



# AGENDA

## VILLAGE OF LITTLE CHUTE UTILITY COMMISSION MEETING

PLACE: Little Chute Village Hall, Board Room

DATE: Tuesday, October 17, 2023

TIME: 6:00 p.m.

Join Zoom Meeting: <https://us06web.zoom.us/j/89495613456>

Meeting ID: 894 9561 3456

Dial by your location: 1 312 626 6799

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

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1. Approval of Minutes of September 19, 2023
2. Action—2024 Proposed Utilities Budget
3. Discussion/Action—Change Order for Well #1 Roof Replacement
4. Progress Reports
  - a. MCO Operations Update
  - b. Director of Public Works
  - c. Finance Director
5. Approval of Vouchers
6. Unfinished Business
7. Items for Future Agenda
8. 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 12, 2023

## MINUTES OF THE UTILITY COMMISSION MEETING OF SEPTEMBER 19, 2023

### Call to Order

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

### Roll Call

PRESENT: Kevin Coffey, Chair  
Tom Buchholz  
Jessica Schultz  
Ken Verstegen

ALSO PRESENT: Village Administrator Beau Bernhoft, Kent Taylor, Lisa Remiker-Dewall, Dave Kittel, Jerry Verstegen with MCO

### Public Appearance for Items Not on the Agenda

None

### Approval of Minutes from the Utility Commission Meeting of August 15, 2023

*Moved by T. Buchholz, seconded by K. Verstegen to Approve Minutes from the Utility Commission of August 15, 2023.*

All Ayes – Motion Carried

### Discussion – Nestle Meter Updates

Director Remiker-Dewall presented updates on the Nestle Meter. The meter has been moved and appears to be in working order. The village will continue to monitor on a monthly basis to collect data.

### Discussion/Action – Resident Request for Shed on Easement

Community Development Director Kittel presented a request for a shed over a utilities easement and surface drainage. The property owner is looking for permission to be within the utility easement for a stormwater pipe. Typically, the Village does not allow structures on the easements. Staff did deny the request, the property owner has requested the Utility Commission make the final decision on the matter. Director Taylor stated from a utility perspective this is not encouraged due to potential repairs and replacements of the pipes. The property owner, Mr. Brian Sanders, 1301 E Lincoln, stated he was unaware of the extent of the easement location. He is also willing to cover any additional costs associated with the placement. Due to the pitch of his property this is the only location available. Commissioners asked if a permit is typically needed for building a shed prior to pouring concrete. Director Kittel stated this was poured before a permit was pulled, it was caught after the fact.

Typically, it would not be allowed in the easement. Administrator Bernhoft stated allowing such an exception would create a precedent on building on easements in the future. K. Coffey stated he agrees with staff to not allow building on top of easements due to issues it can cause. He is against allowing the easement. Mr. Sanders stated there are other structures in the neighborhood within the easement already and against this code. He feels there should be variances on the easement policy. His structure will not impede utility pipes or drainage.

*Moved by K. Coffey, seconded by J. Schultz to deny request and do not allow the shed be placed on the easement.*

All Ayes – Motion Carried

### Introduction/Discussion – Ordinance Updates for Duplexes

Director Taylor presented updates on Ordinances regarding duplexes. The Ordinance should be updated for clarity and to prevent more issues. After discussion on the topic staff will begin drafting an ordinance change and bring back to commission for discussion and review.

## **Discussion – Sewer Meter Ownership**

Director Taylor presented a need to review the metering of sewers and ownership especially in commercial settings. The issue at hand, who should maintain ownership of the meter, the owner or the Village. Currently the ordinance states the owner is responsible and has control of the meter. Director Taylor believes the Village should take ownership. K. Coffey stated he in agreement, the Village should take ownership. Director Remiker-Dewall brought up another example of a meter malfunction which caused additional staff time to find a work around and come up with an estimate. She is in favor of the Village taking ownership and provide proper maintenance of the meters. Staff feel moving forward they would like have ownership of the meters allowing us to have better control. K. Coffey is in favor of this change. The Commission supports the change, staff will begin drafting an ordinance change to address this.

## **Recommendation – Dole Park Well #1 Roofing**

Mr. Verstegen of MCO presented the bids for the well roof. They were reviewed by McMahon with no issues found. They recommended H.I.S Comp. LLC with the lowest bid of \$64,008. There could be a possibility of a change order due to metal around the building may need to be replaced.

*Moved by J. Schultz seconded by T. Buccholz to recommend the bid be awarded to H.I.S. Comp LLC to the Village Board*

All Ayes – Motion Carried

## **Progress Reports**

### **Approval of Vouchers**

*Moved by T. Buccholz, seconded by K. Coffey, to Approve and Authorize payment of Vouchers and draw from the respective funds.*

All Ayes – Motion Carried

## **Unfinished Business**

### **Items for Future Agendas**

Ordinance updates to duplexes and sewer meters

## **Closed Session**

19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. *Utility Matter on OO*

*Moved by K. Coffey, seconded by T. Buccholz to enter closed session at 6:47 p.m.*

## **Return to Open Session**

*Moved by J. Schultz, seconded by T. Buccholz to exit closed at 7:04 p.m.*

## **Possible Action – Utility Matter**

Utility Commission directed staff to advise with legal counsel.

## **Adjournment**

*Moved by J. Schultz seconded by T. Buccholz to Adjourn Utility Commission Meeting at 7:08 p.m.*

## **VILLAGE OF LITTLE CHUTE**

By: \_\_\_\_\_  
Kevin Coffey, Chair

Attest: \_\_\_\_\_

Laurie Decker, Village Clerk

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Sanitary Sewer</b>
<b>ACCOUNT ORGANIZATION</b>	<b>610</b>

**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**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Projected 2023</b>	<b>Target 2024</b>
Billed Village of Kimberly for Shared "Sewer Jetter" Costs	\$645	\$76	\$3,700	\$2,000
Lineal Feet of Sanitary Main Installed	3,181	2,398	4,375	0
Number of Sanitary Laterals Installed	30	25	45	2
Vertical Feet of Sanitary Manholes Installed	147	29	229	0

**2024 GOALS**

1. Continue to monitor high and low flows to help in the detection of inflow and infiltration.
2. Continuing with private lateral replacement project.
3. Continuing with Capacity, Management, Operation and Management (CMOM) Program that is on record with the Wisconsin Department of Natural Resources (WDNR).
4. Continue with all elements of monitoring inflow and infiltration (I & I).
5. Continue metering high and low flows and visual checks.
6. Take proper measures to correct any I & I found.
7. 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 results late fall.

Working with Nestle to attain accurate readings from sewer meter installed to meet our ordinance requirements for measuring industrial flow into the sanitary system.

Outagamie County Landfill has agreed to provide a holding tank and metering station to help prevent slug loading to meet the Heart of the Valley Metropolitan Sewerage District. The new equipment will decrease the amount of leachate that enters the Village sanitary collection system.

### **PERSONNEL CHANGES/JUSTIFICATION**

DPW Laborer position added (200-hour addition) with elimination of the Environmental Permitting Specialist (42-hour reduction).

### **2023 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**

Evergreen Drive Phase III (Holland Road to Vandenbroek Road) will contribute capital as Tax Incremental District 7 funded (\$28,000).

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%										
<b>SEWER</b>																						
<b>Sewer Revenues and Sources of Funds</b>																						
610-32290	LATERALS	2,370	1,530	2,000	2,000	990	1,200	1,200	(800)	-40.00%	Permit Fees											
610-34449	RESIDENTIAL-MULTI FAMILY	227,104	245,443	240,000	240,000	152,813	230,000	230,000	(10,000)	-4.17%	Seeing slight decrease that can be result of higher efficiency fixtures											
610-34450	METERED SALES - RESIDENTIAL	1,201,645	1,194,262	1,185,000	1,185,000	801,544	1,002,000	1,000,000	(185,000)	-15.61%	Water conservation efforts/efficiency fixtures											
610-34451	METERED SALES - COMMERCIAL	258,505	298,832	280,000	280,000	183,586	280,000	280,000	-	0.00%												
610-34452	METERED SALES - INDUSTRIAL	1,312,060	909,787	850,000	850,000	898,293	1,150,000	1,350,000	500,000	58.82%	Oh Snap correction 4" set up plus hauling offsite; Nestle meter adj offset by incr @ Agropur											
610-34464	METERED SALES - PUBLIC AUTH.	387,864	362,056	375,000	375,000	263,717	440,000	440,000	65,000	17.33%	Increase from Water Utility charged @ correct rate; error uncovered past practice back 2014											
610-34470	FORFEITED DISCOUNTS(PENALTIES)	9,492	10,289	8,000	8,000	3,647	9,145	9,000	1,000	12.50%	Adjust to actual results based on customer payment vs roll to taxes											
610-34471	LATERAL NON-COMPLIANCE FEE	4,695	3,860	3,600	3,600	2,400	3,600	3,600	-	0.00%	Currently six accounts billed \$50/month											
610-34474	SURCHARGE (25%)	82,790	75,408	75,000	75,000	26,736	53,472	60,000	(15,000)	-20.00%	Final settlement with Landfill decreased revenue for 2023											
610-34475	OTHER OPERATING REVENUE	30,772	35,904	500	500	-	600	500	-	0.00%	TDS Metrocom Permits; Misc items											
610-34901	OTHER CHARGES FOR SERVICES	645	76	400	400	3,400	3,700	2,000	1,600	400.00%	Sewer Jetter charges to Kimberly - larger repairs in 2023											
610-36101	INTEREST ON INVESTMENTS	33,473	57,687	25,000	25,000	90,431	110,000	25,000	-	0.00%	Declining cash balances, market											
610-37901	INTEREST ON SPECIAL ASSTM	1,261	757	295	295	5	280	-	(295)	-100.00%	All lateral special assessments will be paid off in 2023											
610-39500	GAIN/LOSS ON INVESTMENTS	(31,815)	(89,999)	-	-	5,963	-	-	-	#DIV/0!	2021-2022 Pandemic impact on market, unrealized and plan to hold asset to maturity											
610-39521	MISC NON OPERATING INC-UTILIT	2,916	2,509	2,080	2,080	121,816	121,816	1,537	(543)	-26.11%	Amortization of Debt Premium, PCB settlement and Landfill reimbursement of legal/other											
610-39600	CAPITAL CONTRIBUTIONS	301,748	236,233	626,000	626,000	-	626,000	238,000	(388,000)	-61.98%	2022 Trail View Phase 3, 2023 Randolph, 2024 Evergreen Drive Phase III and Founders Estate											
<b>Total Sewer Revenues and Sources of Funds</b>		<b>3,825,524</b>	<b>3,344,634</b>	<b>3,672,875</b>	<b>3,672,875</b>	<b>2,555,341</b>	<b>4,031,813</b>	<b>3,640,837</b>	<b>(32,038)</b>	<b>-0.87%</b>												

