



AGENDA

VILLAGE OF LITTLE CHUTE UTILITY COMMISSION MEETING

PLACE: Little Chute Village Hall, Board Room

DATE: Tuesday, October 18, 2022

TIME: 6:00 p.m.

Join Zoom Meeting: <https://us06web.zoom.us/j/86171174421>

Meeting ID: 861 7117 4421

Dial by your location: 312 626 6799 US (Chicago)

- A. Call to Order
 - B. Roll Call
 - C. Public Appearance for Items Not on the Agenda
-

1. Approval of Minutes
Utility Commission Minutes of September 20, 2022
2. Progress Reports
 - a. MCO Operations Update
 - b. Director of Public Works
 - c. Finance Director
3. Approval of Vouchers
4. Action—2023 Proposed Utilities Budget
5. Unfinished Business
6. Items for Future Agenda
7. Adjournment

Requests from persons with disabilities who need assistance to participate in this meeting should be made with as much advance notice as possible to the Clerk's Office at 108 West Main Street, (920) 423-3852

Prepared: October 13, 2022

MINUTES OF THE UTILITY COMMISSION MEETING OF SEPTEMBER 20, 2022

Call to Order

The Utility Commission meeting was called to order at 6:00 P.M. by Kevin Coffey, Chair

Roll Call

PRESENT: Kevin Coffey, Chair
Tom Buchholz
Michael Vanden Berg
Mark Gloudemans
Jessica Schultz

ALSO PRESENT: Village Administrator Beau Bernhoft, Director of Public Works Kent Taylor,
Finance Director Lisa Remiker-DeWall, Jerry Verstegen, MCO, Chris Murawski Village Engineer

Public Appearance for Items Not on the Agenda

None

Approval of Minutes from the Utility Commission Meeting of August 16, 2022

Moved by M. Gloudemans, seconded by T. Buchholz to Approve Minutes from the Utility Commission of August 16, 2022

All Ayes – Motion Carried

Progress Reports

MCO Operations Update

Mr. Jerry Verstegen, MCO provided an update from MCO.

Director of Public Works

Director Taylor went over the Monthly Utility Report.

Finance Director

Director Remiker-DeWall went over the Storm, Water and Sewer budget. A new Utility Billing Clerk will be starting shortly replacing a retirement by Village Staff.

Approval of Vouchers

Moved by T. Buchholz, seconded by J. Schultz to Approve and Authorize payment of Vouchers and draw from the respective funds.

All Ayes – Motion Carried

Discussion – Sanitary Sewer Lateral Procedures

Village Engineer Murawski discussed the Sanitary Sewer Lateral procedures completed by the Village. Growing costs are a concern, new procedures to the process could lead to competitive bids for future large projects. Residents could be paying more than they should and there are options for them to make decisions on what is best for their property and take control of their lateral. As the discussion and process proceeds more updates will be brought to Commission.

Unfinished Business

None

Items for Future Agenda

Confirm Terms for Appointments and fill Empty Appointments.

Adjournment

Moved by K. Coffey, seconded by M. Gloudemans to Adjourn the Utility Commission Meeting at 6:26 p.m.

All Ayes – Motion Carried

VILLAGE OF LITTLE CHUTE

Attest: Laurie Decker, Village Clerk

By: Kevin Coffey, Chair



Engineering Department &
Department of Public Works
Monthly Utility Commission
Report for September 2022

STREET NOTES:

Sanitary Sewer

- Employees maintained and read laser meters in the sanitary collection system.
- 19,892 feet of sanitary sewer main were jetted.

Storm Sewer

- New development site plans were reviewed.
- Storm water permits were reviewed and managed.
- Performed erosion control monitoring and management.
- Street sweepers were sent out to help with leaf collection in the gutters.
- Outfalls were checked.
- 84 storm inlet inspections were completed for the season.
- 38 storm inlets were repaired.

Storm Ponds

- Trash racks have been inspected and cleaned.
- Mowed storm pond perimeters.

Water

- Nothing to report.

ENGINEERING NOTES: 2022 Utility Projects – September

In the month of September, no utilities were installed or removed.

Buchanan Street Concrete Paving & Utilities Project – Permitting continues for this project.

Randolph Drive Concrete/Asphalt Paving & Utilities Project – Utility design for sanitary sewer and water main were completed in September. Sanitary sewer and water main continue to be on schedule for this project.

Top Priorities for October 2022

Vandenbroek Pond Construction – The WDNR final report and reimbursement request were completed in September and will be submitted to the WDNR in October.

Buchanan Street Concrete Paving & Utilities Project – Work has begun to prepare final construction estimates for all work including utilities. The project manual and technical specifications will be prepared in October.

Randolph Drive Concrete/Asphalt Paving & Utilities Project – Advanced modeling for storm sewer split flows is underway using XP-SWMM software and is expected to be completed in October. Completion of the utility plans is also expected by mid-October with the project manual and technical specifications to immediately follow.

CTH OO Water Main (Bohm to Joyce) – The scheduled start date for this project will be October 17, 2022.

CTH OO Sanitary Sewer Lining (Lamers to Bohm) – The scheduled start date for this project will be October 17, 2022.

Pheasant Run Stream Restoration – The Village is pursuing an alternate design for this project that would utilize a permanent streamlining product to protect the stream bank (on-going). Meetings with property owners are expected in October to discuss the preliminary grading design.

**VILLAGE OF LITTLE CHUTE
SEWER UTILITY
BUDGET STATUS**

SEWER UTILITY			Change from PY	
BUDGET STATUS	2022		2021	
	BUDGET Revenue = >	ACTUAL SEPT YTD	ACTUAL	
REVENUE				
Multi-family Residential	220,000	186,874	169,776	10.07%
Residential	1,210,000	894,133	913,763	-2.15%
Commercial	225,000	226,273	181,618	24.59%
Industrial	740,000	886,350	618,132	43.39%
Public Authority	400,000	207,063	205,972	0.53%
Sales Subtotal	2,795,000	2,400,693	2,089,261	14.9%
% of CY Budget		86%		
All Other	139,909	(17,619)	71,776	-124.55%
TOTAL REVENUE	2,934,909	2,383,075	2,161,037	
% of CY Budget		81%		10.3%
	2022		2021	
	BUDGET Expense = >	ACTUAL SEPT YTD	ACTUAL	
EXPENSES				
Financing	250,784	189,030	181,359	4.23%
Treatment	2,381,600	1,829,729	1,653,026	10.69%
Collection	257,412	207,418	140,414	47.72%
Billing	144,707	113,200	92,979	21.75%
Admin	184,507	152,575	107,838	41.49%
TOTAL EXPENSE	3,219,010	2,491,952	2,175,616	
% of CY Budget		77%		14.5%
CASH FLOW -OPERATIONS	(284,101)	(108,877)	(14,579)	646.81%
ADD: DEPRECIATION	236,000	176,994	167,933	
ADD: NEW DEBT	-		-	
LESS: PRINCIPAL PAID	(47,684)	(30,000)	(30,000)	
LESS: FIXED ASSETS	(240,753)	(25,701)	(67,796)	
NET CASH FLOW	(336,538)	12,416	55,558	

NOTE : Outagamie County Landfill is billed quarterly (first and second quarter billed). Strength customers Agropur, Bel Brands, GLK & Nestle September billing not completed as waiting on labs.

Continue to see interest and investment income impacted as result of market changes due to COVID-19. The unrealized losses that exist now will not be recognized if the assets are held until maturity. The Village invests in varying maturities to match cash flow needs. An unrealized loss exists when a longer term asset the Village owns price has declined in the market place due to varying interest rates. Each month end, Generally Accepted Accounting Principles require that we record an unrealized loss (or gain) to recognize market impacts.

Property, Auto and Workers Compensation premiums have been paid for the entire year

Collection expense is up due to sewer camera purchase, MCO spending additional time for billing related to cellular meters and Admin increase due to sewer rate study

**VILLAGE OF LITTLE CHUTE
SEWER UTILITY
DEBT SCHEDULE**

2012A Issue G O				2019 Refunding		
	Sanitary			Sanitary		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	17,684.00	265.27	17,949.27	30,000.00	5,700.00	35,700.00
2023				40,000.00	4,800.00	44,800.00
2024				40,000.00	3,600.00	43,600.00
2025				40,000.00	2,400.00	42,400.00
2026				35,000.00	1,350.00	36,350.00
	17,684.00	265.27	17,949.27	185,000.00	17,850.00	202,850.00
TOTAL DEBT						
	Sanitary					
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>			
2022	47,684.00	5,965.27	53,649.27			
2023	40,000.00	4,800.00	44,800.00			
2024	40,000.00	3,600.00	43,600.00			
2025	40,000.00	2,400.00	42,400.00			
2026	35,000.00	1,350.00	36,350.00			
	202,684.00	18,115.27	220,799.27			

**VILLAGE OF LITTLE CHUTE
WATER UTILITY
BUDGET STATUS**

WATER UTILITY			Change from PY	
BUDGET STATUS	2022		2021	
	BUDGET Revenue = >	ACTUAL SEPT YTD	ACTUAL	
REVENUE				
Multi-family Residential	133,900	107,772	101,643	6.03%
Residential	954,100	697,492	710,668	-1.85%
Commercial	154,500	147,071	125,896	16.82%
Industrial	450,000	371,942	362,183	2.69%
Private Fire	59,000	48,062	44,200	8.74%
Public Fire	424,000	320,571	318,810	0.55%
Public Authority	47,000	38,476	35,621	8.01%
Sales Subtotal	2,222,500	1,731,386	1,699,021	1.9%
% of CY Budget		78%		
All Other	102,076	20,197	60,531	-66.63%
TOTAL REVENUE	2,324,576	1,751,584	1,759,552	
% of CY Budget		75%		-0.5%
	Expense = >	SEPT YTD		
	2022		2021	
EXPENSES	BUDGET	ACTUAL	ACTUAL	
Financing	753,841	564,102	534,989	5.44%
Wells/Source	16,500	9,522	79,509	-88.02%
Pumping	271,987	160,621	134,568	19.36%
Treatment	475,030	289,910	288,085	0.63%
Distribution	655,726	534,604	373,141	43.27%
Billing	61,307	50,684	41,084	23.37%
Admin	204,858	111,226	97,230	14.39%
TOTAL EXPENSE	2,439,249	1,720,669	1,548,606	
% of CY Budget		71%		11.1%
CASH FLOW -OPERATIONS	(114,673)	30,915	210,946	-85.34%
ADD: DEPRECIATION	520,000	389,997	360694	
ADD: NEW DEBT	-		-	
LESS: PRINCIPAL PAID	(392,950)	(181,444)	(311,540)	
LESS: FIXED ASSETS	(212,814)	(16,949)	(9,716)	
NET CASH FLOW	(200,437)	222,519	250,384	

NOTE :

Continue to see interest and investment income impacted as result of market changes due to COVID-19. The unrealized losses that exist now will not be recognized if the assets are held until maturity. The Village invests in varying maturities to match cash flow needs. An unrealized loss exists when a longer term asset the Village owns price has declined in the market place due to varying interest rates. Each month end, Generally Accepted Accounting Principles require that we record an unrealized loss (or gain) to recognize market impacts.

Property, Auto and Workers Compensation premiums have been paid for the entire year

Wells/Source is down as completed Well # 3 inspection in 2021

Pumping was down in 2021 due to time while work on Well # 3 resulted in higher costs.

Distribution is up due to cellular meter implementation.

**VILLAGE OF LITTLE CHUTE
WATER UTILITY
DEBT SCHEDULE**

2012A Issue				2014A Issue			2017B Issue		
Water				Water			Water		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	80,524.00	1,207.85	81,731.85	45,000.00	2,587.50	47,587.50	1,443.63	288.32	1,731.95
2023				45,000.00	1,608.75	46,608.75	1,464.25	245.00	1,709.25
2024				45,000.00	551.25	45,551.25	1,546.74	201.08	1,747.82
2025							1,691.11	154.68	1,845.79
2026							1,711.73	103.94	1,815.67
2027							1,752.96	52.58	1,805.54
	80,524.00	1,207.85	81,731.85	135,000.00	4,747.50	139,747.50	9,610.42	1,045.60	10,656.02

2016 Water Revenue				2017 Safe Drinking Bonds			2019A Issue		
Water				Water			Water		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	75,000.00	6,237.50	81,237.50	55,982.37	17,534.04	73,516.41	35,000.00	8,950.00	43,950.00
2023	75,000.00	5,037.50	80,037.50	56,967.66	16,540.07	73,507.73	35,000.00	7,900.00	42,900.00
2024	80,000.00	3,720.00	83,720.00	57,970.29	15,528.62	73,498.91	35,000.00	6,850.00	41,850.00
2025	80,000.00	2,280.00	82,280.00	58,990.57	14,499.38	73,489.95	40,000.00	5,800.00	45,800.00
2026	80,000.00	760.00	80,760.00	60,028.80	13,451.99	73,480.79	40,000.00	4,600.00	44,600.00
2027				61,085.31	12,386.19	73,471.50	40,000.00	3,400.00	43,400.00
2028				62,160.41	11,301.63	73,462.04	40,000.00	2,200.00	42,200.00
2029				63,254.43	10,197.98	73,452.41	40,000.00	1,000.00	41,000.00
2030				64,367.71	9,074.91	73,442.62			
2031				65,500.58	7,932.06	73,432.64			
2032				66,653.39	6,769.11	73,422.50			
2033				67,826.49	5,585.69	73,412.18			
2034				69,020.23	4,381.43	73,401.66			
2035				70,234.99	3,155.99	73,390.98			
2036				71,471.13	1,908.98	73,380.11			
2037				72,729.02	640.01	73,369.03			
	390,000.00	18,035.00	408,035.00	1,024,243.38	150,888.08	1,175,131.46	305,000.00	40,700.00	345,700.00

2019 Refunding				2020 Issue			TOTAL DEBT		
Water				Water			Water		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	50,000.00	7,950.00	57,950.00	50,000.00	7,750.00	57,750.00	392,950.00	52,505.21	445,455.21
2023	50,000.00	6,450.00	56,450.00	55,000.00	6,750.00	61,750.00	318,431.91	44,531.32	362,963.23
2024	55,000.00	4,950.00	59,950.00	55,000.00	5,650.00	60,650.00	329,517.03	37,450.95	366,967.98
2025	55,000.00	3,300.00	58,300.00	55,000.00	4,550.00	59,550.00	290,681.68	30,584.06	321,265.74
2026	55,000.00	1,650.00	56,650.00	55,000.00	3,450.00	58,450.00	291,740.53	24,015.93	315,756.46
2027				55,000.00	2,350.00	57,350.00	157,838.27	18,188.77	176,027.04
2028				60,000.00	1,800.00	61,800.00	162,160.41	15,301.63	177,462.04
2029				60,000.00	1,200.00	61,200.00	163,254.43	12,397.98	175,652.41
2030				60,000.00	600.00	60,600.00	124,367.71	9,674.91	134,042.62
2031							65,500.58	7,932.06	73,432.64
2032							66,653.39	6,769.11	73,422.50
2033							67,826.49	5,585.69	73,412.18
2034							69,020.23	4,381.43	73,401.66
2035							70,234.99	3,155.99	73,390.98
2036							71,471.13	1,908.98	73,380.11
2037							72,729.02	640.01	73,369.03
	265,000.00	24,300.00	289,300.00	505,000.00	34,100.00	539,100.00	2,714,377.80	275,024.03	2,989,401.83

VILLAGE OF LITTLE CHUTE
STORM UTILITY
BUDGET STATUS

	2022		2021	Change
	BUDGET	ACTUAL	ACTUAL	from PY
	Revenue = >	SEPT YTD		
REVENUE				
Multi-family Residential	80,000	60,089	60,091	0.00%
Residential	356,000	268,027	266,399	0.61%
Commercial	495,000	403,619	371,674	8.59%
Industrial	155,000	115,789	115,169	0.54%
Public Authority	75,000	73,786	56,305	31.05%
Sales Subtotal	1,161,000	921,310	869,638	5.9%
% of CY Budget		79%		
All Other	81,220	(114,989)	49,927	-330.31%
TOTAL REVENUE	1,242,220	806,322	919,565	
% of CY Budget		65%		-12.3%
	Expense = >	SEPT YTD		
	2022		2021	
	BUDGET	ACTUAL	ACTUAL	
EXPENSES				
Financing	537,964	387,323	368,329	5.16%
Pond Maintenance	146,281	34,785	74,128	-53.07%
Collection	456,498	159,346	161,464	-1.31%
Billing	56,685	49,997	40,880	22.30%
Admin	230,924	185,052	167,344	10.58%
TOTAL EXPENSE	1,428,352	816,503	812,145	
% of CY Budget		57%		0.5%
CASH FLOW -OPERATIONS	(186,132)	(10,181)	107,420	-109.48%
ADD: DEPRECIATION	480,000	352,000	329,433	
ADD: NEW DEBT	-	-	-	
LESS: PRINCIPAL PAID	(301,886)	(145,000)	(253,028)	
LESS: FIXED ASSETS	(637,083)	(479,827)	(264,820)	
NET CASH FLOW	(645,101)	(283,008)	(80,995)	

NOTE :

Public Authority increase due to ERU aerial audit results showing increase in impervious area for Outagamie County from 288.4 ERU to 697.8 ERU

Continue to see interest and investment income impacted as result of market changes due to COVID-19. The unrealized losses that exist now will not be recognized if the assets are held until maturity. The Village invests in varying maturities to match cash flow needs. An unrealized loss exists when a longer term asset the Village owns price has declined in the market place due to varying interest rates. Each month end, Generally Accepted Accounting Principles require that we record an unrealized loss (or gain) to recognize market impacts.

