



2017
Sewer Utility
Budget

Prepared by

City of Muskego
Finance & Administration Department

Adopted Tuesday, October 25th, 2016

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CITY OF MUSKEGO SEWER UTILITY
STATEMENT OF INCOME AND EXPENSE
2017 BUDGET

	2015 <u>Actual</u>	Aug. 31, 2016 <u>Actual</u>	2016 <u>Projected</u>	2016 <u>Adopted Budget</u>	2017 <u>Proposed Budget</u>	2017 <u>Adopted Budget</u>	% Change From 2016 <u>Budget</u>
<u>Operating revenues</u>							
Sewer service charges	\$ 6,088,830	3,061,364	6,093,750	6,060,000	6,120,000	6,120,000	0.99%
Miscellaneous revenues	14,146	5,533	12,775	15,000	12,800	12,800	-14.67%
Total operating revenues	6,102,976	3,066,897	6,106,525	6,075,000	6,132,800	6,132,800	0.95%
<u>Operating expenses</u>							
Operation and maintenance:							
Milwaukee Metropolitan Sewerage District:							
Capital charge	3,558,128	3,624,731	3,624,731	3,629,583	3,793,394	3,793,394	4.51%
User charge	1,125,962	559,623	1,122,283	1,122,283	1,128,923	1,128,923	0.59%
Town of Norway							
Capital charge	-	-	-	-	-	-	0.00%
User charge	266,346	178,884	330,000	225,000	350,000	350,000	55.56%
Supervision and labor	441,516	291,100	470,045	468,137	462,787	462,787	-1.14%
Supplies and expense	27,597	18,383	28,000	28,000	28,000	28,000	0.00%
Maintenance:							
Amortization	-	-	-	-	-	-	-
Odor control	2,624	2,046	15,000	22,500	22,500	22,500	0.00%
Building and structures	15,243	10,350	14,000	14,000	18,000	18,000	28.57%
General plant safety equipment	2,910	2,615	7,000	7,000	7,000	7,000	0.00%
Sewerage collection system	57,408	29,407	50,000	125,000	125,000	125,000	0.00%
I & I reduction	28,935	6,560	20,000	100,000	100,000	100,000	0.00%
Electricity	120,731	69,862	130,000	155,000	155,000	155,000	0.00%
Transportation expense	11,182	9,206	18,000	20,000	20,000	20,000	0.00%
	5,658,581	4,802,766	5,829,059	5,916,503	6,210,604	6,210,604	4.97%
Customers' account expenses:							
Accounting and collection	67,022	35,448	64,017	64,017	61,258	61,258	-4.31%
Meter expense	29,934	-	31,000	31,000	31,500	31,500	0.00%
	96,955	35,448	95,017	95,017	92,758	92,758	-2.38%
General expenses:							
Office Salaries	72,022	38,562	69,717	69,517	66,958	66,958	-3.68%
Employee pensions and benefits	258,436	169,303	269,339	\$269,339	260,410	260,410	-3.32%
Unemployment compensation	-	-	2,000	2,000	2,000	2,000	0.00%
Office supplies and expenses	52,727	37,688	62,880	68,780	65,077	65,077	-5.38%
Outside services	45,424	26,337	56,176	78,343	76,302	76,302	-2.61%
	428,608	271,890	460,112	487,979	470,747	470,747	-3.53%
Total operation and maintenance	6,184,145	5,110,104	6,384,188	6,499,499	6,774,109	6,774,109	4.23%
Depreciation	1,055,855	-	1,080,000	\$1,135,000	\$1,112,400	1,112,400	-1.99%
Total operating expenses	7,239,999	5,110,104	7,464,188	7,634,499	7,886,509	7,886,509	3.30%
Net operating income (loss) (forward)	(1,137,023)	(2,043,207)	(1,357,663)	(1,559,499)	(1,753,709)	(1,753,709)	12.45%

CITY OF MUSKEGO SEWER UTILITY
STATEMENT OF INCOME AND EXPENSE (Concluded)
2017 BUDGET

	2015 <u>Actual</u>	Aug. 31, 2016 <u>Actual</u>	2016 <u>Projected</u>	2016 <u>Adopted Budget</u>	2017 <u>Proposed Budget</u>	2017 <u>Adopted Budget</u>	% Change From 2016 <u>Budget</u>
Net operating income (loss) (forwarded)	\$ (1,137,023)	(2,043,207)	(1,357,663)	(1,559,499)	(1,753,709)	(1,753,709)	12.45%
<u>Add non-operating income</u>							
Interest from investments	24,859	8,759	25,000	21,500	25,250	25,250	17.44%
MMSD I&I Subsidy	\$0	\$0	\$0	\$250,000	\$250,000	250,000	0.00%
Interest income on RCA's and special assessments	21,116	23,277	23,277	20,670	21,750	21,750	5.22%
Sewer Connection Fees	31,000	17,000	30,000	20,000	25,000	25,000	25.00%
Total non-operating income	76,975	49,036	78,277	312,170	322,000	322,000	3.15%
Income before non-operating expenses	(1,060,048)	(1,994,171)	(1,279,386)	(1,247,329)	(1,431,709)	(1,431,709)	14.78%
<u>Deduct non-operating expenses</u>							
I&I MMSD Program	-	\$0	\$0	\$250,000	\$250,000	250,000	0.00%
Total non-operating expenses	-	-	-	250,000	250,000	250,000	#DIV/0!
Net income (loss) before capital contributions	\$ (1,060,048)	(1,994,171)	(1,279,386)	(1,497,329)	(1,681,709)	(1,681,709)	12.31%