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%			
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024					
<b>Sewer Capital</b>													
<i>Miami Circle</i>													
610-51109-101	FULL-TIME WAGES	-	-	-	-	-	-	1,919	1,919	#DIV/0!			
610-51109-103	SOCIAL SECURITY	-	-	-	-	-	-	146	146	#DIV/0!			
610-51109-104	RETIREMENT	-	-	-	-	-	-	132	132	#DIV/0!			
610-51109-105	HEALTH INSURANCE	-	-	-	-	-	-	557	557	#DIV/0!			
610-51109-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!			
610-51109-108	DENTAL INSURANCE	-	-	-	-	-	-	38	38	#DIV/0!			
610-51109-109	DISABILITY INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!			
<i>Buchanan Street - OO to Main</i>													
610-51222-101	FULL-TIME WAGES	-	-	12,050	12,050	16,417	18,059	-	(12,050)	-100.00% Project closeout			
610-51222-103	SOCIAL SECURITY	-	-	922	922	1,303	1,433	-	(922)	-100.00%			
610-51222-104	RETIREMENT	-	-	819	819	1,210	1,331	-	(819)	-100.00%			
610-51222-105	HEALTH INSURANCE	-	-	3,247	3,247	4,387	4,826	-	(3,247)	-100.00%			
610-51222-107	LIFE INSURANCE	-	-	6	6	8	9	-	(6)	-100.00%			
610-51222-108	DENTAL INSURANCE	-	-	237	237	318	350	-	(237)	-100.00%			
610-51222-109	DISABILITY INSURANCE	-	-	27	27	35	35	-	(27)	-100.00%			
610-51222-110	OVERTIME	-	-	-	-	1,383	1,521	-	-	#DIV/0!			
610-51222-204	CONTRACTUAL SERVICES	-	-	-	-	75	75	-	-	#DIV/0!			
610-51222-263	CONSTRUCTION	-	-	399,692	399,692	285,989	389,100	-	(399,692)	-100.00%			
<i>Trailview South</i>													
610-51227-101	FULL-TIME WAGES	-	-	-	-	72	72	-	-	#DIV/0!			
610-51227-103	SOCIAL SECURITY	-	-	-	-	5	5	-	-	#DIV/0!			
610-51227-104	RETIREMENT	-	-	-	-	5	5	-	-	#DIV/0!			
610-51227-105	HEALTH INSURANCE	-	-	-	-	19	19	-	-	#DIV/0!			
610-51227-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!			
610-51227-108	DENTAL INSURANCE	-	-	-	-	2	2	-	-	#DIV/0!			
610-51227-109	DISABILITY INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!			
<i>CTH OO Lamers to Bohm</i>													
610-51230-101	FULL-TIME WAGES	-	-	3,740	3,740	744	3,740	-	(3,740)	-100.00% Project closeout			
610-51230-103	SOCIAL SECURITY	-	-	285	285	56	287	-	(285)	-100.00%			
610-51230-104	RETIREMENT	-	-	254	254	52	256	-	(254)	-100.00%			
610-51230-105	HEALTH INSURANCE	-	-	998	998	195	998	-	(998)	-100.00%			
610-51230-107	LIFE INSURANCE	-	-	1	1	0	1	-	(1)	-100.00%			
610-51230-108	DENTAL INSURANCE	-	-	71	71	13	71	-	(71)	-100.00%			
610-51230-109	DISABILITY INSURANCE	-	-	8	8	2	8	-	(8)	-100.00%			
610-51230-110	OVERTIME	-	-	-	-	27	27	-	-	#DIV/0!			
<i>Arthur Street</i>													
610-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	761	761	#DIV/0!			
610-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	60	60	#DIV/0!			
610-51234-104	RETIREMENT	-	-	-	-	-	-	52	52	#DIV/0!			
610-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	219	219	#DIV/0!			
610-51234-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!			
610-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	15	15	#DIV/0!			
610-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!			
<i>Founders Estate</i>													
610-51235-101	FULL-TIME WAGES	-	-	-	-	-	-	8,316	8,316	#DIV/0!			
610-51235-103	SOCIAL SECURITY	-	-	-	-	-	-	635	635	#DIV/0!			
610-51235-104	RETIREMENT	-	-	-	-	-	-	572	572	#DIV/0!			
610-51235-105	HEALTH INSURANCE	-	-	-	-	-	-	2,397	2,397	#DIV/0!			
610-51235-107	LIFE INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!			
610-51235-108	DENTAL INSURANCE	-	-	-	-	-	-	161	161	#DIV/0!			
610-51235-109	DISABILITY INSURANCE	-	-	-	-	-	-	19	19	#DIV/0!			
<b>Total Sewer Capital Expenses</b>		-	-	<b>422,357</b>	<b>422,357</b>	<b>312,320</b>	<b>422,230</b>	<b>16,009</b>	<b>(422,357)</b>	<b>-100.00%</b>			

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
										BUDGET	BUDGET	
<b>Sewer Financing</b>												
610-53610-403	DEPRECIATION	231,966	239,757	242,000	242,000	161,328	242,000	250,000	8,000	3.31%	-	
610-53610-409	PAYMENT IN LIEU OF TAX	7,350	7,555	8,000	8,000	5,200	8,000	8,000	-	0.00%	-	
610-53610-427	INTEREST ON LONG TERM DEBT	6,908	5,771	4,800	4,800	4,600	4,600	3,600	(1,200)	-25.00%	Declining balance of debt	
610-53610-428	DEBT DISCOUNT AMORTIZATION	773	818	718	718	718	718	718	-	0.00%	-	
<b>Total Sewer Financing</b>		<b>246,996</b>	<b>253,901</b>	<b>255,518</b>	<b>255,518</b>	<b>171,846</b>	<b>255,318</b>	<b>262,318</b>	<b>6,800</b>	<b>2.66%</b>		
<b>Sewer Treatment</b>												
610-53611-204	CONTRACTUAL SERVICES	1,420	1,510	1,600	1,600	785	1,550	1,600	-	0.00%	-	
610-53611-225	HOV METRO DISPOSAL FEES	2,211,718	2,479,261	2,400,000	2,400,000	1,703,709	2,730,160	2,780,203	380,203	15.84%	Projected 2023 Volume (up 275 million gallons) at projected 2024 rates from HOVMSD	
<b>Total Sewer Treatment</b>		<b>2,213,138</b>	<b>2,480,770</b>	<b>2,401,600</b>	<b>2,401,600</b>	<b>1,704,494</b>	<b>2,731,710</b>	<b>2,781,803</b>	<b>380,203</b>	<b>15.83%</b>	▼	
<b>Sewer Collection</b>												
610-53612-101	FULL-TIME WAGES	82,275	113,212	104,043	104,043	76,784	104,043	110,686	6,643	6.38%	COLA and step impact, inc. 200 labor hours offset by dec. 42 Environmental Specialist hours	
610-53612-102	PART-TIME WAGES	2,979	447	5,400	5,400	-	1,000	1,000	(4,400)	-81.48%	Due to increased labor hours, decrease in part-time seasonal expected	
610-53612-103	SOCIAL SECURITY	6,772	8,044	8,438	8,438	5,649	8,101	8,584	146	1.73%	Due to wage increases	
610-53612-104	RETIREMENT	5,617	7,084	7,115	7,115	5,051	7,115	7,595	480	6.75%	WRS Rate increase 1.5%, wage increase effects	
610-53612-105	HEALTH INSURANCE	25,260	31,073	28,927	28,927	19,156	28,927	30,509	1,582	5.47%	Health rate increase average of 11.3% offset by election changes	
610-53612-107	LIFE INSURANCE	64	73	57	57	42	57	60	3	5.26%	No rate increase but impact of increased wages	
610-53612-108	DENTAL INSURANCE	1,697	2,228	271	271	1,620	2,430	2,462	2,191	808.49%	No rate increase but impact of increased wages and election changes	
610-53612-109	DISABILITY INSURANCE	226	263	231	231	165	231	244	13	5.63%	No rate increase but impact of increased wages	
610-53612-110	OVERTIME	238	569	500	500	24	500	500	-	0.00%	-	
610-53612-204	CONTRACTUAL SERVICES	9,896	5,674	15,000	15,000	927	5,000	15,000	-	0.00%	-	
610-53612-209	TELEPHONE LOCATES	14,327	20,127	11,000	11,000	4,854	5,000	5,000	(6,000)	-54.55%	TDS Fiber Project additional utility locates 2021-2023 that increased costs	
610-53612-210	EQUIPMENT RENTAL	-	-	250	250	-	-	250	-	0.00%	-	
610-53612-211	RAILROAD EASEMENT	380	380	380	380	380	380	380	-	0.00%	-	
610-53612-212	CLOTHING ALLOWANCE	209	503	300	300	501	510	300	-	0.00%	-	
610-53612-213	SAFETY EQUIPMENT	432	75	500	500	53	100	500	-	0.00%	-	
610-53612-216	CONSTRUCTION MATERIALS	-	137	2,000	2,000	-	1,000	2,000	-	0.00%	-	
610-53612-218	OPERATIONAL SUPPLIES	424	369	200	200	322	400	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	-	-	130	130	-	-	100	(30)	-23.08%	For any potential customer notifications	
610-53612-247	VEHICLE	6,461	11,525	7,500	7,500	10,693	12,000	12,000	4,500	60.00%	Increased vehicle parts cost and fuel	
610-53612-249	UTILITIES	625	768	700	700	-	700	700	-	0.00%	-	
610-53612-251	MAINTENANCE OF MAINS	3,476	3,529	3,000	3,000	2,849	3,000	3,000	-	0.00%	-	
610-53612-253	MAINTENANCE OF METERS	5,126	5,957	12,500	12,500	3,440	6,500	7,500	(5,000)	-40.00%	Allocation from Water for Rate of Return on average meter investment	
610-53612-256	MAINTENANCE-I & I	9,058	5,024	15,000	15,000	559	2,000	15,000	-	0.00%	-	
<b>Total Sewer Collection</b>		<b>180,298</b>	<b>222,062</b>	<b>228,442</b>	<b>228,442</b>	<b>133,070</b>	<b>193,994</b>	<b>228,570</b>	<b>128</b>	<b>0.06%</b>		
<b>Sewer Customer A/R</b>												
610-53613-101	FULL-TIME WAGES	26,257	27,944	27,547	27,547	19,442	27,547	35,090	7,543	27.38%	COLA and step impact, inc. 200 labor hours offset by dec. 42 Environmental Specialist hours	
610-53613-102	PART-TIME WAGES	3,678	7,655	7,122	7,122	3,154	7,122	5,000	(2,122)	-29.80%	Part-time assistance for Utility portal implementation	
610-53613-103	SOCIAL SECURITY	2,029	2,734	2,691	2,691	1,561	2,691	3,090	399	14.83%	Due to wage increases	
610-53613-104	RETIREMENT	1,997	2,045	2,187	2,187	1,514	2,187	2,442	255	11.66%	WRS Rate increase 1.5%, wage increase effects	
610-53613-105	HEALTH INSURANCE	12,795	13,027	12,317	12,317	9,197	12,317	14,516	2,199	17.85%	Health rate increase average of 11.3% and increase in hours	
610-53613-107	LIFE INSURANCE	32	29	24	24	17	24	24	-	0.00%	-	
610-53613-108	DENTAL INSURANCE	676	714	715	715	535	715	715	-	0.00%	-	
610-53613-109	DISABILITY INSURANCE	81	77	70	70	51	70	77	7	10.00%	No rate increase but impact of increased wages	
610-53613-110	OVERTIME	208	291	500	500	27	500	300	(200)	-40.00%	Workflow management	
610-53613-204	BILLING SERVICES	76,093	89,298	100,000	100,000	58,306	93,700	100,000	-	0.00%	MCO overall contract estimated at 2.93% increase, allocation of work	
610-53613-226	POSTAGE	3,725	4,500	4,800	4,800	3,297	4,800	4,990	190	3.96%	USPS increases	
610-53613-228	SERVICE FEE/FINANCE CHARGE UT	3,107	3,570	3,700	3,700	2,474	3,700	3,848	148	4.00%	PSN Fees - third party payment processor; ever increasing cost for credit card payments	
<b>Total Sewer Customer A/R</b>		<b>130,678</b>	<b>151,883</b>	<b>161,673</b>	<b>161,673</b>	<b>99,576</b>	<b>155,373</b>	<b>170,092</b>	<b>8,419</b>	<b>5.21%</b>	Increased labor hours	