Financing is up due to depreciation expense as asset base continues to grow

Prioritization of overall workload has less time spend on Pond Maintenance to date in addition to no dredging. Administration is up due to the 2021 audit results on overhead results in 33% from 30% for Stormwater Utility (driven by asset base).

Property, Auto and Workers Compensation premiums have been paid for the entire year

Reminder that capital assets are shown as expense in utilities until capitalized as part of year end audit preparation along with a few other annual processes

**VILLAGE OF LITTLE CHUTE
STORM UTILITY
DEBT SCHEDULE**

2012A G O Note				2016 Storm Revenue			2010 Clean Water Fund		
Storm				Storm			Storm		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	53,132.00	796.98	53,928.98	80,000.00	33,312.00	113,312.00	23,753.78	6,321.76	30,075.54
2023				80,000.00	31,712.00	111,712.00	24,502.73	5,561.01	30,063.74
2024				80,000.00	30,192.00	110,192.00	25,275.30	4,776.24	30,051.54
2025				84,000.00	28,716.00	112,716.00	26,072.23	3,966.75	30,038.98
2026				84,000.00	27,120.00	111,120.00	26,894.29	3,131.75	30,026.04
2027				84,000.00	25,440.00	109,440.00	27,742.27	2,270.38	30,012.65
2028				92,000.00	23,542.00	115,542.00	28,616.98	1,381.89	29,998.87
2029				92,000.00	21,426.00	113,426.00	29,519.28	465.37	29,984.65
2030				96,000.00	19,168.00	115,168.00			
2031				100,000.00	16,718.00	116,718.00			
2032				100,000.00	14,118.00	114,118.00			
2033				104,000.00	11,364.00	115,364.00			
2034				108,000.00	8,340.00	116,340.00			
2035				112,000.00	5,040.00	117,040.00			
2036				112,000.00	1,680.00	113,680.00			
	53,132.00	796.98	53,928.98	1,408,000.00	297,888.00	1,705,888.00	212,376.86	27,875.15	240,252.01

2019 Refunding				2020 G O Note			TOTAL DEBT		
Storm				Storm			Storm		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	95,000.00	14,700.00	109,700.00	50,000.00	7,400.00	57,400.00	301,885.78	62,530.74	364,416.52
2023	95,000.00	11,850.00	106,850.00	50,000.00	6,400.00	56,400.00	249,502.73	55,523.01	305,025.74
2024	95,000.00	9,000.00	104,000.00	50,000.00	5,400.00	55,400.00	250,275.30	49,368.24	299,643.54
2025	100,000.00	6,150.00	106,150.00	55,000.00	4,400.00	59,400.00	265,072.23	43,232.75	308,304.98
2026	105,000.00	3,150.00	108,150.00	55,000.00	3,300.00	58,300.00	270,894.29	36,701.75	307,596.04
2027			-	55,000.00	2,200.00	57,200.00	166,742.27	29,910.38	196,652.65
2028			-	55,000.00	1,650.00	56,650.00	175,616.98	26,573.89	202,190.87
2029			-	55,000.00	1,100.00	56,100.00	176,519.28	22,991.37	199,510.65
2030				55,000.00	550.00	55,550.00	151,000.00	19,718.00	170,718.00
2031							100,000.00	16,718.00	116,718.00
2032							100,000.00	14,118.00	114,118.00
2033							104,000.00	11,364.00	115,364.00
2034							108,000.00	8,340.00	116,340.00
2035							112,000.00	5,040.00	117,040.00
2036							112,000.00	1,680.00	113,680.00
	490,000.00	44,850.00	534,850.00	480,000.00	32,400.00	512,400.00	2,643,508.86	403,810.13	3,047,318.99

UTILITY COMMISSION

October 18, 2022



Utility Bills List

October 18, 2022

The above payments are recommended for approval on October 18, 2022.

\$ 225,929.78

Rejected: _____

UTILITY INVOICES PAID WITH VILLAGE BILLS - SEPTEMBER 16 - SEPTEMBER 30

\$ 326,653.70

UTILITY INVOICES PAID WITH VILLAGE BILLS - OCTOBER 1 - OCTOBER 13

\$ 14,342.00

TOTAL

\$ 566,925.48

Approved: October 18, 2022

Kevin Coffey, Chairperson

Laurie Decker, Clerk

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
BADGER METER INC (517)							
80109534	Invoi	CELLULAR ENDPOINTS	177.11	Open	Non		620-53644-253
Total BADGER METER INC (517):			177.11				
COMPASS MINERALS AMERICA (4500)							
1045806	Invoi	COARSE SOLAR SALT	3,349.68	Open	Non		620-53634-224
1048449	Invoi	COARSE SOLAR SALT	3,345.60	Open	Non		620-53634-224
Total COMPASS MINERALS AMERICA (4500):			6,695.28				
FERGUSON ENTERPRISES LLC #448 #1020 (2046)							
WN386145	Invoi	PVC PIPE	113.08	Open	Non		620-53634-255
Total FERGUSON ENTERPRISES LLC #448 #1020 (2046):			113.08				
HAWKINS INC (1918)							
6294055	Invoi	AZONE	545.39	Open	Non		620-53634-214
6294055	Invoi	SODIUM SILICATE	2,500.54	Open	Non		620-53634-220
Total HAWKINS INC (1918):			3,045.93				
HEART OF THE VALLEY (280)							
100622	Invoi	SEPTEMBER WASTEWATER	210,518.45	Open	Non		610-53611-225
100622	Invoi	FOG CONTROL	108.00	Open	Non		610-53611-204
100622MP	Invoi	SEPTEMBER HOV METER PAYABLE	2,704.00	Open	Non		610-21110
Total HEART OF THE VALLEY (280):			213,330.45				
MIDWEST METER INC (4407)							
147104	Invoi	IR COMM DEVICE CELLULAR	150.00	Open	Non		620-53644-253
Total MIDWEST METER INC (4407):			150.00				
PUBLIC SERVICE COMMISSION (723)							
RA23-I-03140	Invoi	2021-2022 ADVANCE ASSESSMENT	2,253.20	Open	Non		620-53600-408
Total PUBLIC SERVICE COMMISSION (723):			2,253.20				
VERIZON WIRELESS (3606)							
9915800462	Invoi	AUGUST/SEPTEMBER SERVICE	164.73	Open	Non		620-53924-203
Total VERIZON WIRELESS (3606):			164.73				
Grand Totals:			225,929.78				

Report GL Period Summary

Vendor number hash: 22777
Vendor number hash - split: 24975
Total number of invoices: 10
Total number of transactions: 12

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	225,929.78	225,929.78
Grand Totals:	225,929.78	225,929.78

Report Criteria:

Invoice Detail.GL Account = "6200000000"- "62099999999","61000000000"- "61099999999","63000000000"- "63099999999"

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
AT& T (409)							
92078873810963 0	Invoi	SEPT/OCT SERVICE	70.31	Open	Non		620-53924-203
Total AT& T (409):			70.31				
BADGER METER INC (517)							
80107239	Invoi	CELLULAR ENDPOINTS	111.25	Open	Non		620-53644-253
Total BADGER METER INC (517):			111.25				
CELLCOM (4683)							
854711	Invoi	IPAD STORM	23.59	Open	Non		630-53442-218
854711	Invoi	IPAD SANITARY SEWER	23.59	Open	Non		610-53612-218
Total CELLCOM (4683):			47.18				
CLEAN WATER TESTING LLC (284)							
9006425446	Invoi	COLIFORM BACTERIA TEST	16.00	Open	Non		620-53644-204
9006425981	Invoi	COLIFORM BACTERIA TEST	16.00	Open	Non		620-53644-204
Total CLEAN WATER TESTING LLC (284):			32.00				
COMPASS MINERALS AMERICA (4500)							
1034955	Invoi	COARSE SOLAR SALT	3,379.60	Open	Non		620-53634-224
1035605	Invoi	COARSE SOLAR SALT	3,412.24	Open	Non		620-53634-224
1039114	Invoi	COARSE SOLAR SALT	3,292.56	Open	Non		620-53634-224
Total COMPASS MINERALS AMERICA (4500):			10,084.40				
EHLERS INVESTMENT PARTNERS LLC (1425)							
AUGUST 2022	Invoi	AUGUST INVESTMENT MANAGEMENT	226.19	Open	Non		610-53614-229
AUGUST 2022	Invoi	AUGUST INVESTMENT MANAGEMENT	113.10	Open	Non		620-53924-229
AUGUST 2022	Invoi	AUGUST INVESTMENT MANAGEMENT	407.14	Open	Non		630-53444-229
Total EHLERS INVESTMENT PARTNERS LLC (1425):			746.43				
GARROW OIL (4236)							
AUGUST 2022	Invoi	OFF ROAD DIESEL	28.91	Open	Non		630-53441-247
AUGUST 2022	Invoi	OFF ROAD DIESEL	28.91	Open	Non		630-53442-247
AUGUST 2022	Invoi	OFF ROAD DIESEL	1.51	Open	Non		610-53612-247
AUGUST 2022	Invoi	OFF ROAD DIESEL	.75	Open	Non		620-53644-247
Total GARROW OIL (4236):			60.08				
GRIESBACH READY-MIX LLC (3832)							
6766	Invoi	CONCRETE-1214 COOLIDGE	58.50	Open	Non		630-53442-216
Total GRIESBACH READY-MIX LLC (3832):			58.50				
HAWKINS INC (1918)							
6271207	Invoi	AZONE	672.52	Open	Non		620-53634-214
6271207	Invoi	SODIUM SILICATE	3,074.00	Open	Non		620-53634-220

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
Total HAWKINS INC (1918):			3,746.52				
HEART OF THE VALLEY (280)							
090622	Invoi	AUGUST WASTEWATER	220,028.49	Open	Non		610-53611-225
090622	Invoi	FOG CONTROL	156.50	Open	Non		610-53611-204
090622MP	Invoi	AUGUST HOV METER PAYABLE	15,548.00	Open	Non		610-21110
Total HEART OF THE VALLEY (280):			235,732.99				
KAUKAUNA UTILITIES (234)							
SEPTEMBER 2022	Invoi	PUMP STATION JEFFERSON ST	1,489.94	Open	Non		620-53624-249
SEPTEMBER 2022	Invoi	#4 WELL EVERGREEN DR	6,586.00	Open	Non		620-53624-249
SEPTEMBER 2022	Invoi	#3 WELL WASHINGTON ST	3,031.76	Open	Non		620-53624-249
SEPTEMBER 2022	Invoi	STEPHEN ST TOWER/LIGHTING	188.88	Open	Non		620-53624-249
SEPTEMBER 2022	Invoi	DOYLE PARK WELL	3,773.92	Open	Non		620-53624-249
SEPTEMBER 2022	Invoi	1800 STEPHEN ST STORM	877.37	Open	Non		630-53441-249
Total KAUKAUNA UTILITIES (234):			15,947.87				
LINDNER ACE HARDWARE LITTLE CHUTE (4702)							
276438-325001	Invoi	HARDWARE	17.76	Open	Non		610-53612-218
Total LINDNER ACE HARDWARE LITTLE CHUTE (4702):			17.76				
MCCLONE (4766)							
6270	Invoi	4TH QTR AUTO LIABILITY	5,304.00	Open	Non		610-53614-231
6270	Invoi	4TH QTR AUTO LIABILITY	99.00	Open	Non		620-53924-231
6270	Invoi	4TH QTR AUTO LIABILITY	598.00	Open	Non		630-53444-231
6270	Invoi	4TH QTR GENERAL LIABILITY	417.00	Open	Non		610-53614-231
6270	Invoi	4TH QTR GENERAL LIABILITY	269.00	Open	Non		620-53924-231
6270	Invoi	4TH QTR GENERAL LIABILITY	774.00	Open	Non		630-53444-231
6270	Invoi	4TH QTR WORKERS COMP	1,545.00	Open	Non		610-53614-230
6270	Invoi	4TH QTR WORKERS COMP	678.00	Open	Non		620-53924-230
6270	Invoi	4TH QTR WORKERS COMP	2,205.00	Open	Non		630-53444-230
Total MCCLONE (4766):			11,889.00				
MCO (2254)							
28722	Invoi	OCTOBER 2022 OPERATIONS	30,514.27	Open	Non		620-53644-115
28722	Invoi	OCTOBER 2022 HEALTH & LIABILITY INS	6,917.66	Open	Non		620-53644-115
Total MCO (2254):			37,431.93				
MENARDS - APPLETON EAST (319)							
25785	Invoi	SEWER CAP	6.89	Open	Non		630-53442-218
Total MENARDS - APPLETON EAST (319):			6.89				
MIDWEST METER INC (4407)							
146581	Invoi	RUBBER GASKETS	71.97	Open	Non		620-53644-253
Total MIDWEST METER INC (4407):			71.97				
NORTHERN LAKE SERVICE INC (1711)							
424027	Invoi	WATER TESTING	395.91	Open	Non		620-53644-204

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
Total NORTHERN LAKE SERVICE INC (1711):			395.91				
OUTAGAMIE COUNTY TREASURER (486)							
1019563	Invoi	AUGUST FUEL BILL	38.36	Open	Non		630-53441-247
1019563	Invoi	AUGUST FUEL BILL	643.44	Open	Non		630-53442-247
1019563	Invoi	AUGUST FUEL BILL	585.41	Open	Non		620-53644-247
1019563	Invoi	AUGUST FUEL BILL	344.58	Open	Non		610-53612-247
26316	Invoi	STREET SWEEPINGS	481.00	Open	Non		630-53442-204
Total OUTAGAMIE COUNTY TREASURER (486):			2,092.79				
POSTAL EXPRESS & MORE LLC (5093)							
234011	Invoi	POSTAGE-WATER TESTS	19.21	Open	Non		620-53644-204
234061	Invoi	POSTAGE-WATER TESTS	17.91	Open	Non		620-53644-204
234241	Invoi	POSTAGE-WATER TESTS	19.18	Open	Non		620-53644-204
Total POSTAL EXPRESS & MORE LLC (5093):			56.30				
TIME WARNER CABLE (89)							
09/22 20279	Invoi	SEPTEMBER/OCTOBER SERVICE	116.16	Open	Non		620-53924-203
Total TIME WARNER CABLE (89):			116.16				
U.S. BANK (5015)							
09/22 59455565491	Invoi	CORDED TELEPHONE SYSTEM	37.98	Open	Non		620-53924-203
Total U.S. BANK (5015):			37.98				
VILLAGE OF LITTLE CHUTE (1404)							
SEPTEMBER 2022	Invoi	3609 FREEDOM RD	18.15	Open	Non		630-53441-249
SEPTEMBER 2022	Invoi	1200 STEPHEN ST	13.20	Open	Non		620-53624-249
SEPTEMBER 2022	Invoi	625 E EVERGREEN DR	104.78	Open	Non		620-53624-249
SEPTEMBER 2022	Invoi	#3 WELL WASHINGTON ST	12.38	Open	Non		620-53624-249
SEPTEMBER 2022	Invoi	DOYLE PARK WELL #1	12.37	Open	Non		620-53624-249
SEPTEMBER 2022	Invoi	PUMP STATION JEFFERSON ST	36.82	Open	Non		620-53624-249
Total VILLAGE OF LITTLE CHUTE (1404):			197.70				
WATER TOWER CLEAN & COAT INC (4523)							
WT78728	Invoi	EXTERIOR CLEANING OF HIGHWAY WATER TOW	7,200.00	Open	Non		620-53644-250
Total WATER TOWER CLEAN & COAT INC (4523):			7,200.00				
WE ENERGIES (2788)							
4091132585 08/22	Invoi	PLANT #1 (100 WILSON ST)	192.50	Open	Non		620-53624-249
4091132585 08/22	Invoi	PUMP STATION @ EVERGREEN & FRENCH	272.72	Open	Non		620-53624-249
4091132585 08/22	Invoi	920 WASHINGTON ST	9.57	Open	Non		620-53624-249
4091132585 08/22	Invoi	LC WELL #4 PUMPHOUSE (625 E EVERGREEN)	17.42	Open	Non		620-53624-249
4091132585 08/22	Invoi	PLANT #2 (1118 JEFFERSON ST)	9.57	Open	Non		620-53624-249
Total WE ENERGIES (2788):			501.78				
Grand Totals:			326,653.70				

Vendor number hash: 80111
Vendor number hash - split: 163732
Total number of invoices: 31
Total number of transactions: 65

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	326,653.70	326,653.70
Grand Totals:	326,653.70	326,653.70

Report Criteria:
Invoice Detail.GL Account = "6200000000"- "62099999999", "61000000000"- "61099999999", "63000000000"- "63099999999"

Report Criteria:

Invoice Detail.GL Account = "6200000000"- "62099999999","61000000000"- "61099999999","63000000000"- "63099999999"

