



MOSINEE WATER & SEWER UTILITY

2024 BUDGET

Approved: December 11, 2023

MOSINEE WATER & SEWER UTILITY

2024 BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL - 10/3	2023 PROJECTED	2024 PROPOSED	PERCENT CHANGE
WATER SALES								
46411-460-000	Unmetered Sales	21,002.56	2,014.29	1,000.00	1,354.71	1,800.00	1,000.00	0.0%
46411-461-000	Metered Sales - Residential	558,896.50	560,139.26	577,000.00	448,779.02	598,372.00	595,000.00	3.0%
46411-461-050	Metered Sales - Multi-Family	57,960.26	62,447.15	60,000.00	48,432.10	64,575.00	61,900.00	3.1%
46411-461-100	Metered Sales - Commercial	158,157.16	163,524.10	160,000.00	125,449.85	167,265.00	165,000.00	3.0%
46411-461-200	Metered Sales - Industrial	150,072.80	186,296.66	170,000.00	153,866.70	194,357.00	175,500.00	3.1%
46411-462-000	Private Fire Protection	20,591.76	21,954.06	21,000.00	17,375.92	23,167.00	21,000.00	0.0%
46411-463-000	Public Fire Protection	334,417.80	344,710.29	339,000.00	264,373.38	349,830.00	350,000.00	3.1%
46411-464-000	Metered Sales - Public Authority	34,701.47	34,419.19	30,700.00	24,708.04	32,943.00	31,700.00	3.2%
	TOTAL WATER SALES	\$ 1,335,800.31	\$ 1,375,505.00	\$ 1,358,700.00	\$ 1,084,339.72	\$ 1,432,309.00	\$ 1,401,100.00	3.0%
OTHER OPERATING RECEIPTS								
46412-415-000	Revenues from Merchandising		0.00	0.00	0.00	0.00	0.00	0.0%
46412-418-000	Rental Income	105,948.98	104,975.96	105,000.00	84,531.32	105,000.00	105,000.00	0.0%
46412-419-000	Interest & Dividend Income	301.16	2,136.18	500.00		500.00	500.00	0.0%
46412-470-000	Forfeited Discount	4,508.89	3,723.21	4,500.00	3,070.62	4,100.00	4,000.00	-12.5%
46412-471-000	Misc. Service Revenues	901.67	560.77	250.00	320.94	320.94	250.00	0.0%
46412-474-000	Other Water Revenues	250.00	286.00	0.00	3,610.00	8,000.00	0.00	0.0%
	TOTAL OTHER OP. RECEIPTS	\$ 111,910.70	\$ 111,682.12	\$ 110,250.00	\$ 91,532.88	\$ 117,920.94	\$ 109,750.00	-0.5%
	TOTAL WATER UTILITY REVENUES	\$ 1,447,711.01	\$ 1,487,187.12	\$ 1,468,950.00	\$ 1,175,872.60	\$ 1,550,229.94	\$ 1,510,850.00	2.8%
SEWER REVENUES								
45611-622-100	Sales - Residential	534,294.41	533,495.44	550,000.00	408,789.86	545,000.00	685,000.00	19.7%
45611-622-150	Sales - Multi-Family	49,830.16	58,582.23	50,000.00	41,881.40	55,841.00	62,000.00	19.4%
45611-622-200	Sales - Commercial	167,014.44	170,655.28	164,000.00	130,860.00	174,480.00	205,000.00	20.0%
45611-622-300	Sales - Industrial	105,298.20	165,122.69	125,000.00	89,730.15	120,000.00	155,000.00	19.4%
45611-622-400	Sales- Public Authorities	35,500.70	35,944.52	33,000.00	28,055.75	37,400.00	41,000.00	19.5%
45611-622-500	Sales - Standby Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
45611-622-600	Service to Other Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
45611-625-000	Other Sewerage Services	178.33	121.63	0.00	192.99	192.99	0.00	0.0%
	TOTAL SEWER REVENUES	\$ 892,116.24	\$ 963,921.79	\$ 922,000.00	\$ 699,510.15	\$ 932,913.99	\$ 1,148,000.00	19.7%

