,500.00	33.3%
57540-640-000	Supplies & Expense	110,179.16	102,980.51	70,000.00	131,508.76	145,000.00	80,000.00	12.5%
57540-640-100	Labor - Distribution System	88,277.84	55,673.35	35,000.00	37,603.69	50,000.00	35,000.00	0.0%
57540-640-222	Clothing Allowance	262.50	225.00	262.50	262.50	26,200.00	310.00	15.3%
57540-650-000	Repair of Water Plant	134,871.84	24,166.13	50,000.00	45,735.13	50,000.00	50,000.00	0.0%
57540-650-100	Labor - Pumping Equipment	6,947.45	739.11	15,000.00	1,449.87	2,000.00	10,000.00	-50.0%
57540-650-200	Labor - Reservoir	0.00	99.42	500.00	113.54	150.00	500.00	0.0%
57540-651-000	Labor - Mains	0.00	4,817.71	2,500.00	5,494.92	6,000.00	5,000.00	50.0%
57540-652-000	Labor - Lateral Maintenance	15,132.31	8,380.60	6,000.00	8,211.51	8,500.00	8,500.00	29.4%
57540-653-000	Labor - Meters	1,457.28	3,215.96	6,000.00	1,621.77	2,100.00	3,000.00	-100.0%
57540-653-100	Labor - Meter Reading	0.00		1,500.00	0.00	0.00	1,500.00	0.0%
57540-655-000	Labor - Hydrant Maintenance	3,043.35	1,936.99	3,000.00	4,723.93	5,500.00	3,000.00	0.0%
57540-655-100	Labor - Hydrant Flushing	5,363.32	6,094.31	4,000.00	4,867.88	5,500.00	4,000.00	0.0%
57540-660-000	Transportation Expense	4,655.44	2,475.55	5,000.00	1,909.19	2,500.00	5,000.00	0.0%
57540-667-000	Labor - TIF District			0.00	0.00	0.00	0.00	
<b>TOTAL-OPERATIONS &amp; MAINT.</b>		\$ 551,186.34	\$ 359,100.24	\$ 344,762.50	\$ 348,009.10	\$ 443,300.00	\$ 358,810.00	3.9%
<b>WATER UTILITY - GENERAL EXPENDITURES</b>								
57390-408-100	Taxes	150,369.00	155,689.00	175,000.00	0.00	170,000.00	165,000.00	-6.1%
57580-680-000	Administration & General Salaries	7,439.75	7,541.60	10,000.00	5,569.40	7,500.00	10,000.00	0.0%
57580-681-000	Office Supplies	1,373.14	1,312.83	10,000.00	1,106.79	1,500.00	10,000.00	0.0%
57580-682-000	Outside Services Employed	36,010.11	24,384.51	26,000.00	15,004.76	20,000.00	26,000.00	0.0%
57580-683-000	Engineering	16,439.66	7,080.00	18,000.00	0.00	0.00	20,000.00	10.0%
57580-684-000	Insurance Expense	14,873.00	14,221.00	20,000.00	19,791.18	26,500.00	20,000.00	0.0%
57580-686-000	Employee Pension & Benefits	60,815.64	34,384.74	43,000.00	37,885.80	50,000.00	43,000.00	0.0%
57580-688-000	Regulatory Commission	1,937.70	897.73	2,000.00	125.00	125.00	2,000.00	0.0%
57580-689-000	Misc. General Expense	119.89	0.00	2,500.00	0.00	250.00	2,000.00	-25.0%
57580-690-000	Private Lead Line Replacement Expense						150,000.00	
<b>TOTAL - GEN. EXPENDITURES</b>		\$ 289,377.89	\$ 245,511.41	\$ 306,500.00	\$ 79,482.93	\$ 275,875.00	\$ 448,000.00	31.6%
<b>TOTAL WATER UTILITY EXPENSES</b>		\$ 840,564.23	\$ 604,611.65	\$ 651,262.50	\$ 427,492.03	\$ 719,175.00	\$ 806,810.00	19.3%



ACCOUNT NUMBER	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACTUAL - 9/27	2016 PROJECTED	2017 PROPOSED	PERCENT CHANGE
<b>SEWER UTILITY - OPERATIONS &amp; MAINTENANCE</b>								
57310-820-000	Wages & Salaries	31,090.78	47,431.84	40,000.00	21,527.66	30,000.00	40,000.00	0.0%
57310-820-100	Part-time Labor	0.00	0.00	0.00	0.00	0.00	0.00	
57310-821-000	Fuel & Power	51,467.08	43,317.67	40,000.00	29,170.30	39,000.00	40,000.00	0.0%
57310-823-000	Chlorine	0.00	0.00					#DIV/0!
