

CITY OF MERRILL

SEWER UTILITY

2024 BUDGET REQUEST

For 11/14/2023 Common Council

Reviewed: 10/16/2023 Committee of Whole

CITY OF MERRILL
 APPROVED BUDGET REPORT
 AS OF: OCTOBER 31ST, 2023

63 -Sewer Fund
 Non-Departmental

	2021	2022	(----- 2023 -----)			(----- 2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
REVENUES								
<u>Taxes (or Utility Rev.)</u>								
40000-41150 M.J.C. Work Revenue	520	6,359	5,000	1,629	7,500	5,000	0	5,000
40000-41195 Interest-Capital Replacement	730	12,998	3,500	64,505	80,000	80,000	76,500	80,000
TOTAL Taxes (or Utility Rev.)	1,250	19,356	8,500	66,134	87,500	85,000	76,500	85,000
<u>Specials (Utility Rev.)</u>								
40000-42225 Sale of Equipment	0	3,000	0	0	0	0	0	0
TOTAL Specials (Utility Rev.)	0	3,000	0	0	0	0	0	0
<u>Intergov Charges (Misc.)</u>								
40000-47700 Interest - Sewer Bills	10,441	9,322	7,500	5,419	6,000	7,500	0	7,500
TOTAL Intergov Charges (Misc.)	10,441	9,322	7,500	5,419	6,000	7,500	0	7,500
<u>Miscellaneous Revenues</u>								
40000-48100 Interest - Investments	181	3,190	1,500	14,708	15,000	15,000	13,500	15,000
TOTAL Miscellaneous Revenues	181	3,190	1,500	14,708	15,000	15,000	13,500	15,000
<u>Other Financing Sources</u>								
40000-49777 TID Capital Contribution	163,091	327,607	0	0	0	0	0	0
TOTAL Other Financing Sources	163,091	327,607	0	0	0	0	0	0
40000-49777 TID Capital Contribution	PERMANENT NOTES: Pending 2023 and 2024 TID Contributions.							
<u>Public Charges-Services</u>								
40000-62221 Metered - Residential	1,049,955	1,038,001	1,070,000	897,952	1,052,500	1,076,000	6,000	1,076,000
40000-62222 Metered - Commercial	273,204	282,365	280,000	253,104	284,000	290,750	10,750	290,750
40000-62223 Metered - Industrial	70,593	112,522	84,000	67,189	112,500	114,750	30,750	114,750
40000-62224 Metered - Municipal	109,838	104,025	112,000	81,259	110,000	114,888	2,888	114,888
40000-62225 Metered - Multi-Family Res	79,790	81,172	87,000	73,717	84,500	89,000	2,000	89,000
40000-62275 Industrial Monitoring Rev.	15,125	15,125	15,775	11,150	15,125	15,125	(650)	15,125
TOTAL Public Charges-Services	1,598,505	1,633,211	1,648,775	1,384,372	1,658,625	1,700,513	51,738	1,700,513
40000-62221 Metered - Residential	PERMANENT NOTES: From 10/16/2023 Committee of Whole: five-year annual increases of 2.5% (for 2024 - 2028)- Ordinance Amendment.							
<u>Other Charges-Services</u>								
40000-63350 Other Operating Revenues	169,172	221,892	170,000	205,472	225,000	225,000	55,000	225,000
TOTAL Other Charges-Services	169,172	221,892	170,000	205,472	225,000	225,000	55,000	225,000
TOTAL REVENUES	1,942,640	2,217,579	1,836,275	1,676,104	1,992,125	2,033,013	196,738	2,033,013

