



11333 N. Cedarburg Road
Mequon, WI 53092
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www.ci.mequon.wi.us

Public Works/Engineering
Taped and Televised

SEWER UTILITY DISTRICT COMMISSION
Wednesday, October 30, 2024
5:30 PM or immediately following the Mequon Municipal Water Utility Commission
Christine Nuernberg Hall

Agenda

- 1) Call to Order, Roll Call
- 2) Approval of Meeting Minutes
Action requested: review and approve
 - a. June 11, 2024, Minutes
- 3) Ordinances
Action requested: review and recommend approval
 - a. **ORDINANCE 2024-1670** An Ordinance Appropriating the Necessary Funds from the City of Mequon's Sewer Utility District for the Year 2025 for Capital Charge Payments to the Milwaukee Metropolitan Sewerage District (MMSD) and City of Mequon Capital Debt Service Requirements
- 4) Resolutions
Action requested: review and recommend approval
 - a. **RESOLUTION 4149** A Resolution Reassigning Undesignated Cash Reserves of \$1,000,000 within the Sewer Utility Fund to One-Time Capital Projects, in Accordance with City of Mequon Financial Policy Statement 3: Reserve Requirements
 - b. **RESOLUTION 4150** A Resolution Adopting the Fiscal Year 2025 Sanitary Sewer Utility Budget and Establishing the 2025 Sanitary Sewer User Fee Schedule
- 5) Adjourn

Dated: October 30, 2024

/s/ Andrew Nerbun, Mayor

Notice is hereby given that a quorum of other governmental bodies may be present at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take formal action thereto at this meeting.

Persons with disabilities requiring accommodations for attendance at this meeting should contact the City Clerk's Office at 262-236-2914, twenty-four (24) hours in advance of the meeting.

Any questions regarding this agenda may be directed to the City Administrator's Office at 262-236-2941, Monday through Friday, 8:00 AM – 4:30 PM



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SEWER UTILITY DISTRICT COMMISSION

Tuesday, June 11, 2024

7:15 PM

Christine Nuernberg Hall

Minutes

1) Call to Order, Roll Call

Meeting called to order at 7:17 PM.

Present:

Commissioner Andrew Nerbun
 Commissioner Robert Strzelczyk
 Commissioner Kelly Tolocko
 Commissioner Dale Mayr
 Commissioner Jeffrey Hansher
 Commissioner Gregg Bach
 Commissioner Peter Bratt
 Commissioner William Gebhardt
 Commissioner Brian Parrish -- **Excused**

Also present: City Administrator Jones, City Attorney Sajdak, City Clerk Fochs, Assistant City Administrator/HR Director Schoenemann, Director of Public Works/City Engineering Lundeen, Acting Finance Director Keyser, SOFD Fire Chief Bialk, Administrative Assistant Schlereth, Acting Finance Director Keyser, Administrative Intern Randall, press and interested public.

2) Approval of Meeting Minutes

a. May 14, 2024, Minutes

3) Resolutions

Action requested: review and recommend approval

a. **RESOLUTION 4130** A Resolution Ratifying Replacement of a Public Sanitary Sewer Lateral at 11333 North Port Washington Road with Grunau of Oak Creek, Wisconsin, in the Estimated Amount of \$60,000

Attachment: 6-11-24 (9789 : June 11, 2024 Minutes)

RESULT: Approved by Voice Acclamation [Unanimous]
MOVED BY: Commissioner Bach
SECONDED BY: Commissioner Gebhardt

AYES: Nerbun, Strzelczyk, Tolocko, Mayr, Hansher, Bach, Bratt, Gebhardt
NOT PRESENT: Parrish

b. **RESOLUTION 4131** A Resolution Authorizing Staff to File the City of Mequon's Compliance Maintenance Annual Report (CMAR) for Calendar Year 2023, in Accordance with Requirements Under Wisconsin Administrative Code NR208

RESULT: Approved by Voice Acclamation [Unanimous]
MOVED BY: Commissioner Gebhardt
SECONDED BY: Commissioner Strzelczyk

AYES: Nerbun, Strzelczyk, Tolocko, Mayr, Hansher, Bach, Bratt, Gebhardt
NOT PRESENT: Parrish

4) Discussion Items

a. Financial Policy Statement 19: Sewer Utility Levy and User Rates

Staff provided a revised Financial Policy Statement 19: Sewer Levy and User Rate to the Commissioners.

The revised paragraph now reads:

Sewer Levy

Unless amended by policy, the annual sewer levy shall remain flat at \$7,262,821. The sewer levy fund Metropolitan Milwaukee Sewerage District (MMSD) annual capital expenses and self-funds Sewer Utility capital projects. The levy is established annually via ordinance.

5) Adjourn

a. Motion to Adjourn

RESULT: Approved by Voice Acclamation [Unanimous]
MOVED BY: Commissioner Strzelczyk
SECONDED BY: Commissioner Gebhardt

AYES: Nerbun, Strzelczyk, Tolocko, Mayr, Hansher, Bach, Bratt, Gebhardt
NOT PRESENT: Parrish

Attachment: 6-11-24 (9789 : June 11, 2024 Minutes)

Respectfully Submitted,

Ren Schlereth
Administrative Assistant

Attachment: 6-11-24 (9789 : June 11, 2024 Minutes)



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Office of Sewer

TO: Sewer Utility District Commission
FROM: Marie Keyser, Assistant Finance Director
DATE: October 30, 2024
SUBJECT: ORDINANCE 2024-1670 An Ordinance Appropriating the Necessary Funds from the City of Mequon's Sewer Utility District for the Year 2025 for Capital Charge Payments to the Milwaukee Metropolitan Sewerage District (MMSD) and City of Mequon Capital Debt Service Requirements

Background

An ordinance is required in order to appropriate the necessary funds for the City of Mequon Sewer Utility District to cover the 2025 capital charge payment to MMSD and the 2025 City of Mequon's capital debt service requirements. As is the case every year, the MMSD annual capital charge to pay for capital infrastructure and watercourse improvements is an estimate, as the actual amount will not be available in time to set the levy and generate the tax roll and tax bills for 2024. The estimated MMSD capital charge is also adjusted for the difference between estimated and actual amounts incurred from the preceding year. It is then reduced by revenue received during the year from several tax-exempt organizations that have entered into separate sewer service agreements and payment in lieu of taxes (PILOT) agreements with the City.

Analysis

The 2025 estimated MMSD capital charge is projected to be \$5,154,636 which is 12% higher than actually invoiced in 2024. Projections from MMSD indicate that expected billing rates for 2026 through 2030 will increase an average of \$0.03 or 2% per \$1,000 of equalized value per year.

The capital debt service component of the tax rate is associated with the East Trunk Sewer project spanning 2018-2020, which was funded in 2018 by issuing \$19.4M in general obligation bonds. The Utility's recent history of debt service obligations (since 2015) is as follows:

Year	Annual Debt Service
2025	\$1,850,921
2024	\$1,854,713
2023	\$1,861,756
2022	\$1,861,893
2021	\$1,865,247
2020	\$1,699,051
2019	\$2,062,650

2018	\$1,981,513
2017	\$1,706,250
2016	\$1,798,000
2015	\$1,885,000

The remaining levy capacity of \$861,606 has been allocated towards the Sewer Utility Capital Project Fund in order to reduce future borrowing costs for major projects. To summarize, the breakdown of the recommended 2025 appropriation is as follows:

2024 Sewer Levy (Payable in 2025)	
Estimated 2024 MMSD Capital Charge (net)	\$4,565,461
City of Mequon Capital Debt Service Requirements (net)	\$1,835,754
Capital Improvement Projects	<u>\$861,606</u>
Total	<u>\$7,262,821</u>

Comparatively, a similar breakdown for the current fiscal year, as approved by the Sewer Utility District Commission in late 2023, is illustrated below:

2023 Sewer Levy (Payable in 2024)	
Estimated 2023 MMSD Capital Charge (net)	\$4,075,496
City of Mequon Capital Debt Service Requirements (net)	\$1,785,446
Capital Improvement Projects	<u>\$1,401,879</u>
Total	<u>\$7,262,821</u>

Presented below is a history of tax rates for the Sewer Utility District:

Levy Year	Mill Rate per \$1,000 of Assessed Value (TID Out)
2024	TBA
2023	\$1.62
2022	\$1.60
2021	\$1.62
2020	\$1.81
2019	\$1.81
2018	\$1.94
2016	\$1.89
2015	\$1.90
2014	\$1.88
2013	\$1.76

Recommendation

A recommendation is forthcoming from the Sewer Utility District Commission on October 30, 2024.

COMMON COUNCIL
OF THE
CITY OF MEQUON

ORDINANCE 2024-1670

An Ordinance Appropriating the Necessary Funds from the City of Mequon's Sewer Utility District for the Year 2025 for Capital Charge Payments to the Milwaukee Metropolitan Sewerage District (MMSD) and City of Mequon Capital Debt Service Requirements

THE COMMON COUNCIL OF THE CITY OF MEQUON, OZAUKEE COUNTY, STATE OF WISCONSIN, DO ORDAIN AS FOLLOWS:

SECTION I

There is hereby appropriated out of the tax receipts of the City of Mequon's Sewer Utility District for the year 2025, the amount of:

Total Amount of Tax Levy	\$7,262,821
--------------------------	-------------

SECTION II

There is hereby levied a tax of \$7,262,821 upon all taxable property within the City of Mequon Sewer Utility District as returned by the Assessor in 2024 for the purposes set forth in said budget.

SECTION III

The City Clerk be and hereby is authorized and directed to spread the said tax upon the current tax roll of the City of Mequon Sewer Utility District.

SECTION IV

This ordinance shall take effect and be in full force upon its passage and publication.

SECTION V

The terms and provision of this ordinance are severable. Should any term of provision of this ordinance be found to be invalid by a court of competent jurisdiction, the remaining terms and provisions shall remain in full force and effect.

SECTION VI

All ordinances and parts of ordinances in contravention to this ordinance are hereby repealed.

Approved by: Andrew Nerbun, Mayor

Date Approved: October 30, 2024

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on October 30, 2024.