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
<b>Sewer Admin and General</b>												
610-53614-101	FULL-TIME WAGES	36,992	51,718	54,674	54,674	37,542	54,674	66,987	12,313	22.52%	COLA and step impact, appropriate allocation of hours for engineering general	
610-53614-103	SOCIAL SECURITY	2,746	3,775	4,182	4,182	2,852	4,182	5,127	945	22.60%	Due to wage increases	
610-53614-104	RETIREMENT	(25,370)	(28,426)	3,715	3,715	2,553	3,715	4,620	905	24.36%	WRS Rate increase 1.5%, wage increase effects	
610-53614-105	HEALTH INSURANCE	7,803	9,032	9,040	9,040	6,465	9,040	11,004	1,964	21.73%	Health rate increase average of 11.3% and increase in hours	
610-53614-107	LIFE INSURANCE	21	26	23	23	15	23	27	4	17.39%	No rate increase but impact of increased wages	
610-53614-108	DENTAL INSURANCE	455	697	770	770	551	770	806	36	4.68%	No rate increase but impact of increased wages	
610-53614-109	DISABILITY INSURANCE	101	123	121	121	87	121	149	28	23.14%	No rate increase but impact of increased wages	
610-53614-110	OVERTIME	-	131	-	-	-	-	-	-	#DIV/0!		
610-53614-201	TRAINING & CONFERENCE	-	621	500	500	162	500	750	250	50.00%	New staff that need additional resources	
610-53614-203	TELEPHONE	2,835	2,924	3,300	3,300	1,891	3,100	3,300	-	0.00%		
610-53614-204	CONTRACTUAL SERVICES	11,428	19,750	13,000	20,323	4,004	20,323	9,575	(3,425)	-26.35%	GIS (\$7600), Sewer Rate Study (carryover - delayed), Itron Shared w Water (\$1,975)	
610-53614-205	EQUIPMENT REPAIR	-	-	1,000	1,000	34	500	500	(500)	-50.00%	Based on experience	
610-53614-206	OFFICE SUPPLIES	2,402	2,207	2,400	2,400	1,404	2,400	2,496	96	4.00%		
610-53614-207	PRINTING & REPRODUCTION	3,482	1,319	3,800	3,800	1,756	2,635	3,000	(800)	-21.05%	Based on current use and updated allocation for Village Hall and MSB OH costs	
610-53614-208	BOOKS/SUBSCRIPTIONS	7,172	8,536	9,900	9,900	7,830	8,900	9,900	-	0.00%	CIVIC Systems allocation, GIS Software; Allocation increased to 19% from 18% per 2021 audit	
610-53614-211	FOOD & PROVISIONS	-	35	-	-	19	35	50	50	#DIV/0!		
610-53614-213	SAFETY EQUIP/PROGRAM	1,194	1,203	1,200	1,200	447	1,200	1,200	-	0.00%		
610-53614-218	OPERATIONAL SUPPLIES	209	371	400	400	277	400	437	37	9.25%	Based on 2022 allocation formula for OH Village Hall and MSB	
610-53614-221	SMALL EQUIPMENT	-	1,135	-	-	16	100	285	285	#DIV/0!	Computer and other work equipment needs for Deputy/Dir HR Position	
610-53614-226	POSTAGE	71	35	100	100	98	100	100	-	0.00%		
610-53614-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%		
610-53614-229	INVESTMENT SERVICES	2,756	2,672	2,900	2,900	1,806	2,800	2,900	-	0.00%		
610-53614-230	WORKERS COMPENSATION	3,839	6,180	7,218	7,218	7,084	8,764	6,143	(1,075)	-14.89%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification	
610-53614-231	PROPERTY & LIABILITY INSURANCE	3,672	25,022	26,996	26,996	26,003	31,919	26,816	(180)	-0.67%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines	
610-53614-239	RENT	8,177	8,177	8,632	8,632	5,752	8,632	8,632	-	0.00%	Based on 2022 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm	
610-53614-240	COMPUTER MAINTENANCE	-	-	500	500	-	-	(500)	-100.00%	This account has not been used but small equipment instead		
610-53614-242	CUSTODIAL BLDG REPAIR/MAINT	1,732	5,983	855	855	4,155	4,200	3,000	2,145	250.88%	Based on 2022 ACFR Property Base - 30% GF, 19% Water and 33% Storm	
610-53614-243	CUSTODIAL-CONTRACTUAL	7,364	7,490	8,455	8,455	4,902	8,455	8,768	313	3.70%		
610-53614-244	CUSTODIAL-OPERATIONAL SUPPLIES	366	462	627	627	192	627	649	22	3.51%		
610-53614-245	CUSTODIAL-EQUIP REPAIR/MAINT	2,177	480	1,520	1,520	1,069	1,520	1,580	60	3.95%		
610-53614-249	BUILDING UTILITIES	13,137	12,886	13,870	13,870	8,941	13,870	14,408	538	3.88%		
610-53614-262	LEGAL/AUDIT	19,654	16,209	18,000	18,000	25,697	30,000	18,000	-	0.00%	Landfill billing disputes/Audit/Customer open records and complaints	
610-53614-350	UNCOLLECTIBLE ACCOUNTS EXPENSE	402,239	13,162	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years	
<b>Total Sewer Admin and General</b>		<b>516,654</b>	<b>173,936</b>	<b>197,798</b>	<b>205,121</b>	<b>153,606</b>	<b>223,605</b>	<b>211,309</b>	<b>13,511</b>	<b>6.83%</b>	<b>COLA and step impact, appropriate allocation of hours for engineering general</b>	
<b>Total Sewer Capital and Operating Expenses</b>		<b>3,287,764</b>	<b>3,282,552</b>	<b>3,667,388</b>	<b>3,674,711</b>	<b>2,574,911</b>	<b>3,982,230</b>	<b>3,670,101</b>	<b>2,713</b>	<b>0.07%</b>	<b>Treatment up increased volume (I &amp; I) impacts profitability since no revenue for this volume</b>	
<b>SEWER NET REVENUES/SOURCES (EXPENSES/USES)</b>		<b>537,760</b>	<b>62,083</b>	<b>5,497</b>	<b>(1,836)</b>	<b>(19,570)</b>	<b>49,583</b>	<b>(29,264)</b>	<b>(34,751)</b>	<b>633.33%</b>	<b>Rates need to be addressed to cover operational costs, last increase was in 2011</b>	

**VILLAGE OF LITTLE CHUTE  
SEWER UTILITY**

	AMENDED						
	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	ACTUAL 2023	ESTIMATED 2023	BUDGET 2024
<b>OPERATING REVENUES</b>							
Charges for Services	3,477,678	3,091,254	3,011,000	3,011,000	2,333,480	3,163,972	3,366,800
Other	40,264	46,193	8,500	8,500	3,647	9,745	9,500
<b>Total Operating Revenue</b>	<b>3,517,942</b>	<b>3,137,447</b>	<b>3,019,500</b>	<b>3,019,500</b>	<b>2,337,127</b>	<b>3,173,717</b>	<b>3,376,300</b>
<b>OPERATING EXPENSES</b>							
Operation and Maintenance	3,040,768	3,015,489	2,989,513	2,996,836	2,090,746	3,304,682	3,391,774
Depreciation	231,966	239,757	242,000	242,000	161,328	242,000	250,000
<b>Total Operating Expenses</b>	<b>3,272,734</b>	<b>3,255,246</b>	<b>3,231,513</b>	<b>3,238,836</b>	<b>2,252,074</b>	<b>3,546,682</b>	<b>3,641,774</b>
<b>OPERATING INCOME</b>	<b>245,208</b>	<b>(117,799)</b>	<b>(212,013)</b>	<b>(219,336)</b>	<b>85,053</b>	<b>(372,965)</b>	<b>(265,474)</b>
<b>NON-OPERATING REVENUE (EXPENSES)</b>							
Investment Income	2,922	(31,555)	25,295	25,295	96,399	110,280	25,000
Landfill Projection Estimate	-	(13,162)	-	-	-	-	-
Interest Expense	(7,681)	(6,589)	(5,518)	(5,518)	(5,318)	(5,318)	(4,318)
Other	2,916	2,509	2,080	2,080	121,816	121,816	1,537
<b>Total Non-Operating Revenue (Expenses)</b>	<b>(1,843)</b>	<b>(48,797)</b>	<b>21,857</b>	<b>21,857</b>		226,778	22,219
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>243,365</b>	<b>(166,596)</b>	<b>(190,156)</b>	<b>(197,479)</b>	<b>85,053</b>	<b>(146,187)</b>	<b>(243,255)</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>301,748</b>	<b>236,233</b>	<b>626,000</b>	<b>626,000</b>	-	626,000	238,000
<b>TRANSFERS IN (OUT)</b>	<b>(7,350)</b>	<b>(7,555)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(5,200)</b>	<b>(8,000)</b>	<b>(8,000)</b>
<b>CHANGE IN NET POSITION</b>	<b>537,763</b>	<b>62,082</b>	<b>427,844</b>	<b>420,521</b>	<b>79,853</b>	<b>471,813</b>	<b>(13,255)</b>
<b>NET POSITION - BEGINNING OF YEAR AS RESTATED</b>	<b>17,803,913</b>	<b>18,341,676</b>	<b>18,403,758</b>	<b>18,403,758</b>	<b>18,403,758</b>	<b>18,403,758</b>	<b>18,875,571</b>
<b>NET POSITION - END OF YEAR</b>	<b>18,341,676</b>	<b>18,403,758</b>	<b>18,831,602</b>	<b>18,824,279</b>	<b>18,483,611</b>	<b>18,875,571</b>	<b>18,862,316</b>
<b>RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES</b>							
Change in Net Position	537,763	62,082	427,844	420,521	79,853	471,813	(13,255)
Noncash Items in Operating Income:							
Depreciation	231,966	239,757	242,000	242,000	161,328	242,000	250,000
Amortization	(2,143)	(1,691)	(1,362)	(1,362)	(121,098)	(121,098)	(819)
Deferred Special Assessment Write-Off	402,239	13,162	-	-	-	-	-
Capital Contributions	(301,748)	(236,233)	(626,000)	(626,000)	-	(626,000)	(238,000)
Long Term Debt	-	-	-	-	-	-	-
Fixed Assets	(314,866)	(464,481)	(422,357)	(422,357)	(312,320)	(422,230)	(16,009)
Principal Repayment	(47,131)	(47,684)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
<b>NET CHANGE</b>	<b>506,080</b>	<b>(435,089)</b>	<b>(419,875)</b>	<b>(427,198)</b>	<b>(232,236)</b>	<b>(495,515)</b>	<b>(58,083)</b>

**VILLAGE OF LITTLE CHUTE  
SEWER UTILITY**

	<u>ACTUAL 2021</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 2023</u>	<u>ESTIMATED 2023</u>	<u>BUDGET 2024</u>
<b>KEY RATIOS</b>							
Debt Coverage Ratio	8.85	1.69	1.23	1.07	7.65	(0.46)	0.22
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	428	447	387	387	387	387	269
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	1%	1%	1%	1%	1%	1%	1%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	22%	10%	22%	22%	10%	22%	7%
Return on Rate Base	3.83%	0.44%	2.96%	2.91%	0.06%	3.26%	-0.09%

**VILLAGE OF LITTLE CHUTE 2024 BUDGET**  
**SEWER UTILITY**  
**DEBT SCHEDULE**

**2019 Refunding**

<b>Year</b>	<b>Sanitary</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	40,000.00	3,600.00	43,600.00
2025	35,000.00	2,400.00	37,400.00
2026	45,000.00	1,350.00	46,350.00
	<b>120,000.00</b>	<b>7,350.00</b>	<b>127,350.00</b>

**TOTAL DEBT**

<b>Year</b>	<b>Sanitary</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	40,000.00	3,600.00	43,600.00
2025	35,000.00	2,400.00	37,400.00
2026	45,000.00	1,350.00	46,350.00
	<b>120,000.00</b>	<b>7,350.00</b>	<b>127,350.00</b>

<b>CATEGORY</b>	<b>Utility</b>
<b>DEPARTMENT</b>	<b>Water</b>
<b>ACCOUNT ORGANIZATION</b>	<b>620</b>

**MISSION:**

To provide the Village of Little Chute safe and reliable water while dealing with high treatment and operating cost increases, increasing regulations from Department of Natural Resources (DNR) and Environmental Protection Agency (EPA) in addition to industry wide operator staffing shortages.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Projected 2023</b>	<b>Target 2024</b>
<b>Capital Projects</b>	\$738K	\$508K	\$1,418K	\$632K
<b>100% DNR/EPA Sampling Requirements</b>	100%	100%	100%	100%
<b>100% DNR/EPA Reporting Requirements</b>	100%	100%	100%	100%
<b>Complete All Preventive Maintenance Schedules</b>	100%	100%	100%	100%

**2024 GOALS**

1. Complete scheduled tasks on time.
2. Complete new lead service inventory audit required by DNR due in September 2024.
3. Complete 700+ meter changes and Cellular endpoint conversions.
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

**2023 ACHIEVEMENTS**

1. Completed 25% of New DNR required lead service inventory audit.
2. Meter change back log due to COVID is now up to date.
3. Completed all UCMR5 (sample collection for 30 chemical contaminants) between 2023 and 2025 using analytical methods developed by EPA. This action provides EPA and other interested parties with scientifically valid data on the national occurrence of these contaminants in drinking water.