57310-826-000	Chemicals	0.00	598.64					#DIV/0!
57310-826-100	Polymer	0.00	0.00					#DIV/0!
57310-826-200	Ferric Chloride	0.00	0.00					#DIV/0!
57310-826-500	Influent/Effluent Testing	0.00	0.00					#DIV/0!
57310-827-000	Supplies & Expense	36,026.46	23,679.69	25,000.00	31,356.91	37,000.00	30,000.00	16.7%
57310-828-000	Transportation Expense	10,396.19	4,618.86	5,000.00	2,235.57	3,000.00	5,000.00	0.0%
57320-830-000	Sewage Collection System	46,332.29	57,897.17	55,000.00	29,621.32	39,500.00	55,000.00	0.0%
57320-831-000	Maint of Coll. System - Labor	14,768.71	10,803.07	11,000.00	11,497.31	13,000.00	11,000.00	0.0%
57320-831-100	Biosolids Disposal	0.00	0.00					#DIV/0!
57320-831-200	Labor - Sewer Backups	0.00	0.00					#DIV/0!
57320-832-100	Labor - Lift Station	26,461.54	8,501.35	0.00	8,011.77	8,500.00	0.00	#DIV/0!
57320-832-200	Labor - Manholes	0.00	0.00					#DIV/0!
57320-833-000	Maint. Of Plant & Equipment	0.00	0.00				0.00	#DIV/0!
57320-833-100	Labor - WWTP	1,805.24	22.48	0.00	0.00		0.00	#DIV/0!
57320-833-600	Labor - TIF District	0.00	0.00					#DIV/0!
57330-841-000	Labor - Meters	7,757.78	6,622.00	10,000.00	3,426.16	5,000.00	7,000.00	-42.9%
57330-842-000	Labor - Meter Reading	0.00	0.00	1,500.00	0.00		1,500.00	0.0%
57330-850-000	RMMSD Treatment Costs	116,404.83	128,193.05	136,000.00	91,260.00	156,500.00	148,000.00	8.1%
<b>TOTAL OP. &amp; MAINTENANCE</b>		\$ 342,510.90	\$ 331,685.82	\$ 323,500.00	\$ 228,107.00	\$ 331,500.00	\$ 337,500.00	4.1%
<b>SEWER UTILITY - GENERAL EXPENDITURES</b>								
57330-840-000	Administration & General Salaries	7,439.75	7,541.60	8,000.00	5,569.40	7,500.00	8,000.00	0.0%
57340-851-000	Office Supplies	17,716.73	7,657.39	10,000.00	11,482.35	15,300.00	12,000.00	16.7%
57340-852-000	Outside Services Employed	4,239.49	4,454.63	14,000.00	9,357.98	12,500.00	12,000.00	-16.7%
57340-853-000	Insurance Expense	22,438.00	21,776.00	24,000.00	27,431.17	36,600.00	28,000.00	14.3%
57340-854-000	Employee Benefits	73,574.61	43,648.83	65,000.00	43,199.00	57,600.00	65,000.00	0.0%
57340-855-000	Regulatory Commission Expense	0.00	0.00	0.00	0.00	0.00	0.00	
57340-855-100	DNR Environmental Fees	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
57340-856-000	Misc. General Expense	7,713.60	0.00	500.00	0.00	200.00	500.00	0.0%
57340-857-000	Meter Expense Allocation	7,620.00	4,298.00	8,000.00	0.00	4,500.00	8,000.00	0.0%
57390-408-200	Taxes	3,930.00	3,986.00	4,000.00	0.00	4,000.00	4,000.00	0.0%
57600-858-000	Clothing Allowance	0.00	0.00	262.50	0.00		310.00	15.3%
<b>TOTAL GEN. EXPENDITURES</b>		\$ 144,672.18	\$ 93,362.45	\$ 133,762.50	\$ 97,039.90	\$ 138,200.00	\$ 137,810.00	2.9%
<b>TOTAL SEWER UTILITY EXPENSES</b>		\$ 487,183.08	\$ 425,048.27	\$ 457,262.50	\$ 325,146.90	\$ 469,700.00	\$ 475,310.00	3.8%

ACCOUNT NUMBER	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACTUAL - 9/27	2016 PROJECTED	2017 PROPOSED	PERCENT CHANGE
<b>MISCELLANEOUS EXPENDITURES</b>								
59000-427-000	Interest on Long Term Debt	276,365.07	280,120.59	296,188.00	218,939.27	296,188.00	283,973.00	-4.3%
59000-429-500	Other Expenses - Bond Issue	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-952-000	Principal on Long Term Debt	0.00	0.00	492,418.00	205,506.88	492,418.00	463,716.00	-6.2%
59000-952-100	Principal & Interest- Short Term Debt	0.00	0.00	0.00	0.00		0.00	#DIV/0!