Caroline Fochs, City Clerk

Published: _____



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Office of Sewer

TO: Sewer Utility District Commission
FROM: Kristen Lundeen, Director of Public Works/City Engineer
DATE: October 30, 2024
SUBJECT: RESOLUTION 4149 A Resolution Reassigning Undesignated Cash Reserves of \$1,000,000 within the Sewer Utility Fund to One-Time Capital Projects, in Accordance with City of Mequon Financial Policy Statement 3: Reserve Requirements

Background

In 2023, Policy Statement 3 Reserve Requirements was amended to include the Sewer Utility. Policy Statement 3 states that the Sewer Utility will strive to maintain an Undesignated Cash Reserve of between ten (10) and twelve (12) percent of the current year's Sewer Utility Operating Budget.

Analysis

The projected cash balance as of the close of FY24 for the Sewer Utility is included in the table below. The projected year-end Capital Project accounts balance is \$9,241,747 and the Reserve Policy of 10% of the current year's Operating Budget equates to \$939,785. This leaves an unassigned fund balance of just over \$1.3 million.

Cash/Cash Equivalents Balance (January 1st)	\$9,471,578
Net Income	\$3,657,699
Add: Depreciation	\$1,125,000
Less: Debt Principal Payments	(\$1,495,000)
Less: Capital Projects	(\$1,200,681)
Less: Amort on Bond Premium	(\$62,342)
Net Change in Cash	\$2,024,676
Cash/Cash Equivalents Balance (December 31st)	\$11,496,253
Reserved for Capital Projects	\$9,241,747
Reserve Policy (10%)	\$939,785
Unassigned	\$1,314,722

Fiscal Impact

Per Policy Statement 3, 10-12% of the sewer operating budget, or \$939,785.70 - \$1,127,741.64 should be maintained as Undesignated Cash Reserve. Staff is recommending reallocation of \$1,000,000 as capital funding, resulting in a balance of \$1,254,507 or 13% of the operating

budget. While this amount is in excess of the policy requirements, as noted the values are projected. If after the FY24 audit, additional unassigned cash remains that the Sewer Utility District Commission is interested in reallocating, further action can be taken at that time. Alternatively, another review of the balance and policy will be completed as a part of the FY26 budget process.

Recommendation

Staff recommends that the Sewer Utility District Commission favorably endorse and the Common Council approve the resolution reallocating \$1,000,000 of undesignated cash reserves to the lift station capital fund.

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION 4149

A Resolution Reassigning Undesignated Cash Reserves of \$1,000,000 within the Sewer Utility Fund to One-Time Capital Projects, in Accordance with City of Mequon Financial Policy Statement 3: Reserve Requirements

RECITALS

A. City of Mequon Financial Policy Statement 3: Reserve Requirements allows Undesignated Cash Reserves within the Sewer Utility Fund to be reassigned for one-time capital improvements/projects.

B. The highest priority capital project for the Sewer Utility is the replacement of Lift Station E (Ranch Road) and associated capacity projects to address surcharging within the system during wet weather events.

C. As of October 23, 2024, the Sewer Utility accumulated a projected \$1,314,722 in cash available for reassignment.

D. The Sewer Utility District Commission recommended approval of the reassignment of undesignated cash reserves.

BASED UPON THE FOREGOING RECITALS, IT IS RESOLVED by the Common Council of the City of Mequon, Wisconsin, that \$1,000,000 in undesignated cash reserves be reassigned to the Sanitary Lift Station Fund (610669-740002).

Approved by: Andrew Nerbun, Mayor

Date Approved: October 30, 2024

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on October 30, 2024.

Caroline Fochs, City Clerk



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Office of Sewer

TO: Sewer Utility District Commission
FROM: Kristen Lundeen, Director of Public Works/City Engineer
DATE: October 30, 2024
SUBJECT: RESOLUTION 4150 A Resolution Adopting the Fiscal Year 2025 Sanitary Sewer Utility Budget and Establishing the 2025 Sanitary Sewer User Fee Schedule

Accomplishments/Objectives:

The City's sewer utility manages, maintains and operates all of the City's sanitary sewer mains, 23 lift stations, manholes and siphons. Exhibit A includes the detail of anticipated accomplishments for 2024 and projects/objectives for 2025. Please note that with vacancies in the Utility Manager and Engineering Services Coordinator positions, implementation of objectives and completion of capital projects are impacted.

Sewer User Rate and Levy Policy:

In early 2024, the Sewer Utility adopted the Sewer User Rate and Levy Policy which guides how the Sewer Utility Budget will be created, including the methods for establishing sewer user rates and levy.

Specifically, it requires that annually, the Sewer Utility budget shall be generated with the following goals:

- No adjustments to the Sewer District Tax Rate without a policy amendment.
- Self-funded capital accounts to meet the projected capital needs.
- Rate revenue adjustments to maintain recommended debt service coverage ratio of 1.6.
- Level, sustainable user rate increases based on the 10-year outlook of the Sewer Utility.

Staff is required to report whether the policy framework is being achieved with each budget cycle. In years where not all goals are being met, staff shall provide a 10-year outlook (including the budget year) which shows the adjustments required to meet the budgetary goals.

Sewer District Tax Rate:

Unless amended by policy, the sewer levy shall remain flat at \$7,262,821. The sewer levy funds Metropolitan Milwaukee Sewerage District (MMSD) annual capital shares and self-funds for Sewer Utility capital projects. The levy is established annually via ordinance.

Sewer User Rates:

The user rates are made up of City operation and maintenance costs, in addition to pass through costs of MMSD operation and maintenance (O&M) costs.

Per policy, the Sewer Utility will utilize cash basis accounting for determining user rates. Cash basis accounting shall determine the total revenue requirements by adding the operation and maintenance expenses, taxes/transfer payments, debt service (both principal and interest) and capital funding from user rates (excluding capital funded from levy) and subtracting the non-rate revenue. The user rates are established annually, concurrent to the fiscal year budget approval.

The user charges are billed differently for residential and non-residential accounts. Residential, non-water accounts receive a flat quarterly fee and residential water and non-residential accounts are charged based upon volumetric water uses. Both fees are based upon a combination of the pass-through charges to the Sewer Utility from MMSD and Sewer Utility operation and maintenance costs.

The calculation for the Sewer User Rate is included in Exhibit B. The flat rate is proposed as \$85.00 and the volumetric rate as \$8.479/1,000 gallons. This is a 5.5% increase over FY2024 and is consistent with the projection of the analysis completed by Ehlers early in 2024. The table below summarizes the history of the various sewer fees for the past five years.

	2018	2019	2020	2021	2022	2023	2024	2025
Residential User Charge (Quarterly):	\$71.00	\$72.00	\$73.00	\$73.00	\$74.00	\$78.00	\$83.00	\$85.00
Non-Residential User Charge Rate per 1,000 gal:	\$5.887	\$6.343	\$6.765	\$6.765	\$6.844	\$7.55	\$8.041	\$8.479

As proposed, the debt service coverage ratio is 1.85. In order to meet the debt coverage ratio, the sewer user rate would need to increase significantly and fail to meet the policy goal of sustainable user rate increases. Over time, the debt service coverage ratio will be met. Per policy, the 10-year outlook of the Sewer Utility is included in Exhibit C.

Capital Funding:

The policy requires that the Sewer Utility endeavor to be self-funding for capital projects when practical and when user rates will not vary significantly as a result. A full detail of capital projects are outlined in Exhibit D. Please note that due to not meeting the goal to maintain the recommended debt service coverage ratio of 1.6, the capital planning includes a 10-year plan.

Due to the expense of the Lift Station E replacement project, it is expected that the Sewer Utility will borrow funding in FY2025 to complete the project. Note that approving the budget does not obligate the Sewer Utility to a borrowing, nor to constructing the project, it simply allocates capital funding for a future consideration of a project award.

Recommendation

Staff recommends that the Sanitary Utility District Commission favorably endorse, and the Common Council approve the resolution for the 2025 sanitary sewer budget, capital funding allocation and establishing the 2025 sanitary sewer user fee schedule as follows (including an amendment to the fee schedule):

	2025
Flat Rate User Charge (Quarterly):	\$85.00
Volumetric User Rate:	\$8.479

Attachments:

- Ex A - FY24 Accomplishments FY25 Objectives (PDF)
- Ex B - User Rate (PDF)
- Ex C - Debt Coverage Ratio/10-year Outlook (PDF)
- Ex D - Capital Funding and Planning (PDF)
- Ex E - FY25 Sewer Budget (PDF)

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION 4150

A Resolution Adopting the Fiscal Year 2025 Sanitary Sewer Utility Budget and Establishing the
2025 Sanitary Sewer User Fee Schedule

RECITALS

A. The City's sanitary sewer operations are administered within an enterprise/utility type accounting system, separate from the City's general operating and capital budgets.

B. The establishment of an equitable schedule of sewer user charge rates for January 1 through December 31, 2025, requires that an operating budget for the sanitary sewer operations be adopted.

C. The Sewer Utility District Commission at their meeting on October 30, 2024, has reviewed a schedule of sewer user fee rates for 2025 necessary to support the sewer budget and has recommended approval of such.

BASED UPON THE FOREGOING RECITALS, IT IS RESOLVED by the Common Council of the City of Mequon, Wisconsin, that:

1. The 2025 Sanitary Sewer Budget attached hereto is adopted.
2. The following schedule of sewer user charge rates is established for the year 2025 and the fee schedule amended accordingly:

Residential (non-metered):	\$85.00 per quarter per unit / \$340.00 per year
Residential and Commercial Metered:	\$8.479 / 1,000 gallons

Approved by: Andrew Nerbun, Mayor

Date Approved: October 30, 2024

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on October 30, 2024.