4. The department was able to manage increased: new meter installations, large customer new installs, 25% increase of pumping and chemical use and the increased required DNR and EPA water sampling.

**CAPITAL OUTLAY**

1. Start New Tower Engineering and location search (\$100,000)
2. Add new truck (\$42,500)
3. Install radio heads and new meters (\$280,700)
4. Evergreen Drive Phase III – Water main relays that include water services, hydrants, and valves (\$120,000).

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023					
<b>WATER UTILITY</b>											
620-32280	WELL PERMIT	800	800	700	700	100	800	800	100	14.29%	Addition of GLK Foods, Removal of 1401 E Evergreen
620-34449	RESIDENTIAL-MULTI FAMILY	135,579	141,520	140,000	140,000	90,256	138,000	140,000	-	0.00%	
620-34450	METERED SALES - RESIDENTIAL	930,173	926,516	945,000	945,000	640,664	950,000	950,000	5,000	0.53%	Efficiency fixtures, rainfall impacts
620-34451	METERED SALES - COMMERCIAL	178,433	200,230	190,000	190,000	123,512	190,000	190,000	-	0.00%	
620-34452	METERED SALES - INDUSTRIAL	479,661	499,963	470,000	470,000	440,398	600,000	600,000	130,000	27.66%	Agropur increased use with new plant
620-34462	PRIVATE FIRE PROTECTION	59,198	65,309	60,000	60,000	46,220	65,000	65,000	5,000	8.33%	
620-34463	PUBLIC FIRE PROTECTION	425,848	428,175	424,000	424,000	286,124	428,000	428,000	4,000	0.94%	
620-34464	METERED SALES - PUBLIC AUTH.	45,848	50,759	47,000	47,000	40,500	55,000	50,000	3,000	6.38%	Village use up - pool
620-34470	FORFEITED DISCOUNTS(PENALTIES)	7,321	8,096	8,200	8,200	3,539	8,000	8,000	(200)	-2.44%	
620-34471	MISCELLANEOUS CHARGES	275	500	400	400	150	400	400	-	0.00%	NSF Fees - increases at tax roll time
620-34472	TOWER LEASE	57,223	56,982	57,500	57,500	38,853	57,700	59,500	2,000	3.48%	
620-34473	RECONNECTION FEE	120	40	200	200	-	100	100	(100)	-50.00%	
620-34475	OTHER OPERATING REVENUE	18,326	31,436	6,000	6,000	3,640	6,000	6,000	-	0.00%	TDS Metrocom Permits, Maint of Meters Sewer, Bulk Water
620-36101	INTEREST ON INVESTMENTS	13,034	17,481	8,750	8,750	15,118	18,000	8,000	(750)	-8.57%	Market and declining cash balance
620-37901	INTEREST ON SPECIAL ASMT	72	-	100	100	-	100	-	(100)	-100.00%	All lateral special assessments will be paid off in 2023
620-37902	SPECIAL CHARGES - INTEREST	336	276	400	400	-	300	300	(100)	-25.00%	Based on recent experience
620-38621	DAMAGE TO VILLAGE PROPERTY	540	2,518	-	-	-	-	-	-	#DIV/0!	
620-39500	GAIN/LOSS ON INVESTMENTS	(15,908)	(45,000)	-	-	3,861	-	-	-	#DIV/0!	Market effects of pandemic, assets will be held to maturity so do not expect any realized losses
620-39520	PREMIUM AMORTIZATION	12,585	10,876	9,152	9,152	9,152	9,152	7,372	(1,780)	-19.45%	
620-39600	CAPITAL CONTRIBUTIONS	525,019	137,361	736,000	736,000	-	736,000	450,000	(286,000)	-38.86%	Trailview III 2022, Randolph 2023, Evergreen Drive III; Water Tower, Founders Estate 2024
<b>Total Water Utility Revenues and Sources of Funds</b>		<b>2,874,484</b>	<b>2,533,836</b>	<b>3,103,402</b>	<b>3,103,402</b>	<b>1,742,088</b>	<b>3,262,552</b>	<b>2,963,472</b>	<b>(139,930)</b>	<b>-4.51%</b>	<b>Decrease in contributed capital for 2024</b>

**VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET**

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024		
<b>Water Capital Projects</b>										
<i>Miami Circle</i>										
620-51115-101	FULL-TIME WAGES	-	-	-	-	-	-	1,999	1,999	#DIV/0!
620-51115-103	SOCIAL SECURITY	-	-	-	-	-	-	152	152	#DIV/0!
620-51115-104	RETIREMENT	-	-	-	-	-	-	137	137	#DIV/0!
620-51115-105	HEALTH INSURANCE	-	-	-	-	-	-	581	581	#DIV/0!
620-51115-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!
620-51115-108	DENTAL INSURANCE	-	-	-	-	-	-	39	39	#DIV/0!
620-51115-109	DISABILITY INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!
<i>Buchanan Street OO to Main</i>										
620-51222-101	FULL-TIME WAGES	-	-	12,050	12,050	15,071	16,578	-	(12,050)	-100.00% Project completed
620-51222-103	SOCIAL SECURITY	-	-	937	937	1,174	1,291	-	(937)	-100.00%
620-51222-104	RETIREMENT	-	-	833	833	1,091	1,200	-	(833)	-100.00%
620-51222-105	HEALTH INSURANCE	-	-	3,247	3,247	3,935	4,329	-	(3,247)	-100.00%
620-51222-107	LIFE INSURANCE	-	-	6	6	7	8	-	(6)	-100.00%
620-51222-108	DENTAL INSURANCE	-	-	237	237	285	314	-	(237)	-100.00%
620-51222-109	DISABILITY INSURANCE	-	-	27	27	32	35	-	(27)	-100.00%
620-51222-110	OVERTIME	-	-	200	200	978	1,076	-	(200)	-100.00%
620-51222-204	CONTRACTUAL SERVICES	-	-	-	-	500	500	-	-	#DIV/0!
620-51222-263	CONSTRUCTION	-	-	498,463	498,463	395,683	490,469	-	(498,463)	-100.00%
<i>Trail View South</i>										
620-51227-101	FULL-TIME WAGES	-	-	-	-	72	72	-	-	#DIV/0!
620-51227-103	SOCIAL SECURITY	-	-	-	-	5	5	-	-	#DIV/0!
620-51227-104	RETIREMENT	-	-	-	-	5	5	-	-	#DIV/0!
620-51227-105	HEALTH INSURANCE	-	-	-	-	19	19	-	-	#DIV/0!
620-51227-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!
620-51227-108	DENTAL INSURANCE	-	-	-	-	2	2	-	-	#DIV/0!
620-51227-109	DISABILITY INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!
<i>CTH OO Bohm to Joyce</i>										
620-51229-101	FULL-TIME WAGES	-	-	3,740	3,740	944	3,740	-	(3,740)	-100.00% Project completed
620-51229-103	SOCIAL SECURITY	-	-	285	285	69	285	-	(285)	-100.00%
620-51229-104	RETIREMENT	-	-	254	254	64	254	-	(254)	-100.00%
620-51229-105	HEALTH INSURANCE	-	-	998	998	239	998	-	(998)	-100.00%
620-51229-107	LIFE INSURANCE	-	-	1	1	0	1	-	(1)	-100.00%
620-51229-108	DENTAL INSURANCE	-	-	71	71	17	71	-	(71)	-100.00%
620-51229-109	DISABILITY INSURANCE	-	-	8	8	2	8	-	(8)	-100.00%
<i>Arthur Street</i>										
620-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	1,082	1,082	#DIV/0!
620-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	82	82	#DIV/0!
620-51234-104	RETIREMENT	-	-	-	-	-	-	74	74	#DIV/0!
620-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	313	313	#DIV/0!
620-51234-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!
620-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	21	21	#DIV/0!
620-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!
<i>Founders Estate</i>										
620-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	8,316	8,316	#DIV/0!
620-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	637	637	#DIV/0!
620-51234-104	RETIREMENT	-	-	-	-	-	-	572	572	#DIV/0!
620-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	2,397	2,397	#DIV/0!
620-51234-107	LIFE INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!
620-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	161	161	#DIV/0!
620-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	19	19	#DIV/0!
<b>Total Water Capital Projects</b>		-	-	<b>521,357</b>	<b>521,357</b>	<b>420,194</b>	<b>521,260</b>	<b>16,593</b>	<b>(521,357)</b>	<b>-100.00% 2024 Projects are in TID</b>