ACCOUNT NUMBER	ACCOUNT NAME	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL - 10/3	2023 PROJECTED	2024 PROPOSED	PERCENT CHANGE
OTHER OPERATING RECEIPTS								
45612-631-000	Forfeits	3,470.91	2,719.85	3,000.00	2,390.93	3,187.00	3,000.00	0.0%
45612-635-000	Misc. Non-operating Revenue	210.00	2,500.00	0.00		0.00	0.00	#DIV/0!
TOTAL OTHER OP. RECEIPTS								
		3,680.91	\$ 5,219.85	\$ 3,000.00	\$ 2,390.93	\$ 3,187.00	\$ 3,000.00	0.0%
TOTAL SEWER UTILITY REVENUES								
		\$ 895,797.15	\$ 969,141.64	\$ 925,000.00	\$ 701,901.08	\$ 936,100.99	\$ 1,151,000.00	19.6%
MISCELLANEOUS REVENUES								
59000-954-000	Special Assessment Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
59000-955-000	Reserved for Future Use	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
59000-956-000	Transfer from TIF District	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-958-000	Proceeds from Long Term Debt	0.00	0.00	205,000.00	0.00	0.00	442,000.00	0.0%
59000-959-000	Transfer from Reserves	0.00	0.00	60,000.00	0.00	60,000.00	0.00	#DIV/0!
59000-959-100	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-959-200	Reserved for Future Use	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 Fur	\$ 28,611.32	\$ 54,474.09	\$ 30,000.00	\$ -	\$ -	\$ 25,000.00	-20.0%
59000-959-700	ARPA Funds	0.00	0.00	426,210.00	0.00	0.00	0.00	#DIV/0!
TOTAL MISC. REVENUES								
		\$ 28,611.32	\$ 54,474.09	\$ 295,000.00	\$ -	\$ 60,000.00	\$ 467,000.00	36.8%
TOTAL UTILITY REVENUES								
		\$ 2,372,119.48	\$ 2,510,802.85	\$ 2,688,950.00	\$ 1,877,773.68	\$ 2,546,330.93	\$ 3,128,850.00	14.1%

