

<b>2023 Sanitary 1 Budget Summary</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 YTD 11/07/22</b>	<b>2022 Projected</b>	<b>2022 Proj Var</b>	<b>2023 Proposed</b>	<b>2023 Incr (Decr)</b>
<b>Revenue</b>							
Operating revenues	550,687	551,010	395,415	619,503	69,413	627,761	8,258
Non-operating revenues	27,370	5,869	9,026	16,861	10,992	27,083	10,222
Capital Contributions	24,000	18,000	14,250	14,250	(3,750)	15,000	750
<b>Total Revenue</b>	<b>602,057</b>	<b>574,879</b>	<b>418,691</b>	<b>650,614</b>	<b>76,655</b>	<b>669,844</b>	<b>19,230</b>
<b>Expense</b>							
Wages	68,950	88,080	68,610	82,958	(5,122)	105,824	22,866
Treatment expenses	228,701	231,109	173,363	233,715	2,606	250,000	16,285
Legal & Accounting Fees	17,361	16,000	11,392	12,150	(3,850)	14,500	2,350
Insurance,prop,liab,financial, (bonding)	8,118	7,500	7,500	7,500	0	9,970	2,470
Reimb'rsTown forClerkTresCommissionerTime	17,580	12,669	7,500	13,630	961	12,669	(961)
Office & General Expenses	13,996	21,650	7,672	15,527	(6,123)	20,225	4,698
Utilities and Telephone	19,307	29,000	21,734	27,340	(1,660)	28,000	(1,000)
Pump station supplies & maint.	146,620	143,000	80,419	95,718	(47,282)	159,650	63,932
Transportation expense	3,975	4,250	435	434	(3,816)	150	(284)
Other general expenses	60,332	37,000	477	25,231	(11,769)	98,554	73,323
Depreciation Expense	182,034	180,461	159,623	180,461	0	180,000	(461)
<b>Total Expense</b>	<b>766,974</b>	<b>770,719</b>	<b>542,900</b>	<b>700,344</b>	<b>(70,375)</b>	<b>885,892</b>	<b>183,888</b>
<b>Revenue-Expenses</b>	<b>(164,917)</b>	<b>(195,840)</b>	<b>(124,209)</b>	<b>(49,730)</b>	<b>147,030</b>	<b>(216,048)</b>	<b>(164,658)</b>

# Sanitary 1 - 2023 Budget Worksheet

2023 Sanitary 1 Budget Detail	Actual 2021	2022 Budget	2022 YTD 11/07/22	2022 Projected	2022 Proj Var	2023 Proposed	2023 Incr (Decr)	2023 Comments
<b>Revenue</b>								
<b>3100 - Operating Revenues</b>								
3110 - O&M- Residential Revenue	274,893	321,600	156,144	321,600	0	360,000	38,400	\$75/qr per household x 1,200 households (12% increase)
3115 - O&M-Commercial Revenue	17,806	20,750	9,594	20,750	0	22,341	1,591	Increase 12% (\$75) + add'l \$50 per meter/qr (was \$10); Crossroads moved to SD2 budget; Based on 15; add 3 = 18 meters (1st qtr)
3120 - City of Sheboygan Flow Charge	205,180	199,660	152,184	199,660	0	233,920	34,260	\$58480/qr at \$75/qr + pump station rate (not sure if accurate - can change if Scott changes #'s in pump station expenses)
3130 - Reimb'rst fom SD#2 for fld wkr	6,063	6,000	8,425	8,425	2,425	9,000	575	\$50/hr x 180 hours
3131 - Reimb'rst fom SD#2 ClericalWage	1,629	1,500	1,500	1,500	0	1,500	0	\$1500 / yr from SD2
3132 - Reimb'rst fom SD#2 for Commis'r	500	500	500	500	0	500	0	\$500 / yr from SD2
3135 - Special Assessment Letters	850	1,000	3,755	3,755	3,675	500	-3,255	Special Assessments
3140 - Deferred Special Assessment	43,766	0	63,313	63,313	63,313	0	-63,313	Connection fee for farm properties - per lineal foot
<b>Total 3100 - Operating Revenues</b>	<b>550,687</b>	<b>551,010</b>	<b>395,415</b>	<b>619,503</b>	<b>69,413</b>	<b>627,761</b>	<b>8,258</b>	