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
ABCON ELECTRIC LLC (4777)							
6551	Invoi	REPLACED VOLTAGE MONITOR	275.00	Open	Non		620-53644-225
Total ABCON ELECTRIC LLC (4777):			275.00				
AMPLITEL TECHNOLOGIES (4637)							
20243	Invoi	CHECKED INTERNET CONNECTION PORTS	90.84	Open	Non		620-53904-204
Total AMPLITEL TECHNOLOGIES (4637):			90.84				
BATTERIES PLUS LLC (652)							
P55019713	Invoi	SANITARY SEWER METER BATTERIES	79.44	Open	Non		610-53612-251
Total BATTERIES PLUS LLC (652):			79.44				
COMPASS MINERALS AMERICA (4500)							
1045138	Invoi	COARSE SOLAR SALT	3,357.84	Open	Non		620-53634-224
Total COMPASS MINERALS AMERICA (4500):			3,357.84				
DONALD HIETPAS & SONS INC. (209)							
090422	Invoi	REPAIRED WATER SERVICE AT 307 PHEASANT	1,367.56	Open	Non		620-53644-251
Total DONALD HIETPAS & SONS INC. (209):			1,367.56				
HAWKINS INC (1918)							
6281790	Invoi	AZONE	707.47	Open	Non		620-53634-214
6281790	Invoi	SODIUM SILICATE	3,170.57	Open	Non		620-53634-220
Total HAWKINS INC (1918):			3,878.04				
MCO (2254)							
28747	Invoi	AUGUST MILEAGE REIMBURSEMENT	491.40	Open	Non		620-53644-247
Total MCO (2254):			491.40				
MIDWEST METER INC (4407)							
146984	Invoi	ENCODERS FOR METERS	2,150.00	Open	Non		620-53644-301
Total MIDWEST METER INC (4407):			2,150.00				
PRIMADATA LLC (4671)							
OCTOBER 2022	Invoi	OCTOBER POSTCARD POSTAGE	325.00	Open	Non		610-53613-226
OCTOBER 2022	Invoi	OCTOBER POSTCARD POSTAGE	325.00	Open	Non		620-53904-226
OCTOBER 2022	Invoi	OCTOBER POSTCARD POSTAGE	325.00	Open	Non		630-53443-226
Total PRIMADATA LLC (4671):			975.00				
R.K. ENTERPRISES OF WISCONSIN INC (5045)							
7490	Invoi	VAC BUCHANAN AND OO NEAR RAILROAD TRAC	800.00	Open	Non		620-51222-204
Total R.K. ENTERPRISES OF WISCONSIN INC (5045):			800.00				

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
SHERWIN INDUSTRIES INC (1028)							
SS095329	Invoi	MANHOLE PROTECTOR RINGS	469.44	Open	Non		610-53612-251
Total SHERWIN INDUSTRIES INC (1028):			469.44				
WE ENERGIES (2788)							
4091132585 09/22	Invoi	PLANT #2 (1118 JEFFERSON ST)	10.23	Open	Non		620-53624-249
4091132585 09/22	Invoi	LC WELL #4 PUMPHOUSE (625 E EVERGREEN)	12.80	Open	Non		620-53624-249
4091132585 09/22	Invoi	920 WASHINGTON ST	10.23	Open	Non		620-53624-249
4091132585 09/22	Invoi	PUMP STATION @ EVERGREEN & FRENCH	182.81	Open	Non		620-53624-249
4091132585 09/22	Invoi	PLANT #1 (100 WILSON ST)	191.37	Open	Non		620-53624-249
Total WE ENERGIES (2788):			407.44				
Grand Totals:			14,342.00				

Report GL Period Summary

Vendor number hash: 36886
Vendor number hash - split: 59298
Total number of invoices: 12
Total number of transactions: 19

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	14,342.00	14,342.00
Grand Totals:	14,342.00	14,342.00

Report Criteria:

Invoice Detail.GL Account = "6200000000"- "62099999999", "61000000000"- "61099999999", "63000000000"- "63099999999"

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Sanitary Sewer
610

MISSION:

The mission is to maintain an efficient sanitary sewer collection system and to provide efficient operation of the sewer system. This includes monitoring inflow/infiltration into the sewer system, repairing and replacing defective sanitary pipes, and working to improve the system by cooperating with the Heart of the Valley Metropolitan Sewerage District, which is responsible for the wastewater treatment.

PERFORMANCE MEASUREMENTS

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Projected 2022</u>	<u>Target 2023</u>
Billed Village of Kimberly for Shared "Sewer Jetter" Costs	\$776.52	\$645.10	*\$0	N/A
Lineal Feet of Sanitary Main Installed – Village Projects	457.2 LF	3,181.00 LF	1,063.00 LF	N/A
Number of Sanitary Laterals Installed	6.0 EA	30.0 EA	25.0 EA	N/A
Vertical Feet of Sanitary Manholes Installed	16.6 VF	146.69 VF	28.50 VF	N/A

**As of June 30th, 2022*

2023 GOALS

1. Continue to monitor high and low flows to help in the detection of inflow and infiltration.
2. Continue with private lateral replacement project.
3. Continue sanitary sewer lining project.
4. Continue with CMOM Program.
5. Continue with all elements of monitoring inflow and infiltration (I & I).
6. Continue metering high and low flows and visual checks.
7. Take proper measures to correct any I & I found.
8. Continue to do visual checks on complete system for restrictions and jet, approximately 50% of system annually.

SIGNIFICANT PROGRAM/COST CHANGES

Sewer rate study continues hoping to update on preliminary results late fall.

Working with Nestle to install a sewer meter to meet our ordinance requirements for measuring industrial flow into the sanitary system.

Awaiting information from the Outagamie County Landfill on parameters that meet Heart of the Valley Metropolitan Sewerage District requirement so manage load slugging and reduce ammonia levels.

PERSONNEL CHANGES/JUSTIFICATION

None

2022 ACHIEVEMENTS

1. Continued sanitary sewer lining / grouting projects.
2. Continued with CMOM Program.
3. Continued with all elements of monitoring inflow and infiltration (I & I).
4. Continued metering high and low flows and visual checks.
5. Took proper measures to correct any I & I found.
6. Continued to do visual checks on complete system for restrictions and jet, approximately 50% of system annually.

CAPITAL OUTLAY

Randolph Drive will be contributed capital as Tax Incremental District 6 funded (\$626,000).

Sewer fund capital project for 2022 is main replacement Buchanan Street County Highway OO to Main Street (\$417,000) while completing the paving replacement.

**VILLAGE OF LITTLE CHUTE
SEWER UTILITY**

	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	AMENDED BUDGET 2022	ACTUAL 2022	ESTIMATED 2021	BUDGET 2023
OPERATING REVENUES							
Charges for Services	2,865,938	3,517,942	2,911,700	2,911,700	2,127,293	3,018,660	3,019,500
Other	-	-	-	-	-	-	-
Total Operating Revenue	2,865,938	3,517,942	2,911,700	2,911,700	2,127,293	3,018,660	3,019,500
OPERATING EXPENSES							
Operation and Maintenance	2,630,600	2,638,530	2,868,226	2,928,226	2,020,337	2,927,835	2,989,513
Depreciation	224,469	231,966	236,000	236,000	157,328	236,000	242,000
Total Operating Expenses	2,855,070	2,870,495	3,104,226	3,164,226	2,177,665	3,163,835	3,231,513
OPERATING INCOME	10,868	647,446	(192,526)	(252,526)	(50,372)	(145,175)	(212,013)
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	71,024	1,659	20,000	20,000	(55,847)	1,000	25,000
Landfill Projection Estimate	-	(402,238)	-	-	-	-	-
Interest Expense	(8,640)	(7,681)	(6,784)	(6,784)	(6,456)	(6,589)	(5,518)
Other	4,853	4,177	3,209	3,209	2,572	3,209	2,375
Total Non-Operating Revenue (Expenses)	67,238	(404,083)	16,425	16,425		(2,380)	21,857
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	78,106	243,362	(176,101)	(236,101)	(50,372)	(147,555)	(190,156)
CAPITAL CONTRIBUTIONS	436,759	301,748	-	-	-	85,000	626,000
TRANSFERS IN (OUT)	(7,688)	(7,350)	(8,000)	(8,000)	(4,960)	(8,000)	(8,000)
CHANGE IN NET POSITION	507,177	537,760	(184,101)	(244,101)	(55,332)	(70,555)	427,844
NET POSITION - BEGINNING OF YEAR AS RESTATED	15,800,944	16,308,121	16,845,881	16,845,881	16,845,881	16,790,549	16,719,994
NET POSITION - END OF YEAR	16,308,121	16,845,881	16,661,780	16,601,780	16,790,549	16,719,994	17,147,838
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Operating Income	507,177	537,760	(184,101)	(244,101)	(55,332)	(70,555)	427,844
Noncash Items in Operating Income:							
Depreciation	224,469	231,966	236,000	236,000	157,328	236,000	242,000
Amortization	(1,039)	(2,143)	(1,691)	(1,691)	(1,691)	(1,691)	(1,362)
Deferred Special Assessment Write-Off	452,802	402,239	-	-	-	-	-
Capital Contributions	(436,759)	(301,748)	-	-	-	(85,000)	(626,000)
Long Term Debt	-	-	-	-	-	-	-
Fixed Assets	(34,111)	(177,879)	(282,866)	(280,753)	(61,719)	(280,523)	(422,357)
Principal Repayment	(164,978)	(166,260)	(47,132)	(47,132)	(47,132)	(47,684)	(47,684)
NET CHANGE	547,561	523,935	(279,790)	(337,677)	(8,546)	(249,453)	(427,559)

**VILLAGE OF LITTLE CHUTE
SEWER UTILITY**

	<u>ACTUAL 2020</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>AMENDED BUDGET 2022</u>	<u>ACTUAL 2022</u>	<u>ESTIMATED 2021</u>	<u>BUDGET 2023</u>
KEY RATIOS							
Debt Coverage Ratio	5.65	16.42	1.42	0.08	1.14	2.05	1.26
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	408	400	357	350	391	372	331
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	2%	2%	1%	1%	1%	1%	1%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	26%	22%	2%	0%	5%	5%	22%
Return on Rate Base	3.73%	3.85%	-1.32%	-1.74%	-0.40%	-0.50%	3.02%

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	AMENDED BUDGET 2022	YTD 2022	ESTIMATED 2022	BUDGET 2023	(INCREASE) DECREASE 2022	% CHANGE 2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
									BUDGET	BUDGET	
		12,800,249	6,062,420	5,595,056	5,618,911	4,602,533	4,854,028	7,361,499			
SEWER											
Sewer Revenues and Sources of Funds											
610-32290	LATERALS	3,170	2,370	2,500	2,500	1,170	1,700	2,000	(500)	-20.00%	Permit Fees
610-33290	OTHER STATE AID	325	-	-	-	-	-	-	-	#DIV/0!	
610-34449	RESIDENTIAL-MULTI FAMILY	200,653	227,104	220,000	220,000	164,266	235,000	240,000	20,000	9.09%	
610-34450	METERED SALES - RESIDENTIAL	1,216,664	1,201,645	1,210,000	1,210,000	789,864	1,180,000	1,185,000	(25,000)	-2.07%	Water conservation efforts/efficiency fixtures
610-34451	METERED SALES - COMMERCIAL	196,537	258,505	225,000	225,000	199,698	270,000	280,000	55,000	24.44%	
610-34452	METERED SALES - INDUSTRIAL	739,294	1,312,060	740,000	740,000	723,318	850,000	850,000	110,000	14.86%	Oh Snap; Nestle 100% volume (July - Dec), 2022 forward includes allowance until resolution
610-34464	METERED SALES - PUBLIC AUTH.	402,533	387,864	400,000	400,000	201,779	390,000	375,000	(25,000)	-6.25%	Awaiting plan from Outagamie Landfill to manage load slugging and reduce ammonia
610-34470	FORFEITED DISCOUNTS(PENALTIES)	7,145	9,492	12,000	12,000	4,762	7,200	8,000	(4,000)	-33.33%	
610-34471	LATERAL NON-COMPLIANCE FEE	4,850	4,695	4,800	4,800	2,660	3,860	3,600	(1,200)	-25.00%	Currently six accounts billed \$50/month
610-34474	SURCHARGE (25%)	88,393	82,790	85,000	85,000	39,657	80,000	75,000	(10,000)	-11.76%	
610-34475	OTHER OPERATING REVENUE	120	30,772	12,000	12,000	120	500	500	(11,500)	-95.83%	TDS Metrocom Permits; Misc Items
610-34901	OTHER CHARGES FOR SERVICES	777	645	400	400	-	400	400	-	0.00%	Sewer Jetter charges to Kimberly
610-36101	INTEREST ON INVESTMENTS	51,725	33,473	20,000	20,000	18,226	26,000	25,000	5,000	25.00%	Declining cash balances, market
610-37334	EVERGREEN AREA HOOKUP	5,802	-	-	-	-	-	-	-	#DIV/0!	
610-37901	INTEREST ON SPECIAL ASSMT	2,337	1,261	700	700	63	700	295	(405)	-57.86%	
610-37902	SPECIAL CHARGES - INTEREST	10	-	-	-	-	-	-	-	#DIV/0!	
610-39500	GAIN/LOSS ON INVESTMENTS	19,300	(31,815)	-	-	(74,073)	(25,000)	-	-	#DIV/0!	Pandemic impact on market, unrealized and plan to hold asset to maturity
610-39519	INTEREST & DIV INCOME-UTILITY	-	-	-	-	-	-	-	-	#DIV/0!	
610-39521	MISC NON OPERATING INC-UTILITY	2,506	2,916	2,509	2,509	2,509	2,509	2,080	(429)	-17.10%	Amortization of Debt Premium
610-39600	CAPITAL CONTRIBUTIONS	436,434	301,748	-	-	-	85,000	626,000	626,000	#DIV/0!	2021 Hartzheim. Hickory, Trailview and Pine Street, 2022Trail View Phase 3, 2023 Randolph
Total Sewer Revenues and Sources of Funds		3,378,575	3,825,524	2,934,909	2,934,909	2,074,017	3,107,869	3,672,875	737,966	25.14%	

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CRUTE 2023 PROPOSED BUDGET								(INCREASE)	% CHANGE	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	AMENDED			BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
				BUDGET 2022	BUDGET 2022	YTD 2022		BUDGET	BUDGET	
Sewer Capital										
Buchanan Street - OO to Main										
610-51222-101	FULL-TIME WAGES	-	-	11,332	9,867	4,263	6,395	12,050	718	6.34% Wage and Comp Study Implementation, staff allocations based on current year priorities
610-51222-103	SOCIAL SECURITY	-	-	867	755	316	490	922	55	6.34%
610-51222-104	RETIREMENT	-	-	737	642	279	432	819	82	11.13% WRS Rate increase from 6.5% to 6.8%
610-51222-105	HEALTH INSURANCE	-	-	3,989	3,584	1,111	1,667	3,247	(742)	-18.60% Budgeted based on current plan elections and rates approved by Village Board 9-21-22
610-51222-107	LIFE INSURANCE	-	-	8	7	3	5	6	(2)	-25.00% Decrease in rates per \$1000 from .175 to .13
610-51222-108	DENTAL INSURANCE	-	-	204	173	84	126	237	33	16.18% Budgeted based on current plan elections and rates approved by Village Board 9-7-22
610-51222-109	DISABILITY INSURANCE	-	-	32	28	10	15	27	(5)	-15.63% Decrease in rates from .0028 to .00221
610-51222-110	OVERTIME	-	-	-	-	28	28	-	-	#DIV/0!
610-51222-263	CONSTRUCTION	-	-	-	-	-	-	399,692	399,692	#DIV/0!
Trailview South										
610-51227-101	FULL-TIME WAGES	-	-	-	-	2,729	2,729	-	-	#DIV/0!
610-51227-103	SOCIAL SECURITY	-	-	-	-	219	219	-	-	#DIV/0!
610-51227-104	RETIREMENT	-	-	-	-	192	192	-	-	#DIV/0!
610-51227-105	HEALTH INSURANCE	-	-	-	-	740	740	-	-	#DIV/0!
610-51227-107	LIFE INSURANCE	-	-	-	-	2	2	-	-	#DIV/0!
610-51227-108	DENTAL INSURANCE	-	-	-	-	57	57	-	-	#DIV/0!
610-51227-109	DISABILITY INSURANCE	-	-	-	-	7	7	-	-	#DIV/0!
610-51227-110	OVERTIME	-	-	-	-	231	231	-	-	#DIV/0!
CTH OO Bohm to Joyce										
610-51229-101	FULL-TIME WAGES	-	-	-	-	2,874	2,874	-	-	#DIV/0!
610-51229-103	SOCIAL SECURITY	-	-	-	-	220	220	-	-	#DIV/0!
610-51229-104	RETIREMENT	-	-	-	-	193	193	-	-	#DIV/0!
610-51229-105	HEALTH INSURANCE	-	-	-	-	721	721	-	-	#DIV/0!
610-51229-107	LIFE INSURANCE	-	-	-	-	2	2	-	-	#DIV/0!
610-51229-108	DENTAL INSURANCE	-	-	-	-	48	48	-	-	#DIV/0!
610-51229-109	DISABILITY INSURANCE	-	-	-	-	7	7	-	-	#DIV/0!
610-51229-110	OVERTIME	-	-	-	-	103	103	-	-	#DIV/0!
610-51229-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	#DIV/0!
610-51229-263	CONSTRUCTION	-	-	-	-	(0)	-	-	-	#DIV/0!
CTH OO Lamers to Bohm										
610-51230-101	FULL-TIME WAGES	-	-	18,729	18,729	5,070	16,500	3,740	(14,989)	-80.03% Wage and Comp Study Implementation, staff allocations based on current year priorities
610-51230-103	SOCIAL SECURITY	-	-	1,433	1,433	413	1,303	285	(1,148)	-80.11%
610-51230-104	RETIREMENT	-	-	1,218	1,218	364	1,108	254	(964)	-79.15% WRS Rate increase from 6.5% to 6.8%
610-51230-105	HEALTH INSURANCE	-	-	5,056	5,056	1,373	4,856	998	(4,058)	-80.26% Budgeted based on current plan elections and rates approved by Village Board 9-21-22
610-51230-107	LIFE INSURANCE	-	-	13	13	3	12	1	(12)	-92.31% Decrease in rates per \$1000 from .175 to .13
610-51230-108	DENTAL INSURANCE	-	-	365	365	101	360	71	(294)	-80.55% Budgeted based on current plan elections and rates approved by Village Board 9-7-22
610-51230-109	DISABILITY INSURANCE	-	-	52	52	14	50	8	(44)	-84.62% Decrease in rates from .0028 to .00221
610-51230-110	OVERTIME	-	-	198,831	-	534	534	-	(198,831)	-100.00%
610-51230-204	CONTRACTUAL SERVICES	-	-	-	-	2,963	2,963	-	-	#DIV/0!
610-51230-263	CONSTRUCTION	-	-	-	198,831	-	195,334	-	-	#DIV/0!
Total Sewer Capital Expenses		-	-	242,866	240,753	25,274	240,523	422,357	179,491	73.91%