Caroline Fochs, City Clerk

Exhibit A: FY2024 Accomplishments/FY2025 Objectives

FY2024 Accomplishments

In 2024, the Sewer Utility accomplished a number of objectives including:

- Coordinated a Sewer Long-Range Cash Flow and Rate Analysis.
- Established a Sewer Levy and User Rate Policy.
- Continued efforts toward compliance with the Compliance Maintenance Annual Report (CMAR) and Capacity, Management, Operation and Maintenance (CMOM) programs to reduce the number and magnitude of releases from the sanitary sewers to the environment, while protecting sewage collection and treatment facilities from high flows.
- Continued commercial sewer meter replacements and improvements.
- Of 3,922 structures, 1011 manholes were inspected and 90 to be rehabilitated with grout and/or epoxy coatings; internal/external were applied seals as part of a preventive maintenance program and Inflow/Infiltration (I/I) reduction on manholes in conjunction with the roadway maintenance program.
- Of approximately 184 miles of sewer pipeline, continued the Sewer Utility's 5-year maintenance cycle (water jet cleaned over 176,000 feet, televised over 37,750 feet of mainline sewer to date.
- Continued to collect and update City infrastructure data and incorporate into GIS.
- Continued efforts toward compliance with the CMAR, CMOM and MMSD Chapter 13 programs.
- Initiated a feasibility study to determine the capacity and design requirements to serve the southwest industrial area with public sewer.

The following capital projects were scheduled for 2024. The table below summarizes the current status of those capital projects:

Gravity Sanitary Sewer Fund	Status
Laguna Drive Sewer Connect New Station, Construct 1000ft, Phase I	Pending LS E Work
Ranch Road (extended) Area E Sewer Improvements, Construct 1300 ft, Phase II	In design
Lift Station Fund	Status
Ranch Rd Lift Station E Construction	In design
Install Magnetic Flow Meters (A,B,C,D,R)	Postponed
Decommissioning Studies (LS E, P)	LS E - In design
Force Main Fund	Status
Laguna Drive LS E Force Main Construct for new Connection	In design
Asset Management Fund	Status
Flow Meters, Rain Gauge, Flow Monitoring Quarterly Reports (East, Central, and West Trunk Gravity System)	Ongoing
Flow Metering - Lift Stations (A,D,U,R,T)	Ongoing
Software Upgrade – CCTV Camera	Delayed
GIS Improvement - Sewer Lateral Tools	Delayed

Exhibit A: FY2024 Accomplishments/FY2025 Objectives

Equipment Replacement Fund	Status
Equipment Replacement (Trucks, CCTV, Back Up Pumps)	Postponed
PPI/I Reduction – Reimbursable Account	Status
Riverdale Park Lift Station F Area Implementation (ME10005-ME01)	Complete
Riverland Drive Lift Station H Area Implementation (ME10005-ME01)	Complete
Ranch Road Lift Station E Area Implementation (M10005-ME02)	In Process
Ranch Road Lift Station E Area Inspection (M10005-ME02)	In Process

FY2025 Objectives:

The following detail are projects and elements that will influence the 2025 budget:

- Fill the Utility Manager and Engineering Field Services Coordinator positions.
- Ensure that appropriate condition assessments are conducted on sewer assets.
- Confirm the existence of any sanitary system components that do not function according to established reliability standards.
- Continue collection system staff training on operations and potential hazards and provide proper equipment and safety gear.
- Continued to collect and update City's infrastructure data, easement records and incorporate into GIS.
- Bid and construct capacity improvements with relief sewers Ranch Road Lift Station E.
- Coordinate with MMSD on a private property lateral replacement project.
- Perform outreach for easements for Potential onsite wet-weather storage site in easements at Fieldwood Drive LS G and Riverdale Park LS F.
- Evaluate feasibility for sewer system capacity improvements at the Port Washington Road Fire Station in the LS E basin, as no easement is required for system storage on City owned land at the Port Washington Road Fire Station in the LS E basin.
- Design capacity improvements in the Fieldwood Drive Lift Station "G" area to Glen Oaks Lane contingent upon wet weather storage in potential easement areas.
- Advertise for Bid the Lift Station E replacement at Laguna Drive (extended). Contract for the assessment of Heritage Siphon, the River Road Lift Station D iron pipe crossing under the Milwaukee River, and Lac du Cours cast iron laterals.
- Prepare a contract for the assessment of Heritage Siphon, the River Road Lift Station D iron pipe crossing under the Milwaukee River, and Lac du Cours cast iron laterals.
- Evaluate SCADA upgrades.
- Identify pumps for replacement in 2026.
- Add onsite generators to lift stations that currently do not have any and replace older obsolete generators (Finalize easements, address any zoning requirements and award contracts for generator installations at lift stations H, Q & K).
- Evaluate storm drainage conditions in Ravine Farm outlot along sanitary sewer easement, and determine if scour protection and any stabilization measures are necessary in 2026 budget

Exhibit A:
FY2024 Accomplishments/FY2025 Objectives

- Acquire meters and compile data to evaluate Central Trunk sewers infill impacts near Mequon Road (STH 167) and Cedarburg Road (STH 57).
- Complete planning study of Central Trunk sewers that can allow for future development and infill, including flow equalization at Mequon Road (STH 167 & STH 57 intersection).
- Replace pumps and valves at Lift Station R
- Replace onsite Generator and upgrade Generator Hut as Lift Station J
- Install new Communications Tower at Lift Station G
- Install new Communications Tower at Lift Station X

The FY2025 capital projects are outlined in Exhibit D.

Exhibit B: Calculation for the Sewer User Rate

Process Overview:

Per the policy, the budget was generated through this process:

1. Identify the anticipated expenses for the fiscal year by populating the anticipated fiscal year expenditures for both operation and maintenance and capital projects, both for the Sewer Utility and MMSD.
2. Calculate the revenue generated by the sewer levy. From that, subtract the MMSD capital charges to identify the remaining revenue available and allocate such as self-funding capital.
3. Identify the additional self-funded capital required to meet the annual projection of capital expenses and populate that as the revenue requirement for user rates.
4. Establish the estimated flow volume for the Sewer Utility for both residential and commercial users on the basis of the number of customers, the MMSD residential occupancy factor and equivalent residential units.
5. Adjust residential and commercial user rates and the tax exempt capital rate as required to meet the goals of the policy within a 10-year planning outlook.
6. Validate and report to the Sewer Utility District Commission whether the budget meets this policy's goals, including the amount allocated for undesignated cash reserves. *See budget memo.*
7. Allocate the capital funding and excess undesignated cash reserves to the appropriate capital accounts. *See separate agenda item.*

2025 CALCULATION OF SEWER USER CHARGE RATES

Exhibit B

Rate Components	Annual Cost	Total (1,000 gals)	2025 Rate (1,000 gals)	2024 Rate (1,000 gals)	Change	
MMSD O&M	\$1,851,938	489,869	\$3.780	\$3.486	0.295	
Mequon O&M	\$1,151,890	489,869	\$2.351	\$2.439	(0.088)	
Self Funded Capital	\$1,150,000	489,869	\$2.348	\$2.116	0.232	
Capital Debt Service	\$0	489,869	0.000	\$0.000	0.000	
Totals:	\$4,153,828		\$8.479	\$8.041	0.438	5.5%

Quarterly Flat Rate

Customer Type	Rate (1,000 gals)	MMSD ROF	MMSD ERU	Days	2025	2024	Change
Residential	\$8.479	2.29	48.0	365	\$85.05	\$83.05	2.3%
			40,121				

Estimated Flow Volume:

Customer Type	Customers	MMSD ROF	MMSD ERU	Days	Total 2025 (1,000 gals)	2024	2025 Revenues
Residential	7,524	2.29	48.0	365	301,869	309,775	\$2,559,688
Commercial	453	N/A	N/A	N/A	188,000	177,000	\$1,594,140
Totals:	7,977				489,869	486,775	\$4,153,828

MMSD O&M Charges

	2025	2024	Change	% Change
Estimated User Charge Billings Provided from MMSD	\$1,851,938	\$1,696,876	\$155,062	9.14%

Mequon O&M Charges

Expense Type	2025	2024	Change	
Total Operating Costs	8,675,264	\$7,913,134	\$762,130	
* Less - MMSD O&M	(\$1,851,938)	(\$1,696,876)	(\$155,062)	
** Less - MMSD Capital	(\$5,154,636)	(\$4,629,571)	(\$525,065)	11.3%
*** Less - Other Income	(516,800.00)	(\$399,300)	(\$117,500)	
Totals:	\$1,151,890	\$1,187,387	(\$35,497)	

* MMSD O&M costs are calculated as a separate component and need to be deducted in order not to be counted twice.

** MMSD sewer capital charges are paid through the tax levy and should not be included in the amount needed to be covered through user fees.

*** Interest, Late fees, and Misc revenues reduce the amount of the Mequon O&M charges needed to be covered through user fees.