ACCOUNT NUMBER	ACCOUNT NAME	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL -10/3	2023 PROJECTED	2024 PROPOSED	PERCENT CHANGE
WATER UTILITY - OPERATIONS & MAINTENANCE								
57510-600-000	Wages & Salaries	44,067.68	33,393.22	43,000.00	33,039.84	44,052.00	45,000.00	4.4%
57510-601-000	Part-time Wages	1,886.00	2,011.00	2,500.00	343.00	400.00	2,500.00	0.0%
57520-620-000	Fuel & Power	66,192.84	74,011.85	75,000.00	63,242.66	84,324.00	80,000.00	6.3%
57530-630-000	Chemicals	121,368.54	161,551.60	140,000.00	156,013.71	208,000.00	190,000.00	26.3%
57530-630-100	Labor - Chemicals	9,134.46	9,786.35	9,000.00	6,743.85	8,990.00	9,000.00	0.0%
57530-633-000	Water Testing	4,759.24	3,528.09	9,000.00	8,626.96	10,500.00	7,500.00	-20.0%
57540-640-000	Supplies & Expense	113,063.38	122,697.45	125,000.00	78,038.34	104,000.00	125,000.00	0.0%
57540-640-100	Labor - Distribution System	59,172.11	52,300.59	50,000.00	43,639.38	58,185.00	55,000.00	9.1%
57540-640-222	Clothing Allowance	306.25	306.25	310.00	306.25	306.25	310.00	0.0%
57540-650-000	Repair of Water Plant	80,619.62	52,499.94	120,000.00	48,539.32	10,000.00	120,000.00	0.0%
57540-650-100	Labor - Pumping Equipment	353.26	1,826.66	4,000.00	877.00	1,000.00	4,000.00	0.0%
57540-650-200	Labor - Reservoir	54.48	1,281.60	750.00	216.04	350.00	750.00	0.0%
57540-651-000	Labor - Mains	8,986.46	3,739.53	7,000.00	7,935.27	9,500.00	8,000.00	12.5%
57540-652-000	Labor - Lateral Maintenance	13,868.33	22,388.55	20,000.00	3,150.10	3,750.00	10,000.00	-100.0%
57540-653-000	Labor - Meters	1,961.85	2,936.34	2,500.00	2,467.83	3,289.00	2,500.00	0.0%
57540-653-100	Labor - Meter Reading	0.00	0.00	1,500.00	0.00	0.00	1,500.00	0.0%
57540-655-000	Labor - Hydrant Maintenance	6,512.44	1,698.12	3,000.00	3,030.54	3,500.00	3,000.00	0.0%
57540-655-100	Labor - Hydrant Flushing	3,265.42	4,884.32	6,000.00	1,982.60	2,500.00	6,000.00	0.0%
57540-660-000	Transportation Expense	5,554.37	9,375.74	4,000.00	916.06	4,000.00	5,500.00	27.3%
57540-667-000	Labor - TIF District	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL-OPERATIONS & MAINT.		\$ 541,126.73	\$ 560,217.20	\$ 622,560.00	\$ 459,108.75	\$ 556,646.25	\$ 675,560.00	7.8%
WATER UTILITY - GENERAL EXPENDITURES								
57390-408-100	Taxes			173,000.00	0.00	0.00	173,000.00	0.0%
57580-680-000	Administration & General Salaries	8,715.60	8,585.60	10,000.00	6,592.38	8,789.00	10,000.00	0.0%
57580-681-000	Office Supplies	15,981.95	19,239.84	15,000.00	15,469.61	18,562.00	15,000.00	0.0%
57580-682-000	Outside Services Employed	22,976.94	21,836.74	26,000.00	27,776.84	29,000.00	26,000.00	0.0%
57580-683-000	Engineering	1,899.30	5,183.75	25,000.00	16,251.13	17,000.00	25,000.00	0.0%
57580-684-000	Insurance Expense	18,812.00	16,599.00	21,000.00	16,213.00	17,000.00	21,000.00	0.0%
57580-686-000	Employee Pension & Benefits	38,164.38	41,656.52	45,000.00	31,124.89	41,550.00	45,000.00	0.0%
57580-688-000	Regulatory Commission	1,755.33	1,520.68	2,000.00	125.00	2,000.00	2,000.00	0.0%
57580-689-000	Misc. General Expense	25.17	33.44	500.00	0.00	0.00	500.00	0.0%
57580-690-000	Private Lead Line Replacement Expense	33,203.91	35,000.00	30,000.00	2,500.00	2,500.00	25,000.00	-20.0%
TOTAL - GEN. EXPENDITURES		\$ 141,534.58	\$ 149,655.57	\$ 347,500.00	\$ 116,052.85	\$ 136,401.00	\$ 342,500.00	-1.5%
TOTAL WATER UTILITY EXPENSES		\$ 682,661.31	\$ 709,872.77	\$ 970,060.00	\$ 575,161.60	\$ 693,047.25	\$ 1,018,060.00	4.7%