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET									(INCREASE)	% CHANGE	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	AMENDED		YTD 2022	ESTIMATED 2022	BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
				BUDGET 2022	BUDGET 2022				BUDGET	BUDGET	
Sewer Financing											
610-53610-403	DEPRECIATION	224,467	231,966	236,000	236,000	157,328	236,000	242,000	6,000	2.54%	
610-53610-409	PAYMENT IN LIEU OF TAX	7,688	7,350	8,000	8,000	4,960	8,000	8,000	-	0.00%	
610-53610-427	INTEREST ON LONG TERM DEBT	7,176	6,908	5,966	5,966	5,638	5,771	4,800	(1,166)	-19.54%	
610-53610-428	DEBT DISCOUNT AMORTIZATION	1,467	773	818	818	818	818	718	(100)	-12.22%	
Total Sewer Financing		240,798	246,996	250,784	250,784	168,744	250,589	255,518	4,734	1.89%	
Sewer Treatment											
610-53611-204	CONTRACTUAL SERVICES	1,256	1,420	1,600	1,600	1,009	1,500	1,600	-	0.00%	
610-53611-225	HOV METRO DISPOSAL FEES	1,777,660	2,211,718	2,380,000	2,380,000	1,618,094	2,361,000	2,400,000	20,000	0.84%	Progress on identifying I & I, HOVMSD projecting rate decreases to be adopted 10/11, Volume up
Total Sewer Treatment		1,778,916	2,213,138	2,381,600	2,381,600	1,619,103	2,362,500	2,401,600	20,000	0.84%	
Sewer Collection											
610-53612-101	FULL-TIME WAGES	70,475	82,275	95,089	95,089	75,389	95,089	104,043	8,954	9.42%	Wage and Comp Study Implementation, staff allocations based on current year priorities
610-53612-102	PART-TIME WAGES	-	2,979	5,325	5,325	447	5,325	5,400	75	1.41%	
610-53612-103	SOCIAL SECURITY	4,997	6,772	7,714	7,714	5,583	7,714	8,438	724	9.39%	
610-53612-104	RETIREMENT	4,557	5,617	6,188	6,188	4,911	6,188	7,115	927	14.98%	WRS Rate increase from 6.5% to 6.8%
610-53612-105	HEALTH INSURANCE	19,156	25,260	27,570	27,570	22,743	27,570	28,927	1,357	4.92%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
610-53612-107	LIFE INSURANCE	55	64	74	74	57	74	57	(17)	-22.97%	Decrease in rates per \$1000 from .175 to .13
610-53612-108	DENTAL INSURANCE	1,031	1,697	2,121	2,121	1,624	2,121	271	(1,850)	-87.22%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
610-53612-109	DISABILITY INSURANCE	202	226	261	261	202	261	231	(30)	-11.49%	Decrease in rates from .0028 to .00221
610-53612-110	OVERTIME	288	238	400	400	569	600	500	100	25.00%	
610-53612-204	CONTRACTUAL SERVICES	8,184	9,896	15,000	15,000	5,318	15,000	15,000	-	0.00%	
610-53612-209	TELEPHONE LOCATES	7,203	14,327	11,000	11,000	15,985	16,000	11,000	-	0.00%	TDS Fiber Project additional utility locates 2021 and 2022
610-53612-210	EQUIPMENT RENTAL	-	-	250	250	-	250	250	-	0.00%	
610-53612-211	RAILROAD EASEMENT	380	380	380	380	380	380	380	-	0.00%	
610-53612-212	CLOTHING ALLOWANCE	154	209	210	210	503	550	300	90	42.86%	
610-53612-213	SAFETY EQUIPMENT	29	432	500	500	69	500	500	-	0.00%	
610-53612-216	CONSTRUCTION MATERIALS	-	-	2,000	2,000	137	2,000	2,000	-	0.00%	
610-53612-218	OPERATIONAL SUPPLIES	470	424	200	200	263	263	200	-	0.00%	
610-53612-221	SMALL EQUIPMENT	-	4,756	5,000	5,000	5,000	5,000	5,000	-	0.00%	
610-53612-227	PUBLIC INFORMATION	36	-	130	130	-	130	130	-	0.00%	
610-53612-247	VEHICLE	5,014	6,461	7,500	7,500	9,752	10,000	7,500	-	0.00%	Additional repairs needed in 2022 unexpected
610-53612-249	UTILITIES	473	625	-	-	-	700	700	700	#DIV/0!	Bulk Water - Sewer Jetter
610-53612-251	MAINTENANCE OF MAINS	179	3,476	3,000	3,000	2,722	3,000	3,000	-	0.00%	
610-53612-253	MAINTENANCE OF METERS	6,210	5,126	12,500	12,500	3,570	6,000	12,500	-	0.00%	
610-53612-256	MAINTENANCE-I & I	49,303	9,058	15,000	15,000	5,024	10,000	15,000	-	0.00%	
610-53612-301	CAMERA	-	-	-	40,000	36,445	36,445	-	-	#DIV/0!	2022 Camera
Total Sewer Collection		178,396	180,298	217,412	257,412	196,693	251,160	228,442	11,030	5.07%	
Sewer Customer A/R											
610-53613-101	FULL-TIME WAGES	24,063	26,257	26,091	26,091	22,502	26,091	27,547	1,456	5.58%	Wage and Comp Study Implementation, staff allocations based on current year priorities
610-53613-102	PART-TIME WAGES	4,217	3,678	3,871	3,871	4,504	4,504	7,122	3,251	83.98%	Limited part-time assistance hours for reporting efficiencies add
610-53613-103	SOCIAL SECURITY	1,977	2,029	2,332	2,332	1,909	2,332	2,691	359	15.39%	
610-53613-104	RETIREMENT	1,899	1,997	1,981	1,981	1,423	1,981	2,187	206	10.40%	WRS Rate increase from 6.5% to 6.8%
610-53613-105	HEALTH INSURANCE	10,308	12,795	12,332	12,332	9,524	12,332	12,317	(15)	-0.12%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
610-53613-107	LIFE INSURANCE	32	32	33	33	23	33	24	(9)	-27.27%	Decrease in rates per \$1000 from .175 to .13
610-53613-108	DENTAL INSURANCE	765	676	683	683	527	683	715	32	4.69%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
610-53613-109	DISABILITY INSURANCE	76	81	84	84	62	84	70	(14)	-16.67%	Decrease in rates from .0028 to .00221
610-53613-110	OVERTIME	391	208	500	500	218	500	500	-	0.00%	
610-53613-204	BILLING SERVICES	33,095	76,093	90,000	90,000	56,597	88,000	100,000	10,000	11.11%	MCO contract est inc 3.62%; increase of time allocations meter cellular changeouts
610-53613-226	POSTAGE	3,514	3,725	3,800	3,800	3,121	4,700	4,800	1,000	26.32%	
610-53613-228	SERVICE FEE/FINANCE CHARGE UT	2,625	3,107	3,000	3,000	2,343	3,500	3,700	700	23.33%	PSN Fees - third party payment processor; increased credit card fees
Total Sewer Customer A/R		82,962	130,678	144,707	144,707	102,755	144,740	161,673	16,966	11.72%	

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET									(INCREASE)	% CHANGE	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	AMENDED			BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
				BUDGET 2022	BUDGET 2022	YTD 2022		ESTIMATED 2022	BUDGET		BUDGET
Sewer Admin and General											
610-53614-101	FULL-TIME WAGES	38,149	36,992	47,379	47,379	31,351	47,379	54,674	7,295	15.40%	Wage and Comp Study Implementation, staff allocations based on current year priorities
610-53614-103	SOCIAL SECURITY	2,859	2,746	3,625	3,625	2,368	3,625	4,182	557	15.37%	
610-53614-104	RETIREMENT	4,456	(25,370)	3,078	3,078	2,038	3,078	3,715	637	20.70%	WRS Rate increase from 6.5% to 6.8%
610-53614-105	HEALTH INSURANCE	8,268	7,803	11,537	11,537	5,909	11,537	9,040	(2,497)	-21.64%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
610-53614-107	LIFE INSURANCE	23	21	31	31	18	31	23	(8)	-25.81%	Decrease in rates per \$1000 from .175 to .13
610-53614-108	DENTAL INSURANCE	511	455	729	729	448	729	770	41	5.62%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
610-53614-109	DISABILITY INSURANCE	105	101	132	132	87	132	121	(11)	-8.33%	Decrease in rates from .0028 to .00221
610-53614-201	TRAINING & CONFERENCE	-	-	500	500	621	621	500	-	0.00%	
610-53614-203	TELEPHONE	3,429	2,835	3,800	3,800	1,991	3,200	3,300	(500)	-13.16%	
610-53614-204	CONTRACTUAL SERVICES	6,845	11,428	10,000	30,000	18,932	28,000	13,000	3,000	30.00%	GIS (carryover), 2021 Sewer Rate Study (carryover - delayed), Itron
610-53614-205	EQUIPMENT REPAIR	-	-	1,000	1,000	-	1,000	1,000	-	0.00%	
610-53614-206	OFFICE SUPPLIES	2,386	2,402	2,300	2,300	1,540	2,300	2,400	100	4.35%	
610-53614-207	PRINTING & REPRODUCTION	3,599	3,482	3,750	3,750	799	3,750	3,800	50	1.33%	
610-53614-208	BOOKS,SUBSCRIPTIONS	3,292	7,172	9,700	9,700	7,630	9,700	9,900	200	2.06%	CIVIC Systems allocation, GIS Software; Allocation increased to 19% from 18% per 2021 audit
610-53614-211	FOOD & PROVISIONS	-	-	-	-	18	18	-	-	#DIV/0!	
610-53614-213	SAFETY EQUIP/PROGRAM	2,239	1,194	1,000	1,000	374	1,000	1,200	200	20.00%	
610-53614-218	OPERATIONAL SUPPLIES	192	209	560	560	148	400	400	(160)	-28.57%	
610-53614-221	SMALL EQUIPMENT	-	-	1,664	1,664	1,120	1,120	-	(1,664)	-100.00%	Computer and other work equipment needs for Deputy/Dir HR Position
610-53614-226	POSTAGE	46	71	100	100	35	100	100	-	0.00%	
610-53614-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	
610-53614-229	INVESTMENT SERVICES	2,732	2,756	2,800	2,800	1,792	2,800	2,900	100	3.57%	
610-53614-230	WORKERS COMPENSATION	4,492	3,839	6,355	6,355	6,180	7,725	7,218	863	13.58%	Exp mod increased to 1.19; salary allocations based on work priorities
610-53614-231	PROPERTY & LIABILITY INSURANCE	3,512	3,672	3,840	3,840	25,022	30,743	26,996	23,156	603.02%	Added No Fault Sewer in 2022 \$21,219; rising property values, ~4% auto physical liab~2% other
610-53614-239	RENT	9,086	8,177	8,177	8,177	5,448	8,632	8,632	455	5.56%	Based on 2021 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
610-53614-240	COMPUTER MAINTENANCE	-	-	500	500	-	500	500	-	0.00%	
610-53614-242	CUSTODIAL BLDG REPAIR/MAINT	2,949	1,732	720	720	2,945	2,945	855	135	18.75%	
610-53614-243	CUSTODIAL-CONTRACTUAL	6,909	7,364	7,830	7,830	4,567	7,830	8,455	625	7.98%	
610-53614-244	CUSTODIAL-OPERATIONAL SUPPLIES	1,251	366	900	900	150	400	627	(273)	-30.33%	
610-53614-245	CUSTODIAL-EQUIP REPAIR/MAINT	308	2,177	1,080	1,080	480	720	1,520	440	40.74%	
610-53614-249	BUILDING UTILITIES	11,514	13,137	13,320	13,320	8,567	13,320	13,870	550	4.13%	
610-53614-262	LEGAL/AUDIT	18,374	19,654	18,000	18,000	7,653	16,000	18,000	-	0.00%	Landfill billing disputes/Audit
610-53614-350	UNCOLLECTIBLE ACCOUNTS EXPENSE	452,802	402,239	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years
Total Sewer Admin and General		590,327	516,654	164,507	184,507	138,231	209,435	197,798	33,291	20.24%	
Total Sewer Capital and Operating Expenses		2,871,399	3,287,764	3,401,876	3,459,763	2,250,800	3,458,947	3,667,388	265,512	7.80%	
SEWER NET REVENUES/SOURCES (EXPENSES/USES)		507,176	537,760	(466,967)	(524,854)	(176,782)	(351,078)	5,487	472,454	-101.18%	

**SEWER UTILITY
DEBT SCHEDULE**

2019 Refunding			
Sanitary			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	40,000.00	4,800.00	44,800.00
2024	40,000.00	3,600.00	43,600.00
2025	40,000.00	2,400.00	42,400.00
2026	35,000.00	1,350.00	36,350.00
	<u>155,000.00</u>	<u>12,150.00</u>	<u>167,150.00</u>

TOTAL DEBT			
Sanitary			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	40,000.00	4,800.00	44,800.00
2024	40,000.00	3,600.00	43,600.00
2025	40,000.00	2,400.00	42,400.00
2026	35,000.00	1,350.00	36,350.00
	<u>155,000.00</u>	<u>12,150.00</u>	<u>167,150.00</u>

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Utility
Water
620

MISSION:

To provide the Village of Little Chute safe and reliable water while dealing with high treatment and operating cost increases, increasing demands from DNR/EPA and operator/manpower shortages.

PERFORMANCE MEASUREMENTS

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Projected 2022</u>	<u>Target 2023</u>
Complete CIP Projects	\$1.274MM	\$126K	\$403K	\$907K
100% DNR/EPA Sampling Requirements	100%	100%	100%	100%
100% DNR/EPA Reporting Requirements	100%	100%	100%	100%
Complete All Preventive Maintenance Schedules	100%	100%	100%	100%

2023 GOALS

1. Complete scheduled tasks on time
2. Complete new lead service inventory audit required by DNR
3. Continue backlog of meter changes due to COVID
4. 100% Compliance on all DNR/EPA Reporting and Sampling Requirements
5. Monitor rate of return to evaluate when a rate study should be conducted

SIGNIFICANT PROGRAM/COST CHANGES

Increase meter and meter radio change outs for the next 5-6 years, replacing 15- to 20-year-old expiring meter radio heads.

PERSONNEL CHANGES/JUSTIFICATION

None

2022 ACHIEVEMENTS

1. Replaced all softener valves, treatment control valves and piping spool pieces at Well # 4 with Water Department personal, cost savings of \$25,000. This project also increased the efficiency of backwash waste and salt consumption.
2. Department has dealt with high material cost across the board, treatment chemical increases of 20% alone, planned efficiencies changes has decreased or offset these impacts.
3. Completed/Scheduled all CIP Projects

CAPITAL OUTLAY

1. Replace/Repair roof at Well # 1 (\$70,000)
2. Add new truck to Department (\$35,000)
3. Install Radio heads and new meters (\$280,700)
4. Water Main Relays:
 - a. Buchanan Street: Main to HWY OO (\$516,000)
 - b. Randolph Drive – Contributed Capital as completed as part of Tax Incremental District # 6 (\$736,000)
 - c. Final mapping contract close out County Highway OO (Bohm to Joyce \$5,357)

VILLAGE OF LITTLE CHUTE WATER UTILITY

	<u>ACTUAL 2020</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>AMENDED BUDGET 2022</u>	<u>YEAR TO DATE 2022</u>	<u>ESTIMATED 2021</u>	<u>BUDGET 2023</u>
OPERATING REVENUES							
Charges for Services	2,228,205	2,262,862	2,231,600	2,231,600	1,519,429	2,262,200	2,284,900
Other	61,146	75,944	72,000	72,000	41,976	63,650	64,100
Total Operating Revenue	2,289,352	2,338,805	2,303,600	2,303,600	1,561,405	2,325,850	2,349,000
OPERATING EXPENSES							
Operation and Maintenance	1,260,952	1,568,574	1,487,435	1,499,908	960,556	1,383,798	1,539,194
Depreciation	481,881	494,239	520,000	520,000	346,664	507,000	525,000
Total Operating Expenses	1,742,833	2,062,813	2,007,435	2,019,908	1,307,220	1,890,798	2,064,194
OPERATING INCOME	546,519	275,992	296,165	283,692	254,186	435,052	284,806
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	27,443	(2,874)	9,500	9,500	(30,910)	(1,500)	8,750
Interest Expense	(63,001)	(41,497)	(53,741)	(53,741)	(38,967)	(51,987)	(55,812)
Emergency Federal Grant	469	-	-	-	-	-	-
Other	10,775	946	11,476	11,476	12,026	12,676	9,652
Total Non-Operating Revenue (Expenses)	(24,314)	(43,424)	(32,765)	(32,765)	(57,851)	(40,811)	(37,410)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	522,205	232,568	263,400	250,927	196,335	394,241	247,396
CAPITAL CONTRIBUTIONS	488,394	525,019	-	-	-	110,000	736,000
TRANSFERS IN (OUT)	(208,312)	(208,650)	(209,000)	(209,000)	(139,040)	(209,000)	(209,000)
CHANGE IN NET POSITION	802,287	548,937	54,400	41,927	57,295	295,241	774,396
NET POSITION - BEGINNING OF YEAR AS RESTATED	12,037,398	12,839,685	13,388,622	13,388,622	13,388,622	13,388,622	13,683,863
NET POSITION - END OF YEAR	12,839,685	13,388,622	13,443,022	13,430,549	13,445,917	13,683,863	14,458,259
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Operating Income	802,287	548,937	54,400	41,927	57,295	295,241	774,396
Noncash Items in Operating Income:							
Depreciation	481,881	494,239	520,000	520,000	346,664	507,000	525,000
Amortization	5,154	(11,394)	(9,640)	(9,640)	(9,641)	(9,640)	(8,371)
Deferred Speical Assessment Write-Off	-	383,633	-	-	-	-	-
Capital Contributions	(488,394)	(525,019)	-	-	-	(110,000)	(736,000)
Long Term Debt	375,000	560,000	229,000	-	-	-	700,000
Fixed Assets	(381,942)	(1,273,884)	(402,927)	(400,814)	(178,646)	(389,829)	(907,057)
Principal Repayment	(412,531)	(490,095)	(389,548)	(389,548)	(389,548)	(389,548)	(392,950)
NET CHANGE	381,454	(313,582)	1,285	(238,075)	(173,876)	(96,776)	(44,982)

