City of Merrill - Sewer Utility Budget Summary — Enterprise Fund

Annual 2.0% rate increases for 2012 through 2016 were approved by Merrill Common Council on 10/12/2010.

There is designated **Sewer Replacement Fund** which will be used for some capital equipment and facility improvements.

	2012	2013	2014	Difference
Revenues	**Budget**	**Budget**	**Budget**	
Prior Year - Borrowed Proceeds	$73,000	$0	$0	$0
New Borrowing	$0	$0	$0	$0
Utility Revenue - Contracts/Interest	$5,900	$4,750	$4,750	$0
Utility Revenue - Specials/Sale Equipment	$100,125	$125	$125	$0
Utility Revenue - Interest	$7,000	$7,500	$7,500	$0
Utility Revenue - Interest (Investments)	$0	$986	$986	$0
Public Charges - Services	$1,419,500	$1,421,000	$1,414,500	($6,500)
Other Charges - Services	$130,000	$90,000	$100,000	$10,000
Total Revenues	**$1,735,525**	**$1,524,361**	**$1,527,861**	**$3,500**
Expenditures				
Capital Projects** & Work Orders - Utility	$73,000	$290,000	$648,800	$358,800
Contract Work	$850	$500	$500	$0
Taxes - Social Security/Medicare	$25,000	$27,500	$27,500	$0
Operations (Including new Vactor Truck - 2012)	$624,750	$273,000	$255,000	($18,000)
Maintenance	$276,500	$231,750	$218,250	($13,500)
Customer Accounts (Collection)	$60,500	$60,000	$63,000	$3,000
Administration, General, & Depreciation	$392,250	$384,750	$373,800	($10,950)
Taxes & Depreciation on Plant	$224,775	$232,000	$235,500	$3,500
Transfers (Amortization/Debt Service Interest)	$17,410	$9,422	$6,091	($3,331)
Total Expenditures	**$1,695,035**	**$1,508,922**	**$1,828,441**	**$319,519**
Net Revenues minus Expenditures	**$40,490**	**$15,439**	**($300,580)**	**($316,019)**
	2012	2013	2014	Difference
Debt Service - Principal (Balance Sheet)	**$24,780**	**$29,925**	**$21,569**	**($8,356)**

**Capital projects are reclassified as Assets during the year-end audit process. Shown in this analysis for informational purposes.

63 -Sewer Fund
Non-Departmental

	2011 ACTUAL	2012 ACTUAL	2013 CURRENT BUDGET	2013 Y-T-D ACTUAL	2013 PROJECTED YEAR END	2014 REQUESTED BUDEGT	2014 BUDGET CHANGE	2014 PROPOSED BUDGET
REVENUES								
Taxes (or Utility Rev.)								
40000-41150 M.J.C. Work Revenue	312	2,390	1,750	253	1,750	1,750	0	
40000-41195 Interest-Capital Replacement	2,689	4,542	3,000	1,884	3,000	3,000	0	
40000-41197 Int-Rev Bond Redemption	149	0	0	0	0	0	0	
TOTAL Taxes (or Utility Rev.)	3,150	6,932	4,750	2,137	4,750	4,750	0	
Specials (Utility Rev.)								
40000-42110 Special Assmt Rev.	5,904	0	125	0	125	125	0	
40000-42225 Sale of Equipment	0	140,000	0	0	0	0	0	
TOTAL Specials (Utility Rev.)	5,904	140,000	125	0	125	125	0	

40000-42225 Sale of Equipment

PERMANENT NOTES:
Vactor truck - sale of existing unit (7 year cycle).