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SEWER UTILITY - OPERATIONS & MAINTENANCE								
57310-820-000	Wages & Salaries	28,633.22	40,225.39	39,000.00	30,051.51	40,068.00	40,750.00	4.3%
57310-820-100	Part-time Labor	1,145.51	1,787.50	2,000.00	231.00	250.00	2,000.00	0.0%
57310-821-000	Fuel & Power	50,188.26	58,784.15	55,000.00	39,144.46	52,192.00	57,000.00	3.5%
57310-823-000	Chlorine	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57310-826-000	Chemicals	103,631.82	86,562.70	106,000.00	80,646.50	136,000.00	140,000.00	24.3%
57310-826-500	Influent/Effluent Testing	1,964.00	0.00	1,000.00	0.00	0.00	1,000.00	0.0%
57310-827-000	Supplies & Expense	50,696.17	24,551.74	41,000.00	13,610.89	19,000.00	41,000.00	0.0%
57310-828-000	Transportation Expense	35.31	908.83	5,000.00	243.54	2,500.00	5,000.00	0.0%
57320-830-000	Sewage Collection System	103,372.09	125,232.53	130,000.00	70,149.07	227,000.00	150,000.00	13.3%
57320-831-000	Maint of Coll. System - Labor	30,887.91	34,078.12	31,000.00	23,687.98	28,424.00	31,000.00	0.0%
57320-831-200	Labor - Sewer Backups	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57320-832-100	Labor - Lift Station	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57320-832-200	Labor - Manholes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57320-833-600	Labor - TIF District	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57330-841-000	Labor - Meters	3,535.30	1,867.93	4,500.00	4,328.88	4,000.00	4,500.00	0.0%
57330-842-000	Labor - Meter Reading	0.00	0.00	0.00	0.00	0.00	500.00	100.0%
57330-850-000	RMMSD Treatment Costs	207,335.92	221,807.70	255,000.00	184,682.97	246,243.00	440,000.00	42.0%
TOTAL OP. & MAINTENANCE		\$ 581,425.51	\$ 595,806.59	\$ 669,500.00	\$ 446,776.80	\$ 755,677.00	\$ 912,750.00	26.7%
SEWER UTILITY - GENERAL EXPENDITURES								
57330-840-000	Administration & General Salaries	8,715.60	8,585.60	8,750.00	6,552.40	8,736.00	9,000.00	2.8%
57340-851-000	Office Supplies	3,823.90	1,674.24	10,000.00	722.94	1,500.00	10,000.00	0.0%
57340-852-000	Outside Services Employed	20,116.14	4,175.00	7,500.00	5,670.32	6,000.00	7,500.00	0.0%
57340-853-000	Insurance Expense	24,281.00	22,798.00	28,000.00	22,623.00	22,630.00	25,000.00	-12.0%
57340-854-000	Employee Benefits	48,000.44	53,409.66	56,000.00	37,398.25	49,863.00	56,000.00	0.0%
57340-855-000	Regulatory Commission Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57340-855-100	DNR Environmental Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
57340-856-000	Misc. General Expense	1,098.00	0.00	1,000.00	0.00	0.00	1,000.00	0.0%
57340-857-000	Meter Expense Allocation	0.00	0.00	4,500.00	0.00	0.00	4,500.00	0.0%
57390-408-200	Taxes	0.00	0.00	4,200.00	0.00	0.00	4,200.00	0.0%
57600-858-000	Clothing Allowance	0.00	0.00	310.00	0.00	310.00	310.00	0.0%
TOTAL GEN. EXPENDITURES		\$ 106,035.08	\$ 90,642.50	\$ 120,260.00	\$ 72,966.91	\$ 89,039.00	\$ 117,510.00	-2.3%
TOTAL SEWER UTILITY EXPENSES		\$ 687,460.59	\$ 686,449.09	\$ 789,760.00	\$ 519,743.71	\$ 844,716.00	\$ 1,030,260.00	23.3%

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MISCELLANEOUS EXPENDITURES								
59000-427-000	Interest on Long Term Debt	215,221.45	209,864.65	238,200.00	0.00	238,200.00	250,128.59	4.8%
59000-429-500	Other Expenses - Bond Issue	0.00	0.00		0.00	0.00		0.0%
59000-952-000	Principal on Long Term Debt	230,374.86	235,700.70	325,680.00	0.00	325,680.00	337,980.32	3.6%
59000-952-100	Principal & Interest- Short Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
59000-960-000	Replacement Fund	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
59000-962-000	Transfer to Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
59000-962-100	Debt Service Reserve Fund	0.00	0.00	0.00	0	0.00	0.00	#DIV/0!
59000-962-200	Reimbursement to General Fund	0.00	0.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
	TOTAL MISC. EXPENDITURES	\$ 445,596.31	\$ 445,565.35	\$ 623,880.00	\$ -	\$ 623,880.00	\$ 648,108.91	3.7%
TOTAL UTILITY OPERATING EXPENSES		\$ 1,815,718.21	\$ 1,841,887.21	\$ 2,383,700.00	\$ 1,094,905.31	\$ 2,161,643.25	\$ 2,696,428.91	11.6%
INCOME (LOSS) FROM OPERATIONS		\$ 556,401.27	\$ 668,915.64	\$ 305,250.00	\$ 782,868.37	\$ 384,687.68	\$ 432,421.09	29.4%