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
										BUDGET	BUDGET	
<b>Water Financing Expense</b>												
620-53600-403	DEPRECIATION	386,849	372,870	405,000	405,000	270,000	400,000	420,000	15,000	3.70%		
620-53600-404	DEPRECIATION CONTRIBUTED	107,390	112,984	120,000	120,000	80,000	118,500	125,000	5,000	4.17%	Increased infrastructure contributed	
620-53600-408	TAXES	2,680	2,253	2,800	2,800	-	2,800	2,800	-	0.00%	PSC Charge	
620-53600-409	PAYMENT IN LIEU OF TAX	208,650	208,445	209,000	209,000	138,800	209,000	209,500	500	0.24%		
620-53600-425	PSC ANNUAL DEFERRED CREDIT	(31,400)	(31,400)	(31,400)	(31,400)	(20,920)	(31,400)	(328)	31,072	-98.96%	PSC Regulatory Liability fully amortized in 2024	
620-53600-427	INTEREST ON LONG TERM DEBT	52,891	50,751	55,031	55,031	32,133	44,568	57,426	2,395	4.35%	Increase for 2023 Debt Issue	
620-53600-428	DEBT ISSUE COSTS/AMORTIZATION	1,191	1,236	781	781	781	781	781	-	0.00%		
<b>Total Water Financing Expense</b>		<b>728,253</b>	<b>717,139</b>	<b>761,212</b>	<b>761,212</b>	<b>500,793</b>	<b>744,249</b>	<b>815,179</b>	<b>53,967</b>	<b>7.09%</b>	<b>Debt issue and increased capital assets</b>	
<b>Water Source Expense</b>												
620-53604-116	MCO ALLOCATED	25,806	10,889	7,700	7,700	9,454	10,600	10,500	2,800	36.36%	MCO Contract increase of 2.93%, more time on source maint. offset by service maint.	
620-53604-221	SMALL EQUIPMENT	-	13	2,500	2,500	-	1,500	2,500	-	0.00%		
620-53604-257	MAINTENANCE-WELLS	4,341	2,428	15,000	15,000	3,198	16,830	5,000	(10,000)	-66.67%	General maintenance, decrease due to purchase of control valve in 2023	
620-53604-302	EQUIPMENT REPLACEMENT	-	-	70,000	70,000	3,140	70,000	42,500	(27,500)	-39.29%	Replace 2011 VFD on Well # 3, Security upgrades to follow fiber network \$10,000	
<b>Total Water Source Expense</b>		<b>30,147</b>	<b>13,330</b>	<b>95,200</b>	<b>95,200</b>	<b>15,792</b>	<b>98,930</b>	<b>60,500</b>	<b>(34,700)</b>	<b>-36.45%</b>	<b>Variance due to project priorities</b>	
<b>Pumping Expense</b>												
620-53624-101	FULL-TIME WAGES	4,790	4,994	5,213	5,213	3,006	5,213	5,438	225	4.32%	COLA and step impact	
620-53624-103	SOCIAL SECURITY	351	369	399	399	228	399	416	17	4.26%	Impact of wage increase	
620-53624-104	RETIREMENT	318	322	354	354	170	354	375	21	5.93%	WRS Rate increase 1.5%, wage increase effects	
620-53624-105	HEALTH INSURANCE	967	951	978	978	301	978	240	(738)	-75.46%	Health rate increase average of 11.3% offset by election changes	
620-53624-107	LIFE INSURANCE	2	2	2	2	1	2	2	-	0.00%		
620-53624-108	DENTAL INSURANCE	71	73	77	77	43	77	85	8	10.39%	No rate increase but impact of increased wages	
620-53624-109	DISABILITY INSURANCE	13	13	12	12	6	12	12	-	0.00%		
620-53624-116	MCO ALLOCATED	27,181	38,705	37,500	37,500	26,427	38,600	38,000	500	1.33%	MCO overall contract estimated at 2.93% increase	
620-53624-204	CONTRACTUAL SERVICES	-	21,743	-	-	-	-	-	-	#DIV/0!	2022 payment of special assessment Hartzheim Drive	
620-53624-221	SMALL EQUIPMENT	-	647	2,000	2,000	36	2,000	2,000	-	0.00%		
620-53624-248	GENERATOR FUEL AND MAINTENANCE	-	4,682	9,856	9,856	16,336	17,336	13,400	3,544	35.96%	Unexpected repairs in 2023 to generator at Well # 4, CIP includes replacement in 2028	
620-53624-249	POWER PURCHASED	142,813	157,009	152,000	152,000	118,118	168,036	174,070	22,070	14.52%	Pumping is up on average 25% each month	
620-53624-255	MAINTENANCE OF PLANT	11,617	1,228	25,000	25,000	6,429	21,000	6,500	(18,500)	-74.00%	General Maintenance to include: Oil Changes, Split of (2) Dehumid units with 53634 \$4,000	
620-53624-302	EQUIPMENT REPLACEMENT	-	-	17,500	32,500	7,530	28,500	48,750	31,250	63.50%	Booster Pumps # & #4 \$25K, VFD/Softstart Replacement (\$10K) SCADA upgrade (\$13.7K)	
<b>Total Pumping Expense</b>		<b>188,123</b>	<b>230,738</b>	<b>250,891</b>	<b>265,891</b>	<b>178,630</b>	<b>282,507</b>	<b>289,288</b>	<b>38,397</b>	<b>15.30%</b>	<b>Pumping has been up 25%</b>	
<b>Water Treatment Expense</b>												
620-53634-101	FULL-TIME WAGES	4,790	4,994	5,213	5,213	3,006	5,213	5,438	225	4.32%	COLA and step impact	
620-53634-103	SOCIAL SECURITY	351	369	399	399	228	399	416	17	4.26%	Impact of wage increase	
620-53634-104	RETIREMENT	318	322	354	354	170	354	375	21	5.93%	WRS Rate increase 1.5%, wage increase effects	
620-53634-105	HEALTH INSURANCE	967	951	978	978	301	978	240	(738)	-75.46%	Health rate increase average of 11.3% offset by election changes	
620-53634-107	LIFE INSURANCE	2	2	2	2	1	2	2	-	0.00%		
620-53634-108	DENTAL INSURANCE	71	73	77	77	43	77	85	8	10.39%	No rate increase but impact of increased wages	
620-53634-109	DISABILITY INSURANCE	13	13	12	12	6	12	12	-	0.00%		
620-53634-116	MCO ALLOCATED	47,558	50,795	54,000	54,000	29,763	49,000	55,000	1,000	1.85%	MCO overall contract estimated at 2.93% increase	
620-53634-214	CHLORINE	14,597	17,171	16,500	16,500	13,819	20,213	21,693	5,193	31.47%	Chlorine is estimated at a 19% increase; Pumping is also up by 25%	
620-53634-220	SODIUM SILICATE	59,572	71,166	72,000	72,000	58,774	87,900	99,890	27,890	38.74%	Sodium Silicate is estimated at a 10% increase; Pumping is also up by 25%	
620-53634-221	SMALL EQUIPMENT	3,336	884	2,500	2,500	1,239	1,900	2,500	-	0.00%		
620-53634-224	SALT	183,702	201,907	243,000	243,000	206,989	296,500	280,475	37,475	15.42%	Salt decrease of 5%; offset by Pumping is up by 25%	
620-53634-225	SANITARY DISCHARGE	17,836	17,276	17,000	17,000	122,700	176,362	182,000	165,000	970.59%	Rate charged for discharge to sewer system via JE was incorrect historically - universal rates	
620-53634-255	MAINTENANCE OF PLANT	27,068	10,601	38,500	38,500	4,763	29,500	24,000	(14,500)	-37.66%	General Maint: Brine pumps, Softener Valves, Brine tank cleaning, Split (2) Dehumid units	
620-53634-302	EQUIPMENT REPLACEMENT	-	-	17,500	32,500	180	28,500	-	(17,500)	-100.00%	Security upgrades to follow fiber network \$15,000	
<b>Total Water Treatment Expense</b>		<b>360,182</b>	<b>376,524</b>	<b>468,035</b>	<b>483,035</b>	<b>441,982</b>	<b>696,910</b>	<b>672,126</b>	<b>204,091</b>	<b>43.61%</b>	<b>Increased usage</b>	

**VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
<b>Water Distribution Expense</b>												
620-53644-101	FULL-TIME WAGES	19,807	24,705	33,465	33,465	14,004	26,718	24,378	(9,087)	-27.15%	Staff allocation change with DPW merger	
620-53644-102	PART-TIME WAGES	3,676	905	5,400	5,400	1,267	2,374	3,000	(2,400)	-44.44%		
620-53644-103	SOCIAL SECURITY	1,684	2,221	2,988	2,988	1,145	2,182	2,110	(878)	-29.38%		
620-53644-104	RETIREMENT	1,279	1,883	2,286	2,286	877	1,666	1,680	(606)	-26.51%		
620-53644-105	HEALTH INSURANCE	5,427	6,994	8,202	8,202	3,012	5,804	5,420	(2,782)	-33.92%		
620-53644-107	LIFE INSURANCE	13	18	16	16	6	12	12	(4)	-25.00%		
620-53644-108	DENTAL INSURANCE	342	523	640	640	255	490	481	(159)	-24.84%		
620-53644-109	DISABILITY INSURANCE	52	71	75	75	31	60	54	(21)	-28.00%		
620-53644-110	OVERTIME	60	-	200	200	-	200	200	-	0.00%		
620-53644-115	MCO CONTRACT	-	-	-	-	38,785	-	-	-	#DIV/0!	Clearing account - \$0 at year end. Amount prepaid for following month shows midyear	
620-53644-116	MCO - TANKS	16,570	20,812	8,750	8,750	6,244	9,200	9,000	250	2.86%	MCO overall contract estimated at 2.93% increase plus allocation work priorities	
620-53644-117	MCO - METERS	74,387	87,516	100,000	100,000	58,306	94,000	100,000	-	0.00%		
620-53644-118	MCO - MAINS	95,554	80,594	97,500	97,500	71,800	101,000	100,000	2,500	2.56%		
620-53644-119	MCO - SERVICES	25,383	31,929	32,500	32,500	22,845	30,800	27,895	(4,605)	-14.17%		
620-53644-120	MCO - HYDRANTS	36,241	40,426	36,500	36,500	27,138	37,600	38,661	2,161	5.92%	Increase is yearly hydrant maintenance time, offset with decrease in service maintenance time.	
620-53644-204	WATER TESTING	3,108	3,798	11,500	11,500	7,370	11,700	7,500	(4,000)	-34.78%	Decrease due to removal of UCMR testing for 2024 but anticipate increase in 2025	
620-53644-209	TELEPHONE LOCATES	23,390	35,891	40,000	40,000	10,261	14,000	15,000	(25,000)	-62.50%	Decrease due to demand for fiber installation has lowered	
620-53644-212	CLOTHING ALLOWANCE	71	120	-	-	120	120	-	-	#DIV/0!		
620-53644-213	SAFETY EQUIPMENT	-	19	1,000	1,000	-	425	1,000	-	0.00%		
620-53644-216	CONSTRUCTION MATERIALS	5,257	-	-	-	-	-	-	-	#DIV/0!		
620-53644-218	OPERATIONAL SUPPLIES	756	1,432	5,000	5,000	260	2,950	5,000	-	0.00%		
620-53644-221	SMALL EQUIPMENT	1,811	2,316	5,000	5,000	1,572	5,000	5,000	-	0.00%	iPad Replacement \$1300	
620-53644-225	SCADA	-	584	7,500	7,500	-	7,500	35,000	27,500	366.67%	Network all locations for SCADA communications and security \$35,000	
620-53644-247	VEHICLE	9,598	14,471	14,500	14,500	7,821	14,000	15,000	500	3.45%		
620-53644-250	MAINTENANCE OF TANKS	5,199	18,381	31,200	31,200	7,072	30,772	30,000	(1,200)	-3.85%	Decrease Reservoir #1 & Tower #1 work completed, add (1) altitude valve Tower # 2 \$20,000	
620-53644-251	MAINTENANCE OF MAINS	37,376	31,358	64,000	64,000	21,507	55,000	64,000	-	0.00%		
620-53644-252	MAINTENANCE OF SERVICES	10,760	18,823	20,000	20,000	11,923	21,000	22,000	2,000	10.00%	Increased material cost	
620-53644-253	MAINTENANCE OF METERS	20,066	4,466	5,000	5,000	1,798	4,900	5,000	-	0.00%		
620-53644-254	MAINTENANCE OF HYDRANTS	25,244	16,785	30,000	30,000	1,262	30,000	30,000	-	0.00%		
620-53644-255	BACKFLOW INSPECTION	919	608	500	500	-	500	500	-	0.00%		
620-53644-301	NEW EQUIPMENT	-	-	280,700	280,700	205,909	241,355	321,000	40,300	14.36%	Replace valve operator \$15K, Meter and meter end points \$263K, MCO Truck (\$43K)	
<b>Total Water Distribution Expense</b>		<b>424,027</b>	<b>447,649</b>	<b>844,422</b>	<b>844,422</b>	<b>522,589</b>	<b>751,328</b>	<b>868,891</b>	<b>24,469</b>	<b>2.90%</b>		
<b>Customer A/R Expense</b>												
620-53904-101	FULL-TIME WAGES	26,259	27,924	27,547	27,547	19,442	27,547	35,090	7,543	27.38%	COLA and step impact, allocation of AP Clerk impacted by change from 1 FTE vs .75FTE	
620-53904-102	PART-TIME WAGES	3,678	7,655	7,122	7,122	3,154	7,122	5,000	(2,122)	-29.80%	Part-time assistance for Utility portal implementation	
620-53904-103	SOCIAL SECURITY	2,029	2,724	2,691	2,691	1,561	2,691	3,090	399	14.83%	Impact of wage increase	
620-53904-104	RETIREMENT	1,997	2,035	2,187	2,187	1,514	2,187	2,442	255	11.66%	WRS Rate increase 1.5%, wage increase effects	
620-53904-105	HEALTH INSURANCE	12,794	12,977	12,497	12,497	9,197	12,497	14,516	2,019	16.16%	Health rate increase average of 11.3% plus increased hours	
620-53904-107	LIFE INSURANCE	32	29	24	24	17	24	24	-	0.00%		
620-53904-108	DENTAL INSURANCE	676	712	715	715	535	715	-	-	0.00%		
620-53904-109	DISABILITY INSURANCE	81	77	70	70	51	70	77	7	10.00%	No rate increase but impact of increased wages	
620-53904-110	OVERTIME	208	149	500	500	27	500	300	(200)	-40.00%	Workflow management	
620-53904-201	TRAINING & CONFERENCES	-	-	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	1,706	1,873	2,000	2,000	-	1,960	2,040	40	2.00%	Itron maintenance contract split 50/50 with Sewer	
620-53904-206	OFFICE SUPPLIES	1,658	1,372	1,750	1,750	948	1,600	1,750	-	0.00%		
620-53904-214	METER READING CELLULAR	-	1,507	8,544	8,544	3,750	7,279	12,700	4,156	48.64%	Cellular Read Costs - increased installation of cellular endpoints	
620-53904-226	POSTAGE	3,971	4,716	4,200	4,200	3,321	4,981	5,180	980	23.33%	Postage cost, increased finals	
620-53904-228	SERVICE FEE/FINANCE CHARGE UT	3,094	3,570	3,600	3,600	2,474	3,750	3,900	300	8.33%	Credit card fees increasing via PSN Portal for customer payment	
<b>Total Customer A/R Expense</b>		<b>58,182</b>	<b>67,319</b>	<b>74,447</b>	<b>74,447</b>	<b>45,991</b>	<b>73,923</b>	<b>87,824</b>	<b>13,377</b>	<b>17.97%</b>	FTE increase, COLA and Step along with cellular changeout of meters	