Intergov Charges (Misc.)								
40000-47500 GIS Map-Sewer Rev.	0	0	0	13	25	0	0	
40000-47700 Interest - Sewer Bills	7,752	7,223	7,500	5,311	7,500	7,500	0	
40000-47720 Interest - Special Assmts	95	65	0	43	0	0	0	
40000-47730 Interest - Debt Proceeds	0	0	0	0	0	0	0	
TOTAL Intergov Charges (Misc.)	7,846	7,288	7,500	5,367	7,525	7,500	0	
Miscellaneous Revenues								
40000-48100 Interest - Investments	146	0	0	0	0	0	0	
40000-48250 Fed Stimulus-BAB	0	1,343	986	986	750	986	0	
40000-48422 Ins Recovery-Sewer	0	1,089	0	5,697	0	0	0	
TOTAL Miscellaneous Revenues	146	2,432	986	6,682	750	986	0	
Public Charges-Services								
40000-62221 Metered - Residential	901,296	911,029	935,000	766,379	915,000	917,000	(18,000)	
40000-62222 Metered - Commercial	314,898	305,289	307,000	286,671	307,000	308,500	1,500	
40000-62223 Metered - Industrial	64,349	79,978	77,000	70,545	80,000	80,500	3,500	
40000-62224 Metered - Municipal	98,614	92,253	87,000	75,318	92,500	93,500	6,500	
40000-62275 Industrial Monitoring Rev.	13,400	13,925	15,000	10,725	14,500	15,000	0	
TOTAL Public Charges-Services	1,392,558	1,402,474	1,421,000	1,209,638	1,409,000	1,414,500	(6,500)	

40000-62221 Metered - Residential

PERMANENT NOTES:
Common Council action of 10/12/2010 annual Sanitary Sewer rate increase of 2.0% (2012 through 2016).

63 -Sewer Fund
Non-Departmental

	2011 ACTUAL	2012 ACTUAL	2013 CURRENT BUDGET	2013 Y-T-D ACTUAL	2013 PROJECTED YEAR END	2014 REQUESTED BUDEGT	2014 BUDGET CHANGE	2014 PROPOSED BUDGET
Other Charges-Services								
40000-63350 Other Operating Revenues	114,044	74,579	90,000	100,351	102,500	100,000	10,000	
TOTAL Other Charges-Services	114,044	74,579	90,000	100,351	102,500	100,000	10,000	
TOTAL REVENUES	1,523,647	1,633,705	1,524,361	1,324,175	1,524,650	1,527,861	3,500	
EXPENDITURES								
Work Orders - Utility								
50000-07-00700 WO-Tap Service	(53)	137	0	0	0	0	0	
50000-07-55500 Force Main - WI River Cro	0	0	75,000	21,395	17,500	320,000	245,000	
50000-07-55525 Lift Pump-Manhole 5th-Log	0	0	15,000	0	15,000	0	(15,000)	
50000-07-55530 Riverside Ave-Pumps/Gen	0	0	0	0	0	55,000	55,000	
50000-07-55641 WWT Plant Improvements	0	0	200,000	10,382	165,000	150,000	(50,000)	
50000-07-55643 WWT - Grit Removal	0	0	0	0	0	123,800	123,800	
50000-07-55650 Bench Testing-BPR Projec	(0)	0	0	2,062	2,062	0	0	
50000-07-55756 WWT Plant-Roofs/Doors	0	0	0	0	0	0	0	
TOTAL Work Orders - Utility	(53)	137	290,000	33,839	199,562	648,800	358,800	
TOTAL EXPENDITURES	(53)	137	290,000	33,839	199,562	648,800	358,800	
REVENUE OVER/(UNDER) EXPENDITURES	1,523,700	1,633,568	1,234,361	1,290,336	1,325,088	879,061	(355,300)	

50000-07-5550Force Main - WI River Cros PERMANENT NOTES:
Wisconsin River crossing (West Main Street) into 6th District - 1950s Force Main.

50000-07-5553Riverside Ave-Pumps/Gen PERMANENT NOTES:
Riverside Ave. - replace lift pumps (Sewer Replacement Fund) & new generator.

50000-07-5564WWT Plant Improvements PERMANENT NOTES:
WWT Plant replacement generator in 2013 (Sewer Replacement Fund) - project completion projected in early 2014.

50000-07-5564WWT Plant Improvements CURRENT YEAR NOTES:
For 2014 - roof replacements. Previously proposed $16,000 garage doors removed at W&S Committee on 10/30/2013.