ACCOUNT NUMBER	ACCOUNT NAME	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL - 10/3	2023 PROJECTED	2024 PROPOSED	
CAPITAL EXPENDITURES								
59000-343-000	Mains	7,053.63	0.00	5,000.00	0.00	0.00	5,000.00	
59000-345-000	Services	11,204.14	10,393.24	5,000.00	0.00	2,500.00	7,500.00	
59000-346-000	Meters	18,820.75	29,396.29	15,000.00	21,404.78	25,000.00	20,000.00	
59000-348-000	Hydrants	14,690.00	11,239.00	10,000.00	13,532.20	13,532.00	15,000.00	
59000-950-030	Pickup Truck	49,874.75	0.00	0.00			0.00	
59000-950-090								
59000-950-140	Sewer Main Lining			0.00			0.00	
59000-950-150	Western Ave. Lead Line Replace		208,758.07					
59000-950-160	3rd St watermain replacement						87,500.00	borrow 2024
59000-950-170	Main St Reconstruction						35,000.00	borrow 2024
59000-950-190	New Well - West Side							
59000-950-200	Computer Equipment	24,375.16	0.00	5,000.00	0.00	0.00	5,000.00	
59000-950-240	Sewer Jetter	59,601.00	0.00					
59000-950-245	Backhoe						60,000.00	borrow 2024
59000-950-250								
59000-950-260	CWBP Tower Painting		227,865.00					
59000-950-270	12th St. Tower Painting	133,481.87	0.00					
59000-950-280	Brookside Lift station replacement			200,000.00	0.00	65,000.00	197,000.00	STFL 2023
59000-950-290	Maple Ridge Lift Station - generator			65,000.00	0.00	65,000.00		STFL 2023
59000-950-350	Alternate Water Supply to Business Park			0.00		0.00	0.00	
TOTAL CAPITAL EXPENDITURES		\$ 319,101.30	\$ 487,651.60	\$ 305,000.00	\$ 34,936.98	\$ 171,032.00	\$ 432,000.00	

NET INCOME (LOSS) \$ 237,299.97 \$ 181,264.04 \$ 250.00 \$ 747,931.39 \$ 213,655.68 \$ 421.09

Approved:

December 11, 2023

MOSINEE WATER & SEWER UTILITY 2024 BUDGET SUMMARY

INCOME

WATER SALES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
46411-460-000	UNMETERED SALES	\$1,000
Income from bulk water sales through the coin operated dispenser or hydrants. Current rate is \$5.56 per 1000 gallons.		
46411-461-000	METERED SALES – RESIDENTIAL	\$595,000
Income from residential water sales, based on monthly meter reading. Typical residential charges are calculated based on a current service fee of \$12.00 per month for a ¾” meter and a volume charge of \$5.56 per 1000 gallons of water used.		
46411-461-050	METERED SALES – MULTI-FAMILY	\$ 61,900
Income from multi-family account water sales, based on monthly meter reading. Typical residential charges are calculated based on a current service fee of \$12.00 per month for a ¾” meter and a volume charge of \$5.56 per 1000 gallons of water used.		
46411-461-100	METERED SALES – COMMERCIAL	\$165,000
Income from water sales to commercial customers such as Mosinee 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.		
46411-461-200	METERED SALES – INDUSTRIAL	\$ 175,500
Income from water sales to industrial customers such as Crystal Finishing, Ahlstrom, etc. Charges are calculated based on a monthly service fee, depending on meter size, and a charge per 1000 gallons of water used.		
46411-462-000	PRIVATE FIRE PROTECTION	\$ 21,000
This line item is for unmetered connections to the utility water mains for supplying water to private fire protection systems. Crystal finishing, Arow Global and Cequent have connections for fire protection.		
46411-463-000	PUBLIC FIRE PROTECTION	\$350,000
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 \$12.36 for a ¾” meter and increase based on meter size.		

46411-464-000 METERED SALES – PUBLIC AUTHORITY \$ 31,700

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

ACCOUNT NUMBER ACCOUNT TITLE 2024 BUDGET

46412-415-000 REVENUES FROM MERCHANDISING \$ - 0 -

This line is for income generated from the sale of items other than water, such as promotional items.

46412-418-000 RENTAL INCOME \$ 105,000

Revenue generated from the lease of space on water towers to communications companies. At this time Cellcom leases space on the Ranger St. tower, ATT and US Cellular on the 12th St. tower and ATT on the CWBP tower.