**VILLAGE OF LITTLE CHUTE
WATER UTILITY**

	<u>ACTUAL 2020</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>AMENDED BUDGET 2022</u>	<u>YEAR TO DATE 2022</u>	<u>ESTIMATED 2021</u>	<u>BUDGET 2023</u>
KEY RATIOS							
Debt Coverage Ratio	2.35	1.72	2.13	2.22	1.55	2.56	2.04
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	33	148	91	89	105	137	122
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	20%	17%	19%	17%	17%	17%	19%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	56%	45%	25%	24%	26%	34%	55%
Return on Rate Base	4.36%	5.31%	3.91%	3.80%	3.15%	5.20%	3.68%

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET									(INCREASE)	% CHANGE		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	AMENDED			YTD 2022	ESTIMATED 2022	BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
				BUDGET 2022	BUDGET 2022	BUDGET 2022				BUDGET	BUDGET	
WATER UTILITY												
Water Utility Revenues and Sources of Funds												
620-32280	WELL PERMIT	600	800	800	800	700	700	700	(100)	-12.50%	Addition of GLK Foods, Removal of 1401 E Evergreen	
620-33290	OTHER STATE AID	469	-	-	-	-	-	-	-	#DIV/0!		
620-34449	RESIDENTIAL-MULTI FAMILY	125,169	135,579	133,900	133,900	94,931	136,000	140,000	6,100	4.56%		
620-34450	METERED SALES - RESIDENTIAL	974,575	930,173	954,100	954,100	613,621	945,000	945,000	(9,100)	-0.95%	Efficiency fixtures, rainfall impacts	
620-34451	METERED SALES - COMMERCIAL	147,167	178,433	154,500	154,500	129,007	182,000	190,000	35,500	22.98%		
620-34452	METERED SALES - INDUSTRIAL	446,724	479,661	450,000	450,000	316,940	460,000	470,000	20,000	4.44%		
620-34462	PRIVATE FIRE PROTECTION	57,425	59,198	59,000	59,000	42,288	59,500	60,000	1,000	1.69%		
620-34463	PUBLIC FIRE PROTECTION	424,382	425,848	424,000	424,000	284,820	424,000	424,000	-	0.00%		
620-34464	METERED SALES - PUBLIC AUTH.	46,863	45,848	47,000	47,000	33,454	47,000	47,000	-	0.00%		
620-34470	FORFEITED DISCOUNTS(PENALTIES)	5,301	7,321	8,300	8,300	3,668	8,000	8,200	(100)	-1.20%		
620-34471	MISCELLANEOUS CHARGES	600	275	300	300	325	450	400	100	33.33%	NSF Fees	
620-34472	TOWER LEASE	53,656	57,223	55,000	55,000	37,721	57,000	57,500	2,500	4.55%		
620-34473	RECONNECTION FEE	280	120	200	200	40	200	200	-	0.00%		
620-34475	OTHER OPERATING REVENUE	6,610	18,326	16,500	16,500	3,890	6,000	6,000	(10,500)	-63.64%	TDS Metrocom Permits, Maint of Meters Sewer	
620-34521	MISC NON OPERATING INC-UTILIT	9,420	-	-	-	-	-	-	-	#DIV/0!		
620-36101	INTEREST ON INVESTMENTS	18,357	13,034	8,500	8,500	6,127	8,500	8,750	250	2.94%	Market and declining cash balance	
620-37901	INTEREST ON SPECIAL ASSMT	244	72	200	200	-	250	100	(100)	-50.00%		
620-37902	SPECIAL CHARGES - INTEREST	451	336	400	400	-	400	400	-	0.00%		
620-38621	DAMAGE TO VILLAGE PROPERTY	660	540	-	-	1,150	1,150	-	-	#DIV/0!		
620-39500	GAIN/LOSS ON INVESTMENTS	9,106	(15,908)	1,000	1,000	(37,037)	(10,000)	-	(1,000)	-100.00%	Market effects of pandemic, assets will be held to maturity so do not expect any realized losses	
620-39519	INTEREST & DIV INCOME-UTILITY	(20)	-	-	-	-	-	-	-	#DIV/0!		
620-39520	PREMIUM AMORTIZATION	10,569	12,585	10,876	10,876	10,876	10,876	9,152	(1,724)	-15.85%		
620-39600	CAPITAL CONTRIBUTIONS	488,394	525,019	-	-	-	110,000	736,000	736,000	#DIV/0!	Hartzheim, Hickory and Trailview South for 2021, Travilview Phase III for 2022, Randolph 2023	
Total Water Utility Revenues and Sources of Funds		2,827,001	2,874,484	2,324,576	2,324,576	1,542,522	2,447,026	3,103,402	778,826	33.50%		

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET								(INCREASE)	% CHANGE		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	AMENDED		YTD 2022	ESTIMATED 2022	BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
				BUDGET 2022	BUDGET 2022				BUDGET	BUDGET	
Water Capital Projects											
Moosis											
620-51115-101	FULL-TIME WAGES	-	-	-	-	98	98	-	-	#DIV/0!	
620-51115-103	SOCIAL SECURITY	-	-	-	-	7	7	-	-	#DIV/0!	
620-51115-104	RETIREMENT	-	-	-	-	6	6	-	-	#DIV/0!	
620-51115-105	HEALTH INSURANCE	-	-	-	-	23	23	-	-	#DIV/0!	
620-51115-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
620-51115-108	DENTAL INSURANCE	-	-	-	-	1	1	-	-	#DIV/0!	
620-51115-109	DISABILITY INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
Buchanan Street OO to Main											
620-51222-101	FULL-TIME WAGES	-	-	11,332	9,867	3,516	9,867	12,050	718	6.34%	Wage and Comp Study Implementation, staff allocations based on current year priorities
620-51222-103	SOCIAL SECURITY	-	-	867	755	262	755	937	70	8.07%	
620-51222-104	RETIREMENT	-	-	737	642	232	642	833	96	13.03%	WRS Rate increase from 6.5% to 6.8%
620-51222-105	HEALTH INSURANCE	-	-	2,989	2,584	927	2,584	3,247	258	8.63%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
620-51222-107	LIFE INSURANCE	-	-	8	7	2	7	6	(2)	-25.00%	Decrease in rates per \$1000 from .175 to .13
620-51222-108	DENTAL INSURANCE	-	-	206	175	70	175	237	31	15.05%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
620-51222-109	DISABILITY INSURANCE	-	-	32	28	9	28	27	(5)	-15.63%	Decrease in rates from .0028 to .00221
620-51222-110	OVERTIME	-	-	-	-	55	55	200	200	#DIV/0!	
620-51222-263	CONSTRUCTION	-	-	-	-	-	-	498,463	498,463	#DIV/0!	
Hickory Drive											
620-51226-101	FULL-TIME WAGES	-	-	-	-	458	458	-	-	#DIV/0!	
620-51226-103	SOCIAL SECURITY	-	-	-	-	34	34	-	-	#DIV/0!	
620-51226-104	RETIREMENT	-	-	-	-	30	30	-	-	#DIV/0!	
620-51226-105	HEALTH INSURANCE	-	-	-	-	109	109	-	-	#DIV/0!	
620-51226-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
620-51226-108	DENTAL INSURANCE	-	-	-	-	6	6	-	-	#DIV/0!	
620-51226-109	DISABILITY INSURANCE	-	-	-	-	1	1	-	-	#DIV/0!	

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET								(INCREASE)	% CHANGE		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	AMENDED		YTD 2022	ESTIMATED 2022	BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
				BUDGET 2022	BUDGET 2022				BUDGET	BUDGET	
Trail View South											
620-51227-101	FULL-TIME WAGES	-	-	-	-	2,473	2,473	-	-	#DIV/0!	
620-51227-103	SOCIAL SECURITY	-	-	-	-	193	193	-	-	#DIV/0!	
620-51227-104	RETIREMENT	-	-	-	-	170	170	-	-	#DIV/0!	
620-51227-105	HEALTH INSURANCE	-	-	-	-	653	653	-	-	#DIV/0!	
620-51227-107	LIFE INSURANCE	-	-	-	-	2	2	-	-	#DIV/0!	
620-51227-108	DENTAL INSURANCE	-	-	-	-	49	49	-	-	#DIV/0!	
620-51227-109	DISABILITY INSURANCE	-	-	-	-	7	7	-	-	#DIV/0!	
620-51227-110	OVERTIME	-	-	-	-	140	140	-	-	#DIV/0!	
CTH OO Bohm to Joyce											
620-51229-101	FULL-TIME WAGES	-	-	16,047	16,047	3,929	16,047	3,740	(12,307)	-76.69%	Wage and Comp Study Implementation, staff allocations based on current year priorities
620-51229-103	SOCIAL SECURITY	-	-	1,228	1,228	326	1,228	285	(943)	-76.79%	
620-51229-104	RETIREMENT	-	-	1,043	1,043	288	1,043	254	(789)	-75.65%	WRS Rate increase from 6.5% to 6.8%
620-51229-105	HEALTH INSURANCE	-	-	4,331	4,331	1,126	4,331	998	(3,333)	-76.96%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
620-51229-107	LIFE INSURANCE	-	-	12	12	3	12	1	(11)	-91.67%	Decrease in rates per \$1000 from .175 to .13
620-51229-108	DENTAL INSURANCE	-	-	315	315	86	315	71	(244)	-77.46%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
620-51229-109	DISABILITY INSURANCE	-	-	44	44	11	44	8	(36)	-81.82%	Decrease in rates from .0028 to .00221
620-51229-110	OVERTIME	-	-	-	-	499	499	-	-	#DIV/0!	
620-51229-263	CONSTRUCTION	-	-	175,736	175,736	-	175,237	-	(175,736)	-100.00%	
Total Water Capital Projects		-	-	214,927	212,814	15,801	217,329	521,357	306,430	142.57%	
Water Financing Expense											
620-53600-403	DEPRECIATION	382,641	386,849	402,000	402,000	268,000	392,000	405,000	3,000	0.75%	
620-53600-404	DEPRECIATION CONTRIBUTED	99,240	107,390	118,000	118,000	78,664	115,000	120,000	2,000	1.69%	
620-53600-408	TAXES	2,361	2,680	2,500	2,500	-	2,750	2,800	300	12.00%	PSC Charge
620-53600-409	PAYMENT IN LIEU OF TAX	208,312	208,650	209,000	209,000	139,040	209,000	209,000	-	0.00%	
620-53600-425	PSC ANNUAL DEFERRED CREDIT	(31,400)	(31,400)	(31,400)	(31,400)	(20,920)	(31,400)	(31,400)	-	0.00%	
620-53600-427	INTEREST ON LONG TERM DEBT	57,850	52,891	52,505	52,505	37,732	50,751	55,031	2,526	4.81%	Increase for 2023 Debt Issue
620-53600-428	DEBT ISSUE COSTS/AMORTIZATION	15,723	1,191	1,236	1,236	1,236	1,236	781	(455)	-36.81%	
Total Water Financing Expense		734,726	728,253	753,841	753,841	503,751	739,337	761,212	7,371	0.98%	
Water Source Expense											
620-53604-116	MCO ALLOCATED	20,921	25,806	7,500	7,500	7,262	8,900	7,700	200	2.67%	MCO Contract increase of 3.62% and labor allocation variation based on work priorities for 2023
620-53604-221	SMALL EQUIPMENT	226	-	3,500	3,500	13	3,500	2,500	(1,000)	-28.57%	Dehumidifier removed
620-53604-257	MAINTENANCE-WELLS	5,908	4,341	5,500	5,500	1,873	4,400	15,000	9,500	172.73%	Replace control valve on Well # 3
620-53604-302	EQUIPMENT REPLACEMENT	-	-	-	-	-	-	70,000	70,000	#DIV/0!	Well # 3 inspection and pull in 2021, 2023 Well #1 Roof Replacement
Total Water Source Expense		27,055	30,147	16,500	16,500	9,148	16,800	95,200	78,700	476.97%	
Pumping Expense											
620-53624-101	FULL-TIME WAGES	4,733	4,790	4,947	4,947	3,403	4,947	5,213	266	5.38%	Wage and Comp Study Implementation, staff allocations based on current year priorities
620-53624-103	SOCIAL SECURITY	320	351	379	379	253	379	399	20	5.28%	
620-53624-104	RETIREMENT	307	318	322	322	221	322	354	32	9.94%	WRS Rate increase from 6.5% to 6.8%
620-53624-105	HEALTH INSURANCE	942	967	949	949	693	949	978	29	3.06%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
620-53624-107	LIFE INSURANCE	2	2	3	3	2	3	2	(1)	-33.33%	Decrease in rates per \$1000 from .175 to .13
620-53624-108	DENTAL INSURANCE	57	71	73	73	53	73	77	4	5.48%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
620-53624-109	DISABILITY INSURANCE	12	13	14	14	10	14	12	(2)	-14.29%	Decrease in rates from .0028 to .00221
620-53624-116	MCO ALLOCATED	39,351	27,181	45,000	45,000	23,320	47,000	37,500	(7,500)	-16.67%	MCO Contract increase of 3.62% and labor allocation variation based on work priorities for 2023
620-53624-221	SMALL EQUIPMENT	287	-	2,000	2,000	16	1,500	2,000	-	0.00%	
620-53624-248	GENERATOR FUEL AND MAINTENANCE	-	-	5,000	5,000	4,122	4,800	9,856	4,856	97.12%	Annual maintenance agreement, fuel \$5K; repairs to Well # 4 generator
620-53624-249	POWER PURCHASED	142,046	142,813	152,000	152,000	101,612	150,000	152,000	-	0.00%	
620-53624-255	MAINTENANCE OF PLANT	8,040	11,617	25,000	36,300	4,640	12,500	25,000	-	0.00%	22: split (2) dehumid units repair trtmnt w trtmnt \$3500, piping reprs, 2023: Mtr control & maint
620-53624-302	EQUIPMENT REPLACEMENT	-	-	25,000	25,000	-	-	17,500	(7,500)		Delayed 2022 work for fiber project as will decrease costs; Security & SCADA upgrades
Total Pumping Expense		196,098	188,123	260,687	271,987	138,344	222,487	250,891	(9,796)	-3.76%	