CITY OF MUSKEGO SEWER UTILITY
 DETAILED SCHEDULE OF OPERATING SUPPLIES & OUTSIDE SERVICES
 2017 BUDGET

	2015 Actual	Aug. 31, 2016 Actual	2016 Projected	2016 Adopted Budget	2017 Proposed Budget	2017 Adopted Budget
Operation and maintenance:						
Supplies and expense:						
Operating supplies	\$ 6,830	3,525	7,000	7,000	7,000	7,000
	13,767	7,857	14,000	14,000	14,000	14,000
Water expense	7,000	7,000	7,000	7,000	7,000	7,000
	<u>\$ 27,597</u>	<u>18,383</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>
General expense						
Office supplies and expenses:						
Supplies	\$ 9,577	7,950	10,000	7,000	10,000	10,000
Other general expense	518	264	1,500	3,000	3,000	3,000
Telephone and communications	5,386	9,117	9,580	7,580	9,580	9,580
Insurance	31,400	15,900	31,800	41,200	32,497	32,497
Computer expense	5,845	4,457	10,000	10,000	10,000	10,000
	<u>\$ 52,727</u>	<u>37,688</u>	<u>62,880</u>	<u>68,780</u>	<u>65,077</u>	<u>65,077</u>
Outside services:						
City administrative charge	\$ 30,105	15,194	30,388	30,388	28,677	28,677
Accounting	7,600	2,400	8,000	10,000	10,000	10,000
Legal	58	-	1,500	5,000	5,000	5,000
Engineering	3,486	4,819	\$11,250	\$25,500	\$25,000	25,000
Other outside services	4,137	3,886	5,000	5,000	5,000	5,000
Computer software modification	\$38	38	38	2,455	2,625	2,625
	<u>\$ 45,424</u>	<u>26,337</u>	<u>56,176</u>	<u>78,343</u>	<u>76,302</u>	<u>76,302</u>

CITY OF MUSKEGO SEWER UTILITY
SCHEDULE OF CAPITAL OUTLAY

<u>Description</u>	<u>Funding</u>	2016 Estimated Total <u>Cost</u>	2016 Adopted <u>Budget</u>	2017 Proposed <u>Budget</u>	2017 Adopted <u>Budget</u>
1. 2016 Capital Projects					
Truck - 25% DPW Replacement	(C)	-	46,250		
Truck - 50% Water/Sewer	(C)	13,404	17,500		
Communication Controls Radio	(C)	30,000	30,000		
City Garage Maint/Addition	(C)		630,000		
Lift Station Upgrades	(C)	7,359	-		
		\$ 50,764	723,750	-	-
2. 2017 Capital Projects					
Truck - 25% DPW Replacement	(C)	-	-	-	-
Truck - 50% Water/Sewer	(C)			16,000	16,000
Lift Station Upgrades	(C)	-	-	50,000	50,000
City Garage Maint/Addition	(C)	-	-	499,568	499,568
Gas Pump	(C)	-	-	6,000	6,000
SCADA Upgrade	(C)	-	-	5,000	5,000
		\$ -	-	576,568	576,568
Grand Total	\$	50,764	723,750	576,568	576,568

Note A: Anticipated to be financed with available construction funds
 Note B: Anticipated to be financed with borrowings
 Note C: Finance with working capital
 Note D: Finance with replacement funds
 Note E: Finance with reserve capacity assessment funds
 Note F: Reimbursement from MMSD
 Note G: Reimbursement from Franklin