CITY OF MERRILL
 APPROVED BUDGET REPORT
 AS OF: OCTOBER 31ST, 2023

63 -Sewer Fund
 Non-Departmental

	(-----2023-----)(-----2024-----)							
	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
EXPENDITURES								
<u>Work Orders - Utility</u>								
50000-07-00700 WO-Tap Service	0	0	0	(133)	0	0	0	0
50000-07-01023 IT Network Improvements	0	0	0	0	0	81,350	81,350	81,350
50000-07-55100 Confined Space Rescue	0	0	0	336	336	0	0	0
50000-07-55200 Wireless Replacements	0	0	7,500	0	7,500	0	(7,500)	0
50000-07-55225 Phosporus Analyzer	0	0	30,000	0	30,000	0	(30,000)	0
50000-07-55525 Lift Station - 6th Ward	0	0	0	0	0	200,000	200,000	200,000
50000-07-55637 Boiler Replace - Main Bld	0	0	90,000	0	90,000	0	(90,000)	0
50000-07-55640 M-1-2024 Project-Sewer	0	0	0	0	0	0	0	0
50000-07-55645 M-1-2023 - Sewer	0	0	27,500	18,498	27,500	0	(27,500)	0
50000-07-55647 Lining - Sewer Mains	0	0	50,000	20,460	50,000	130,000	80,000	130,000
50000-07-55783 Facility Plan - WWT	0	0	90,000	44,488	90,000	30,000	(60,000)	30,000
50000-07-56335 WWT Plant-Gates	0	0	0	0	0	0	0	0
50000-07-62512 Sewer 1-Ton Truck	0	0	50,000	50,590	50,590	50,000	0	50,000
50000-07-62544 Sewer Jet/Vactor Truck	0	0	0	0	0	0	0	0
TOTAL Work Orders - Utility	0	0	345,000	134,239	345,926	491,350	146,350	491,350
50000-07-5522Phosporus Analyzer			PERMANENT NOTES: Through Sewage Replacement Fund.					
50000-07-5552Lift Station - 6th Ward			PERMANENT NOTES: Through Sewer Replacement Fund.					
50000-07-5564M-1-2023 - Sewer			PERMANENT NOTES: Michler Crest delayed till 2023 (contract awarded 3/2022).					
50000-07-5564Lining - Sewer Mains			PERMANENT NOTES: Effective 2019, up to \$50,000 into Non-Lapsing account for lining sewer mains. In 2024, Cottage St. project (W. 4th St. to W. Main St.)					
50000-07-6251Sewer 1-Ton Truck			PERMANENT NOTES: Through Sewer Replacement Fund.					
50000-07-6254Sewer Jet/Vactor Truck			PERMANENT NOTES: Although Vactor truck will be ordered in 2024, delivery and payment first anticipated in 2025. Through Sewer Reolacement Fund and sale of existing truck.					
TOTAL EXPENDITURES	0	0	345,000	134,239	345,926	491,350	146,350	491,350
REVENUE OVER/(UNDER) EXPENDITURES	1,942,640	2,217,579	1,491,275	1,541,865	1,646,199	1,541,663	50,388	1,541,663

CITY OF MERRILL
 APPROVED BUDGET REPORT
 AS OF: OCTOBER 31ST, 2023

63 -Sewer Fund
 Contract Work

	2021	2022	(----- 2023 -----)			(----- 2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
EXPENDITURES								
53717-00-41600 Merc., Job., & Contract Work	0	0	500	110	500	500	0	500
TOTAL	0	0	500	110	500	500	0	500
TOTAL EXPENDITURES	0	0	500	110	500	500	0	500

CITY OF MERRILL
 APPROVED BUDGET REPORT
 AS OF: OCTOBER 31ST, 2023

63 -Sewer Fund
 Taxes - SS/Medicare

	2021	2022	(----- 2023 -----)			(-----2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
EXPENDITURES								
54080-00-51000 SS/Medicare Taxes	<u>36,912</u>	<u>40,786</u>	<u>39,500</u>	<u>32,101</u>	<u>41,250</u>	<u>42,000</u>	<u>2,500</u>	<u>42,000</u>
TOTAL	36,912	40,786	39,500	32,101	41,250	42,000	2,500	42,000
TOTAL EXPENDITURES	36,912	40,786	39,500	32,101	41,250	42,000	2,500	42,000

CITY OF MERRILL
 APPROVED BUDGET REPORT
 AS OF: OCTOBER 31ST, 2023

63 -Sewer Fund
 Operations

	2021 ACTUAL	2022 ACTUAL	2023			2024		
			CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
EXPENDITURES								
56150-00-82000 Operating Plant	46,169	72,490	63,000	61,372	65,750	66,750	3,750	66,750
56150-00-82010 Lab. Labor	62,297	63,882	67,500	54,120	65,000	67,250	(250)	67,250
56150-00-82100 Power & Fuel for Pumping	29,480	32,115	30,500	24,719	32,500	33,500	3,000	33,500
56150-00-82200 Power & Fuel for Aeration	37,914	41,508	44,000	36,103	42,750	44,000	0	44,000
56150-00-82210 Gas for Heat & Digesters	15,380	17,837	12,500	13,059	23,500	25,000	12,500	25,000
56150-00-82300 Chlorine	3,644	3,106	3,750	6,948	13,500	13,500	9,750	13,500
56150-00-82400 Phosphorous Removal Chem.	33,515	37,350	35,000	27,983	38,500	40,000	5,000	40,000
56150-00-82600 Other Chemicals	0	12,905	0	11,913	0	0	0	0
56150-00-82700 Other Operating Sup/Exp	3,726	5,051	5,500	6,702	7,500	7,500	2,000	7,500
56150-00-82705 Industrial Monitoring	9,395	13,094	9,000	11,191	12,500	12,500	3,500	12,500
56150-00-82710 Laboratory Supplies	13,219	14,423	12,500	9,882	15,000	15,000	2,500	15,000
56150-00-82720 Landfill Tipping Fees	4,597	2,827	4,500	2,688	4,500	4,500	0	4,500
56150-00-82800 Transportation	7,371	9,946	7,500	7,957	8,500	8,500	1,000	8,500
TOTAL	266,706	326,536	295,250	274,637	329,500	338,000	42,750	338,000
56150-00-82010 Lab. Labor			PERMANENT NOTES: Fourth Wastewater Operator position effective 2021.					
56150-00-82600 Other Chemicals			PERMANENT NOTES: In 2020 and 2022, Caustic Soda which is purchased on irregular basis.					
TOTAL EXPENDITURES	266,706	326,536	295,250	274,637	329,500	338,000	42,750	338,000