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CROFT 2023 PROPOSED BUDGET								(INCREASE)	% CHANGE		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	AMENDED		YTD 2022	ESTIMATED 2022	BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
				BUDGET 2022	BUDGET 2022				BUDGET	BUDGET	
Water Treatment Expense											
620-53634-101	FULL-TIME WAGES	4,733	4,790	4,947	4,947	3,403	4,947	5,213	266	5.38%	Wage and Comp Study Implementation, staff allocations based on current year priorities
620-53634-103	SOCIAL SECURITY	320	351	379	379	253	379	399	20	5.28%	
620-53634-104	RETIREMENT	307	318	322	322	221	322	354	32	9.94%	WRS Rate increase from 6.5% to 6.8%
620-53634-105	HEALTH INSURANCE	942	967	949	949	693	949	978	29	3.06%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
620-53634-107	LIFE INSURANCE	2	2	3	3	2	3	2	(1)	-33.33%	Decrease in rates per \$1000 from .175 to .13
620-53634-108	DENTAL INSURANCE	57	71	73	73	53	73	77	4	5.48%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
620-53634-109	DISABILITY INSURANCE	12	13	14	14	10	14	12	(2)	-14.29%	Decrease in rates from .0028 to .00221
620-53634-116	MCO ALLOCATED	65,016	47,558	45,000	45,000	35,373	44,000	54,000	9,000	20.00%	MCO Contract increase of 3.62% and labor allocation variation based on work priorities for 2023
620-53634-214	CHLORINE	12,755	14,597	15,000	15,000	11,000	15,373	16,500	1,500	10.00%	Chlorine increase 25% with some offset in control and monitoring efficiency
620-53634-218	RESIN	86,539	-	-	-	-	-	-	-	#DIV/0!	Resin replaced every 10-15 years
620-53634-220	SODIUM SILICATE	54,391	59,572	72,143	72,143	46,625	68,629	72,000	(143)	-0.20%	
620-53634-221	SMALL EQUIPMENT	770	3,336	2,500	2,500	217	1,500	2,500	-	0.00%	
620-53634-224	SALT	191,634	183,702	216,000	216,000	140,412	200,200	243,000	27,000	12.50%	Salt increase in price 25% offset by increase in resin and salt consumption efficiency
620-53634-225	SANITARY DISCHARGE	17,011	17,836	22,700	22,700	12,053	16,800	17,000	(5,700)	-25.11%	Resin replacement has decreased amount of HOV discharge
620-53634-255	MAINTENANCE OF PLANT	19,427	27,068	45,000	45,000	2,747	35,000	38,500	(6,500)	-14.44%	Brine tank cleaning decreased as higher quality salt, Split of (2) Dehumid units with 53624 \$3,500
620-53634-302	EQUIPMENT REPLACEMENT	-	-	50,000	50,000	25,734	32,500	17,500	(32,500)	-65.00%	Delayed 2022 work to 2023-Fiber Optic line install; Well #3 & Pump #2 control valves, Sec Upgrd
Total Water Treatment Expense		453,917	360,182	475,030	475,030	278,796	420,689	468,035	(6,995)	-1.47%	
Water Distribution Expense											
620-53644-101	FULL-TIME WAGES	29,600	19,807	29,427	29,427	22,234	29,427	33,465	4,038	13.72%	Wage and Comp Study Implementation, staff allocations based on current year priorities
620-53644-102	PART-TIME WAGES	1,745	3,676	5,235	5,235	802	5,235	5,400	165	3.15%	
620-53644-103	SOCIAL SECURITY	2,174	1,684	2,676	2,676	1,693	2,676	2,988	312	11.66%	
620-53644-104	RETIREMENT	1,714	1,279	1,922	1,922	1,424	1,922	2,286	364	18.94%	WRS Rate increase from 6.5% to 6.8%
620-53644-105	HEALTH INSURANCE	7,189	5,427	7,411	7,411	5,753	7,411	8,202	791	10.67%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
620-53644-107	LIFE INSURANCE	21	13	21	21	16	21	16	(5)	-23.81%	Decrease in rates per \$1000 from .175 to .13
620-53644-108	DENTAL INSURANCE	348	342	569	569	437	569	640	71	12.48%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
620-53644-109	DISABILITY INSURANCE	76	52	82	82	59	82	75	(7)	-8.54%	Decrease in rates from .0028 to .00221
620-53644-110	OVERTIME	-	60	200	200	-	200	200	-	0.00%	
620-53644-115	MCO CONTRACT	-	-	-	-	74,864	-	-	-	#DIV/0!	Clearing account - \$0 at year end. Amount prepaid for following month shows midyear
620-53644-116	MCO - TANKS	10,985	16,570	7,500	7,500	16,433	19,000	8,750	1,250	16.67%	MCO Contract increase of 3.62% and labor allocation variation based on work priorities for 2023
620-53644-117	MCO - METERS	31,435	74,387	90,000	90,000	56,597	95,000	100,000	10,000	11.11%	↓
620-53644-118	MCO - MAINS	111,942	95,554	94,183	94,183	52,517	96,000	97,500	3,317	3.52%	
620-53644-119	MCO - SERVICES	24,814	25,383	35,000	35,000	23,582	35,000	32,500	(2,500)	-7.14%	
620-53644-120	MCO - HYDRANTS	47,678	36,241	35,000	35,000	27,774	32,000	36,500	1,500	4.29%	
620-53644-204	WATER TESTING	5,330	3,108	11,500	11,500	1,884	2,000	11,500	-	0.00%	
620-53644-209	TELEPHONE LOCATES	13,523	23,390	21,000	21,000	28,747	40,000	40,000	19,000	90.48%	Due to high demand for fiber optic installations
620-53644-212	CLOTHING ALLOWANCE	42	71	-	-	120	120	-	-	#DIV/0!	
620-53644-213	SAFETY EQUIPMENT	267	-	1,000	1,000	8	745	1,000	-	0.00%	
620-53644-216	CONSTRUCTION MATERIALS	7,070	5,257	5,000	5,000	-	-	-	(5,000)	-100.00%	Allocated to Maint of Services or Mains for proper PSC Reporting
620-53644-218	OPERATIONAL SUPPLIES	435	756	5,000	5,000	1,109	4,800	5,000	-	0.00%	
620-53644-221	SMALL EQUIPMENT	1,285	1,811	5,000	5,000	181	3,900	5,000	-	0.00%	
620-53644-225	SCADA	2,355	-	7,500	7,500	309	3,000	7,500	-	0.00%	
620-53644-247	VEHICLE	8,716	9,598	14,500	14,500	9,023	12,500	14,500	-	0.00%	
620-53644-250	MAINTENANCE OF TANKS	4,684	5,199	25,000	25,000	20,238	22,500	31,200	6,200	24.80%	\$23,700 repairs to Reservoir # 1 found during five year inspection, \$7500 upcoming inspections
620-53644-251	MAINTENANCE OF MAINS	47,513	37,376	67,000	67,000	34,868	60,000	64,000	(3,000)	-4.48%	Decrease trend of water main breaks
620-53644-252	MAINTENANCE OF SERVICES	8,098	10,760	20,000	20,000	8,002	14,000	20,000	-	0.00%	
620-53644-253	MAINTENANCE OF METERS	10,435	20,066	5,000	5,000	3,784	5,000	5,000	-	0.00%	
620-53644-254	MAINTENANCE OF HYDRANTS	18,762	25,244	45,000	45,000	14,985	25,000	30,000	(15,000)	-33.33%	Department has been unable to purchase hydrant and supplies for general replacements
620-53644-255	BACKFLOW INSPECTION	-	919	1,000	1,000	-	500	500	(500)	-50.00%	Decrease in need to purchase resident vacuum breakers
620-53644-301	NEW EQUIPMENT	-	-	113,000	113,000	137,111	140,000	280,700	167,700	148.41%	Start of 5-6 year replacement of radio heads \$220.5K, new meter installs \$25.2K, Fleet add \$35K
Total Water Distribution Expense		398,236	424,027	655,726	655,726	544,556	658,608	844,422	188,696	28.78%	

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CROFT 2023 PROPOSED BUDGET									(INCREASE)	% CHANGE	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	AMENDED BUDGET 2022	YTD 2022	ESTIMATED 2022	BUDGET 2023	DECREASE 2022 BUDGET	2022 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
Customer A/R Expense											
620-53904-101	FULL-TIME WAGES	24,067	26,259	26,091	26,091	22,502	26,091	27,547	1,456	5.58%	Wage and Comp Study Implementation, staff allocations based on current year priorities
620-53904-102	PART-TIME WAGES	4,558	3,678	3,871	3,871	4,504	4,600	7,122	3,251	83.98%	Limited part-time assistance hours for reporting efficiencies add
620-53904-103	SOCIAL SECURITY	1,998	2,029	2,332	2,332	1,899	2,332	2,691	359	15.39%	
620-53904-104	RETIREMENT	1,922	1,997	1,981	1,981	1,414	1,981	2,187	206	10.40%	WRS Rate increase from 6.5% to 6.8%
620-53904-105	HEALTH INSURANCE	10,487	12,794	12,332	12,332	9,474	12,332	12,497	165	1.34%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
620-53904-107	LIFE INSURANCE	32	32	33	33	23	33	24	(9)	-27.27%	Decrease in rates per \$1000 from .175 to .13
620-53904-108	DENTAL INSURANCE	778	676	683	683	525	683	715	32	4.69%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
620-53904-109	DISABILITY INSURANCE	77	81	84	84	62	84	70	(14)	-16.67%	Decrease in rates from .0028 to .00221
620-53904-110	OVERTIME	391	208	500	500	76	500	500	-	0.00%	Workflow management
620-53904-201	TRAINING & CONFERENCES	130	-	1,000	1,000	-	1,000	1,000	-	0.00%	Lack of training options due to COVID, PSC offering training this fall and into 2023
620-53904-204	CONTRACTUAL SERVICES	1,660	1,706	3,600	3,600	-	2,000	2,000	(1,600)	-44.44%	Itron maintenance contract split 50/50 with Sewer
620-53904-206	OFFICE SUPPLIES	1,681	1,658	1,600	1,600	1,096	1,700	1,750	150	9.38%	
620-53904-214	METER READING CELLULAR	-	-	-	-	379	2,000	8,544	8,544	#DIV/0!	Cellular Read Costs
620-53904-226	POSTAGE	3,514	3,971	3,900	3,900	3,337	4,100	4,200	300	7.69%	Postage cost, increased finals
620-53904-228	SERVICE FEE/FINANCE CHARGE UT	2,624	3,094	3,300	3,300	2,343	3,500	3,600	300	9.09%	PSN rate increase effective September 2021, credit card fees increasing
Total Customer A/R Expense		53,918	58,182	61,307	61,307	47,634	62,936	74,447	13,140	21.43%	
Admin and General Expense											
620-53924-101	FULL-TIME WAGES	22,757	25,257	32,007	32,007	19,362	32,007	35,119	3,112	9.72%	Wage and Comp Study Implementation, staff allocations based on current year priorities
620-53924-103	SOCIAL SECURITY	1,776	2,020	2,296	2,296	1,561	2,296	2,686	390	16.99%	
620-53924-104	RETIREMENT	879	(5,698)	1,949	1,949	1,259	1,949	2,386	437	22.42%	WRS Rate increase from 6.5% to 6.8%
620-53924-105	HEALTH INSURANCE	5,467	6,245	8,317	8,317	3,688	8,317	5,743	(2,574)	-30.95%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
620-53924-107	LIFE INSURANCE	14	16	23	23	13	23	17	(6)	-26.09%	Decrease in rates per \$1000 from .175 to .13
620-53924-108	DENTAL INSURANCE	345	420	586	586	348	586	616	30	5.12%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
620-53924-109	DISABILITY INSURANCE	61	68	84	84	53	84	78	(6)	-7.14%	Decrease in rates from .0028 to .00221
620-53924-110	OVERTIME	-	122	-	-	-	-	-	-	#DIV/0!	
620-53924-112	COMMISSION PER DIEM	1,120	1,675	2,500	2,500	1,150	2,000	2,000	(500)	-20.00%	
620-53924-201	TRAINING & CONFERENCE	216	125	2,000	2,000	587	2,000	2,000	-	0.00%	Limited training options due to COVID, PSC to offer training fall 2022a and 2023, WPUI
620-53924-202	OTHER REIMBURSEMENT	-	-	100	100	-	-	-	(100)	-100.00%	
620-53924-203	TELEPHONE	8,500	6,346	8,700	8,700	4,031	6,000	6,300	(2,400)	-27.59%	Decreased costs with AT&T contract change
620-53924-204	CONTRACTUAL SERVICES	8,303	12,497	22,500	23,673	5,904	23,000	5,400	(17,100)	-76.00%	GIS, Work Order Software removed, Village Hall OH Allocation
620-53924-205	EQUIPMENT REPAIR	-	-	2,000	2,000	-	2,000	2,000	-	0.00%	
620-53924-206	OFFICE SUPPLIES	1,572	1,691	1,750	1,750	3,881	4,000	2,500	750	42.86%	Increase due to change in personnel/items needed for efficient operations
620-53924-207	PRINTING & REPRODUCTION	3,367	3,232	3,690	3,690	740	3,600	3,600	(90)	-2.44%	
620-53924-208	BOOKS,SUBSCRIPTIONS	4,561	7,988	9,000	9,000	9,135	10,000	10,000	1,000	11.11%	GIS Allocation, CIVIC System Allocation, AWWA, WI Rural Water Association
620-53924-211	FOOD & PROVISION	-	-	-	-	17	17	-	-	#DIV/0!	
620-53924-213	SAFETY EQUIP/PROGRAM	2,081	1,109	1,000	1,000	348	1,000	1,000	-	0.00%	
620-53924-218	OPERATIONAL SUPPLIES	178	80	600	600	98	600	600	-	0.00%	
620-53924-221	SMALL EQUIPMENT	-	-	1,562	1,562	1,058	1,500	1,500	(62)	-3.97%	Computer and other work equipment needs for Deputy/Dir HR Position
620-53924-226	POSTAGE	361	364	500	500	343	500	500	-	0.00%	Postage for finals charged to Customer A/R
620-53924-227	PUBLIC INFORMATION	276	-	350	350	-	350	350	-	0.00%	DPW Newsletter
620-53924-229	INVESTMENT SERVICES	1,778	1,778	2,200	2,200	1,296	2,200	2,200	-	0.00%	
620-53924-230	WORKERS COMPENSATION	4,830	1,082	2,785	2,785	2,712	3,390	3,812	1,027	36.88%	
620-53924-231	PROPERTY & LIABILITY INSURANCE	15,035	17,361	18,548	18,548	17,749	18,117	19,940	1,392	7.50%	
620-53924-239	OFFICE RENT	8,632	7,723	7,723	7,723	5,144	8,177	8,177	454	5.88%	Based on 2020 ACFR Property Base - 35% GF, 18% Sewer, 17% Water and 30% Storm
620-53924-240	COMPUTER MAINTENANCE	-	1,942	3,600	3,600	-	1,200	5,000	1,400	38.89%	Replace (1) computer and workstation
620-53924-242	CUSTODIAL BUILDING REPAIR/MAIN	2,762	1,609	4,000	4,000	2,734	4,000	4,085	85	2.13%	2021: Remove and install new flooring at Well # 4 office All yrs: Village Hall and MSB Allocation
620-53924-243	CUSTODIAL - CONTRACTUAL	6,894	7,411	7,395	7,395	4,811	7,395	8,010	615	8.32%	
620-53924-244	CUSTODIAL SERVICES	1,164	339	900	900	139	900	900	-	0.00%	
620-53924-245	CUSTODIAL-EQUIP REPAIR/MAINT	288	2,021	1,020	1,020	446	1,020	1,440	420	41.18%	
620-53924-249	UTILITIES	10,832	12,205	13,000	13,000	7,956	12,800	13,140	140	1.08%	
620-53924-262	LEGAL/AUDIT	15,319	4,571	41,000	41,000	8,360	11,000	38,000	(3,000)	-7.32%	PSC charges for Cherryvale investigation in 2020/2021, Water Rate Study (\$30K) deferred to 2023
620-53924-350	UNCOLLECTIBLE EXPENSE	-	383,633	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years
Total Admin and General Expense		129,367	505,232	203,685	204,858	104,923	172,028	189,099	(14,586)	-7.16%	
Total Water Capital and Operating Expenses		1,993,317	2,294,146	2,641,703	2,652,063	1,642,953	2,510,214	3,204,663	562,960	21.31%	
WATER NET REVENUES/SOURCES (EXPENSES/USES)		833,683	580,338	(317,127)	(327,487)	(100,431)	(63,188)	(101,261)	215,866	-68.07%	

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

WATER UTILITY
DEBT SCHEDULE

2014A Issue				2017B Issue			2016 Water Revenue		
Water				Water			Water		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	45,000.00	1,608.75	46,608.75	1,464.25	245.00	1,709.25	75,000.00	5,037.50	80,037.50
2024	45,000.00	551.25	45,551.25	1,546.74	201.08	1,747.82	80,000.00	3,720.00	83,720.00
2025				1,691.11	154.68	1,845.79	80,000.00	2,280.00	82,280.00
2026				1,711.73	103.94	1,815.67	80,000.00	760.00	80,760.00
2027				1,752.96	52.58	1,805.54			
	90,000.00	2,160.00	92,160.00	8,166.79	757.28	8,924.07	315,000.00	11,797.50	326,797.50
2017 Safe Drinking Bonds				2019A Issue			2019 Refunding		
Water				Water			Water		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	56,967.66	16,540.07	73,507.73	35,000.00	7,900.00	42,900.00	50,000.00	6,450.00	56,450.00
2024	57,970.29	15,528.62	73,498.91	35,000.00	6,850.00	41,850.00	55,000.00	4,950.00	59,950.00
2025	58,990.57	14,499.38	73,489.95	40,000.00	5,800.00	45,800.00	55,000.00	3,300.00	58,300.00
2026	60,028.80	13,451.99	73,480.79	40,000.00	4,600.00	44,600.00	55,000.00	1,650.00	56,650.00
2027	61,085.31	12,386.19	73,471.50	40,000.00	3,400.00	43,400.00			
2028	62,160.41	11,301.63	73,462.04	40,000.00	2,200.00	42,200.00			
2029	63,254.43	10,197.98	73,452.41	40,000.00	1,000.00	41,000.00			
2030	64,367.71	9,074.91	73,442.62						
2031	65,500.58	7,932.06	73,432.64						
2032	66,653.39	6,769.11	73,422.50						
2033	67,826.49	5,585.69	73,412.18						
2034	69,020.23	4,381.43	73,401.66						
2035	70,234.99	3,155.99	73,390.98						
2036	71,471.13	1,908.98	73,380.11						
2037	72,729.02	640.01	73,369.03						
	968,261.01	133,354.04	1,101,615.05	270,000.00	31,750.00	301,750.00	215,000.00	16,350.00	231,350.00
2020 Issue							TOTAL DEBT		
Water							Water		
Year	Principal	Interest	Total				Principal	Interest	Total
2023	55,000.00	6,750.00	61,750.00				318,431.91	44,531.32	362,963.23
2024	55,000.00	5,650.00	60,650.00				329,517.03	37,450.95	366,967.98
2025	55,000.00	4,550.00	59,550.00				290,681.68	30,584.06	321,265.74
2026	55,000.00	3,450.00	58,450.00				291,740.53	24,015.93	315,756.46
2027	55,000.00	2,350.00	57,350.00				157,838.27	18,188.77	176,027.04
2028	60,000.00	1,800.00	61,800.00				162,160.41	15,301.63	177,462.04
2029	60,000.00	1,200.00	61,200.00				163,254.43	12,397.98	175,652.41
2030	60,000.00	600.00	60,600.00				124,367.71	9,674.91	134,042.62
2031							65,500.58	7,932.06	73,432.64
2032							66,653.39	6,769.11	73,422.50
2033							67,826.49	5,585.69	73,412.18
2034							69,020.23	4,381.43	73,401.66
2035							70,234.99	3,155.99	73,390.98
2036							71,471.13	1,908.98	73,380.11
2037							72,729.02	640.01	73,369.03
	455,000.00	26,350.00	481,350.00				2,321,427.80	222,518.82	2,543,946.62