46412-419-000 INTEREST & DIVIDEND INCOME \$ 500

This line is for revenues to the Utility for interest paid on funds that are in utility accounts.

46412-470-000 FORFEITED DISCOUNT \$ 4,000

This line is for late fees collected by the Utility on past due water accounts.

46412-471-000 MISC. SERVICE REVENUES \$ 250

This line item is for fees collected from water main tapping, fees charged for service disconnects and/or reconnects.

46412-474-000 OTHER WATER REVENUES \$ -0-

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

ACCOUNT NUMBER ACCOUNT TITLE 2024 BUDGET

45611-622-100 SALES – RESIDENTIAL \$65,000

Income from residential sewer sales. Bills are calculated based on monthly water consumption. Typical residential charges are calculated based on a service fee of \$7.73 per month for a ¾” meter and a volume charge of \$7.62 per 1000 gallons of water used.

45611-622-100 SALES – MULTI-FAMILY \$ 62,000

Income from multi-family sewer sales. Bills are calculated based on monthly water consumption. Typical residential charges are calculated based on a service fee of \$7.73 per month for a ¾” meter and a volume charge of \$7.62 per 1000 gallons of water used.

45611-622-200 SALES – COMMERCIAL \$205,000
 Income from sewer sales to commercial customers such as Mosinee Café, Charlies Hardware, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used.

45611-622-300 SALES – INDUSTRIAL \$155,000
 Income from sewer sales to industrial customers such as Crystal Finishing, Ahlstrom, etc. Charges are calculated based on a monthly service fee and a charge per 1000 gallons of water used.

45611-622-400 SALES – PUBLIC AUTHORITIES \$ 41,000
 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>2024 BUDGET</u>
45612-631-000	FORFEITS	\$ 3,000
	This line is for late fees collected on past due accounts.	
45612-635-000	MISC. NON-OPERATING REVENUE	\$ -0-
	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>2024 BUDGET</u>
59000-954-000	SPECIAL ASSESSMENT RECEIPTS	\$ -0-
	This line is for revenues collected by the Utility for any water or sewer special assessments or connection fees.	
59000-955-000	RESERVED FOR FUTURE USE	

EXPENSES

WATER UTILITY – OPERATIONS & MAINTENANCE

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
57510-600-000	WAGES & SALARIES	\$ 45,000
<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>		
57510-601-000	PART TIME WAGES	\$ 2,500
<p>Wages to pay part time help that may be employed by the utility for tasks associated with the water utility.</p>		
57510-620-000	FUEL & POWER	\$ 80,000
<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>		
57510-630-000	CHEMICALS	\$ 190,000
<p>This line is for chlorine, sodium hydroxide, polyphosphates, ferric chloride, potassium permanganate, carbon media and calcite 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>		
57510-630-100	LABOR – CHEMICALS	\$ 9,000
<p>Wages to pay Utility employees for work pertaining to maintenance of or repairs to chemical feed equipment.</p>		
57510-633-000	WATER TESTING	\$ 7,500
<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. Quarterly PFAS testing will be required in 2024. There will be fewer testing requirements in 2024 than what was required in 2023.</p>		
57510-640-000	SUPPLIES & EXPENSE	\$125,000
<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. Additional items to be paid from this account in 2024 include: hydrant painting, replace meter at Well #5.</p>		

57540-640-100	LABOR – DISTRIBUTION SYSTEM	\$55,000
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, clean valve boxes, operation of the water plant, collect water samples, system testing etc.		
57540-640-222	CLOTHING ALLOWANCE	\$ 310
This budget line item pays for the clothing allowance for 3 Utility Dept. employees and ¼ of the DPW. This expense is split between the water and sewer utility. The current allowance is \$175 per person		
57540-650-000	REPAIR OF WATER PLANT	\$ 120,000
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. In 2023 Wells 3,4 &5 were all cleaned. Well rehabilitation accounted for the majority of the costs associated with this account. A new roof for the water treatment plant building is anticipated for 2024. New roof for Business Park booster station building in 2025.		
57540-650-100	LABOR – PUMPING EQUIPMENT	\$ 4,000
Wages for employees to perform repairs and maintenance to pumping equipment.		
57540-650-200	LABOR – RESERVOIR	\$ 750
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 th Street and the clear well at Mosinee Ave.		
57540-651-000	LABOR – MAINS	\$ 8,000
Wages for repairs and maintenance on water mains in the distribution system.		
57540-652-000	LABOR – LATERAL MAINTENANCE	\$ 10,000
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.		
57540-653-000	LABOR – METERS	\$ 2,500
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.		
57540-653-100	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 done monthly.		
57540-655-000	LABOR – HYDRANT MAINTENANCE	\$ 3,000
Wages to pay employees for repairs and maintenance to the Utilities fire hydrants.		
57540-655-100	LABOR – HYDRANT FLUSHING	\$ 6,000
Funds to pay employees’ salaries for flushing hydrants. Seasonal flushing is normally done two times each year – spring and fall. Unidirectional flushing is also charged to this account. Operation of hydrants ensures that they will function in the event of a fire.		