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
<b>Admin and General Expense</b>												
620-53924-101	FULL-TIME WAGES	25,257	33,514	35,119	35,119	23,690	35,119	46,593	11,474	32.67%	COLA and step impact, appropriate allocation of hours for engineering general	
620-53924-103	SOCIAL SECURITY	2,020	2,598	2,686	2,686	1,891	2,686	3,718	1,032	38.42%	Impact of wage increase	
620-53924-104	RETIREMENT	(5,698)	(18,956)	2,386	2,386	1,611	2,386	3,213	827	34.66%	WRS Rate increase 1.5%, wage increase effects	
620-53924-105	HEALTH INSURANCE	6,245	5,388	5,743	5,743	4,058	5,743	7,423	1,680	29.25%	Health rate increase average of 11.3% plus increased hours	
620-53924-107	LIFE INSURANCE	16	18	17	17	12	17	21	4	23.53%	No rate increase but impact of increased wages	
620-53924-108	DENTAL INSURANCE	420	517	616	616	439	616	657	41	6.66%	No rate increase but impact of increased wages	
620-53924-109	DISABILITY INSURANCE	68	73	78	78	55	78	104	26	33.33%	No rate increase but impact of increased wages	
620-53924-110	OVERTIME	122	-	-	-	-	-	-	-	#DIV/0!		
620-53924-112	COMMISSION PER DIEM	1,675	2,050	2,000	2,000	1,000	2,000	2,000	-	0.00%		
620-53924-201	TRAINING & CONFERENCE	125	687	2,000	2,000	-	1,000	2,000	-	0.00%	Possible (3) commissioners going to WRWA conference	
620-53924-203	TELEPHONE	6,346	6,260	6,300	6,300	4,079	6,252	7,064	764	12.13%	Verizon Cell, AT&T Phone, Time Warner Cable and replacement of iPad (\$1100)	
620-53924-204	CONTRACTUAL SERVICES	12,497	6,665	5,400	5,400	3,817	5,400	29,175	23,775	440.28%	GIS, Village Hall OH Allocation, Itron Maintenance w/Sewer (\$1,975), Corrosion control study	
620-53924-205	EQUIPMENT REPAIR	-	-	2,000	2,000	33	2,000	2,000	-	0.00%		
620-53924-206	OFFICE SUPPLIES	1,691	4,243	2,500	2,500	1,123	2,100	2,500	-	0.00%	1200 MCO	
620-53924-207	PRINTING & REPRODUCTION	3,232	1,224	3,600	3,600	1,692	2,540	2,675	(925)	-25.60%	Recent experience with impact of multifunctional device contract change	
620-53924-208	BOOKS/SUBSCRIPTIONS	7,988	9,993	10,000	10,000	9,257	10,100	11,000	1,000	10.00%	GIS Allocation, CIVIC System Allocation, AWWA, WI Rural Water Association	
620-53924-211	FOOD & PROVISION	-	32	-	-	18	50	50	50	#DIV/0!		
620-53924-213	SAFETY EQUIP/PROGRAM	1,109	1,118	1,000	1,000	431	1,000	1,040	40	4.00%		
620-53924-218	OPERATIONAL SUPPLIES	80	305	600	600	267	400	415	(185)	-30.83%	Management of costs	
620-53924-221	SMALL EQUIPMENT	-	1,072	1,500	1,500	15	1,500	1,000	(500)	-33.33%	Share of cost of new printer for customer service area	
620-53924-226	POSTAGE	364	343	500	500	458	600	624	124	24.80%	Postage for finals charged to Customer A/R	
620-53924-227	PUBLIC INFORMATION	-	-	350	350	-	100	100	(250)	-71.43%	Any customer notification needs	
620-53924-229	INVESTMENT SERVICES	1,778	1,736	2,200	2,200	1,176	1,825	2,000	(200)	-9.09%	Decreasing cash balances in Water	
620-53924-230	WORKERS COMPENSATION	1,082	2,712	3,812	3,812	3,751	4,651	2,630	(1,182)	-31.01%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification	
620-53924-231	PROPERTY & LIABILITY INSURANCE	17,361	17,749	19,940	19,940	20,743	20,743	22,663	2,723	13.66%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines	
620-53924-239	OFFICE RENT	7,723	7,723	8,177	8,177	5,456	8,177	8,177	-	0.00%	Based on 2022 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm	
620-53924-240	COMPUTER MAINTENANCE	1,942	-	5,000	5,000	1,974	4,100	5,000	-	0.00%	Replace (1) computer and workstation	
620-53924-242	CUSTODIAL BUILDING REPAIR/MAIN	1,609	5,555	4,085	4,085	4,002	4,085	4,200	115	2.82%	2021: Remove install new flooring at Well # 4 office All yrs: Village Hall and MSB Allocation	
620-53924-243	CUSTODIAL - CONTRACTUAL	7,411	7,527	8,010	8,010	4,716	8,010	8,306	296	3.70%		
620-53924-244	CUSTODIAL SERVICES	339	429	900	900	184	800	800	(100)	-11.11%	Minimal dollars adjusting to actual	
620-53924-245	CUSTODIAL-EQUIP REPAIR/MAINT	2,021	446	1,440	1,440	1,029	1,440	1,497	57	3.96%		
620-53924-249	UTILITIES	12,205	11,970	13,140	13,140	8,610	13,140	13,649	509	3.87%		
620-53924-262	LEGAL/AUDIT	4,571	9,165	38,000	38,000	10,509	38,000	15,000	(23,000)	-60.53%	Legal & PSC charges for investigations, Water Rate Study (\$30K - carryover) and audit fees	
620-53924-350	UNCOLLECTIBLE EXPENSE	383,633	-	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years	
<b>Total Admin and General Expense</b>		<b>505,232</b>	<b>122,156</b>	<b>189,099</b>	<b>189,099</b>	<b>116,096</b>	<b>186,658</b>	<b>207,294</b>	<b>18,195</b>	<b>9.62%</b>	Staffing allocation; insurance impacts both health and business	
<b>Total Water Capital and Operating Expenses</b>		<b>2,294,146</b>	<b>1,974,854</b>	<b>3,204,663</b>	<b>3,234,663</b>	<b>2,242,067</b>	<b>3,355,765</b>	<b>3,017,695</b>	<b>(203,561)</b>	<b>-6.35%</b>	Pumping is up in addition to rate corrections on charged to Water for sanitary discharge	
<b>WATER NET REVENUES/SOURCES (EXPENSES/USES)</b>		<b>580,338</b>	<b>558,982</b>	<b>(101,261)</b>	<b>(131,261)</b>	<b>(499,979)</b>	<b>(93,213)</b>	<b>(54,223)</b>	<b>63,631</b>	<b>-62.84%</b>	Sanitary discharge rate correction accounts for most of this change	

**VILLAGE OF LITTLE CHUTE  
WATER UTILITY**

	<u>ACTUAL 2021</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>AMENDED BUDGET 2023</u>	YEAR TO DATE		
					2023	ESTIMATED 2023	<u>BUDGET 2024</u>
<b>OPERATING REVENUES</b>							
Charges for Services	2,255,540	2,313,272	2,276,700	2,276,700	1,667,775	2,426,800	2,423,800
Other	83,265	97,054	72,300	72,300	46,181	72,200	74,000
<b>Total Operating Revenue</b>	<b>2,338,805</b>	<b>2,410,326</b>	<b>2,349,000</b>	<b>2,349,000</b>	<b>1,713,956</b>	<b>2,499,000</b>	<b>2,497,800</b>
<b>OPERATING EXPENSES</b>							
Operation and Maintenance	1,568,576	1,259,971	1,539,194	1,539,194	1,104,321	1,724,701	1,776,473
Depreciation	494,239	485,854	525,000	525,000	350,000	518,500	545,000
<b>Total Operating Expenses</b>	<b>2,062,815</b>	<b>1,745,825</b>	<b>2,064,194</b>	<b>2,064,194</b>	<b>1,454,321</b>	<b>2,243,201</b>	<b>2,321,473</b>
<b>OPERATING INCOME</b>	<b>275,990</b>	<b>664,501</b>	<b>284,806</b>	<b>284,806</b>	<b>259,635</b>	<b>255,799</b>	<b>176,327</b>
<b>NON-OPERATING REVENUE (EXPENSES)</b>							
Investment Income	(2,466)	(27,242)	9,150	9,150	18,979	18,300	8,300
Interest Expense	(41,497)	(41,111)	(46,660)	(46,660)	(23,761)	(36,197)	(50,835)
Emergency Federal Grant	-	-	-	-	-	-	-
Other	540	2,518	100	100	-	100	-
<b>Total Non-Operating Revenue (Expenses)</b>	<b>(43,423)</b>	<b>(65,835)</b>	<b>(37,410)</b>	<b>(37,410)</b>	<b>(4,782)</b>	<b>(17,797)</b>	<b>(42,535)</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>232,567</b>	<b>598,666</b>	<b>247,396</b>	<b>247,396</b>	<b>254,853</b>	<b>238,002</b>	<b>133,792</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>525,019</b>	<b>137,361</b>	<b>736,000</b>	<b>736,000</b>	<b>-</b>	<b>736,000</b>	<b>450,000</b>
<b>TRANSFERS IN (OUT)</b>	<b>(208,650)</b>	<b>(208,445)</b>	<b>(209,000)</b>	<b>(209,000)</b>	<b>(138,800)</b>	<b>(209,000)</b>	<b>(209,500)</b>
<b>CHANGE IN NET POSITION</b>	<b>548,936</b>	<b>527,582</b>	<b>774,396</b>	<b>774,396</b>	<b>116,053</b>	<b>765,002</b>	<b>374,292</b>
<b>NET POSITION - BEGINNING OF YEAR AS RESTATED</b>	<b>13,759,692</b>	<b>14,308,628</b>	<b>14,836,210</b>	<b>14,836,210</b>	<b>14,836,210</b>	<b>14,836,210</b>	<b>15,601,212</b>
<b>NET POSITION - END OF YEAR</b>	<b>14,308,628</b>	<b>14,836,210</b>	<b>15,610,606</b>	<b>15,610,606</b>	<b>14,952,263</b>	<b>15,601,212</b>	<b>15,975,504</b>
<b>RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES</b>							
Operating Income	548,936	527,582	774,396	774,396	116,053	765,002	374,292
Noncash Items in Operating Income:							
Depreciation	494,239	485,854	525,000	525,000	350,000	518,500	545,000
Amortization	(11,394)	(9,641)	(8,371)	(8,371)	(8,371)	(8,371)	(6,591)
Deferred Special Assessment Write-Off	383,633	-	-	-	-	-	-
Capital Contributions	(525,019)	(137,361)	(736,000)	(736,000)	-	(736,000)	(450,000)
Long Term Debt	-	-	470,000	470,000	470,000	470,000	-
Fixed Assets	(152,288)	(482,847)	(907,057)	(937,057)	(636,953)	(889,615)	(428,843)
Principal Repayment	(389,547)	(392,950)	(318,432)	(318,432)	(318,432)	(318,432)	(354,517)
<b>NET CHANGE</b>	<b>348,561</b>	<b>(9,363)</b>	<b>(200,464)</b>	<b>(230,464)</b>	<b>(27,703)</b>	<b>(198,916)</b>	<b>(320,659)</b>

**VILLAGE OF LITTLE CHUTE  
WATER UTILITY**

	<u>ACTUAL 2021</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>AMENDED BUDGET 2023</u>	YEAR TO DATE		
					2023	ESTIMATED 2023	<u>BUDGET 2024</u>
<b>KEY RATIOS</b>							
Debt Coverage Ratio		1.72	3.06	2.23	2.23	1.71	2.16
<1 Insufficient							2.11
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand		90	120	60	60	60	62
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant		17%	14%	15%	15%	15%	13%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit		45%	42%	55%	55%	27%	51%
Return on Rate Base		5.31%	5.15%	3.77%	3.77%	3.16%	3.48%
							2.74%