50000-07-5564WWT - Grit Removal PERMANENT NOTES:
Funding through Sewer Replacement Fund - project started in 2013.

63 -Sewer Fund
Contract Work

	2011 ACTUAL	2012 ACTUAL	2013 CURRENT BUDGET	2013 Y-T-D ACTUAL	2013 PROJECTED YEAR END	2014 REQUESTED BUDEGT	2014 BUDGET CHANGE	2014 PROPOSED BUDGET
EXPENDITURES								
53717-00-41600 Merc.,Job.,&Contract Work	97	37	500	0	500	500	0	
TOTAL	97	37	500	0	500	500	0	
TOTAL EXPENDITURES	97	37	500	0	500	500	0	

63 -Sewer Fund
Taxes - SS/Medicare

	2011 ACTUAL	2012 ACTUAL	2013 CURRENT BUDGET	2013 Y-T-D ACTUAL	2013 PROJECTED YEAR END	2014 REQUESTED BUDEGT	2014 BUDGET CHANGE	2014 PROPOSED BUDGET
EXPENDITURES								
54080-00-51000 SS/Medicare Taxes	22,753	23,622	27,500	19,737	25,000	27,500	0	
TOTAL	22,753	23,622	27,500	19,737	25,000	27,500	0	
TOTAL EXPENDITURES	22,753	23,622	27,500	19,737	25,000	27,500	0	

63 -Sewer Fund
Operations

	2011 ACTUAL	2012 ACTUAL	2013 CURRENT BUDGET	2013 Y-T-D ACTUAL	2013 PROJECTED YEAR END	2014 REQUESTED BUDEGT	2014 BUDGET CHANGE	2014 PROPOSED BUDGET
EXPENDITURES								
56150-00-82000 Operating Plant	33,168	40,355	36,500	35,718	36,500	34,500	(2,000)	
56150-00-82010 Lab. Labor	58,634	50,917	57,500	41,887	47,500	47,000	(10,500)	
56150-00-82100 Power & Fuel for Pumping	28,328	25,419	29,500	19,998	26,500	29,500	0	
56150-00-82200 Power & Fuel for Aeration	36,103	34,273	39,000	27,696	35,000	39,000	0	
56150-00-82210 Gas for Heat & Digesters	16,018	15,049	17,500	10,539	17,000	17,500	0	
56150-00-82300 Chlorine	5,201	2,204	5,500	3,121	5,500	5,500	0	
56150-00-82400 Phosphorous Removal Chem.	42,267	37,177	40,000	26,126	37,500	35,000	(5,000)	
56150-00-82500 Sludge Conditioning Chem.	4,070	4,400	5,000	5,646	6,500	5,500	500	
56150-00-82600 Other Chemicals	11,978	5,532	12,500	0	5,500	7,500	(5,000)	
56150-00-82700 Other Operating Sup/Exp	1,385	5,522	1,500	2,564	3,000	3,000	1,500	
56150-00-82705 Industrial Monitoring	8,020	5,061	10,000	4,570	5,500	7,500	(2,500)	
56150-00-82710 Laboratory Supplies	5,691	17,014	10,000	20,615	22,500	15,000	5,000	
56150-00-82720 Landfill Tipping Fees	3,588	3,283	3,500	2,676	3,500	3,500	0	
56150-00-82800 Transportation	6,203	5,898	5,000	4,166	5,500	5,000	0	
TOTAL	260,654	252,103	273,000	205,321	257,500	255,000	(18,000)	

56150-00-8200Operating Plant

PERMANENT NOTES:
One fewer summer LTE in 2014 - from 10/30/2013 W&S Committee meeting.

TOTAL EXPENDITURES	260,654	252,103	273,000	205,321	257,500	255,000	(18,000)	

63 -Sewer Fund
Maintenance

	2011 ACTUAL	2012 ACTUAL	2013 CURRENT BUDGET	2013 Y-T-D ACTUAL	2013 PROJECTED YEAR END	2014 REQUESTED BUDEGT	2014 BUDGET CHANGE	2014 PROPOSED BUDGET
EXPENDITURES								
56152-00-83100 Sewer Main Maintenance	39,894	361,684	35,000	41,675	42,500	40,000	5,000	
56152-00-83110 Repair of Sewers	0	0	500	12	500	500	0	
56152-00-83200 Lift Station Maintenance	18,966	33,033	21,000	24,725	27,500	25,000	4,000	
56152-00-83300 Primary Maintenance	55,314	53,420	50,000	23,546	50,000	50,000	0	
56152-00-83301 PSC Amortization Expense	13,992	9,531	0	0	0	0	0	
56152-00-83310 Secondary Maintenance	19,388	30,464	22,500	16,809	22,500	22,500	0	
56152-00-83320 Digesters Maintenance	19,985	63,211	20,000	15,057	20,000	20,000	0	
56152-00-83330 Belt Press Maintenance	13,728	10,523	13,500	13,053	13,500	13,500	0	
56152-00-83340 Sludge Disposal	21,652	5,242	8,000	2,762	5,500	5,500	(2,500)	
56152-00-83400 Bldg./Grounds Maintenance	28,407	42,273	60,000	31,699	35,000	40,000	(20,000)	
56152-00-83500 Maint of SCADA System	73	2,023	1,250	590	1,250	1,250	0	
TOTAL	231,400	611,403	231,750	169,927	218,250	218,250	(13,500)	
TOTAL EXPENDITURES	231,400	611,403	231,750	169,927	218,250	218,250	(13,500)	

56152-00-8310Sewer Main Maintenance

PERMANENT NOTES:
Vactor truck replacement in 2012 - $300,217 with offsetting revenue of $140,000.

63 -Sewer Fund
Customer Accts Expenses

	2011 ACTUAL	2012 ACTUAL	2013 CURRENT BUDGET	2013 Y-T-D ACTUAL	2013 PROJECTED YEAR END	2014 REQUESTED BUDEGT	2014 BUDGET CHANGE	2014 PROPOSED BUDGET
EXPENDITURES								
56154-00-84000 Billing, Collection, Acct	40,835	52,853	43,000	43,262	44,000	44,500	1,500	
56154-00-84200 Meter Reading	6,010	5,059	5,500	4,724	5,500	5,500	0	
56154-00-84500 Repair/Maintenance-Meters	11,065	18,373	11,500	13,151	13,500	13,000	1,500	
TOTAL	57,910	76,286	60,000	61,137	63,000	63,000	3,000	
TOTAL EXPENDITURES	57,910	76,286	60,000	61,137	63,000	63,000	3,000	

56154-00-8400Billing, Collection, Acct.PERMANENT NOTES:
Utility Billing employee reclass to Step J, Grade 6. Offset by 1/2 time position at Step A, Grade 4 (instead of Grade 5).