<b>3200 - Non-operating revenues</b>								
3221 - General Interest Income	262	400	2,677	4,775	4,375	8,700	3,925	saving account - \$725/mo based on Sept 2022
3222 - Replacement Interest Income	322	500	3,869	7,187	6,687	13,272	6,085	restricted and designated accounts - \$1106/mo based on Sept '22
3226 - Interest & Late Fees, Revenue	2,794	2,500	682	2,500	0	600	-1,900	O&M Residential Sewer - pd quarter via journal entry
3240 - Miscellaneous Revenue	21,635	500	705	1,305	805	2,400	1,095	LGIP #5 Equip Replacement Int pmts - \$200/mo based on Sep '22
3250 - Debt Service Revenue	2,357	1,969	1,094	1,094	-875	2,111	1,017	3 homes will be paid off after 4th Q of 2022.
<b>Total 3200 - Non-operating Revenues</b>	<b>27,370</b>	<b>5,869</b>	<b>9,026</b>	<b>16,861</b>	<b>10,992</b>	<b>27,083</b>	<b>10,222</b>	
<b>3300 - Capital Contributions</b>								
Total 3325 - Connection fees	24,000	18,000	14,250	14,250	-3,750	15,000	750	project incr for new homes (\$3,000/home); Rammer Pond -
<b>Total 3300 - Capital Contributions</b>	<b>24,000</b>	<b>18,000</b>	<b>14,250</b>	<b>14,250</b>	<b>-3,750</b>	<b>15,000</b>	<b>750</b>	
<b>Total Revenue</b>	<b>602,057</b>	<b>574,879</b>	<b>418,691</b>	<b>650,614</b>	<b>76,655</b>	<b>669,844</b>	<b>19,230</b>	
<b>Expense</b>								
<b>66900 - Reconciliation Differences</b>								
<b>5050 - Wages</b>								
5051 - Wages - pump station operations	49,092	51,240	36,850	39,980	-11,260	44,507	4,527	Refer to maintenance dept payroll analysis spreadsheet
5052 - Wages - pump station Mowing	2,119	2,242	2,023	1,985	-257	2,271	286	Refer to maintenance dept payroll analysis spreadsheet
5055 - Wages - office	12,812	19,282	15,225	17,210	-2,072	18,500	1,290	Karen Current wage \$21/hr. 7/2022 - Added 3%
5056 - Wages - Public Works Director	0	9,750	9,750	13,907	4,157	27,759	13,852	Ben & FT maint position (16% of wages, PR taxes and benefits)
5060 - Wages - Plumbing Inspector	0	0	525	525	525	0	-525	
5065 - Wages - FICA	4,003	4,511	3,434	3,883	-628	5,768	1,885	6.20%
5066 - Wages - Medicare	924	1,055	803	908	-147	1,349	441	1.45%
5067 - Wages - Retirement - Pub Works Dir	0	0	0	904	904	1,804	900	6.5% - Pay 16% to Town
5068 - Wages - Health Ins - Pub Works Dir	0	0	0	3,656	3,656	3,865	209	16% of \$24,156 - Pay to Town
<b>Total 5050 - Wages</b>	<b>68,950</b>	<b>88,080</b>	<b>68,610</b>	<b>82,958</b>	<b>-5,122</b>	<b>105,824</b>	<b>22,866</b>	
5090 - Treatment expenses	228,701	231,109	173,363	233,715	2,606	250,000	16,285	
<b>Total 5090 - Treatment Expenses</b>	<b>228,701</b>	<b>231,109</b>	<b>173,363</b>	<b>233,715</b>	<b>2,606</b>	<b>250,000</b>	<b>16,285</b>	
5101 - Accounting Fees (Payroll & audit)	8,447	8,500	9,150	9,150	650	9,500	350	
5102 - Legal Fees	8,914	7,500	2,242	3,000	-4,500	5,000	2,000	
<b>Total 5100 - Legal &amp; Accounting Fees</b>	<b>17,361</b>	<b>16,000</b>	<b>11,392</b>	<b>12,150</b>	<b>-3,850</b>	<b>14,500</b>	<b>2,350</b>	
5150 - Insurance,prop,liab & Bond	8,118	7,500	7,500	7,500	0	9,970	2,470	Base on Rural Ins current payments for liab & work comp. Pd qtrly.
5175 - Reimb'rsTown forClerkTresComm (time)	17,580	12,669	7,500	13,630	961	12,669	-961	Adj '22 based on Julie, Shawna, Kari YE est (106,715); Add 3% in 2023 for wage increases (123,600); 15% Clerk/12% Treas per time study * 75% (25% to SD 2). Most expense booked in Dec. Plus Reimb for Commissioners time \$2580
<b>Total 5150 - Insurance - Prop, Liab, Bond</b>	<b>25,698</b>	<b>20,169</b>	<b>15,000</b>	<b>21,130</b>	<b>961</b>	<b>22,639</b>	<b>1,509</b>	
<b>5200 - Office &amp; General Expenses</b>								
5215 - Legal notices	501	1,000	0	0	-1,000	1,500	1,500	Sheboygan Press Notices for Bids: 6/yr @ \$250/ea
5217 - Outside services	1,682	2,500	20	2,770	270	2,750	-20	Fehr Graham proposal \$2,750 Confined Space Training
5225 - Repairs and Maintenance	0	500	3	3	-497	500	497	
5230 - Bank Charges	1,461	1,800	1,015	1,500	-300	1,800	300	Bank Fees
5235 - Supplies & Equipment	366	1,600	1,174	1,250	-350	1,600	350	Billing cards
5237 - Software Fees	2,130	4,350	675	2,175	-2,175	2,175	0	UBMax-\$675 in Oct; \$1,500 to Town in Dec
5243 - Aflac Insurance	0	1,000	778	890	-110	1,000	110	
5265 - Rent Expense	6,000	6,000	3,000	6,000	0	6,000	0	Pd to the Town of Wilson
5270 - Postage	1,745	2,500	1,772	1,772	-728	2,500	728	Keep the same, postage increased in July, another increase expected
5299 - Miscellaneous	111	400	201	134	-266	400	266	
5200 - Office & General Expenses - Other	0	0	-967	-967	-967	0	967	Kari-write off old A/Rs 1/1/22
<b>Total 5200 - Office &amp; General Expenses</b>	<b>13,996</b>	<b>21,650</b>	<b>7,672</b>	<b>15,527</b>	<b>-6,123</b>	<b>20,225</b>	<b>4,698</b>	
<b>5340 - Utilities and Telephone</b>								
5342 - Elect./Nat. Gas-Pump Stations	15,960	25,000	16,945	22,095	-2,905	25,000	0	Used Sep payments to estimate 2023. \$2,080/mo.
5347 - Telephone	3,347	4,000	4,789	5,245	1,245	3,000	-1,000	Mission system would get rid of all but Office phone in 2nd qtr (one line canceled in Sept) - Proposed based on \$296/mo for 4 lines +

## Sanitary 1 - 2023 Budget Worksheet

12/29/2022

2023 Sanitary 1 Budget Detail		Actual 2021	2022 Budget	2022 YTD 11/07/22	2022 Projected	2022 Proj Var	2023 Proposed	2023 Incr (Decr)	2023 Comments
<b>Total 5340 - Utilities &amp; Telephone</b>		<b>19,307</b>	<b>29,000</b>	<b>21,734</b>	<b>27,340</b>	<b>-1,660</b>	<b>28,000</b>	<b>-1,000</b>	
5500 - Pump station supplies & maint.									
5505 - Pump Station Supplies		1,457	5,000	3,614	3,000	-2,000	5,000	2,000	
5510 - Flushing, Cleaning and Jetting		22,289	30,000	22,718	22,718	-7,282	30,000	7,282	5 Miles \$29,415 (-5% if do in Jan); \$2,010 Curtiss Lift Station
5515 - Repairs & Maintenance		120,134	107,000	53,758	70,000	-37,000	123,650	53,650	3 Mission dialers \$39,330; Schinker Crk \$9,730; Stahl pump station air release valve replacement \$22,590; ; LSPS exterior door \$7,000, LSPS laser meters \$15,000; 3 pump repairs - (2) Curtis & LS #3 \$30,000
5530 - Portable generator		1,370	500	0	0	-500	500	500	
5535 - Generator Supplies and Repairs		1,370	500	329	0	-500	500	500	
<b>Total 5500 - Pump Station Supplies &amp; Maint.</b>		<b>146,620</b>	<b>143,000</b>	<b>80,419</b>	<b>95,718</b>	<b>-47,282</b>	<b>159,650</b>	<b>63,932</b>	
5675 - Transportation expense									
5676 - Mileage reimb - pump stations		3,854	4,000	339	339	-3,661	0	-339	Remove after 2023 - expense has been added to Payroll Exp
5677 - Mileage reimbursement - office		121	250	95	95	-155	150	55	
<b>Total 5675 - Transportation Expense</b>		<b>3,975</b>	<b>4,250</b>	<b>435</b>	<b>434</b>	<b>-3,816</b>	<b>150</b>	<b>-284</b>	
5800 - Other general expenses									
5812 - Diggers Hotline		1,069	2,000	1,075	1,075	-925	2,000	925	
5875 - Engineering		23,817	30,000	0	22,576	-7,424	83,720	61,144	\$3,920 Advisement; \$3,920 CIP; \$33,600 Facility Planning; \$42,280
5880 - Skid Steer Purchase		0	0	0	0	0	9,834	9,834	One-time expense - 25% of \$39,168
5890 - Construction Costs		1,088	5,000	-598	1,580	-3,420	3,000	1,420	
5800 - Other general expenses - Other		34,358	0	0	0	0	0	0	
<b>Total 5800 - Other General Expenses</b>		<b>60,332</b>	<b>37,000</b>	<b>477</b>	<b>25,231</b>	<b>-11,769</b>	<b>98,554</b>	<b>73,323</b>	
5900 - Depreciation Expense		182,034	180,461	159,623	180,461	0	180,000	-461	
6560 - Payroll Expense		0	0	4,177	5,680	5,680	6,350	670	Mileage (this account began March 2022) - YTD Average
<b>Total 5900, 6560</b>		<b>182,034</b>	<b>180,461</b>	<b>163,800</b>	<b>186,141</b>	<b>5,680</b>	<b>186,350</b>	<b>209</b>	
6600 - Capital Outlay									
6630 - Replacement		0	0	0	0	0	0	0	
6650 - Mechanical Repairs		0	0	0	0	0	0	0	
<b>Total 6600 - Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Expense</b>		<b>766,974</b>	<b>770,719</b>	<b>542,900</b>	<b>700,344</b>	<b>-70,375</b>	<b>885,892</b>	<b>183,888</b>	
<b>Net Income</b>		<b>-164,917</b>	<b>-195,840</b>	<b>-124,209</b>	<b>-49,730</b>	<b>147,030</b>	<b>-216,048</b>	<b>-164,658</b>	
Depreciation		182,034	180,461	159,623	180,461	0	180,000	-461	
<b>Actual Profit</b>		<b>17,117</b>	<b>-15,379</b>	<b>35,414</b>	<b>130,731</b>	<b>147,030</b>	<b>-36,048</b>	<b>-165,119</b>	