## VILLAGE OF LITTLE CHUTE 2024 BUDGET

WATER UTILITY  
DEBT SCHEDULE

2014A Issue			2017B Issue			2016 Water Revenue			
Year	Water		Principal	Water		Principal	Water		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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			
	45,000.00	551.25	45,551.25	6,702.54	512.28	7,214.82	240,000.00	6,760.00	246,760.00
2017 Safe Drinking Bonds			2019A Issue			2019 Refunding			
Year	Water		Principal	Water		Principal	Water		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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						
	911,293.35	116,813.97	1,028,107.32						
				235,000.00	23,850.00	258,850.00			
							165,000.00	9,900.00	174,900.00
2020 Issue			2019 Refunding			TOTAL DEBT			
Year	Water		Principal	Water		Principal	Water		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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			
	400,000.00	19,600.00	419,600.00				2,002,995.89	177,987.50	2,180,983.39

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Storm Sewer</b>
<b>ACCOUNT ORGANIZATION</b>	<b>630</b>

**MISSION:**

Operate a storm water drainage system that provides safe, dependable surface drainage in each neighborhood that can be maintained easily and at a reasonable cost. Provide planning for new developments that will not have a negative impact on existing neighborhoods including a flood protection system that will protect the residents. Improve the quality of storm water runoff working with the Northeast Wisconsin Storm Water Consortium in compliance with Environmental Protection Agency and the Wisconsin Department of Natural Resources regulations.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Projected 2023</b>	<b>Target 2024</b>
Labor hours spent on pond maintenance	1,107	410	435	435
Labor expenses for pond maintenance	\$59,310	\$38,997	\$41,644	\$94,424
Street sweeping tonnage	193.19	169.03	210	200
Billed out storm laterals	16	None	5	15
Lineal feet of storm main installed	4,183	798	6,781	2,865
Vertical feet of storm manholes installed	217	53	253	114
Number of storm inlets installed	45	7	58	24
Parcels receiving new storm laterals	16	0	31	15

**2024 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 from ponds.
5. Continue maintaining native prairie plants around ponds.
6. Do control burn around two ponds to help native prairie plants grow.
7. Continue maintaining aquatic plants in ponds.
8. Encourage employee education.
9. Review site plans and issue erosion control permits.

**SIGNIFICANT PROGRAM/COST CHANGES**

For 2024, the street sweeping tipping fees are anticipated to increase \$2 per ton to \$54 per notification from Outagamie County Landfill

## **PERSONNEL CHANGES/JUSTIFICATION**

DPW Laborer position added (350 labor hours) with elimination of the Environmental Permitting Specialist (956 hours).

## **2023 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 the cost of new plants.
4. Reviewed site plans and issued erosion control permits.
5. Swept streets at regular intervals to provide a clean environment and reduce sediment going into our waterways.

## **CAPITAL OUTLAY**

Stormwater Infrastructure:

- a. Ebbin Storm Phase III (Vandenbroek Road to Holland Road) (\$2,439,000)
- b. Evergreen Drive Phase III (Holland Road to Vandenbroek Road) (\$745,000)

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							(INCREASE) DECREASE 2023	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%				
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024							
<b>STORMWATER UTILITY</b>															
<b>Stormwater Revenue and Sources of Funds</b>															
630-32290	STORM WATER PERMIT	19,226	8,159	6,000	6,000	8,660	8,660	7,000	1,000	16.67%	Varies based on development				
630-33290	STATE GRANT	-	117,800	-	-	-	-	-	-	#DIV/0!	Vandenbroek Pond				
630-34449	RESIDENTIAL-MULTI FAMILY	80,052	81,609	80,000	80,000	55,856	82,000	82,000	2,000	2.50%					
630-34450	RESIDENTIAL	355,445	356,723	356,000	356,000	229,384	355,000	355,000	(1,000)	-0.28%					
630-34451	COMMERCIAL	497,425	549,915	535,000	535,000	381,570	565,000	565,000	30,000	5.61%	Increased development				
630-34452	INDUSTRIAL	153,438	159,842	155,000	155,000	119,175	175,000	175,000	20,000	12.90%	Increased development				
630-34464	PUBLIC AUTHORITY	80,144	118,481	90,000	90,000	90,668	125,000	125,000	35,000	38.89%	Outagamie County Landfill aerial audit correction increasing impervious area				
630-34470	FORFEITED DISCOUNTS(PENALTIES)	2,982	4,629	3,500	3,500	1,387	3,800	3,800	300	8.57%					
630-34475	OTHER OPERATING REVENUE	30,572	32,345	2,000	2,000	-	500	500	(1,500)	-75.00%	TDS Metrocom Permits				
630-36101	INTEREST ON INVESTMENTS	46,323	45,071	25,000	25,000	34,101	50,000	25,000	-	0.00%					
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	473	278	145	145	-	145	40	(105)	-72.41%	Amount of outstanding storm assessments decreasing				
630-39500	GAIN/LOSS ON INVESTMENTS	(57,447)	(161,999)	-	-	15,308	2,000	-	-	#DIV/0!	Unrealized loss only due to markets; assets planned to be held to maturity				
630-39519	INTEREST INCOME	3,984	3,505	2,800	2,800	534	534	-	(2,800)	-100.00%	Spiering's Bankruptcy - has stopped making payments				
630-39600	CAPITAL CONTRIBUTIONS	2,039,108	142,624	842,000	842,000	-	842,000	1,030,000	188,000	22.33%	2022 Quiet Zone & Cherryvale 2023 Randolph, 2024 Evergreen Drive Phase III & Founders Est				
<b>Total Stormwater Revenue and Sources of Funds</b>		<b>3,278,169</b>	<b>1,485,428</b>	<b>2,123,890</b>	<b>2,123,890</b>	<b>954,272</b>	<b>2,236,084</b>	<b>2,394,785</b>	<b>270,895</b>	<b>12.75%</b>	<b>Increase in Contributed Capital Projects for 2024</b>				

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024		
<b>Stormwater Capital Projects</b>										
<i>Miami Circle</i>										
630-51109-101	FULL-TIME WAGES	-	-	-	-	-	-	1,839	1,839	#DIV/0!
630-51109-103	SOCIAL SECURITY	-	-	-	-	-	-	140	140	#DIV/0!
630-51109-104	RETIREMENT	-	-	-	-	-	-	126	126	#DIV/0!
630-51109-105	HEALTH INSURANCE	-	-	-	-	-	-	534	534	#DIV/0!
630-51109-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!
630-51109-108	DENTAL INSURANCE	-	-	-	-	-	-	36	36	#DIV/0!
630-51109-109	DISABILITY INSURANCE	-	-	-	-	-	-	3	3	#DIV/0!
<i>Pheasant Run</i>										
630-51140-101	FULL-TIME WAGES	-	-	18,678	18,678	1,833	18,678	15,132	(3,546)	-18.98%
630-51140-103	SOCIAL SECURITY	-	-	1,429	1,429	134	1,429	1,158	(271)	-18.96%
630-51140-104	RETIREMENT	-	-	1,269	1,269	127	1,269	1,041	(228)	-17.97%
630-51140-105	HEALTH INSURANCE	-	-	4,915	4,915	492	4,915	4,326	(589)	-11.98%
630-51140-107	LIFE INSURANCE	-	-	8	8	1	8	7	(1)	-12.50%
630-51140-108	DENTAL INSURANCE	-	-	358	358	39	358	280	(78)	-21.79%
630-51140-109	DISABILITY INSURANCE	-	-	41	41	4	41	34	(7)	-17.07%
630-51140-110	OVERTIME	-	-	-	-	29	29	-	-	#DIV/0!
630-51140-263	CONSTRUCTION	-	-	12,532	-	12,532	-	-	#DIV/0!	Will carryover any unexpended funds
<i>Vandenbroek Pond</i>										
630-51214-101	FULL-TIME WAGES	-	-	-	-	797	797	-	-	#DIV/0!
630-51214-103	SOCIAL SECURITY	-	-	-	-	58	58	-	-	#DIV/0!
630-51214-104	RETIREMENT	-	-	-	-	54	54	-	-	#DIV/0!
630-51214-105	HEALTH INSURANCE	-	-	-	-	239	239	-	-	#DIV/0!
630-51214-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!
630-51214-108	DENTAL INSURANCE	-	-	-	-	17	17	-	-	#DIV/0!
630-51214-109	DISABILITY INS	-	-	-	-	2	2	-	-	#DIV/0!
<i>Ebben Trail &amp; Storm Phase III</i>										
630-51216-101	FULL-TIME WAGES	-	-	780	780	-	780	26,537	25,757	3302.18%
630-51216-103	SOCIAL SECURITY	-	-	59	59	-	59	2,030	1,971	3340.68%
630-51216-104	RETIREMENT	-	-	52	52	-	52	1,824	1,772	3407.69%
630-51216-105	HEALTH INSURANCE	-	-	209	209	-	209	7,684	7,475	3576.56%
630-51216-107	LIFE INSURANCE	-	-	-	-	-	-	13	13	#DIV/0!
630-51216-108	DENTAL INSURANCE	-	-	15	15	-	15	513	498	3320.00%
630-51216-109	DISABILITY INS	-	-	2	2	-	2	59	57	2850.00%
630-51216-263	CONSTRUCTION	-	-	-	-	-	-	2,404,840	2,404,840	#DIV/0!
<i>Buchanan Street - OO to Main</i>										
630-51222-101	FULL-TIME WAGES	-	-	12,161	12,161	15,445	16,990	-	(12,161)	-100.00%
630-51222-103	SOCIAL SECURITY	-	-	953	953	1,219	1,341	-	(953)	-100.00%
630-51222-104	RETIREMENT	-	-	847	847	1,134	1,248	-	(847)	-100.00%
630-51222-105	HEALTH INSURANCE	-	-	3,263	3,263	4,170	4,587	-	(3,263)	-100.00%
630-51222-107	LIFE INSURANCE	-	-	6	6	8	9	-	(6)	-100.00%
630-51222-108	DENTAL INSURANCE	-	-	234	234	301	331	-	(234)	-100.00%
630-51222-109	DISABILITY INSURANCE	-	-	27	27	34	37	-	(27)	-100.00%
630-51222-110	OVERTIME	-	-	300	300	1,231	1,354	-	(300)	-100.00%
630-51222-204	CONTRACTUAL SERVICES	-	-	-	-	359	359	-	-	#DIV/0!
630-51222-263	CONSTRUCTION	-	-	448,209	448,209	378,190	437,744	-	(448,209)	-100.00%
<i>Arthur Street</i>										
630-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	761	761	#DIV/0!
630-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	60	60	#DIV/0!
630-51234-104	RETIREMENT	-	-	-	-	-	-	52	52	#DIV/0!
630-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	219	219	#DIV/0!
630-51234-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!
630-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	15	15	#DIV/0!
630-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
											2024 Project	Project planning
Founders Estate												
630-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	8,356	8,356	#DIV/0!		
630-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	639	639	#DIV/0!		
630-51234-104	RETIREMENT	-	-	-	-	-	-	575	575	#DIV/0!		
630-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	2,408	2,408	#DIV/0!		
630-51234-107	LIFE INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!		
630-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	162	162	#DIV/0!		
630-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	19	19	#DIV/0!		
Founders Estate												
630-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	1,910	1,910	#DIV/0!		
630-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	146	146	#DIV/0!		
630-51234-104	RETIREMENT	-	-	-	-	-	-	132	132	#DIV/0!		
630-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	548	548	#DIV/0!		
630-51234-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!		
630-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	36	36	#DIV/0!		
630-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!		
<b>Total Stormwater Capital Projects</b>		-	-	<b>493,815</b>	<b>506,347</b>	<b>405,915</b>	<b>505,543</b>	<b>2,484,204</b>	<b>1,974,342</b>	<b>399.81%</b>	<b>Large project in 2024</b>	
Storm Financing Expense												
630-53440-403	DEPRECIATION	444,181	460,029	505,000	505,000	336,664	480,000	500,000	(5,000)	-0.99%	Increased assets both constructed by Village and contributed	
630-53440-410	VANDENBROEK DISTRICT BASE	3,128	3,164	4,800	4,800	3,229	3,229	4,844	44	0.92%	Reduced fee in 2021-2023 due to COVID, anticipate to increase again in 2024	
630-53440-427	INTEREST ON LONG TERM DEBT	68,086	61,114	55,523	55,523	36,192	58,485	100,368	44,845	80.77%	Debt issuance for large project	
630-53440-428	DEBT DISCOUNT AMORTIZATION	1,186	1,195	895	895	895	895	895	-	0.00%		
630-53440-434	AMORTIZATION/REFUNDING LOSS	(12,353)	(10,522)	(8,721)	(8,721)	(8,721)	(8,721)	(6,921)	1,800	-20.64%	Decreasing as issue is paid off	
630-53440-435	NONOPERATING EXPENSE	-	98,880	-	-	-	-	-	-	#DIV/0!	Vandenbroek Pond pavement work	
<b>Total Storm Financing Expense</b>		<b>504,227</b>	<b>613,860</b>	<b>557,497</b>	<b>557,497</b>	<b>368,259</b>	<b>533,888</b>	<b>599,186</b>	<b>41,689</b>	<b>7.48%</b>	Increased capital assets and debt	
Storm Pond Maintenance Expense												
630-53441-101	FULL-TIME WAGES	38,862	23,427	64,366	64,366	14,989	28,906	63,780	(586)	-0.91%	COLA and step impact, decrease in hours with environmental specialist replacement	
630-53441-102	PART-TIME WAGES	185	7	-	-	-	-	-	-	#DIV/0!		
630-53441-103	SOCIAL SECURITY	2,854	1,626	4,923	4,923	1,110	2,142	4,878	(45)	-0.91%	Impact of hours decrease	
630-53441-104	RETIREMENT	(36,524)	(29,679)	4,360	4,360	978	1,882	4,370	10	0.23%	WRS Rate increase 1.5% offset by hours decrease	
630-53441-105	HEALTH INSURANCE	13,625	5,986	19,439	19,439	4,112	7,976	20,528	1,089	5.60%	Health rate increase average of 11.3% plus impact of decreased hours	
630-53441-107	LIFE INSURANCE	34	15	39	39	9	16	39	-	0.00%		
630-53441-108	DENTAL INSURANCE	1,018	455	1,623	1,623	341	658	1,639	16	0.99%	No rate increase but impact of hour changes	
630-53441-109	DISABILITY INSURANCE	108	53	144	144	33	64	141	(3)	-2.08%	No rate increase but impact of hour changes	
630-53441-204	CONTRACTUAL SERVICES	1,268	6,101	6,500	6,500	-	6,500	6,700	200	3.08%		
630-53441-212	CLOTHING ALLOWANCE	134	168	150	150	168	170	170	20	13.33%	Staff allocation results in increase	
630-53441-218	OPERATIONAL SUPPLIES	601	322	1,500	1,500	96	100	1,500	-	0.00%		
630-53441-227	PUBLIC INFORMATION	-	-	300	300	-	-	200	(100)	-33.33%		
630-53441-247	VEHICLE	1,212	3,236	1,500	1,500	834	1,500	1,500	-	0.00%		
630-53441-249	UTILITIES	6,595	8,189	7,200	7,200	5,066	8,000	8,000	800	11.11%	Increased parts costs and fuel cost	
630-53441-253	MAINTENANCE OF PONDS	14,725	8,994	30,000	30,000	5,933	30,000	30,000	-	0.00%		
630-53441-261	ENGINEERING	-	-	500	500	-	500	500	-	0.00%		
630-53441-263	CONSTRUCTION	-	-	5,000	5,000	-	1,000	5,000	-	0.00%		
<b>Total Storm Pond Maintenance Expense</b>		<b>44,699</b>	<b>28,899</b>	<b>147,544</b>	<b>147,544</b>	<b>33,669</b>	<b>89,414</b>	<b>148,945</b>	<b>1,401</b>	<b>0.95%</b>		