57580-688-000 **REGULATORY COMMISSION** **\$ 2,000**
 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.

57580-689-000 **MISCELLANEOUS GENERAL EXPENSE** **\$ 500**
 This line item is for miscellaneous expenses, which may not fit into a previously listed category.

57580-690-000 **PRIVATE LEAD LINE REPL. EXPENSE** **\$ 25,000**
 This line item is for disbursements related to private lead line replacement.

SEWER UTILITY – OPERATIONS & MAINTENANCE

ACCOUNT NUMBER ACCOUNT TITLE 2024 BUDGET

57310-820-000 **WAGES & SALARIES** **\$ 40,750**
 This line is for general wages and salaries for utility employees while performing tasks associated with the sewer utility.

57310-820-100 **PART TIME WAGES** **\$ 2,000**
 Wages to pay part time help that may be employed by the utility for tasks associated with the sewer utility.

57310-821-000 **FUEL & POWER** **\$ 57,000**
 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 for from this account.

57310-826-000 **CHEMICALS** **\$ 140,000**
 Chemicals used to treat wastewater at the Edison Pump Station to prevent the formation of hydrogen sulfide gas in the force main to Rib Mountain. Hydrogen sulfide gas causes deterioration of concrete manholes and pipe and can be deadly if inhaled. The cost of Bioxide has increased about 5%.

57310-826-500 **TESTING** **\$ 1,000**
 This budget line item consists of expenses related to testing that may be necessary to aid in the control of H2S gas formation.

57310-827-000 **SUPPLIES & EXPENSE** **\$ 41,000**
 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. Additional items to be paid from this account in 2024 include: No additional purchases planned.

57340-852-000 **OUTSIDE SERVICES EMPLOYED** **\$ 7,500**
 This line item is used to pay for services or other tasks that the utility may need to contract for. It is anticipated that in 2024 the sanitary sewer system maps will be updated.

57340-853-000 **INSURANCE EXPENSE** **\$ 25,000**
 This line item is used to pay for the Utility’s property, automotive and liability insurance.

57340-854-000 **EMPLOYEE BENEFITS** **\$ 56,000**
 This line is used to pay for sewer utility employee’s share of health, dental and vision insurance and retirement funds.

57340-855-000 **REGULATORY COMMISSION** **\$ - 0 -**
 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.

57340-855-100 **DNR ENVIRONMENTAL FEES** **\$ - 0 -**
 As we no longer have a WWTP, fees are not being assessed.

57340-856-000 **MISC. GENERAL EXPENSE** **\$ 1,000**
 This line item is for miscellaneous expenses, which may not fit into a previously listed category.

57340-857-000 **METER EXPENSE ALLOCATION** **\$ 4,500**
 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** **\$ 4,200**
 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 expense is split between the water and sewer utility. The current cost is \$175 per person.

MISCELLANEOUS EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
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59000-427-000	INTEREST ON LONG TERM DEBT	\$ 250,128.59
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This budget line item is for paying the interest on the utility’s debt service.

59000-429-500	OTHER EXPENSES – BOND ISSUE	\$ 0
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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.

59000-952-000 PRINCIPAL ON LONG TERM DEBT \$ 337,980.32

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

59000-952-100 PRINCIPAL & INT. – SHORT TERM DEBT \$ 0

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.

59000-960-000 REPLACEMENT FUND \$ - 0 -

The 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.