**VILLAGE OF LITTLE CHUTE
STORMWATER UTILITY**

	<u>ACTUAL 2020</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>AMENDED BUDGET 2022</u>	<u>YEAR TO DATE 2022</u>	<u>ESTIMATED 2021</u>	<u>BUDGET 2023</u>
OPERATING REVENUES							
Charges for Services	1,171,123	1,219,283	1,188,500	1,188,500	820,355	1,190,300	1,227,500
Other	-	-	-	-	-	-	-
Total Operating Revenue	1,171,123	1,219,283	1,188,500	1,188,500	820,355	1,190,300	1,227,500
OPERATING EXPENSES							
Operation and Maintenance	608,491	768,430	653,912	655,982	407,911	649,902	679,695
Depreciation	440,084	444,181	480,000	480,000	313,000	480,000	505,000
Total Operating Expenses	1,048,575	1,212,611	1,133,912	1,135,982	720,911	1,129,902	1,184,695
OPERATING INCOME	122,549	6,671	54,588	52,518	99,444	60,398	42,805
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	139,270	19,309	53,445	53,445	(94,987)	29,645	54,245
Interest Expense	(69,800)	(56,919)	(53,164)	(53,164)	(32,159)	(51,787)	(47,697)
Grant Income	189	-	-	-	-	-	-
Sale of Village Property	71,050	-	-	-	-	-	-
Other	848	473	275	275	7	275	145
Total Non-Operating Revenue (Expenses)	141,557	(37,137)	556	556	(127,140)	(21,867)	6,693
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	264,105	(30,466)	55,144	53,074	(27,695)	38,531	49,498
CAPITAL CONTRIBUTIONS	306,197	2,039,108	-	-	-	-	842,000
TRANSFERS IN (OUT)	-	-	-	-	-	-	-
CHANGE IN NET POSITION	570,302	2,008,642	55,144	53,074	(27,695)	38,531	891,498
NET POSITION - BEGINNING OF YEAR AS RESTATED	25,200,507	25,770,809	27,779,451	27,779,451	27,779,451	27,779,451	27,817,982
NET POSITION - END OF YEAR	25,770,809	27,779,451	27,834,595	27,832,525	27,751,755	27,817,982	28,709,480
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Operating Income	570,302	2,008,642	55,144	53,074	(27,695)	38,531	891,498
Noncash Items in Operating Income:							
Depreciation	440,084	444,181	480,000	480,000	313,000	480,000	505,000
Amortization	5,797	(11,167)	(9,367)	(9,367)	(9,327)	(9,327)	(7,826)
Deferred Special Assessment Write-Off	-	194,213	-	-	-	-	-
Capital Contributions	(306,197)	(2,039,108)	-	-	-	-	(842,000)
Long Term Debt/Advance to other funds	-	535,000	-	-	-	-	-
Fixed Assets	(456,872)	(629,394)	(518,827)	(876,289)	(479,572)	(883,585)	(493,815)
Principal Repayment	(544,683)	(276,191)	(304,500)	(304,500)	(304,500)	(304,500)	(301,886)
NET CHANGE	(291,570)	226,176	(297,550)	(657,082)	(508,094)	(678,881)	(249,029)

**VILLAGE OF LITTLE CHUTE
STORMWATER UTILITY**

	<u>ACTUAL 2020</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>AMENDED BUDGET 2022</u>	<u>YEAR TO DATE 2022</u>	<u>ESTIMATED 2021</u>	<u>BUDGET 2023</u>
KEY RATIOS							
Debt Coverage Ratio	1.88	1.29	1.91	1.90	1.03	1.85	1.95
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	1,002	1,194	1,024	824	907	782	607
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	13%	10%	9%	9%	9%	9%	8%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	60%	34%	45%	45%	35%	44%	45%
Return on Rate Base	2.39%	7.81%	0.21%	0.21%	-0.11%	0.15%	3.46%

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Storm Sewer
630

MISSION:

To operate a drainage system that provides safe, dependable surface drainage in each neighborhood that can be maintained easily and at a reasonable cost. To provide planning for new development that will not have a negative impact on existing neighborhoods and to have a flood protection system that will protect the residents. To improve the environment by improving the quality of storm water runoff, thereby working with the Northeast Wisconsin Storm Water Consortium, and remaining in compliance with EPA and the Wisconsin Department of Natural Resources.

To provide timely curbside pickup of yard waste and a convenient location where residents can drop off their yard waste seven days a week during daylight hours.

SPECIFIC EXAMPLES:

Bagged yard waste including garden debris, hedge and tree trimmings that are too small to bundle (less than 6”), leaves, grass clippings, and lawn raking; fall cleanup of loose leaves mixed with yard waste (no sticks); curbside pickup of tree trunks and large plant root balls.

PERFORMANCE MEASUREMENTS

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Projected 2022</u>	<u>Target 2023</u>
Man Hours Spent on Pond Maintenance <u>2020:</u> (full-time 1054.25 ; part-time 636) = 1690.25 <u>2021:</u> (full-time 1,090.75; part-time 16.50) = 1,107.25 <u>2022:</u> (full-time 230; part-time .50) = 230.50	1690.25	1,107.25	230.50	N/A
Labor Expenses for Pond Maintenance <u>2020:</u> (full-time \$29,112.08; part-time \$6,531.72) = \$35,643.80 <u>2021:</u> (full-time \$29,049.82; part-time \$184.50) = \$29,234.32 <u>2022:</u> (full-time \$6,186.06; part-time \$7.35) = \$6,193.41	\$35,643.80	\$29,234.32	\$6,193.41	N/A
Street Sweeping Tonnage	254.30	193.19	150.58	N/A
Billed out Storm Laterals	15 2020 Projects	16 2021 Projects	TBD 2022 Projects	TBD 2023 Projects
Lineal Feet of Storm Main Installed	5,537.0 LF	4,183.40 LF	434.20 LF	N/A
Vertical Feet of Storm Manholes Installed	135.74 VF	217.38 VF	44.23 VF	N/A
Number of Storm Inlets Installed	35.0 EA	45.0 EA	1.0 EA	N/A

Number of Parcels Receiving New Storm Laterals	56.0 EA	16.0 EA	None	N/A
Number of New Yard Waste Site Users	95	130	91	N/A
Number of Lost Cards Renewed	32	31	12	N/A
Number of Cards Renewed	678	723	780	N/A
Revenue from Yard Waste Site Users	\$5,770	\$6,680	\$5,900	N/A
Number of Yard Waste Stickers Purchased	219	327	136	N/A
Revenue from Stickers for Curbside Pickup of Yard Waste	\$438	\$654	\$272	N/A

2023 GOALS

1. Public education of storm runoff and detention.
2. Inspect storm basins and reconstruct failing structures.
3. Perform preventative maintenance to ensure maximum flow usage.
4. Continue to remove unwanted species and pests around ponds.
5. Continue maintaining native prairie plants around ponds
6. Do control burn around ponds to help native prairie plants grow.
7. Continue maintaining aquatic plants in ponds.
8. Emphasize the importance of no drop-off of branches in the yard waste site.
9. Encourage residents to use the yard waste site as a good alternative to purchasing yard waste stickers for curbside pickup.
10. Continue to find additional consumers for reclaimed material and find better ways to utilize our compost in house.
11. Review policies on yard waste pickup.
12. Encourage employee education.
13. Review site plans and issue erosion control permits.

SIGNIFICANT PROGRAM/COST CHANGES

For 2023 the street sweeping tipping fees will remain the same per notification from Outagamie County Landfill

PERSONNEL CHANGES/JUSTIFICATION

None

2022 ACHIEVEMENTS

1. Inspected and cleaned storm basins on public streets.
2. Removed unwanted species around ponds to ensure aquatic plants growth.
3. Transplanted aquatic plants to help reduce cost of new plants.
4. Continued to collect yard waste with Village crews.
5. Reviewed site plans and issued erosion control permits.

CAPITAL OUTLAY

Stormwater Infrastructure:

- a. Buchanan Street: Main to HWY OO (\$466,000)
- b. Randolph Drive – Contributed Capital as completed as part of Tax Incremental District # 6 (\$1,066,000)
- c. Final mapping contract close out 2022 projects (\$27,815)

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET								(INCREASE)	% CHANGE		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	AMENDED		ESTIMATED 2022	BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2022	YTD 2022			BUDGET	BUDGET	
STORMWATER UTILITY											
Stormwater Revenue and Sources of Funds											
630-32290	STORM WATER PERMIT	19,511	19,226	12,000	12,000	2,990	4,000	6,000	(6,000)	-50.00%	
630-33290	STATE GRANT	189	-	-	-	-	-	-	-	#DIV/0!	
630-34449	RESIDENTIAL-MULTI FAMILY	74,007	80,052	80,000	80,000	53,413	80,000	80,000	-	0.00%	
630-34450	RESIDENTIAL	353,840	355,445	356,000	356,000	238,224	356,000	356,000	-	0.00%	
630-34451	COMMERCIAL	490,184	497,425	495,000	495,000	357,249	510,000	535,000	40,000	8.08%	
630-34452	INDUSTRIAL	153,609	153,438	155,000	155,000	102,894	155,000	155,000	-	0.00%	
630-34464	PUBLIC AUTHORITY	77,984	80,144	75,000	75,000	63,497	80,000	90,000	15,000	20.00%	
630-34470	FORFEITED DISCOUNTS(PENALTIES)	1,873	2,982	3,500	3,500	2,088	3,300	3,500	-	0.00%	
630-34475	OTHER OPERATING REVENUE	115	30,572	12,000	12,000	-	2,000	2,000	(10,000)	-83.33%	2021 TDS Metrocom Permits
630-36101	INTEREST ON INVESTMENTS	49,976	46,323	27,000	27,000	18,037	25,000	25,000	(2,000)	-7.41%	
630-36103	INTEREST ON ADVANCE	26,445	26,445	26,445	26,445	17,630	26,445	26,445	-	0.00%	
630-37901	INTEREST ON SPECIAL ASSESSMENT	836	473	250	250	7	275	145	(105)	-42.00%	
630-37902	SPECIAL CHARGES - INTEREST	12	-	25	25	-	-	-	(25)	-100.00%	
630-39050	SALE OF VILLAGE PROPERTY	71,050	-	-	-	-	-	-	-	#DIV/0!	
630-39500	GAIN/LOSS ON INVESTMENTS	39,365	(57,447)	-	-	(133,332)	(25,000)	-	-	#DIV/0!	Unrealized loss only due to markets; assets planned to be held to maturity
630-39519	INTEREST INCOME	23,484	3,984	-	-	2,678	3,200	2,800	2,800	#DIV/0!	Spierings Bankruptcy
630-39600	CAPITAL CONTRIBUTIONS	306,197	2,039,108	-	-	-	-	842,000	842,000	#DIV/0!	2021 Evergreen, Hickory, Hartzheim and Ebben Storm; 2022 none, 2023 Randolph
Total Stormwater Revenue and Sources of Funds		1,688,677	3,278,169	1,242,220	1,242,220	725,375	1,220,220	2,123,890	881,670	70.98%	

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET									(INCREASE)	% CHANGE	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	AMENDED	YTD 2022	ESTIMATED 2022	BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2022				BUDGET	BUDGET	
Stormwater Capital Projects											
Miami Circle											
630-51109-101	FULL-TIME WAGES	-	-	-	-	20	20	-	-	#DIV/0!	
630-51109-103	SOCIAL SECURITY	-	-	-	-	1	1	-	-	#DIV/0!	
630-51109-104	RETIREMENT	-	-	-	-	1	1	-	-	#DIV/0!	
630-51109-105	HEALTH INSURANCE	-	-	-	-	5	5	-	-	#DIV/0!	
630-51109-108	DENTAL INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
Pheasant Run											
630-51140-101	FULL-TIME WAGES	-	-	19,049	19,049	7,899	19,049	18,678	(371)	-1.95%	Wage and Comp Study Implementation, staff allocations based on current year priorities
630-51140-103	SOCIAL SECURITY	-	-	1,458	1,458	607	1,458	1,429	(29)	-1.99%	
630-51140-104	RETIREMENT	-	-	1,239	1,239	540	1,239	1,269	30	2.42%	WRS Rate increase from 6.5% to 6.8%
630-51140-105	HEALTH INSURANCE	-	-	5,098	5,098	2,372	5,098	4,915	(183)	-3.59%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
630-51140-107	LIFE INSURANCE	-	-	13	13	6	13	8	(5)	-38.46%	Decrease in rates per \$1000 from .175 to .13
630-51140-108	DENTAL INSURANCE	-	-	361	361	177	361	358	(3)	-0.83%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
630-51140-109	DISABILITY INSURANCE	-	-	53	53	24	53	41	(12)	-22.64%	Decrease in rates from .0028 to .00221
630-51140-110	OVERTIME	-	-	-	-	404	404	-	-	#DIV/0!	
630-51140-204	CONTRACTUAL SERVICES	-	-	-	-	7,510	7,510	-	-	#DIV/0!	
630-51140-263	CONSTRUCTION	-	-	245,385	-	-	-	-	(245,385)	-100.00%	
Vandenbroek Pond											
630-51214-101	FULL-TIME WAGES	-	-	-	-	21,663	21,663	-	-	#DIV/0!	
630-51214-103	SOCIAL SECURITY	-	-	-	-	1,756	1,756	-	-	#DIV/0!	
630-51214-104	RETIREMENT	-	-	-	-	1,547	1,547	-	-	#DIV/0!	
630-51214-105	HEALTH INSURANCE	-	-	-	-	5,983	5,983	-	-	#DIV/0!	
630-51214-107	LIFE INSURANCE	-	-	-	-	15	15	-	-	#DIV/0!	
630-51214-108	DENTAL INSURANCE	-	-	-	-	421	421	-	-	#DIV/0!	
630-51214-109	DISABILITY INS	-	-	-	-	60	60	-	-	#DIV/0!	
630-51214-110	OVERTIME	-	-	-	-	2,139	2,139	-	-	#DIV/0!	
630-51214-204	CONTRACTUAL SERVICES	-	-	-	-	28	28	-	-	#DIV/0!	
630-51214-263	CONSTRUCTION	-	-	-	593,641	419,534	560,029	-	-	#DIV/0!	
Ebben Trail & Storm Phase III											
630-51216-101	FULL-TIME WAGES	-	-	-	-	-	-	780	780	#DIV/0!	
630-51216-103	SOCIAL SECURITY	-	-	-	-	-	-	59	59	#DIV/0!	
630-51216-104	RETIREMENT	-	-	-	-	-	-	52	52	#DIV/0!	
630-51216-105	HEALTH INSURANCE	-	-	-	-	-	-	209	209	#DIV/0!	
630-51216-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
630-51216-108	DENTAL INSURANCE	-	-	-	-	-	-	15	15	#DIV/0!	
630-51216-109	DISABILITY INS	-	-	-	-	-	-	2	2	#DIV/0!	
Buchanan Street - OO to Main											
630-51222-101	FULL-TIME WAGES	-	-	11,332	11,332	4,180	10,000	12,161	829	7.32%	Wage and Comp Study Implementation, staff allocations based on current year priorities
630-51222-103	SOCIAL SECURITY	-	-	867	867	322	782	953	86	9.92%	
630-51222-104	RETIREMENT	-	-	737	737	286	665	847	110	14.93%	WRS Rate increase from 6.5% to 6.8%
630-51222-105	HEALTH INSURANCE	-	-	2,989	2,989	1,128	2,989	3,263	274	9.17%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
630-51222-107	LIFE INSURANCE	-	-	8	8	3	8	6	(2)	-25.00%	Decrease in rates per \$1000 from .175 to .13
630-51222-108	DENTAL INSURANCE	-	-	206	206	86	206	234	28	13.59%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
630-51222-109	DISABILITY INSURANCE	-	-	32	32	11	32	27	(5)	-15.63%	Decrease in rates from .0028 to .00221
630-51222-110	OVERTIME	-	-	-	-	216	216	300	300	#DIV/0!	
630-51222-263	CONSTRUCTION	-	-	-	-	-	-	448,209	448,209	#DIV/0!	
Lyle Street											
630-51223-101	FULL-TIME WAGES	-	-	-	-	448	448	-	-	#DIV/0!	
630-51223-103	SOCIAL SECURITY	-	-	-	-	33	33	-	-	#DIV/0!	
630-51223-104	RETIREMENT	-	-	-	-	29	29	-	-	#DIV/0!	
630-51223-105	HEALTH INSURANCE	-	-	-	-	110	110	-	-	#DIV/0!	
630-51223-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
630-51223-108	DENTAL INSURANCE	-	-	-	-	7	7	-	-	#DIV/0!	
630-51223-109	DISABILITY INSURANCE	-	-	-	-	1	1	-	-	#DIV/0!	
Total Stormwater Capital Projects		-	-	288,827	637,083	479,572	644,379	493,815	204,988	70.97%	
Storm Financing Expense											
630-53440-403	DEPRECIATION	440,084	444,181	480,000	480,000	313,000	480,000	505,000	25,000	5.21%	Increased assets both constructed by Village and contributed
630-53440-410	VANDENBROEK DISTRICT BASE	4,692	3,128	4,800	4,800	3,164	3,200	4,800	-	0.00%	Reduced fee in 2021 and 2022 due to COVID, anticipate to increase again in 2023

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>ACTUAL 2020</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	AMENDED		<u>ESTIMATED 2022</u>	<u>BUDGET 2023</u>	(INCREASE)	% CHANGE	<u>BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%</u>
					<u>BUDGET 2022</u>	<u>YTD 2022</u>			DECREASE 2022	2022	
630-53440-427	INTEREST ON LONG TERM DEBT	64,006	68,086	62,531	62,531	41,486	61,114	55,523	(7,008)	-11.21%	
630-53440-428	DEBT DISCOUNT AMORTIZATION	15,001	1,186	1,195	1,195	1,195	1,195	895	(300)	-25.10%	
630-53440-434	AMORTIZATION/REFUNDING LOSS	(9,204)	(12,353)	(10,562)	(10,562)	(10,522)	(10,522)	(8,721)	1,841	-17.43%	
Total Storm Financing Expense		514,578	504,227	537,964	537,964	348,323	534,987	557,497	19,533	3.63%	