	2025	2024	Change
<u>Tax Exempt Capital Rate</u>			
Budgeted MMSD Capital Costs	\$5,154,636	\$4,629,571	\$525,065
Mequon Capital Costs	\$420,000	\$620,000	(\$200,000)
(CSM, MATC, Concordia)			
Total annual estimated sewer flow	489,869	486,775	3,094
Calculated rate per 1,000 gallons	\$11.38	\$10.78	5.5%

Tax Levy proof

Line Item	2025
Pilot Revenues	(131,000.00)
Tax Exempt user fees	(411,000.00)
Sewer Tax Levy	(7,262,821.00)
Amort of Bond Premium	(62,342.00)
MMSD sewer Capital charges	\$5,154,636
Capital Funding	861,606.00
Interest payments (excluding S/A's)	305,921.00
Debt Principle payments	1,545,000.00

Attachment: Ex B - User Rate (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

Table 1
Sewer Utility Cash Flow Analysis - Projected 2024-2033

City of Mequon, WI

	Estimate	Budget	Projected							
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenues										
Total Revenues from User Rates ¹	\$4,586,500	\$4,838,758	\$5,104,889	\$5,385,658	\$5,681,869	\$5,994,372	\$6,324,063	\$6,640,266	\$6,972,279	\$7,320,893
Percent Increase to User Rates	6.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.00%	5.00%	5.00%
Cumulative Percent Rate Increase	6.50%	12.36%	18.54%	25.06%	31.93%	39.19%	46.85%	54.19%	61.90%	69.99%
Dollar Amount Increase to Revenues		\$252,258	\$266,132	\$280,769	\$296,211	\$312,503	\$329,690	\$316,203	\$332,013	\$348,614
Total Other Revenues	\$8,185,677	\$7,767,322	\$7,484,633	\$7,489,250	\$7,486,944	\$7,482,859	\$7,481,390	\$7,480,891	\$7,480,607	\$7,480,848
Total Revenues	\$12,772,177	\$12,606,080	\$12,589,522	\$12,874,908	\$13,168,813	\$13,477,231	\$13,805,452	\$14,121,156	\$14,452,886	\$14,801,740
Less: Expenses										
Operating and Maintenance	\$7,686,436	\$8,668,264	\$8,928,312	\$9,196,161	\$9,472,046	\$9,756,207	\$10,048,894	\$10,350,361	\$10,660,871	\$10,980,697
Net Before Debt Service and Capital Expenditures	\$5,085,741	\$3,937,816	\$3,661,210	\$3,678,746	\$3,696,767	\$3,721,023	\$3,756,558	\$3,770,796	\$3,792,014	\$3,821,043
Debt Service										
Existing Debt P&I	\$1,698,350	\$1,695,150	\$1,698,750	\$1,696,750	\$1,697,350	\$1,696,600	\$1,694,500	\$1,066,050	\$0	\$0
New (2024-2033) Debt Service P&I	\$0	\$429,675	\$425,488	\$742,260	\$678,313	\$677,075	\$670,725	\$1,015,375	\$1,805,988	\$1,658,600
Total Debt Service	\$1,698,350	\$2,124,825	\$2,124,238	\$2,439,010	\$2,375,663	\$2,373,675	\$2,365,225	\$2,081,425	\$1,805,988	\$1,658,600
Transfer In (Out)/Prem. Amort	\$62,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Capital Improvements & COI	\$1,200,681	\$8,521,577	\$4,750,053	\$2,460,000	\$3,256,000	\$2,238,806	\$1,897,806	\$2,112,806	\$2,202,806	\$1,522,806
Debt Issued/Grants/Aid	\$0	\$6,740,000	\$4,765,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Annual Cash Flow	\$2,249,052	\$31,414	\$1,551,920	(\$1,220,264)	(\$1,934,896)	(\$891,458)	(\$506,473)	(\$423,436)	(\$216,779)	\$639,637
Restricted and Unrestricted Cash Balance:										
Balance at first of year	\$9,471,578	\$11,720,630	\$11,752,044	\$13,303,964	\$12,083,700	\$10,148,804	\$9,257,346	\$8,750,873	\$8,327,437	\$8,110,658
Net Annual Cash Flow Addition/(subtraction)	\$2,249,052	\$31,414	\$1,551,920	(\$1,220,264)	(\$1,934,896)	(\$891,458)	(\$506,473)	(\$423,436)	(\$216,779)	\$639,637
Balance at end of year	\$11,720,630	\$11,752,044	\$13,303,964	\$12,083,700	\$10,148,804	\$9,257,346	\$8,750,873	\$8,327,437	\$8,110,658	\$8,750,294
Over/(Under) Ehlers Reserves Target	5,459,709	5,273,186	6,338,455	5,024,429	2,927,999	1,890,165	1,511,415	1,200,891	967,670	1,593,635
Over/(Under) Unrestricted Reserves Policy	10,839,487	10,759,381	11,608,855	10,997,340	9,024,738	8,094,035	7,550,403	7,089,509	6,833,724	7,434,041
"All-in" Debt Coverage	3.03	1.85	1.72	1.51	1.56	1.57	1.59	1.81	2.10	2.30

Notes:

- 1) Assumes no changes in customer count or usage beyond Test Year.
- 2) Assumes 3.00% annual inflation beyond budget year.

Legend:

- Increase depicted to maintain with assumed O&M inflation
- Increases will depend on future CIP
- Ehlers assumption for cash funded capital. Solved to meet recommended reserve balance by 2033.

Attachment: Ex C - Debt Coverage Ratio/10-year Outlook (RESOLUTION 4150 : FY2025 Sewer Budget and

Exhibit D: Sewer Capital Project Improvement and Funding Plan

The Sewer Utility applies user fees to provide capital self-funding. The types of projects included in the Sewer Capital Project Fund are based upon an expected life-cycle of greater than 10 years, where a depreciable asset value is established. Table 1 summarizes the history of self-funding for capital projects.

Table 1 – History of Self-Funded Capital Budgets

2018	2019	2020	2021	2022	2023	2024
\$1,040,000	\$720,000	\$1,420,000	\$1,350,000	\$1,350,000	\$2,073,286	\$2,431,879

The Sewer Utility capital funding consists of five universal sinking fund accounts. The categorical accounts allow the Sewer Utility to meet long-term needs rather than being project specific. In addition, the funds formed by periodically setting aside money for the replacement of assets give the Sewer Utility the long-term financial ability to perform required capital projects. These sinking funds earmark or reserve funds for specific purposes and categories, rather than only for specific projects.

These self-funded capital accounts are established as sinking funds to provide for level budgeting and long-term funding. Projects generally fall into the following categories:

1. Gravity Sanitary Sewer Fund

The Gravity Sewer Fund is required for relay and replacement of over 165 miles of sewer main and 3,875 manhole structures that will require renewal over anticipated life cycles. Methods of sewer installation include open-cut trenching and trenchless technologies such as directional drilling, micro-tunneling, and cured-in-place pipe (CIPP) installation. Capital grouting of sewer mains is another method implored to reduce infiltration into the collection system. Methods for manhole rehabilitation are cementitious or epoxy lining or grouting; otherwise sectional or complete replacement is required. CMOM (Capacity Management, Operations and Maintenance annual report) and CMAR (Compliance Maintenance Annual Report required by the Wisconsin Department of Natural Resources) regulatory requirements for system upgrades are planned, such as reducing inflow and infiltration during wet weather to reduce sanitary sewer overflows and bypass events in locations near the river. In 2022 the City's hydraulic model was updated, as part of the East Trunk System north of Mequon Road, and in 2023 it was used to design capacity improvements for a new Lift Station E.

2. Sanitary Lift Station Fund

The Sanitary Lift Station Fund is required for various types of projects for the 23 existing lift stations including the expansion or replacement of existing lift stations and their appurtenances, as well as the construction of new stations. The funds are also utilized for projects identified as part of condition assessment studies, such as replacing pumps and transfer switches for safety. In addition, CMOM and CMAR regulatory requirements are addressed to minimize sanitary sewer overflows and optimize the system by upsizing pumps, increasing wet well capacity, and upgrading SCADA (system for controls and data acquisition) based on magnetic flow meters. In the event the replacement of a lift station requires funding that exceeds the sinking fund balance, such as potentially for replacement

Exhibit D: Sewer Capital Project Improvement and Funding Plan

of the Ranch Road Lift Station E, borrowed funds would be necessary for major construction improvements unless the mil rate is increased to accumulate additional funds in 2024 for anticipated construction in 2024-2025.

3. **Sanitary Force Main Fund**

The Sanitary Force Main Fund is required for the design, replacement, new construction, retrofits, and large-scale cleaning of over 20 miles of sanitary force main. Prioritized projects outlined below were identified as part of the systematic replacement of cast iron force mains, the 2018 force main maintenance study, and 2021 Condition Assessments for Fieldwood Drive Lift Station G and Riverdale Park Lift Station F that are part of the East Trunk System north of Mequon Road. In 2022, the Tamerlane Drive Lift Station “O” was designed, and constructed in 2023. CMOM and CMAR require collection system upgrades and maintenance to maintain and keep the sewer system in compliance with WDNR requirements.

4. **Asset Management Fund**

The Asset Management Fund is a sinking fund utilized to upgrade, install and expand the SCADA (System Control And Data Acquisition) equipment at the utility, and improve/add supply equipment and facilities. Proposed projects include replacing commercial remote access meters, valves, SCADA upgrades, maintaining a computer server for sewer exam records, GIS (geographic information system) upgrades for CMAR and CMOM reporting, evaluation of system life costs and projections, a 20-year planning study of all three major sewersheds, and others. Additional upgrades include installation of new sewer meters.

5. **Equipment Replacement Fund**

The Equipment Replacement Fund is a sinking fund for the replacement of sewer equipment. It has been utilized previously for the purchase of the City’s sewer vacuum truck and camera truck that is shared with Shorewood and Brown Deer. The camera incurs nearly constant operation that requires routine maintenance. Typically, this piece of equipment, last acquired in 2015, is planned for replacement on a 10-year cycle. Other routine equipment replacement includes portable back-up generators for lift stations, portable pumps for bypass operations, and sewer main cleaning equipment such as hoses and jet nozzles. Previous years’ purchases have included acquisitions to replace pick-up trucks for the sewer maintenance crew, and that sinking fund will continue. Other anticipated purchases include replacement of the hose reel camera or acquisition of a new lateral evaluation televising system (LETS) camera for lateral inspections. This equipment is required to meet CMOM and CMAR required routine cleaning, inspection and condition assessments to maintain system compliance with WDNR requirements.

REIMBURSABLE CAPITAL ACCOUNT

Private Property Infiltration and Inflow Reimbursement Fund

The PPI/I Fund is for sewer lateral work. This work can be done in stand-alone contracts or in combination with work on the public sewer main contracts. The sewer lateral work has historically been performed in the right-of-way and on private property, where per Code, the City is responsible for the lateral within the right-of-way. The available

Exhibit D: Sewer Capital Project Improvement and Funding Plan

unallocated MMSD funds in the amount of \$445,300 are available to complete sewer lateral work in the Lift Station F & H Areas. Additionally, the available unallocated MMSD funds in the amount of \$68,368 are available to complete sewer lateral work in the Lift Station E Area. Also, staff sent an application to MMSD for competitive funding to address prioritized projects. This award is scheduled for announcement on September 21, 2023. In the event the competitive funding is not awarded to Mequon Sewer Utility, then staff will bring back an item to the Commission to address utilization of the annual allocation from MMSD and/or any considerations for self-funding to complete necessary sewer lateral work.

The Sewer Utility has also identified specific projects for this funding. For some projects, the respective account requires funding over a multi-year budget cycle in order to achieve adequate financing. For example, the replacement of the City's largest lift station, Ranch Road or Lift Station E, is estimated at \$8.8M and accumulation of annual allocations (along with remaining bond proceeds from 2020 relief sewer project) makes self-funding the replacement of Lift Station a possibility. The scale or proportion of funding established for each account category is intended to address the priorities of the Sewer Utility. The sinking funds are required for various types of projects. The funds are to address any regulatory requirements and projects identified as a part of a study for system improvements.

Table 2 projects the self-funding capital needs over the next 10 years.

Table 2 – Self-Funded Capital Funds

Account Name	2025	2026	2027	2028	2029
1. Gravity Sanitary Sewer Fund	\$311,606	\$750,000	\$750,000	\$850,000	\$850,000
2. Sanitary Lift Station Fund	\$1,350,000	\$915,000	\$1,100,000	\$1,000,000	\$925,000
3. Sanitary Force Main Fund	\$350,000	\$500,000	\$500,000	\$700,000	\$900,000
4. Asset Management Fund	\$0	\$0	\$15,000	\$15,000	\$25,000
5. Equipment Replacement	\$0	\$35,000	\$35,000	\$35,000	\$100,000
TOTALS	\$2,011,606	\$2,200,000	\$2,400,000	\$2,600,000	\$2,800,000

The Utility's 10-year project plan is attached. The accumulation of capital funds allows for level funding and minimizes fluctuations in user rates. Some capital projects require large-scale funding and/or several years' worth of funding prior to the utilization of the funds.

The Capital Funding Analysis is shown in Table 4. The available budget with respect to the sinking fund accumulation of capital funds identifies potential shortfalls for capital projects requiring large scale funding.

As previously noted, Table 4 assumes that the SUDC approved both the reassignment of undesignated cash reserves and approved staff's recommendation for mill rate and user charges. If any of those items are amended or denied, the final budget package will reflect those modifications.

**Exhibit D:
Sewer Capital Project Improvement and Funding Plan**

Table 4 - Capital Funding Analysis

	2024	2025	2026	2027	2028	2029
Budget Available (Jan.1)	\$ 6,060,549	\$ 9,241,747	\$3,877,493	\$1,522,353	\$1,466,353	\$ 810,353
Reallocation of Unassigned Cash	\$1,950,000	\$1,000,000				
Capital Funding	\$2,431,879	\$2,011,606	\$2,200,000	\$2,400,000	\$2,600,000	\$2,800,000
Total Funds Available	\$10,442,428	\$12,253,353	\$6,077,493	\$3,922,353	\$4,066,353	\$3,610,353
Capital Expenses	\$1,200,681	\$8,375,860	\$4,555,140	\$2,456,000	\$3,256,000	\$1,236,000
End of Year Balance*	\$9,241,747	\$3,877,493	\$1,522,353	\$1,466,353	\$810,353	\$2,374,353

*In 2024 the capital funding analysis year-end balance was projected as a deficit that would require borrowing to complete the Replacement of the Lift Station E along Ranch Road. Due to lack of capital spending in 2024 and unassigned cash available for reallocation, a borrowing may no longer be required. However, capital funding analysis will be reviewed as the project progresses, anticipated for construction over the 2025-2026 fiscal years.

Exhibit D:
Sewer Capital Project Improvement Plan - Summary

Account Name	2025	2025	2027	2028	2029	2030	2031	2032	2033	2034
1 Gravity Sanitary Sewer Fund	\$ 295,680	\$ 817,320	\$ 650,000	\$ 1,790,000	\$ 975,000	\$ 75,000	\$ 750,000	\$ 785,000	\$ 175,000	\$ 300,000
2 Sanitary Lift Station Fund	\$ 6,596,180	\$ 3,501,820	\$ 595,000	\$ 205,000	\$ 145,000	\$ 160,000	\$ 60,000	\$ 245,000	\$ 230,000	\$ 595,000
3 Sanitary Force Main Fund	\$ 950,000	\$ 35,000	\$ 1,110,000	\$ 1,160,000	\$ 20,000	\$ 100,000	\$ 150,000	\$ 75,000	\$ 75,000	\$ 75,000
4 Asset Management Fund	\$ 41,000	\$ 141,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 60,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
5 Equipment Replacement	\$ 493,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 55,000	\$ 500,000	\$ 115,000	\$ 60,000	\$ 40,000	\$ 50,000
TOTALS	\$ 8,375,860	\$ 4,555,140	\$ 2,456,000	\$ 3,256,000	\$ 1,236,000	\$ 895,000	\$ 1,110,000	\$ 1,200,000	\$ 555,000	\$ 1,055,000

Attachment: Ex D - Capital Funding and Planning (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

Exhibit D:

Sewer Capital Project Improvement Plan - Gravity Sanitary Sewer Fund (Category 1)

Attachment: Ex D - Capital Funding and Planning (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

Gravity Sanitary Sewer Fund	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
2010 Ranch Road Gravity Sewer Improvements, Construct	\$ 295,680	\$ 152,320								
Glen oaks Lane Area E Gravity Sewer Improvements, Design		\$ 650,000	\$ 650,000							
Glen oaks Lane Area E Gravity Sewer Improvements, Construct				\$ 1,275,000	\$ 425,000					
Riverdale Park Area F Gravity Sewer Improvements, Design						\$ 75,000				
Riverdale Park Area F Gravity Sewer Improvements, Construct							\$ 750,000	\$ 750,000		
Sewer Main Improvements in Areas A, B, C, D				\$ 500,000	\$ 500,000					
Update System Hydraulic Modeling with Improvements					\$ 50,000					
Heritage Estates Siphon Design Study		\$ 15,000								
Heritage Estates Siphon Implementation										
River Road at Milwaukee River Design Study				\$ 15,000						
River Road at Milwaukee River Implementation										
Mequon Rd. Flow Equalization@STH 57								\$ 35,000	\$ 175,000	
STH167 Sewer Rehabilitation Work										\$ 300,000
Gravity Sanitary Sewer Fund (Category 1) TOTALS	\$ 295,680	\$ 817,320	\$ 650,000	\$ 1,790,000	\$ 975,000	\$ 75,000	\$ 750,000	\$ 785,000	\$ 175,000	\$ 300,000

Exhibit D:

Sewer Capital Project Improvement Plan - Lift Station Fund (Category 2)

Attachment: Ex D - Capital Funding and Planning) (RESOLUTION 150 14 FY2025 Sewer Budget and User Rate)

Lift Station Fund	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Ranch Rd. Lift Station E Construction	\$ 6,351,180	\$ 3,271,820								
Fieldwood Drive Lift Station G Design Study Report for Improvements		\$ 35,000							\$ 35,000	
Construct Fieldwood Drive Lift Station G Capacity Upgrade			\$ 275,000							\$ 275,000
Replace Pumps, Valves and Motors @ Lift Station R	\$ 50,000							\$ 50,000		
@ Lift Station U	\$ 50,000							\$ 50,000		
@ Lift Station V	\$ 50,000							\$ 50,000		
@ Lift Station I	\$ 50,000							\$ 50,000		
@ Lift Station T			\$ 50,000							\$ 50,000
Replace Siphon			\$ 100,000							\$ 100,000
Install Magentic Flow Meters	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000			\$ 15,000	\$ 15,000	\$ 15,000
Install Lift Station Emergency Generators with Transfer Switches (K,H,Q)						\$ 100,000				
Replace Generators, Transfer Switches and enclosure @ Station J	\$ 90,000							\$ 90,000		
Replace Generators/ Tranfer Switches @ Station M		\$ 60,000								\$ 60,000
@ Station O			\$ 60,000							\$ 60,000
@ Station R				\$ 60,000						
@ Station C					\$ 60,000					
@ Station D						\$ 60,000				
@ Station G							\$ 60,000			
@ Station S										
@ Station T										
Condition Assessments (LS A, X)				\$ 50,000	\$ 50,000					
Decommissioning Studies - Lift Station E	\$ 40,000							\$ 40,000		
Decommissioning Studies - Lift Station P			\$ 15,000							\$ 15,000
Lift Station PLC Replacements			\$ 60,000		\$ 60,000					\$ 60,000
Lift Station Communication Antenna Replacements		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 20,000
Lift Station Fund (Category 2) TOTALS	\$ 6,596,180	\$ 3,501,820	\$ 595,000	\$ 205,000	\$ 145,000	\$ 160,000	\$ 60,000	\$ 245,000	\$ 230,000	\$ 595,000

Sewer Capital Project Improvement Plan - Force Main Fund (Category 3)

Attachment: Ex D - Capital Funding and Planning (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

Force Main Fund	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Lift Station E Force Main Construct for 2010 Ranch Rd	\$450,000									
Hidden Reserve Lift Station E Force Main Extension	\$500,000									
Lift Station G Force Main Design Capacity Improvements		\$35,000								
Lift Station G Force Main Construct 6,200 ft			\$1,100,000	\$1,100,000						
Concord Drive Lift Station R Force Main Replacement				\$50,000						
Retrofit Force Mains with Access Ports (A,E)			\$10,000	\$10,000	\$20,000					
Sanitary Force Main Cleaning							\$150,000	\$75,000	\$75,000	\$75,000
Siphon Force Main replacement						\$100,000				
Force Main Fund (Category 3) TOTALS	\$950,000	\$35,000	\$1,110,000	\$1,160,000	\$20,000	\$100,000	\$150,000	\$75,000	\$75,000	\$75,000

Sewer Capital Project Improvement Plan - Asset Management Fund (Category 4)

Attachment: Ex D - Capital Funding and Planning (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

Asset Management Fund	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Flow Meters, Rain Gauges, Flow Monitoring, Quarterly Reports (East, Central, West Truck Gavity System	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Flow Metering - Lift Stations (A,D,U,R,T)	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$25,000				
Software Upgrade - CCTV Camera										
GIS Improvements - Sewer Lateral Tools	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
SCADA Study and Upgrades		\$100,000								
Asset Management Fund (Category 4)	\$41,000	\$141,000	\$41,000	\$41,000	\$41,000	\$60,000	\$35,000	\$35,000	\$35,000	\$35,000
TOTALS	\$41,000	\$141,000	\$41,000	\$41,000	\$41,000	\$60,000	\$35,000	\$35,000	\$35,000	\$35,000

Exhibit D:

Sewer Capital Project Improvement Plan - Equipment Replacement (Category 5)

Attachment: Ex D - Capital Funding and Planning (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

Equipment Replacement Fund	No.	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Toro Lawn mower and trailer											
Superintendent truck	600	\$45,000						\$55,000			
CCTV truck and camera	625	\$300,000									
Empire Generator	626		\$60,000								
Empire Generator	627			\$60,000							
Kohler Generator	624				\$60,000						
6" Thompson pump	660									\$40,000	
Foreman Truck	601					\$55,000	\$500,000				
Combination Truck	605										
Service truck	602							\$60,000			
Service truck	604								\$60,000		
Easement machine	621										\$50,000
Jet Headphones		\$6,000									
3" pump		\$2,000									
3" pump			\$2,000								
4" pump				\$4,000							
New Push Camera		\$15,000									
Manhole Inspection Camera		\$25,000									
6" Thompson pump			\$40,000								
Root and calcium cutter			\$12,600								
New gas monitors and dock			\$5,000								
Lateral camera		\$100,000									
Equipment Replacement Fund (Category 5) TOTALS		\$493,000	\$60,000	\$60,000	\$60,000	\$55,000	\$500,000	\$115,000	\$60,000	\$40,000	\$50,000

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 625 2025 SEWER AND WATER UTILITY BUDGETS FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2024	2024	2025	
Sewer UT Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPT HEAD	COMMENT
610669	Sewer UT Operations								
35	TAXES								
610669	435101	Prop Tax	531.13	.00	.00	.00	.00	.00	_____
	TOTAL TAXES		531.13	.00	.00	.00	.00	.00	_____
45	GENERAL FEES								
610669	445106	Misc Rev	.00	.00	.00	.00	.00	.00	_____
	TOTAL GENERAL FEES		.00	.00	.00	.00	.00	.00	_____
55	SPECIAL ASSESSMENTS								
610669	455102	Special As	.00	.00	.00	.00	.00	.00	_____
610669	455103	S/A Intere	-150.04	-300.00	-300.00	.00	-300.00	-300.00	_____
	TOTAL SPECIAL ASSESSMENTS		-150.04	-300.00	-300.00	.00	-300.00	-300.00	_____
58	OTHER REVENUE								
610669	458201	LTDebtPrcd	.00	.00	.00	.00	.00	.00	_____
610669	458203	Amort - BP	-62,341.65	-62,342.00	-62,342.00	.00	-62,342.00	-62,342.00	_____
610669	458301	PILOT Rev	-3,202.18	-121,000.00	-121,000.00	-119,820.33	-119,820.33	-131,000.00	_____
610669	458302	Prior Year	.00	.00	.00	.00	.00	.00	_____
610669	458303	RevReduct	.00	.00	.00	.00	.00	.00	_____
610669	458501	OtherGrant	.00	.00	.00	.00	.00	.00	_____
	TOTAL OTHER REVENUE		-65,543.83	-183,342.00	-183,342.00	-119,820.33	-182,162.33	-193,342.00	_____
59	INVESTMENT REVENUE								
610669	459101	Interest	-497,405.00	-250,000.00	-250,000.00	-545,740.97	-727,655.00	-312,500.00	_____
610669	459102	PrdcScapLe	.00	.00	.00	.00	.00	.00	_____
	TOTAL INVESTMENT REVENUE		-497,405.00	-250,000.00	-250,000.00	-545,740.97	-727,655.00	-312,500.00	_____
60	SEWER - OPERATING								
610669	460201	ResMeas	-1,068,481.72	-952,468.00	-952,468.00	-816,302.80	-1,088,500.00	-1,100,000.00	_____
610669	460202	PubAuth	.00	.00	.00	.00	.00	.00	_____
610669	460203	ComMeas	-1,374,064.50	-1,423,295.00	-1,423,295.00	-1,179,484.37	-1,572,700.00	-1,600,000.00	_____
610669	460204	SrvMMSDCap	.00	.00	.00	.00	.00	.00	_____
610669	460205	ResFlat	-1,443,983.67	-1,538,500.00	-1,538,500.00	-1,151,455.00	-1,535,300.00	-1,600,000.00	_____
610669	460206	TaxExptCap	-400,430.29	-440,000.00	-440,000.00	-292,254.45	-390,000.00	-411,000.00	_____
610669	460208	Misc Opera	-26,638.42	-15,000.00	-15,000.00	-42,384.10	-62,000.00	-60,000.00	_____

Attachment: Ex E - FY25 Sewer Budget (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:		2023	2024	2024	2024	2024	2025	
Sewer UT Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPT HEAD	COMMENT
TOTAL SEWER - OPERATING		-4,313,598.60	-4,369,263.00	-4,369,263.00	-3,481,880.72	-4,648,500.00	-4,771,000.00	
61	SEWER - NON OPERATIN							
610669	461101 Sewer Prop	-7,213,956.00	-7,262,821.00	-7,262,821.00	-7,261,702.08	-7,261,702.08	-7,262,821.00	
610669	461102 Sewer Gran	.00	.00	.00	.00	.00	.00	
610669	461302 Int S/A	.00	.00	.00	.00	.00	.00	
TOTAL SEWER - NON OPERATIN		-7,213,956.00	-7,262,821.00	-7,262,821.00	-7,261,702.08	-7,261,702.08	-7,262,821.00	
63	WATER - OTHER OPERAT							
610669	463701 LatePnlty	-16,917.57	-13,000.00	-13,000.00	-8,237.28	-14,200.00	-13,000.00	
610669	463702 TaxCertFee	.00	.00	.00	.00	.00	.00	
TOTAL WATER - OTHER OPERAT		-16,917.57	-13,000.00	-13,000.00	-8,237.28	-14,200.00	-13,000.00	
64	WATER - NON OPERATIN							
610669	465421 ContrCap	-1,604,035.56	.00	.00	.00	.00	.00	
TOTAL WATER - NON OPERATIN		-1,604,035.56	.00	.00	.00	.00	.00	
69	PROJECT FUNDING							
610669	469009 TransferIn	.00	.00	.00	.00	.00	.00	
TOTAL PROJECT FUNDING		.00	.00	.00	.00	.00	.00	
70	SALARIES							
610669	670101 Salaries	468,437.29	532,787.81	532,787.81	281,065.52	400,000.00	542,328.00	
610669	670104 Vacation	.00	.00	.00	.00	.00	.00	
610669	670105 Sick Pay	.00	.00	.00	.00	.00	.00	
610669	670106 CompTime	33,808.21	25,000.00	25,000.00	29,412.00	35,000.00	25,000.00	
610669	670201 OverTime	3,238.59	3,000.00	3,000.00	2,122.83	3,000.00	3,000.00	
610669	670202 Stand By	614.16	5,000.00	5,000.00	.00	4,000.00	4,000.00	
610669	670205 FMLA	9,992.84	.00	.00	.00	.00	.00	
610669	670206 EmergLeave	.00	.00	.00	.00	.00	.00	
610669	670301 Longevity	.00	.00	.00	.00	.00	.00	
610669	670401 MuniSupsvs	224,221.58	214,500.00	214,500.00	.00	224,500.00	266,500.00	
TOTAL SALARIES		740,312.67	780,287.81	780,287.81	312,600.35	666,500.00	840,828.00	
73	FRINGE BENEFITS							
610669	673101 Social Sec	36,199.94	39,666.00	39,666.00	24,277.15	30,100.00	39,863.00	
610669	673102 Retirement	34,310.65	36,167.00	36,167.00	22,954.71	28,500.00	36,931.00	
610669	673103 W/C Insure	15,046.22	15,200.00	15,200.00	7,180.67	14,360.00	13,200.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 625 2025 SEWER AND WATER UTILITY BUDGETS FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2024	2024	2025	
Sewer	UT	Fund	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPT HEAD	COMMENT
610669	673104	UnempComp	.00	.00	.00	.00	.00	.00	_____
610669	673201	Health Ins	141,217.32	158,174.17	158,174.17	103,145.08	125,000.00	172,017.00	_____
610669	673202	Dental Ins	5,619.50	5,672.00	5,672.00	3,719.67	4,500.00	4,176.00	_____
610669	673203	Life Ins	1,601.54	1,770.00	1,770.00	762.49	915.00	965.00	_____
610669	673204	Disability	1,614.65	2,000.00	2,000.00	797.06	1,000.00	1,100.00	_____
TOTAL FRINGE BENEFITS			235,609.82	258,649.17	258,649.17	162,836.83	204,375.00	268,252.00	_____
75	OTHER STAFF COSTS								
610669	675101	Uniforms	2,070.00	2,250.00	2,250.00	.00	2,250.00	2,250.00	_____
TOTAL OTHER STAFF COSTS			2,070.00	2,250.00	2,250.00	.00	2,250.00	2,250.00	_____
76	ADMIN & GENERAL EXP								
610669	676205	OPEB Pen	84,118.00	.00	.00	.00	.00	.00	_____
TOTAL ADMIN & GENERAL EXP			84,118.00	.00	.00	.00	.00	.00	_____
80	MATERIALS & SUPPLIES								
610669	680101	Office Sup	679.06	1,000.00	1,000.00	513.02	800.00	1,000.00	_____
610669	680301	WS-Admin	17,765.02	18,000.00	18,000.00	22,455.97	18,000.00	20,000.00	_____
610669	680402	Motor Fuel	14,515.38	20,000.00	20,000.00	10,436.43	20,000.00	20,000.00	_____
610669	680504	Telephone	3,084.06	2,000.00	2,000.00	1,430.62	2,700.00	3,000.00	_____
610669	680505	Postage	11,368.89	14,500.00	14,500.00	10,345.77	14,500.00	14,500.00	_____
TOTAL MATERIALS & SUPPLIES			47,412.41	55,500.00	55,500.00	45,181.81	56,000.00	58,500.00	_____
83	PURCHASED SERVICES								
610669	683101	Cnsult-Gen	2,028.73	24,000.00	24,000.00	23,765.96	24,000.00	24,000.00	_____
610669	683201	Cntrct-Gen	22,208.84	23,500.00	23,500.00	11,200.00	23,500.00	23,500.00	_____
610669	683202	Cntrct-Mnt	1,719.34	5,000.00	5,000.00	4,702.36	5,000.00	5,000.00	_____
610669	683401	Liab Ins	25,893.40	38,000.00	38,000.00	10,000.00	38,000.00	38,760.00	_____
610669	683402	Auto Insur	3,706.52	4,000.00	4,000.00	2,212.68	4,425.00	4,600.00	_____
610669	683501	Train/Conf	4,210.00	7,500.00	7,500.00	1,025.00	5,000.00	7,500.00	_____
610669	683702	Misc.Servs	.00	.00	.00	.00	.00	.00	_____
610669	683901	Contingenc	.00	.00	.00	.00	.00	.00	_____
TOTAL PURCHASED SERVICES			59,766.83	102,000.00	102,000.00	52,906.00	99,925.00	103,360.00	_____
88	EQUIPMENT / LEASES								
610669	688120	Rentals	60,801.00	68,000.00	68,000.00	.00	58,500.00	58,500.00	_____
TOTAL EQUIPMENT / LEASES			60,801.00	68,000.00	68,000.00	.00	58,500.00	58,500.00	_____
95	OPERATING EXPENSES								
610669	695102	Power/Fuel	99,808.93	100,000.00	100,000.00	84,990.02	100,000.00	100,000.00	_____

Attachment: Ex E - FY25 Sewer Budget (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 625 2025 SEWER AND WATER UTILITY BUDGETS FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2024	2024	2025	
Sewer	UT	Fund	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPT HEAD	COMMENT
610669	695103	SystemReh	7,386.57	135,000.00	135,000.00	4,530.05	135,000.00	135,000.00	
610669	695104	TV Equip	8,900.24	15,000.00	15,000.00	10,000.00	10,000.00	30,000.00	
610669	695105	System Rep	27,720.47	60,000.00	60,000.00	61,695.11	60,000.00	60,000.00	
610669	695108	SewageO&M	1,681,450.49	1,696,876.00	1,696,876.00	1,706,490.00	1,706,490.00	1,851,938.00	
610669	695109	SewageCap	4,611,684.00	4,629,571.00	4,629,571.00	4,582,396.00	4,582,396.00	5,154,636.00	
610669	695111	Transport	3,051.56	5,000.00	5,000.00	4,104.45	5,000.00	5,000.00	
610669	695114	Equip Repl	.00	5,000.00	5,000.00	2,533.13	5,000.00	7,000.00	
610669	695201	TranCapRes	.00	.00	.00	.00	.00	.00	
TOTAL OPERATING EXPENSES			6,440,002.26	6,646,447.00	6,646,447.00	6,456,738.76	6,603,886.00	7,343,574.00	
96	NON-OPERATING EXPENS								
610669	686604	BadDebt	498.70	.00	.00	671.53	671.53	.00	
610669	696101	Depreciati	1,083,213.25	1,125,000.00	1,125,000.00	.00	1,125,000.00	1,125,000.00	
610669	696201	Amortizati	.00	.00	.00	.00	.00	.00	
610669	696204	Amort Bond	.00	.00	.00	.00	.00	.00	
610669	696401	Principal	.00	.00	.00	.00	.00	.00	
610669	696501	Interest	406,326.65	359,713.00	359,713.00	277,981.63	359,713.00	305,921.00	
TOTAL NON-OPERATING EXPENS			1,490,038.60	1,484,713.00	1,484,713.00	278,653.16	1,485,384.53	1,430,921.00	
TOTAL Sewer UT Operations			-4,550,943.88	-2,680,879.02	-2,680,879.02	-4,108,464.47	-3,657,698.88	-2,446,778.00	
TOTAL Sewer UT Fund			-4,550,943.88	-2,680,879.02	-2,680,879.02	-4,108,464.47	-3,657,698.88	-2,446,778.00	
TOTAL REVENUE			-13,711,075.47	-12,078,726.00	-12,078,726.00	-11,417,381.38	-12,834,519.41	-12,552,963.00	
TOTAL EXPENSE			9,160,131.59	9,397,846.98	9,397,846.98	7,308,916.91	9,176,820.53	10,106,185.00	
GRAND TOTAL			-4,550,943.88	-2,680,879.02	-2,680,879.02	-4,108,464.47	-3,657,698.88	-2,446,778.00	

** END OF REPORT - Generated by Marie Keyser **

DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 625 2025 SEWER AND WATER UTILITY BUDGETS

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	DEPT HEAD	PERCENT CHANGE
610669	435101	General Property Tax 0610-10-669-000-435101-	.00	.00	.00	.00
610669	445106	Miscellaneous Rev. 0610-10-669-000-445106-	.00	.00	.00	.00
610669	455102	Special Assessment Rev 0610-10-669-000-455102-	.00	.00	.00	.00
610669	455103	S/A Interest 0610-10-669-000-455103-	-300.00	-300.00	-300.00	.00
610669	458201	Long Term Debt Prcds 0610-10-669-000-458201-	.00	.00	.00	.00
610669	458203	Amort - Bond Premium 0610-10-669-000-458203-	-62,342.00	-62,342.00	-62,342.00	.00
610669	458301	PILOT Revenue 0610-10-669-000-458301-	-121,000.00	-119,820.33	-131,000.00	8.26
		PILOT Revenue	1.00	131,000.00	-131,000.00	
610669	458302	Prior Years Expense 0610-10-669-000-458302-	.00	.00	.00	.00
610669	458303	Revenue Reduction 0610-10-669-000-458303-	.00	.00	.00	.00
610669	458501	Other Grants / Donations 0610-10-669-000-458501-	.00	.00	.00	.00
610669	459101	Interest-Investments 0610-10-669-000-459101-	-250,000.00	-727,655.00	-312,500.00	25.00
610669	459102	Proceeds - Capital Lease 0610-10-669-000-459102-	.00	.00	.00	.00
610669	460201	Residential-Measured 0610-10-669-000-460201-	-952,468.00	-1,088,500.00	-1,100,000.00	15.49
610669	460202	Public Authority 0610-10-669-000-460202-	.00	.00	.00	.00
610669	460203	Commercial-Measured 0610-10-669-000-460203-	-1,423,295.00	-1,572,700.00	-1,600,000.00	12.42
610669	460204	Service-MMSD Capital 0610-10-669-000-460204-	.00	.00	.00	.00

Attachment: Ex E - FY25 Sewer Budget (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 625 2025 SEWER AND WATER UTILITY BUDGETS

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	DEPT HEAD	PERCENT CHANGE
610669	460205	Residential-Flat Rate 0610-10-669-000-460205-	-1,538,500.00	-1,535,300.00	-1,600,000.00	4.00
610669	460206	Tax Exempt Capital Fees 0610-10-669-000-460206-	-440,000.00	-390,000.00	-411,000.00	-6.59
610669	460208	Misc Operating Revenue 0610-10-669-000-460208-	-15,000.00	-62,000.00	-60,000.00	300.00
610669	461101	Sewer Property Tax 0610-10-669-000-461101-	-7,262,821.00	-7,261,702.08	-7,262,821.00	.00
610669	461102	Sewer Grant Revenue 0610-10-669-000-461102-	.00	.00	.00	.00
610669	461302	Interest-S/A 0610-10-669-000-461302-	.00	.00	.00	.00
610669	463701	Late Penalty Revenue 0610-10-669-000-463701-	-13,000.00	-14,200.00	-13,000.00	.00
610669	463702	Tax Certification Fees 0610-10-669-000-463702-	.00	.00	.00	.00
610669	465421	Capital Contributions 0610-10-669-000-465421-	.00	.00	.00	.00
610669	469009	Transfers In 0610-10-669-000-469009-	.00	.00	.00	.00
610669	670101	Salaries 0610-10-669-000-670101-	532,787.81	400,000.00	542,328.00	1.79
			1.00	77,126.00	77,126.00	
			1.00	85,130.00	85,130.00	
			1.00	73,848.00	73,848.00	
			1.00	55,961.00	55,961.00	
			1.00	55,961.00	55,961.00	
			.50	50,366.00	25,183.00	
			1.00	54,995.00	54,995.00	
		INTERNS	1.00	29,120.00	29,120.00	
		UTILITY MANAGER VACANCY	.50	90,000.00	45,000.00	
		2% Vacancy Discount	1.00	11,070.00	-11,070.00	
		Level III Comp Analysis Salary	1.00	16,074.00	16,074.00	
		Adjustments				
		ENGINEERING FIELD COORDINATOR VACANCY	.50	70,000.00	35,000.00	
610669	670104	Vacation 0610-10-669-000-670104-	.00	.00	.00	.00

Attachment: Ex E - FY25 Sewer Budget (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 625 2025 SEWER AND WATER UTILITY BUDGETS

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	DEPT HEAD	PERCENT CHANGE
610669	670105	Sick Pay 0610-10-669-000-670105-	.00	.00	.00	.00
610669	670106	Comp Time 0610-10-669-000-670106-	25,000.00	35,000.00	25,000.00	.00
610669	670201	OverTime 0610-10-669-000-670201-	3,000.00	3,000.00	3,000.00	.00
610669	670202	Stand By Pay 0610-10-669-000-670202-	5,000.00	4,000.00	4,000.00	-20.00
610669	670205	Medical Leave 0610-10-669-000-670205-	.00	.00	.00	.00
610669	670206	Emergency Medical Leave 0610-10-669-000-670206-	.00	.00	.00	.00
610669	670301	Longevity 0610-10-669-000-670301-	.00	.00	.00	.00
610669	670401	Municipal Support Services 0610-10-669-000-670401-	214,500.00	224,500.00	266,500.00	24.24
610669	673101	Social Security 0610-10-669-000-673101-	39,666.00	30,100.00	39,863.00	.50
			.00	.00	4,584.00	
			.00	.00	1,072.00	
			.00	.00	4,829.00	
			.00	.00	1,129.00	
			.00	.00	4,170.00	
			.00	.00	975.00	
			.00	.00	3,196.00	
			.00	.00	748.00	
			.00	.00	3,091.00	
			.00	.00	723.00	
			.00	.00	1,422.00	
			.00	.00	333.00	
			.00	.00	2,798.00	
			.00	.00	654.00	
		FICA/MEDICARE ON OT & STANDBY PAY	1.00	1,377.00	1,377.00	
		INTERNS	1.00	2,228.00	2,228.00	
		2% Vacancy Discount	1.00	815.00	-815.00	
		UTILITIES MANAGER VACANCY FICA/MEDICARE	.50	6,884.00	3,442.00	
		LEVEL III COMPENSATION ANALYSIS FICA	1.00	1,230.00	1,230.00	
		ADJUSTMENTS				
		ENGINEERING FIELD COORDINATOR VACANCY	.50	5,354.00	2,677.00	

Attachment: Ex E - FY25 Sewer Budget (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 625 2025 SEWER AND WATER UTILITY BUDGETS

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	DEPT HEAD	PERCENT CHANGE
610669	673102	Retirement 0610-10-669-000-673102-	36,167.00	28,500.00	36,931.00	2.11
			.00	.00	5,360.00	
			.00	.00	5,917.00	
			.00	.00	5,132.00	
			.00	.00	3,889.00	
			.00	.00	3,889.00	
			.00	.00	1,750.00	
			.00	.00	3,822.00	
		WRS ON STANDBY/OT	1.00	1,250.00	1,250.00	
		2% Vacancy Discount	1.00	755.00	-755.00	
		UTILITY MANAGER VACANCY WRS	.50	6,256.00	3,128.00	
		LEVEL III COMPENSATION ANALYSIS WRS	1.00	1,117.00	1,117.00	
		ADJUSTMENTS				
		ENGINEERING FIELD COORDINATOR VACANCY	.50	4,864.00	2,432.00	
610669	673103	Worker's Comp Insurance 0610-10-669-000-673103-	15,200.00	14,360.00	13,200.00	-13.16
610669	673104	Unemployment Compensation 0610-10-669-000-673104-	.00	.00	.00	.00
610669	673201	Health Insurance 0610-10-669-000-673201-	158,174.17	125,000.00	172,017.00	8.75
			.00	.00	11,337.00	
			.00	.00	27,897.00	
			.00	.00	27,897.00	
			.00	.00	11,337.00	
			.00	.00	27,033.00	
			.00	.00	13,949.00	
			.00	.00	27,897.00	
		2% Vacancy Discount	1.00	3,228.00	-3,228.00	
		UTILITY MANAGER VACANCY HEALTH	.50	27,898.00	13,949.00	
		ENGINEERING FIELD COORDINATOR FAMILY	.50	27,898.00	13,949.00	
		HEALTH VACANCY				
610669	673202	Dental Insurance 0610-10-669-000-673202-	5,672.00	4,500.00	4,176.00	-26.38
			.00	.00	349.00	
			.00	.00	1,018.00	
			.00	.00	1,018.00	
			.00	.00	349.00	
			.00	.00	1,018.00	
			.00	.00	509.00	
		2% Vacancy Discount	1.00	85.00	-85.00	
610669	673203	Life Insurance 0610-10-669-000-673203-	1,770.00	915.00	965.00	-45.48
			.00	.00	228.00	
			.00	.00	84.00	
			.00	.00	399.00	
			.00	.00	54.00	

Attachment: Ex E - FY25 Sewer Budget (RESOLUTION 4150 : FY2025 Sewer Budget and User Rate)

DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 625 2025 SEWER AND WATER UTILITY BUDGETS

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	DEPT HEAD	PERCENT CHANGE
			.00	.00	67.00	
			.00	.00	76.00	
			.00	.00	93.00	
		2% Vacancy Discount	1.00	36.00	-36.00	
610669	673204	Long Term Disability 0610-10-669-000-673204-	2,000.00	1,000.00	1,100.00	-45.00
610669	675101	Uniforms & Clothing 0610-10-669-000-675101-	2,250.00	2,250.00	2,250.00	.00
610669	676205	OPEB & Supp Pension Expense 0610-10-669-000-676205-	.00	.00	.00	.00
610669	680101	Office Supplies 0610-10-669-000-680101-	1,000.00	800.00	1,000.00	.00
610669	680301	Work Supplies-Admin 0610-10-669-000-680301-	18,000.00	18,000.00	20,000.00	11.11
610669	680402	Motor Fuels & Lubricant 0610-10-669-000-680402-	20,000.00	20,000.00	20,000.00	.00
610669	680504	Telephone services 0610-10-669-000-680504-	2,000.00	2,700.00	3,000.00	50.00
610669	680505	Postage 0610-10-669-000-680505-	14,500.00	14,500.00	14,500.00	.00
610669	683101	Consultants - General 0610-10-669-000-683101-	24,000.00	24,000.00	24,000.00	.00
		Lockbox Fees	1.00	4,000.00	4,000.00	
		Metering and Facility Plan Reviews	2.00	5,000.00	10,000.00	
		Condition Assessments	2.00	5,000.00	10,000.00	
610669	683201	Contracted Services - General 0610-10-669-000-683201-	23,500.00	23,500.00	23,500.00	.00
		Dumpster Fees	1.00	5,000.00	5,000.00	
		USIC - Locating Services	1.00	5,000.00	5,000.00	
		Conley Media Bid Advertisement	1.00	1,000.00	1,000.00	
		Audit Services	1.00	12,500.00	12,500.00	
610669	683202	Contracted Services - Maint. 0610-10-669-000-683202-	5,000.00	5,000.00	5,000.00	.00
		Veolia Storage Tank	1.00	5,000.00	5,000.00	
610669	683401	Liability Insurance 0610-10-669-000-683401-	38,000.00	38,000.00	38,760.00	2.00
			1.00	38,760.00	38,760.00	

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BUDGET PROJECTION 625 2025 SEWER AND WATER UTILITY BUDGETS

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610669	683402	Auto Insurance	4,000.00	4,425.00	4,600.00	15.00
	0610-10-669-000-683402-					
			1.00	4,600.00	4,600.00	
610669	683501	Training/Conferences	7,500.00	5,000.00	7,500.00	.00
	0610-10-669-000-683501-					
		MUNIS TRAINING FOR PROFESSIONAL STAFF	1.00	6,000.00	6,000.00	
			2.00	750.00	1,500.00	
610669	683702	Miscellaneous Services	.00	.00	.00	.00
	0610-10-669-000-683702-					
610669	683901	Contingency	.00	.00	.00	.00
	0610-10-669-000-683901-					
610669	686604	Bad Debt Expense	.00	671.53	.00	.00
	0610-10-669-000-686604-					
610669	688120	Rentals	68,000.00	58,500.00	58,500.00	-13.97
	0610-10-669-000-688120-					
			1.00	58,500.00	58,500.00	
610669	695102	Power/Fuel - Pumping Stations	100,000.00	100,000.00	100,000.00	.00
	0610-10-669-000-695102-					
			1.00	100,000.00	100,000.00	
610669	695103	System Rehabilitation	135,000.00	135,000.00	135,000.00	.00
	0610-10-669-000-695103-					
		Electrical Repairs - Giltzer Electric	1.00	25,000.00	25,000.00	
		Sewer Emergency Repairs - DF Tomasini, Globe	1.00	25,000.00	25,000.00	
		SCADA Repairs - Energenecs	1.00	25,000.00	25,000.00	
		Additional System Rehabilitation/Maintenance	1.00	60,000.00	60,000.00	
610669	695104	TV Equipment	15,000.00	10,000.00	30,000.00	100.00
	0610-10-669-000-695104-					
			1.00	30,000.00	30,000.00	
610669	695105	System Repairs	60,000.00	60,000.00	60,000.00	.00
	0610-10-669-000-695105-					
		SYSTEM REPAIRS	1.00	60,000.00	60,000.00	
610669	695108	Sewage Treatment-O & M	1,696,876.00	1,706,490.00	1,851,938.00	9.14
	0610-10-669-000-695108-					
		Milwaukee Metro Sewerage District	1.00	1,851,938.00	1,851,938.00	

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DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 625 2025 SEWER AND WATER UTILITY BUDGETS

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	DEPT HEAD	PERCENT CHANGE
610669	695109	Sewage Treatment-Capita	4,629,571.00	4,582,396.00	5,154,636.00	11.34
	0610-10-669-000-695109-	Milwaukee Metro Sewerage District Capital Charge	1.00	5,154,636.00	5,154,636.00	
610669	695111	Transportation	5,000.00	5,000.00	5,000.00	.00
	0610-10-669-000-695111-		1.00	5,000.00	5,000.00	
610669	695114	Equip Replacement	5,000.00	5,000.00	7,000.00	40.00
	0610-10-669-000-695114-		1.00	7,000.00	7,000.00	
610669	695201	Transfer to Capital Reserve	.00	.00	.00	.00
	0610-10-669-000-695201-					
610669	696101	Depreciation	1,125,000.00	1,125,000.00	1,125,000.00	.00
	0610-10-669-000-696101-					
610669	696201	Amortization	.00	.00	.00	.00
	0610-10-669-000-696201-					
610669	696204	Amortization-Bond Discount	.00	.00	.00	.00
	0610-10-669-000-696204-					
610669	696401	Principal-Bonds	.00	.00	.00	.00
	0610-10-669-000-696401-					
610669	696501	Interest-Bonds	359,713.00	359,713.00	305,921.00	-14.95
	0610-10-669-000-696501-					
		BUDGET CEILING:			-2,680,879.02	
		TOTALS:	-2,680,879.02	-3,657,698.88	-2,446,778.00	-8.73

** END OF REPORT - Generated by Marie Keyser **

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