CITY OF MUSKEGO SEWER UTILITY
SCHEDULE OF CHANGES IN UTILITY WORKING CAPITAL
2016 PROJECTED

	Operation and Maintenance Fund	Special Redemption Fund	Equipment Replacement Fund	Non-TIF Reserve Capacity Assessment Fund	Construction Fund	Total	2016 Budget
<u>Funds provided</u>							
Net income (loss) for the year	\$ (1,279,386)	-	-	-	-	(1,279,386)	(1,497,329)
Add charges to income not requiring funds:							
Depreciation	1,080,000	-	-	-	-	1,080,000	1,135,000
Amortization:							
Debt discount	-	-	-	-	-	-	-
Manhole Rehabilitation	-	-	-	-	-	-	-
MMSD Funding	-	-	-	-	-	-	250,000
Less:							
Paid to utility for implicit cash subsidy	-	-	-	-	-	-	-
Funds provided from operations	(199,386)	-	-	-	-	(199,386)	(112,329)
Increases in:							
Collection of special assessments	4,494	-	-	335,000	-	339,494	335,000
Other contributed capital collections	-	-	-	-	-	-	-
Total funds provided	(194,892)	-	-	335,000	-	140,108	222,671
<u>Funds applied</u>							
Principal payments on debt	-	-	-	-	-	-	-
Capital outlay (Schedule 6)	-	-	-	-	50,763	50,763	723,750
Total funds applied	-	-	-	-	50,763	50,763	723,750
<u>Interfund transfers - net</u>							
Interest earnings	(8,000)	-	8,000	-	-	-	-
Equipment replacement	(26,350)	-	26,350	-	-	-	-
Sewer Connection fees	(30,000)	-	-	30,000	-	-	-
Transfer to Construction Fund	(50,763)	-	-	-	50,763	-	-
Funds used for debt retirement	-	-	-	-	-	-	-
Transfer for debt retirement reserve	-	-	-	-	-	-	-
RCA funds used to finance MMSD capital charge	-	-	-	-	-	-	-
Total transfers	(115,113)	-	34,350	30,000	50,763	-	-
Increase (decrease) in working capital	(310,005)	-	34,350	365,000	-	89,345	(501,079)
<u>Working capital, beginning of year</u>	7,016,288	-	870,956	6,085,016	-	13,972,260	13,888,960
<u>Working capital, end of year</u>	\$ 6,706,283	-	905,306	6,450,016	-	14,061,605	13,387,881
2016 Budgeted Working Capital, end of year	\$ 6,054,931	-	909,420	6,423,530	-	13,387,881	

CITY OF MUSKEGO SEWER UTILITY
SCHEDULE OF CHANGES IN UTILITY WORKING CAPITAL
2017 BUDGET

	Operation and Maintenance <u>Fund</u>	Special Redemption <u>Fund</u>	Equipment Replacement <u>Fund</u>	Non-TIF Reserve Capacity Assessment <u>Fund</u>	Construction <u>Fund</u>	<u>Total</u>
<u>Funds provided</u>						
From operations:						
Net income (loss) for the year	\$ (1,681,709)	-	-	-	-	(1,681,709)
Add charges to income not requiring funds:						
Depreciation	1,112,400	-	-	-	-	1,112,400
Amortization:						
Debt discount	-	-	-	-	-	-
Manhole Rehabilitation and Mapping Projects	-	-	-	-	-	-
MMSD Funding	250,000	-	-	-	-	250,000
Less:						
Other	-	-	-	-	-	-
Funds provided from operations	(319,309)	-	-	-	-	(319,309)
Increases in:						
Collection of special assessments	4,000	-	-	325,000	-	329,000
Other contributed capital collection- RCA Landfill	-	-	-	-	-	-
Total funds provided	(315,309)	-	-	325,000	-	9,691
<u>Funds applied</u>						
Principal payments on debt	-	-	-	-	-	-
Capital outlay (Schedule 6 for Construction Fund)	-	-	-	-	576,568	576,568
Total funds applied	-	-	-	-	576,568	576,568
<u>Interfund transfers - net</u>						
Interest earnings	(8,150)	-	8,150	-	-	-
Equipment replacement	(26,350)	-	26,350	-	-	-
Sewer Connection fees	(25,000)	-	-	25,000	-	-
Transfer to Construction Fund	(576,568)	-	-	-	576,568	-
Transfer for debt retirement reserve	-	-	-	-	-	-
RCA funds used to finance MMSD capital charge	-	-	-	-	-	-
Total transfers	(636,068)	-	34,500	25,000	576,568	-
Increase (decrease) in working capital	(951,377)	-	34,500	350,000	-	(566,877)
<u>Working capital, beginning of year</u>	6,706,283	-	905,306	6,450,016	-	14,061,605
<u>Working capital, end of year</u>	\$ 5,754,906	-	939,806	6,800,016	-	13,494,728
	-14.19%	0.00%	3.81%	5.43%	0.00%	-4.03%

CITY OF MUSKEGO SEWER UTILITY
SCHEDULE OF CONSTRUCTION FUNDS

PROJECTED 2016 AND 2017

Project	Actual	2016			Projected	2017			Projected
	Balance	Revenues	Costs	Transfers	Balance	Revenues	Costs	Transfers	Balance
	12/31/2015				12/31/2016				12/31/2017
Debt issue and working capital funds:									
Vehicles & Equipment	-	-	13,404	13,404	-	-	16,000	16,000	-
Lift Station Upgrades	-	-	7,359	7,359	-	-	50,000	50,000	-
Radio Communication Controls/Replacements	-	-	30,000	30,000	-	-	-	-	-
Building - Roof, Garage & Wash Station	-	-	-	-	-	-	499,568	499,568	-
Gas Pump	-	-	-	-	-	-	6,000	6,000	-
SCADA Upgrade	-	-	-	-	-	-	5,000	5,000	-
Transfer from replacement funds	-	-	-	-	-	-	-	-	-
Transfer from working capital funds	-	50,763	-	(50,763)	-	576,568	-	(576,568)	-
Transfer from reserve capacity assessment funds	-	-	-	-	-	-	-	-	-
MMSD Funding	-	-	-	-	-	-	-	-	-
Unallocated debt proceeds	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	50,763	50,763	-	-	576,568	576,568	-	-