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET								(INCREASE)	% CHANGE			
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	AMENDED		YTD 2022	ESTIMATED 2022	BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2022	BUDGET 2022				BUDGET	BUDGET	
Storm Pond Maintenance Expense												
630-53441-101	FULL-TIME WAGES	42,468	38,862	53,266	53,266	13,748	53,266	64,366	11,100	20.84%	Wage and Comp Study Implementation, staff allocations based on current year priorities	
630-53441-102	PART-TIME WAGES	4,663	185	-	-	7	7	-	-	#DIV/0!		
630-53441-103	SOCIAL SECURITY	3,450	2,854	4,151	4,151	1,025	4,151	4,923	772	18.60%		
630-53441-104	RETIREMENT	2,889	(36,524)	3,513	3,513	893	3,513	4,360	847	24.11%	WRS Rate increase from 6.5% to 6.8%	
630-53441-105	HEALTH INSURANCE	14,506	13,625	16,737	16,737	3,934	16,737	19,439	2,702	16.14%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22	
630-53441-107	LIFE INSURANCE	37	34	46	46	11	46	39	(7)	-15.22%	Decrease in rates per \$1000 from .175 to .13	
630-53441-108	DENTAL INSURANCE	861	1,018	1,380	1,380	302	1,380	1,623	243	17.61%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22	
630-53441-109	DISABILITY INSURANCE	119	108	148	148	38	148	144	(4)	-2.70%	Decrease in rates from .0028 to .00221	
630-53441-110	OVERTIME	73	-	100	100	-	100	-	(100)	-100.00%		
630-53441-204	CONTRACTUAL SERVICES	1,430	1,268	6,000	6,000	5,535	6,000	6,500	500	8.33%	Vandenbroek Pond added	
630-53441-212	CLOTHING ALLOWANCE	134	134	140	140	168	170	150	10	7.14%		
630-53441-218	OPERATIONAL SUPPLIES	1,001	601	1,500	1,500	316	1,400	1,500	-	0.00%		
630-53441-227	PUBLIC INFORMATION	37	-	300	300	-	300	300	-	0.00%		
630-53441-247	VEHICLE	3,186	1,212	1,500	1,500	1,525	1,525	1,500	-	0.00%		
630-53441-249	UTILITIES	6,768	6,595	5,000	5,000	5,252	6,600	7,200	2,200	44.00%		
630-53441-253	MAINTENANCE OF PONDS	7,263	14,725	50,000	50,000	65	24,000	30,000	(20,000)	-40.00%	No dredging for 2023	
630-53441-261	ENGINEERING	1,289	-	500	500	-	500	500	-	0.00%		
630-53441-263	CONSTRUCTION	1,444	-	2,000	2,000	-	2,000	5,000	3,000	150.00%	Reconfigure industrial pond pumps	
Total Storm Pond Maintenance Expense		91,619	44,699	146,281	146,281	32,820	121,843	147,544	1,263	0.86%		
Storm Collection Expense												
630-53442-101	FULL-TIME WAGES	141,388	133,123	98,789	98,789	67,981	98,789	98,498	(291)	-0.29%	Wage and Comp Study Implementation, staff allocations based on current year priorities	
630-53442-102	PART-TIME WAGES	182	3,017	5,325	5,325	447	5,325	5,400	75	1.41%		
630-53442-103	SOCIAL SECURITY	10,233	10,104	7,974	7,974	4,974	7,974	7,957	(17)	-0.21%		
630-53442-104	RETIREMENT	9,351	8,905	6,407	6,407	4,416	6,407	6,688	281	4.39%	WRS Rate increase from 6.5% to 6.8%	
630-53442-105	HEALTH INSURANCE	40,791	43,002	27,415	27,415	21,813	27,415	26,740	(675)	-2.46%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22	
630-53442-107	LIFE INSURANCE	113	109	73	73	54	73	52	(21)	-28.77%	Decrease in rates per \$1000 from .175 to .13	
630-53442-108	DENTAL INSURANCE	2,271	2,894	2,186	2,186	1,664	2,186	2,179	(7)	-0.32%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22	
630-53442-109	DISABILITY INSURANCE	373	362	273	273	192	273	219	(54)	-19.78%	Decrease in rates from .0028 to .00221	
630-53442-110	OVERTIME	139	116	100	100	76	100	150	50	50.00%		
630-53442-201	TRAINING & CONFERENCE	-	60	500	500	-	500	1,000	500	100.00%		
630-53442-204	CONTRACTUAL SERVICES	10,830	9,914	18,000	18,000	13,831	18,000	18,000	-	0.00%	More volume in 2021 and 2022 for TDS	
630-53442-209	TELEPHONE LOCATES	11,848	17,674	14,000	14,000	19,503	19,503	14,000	-	0.00%	▼	
630-53442-212	CLOTHING ALLOWANCE	482	631	500	500	421	500	500	-	0.00%		
630-53442-213	SAFETY EQUIPMENT	74	176	100	100	69	100	150	50	50.00%		
630-53442-216	CONSTRUCTION MATERIALS	3,260	3,054	1,500	1,500	1,798	2,500	1,500	-	0.00%		
630-53442-218	OPERATIONAL SUPPLIES	1,548	1,059	1,000	1,000	249	1,000	1,000	-	0.00%		
630-53442-247	VEHICLE	17,747	19,571	25,000	25,000	10,239	20,000	25,000	-	0.00%		
630-53442-249	UTILITIES	237	249	-	-	-	-	-	-	#DIV/0!		
630-53442-251	MAINTENANCE OF MAINS	1,962	264	5,000	5,000	3,501	5,000	5,100	100	2.00%		
630-53442-260	EASEMENT	150	150	150	150	150	150	150	-	0.00%		
630-53442-261	ENGINEERING	-	-	1,000	1,000	-	1,000	1,000	-	0.00%		
630-53442-263	CONSTRUCTION	-	-	2,000	2,000	-	2,000	2,000	-	0.00%		
630-53442-301	NEW EQUIPMENT	-	-	230,000	239,206	-	239,206	-	(230,000)	-100.00%	Street Sweeper (Replaces #14 2015 Elgin); 2021 completion of storage bins/trash pump	
Total Storm Collection Expense		252,977	254,435	447,292	456,498	151,379	458,001	217,283	(230,009)	-51.42%		

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET									(INCREASE)	% CHANGE	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	AMENDED			ESTIMATED 2022	BUDGET 2023	DECREASE 2022	2022	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
				BUDGET 2022	BUDGET 2022	YTD 2022			BUDGET	BUDGET	
Storm Customer A/R Expense											
630-53443-101	FULL-TIME WAGES	20,961	26,682	26,091	26,091	22,501	26,091	27,547	1,456	5.58%	Wage and Comp Study Implementation, staff allocations based on current year priorities
630-53443-102	PART-TIME WAGES	3,535	3,678	3,871	3,871	4,504	4,504	7,122	3,251	83.98%	Limited part-time assistance hours for reporting efficiencies add
630-53443-103	SOCIAL SECURITY	1,720	2,028	2,347	2,347	1,899	2,347	2,684	337	14.36%	
630-53443-104	RETIREMENT	1,645	1,997	1,994	1,994	1,414	1,994	2,180	186	9.33%	WRS Rate increase from 6.5% to 6.8%
630-53443-105	HEALTH INSURANCE	8,840	12,808	12,332	12,332	9,474	12,332	12,497	165	1.34%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
630-53443-107	LIFE INSURANCE	27	33	33	33	23	33	24	(9)	-27.27%	Decrease in rates per \$1000 from .175 to .13
630-53443-108	DENTAL INSURANCE	663	675	683	683	524	683	715	32	4.69%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
630-53443-109	DISABILITY INSURANCE	65	81	84	84	62	84	70	(14)	-16.67%	Decrease in rates from .0028 to .00221
630-53443-110	OVERTIME	353	208	700	700	76	700	400	(300)	-42.86%	
630-53443-206	OFFICE SUPPLIES	1,723	1,667	1,800	1,800	1,096	1,800	1,800	-	0.00%	
630-53443-226	POSTAGE	3,514	3,731	3,900	3,900	3,121	4,500	4,500	600	15.38%	Postage consolidated from Storm and Admin as using correct code on postage machine
630-53443-228	SERVICE FEE/FINANCE CHARGE UT	2,625	3,107	2,850	2,850	2,343	3,500	3,500	650	22.81%	PSN Fees increase 9/2021, credit card fee increases
Total Storm Customer A/R Expense		45,671	56,694	56,685	56,685	47,038	58,568	63,039	6,354	11.21%	
Storm Admin and General Expense											
630-53444-101	FULL-TIME WAGES	51,689	52,269	59,660	59,660	42,986	59,660	68,082	8,422	14.12%	Wage and Comp Study Implementation, staff allocations based on current year priorities
630-53444-102	PART-TIME WAGES	-	-	-	-	8,825	8,825	-	-	#DIV/0!	Engineering Intern
630-53444-103	SOCIAL SECURITY	3,847	3,853	4,565	4,565	3,925	4,565	5,207	642	14.06%	
630-53444-104	RETIREMENT	3,621	3,470	3,877	3,877	2,794	3,877	4,628	751	19.37%	WRS Rate increase from 6.5% to 6.8%
630-53444-105	HEALTH INSURANCE	11,342	11,291	15,069	15,069	7,839	15,069	10,582	(4,487)	-29.78%	Budgeted based on current plan elections and rates approved by Village Board 9-21-22
630-53444-107	LIFE INSURANCE	30	31	41	41	25	41	30	(11)	-26.83%	Decrease in rates per \$1000 from .175 to .13
630-53444-108	DENTAL INSURANCE	715	687	966	966	643	966	1,014	48	4.97%	Budgeted based on current plan elections and rates approved by Village Board 9-7-22
630-53444-109	DISABILITY INSURANCE	140	145	167	167	117	167	150	(17)	-10.18%	Decrease in rates from .0028 to .00221
630-53444-201	TRAINING & CONFERENCE	650	99	1,500	1,500	1,035	1,500	1,500	-	0.00%	Impacts of COVID
630-53444-202	OTHER REIMBURSEMENT	6,804	-	90	90	-	-	-	(90)	-100.00%	
630-53444-203	TELEPHONE	5,715	4,657	6,000	6,000	3,273	5,000	5,100	(900)	-15.00%	Contract for reduced costs with AT&T
630-53444-204	CONTRACTUAL SERVICES	16,320	21,247	13,500	15,570	11,724	14,000	14,000	500	3.70%	GIS, Leaf Study with the League,
630-53444-205	EQUIPMENT REPAIRS	-	-	810	810	-	825	825	15	1.85%	
630-53444-206	OFFICE SUPPLIES	1,266	1,218	1,550	1,550	723	1,550	1,550	-	0.00%	
630-53444-207	PRINTING & REPRODUCTION	5,995	5,723	6,650	6,650	1,311	6,000	6,000	(650)	-9.77%	
630-53444-208	BOOKS,SUBSCRIPTIONS	1,464	7,398	7,500	7,500	11,449	11,750	12,158	4,658	62.11%	Civic Systems, GIS Software
630-53444-211	FOOD & PROVISIONS	-	-	-	-	29	29	-	-	#DIV/0!	
630-53444-213	SAFETY EQUIP/PROGRAM	3,732	1,963	3,000	3,000	615	3,000	3,000	-	0.00%	
630-53444-218	OPERATIONAL SUPPLIES	1,097	593	1,300	1,300	234	1,300	1,300	-	0.00%	
630-53444-221	SMALL EQUIPMENT	430	-	2,757	2,757	1,865	2,750	2,750	(7)	-0.25%	Computer and other work equipment needs for Deputy/Dir HR Position
630-53444-225	OTHER (PERMITS)	3,470	3,520	3,600	3,600	3,320	3,400	3,600	-	0.00%	MS4 Permit, NEWSC Membership
630-53444-226	POSTAGE	554	468	1,000	1,000	362	600	600	(400)	-40.00%	
630-53444-227	PUBLIC INFORMATION	168	-	600	600	-	600	600	-	0.00%	
630-53444-229	INVESTMENT SERVICES	5,495	5,384	5,700	5,700	3,625	5,600	5,700	-	0.00%	
630-53444-230	WORKERS COMPENSATION INSURANCE	11,447	10,775	9,083	9,083	8,820	11,025	11,935	2,852	31.40%	Exp mod increased to 1.19; salary allocations based on work priorities
630-53444-231	PROPERTY & LIABILITY INSURANCE	9,014	10,154	10,580	10,580	9,233	10,605	10,737	157	1.48%	Rising property values and ~4% increase in auto physical liability % ~2% in other lines
630-53444-239	RENT	15,900	13,629	13,629	13,629	9,088	14,992	14,992	1,363	10.00%	Based on 2021 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
630-53444-242	CUSTODIAL-BLDG REPAIR/MAINT	4,913	2,848	1,200	1,200	4,836	6,000	1,485	285	23.75%	Based on 2021 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
630-53444-243	CUSTODIAL-CONTRACTUAL	11,503	12,106	13,050	13,050	7,509	13,000	14,685	1,635	12.53%	
630-53444-244	CUSTODIAL-OPERATIONAL SUPPLIES	2,062	601	1,410	1,410	241	800	1,089	(321)	-22.77%	
630-53444-245	CUSTODIAL-EQUIP REPAIR/MAINT	516	3,577	1,800	1,800	790	1,800	2,640	840	46.67%	
630-53444-249	BUILDING UTILITIES	19,307	21,582	22,200	22,200	14,074	22,200	24,090	1,890	8.51%	
630-53444-261	ENGINEERING	-	40	-	-	-	-	-	-	#DIV/0!	
630-53444-262	LEGAL/AUDIT	14,328	15,930	16,000	16,000	12,200	16,000	17,000	1,000	6.25%	Allocation for Audit Fees based on allocation note above/Legal
630-53444-350	UNCOLLECTIBLE ACCOUNT EXPENSE	-	194,213	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years
Total Storm Admin and General Expense		213,532	409,471	228,854	230,924	173,510	247,496	247,029	18,175	7.94%	
Total Stormwater Capital and Operating Expenses		1,118,377	1,269,526	1,705,903	2,065,435	1,232,642	2,065,274	1,726,207	20,304	1.19%	
STORMWATER NET REVENUES/SOURCES (EXPENSES/USES)		570,300	2,008,643	(463,683)	(823,215)	(507,267)	(845,054)	397,683	861,366	-185.77%	

VILLAGE OF LITTLE CHUTE 2023 PROPOSED BUDGET

STORM UTILITY
DEBT SCHEDULE

2016 Storm Revenue				2010 Clean Water Fund			2019 Refunding		
Year	Storm			Storm			Storm		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	80,000.00	31,712.00	111,712.00	24,502.73	5,561.01	30,063.74	95,000.00	11,850.00	106,850.00
2024	80,000.00	30,192.00	110,192.00	25,275.30	4,776.24	30,051.54	95,000.00	9,000.00	104,000.00
2025	84,000.00	28,716.00	112,716.00	26,072.23	3,966.75	30,038.98	100,000.00	6,150.00	106,150.00
2026	84,000.00	27,120.00	111,120.00	26,894.29	3,131.75	30,026.04	105,000.00	3,150.00	108,150.00
2027	84,000.00	25,440.00	109,440.00	27,742.27	2,270.38	30,012.65			-
2028	92,000.00	23,542.00	115,542.00	28,616.98	1,381.89	29,998.87			-
2029	92,000.00	21,426.00	113,426.00	29,519.28	465.37	29,984.65			-
2030	96,000.00	19,168.00	115,168.00						
2031	100,000.00	16,718.00	116,718.00						
2032	100,000.00	14,118.00	114,118.00						
2033	104,000.00	11,364.00	115,364.00						
2034	108,000.00	8,340.00	116,340.00						
2035	112,000.00	5,040.00	117,040.00						
2036	112,000.00	1,680.00	113,680.00						
	1,328,000.00	264,576.00	1,592,576.00	188,623.08	21,553.39	210,176.47	395,000.00	30,150.00	425,150.00

2020 G O Note				TOTAL DEBT		
Year	Storm			Storm		
	Principal	Interest	Total	Principal	Interest	Total
2023	50,000.00	6,400.00	56,400.00	249,502.73	55,523.01	305,025.74
2024	50,000.00	5,400.00	55,400.00	250,275.30	49,368.24	299,643.54
2025	55,000.00	4,400.00	59,400.00	265,072.23	43,232.75	308,304.98
2026	55,000.00	3,300.00	58,300.00	270,894.29	36,701.75	307,596.04
2027	55,000.00	2,200.00	57,200.00	166,742.27	29,910.38	196,652.65
2028	55,000.00	1,650.00	56,650.00	175,616.98	26,573.89	202,190.87
2029	55,000.00	1,100.00	56,100.00	176,519.28	22,991.37	199,510.65
2030	55,000.00	550.00	55,550.00	151,000.00	19,718.00	170,718.00
2031				100,000.00	16,718.00	116,718.00
2032				100,000.00	14,118.00	114,118.00
2033				104,000.00	11,364.00	115,364.00
2034				108,000.00	8,340.00	116,340.00
2035				112,000.00	5,040.00	117,040.00
2036				112,000.00	1,680.00	113,680.00
	430,000.00	25,000.00	455,000.00	2,341,623.08	341,279.39	2,682,902.47