CITY OF MERRILL
 APPROVED BUDGET REPORT
 AS OF: OCTOBER 31ST, 2023

63 -Sewer Fund
 Maintenance

	2021	2022	(----- 2023 -----)			(-----2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
EXPENDITURES								
56152-00-83100 Sewer Main Maintenance	51,840	87,540	59,500	36,223	59,500	59,500	0	59,500
56152-00-83107 Televising of Sewers	22,395	17,076	15,000	10,555	15,000	15,000	0	15,000
56152-00-83110 Repair of Sewers	0	0	20,000	0	20,000	20,000	0	20,000
56152-00-83200 Lift Station Maintenance	38,089	27,281	27,500	24,466	27,500	27,500	0	27,500
56152-00-83300 Primary Maintenance	75,575	7,567	32,500	37,852	36,000	32,500	0	32,500
56152-00-83301 PSC Amortization Expense	0	0	0	0	0	0	0	0
56152-00-83310 Secondary Maintenance	52,929	44,219	50,000	33,845	45,000	50,000	0	50,000
56152-00-83320 Digesters Maintenance	24,339	28,050	30,000	13,787	30,000	30,000	0	30,000
56152-00-83330 Belt Press Maintenance	19,143	30,251	23,000	12,406	25,000	25,000	2,000	25,000
56152-00-83340 Sludge Disposal	12,414	18,674	10,000	13,922	17,500	17,500	7,500	17,500
56152-00-83400 Bldg./Grounds Maintenance	58,584	52,951	45,000	33,153	45,000	45,000	0	45,000
56152-00-83500 Maint of SCADA System	1,555	0	10,000	0	10,000	10,000	0	10,000
TOTAL	356,863	313,608	322,500	216,208	330,500	332,000	9,500	332,000
56152-00-83320 Digesters Maintenance			PERMANENT NOTES: Last cleaning/inspection expense \$54,320 in 2018. Likely next in 2024 or 2025.					
TOTAL EXPENDITURES	356,863	313,608	322,500	216,208	330,500	332,000	9,500	332,000

CITY OF MERRILL
 APPROVED BUDGET REPORT
 AS OF: OCTOBER 31ST, 2023

63 -Sewer Fund
 Customer Accts Expenses

	2021	2022	(----- 2023 -----)			(----- 2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
EXPENDITURES								
56154-00-84000 Billing, Collection, Acct	97,583	100,959	88,500	78,607	102,500	105,500	17,000	105,500
56154-00-84150 Credit Card Fees	5,091	7,679	5,000	5,390	7,500	7,500	2,500	7,500
56154-00-84200 Meter Reading	6,681	6,055	7,000	4,999	7,000	7,000	0	7,000
56154-00-84500 Repair/Maintenance-Meters	20,317	14,452	23,000	11,551	23,000	23,000	0	23,000
TOTAL	129,671	129,145	123,500	100,547	140,000	143,000	19,500	143,000
56154-00-8400Billing, Collection, Acct.Permanent Notes:								
Two full-time Utility Billing positions effective in 2017.								
Split 50% Water and 50% Sewer.								
Employee transition - August 2022.								
TOTAL EXPENDITURES	129,671	129,145	123,500	100,547	140,000	143,000	19,500	143,000

CITY OF MERRILL
 APPROVED BUDGET REPORT
 AS OF: OCTOBER 31ST, 2023

63 -Sewer Fund
 Admin & General Expenses

	2021 ACTUAL	2022 ACTUAL	2023			2024		
			CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
EXPENDITURES								
56156-00-21220 COVID-19 Leave	528	0	0	0	0	0	0	0
56156-00-85000 Admin & General Salaries	55,040	62,606	63,500	49,028	63,500	65,000	1,500	65,000
56156-00-85010 Computer & Software	22,746	22,599	37,500	43,981	37,500	50,500	13,000	50,500
56156-00-85013 Uncollectable-Del Tax	1,988	1,517	0	39	1,250	1,250	1,250	1,250
56156-00-85025 Fiber - Internet-PRI	6,000	6,000	6,000	5,000	6,000	6,000	0	6,000
56156-00-85045 GIS - Sewer Design	0	0	20,000	27,014	20,000	30,000	10,000	30,000
56156-00-85050 GIS - Sewer Components	1,746	3,571	5,000	1,257	5,000	5,000	0	5,000
56156-00-85100 Office Supplies & Expense	3,314	3,516	5,000	3,895	5,000	5,000	0	5,000
56156-00-85200 Outside Service Employed	13,771	18,598	20,000	21,057	20,000	20,000	0	20,000
56156-00-85220 Outside Lab Services	7,299	4,294	7,000	4,006	7,500	7,000	0	7,000
56156-00-85300 Insurance-Liability & Pro	52,420	56,000	55,000	51,229	51,121	53,500	(1,500)	53,500
56156-00-85400 WC Insurance	13,562	12,451	14,000	11,489	11,489	12,750	(1,250)	12,750
56156-00-85410 Employee Retirement-WRS	1,400	569	33,500	30,402	33,500	35,000	1,500	35,000
56156-00-85420 Employee Health Ins.	120,109	106,126	117,500	79,772	117,500	117,500	0	117,500
56156-00-85430 Employee Life Ins.	4,672	5,172	2,000	2,284	5,250	5,500	3,500	5,500
56156-00-85435 Sick Leave Lump Sum	6,163	6,169	0	0	0	0	0	0
56156-00-85437 Sewer Fringe Benefits	0	0	0	0	6,500	6,500	6,500	6,500
56156-00-85500 Regulatory Com. Expense	11,768	10,757	12,500	9,832	12,500	12,500	0	12,500
56156-00-85600 Misc General Expense	11,003	14,380	7,500	5,225	7,500	7,500	0	7,500
56156-00-93426 Contributed Plant Depreci	79,307	79,307	79,500	0	79,500	79,500	0	79,500
TOTAL	412,835	413,633	485,500	345,511	490,610	520,000	34,500	520,000
56156-00-8500Admin & General Salaries	PERMANENT NOTES: Includes 25% of City Administrator/Public Works Director, 12.5% of IT Manager, and the Utility Manager.							
56156-00-8501Computer & Software	PERMANENT NOTES: For 2024, include E-Mail to Cloud.							
56156-00-8504GIS - Sewer Design	PERMANENT NOTES: GIS position with 37.5% to Water, 37.5% to Sewer, and 25.0% to General Fund.							
56156-00-8504GIS - Sewer Design	CURRENT YEAR NOTES: In 2024, \$10,000 for new aerial photos.							
56156-00-8541Employee Retirement-WRS	PERMANENT NOTES: Year-end audit adjustment - Pension GASB							
TOTAL EXPENDITURES	412,835	413,633	485,500	345,511	490,610	520,000	34,500	520,000

CITY OF MERRILL
 APPROVED BUDGET REPORT
 AS OF: OCTOBER 31ST, 2023

63 -Sewer Fund
 Taxes & Depreciation

	2021	2022	(----- 2023 -----)			(----- 2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
EXPENDITURES								
56170-00-40300 Depreciation on Plant	357,985	368,988	350,000	0	370,000	370,000	20,000	370,000
56170-00-40800 Tax Equiv. - Meter Portio	11,213	9,169	12,000	0	12,000	12,000	0	12,000
TOTAL	369,198	378,157	362,000	0	382,000	382,000	20,000	382,000
56170-00-40300 Depreciation on Plant	PERMANENT NOTES: Depreciation amounts from City auditors year-end entries.							
TOTAL EXPENDITURES	369,198	378,157	362,000	0	382,000	382,000	20,000	382,000

CITY OF MERRILL
 APPROVED BUDGET REPORT
 AS OF: OCTOBER 31ST, 2023

63 -Sewer Fund
 Transfers

	2021	2022	(----- 2023 -----)			(----- 2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
EXPENDITURES								
56172-00-42500 Amortize Bond Debt Disco	(574)	(574)	0	0	0	0	0	0
56172-00-42600 Interest on Debt Service	11,124	11,192	10,200	10,564	10,200	9,750	(450)	9,750
56172-00-42900 Borrowing Expense	0	0	0	0	0	0	0	0
56172-00-99900 Transfer to Water Utility	0	0	0	0	0	0	0	0
TOTAL	10,549	10,617	10,200	10,564	10,200	9,750	(450)	9,750
TOTAL EXPENDITURES	10,549	10,617	10,200	10,564	10,200	9,750	(450)	9,750
FUND TOTAL REVENUES	1,942,640	2,217,579	1,836,275	1,676,104	1,992,125	2,033,013	196,738	2,033,013
FUND TOTAL EXPENDITURES	1,582,735	1,612,483	1,983,950	1,113,918	2,070,486	2,258,600	274,650	2,258,600
REVENUE OVER/(UNDER) EXPENDITURES	359,905	605,096	(147,675)	562,186	(78,361)	(225,587)	(77,912)	(225,587)

*** END OF REPORT ***