CITY OF MUSKEGO SEWER UTILITY
WORKING CAPITAL FUND DESCRIPTIONS
2017 BUDGET

<u>FUND</u>	<u>DESCRIPTION</u>
<u>Operations and Maintenance</u>	Required to fund, at a minimum, 3 months of operations and maintenance costs.
<u>Special Redemption</u>	Accounts as a reserve for a percentage of annual principal and interest payments, as required by the debt covenants.
<u>Equipment Replacement Fund</u>	Used for significant mechanical equipment replacements as required by the DNR.
<u>Non-TIF - RCA</u>	Includes reserves established to account for capacity assessment levies restricted to finance related capital and/or debt service costs.
<u>Construction</u>	Accounts for borrowed funds or interfund transfers from working capital to cover the cost of capital projects.
<u>MMSD Capital Charge Funding</u>	77.83% = Utility rates & 22.17% = Reserve Capacity Assessments (Prior to 2007, 27.83% was funded by positive tax increments from TID's #2-#7)

		12/31/2012	12/31/2013	12/31/2014	12/31/2015	1/1/2016	8/31/2016	12/31/2016	12/31/2017			
New Account Number	Description	Actual 2012	Actual 2013	Actual 2014	Actual 2015	2016 Amended Budget	Actual as of 8/31/2016	Estimate 12/31/2016	2017 Proposed Budget	Change From Orig. 16 Budget	% Change	2017 Adopted Budget
REVENUES												
OPERATING REVENUE:												
601.48.00.00.4801	SEWER SERVICE CHARGES	\$5,913,885	\$5,951,515	\$5,984,853	\$6,020,121	\$5,990,000	\$3,037,377	\$6,025,000	\$6,050,000	\$60,000	1.00%	6,050,000
601.48.00.00.4810	CUSTOMER PENALTIES	\$73,575	\$73,818	\$66,612	\$68,709	\$70,000	\$23,987	\$68,750	\$70,000	\$0	0.00%	70,000
601.48.00.00.4820	MISCELLANEOUS SEWER REVENUES	\$0	\$0	\$0	\$929	\$500	\$0	\$0	\$0	(\$500)	-100.00%	-
601.48.00.00.4822	CLOSING STATEMENTS	\$3,000	\$2,685	\$2,670	\$2,933	\$2,500	\$0	\$2,750	\$2,500	\$0	0.00%	2,500
601.48.00.00.4823	CAMERA TRUCK FEE	\$0	\$2,200	\$812	\$0	\$500	\$0	\$300	\$300	(\$200)	-40.00%	300
601.48.00.00.4824	LOCATE SERVICE REVENUE	\$7,506	\$7,929	\$8,064	\$8,561	\$8,000	\$5,533	\$8,000	\$8,000	\$0	0.00%	8,000
	Subtotal	5,997,967	6,038,147	6,063,010	6,101,253	6,071,500	3,066,897	6,104,800	6,130,800	59,300	0.98%	6,130,800
2012 PRELIMINARY BUDGET												
	TOTAL OPERATING REVENUE	5,997,967	6,038,147	6,063,010	6,101,253	6,071,500	3,066,897	6,104,800	6,130,800	59,300	0.98%	6,130,800
NON-OPERATING REVENUE:												
COMMERCIAL REVENUE												
601.01.00.00.4531	INTEREST ON INVESTMENTS (#249)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.49.00.00.4531	INTEREST FROM INVESTMENTS	\$29,451	\$22,207	\$19,834	\$24,859	\$21,500	\$8,759	\$25,000	\$25,250	\$3,750	17.44%	25,250
601.48.00.00.4150	GOVERNMENT GRANTS	\$75,905	\$7,509	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$0	0.00%	250,000
601.49.00.00.4910	INTEREST SPECIAL ASSMTS	\$14,433	\$8,505	\$7,560	\$6,615	\$5,670	\$9,987	\$9,987	\$10,000	\$4,330	76.37%	10,000
601.01.00.00.4424	RCA ASSESSMENT REV (TIF'S)	\$240,191	\$262,981	\$352,352	\$329,363	\$255,000	\$143,551	\$255,000	\$275,000	\$20,000	7.84%	275,000
601.01.00.00.4425	INTEREST INCOME ON RCA (TIF'S)	\$24,196	\$19,449	\$16,595	\$14,501	\$15,000	\$13,290	\$13,290	\$11,750	(\$3,250)	-21.67%	11,750
601.01.00.00.4426	CONNECTION FEES (TIF'S)	\$29,000	\$22,500	\$35,500	\$31,000	\$20,000	\$17,000	\$30,000	\$25,000	\$5,000	25.00%	25,000
601.49.00.00.4920	MISC REVENUE	\$3,397	\$3,638	\$3,544	\$1,723	\$3,500	\$0	\$1,725	\$2,000	(\$1,500)	-42.86%	2,000
601.49.00.00.4950	CITY SUBSIDIES FOR MMSD CAPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	Subtotal	\$387,122	\$324,583	\$415,550	\$383,202	\$549,170	\$183,828	\$310,002	\$573,750	\$24,580	4.48%	573,750
	TOTAL NON-OPERATING REVENUE	416,574	346,790	435,383	408,061	\$570,670	\$192,587	335,002	\$599,000		#DIV/0!	599,000
Capital Contribution												
601.49.00.00.4960	CAPITAL CONTRIBUTIONS	\$34,023	\$284,786	\$0	\$1,064,230	\$50,000	\$20,554	\$50,000	\$50,000	\$0	0.00%	50,000
	TOTAL REVENUE	6,448,563	6,669,722	6,498,394	7,573,544	6,692,170	3,280,039	6,489,802	6,779,800	59,300	0.89%	6,779,800
EXPENDITURES												
OPERATING EXPENSES												
601.61.61.01.6405	AMRTIZATN '83 MMSD CONTR CST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.61.61.01.6406	AMORTIZATN 1990 CONTR COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.61.61.01.6407	AMORT 1996 CONSTRCTN COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	Total MMSD Contract Amortization	-	-	-	-	-	-	-	-	-	0.00%	-

		12/31/2012	12/31/2013	12/31/2014	12/31/2015	1/1/2016	8/31/2016	12/31/2016	12/31/2017			
New Account Number	Description	Actual 2012	Actual 2013	Actual 2014	Actual 2015	2016 Amended Budget	Actual as of 8/31/2016	Estimate 12/31/2016	2017 Proposed Budget	Change From Orig. 16 Budget	% Change	2017 Adopted Budget
	MMSD CAPITAL CHARGES											
	Other Expenses											
601.61.61.02.6071	NON-INCREASE DESIGN CAPACITY	\$2,707,803	\$3,035,550	\$3,099,399	\$3,558,128	\$3,629,583	\$3,624,731	\$3,624,731	\$3,793,394	\$163,811	4.51%	3,793,394
	MMSD USER CHARGES											
	Other Expenses											
601.61.61.03.6072	MMSD QUARTERLY PAYMENTS	\$1,033,852	\$1,048,333	\$1,086,120	\$1,125,962	\$1,122,283	\$559,623	\$1,122,283	\$1,128,923	\$6,640	0.59%	1,128,923
	TOWN OF NORWAY CHARGES											
601.61.61.10.6069	TOWN OF NORWAY CAPITAL CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.61.61.10.6068	TOWN OF NORWAY	\$203,999	\$174,097	\$197,842	\$266,346	\$225,000	\$178,884	\$330,000	\$350,000	\$125,000	55.56%	350,000
	SUPERVISION AND LABOR											
	Personnel											
601.61.61.11.5101	SALARIES & WAGES	\$423,685	\$432,250	\$418,467	\$432,448	\$442,045	\$285,744	\$442,045	\$447,589	\$5,544	1.25%	447,589
601.61.61.11.5102	OVERTIME	\$11,598	\$17,427	\$13,092	\$9,068	\$26,092	\$5,356	\$28,000	\$15,198	(\$10,894)	-41.75%	15,198
601.61.61.11.5150	AUTO ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	Total Personnel - Supervision & Labor	435,283	449,678	431,559	441,516	468,137	291,100	470,045	462,787	(5,349)	#DIV/0!	462,787
	SUPPLIES & EXPENSES											
	Supplies / Materials											
601.61.61.12.5228	SAFETY GLASSES/CDL LIC/CONF SP	\$969	\$676	\$3,240	\$3,857	\$3,525	\$363	\$3,525	\$3,525	\$0	0.00%	3,525
601.61.61.12.5702	OPER SUPPLIES/CLOTHING EXP	\$3,649	\$7,357	\$6,004	\$6,830	\$7,000	\$3,525	\$7,000	\$7,000	\$0	0.00%	7,000
601.61.61.12.5750	CHEMICAL EXPENSE	\$13,684	\$11,659	\$10,752	\$13,767	\$14,000	\$7,857	\$14,000	\$14,000	\$0	0.00%	14,000
	Total Supplies & Expenses	18,302	19,693	19,996	24,454	24,525	11,746	24,525	24,525	-	0.00%	24,525
	MAINTENANCE SUPPLIES & EXPENSES											
	Equipment Maintenance & Rental											
601.61.61.15.5415	MAINT. OF BLDGS. & GROUNDS	\$13,282	\$17,098	\$9,880	\$15,243	\$14,000	\$10,350	\$14,000	\$18,000	\$4,000	28.57%	18,000
601.61.61.15.5425	MAINTENANCE OF SAFETY EQUIP	\$6,839	\$6,894	\$1,779	\$2,910	\$7,000	\$2,615	\$7,000	\$7,000	\$0	0.00%	7,000
	Total Maintenance Supplies & Expenses	20,121	23,992	11,659	18,152	21,000	12,965	21,000	25,000	4,000	19.05%	25,000
	MAINT SEWAGE COLLECTION SYSTEM											
	Equipment Maintenance & Rental											
601.61.61.16.5411	MAINT. OF SEWAGE COLL. EQUIP	\$101,655	\$77,380	\$95,346	\$57,408	\$125,000	\$29,407	\$50,000	\$125,000	\$0	0.00%	125,000
601.61.61.16.5426	ODOR CONTROL	\$23,089	\$18,088	\$8,524	\$2,624	\$22,500	\$2,046	\$15,000	\$22,500	\$0	0.00%	22,500
601.61.61.16.5427	I & I REDUCTION	\$81,642	\$83,016	\$0	\$28,935	\$100,000	\$6,560	\$20,000	\$100,000	\$0	0.00%	100,000
601.61.61.16.5428	AMORTZ ODER CONTROL/MANWHOLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.61.61.16.5429	FAC PLAN 2020 AMORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	Total Maint Sewage Collection System	206,386	178,484	103,870	88,968	247,500	38,012	85,000	247,500	-	0.00%	247,500

		12/31/2012	12/31/2013	12/31/2014	12/31/2015	1/1/2016	8/31/2016	12/31/2016	12/31/2017			
<u>New Account Number</u>	<u>Description</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>2016 Amended Budget</u>	<u>Actual as of 8/31/2016</u>	<u>Estimate 12/31/2016</u>	<u>2017 Proposed Budget</u>	<u>Change From Orig. 16 Budget</u>	<u>% Change</u>	<u>2017 Adopted Budget</u>
601.61.61.20.5910	ELECTRICITY GAS & ELECTRIC	\$105,311	\$136,996	\$138,413	\$120,731	\$155,000	\$69,862	\$130,000	\$155,000	\$0	0.00%	155,000
	TRANSPORTATION EXPENSE											
	Travel & Training											
601.61.61.21.5302	MILEAGE	\$728	\$417	\$151	\$0	\$500	\$614	\$700	\$700	\$200	40.00%	700
601.61.61.21.5306	TRANSPORTATION EXPENSE	\$17,732	\$19,650	\$14,849	\$11,182	\$20,000	\$9,206	\$18,000	\$20,000	\$0	0.00%	20,000
	WATER EXPENSE											
	Utilities											
601.61.61.22.5915	WATER EXPENSE	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$0	0.00%	7,000
	TOTAL OPERATING EXPENSES	4,756,516	5,093,890	5,110,859	5,662,438	5,920,528	4,803,743	5,833,284	6,214,829	294,302	4.97%	6,214,829
	CUSTOMER ACCOUNT EXPENSES											
	PERSONNEL											
601.61.62.30.5101	SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	OTHER EXPENSES											
601.61.62.30.6060	COLLECTION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	TOTAL CUSTOMER ACCOUNT EXPENSE	-	-	-	-	-	-	-	-	-	0.00%	-
	GENERAL EXPENSES											
	OFFICE SALARIES											
	Personnel											
601.61.63.40.5101	SALARIES & WAGES	\$113,448	\$117,389	\$128,368	\$134,043	\$128,034	\$70,896	\$128,034	\$122,516	(\$5,518)	-4.31%	122,516
601.61.63.40.6056	METER EXPENSE	\$28,746	\$28,566	\$30,249	\$29,934	\$31,000	\$0	\$31,000	\$31,500	\$500	1.61%	31,500
601.61.63.40.5229	HEALTH ALLOWANCE - ADMIN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.61.63.40.5102	OVERTIME	\$0	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	Total Personnel - Office Salaries	142,194	146,156	158,617	163,977	159,034	70,896	159,034	154,016	(5,018)	-3.16%	154,016
	EMPLOYEE PENSION & BENEFITS											
	Benefits											
601.61.63.41.5201	FICA	\$41,649	\$42,266	\$41,516	\$42,068	\$46,444	\$26,963	\$46,444	\$45,613	(\$831)	-1.79%	45,613
601.61.63.41.5202	PENSION	\$31,012	\$36,388	\$38,407	\$36,380	\$36,697	\$22,801	\$36,697	\$37,340	\$643	1.75%	37,340
601.61.63.41.5203	HEALTH	\$130,563	\$144,909	\$156,470	\$167,213	\$173,583	\$113,706	\$173,583	\$164,593	(\$8,990)	-5.18%	164,593
601.61.63.41.5204	LIFE	\$1,125	\$1,261	\$1,462	\$1,499	\$1,671	\$983	\$1,671	\$1,920	\$249	14.92%	1,920
601.61.63.41.5205	FSA FEE EXPENSE	\$160	\$142	\$81	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-

		12/31/2012	12/31/2013	12/31/2014	12/31/2015	1/1/2016	8/31/2016	12/31/2016	12/31/2017			
New Account Number	Description	Actual 2012	Actual 2013	Actual 2014	Actual 2015	2016 Amended Budget	Actual as of 8/31/2016	Estimate 12/31/2016	2017 Proposed Budget	Change From Orig. 16 Budget	% Change	2017 Adopted Budget
601.61.63.41.5229	HEALTH ALLOWANCE	\$7,580	\$7,367	\$7,411	\$7,419	\$7,419	\$4,488	\$7,419	\$7,419	\$0	0.00%	7,419
	Total Benefits	212,089	232,333	245,347	254,579	265,814	168,940	265,814	256,885	(8,929)	-3.36%	256,885
	OFFICE SUPPLIES & EXPENSES											
	Personnel											
601.61.63.42.5102	INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	Equipment Maintenance & Rental											
601.61.63.42.5430	ALARMS & ALARM MAINTENANCE	\$9,840	\$3,577	\$9,801	\$3,998	\$6,500	\$8,377	\$8,500	\$8,500	\$2,000	30.77%	8,500
	Computer Charges											
601.61.63.42.5509	COMPUTER SERVICES	\$9,748	\$5,244	\$9,520	\$5,845	\$10,000	\$4,457	\$10,000	\$10,000	\$0	0.00%	10,000
	Telephone Charges											
601.61.63.42.5606	TELEPHONE	\$3,862	\$1,167	\$1,242	\$1,388	\$1,080	\$740	\$1,080	\$1,080	\$0	0.00%	1,080
	Supplies / Materials											
601.61.63.42.5701	GENERAL OFFICE SUPPLIES	\$8,933	\$9,414	\$9,910	\$9,577	\$7,000	\$7,950	\$10,000	\$10,000	\$3,000	42.86%	10,000
	Other Expenses											
601.61.63.42.6020	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0	0.00%	2,000
601.61.63.42.6056	OTHER ADMIN TRAINING/CONF	\$1,484	\$3,219	\$934	\$518	\$3,000	\$264	\$1,500	\$3,000	\$0	0.00%	3,000
	Total Other Expenses	1,484	3,219	934	518	5,000	264	3,500	5,000	-	0.00%	5,000
	Insurance Expenses											
601.61.63.42.6101	WORKERS'S COMPENSATION	\$10,000	\$9,500	\$9,500	\$9,100	\$13,950	\$4,650	\$9,300	\$9,500	(\$4,450)	-31.90%	9,500
601.61.63.42.6102	LIAB INSURANCE-SWR BACKUP	\$17,600	\$18,000	\$10,500	\$10,500	\$15,500	\$5,300	\$10,600	\$10,850	(\$4,650)	-30.00%	10,850
601.61.63.42.6103	PROPERTY INSURANCE	\$7,600	\$9,000	\$10,500	\$11,000	\$10,750	\$5,550	\$11,100	\$11,322	\$572	5.32%	11,322
601.61.63.42.6104	AUTO INSURANCE	\$1,000	\$1,000	\$1,000	\$800	\$1,000	\$400	\$800	\$825	(\$175)	-17.50%	825
	Total Insurance Expense	36,200	37,500	31,500	31,400	41,200	15,900	31,800	32,497	(8,703)	(1)	32,497
	Total Office Supplies & Expenses	70,065	60,121	62,908	52,727	70,780	37,688	64,880	67,077	(3,703)	-5.23%	67,077
	OUTSIDE SERVICES											
	Professional & Contract Services											
601.61.63.43.5509	COMPUTER CHARGES/SEWER	\$671	\$0	\$58	\$38	\$2,455	\$38	\$38	\$2,625	\$170	6.92%	2,625
601.61.63.43.5801	PROFESSIONAL SERVICES	\$4,044	\$3,662	\$3,566	\$4,137	\$5,000	\$3,886	\$5,000	\$5,000	\$0	0.00%	5,000
601.61.63.43.5805	LEGAL FEES	\$2,334	\$294	\$1,557	\$58	\$5,000	\$0	\$1,500	\$5,000	\$0	0.00%	5,000
601.61.63.43.5810	ACCOUNTING & COLLECTION	\$11,440	\$8,300	\$8,300	\$7,600	\$10,000	\$2,400	\$8,000	\$10,000	\$0	0.00%	10,000
601.61.63.43.5815	ENGINEERING FEES	\$5,355	\$1,790	\$553	(\$303)	\$20,000	\$4,086	\$7,500	\$20,000	\$0	0.00%	20,000