59000-960-000	Replacement Fund	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
59000-962-000	Transfer to Reserves	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-962-100	Debt Service Reserve Fund	0	0	33,000.00	0	33,000.00	33,000.00	0.0%
59000-962-200	Reimbursement to General Fund			25,000.00	0.00	25,000.00	25,000.00	0.0%
	<b>TOTAL MISC. EXPENDITURES</b>	\$ 276,365.07	\$ 280,120.59	\$ 896,606.00	\$ 424,446.15	\$ 896,606.00	\$ 855,689.00	-4.8%
<b>TOTAL UTILITY OPERATING EXPENSES</b>								
		\$ 1,604,112.38	\$ 1,309,780.51	\$ 2,005,131.00	\$ 1,177,085.08	\$ 2,085,481.00	\$ 2,137,809.00	6.2%
<b>INCOME (LOSS) FROM OPERATIONS</b>								
		\$ 80,280.42	\$ 688,955.18	\$ 1,117,187.96	\$ 444,280.33	\$ 717,697.96	\$ 377,541.00	-195.9%

ACCOUNT NUMBER	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACTUAL - 9/27	2016 PROJECTED	2017 PROPOSED	PERCENT CHANGE
<b>CAPITAL EXPENDITURES</b>								
59000-343-000	Mains			5,000.00	1,812.82	0.00	5,000.00	
59000-345-000	Services			6,000.00	3,248.09	3,300.00	6,000.00	
59000-346-000	Meters			12,000.00	18,435.92	18,500.00	15,000.00	
59000-348-000	Hydrants			6,000.00	6,631.57	6,631.57	6,000.00	
59000-950-030	Pickup Truck			0.00	0.00	0.00	38,000.00	
59000-950-090								
59000-950-140	Sewer Main Lining			50,000.00	39,695.00	39,695.00	50,000.00	
59000-950-150	Update Water System Maps & UDF			5,000.00	4,245.95		0.00	
59000-950-160	Upgrade Electric Service - Wells 1&2			55,000.00	3,122.42		0.00	
59000-950-170	Emergency pump for Fremont & Edison			65,000.00	0.00	0.00	70,000.00	
59000-950-180	Water Plant - Upgrades			150,000.00	135,471.40	150,000.00	0.00	
59000-950-190	New Well							
59000-950-200	Computer Equipment			2,500.00	0.00	0.00	2,500.00	
59000-950-210	Trailer Mounted Generator						35,000.00	
59000-950-220	AML Locator			0.00	0.00	0.00	0.00	
59000-950-230	Western Ave. - sewer replacement			0.00	0.00	0.00	0.00	
59000-950-240						0.00	0.00	
59000-950-245	Backhoe			28,000.00	27,450.00	27,450.00	0.00	
59000-950-250	RMMSD - Force Main	599,782.49		0.00	0.00	0.00	0.00	
59000-950-260	CWBP Tower Painting							
59000-950-270	12th St. Tower Painting							
59000-950-280	Super St. Water Main Replacement			150,000.00	198,663.02	200,000.00	0.00	
59000-950-290	Hoyne St. Water Main Replacement			150,000.00	6,602.35	6,700.00	0.00	
59000-950-300	Hall St. Water Main Loop			0.00	0.00	0.00	0.00	
59000-950-310	Edison St. Water Main Replacement			350,000.00	311,920.50	312,000.00	0.00	
59000-950-320	Bielen Rd. Lift Station replacement			100,000.00	80,312.62	80,312.62	0.00	
59000-950-330	Oconto Rd. water main replacement						150,000.00	
<b>TOTAL CAPITAL EXPENDITURES</b>		\$ 599,782.49	\$ -	\$ 1,134,500.00	\$ 837,611.66	\$ 844,589.19	\$ 377,500.00	
<b>NET INCOME (LOSS)</b>		\$ (519,502.07)	\$ 688,955.18	\$ (17,312.04)	\$ (393,331.33)	\$ (126,891.23)	\$ 41.00	

Approved on: