

2024 Sanitary 1 Budget Summary	2022 Actual	2023 Budget	2023 Projected	2023 Proj Var	2024 Proposed	2024 Incr (Decr)
Revenue						
Operating revenues	536,085	581,924	604,799	22,875	834,928	230,129
Non-operating revenues	16,850	27,083	52,300	25,217	44,500	(7,800)
Capital Contributions	17,250	15,000	6,250	(8,750)	15,000	8,750
Total Revenue	570,185	624,007	663,349	39,342	894,428	231,079
Expense						
Wages	87,772	105,824	92,576	(13,247)	100,003	7,426
Treatment expenses	236,810	250,000	248,000	(2,000)	261,100	13,100
Legal & Accounting Fees	11,440	14,500	20,278	5,778	26,500	6,222
Insurance,prop,liab,financial, (bonding)	8,361	9,970	10,130	160	9,576	(554)
Reimb'rsTown for Clerk Tres Commissioner Time	15,868	12,669	15,554	2,885	16,289	735
Office & General Expenses	7,645	20,225	21,590	1,365	23,230	1,640
Utilities and Telephone	25,140	28,000	30,500	2,500	32,500	2,000
Pump station supplies & maint.	93,105	159,650	192,151	32,501	126,581	(65,570)
Transportation expense	475	150	0	(150)	0	0
Other general expenses	1,780	98,554	50,245	(48,309)	60,123	9,878
Capital Outlay	0	6,350	0	0	62,280	62,280
Debt Service					162,988	162,988
Depreciation Expense	183,102	180,000	183,049	3,049	183,049	0
Total Expense	671,498	885,892	864,073	(15,469)	1,064,219	200,146
Revenue-Expenses	(101,313)	(261,885)	(200,724)	54,811	(169,790)	30,934

Changes Made From Original Budget Posting:

Moved some funds from General Expenses to Capital Outlay

Updated proposed engineering expenses

Added row for Debt Service for the LSPS loan (took it out of Capital Outlay)

Updated Depreciation Expense

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1	2023 Sanitary 1 Budget Detail			Actual 2021	2022 Budget	2022 Actual	2023 Budget	2023 YTD 10/3/2023	2023 Projected	2024 Proposed	2024 Incr (Decr)	2024 Comments			
Revenue															
3100 · Operating Revenues															
4	3110 · O&M- Residential Revenue	274,893	321,600	313,141	336,000	175,105	360,000	446,400	86400	\$93 / qtr per home x 1200 homes (24% incr. from \$75); EHU=Equal Housing Unit		Prop-Proj			
5	3115 · O&M-Commercial Revenue	17,806	20,750	19,563	20,852	11,227	20,852	24,992	4140	Increase @ same rate as residential (24%) \$21,392.48 + 18 meters * \$50 / qtr = \$3600 yr					
6	3120 · City of Sheboygan Flow Charge	205,180	199,660	203,381	213,572	118,246	213,572	352,036	138464	Based on 45% of pump station expenses (\$31,930/qr from Scott) plus EHU (603 City homes): \$93 * 603 * 4 = \$224,316					
7	3130 · Reimb'rst fom SD#2 for field wkr	6,063	6,000	9,575	9,000	7,475	7,825	9,000	1175	\$50/hr x					
8	3131 · Reimb'rst fom SD#2 ClericalWage	1,629	1,500	1,500	1,500	0	1,500	1,500	0	\$1500 / yr from SD2					
9	3132 · Reimb'rst fom SD#2 for Commis'r	500	500	500	500	0	500	500	0	\$500 / yr from SD2					
10	3135 · Special Assessment Letters	850	1,000	3,875	500	450	550	500	(50)	Special Assessments					
11	3140 · Deferred Special Assessment	43,766	0	11,958	0	0	0	0	0	Connection fee for farm properties - per lineal foot					
12	Total 3100 · Operating Revenues	550,687	551,010	563,493	581,924	312,503	604,799	834,928	230129						
13	3200 · Non-operating revenues														
14	3221 · General Interest Income	262	400	6,045	8,700	12,349	19,000	15,000	(4000)	Savings account					
15	3222 · Replacement Interest Income	322	500	10,532	13,272	18,447	27,500	23,000	(4500)	Restricted & Designated accounts					
16	3226 · Interest & Late Fees, Revenue	2,794	2,500	0	600	835	1,600	2,000	400	O&M Residential Sewer - pd quarter via journal entry					
17	3240 · Miscellaneous Revenue	21,635	500	1,400	2,400	1,057	2,600	2,400	(200)	\$1400 O&M Residential Sewer pd quarterly via JE					
18	3250 · Debt Service Revenue	2,357	1,969	2,188	2,111	518	1,600	2,100	500	3 homes will be paid off after 4th Q of 2022.					
19	Total 3200 · Non-operating Revenues	27,370	5,869	20,165	27,083	33,206	52,300	44,500	(7800)						
20	3300 · Capital Contributions														
21	Total 3325 · Connection fees	24,000	18,000	17,250	15,000	3,250	6,250	15,000	8750	New homes (\$3,000/home); Rammer Pond - \$3600+\$3000					
22	Total 3300 · Capital Contributions	24,000	18,000	17,250	15,000	3,250	6,250	15,000	8750						
23	Total Revenue	602,057	574,879	600,908	624,007	348,959	663,349	894,428	231079						
24	Expense														
25	66900 · Reconciliation Differences														
26	5050 · Wages						19 / 7								
28	5051 · Wages - pump station operations	49,092	51,240	48,488	44,507	24,508	35,000	45,842	10842	3% & 7%					
29	5052 · Wages - pump station Mowing	2,119	2,242	2,372	2,271	1,730	2,271	2,339	68	3%					
30	5055 · Wages - office	12,812	19,282	15,596	18,500	13,551	18,550	19,550	1000	Karen: \$23.5 x 32					
31	5056 · Wages - Public Works Director	0	9,750	12,887	27,759	11,898	25,289	18,404	(6885)	16% of Ben & Mike: \$112,952 + Aflac \$720, Life Insurance \$395, phone \$960 (\$115,027)					
32	5060 · Wages - Plumbing Inspector	0	0	525	0	0	0	0	0						
33	5065 · Wages - FICA	4,003	4,511	3,833	5,768	3,136	4,446	5,340	894	86,135 * 6.2%					
34	5066 · Wages - Medicare	924	1,055	896	1,349	734	1,040	1,249	209	86,135 * 1.45%					
35	5067 · Wages - Retirement - Pub Works Dir	0	0	0	1,804	796	1,061	1,247	186	112,952 * 6.9% *16%					
36	5068 · Wages - Health Ins - Pub Works Dir	0	0	0	3,865	3,689	4,919	6,031	1112	37,696.44 * 16%					
37	Total 5050 · Wages	68,950	88,080	84,597	105,824	60,044	92,576	100,003	7426						
38	5090 · Treatment expenses	228,701	231,109	236,810	250,000	165,780	248,000	261,100	13100	Karen reached out to City (Jordan)					
39	Total 5090 · Treatment Expenses	228,701	231,109	236,810	250,000	165,780	248,000	261,100	13100						
40	5101 · Accounting Fees (Payroll & audit)	8,447	8,500	9,150	9,500	11,278	11,278	9,500	(1778)						

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1			2023 Sanitary 1 Budget Detail	Actual 2021	2022 Budget	2022 Actual	2023 Budget	2023 YTD 10/3/2023	2023 Projected	2024 Proposed	2024 Incr (Decr)	2024 Comments
41	5102 · Legal Fees		8,914	7,500	2,294	5,000	5,902	9,000	17,000	8000		
42	Total 5100 · Legal & Accounting Fees		17,361	16,000	11,444	14,500	17,180	20,278	26,500	6222		
43	5150 · Insurance,prop,liab & Bond		8,118	7,500	7,500	9,970	7,736	10,130	9,576	(554)		28% - Rural Insurance - pd qty to town
44	5175 · Reimb'rsTown for ClerkTresComm (time)		17,580	12,669	15,868	12,669	6,210	15,554	16,289	735		10% Commissioner Salary - \$3194 10% Clerk / Treasurer Salary - \$13,390 2023 Clerk/Treas salary \$12,420 (10%) - per Town budget
45	Total 5150 · Insurance - Prop, Liab, Bond		25,698	20,169	23,368	22,639	13,946	25,684	25,865	181		
46	5200 · Office & General Expenses											
47	5215 · Legal notices		501	1,000	0	1,500	360	360	1,500	1140		Sheboygan Press Notices for Bids: 6/yr @ \$250/ea
48	5217 · Outside services		1,682	2,500	175	2,750	0	2,750	2,750	0		Fehr Graham proposal \$2,750 Confined Space Training
49	5225 · Repairs and Maintenance		0	500	3	500	222	500	500	0		
50	5230 · Bank Charges		1,461	1,800	1,101	1,800	600	1,500	1,500	0		Bank Fees
51	5235 · Supplies & Equipment		366	1,600	1,665	1,665	227	1,500	2,000	500		Billing cards, desk, filing cabinet
52	5237 · Software Fcoo		2,130	4,050	2,175	2,175	0	2,500	2,500	0		UD Max-\$1,000 in Oct, \$1500 in Nov, \$1500 in Dec
53	5243 · Aflac Insurance		0	1,000	861	1,000	369	1,000	1,000	0		
54	5265 · Rent Expense & Supplies		6,000	6,000	6,000	6,000	4,290	8,580	8,580	0		Rent & Supplies, per Town budget in 2023
55	5270 · Postage		1,745	2,500	1,772	2,500	1,809	2,500	2,500	0		postage, permit fee
56	5299 · Miscellaneous		111	400	201	400	58	400	400	0		
57	5200 · Office & General Expenses - Other		0	0	0	0	0	0	0	0		Write-off old A/R's
58	Total 5200 · Office & General Expenses		13,996	21,650	13,953	20,290	7,935	21,590	23,230	1640		
59	5340 · Utilities and Telephone											
60	5342 · Elect./Nat. Gas-Pump Stations		15,960	25,000	19,715	25,000	15,417	25,000	27,000	2000		
61	5347 · Telephone		3,347	4,000	5,425	3,000	4,200	5,500	5,500	0		Phone reimbursement for Steve & Otis; AT&T office phone: Mission System annual \$564
62	Total 5340 · Utilities & Telephone		19,307	29,000	25,140	28,000	19,617	30,500	32,500	2000		
63	5500 · Pump station supplies & maint.											
64	5505 · Pump Station Supplies		1,457	5,000	4,010	5,000	1,992	4,000	5,000	1000		
65	5510 · Flushing, Cleaning and Jetting		22,289	30,000	22,718	30,000	34,853	34,853	25,581	(9272)		Jan / Feb - Great Lakes
66	5515 · Repairs & Maintenance		120,134	107,000	45,864	123,650	88,519	152,298	95,000	(57298)		Curtis 35,000; LSPS Louvers (2) 26,000; LPS pump replacement 30,000; Xylem \$3532 * 82%=\$2896 (9/11th)
67	5520 · Lakeshore Pump Station Project		1,370	0	0	0	0	0	0	0		Not starting in 2024
68	5530 · Portable generator		1,370	500	0	500	0	500	500	0		
69	5535 · Generator Supplies and Repairs		1,370	500	329	500	0	500	500	0		
70	Total 5500 · Pump Station Supplies & Maint.		147,990	143,000	72,920	159,650	125,364	192,151	126,581	(65570)		SD1: 55% City: 45%
71	5675 · Transportation expense											
72	5676 · Mileage reimb - pump stations		3,854	4,000	339	0	0	0	0	0		Remove after 2023 - expense has been added to Payroll Exp
73	5677 · Mileage reimbursement - office		121	250	95	150	0	0	0	0		Remove after 2023 - expense has been added to Payroll Exp
74	Total 5675 · Transportation Expense		3,975	4,250	435	150	0	0	0	0		
75	5800 · Other general expenses											
76	5812 · Diggers Hotline		1,069	2,000	1,075	2,000	960	2,000	2,000	0		