		12/31/2012	12/31/2013	12/31/2014	12/31/2015	1/1/2016	8/31/2016	12/31/2016	12/31/2017			
<u>New Account Number</u>	<u>Description</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>2016 Amended Budget</u>	<u>Actual as of 8/31/2016</u>	<u>Estimate 12/31/2016</u>	<u>2017 Proposed Budget</u>	<u>Change From Orig. 16 Budget</u>	<u>% Change</u>	<u>2017 Adopted Budget</u>
601.61.63.43.5824	AMORTIZATION MAPPING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	Total Professional & Contract Services	23,844	14,047	14,034	11,530	42,455	10,410	22,038	42,625	170	0.40%	42,625
	Other Expenses											
601.01.00.00.6057	ADMINISTRATIVE CHARGES (#249)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$2,500	\$5,000	\$5,000	\$0	0.00%	5,000
601.61.63.43.6056	OTHER EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.61.63.43.6057	ADMINISTRATIVE CHARGE	\$25,684	\$28,046	\$29,330	\$30,105	\$30,388	\$15,194	\$30,388	\$28,677	(\$1,711)	-5.63%	28,677
601.61.63.43.6505	COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	Total Outside Services	54,528	47,093	48,364	46,635	77,843	28,104	57,426	76,302	(1,541)	-1.98%	76,302
	TOTAL GENERAL EXPENSES	478,876	485,704	515,237	517,918	573,471	305,627	547,154	554,279	(19,192)	-3.35%	554,279
	DEPRECIATION											
601.61.64.50.6705	DEPRECIATION	\$1,095,057	\$1,116,768	\$1,086,912	\$1,055,855	\$1,135,000	\$0	\$1,080,000	\$1,112,400	(\$22,600)	-1.99%	1,112,400
	NON-OPERATING EXPENSES											
	INTEREST EXPENSE											
	Debt											
601.62.65.60.7010	INTEREST EXPENSE	\$101,885	\$92,201	\$68,803	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	AMORTIZATION OF DEBT DISCOUNT											
601.62.65.61.7015	AMORTIZATION OF BOND DISCOUN	\$5,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	AMORT' OF EXTRAORDINARY PROP LOSS											
	Contract / Property Loss											
601.62.65.62.6401	AMORTIZATION OF PROPERTY LOS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	TOTAL NON-OPERATING EXPENSES	107,828	92,201	68,803	-	-	-	-	-	-	#DIV/0!	-
	EXTRAORDINARY LOSS											
	DEBT											
601.63.66.70.7020	EXTRAORDINARY LOSS/DEBT DISC	\$45,333	\$45,333	\$52,888	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
	CONTINGENCY											
601.64.67.00.6601	CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-

12/31/2012 12/31/2013 12/31/2014 12/31/2015 1/1/2016 8/31/2016 12/31/2016 12/31/2017

New Account Number	Description	Actual 2012	Actual 2013	Actual 2014	Actual 2015	2016 Amended Budget	Actual as of 8/31/2016	Estimate 12/31/2016	2017 Proposed Budget	Change From Orig. 16 Budget	% Change	2017 Adopted Budget
CAPITAL PROJECTS												
SEWER PROJECTS												
601.65.00.00.6201	RYANCREEK INTERCEPTOR-FRANKLIN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6202	RYAN CREEK INTERCEPTOR-MUSKEGO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6203	MCSHANE LIFT STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6204	JANESVILLE RECONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6205	LAKE LORE LIFT STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6206	JANESVILLE RD SWR MSS-02-02	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6206	JANESVILLE RD SWR MSS-02-02	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6207	DURHAM DRIVE SANI SWR EXT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6208	WOODS RD FORCEMAIN EXT PROJECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6209	SCADA RENOVATION (RADIO STUDY)	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	(\$500)	-100.00%	-
601.65.00.00.6210	MUSKEGO'S FACILITY PLAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6211	SOUTHEAST SEWER PROJ EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6212	BOXHORN/GROVEWAY/Ryan MSS193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6213	MMSD FACILITY PLAN-MUSKEGO'S %	\$1,634	\$683	\$3,976	\$3,789	\$5,000	\$733	\$3,750	\$5,000	\$0	0.00%	5,000
601.65.00.00.6214	WOODS RD. (RACINE/BROOKE LN)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6215	GIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6216	WDS RD/KURTZE/BAY LN MSS3-99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6217	BELLE CHASSE OVERSIZING REIMB	\$0	\$32,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6218	WOODS RD FORCEMAIN S. BEACH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0
601.65.00.00.6219	SUPERIOR EPI LIFTSTAT MSS201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6220	RYAN ROAD RELAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6275	FORCED HOOK UPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.65.00.00.6516	PRIVATE PROP I&I MMSD PROGRAM	\$75,905	\$7,509	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$0	0.00%	250,000
601.65.00.00.6517	PRIVATE PROP I&I-BACKUP PREV	\$38,413	\$4,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.00.00.00.1922	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.00.00.00.3410	RESERVE EQUIPMENT REPLCEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
601.00.00.00.1927	OPERATING EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	-
TOTAL CAPITAL PROJECTS		115,951	45,581	3,976	3,789	\$255,500	733	\$3,750	255,000	(500)	-0.20%	255,000
TOTAL EXPENDITURES		6,599,560	6,879,476	6,838,676	7,239,999	7,884,499	5,110,104	7,464,188	8,136,509	252,010	3.20%	8,136,509