63 -Sewer Fund
Admin & General Expenses

	2011 ACTUAL	2012 ACTUAL	2013 CURRENT BUDGET	2013 Y-T-D ACTUAL	2013 PROJECTED YEAR END	2014 REQUESTED BUDEGT	2014 BUDGET CHANGE	2014 PROPOSED BUDGET
EXPENDITURES								
56156-00-85000 Admin & General Salaries	31,475	28,574	32,500	26,812	30,000	35,000	2,500	
56156-00-85010 Computer & Software	16,980	32,425	22,500	23,637	30,000	25,000	2,500	
56156-00-85025 Fiber - Internet-PRI	10,710	15,014	13,000	14,932	17,500	17,500	4,500	
56156-00-85045 GIS - Sewer Design	0	0	0	3,148	4,000	5,000	5,000	
56156-00-85050 GIS - Sewer Components	0	8,135	20,000	4,680	7,500	7,500	(12,500)	
56156-00-85100 Office Supplies & Expense	5,118	5,959	5,000	2,567	5,000	5,000	0	
56156-00-85200 Outside Service Employed	35,862	14,149	20,000	9,369	20,000	20,000	0	
56156-00-85220 Outside Lab Services	3,345	5,386	5,000	3,863	5,000	5,000	0	
56156-00-85230 Treatment Plant Mntc Agre	0	0	1,500	0	1,500	1,500	0	
56156-00-85300 Insurance-Liability & Pro	24,385	26,882	25,000	29,773	29,773	33,750	8,750	
56156-00-85400 WC Insurance	8,668	6,594	15,000	6,628	6,628	6,500	(8,500)	
56156-00-85410 Employee Retirement-WRS	27,088	18,306	22,500	17,177	19,500	23,750	1,250	
56156-00-85420 Employee Health Ins.	96,715	83,529	100,000	79,027	86,500	85,500	(14,500)	
56156-00-85430 Employee Life Ins.	1,484	1,526	1,500	1,442	1,550	1,550	50	
56156-00-85435 Sick Leave Lump Sum	299	5,778	0	0	0	0	0	
56156-00-85500 Regulatory Com. Expense	10,972	11,749	14,250	12,507	14,250	14,250	0	
56156-00-85600 Misc General Expense	15,665	16,095	7,500	3,368	7,500	7,500	0	
56156-00-92640 Unemployment Comp.	418	2,585	0	0	0	0	0	
56156-00-93426 Contributed Plant Depreci	79,307	79,307	79,500	0	79,500	79,500	0	
TOTAL	368,488	361,991	384,750	238,929	365,701	373,800	(10,950)	

56156-00-8500Admin & General Salaries PERMANENT NOTES:
Includes 12.5% of City Administrator, 12.5% of IT Manager, and Utility Superintendent. Utility Superintendent reclass to Step J, Grade 10.

TOTAL EXPENDITURES	368,488	361,991	384,750	238,929	365,701	373,800	(10,950)	

63 -Sewer Fund
Taxes & Depreciation

	2011 ACTUAL	2012 ACTUAL	2013 CURRENT BUDGET	2013 Y-T-D ACTUAL	2013 PROJECTED YEAR END	2014 REQUESTED BUDEGT	2014 BUDGET CHANGE	2014 PROPOSED BUDGET
EXPENDITURES								
56170-00-40300 Depreciation on Plant	226,641	231,064	226,500	0	232,500	230,000	3,500	
56170-00-40800 Tax Equiv. - Meter Portio	5,681	5,603	5,500	0	5,500	5,500	0	
56170-00-40820 Remainder Assessment-PSC	0	0	0	0	0	0	0	
TOTAL	232,322	236,667	232,000	0	238,000	235,500	3,500	
56170-00-4030Depreciation on Plant	PERMANENT NOTES: Depreciation amounts from Schenck year-end audit entries.							
TOTAL EXPENDITURES	232,322	236,667	232,000	0	238,000	235,500	3,500	

63 -Sewer Fund
Transfers

	2011 ACTUAL	2012 ACTUAL	2013 CURRENT BUDGET	2013 Y-T-D ACTUAL	2013 PROJECTED YEAR END	2014 REQUESTED BUDEGT	2014 BUDGET CHANGE	2014 PROPOSED BUDGET
EXPENDITURES								
56172-00-42500 Amortize Bond Debt Discou	910	910	910	0	910	910	0	
56172-00-42600 Interest on Debt Service	14,438	9,058	8,512	6,998	8,512	5,181	(3,331)	
56172-00-99900 Transfer to Water Utility	0	0	0	0	0	0	0	
TOTAL	15,348	9,968	9,422	6,998	9,422	6,091	(3,331)	
TOTAL EXPENDITURES	15,348	9,968	9,422	6,998	9,422	6,091	(3,331)	
FUND TOTAL REVENUES	1,523,647	1,633,705	1,524,361	1,324,175	1,524,650	1,527,861	3,500	
FUND TOTAL EXPENDITURES	1,188,919	1,572,213	1,508,922	735,888	1,376,935	1,828,441	319,519	
REVENUE OVER/(UNDER) EXPENDITURES	334,728	61,492	15,439	588,286	147,715	(300,580)	(316,019)	

*** END OF REPORT ***