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77	5875 · Engineering			23,817	30,000	20,181	83,720	0	16,033	39,893	23860	\$2,000 Finance; \$4000 General; \$5,000 DNR Facility Planning; Facility Planning Carryover \$28,892.50
78	5880 · Equipment Purchase & Repairs			0	0	0	9,834	23,903	23,903	5,230	(18673)	Compactor 85% \$3230; Saw 85% \$1998
79	5890 · Construction Costs			1,088	5,000	-598	3,000	4,259	4,259	8,000	3741	to raise (10) manholes
80	5800 · Other general expenses - Other			34,358	0	41	0	58	0	0	0	
81	Total 5800 · Other General Expenses			60,332	37,000	20,699	98,554	29,179	46,195	55,123	8928	
82	5900 · Depreciation Expense			182,034	180,461	183,101	180,000	137,287	183,049	183,049	0	
83	6560 · Payroll Expense - Mileage			0	0	0	6,350	2,950	4,050	5,000	950	
84	Total 5900, 6560			182,034	180,461	183,101	186,350	140,237	187,099	188,049	950	
85	6600 · Capital Outlay											
86	6620 · Engineering Projects									62,280	62280	H2S \$42,280; \$15,000 LSPS Laser Meters (\$15k x 3 yrs '22-'24); CIP \$10,000
87	6630 · Replacement			0	0	0	0	0	0	0	0	
88	6650 · Mechanical Repairs			0	0	0	0	0	0	0	0	2025 - EE Weeden Creek manholes (construction)
89	Total 6600 · Capital Outlay			0	0	0	0	0	0	62,280	62280	
90	7000 · Debt Service											
91	7010 · Principal - DNR Loan - 2.65M			0	0	0	0	0	0	107,326	107326	DNR Loan Pymnts. Earmark if not used in 2024. 20 yr. loan of \$2.65M @ 2.14%. Put into general fund account each year, per Bryan (not reserve)
92	7015 · Interest - DNR Loan - 2.65M			0	0	0	0	0	0	55,661	55661	DNR Loan Pymnts. Earmark if not used in 2024. 20 yr. loan of \$2.65M @ 2.14%. Put into general fund account each year, per Bryan (not reserve)
93	Total 7000 · Debt Service									162,988	162988	
94	Total Expense			768,344	770,719	672,465	885,956	579,282	864,073	1,064,218	200145	
95	Net Income			-166,287	-195,840	-71,557	-261,949	-230,323	-200,724	-169,790	30934	
96												
97			Depreciation	182,034	180,461	183,101	180,000	137,287	183,049	183,049	0	
98			Actual Profit	15,747	-15,379	111,544	-81,949	-93,035	-17,675	13,259	30934	
99												
100												
101												
102	Engineering Cost Carryover									-28,893		Facility Planning \$28,892.50 left from '23
103												
104	Capital Engineering Projects Carryover									-42,280		Unused H2S from '23 \$42,280
105										-3,920		CIP unused from '23
106										-45,000		22, '23, '24 funds for LSPS Laser Meters (LGIP account)
107										\$ (91,200.00)		TOTAL CAPITAL EARMARKED / RESERVED FUNDS