59000-962-000 TRANSFER TO RESERVES \$ - 0 -

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 be put into reserves the last few years.

59000-962-100 DEBT SERVICE RESERVE FUND \$ -0-

This line item is used to budget funds to a reserve account required by Rural Development for the RMMSD force main loan.

59000-962-200 REIMBURSEMENT TO GEN. FUND \$ 60,000

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

CAPITAL EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2024 BUDGET</u>
59000-343-000	MAINS	\$ 5,000
<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>		
59000-345-000	SERVICES	\$ 7,500
<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>		
59000-346-000	METERS	\$ 20,000
<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>		
59000-348-000	HYDRANTS	\$ 15,000
<p>This line item is for expenses associated with the repair and/or replacement of hydrants. There are a number of older Kennedy K11 hydrants in our system that we can no longer get repair parts for. We will begin to replace these hydrants as the budget allows.</p>		
59000-950-030	PICKUP TRUCK	\$ -0-
<p>This line item is for costs associated with purchasing replacement pickup trucks that are used in the utility. The most utility truck purchase was made in 2020.</p>		
59000-950-140	SEWER MAIN LINING	\$ - 0 -
<p>Install a cured in place fiberglass liner in problem sewer areas or relay mains that are not suitable for lining.</p>		
59000-950-150	WESTERN AVE. LEAD LINE REPLACEMENT	\$ - 0 -
<p>Completed in 2022.</p>		
59000-950-160	3RD ST. WATERMAIN REPLACEMENT	\$ 87,500
<p>Replace watermain on 3rd St from Main to High in conjunction with a street reconstruction project. 6” watermain to be replaced with 12” pipe to improve fire flows to the downtown area. This is based on a recommendation detailed in the distribution system evaluation that was completed by Becher and Hoppe in 2003. It is anticipated that borrowed funds will pay for this project.</p>		
59000-950-170	MAIN ST. RECONSTRUCTION PROJECT	\$ 35,000
<p>It is anticipated that as part of the Main St. reconstruction project sanitary sewer manholes and valve boxes will need repairs and adjustments. Budgeted funds are based on the consulting engineers estimate. It is anticipated that borrowed funds will pay for this item.</p>		

59000-950-200	COMPUTER EQUIPMENT	\$ 5,000
This line item is for the purchase of new computers or computer-related equipment, if necessary. The SCADA workstation was replaced in 2020.		
59000-950-240	SEWER JETTER – REPLACEMENT	\$ -0-
Replace the existing jetter with a new machine. Jetter was replaced in 2020.		
59000-950-245	BACKHOE – REPLACEMENT	\$ 60,000
Replace the current backhoe that was purchased in 2016 and now has over 4000 hours on it. The backhoe is used almost daily. The cost of the backhoe would be split with the general fund and paid for with borrowed funds.		
59000-950-260	BUSINESS PARK TOWER PAINTING	\$ - 0 -
Completed in 2022		
59000-950-270	12th ST. TOWER PAINTING	\$ -0-
Tower was painted in 2020.		
59000-950-280	BROOKSIDE LIFT STATION REPLACEMENT	\$ 197,000
Replace the existing lift station and standby generator. Replace the steel portion of the station, line the concrete wet well and move the controls and pumping equipment above grade. Equipment was ordered in 2023 and is expected to be delivered in January 2024. This project is being funded with a STFL.		
59000-950-300	HALL ST. WATER MAIN LOOP	\$ - 0 -
Install water main from Cherry St. to Blake St. to eliminate a dead end on Blake St. and the associated water quality concerns.		
59000-950-310	MAPLE RIDGE LIFT STATION GENERATOR	\$ - 0 -
Building development in this area and increased usage of this lift station would justify the installation of a backup generator to power the station in the event of a power outage to prevent houses and apartment buildings from backing up. This project should be complete before the end of 2023.		
59000-950-340	FLORENCE ST. TOWER PAINTING	\$ - 0 -
Completed in 2018.		
59000-950-350	ALTERNATE WATER SUPPLY TO BUSINESS PARK	\$ -0-
Presently there is only one water main and booster station that can provide water to the Business Park. With the increased water demand in the park it would be prudent for the City to secure an alternate source of water in the event of a booster pump failure or water main break. This project is on hold until financing can be arranged.		