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
<b>Storm Collection Expense</b>												
630-53442-101	FULL-TIME WAGES	133,123	107,697	98,498	98,498	68,256	98,498	70,295	(28,203)	-28.63%	COLA and step impact, decrease in hours with environmental specialist replacement	
630-53442-102	PART-TIME WAGES	3,017	447	5,400	5,400	29	500	500	(4,900)	-90.74%	Decrease based on use	
630-53442-103	SOCIAL SECURITY	10,104	8,541	7,957	7,957	5,014	7,957	5,429	(2,528)	-31.77%	Impact of reduction in hours	
630-53442-104	RETIREMENT	8,905	7,614	6,688	6,688	3,943	6,688	4,831	(1,857)	-27.77%	WRS Rate increase 1.5% offset by decrease in hours	
630-53442-105	HEALTH INSURANCE	43,002	35,691	26,740	26,740	16,953	26,740	20,815	(5,925)	-22.16%	Health rate increase average of 11.3% plus impact of decreased hours	
630-53442-107	LIFE INSURANCE	109	81	52	52	33	52	40	(12)	-23.08%	No rate increase but impact of decreased wages	
630-53442-108	DENTAL INSURANCE	2,894	2,782	2,179	2,179	1,455	2,179	1,647	(532)	-24.41%	No rate increase but impact of decreased wages	
630-53442-109	DISABILITY INSURANCE	362	288	219	219	132	219	155	(64)	-29.22%	No rate increase but impact of decreased wages	
630-53442-110	OVERTIME	116	99	150	150	-	150	150	-	0.00%		
630-53442-201	TRAINING & CONFERENCE	60	-	1,000	1,000	-	500	1,000	-	0.00%		
630-53442-204	CONTRACTUAL SERVICES	9,914	16,533	18,000	18,000	7,772	10,000	18,000	-	0.00%	More volume in 2021 and 2022 for TDS	
630-53442-209	TELEPHONE LOCATES	17,674	24,662	14,000	14,000	6,592	7,000	10,000	(4,000)	-28.57%	▼	
630-53442-212	CLOTHING ALLOWANCE	631	421	500	500	386	500	500	-	0.00%		
630-53442-213	SAFETY EQUIPMENT	176	75	150	150	34	150	150	-	0.00%		
630-53442-216	CONSTRUCTION MATERIALS	3,054	1,798	1,500	1,500	1,011	1,500	1,500	-	0.00%		
630-53442-218	OPERATIONAL SUPPLIES	1,059	323	1,000	1,000	886	1,000	1,000	-	0.00%		
630-53442-247	VEHICLE	19,571	24,275	25,000	25,000	14,434	25,000	25,000	-	0.00%		
630-53442-249	UTILITIES	249	259	-	-	-	-	-	-	#DIV/0!		
630-53442-251	MAINTENANCE OF MAINS	264	4,136	5,100	5,100	5,065	5,100	5,100	-	0.00%		
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	-	1,000	2,000	-	0.00%		
630-53442-301	NEW EQUIPMENT	-	-	-	239,000	-	239,000	-	-	#DIV/0!	Street Sweeper (Replaces #14 2015 Elgin); 2021 completion of storage bins/trash pump	
<b>Total Storm Collection Expense</b>		<b>254,435</b>	<b>235,874</b>	<b>217,283</b>	<b>456,283</b>	<b>132,143</b>	<b>434,883</b>	<b>169,262</b>	<b>(48,021)</b>	<b>-22.10%</b>	Impact of reduction in hours	
<b>Storm Customer A/R Expense</b>												
630-53443-101	FULL-TIME WAGES	26,682	28,333	27,547	27,547	19,441	27,547	35,090	7,543	27.38%	COLA and step impact, allocation of AP Clerk impacted by change from 1 FTE vs .75FTE	
630-53443-102	PART-TIME WAGES	3,678	7,655	7,122	7,122	3,154	6,308	5,000	(2,122)	-29.80%	Part-time assistance for Utility portal implementation	
630-53443-103	SOCIAL SECURITY	2,028	2,723	2,684	2,684	1,561	2,605	3,067	383	14.27%	Impact of wage increase	
630-53443-104	RETIREMENT	1,997	2,035	2,180	2,180	1,514	2,166	2,421	241	11.06%	WRS Rate increase 1.5%, wage increase effects	
630-53443-105	HEALTH INSURANCE	12,808	12,976	12,497	12,497	9,197	12,497	14,516	2,019	16.16%	Health rate increase average of 11.3% plus impact of increased hours	
630-53443-107	LIFE INSURANCE	33	29	24	24	17	24	24	-	0.00%		
630-53443-108	DENTAL INSURANCE	675	711	715	715	535	715	715	-	0.00%		
630-53443-109	DISABILITY INSURANCE	81	77	70	70	51	70	77	7	10.00%	No rate increase but impact of increased wages	
630-53443-110	OVERTIME	208	149	400	400	27	200	300	(100)	-25.00%	Workflow management	
630-53443-206	OFFICE SUPPLIES	1,667	1,372	1,800	1,800	948	1,600	1,800	-	0.00%		
630-53443-226	POSTAGE	3,731	4,500	4,500	4,500	3,297	4,945	5,140	640	14.22%	Postage cost, increased finals	
630-53443-228	SERVICE FEE/FINANCE CHARGE UT	3,107	3,570	3,500	3,500	2,474	3,700	3,850	350	10.00%	Credit card fees for payment option with PSN continues to increase	
<b>Total Storm Customer A/R Expense</b>		<b>56,694</b>	<b>64,130</b>	<b>63,039</b>	<b>63,039</b>	<b>42,216</b>	<b>62,377</b>	<b>72,000</b>	<b>8,961</b>	<b>14.22%</b>	Increase in FTE, postage and credit card fees	

VILLAGE OF LITTLE CHUTE 2024 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	(INCREASE) DECREASE 2023 BUDGET	% CHANGE 2023 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
											#DIV/0!
<b>Storm Admin and General Expense</b>											
630-53444-101	FULL-TIME WAGES	52,269	65,900	68,082	68,082	53,904	68,082	83,143	15,061	22.12%	COLA and step impact, appropriate allocation of hours for engineering general
630-53444-102	PART-TIME WAGES	-	8,825	-	-	-	-	-	-	#DIV/0!	
630-53444-103	SOCIAL SECURITY	3,853	5,471	5,207	5,207	4,095	5,215	6,361	1,154	22.16%	Impact of wage increase
630-53444-104	RETIREMENT	3,470	4,113	4,628	4,628	3,670	4,635	5,735	1,107	23.92%	WRS Rate increase 1.5%, wage increase effects
630-53444-105	HEALTH INSURANCE	11,291	10,714	10,582	10,582	9,428	10,582	12,760	2,178	20.58%	Health rate increase average of 11.3% plus impact of increased hours
630-53444-107	LIFE INSURANCE	31	33	30	30	22	30	34	4	13.33%	No rate increase but impact of increased wages
630-53444-108	DENTAL INSURANCE	687	909	1,014	1,014	875	1,014	1,055	41	4.04%	No rate increase but impact of increased wages
630-53444-109	DISABILITY INSURANCE	145	155	150	150	124	150	185	35	23.33%	No rate increase but impact of increased wages
630-53444-110	OVERTIME	-	-	-	-	59	100	-	-	#DIV/0!	
630-53444-201	TRAINING & CONFERENCE	99	1,035	1,500	1,500	422	1,500	1,500	-	0.00%	Impacts of COVID
630-53444-203	TELEPHONE	4,657	4,807	5,100	5,100	3,294	5,000	5,200	100	1.96%	Contract for reduced costs with AT&T
630-53444-204	CONTRACTUAL SERVICES	21,247	15,735	14,000	14,000	9,523	13,800	14,000	-	0.00%	0.00% GIS, Leaf Study with the League complete
630-53444-205	EQUIPMENT REPAIRS	-	-	825	825	59	825	825	-	0.00%	
630-53444-206	OFFICE SUPPLIES	1,218	1,363	1,550	1,550	795	1,400	1,550	-	0.00%	
630-53444-207	PRINTING & REPRODUCTION	5,723	2,162	6,000	6,000	3,056	5,500	6,000	-	0.00%	
630-53444-208	BOOKS/SUBSCRIPTIONS	7,398	13,022	12,158	12,158	13,415	14,000	14,600	2,442	20.09%	Civic Systems, GIS Software
630-53444-211	FOOD & PROVISIONS	-	56	-	-	32	50	50	50	#DIV/0!	
630-53444-212	CLOTHING ALLOWANCE	-	-	-	-	(4)	(4)	-	-	#DIV/0!	Environmental Specialist proration at retirement
630-53444-213	SAFETY EQUIP/PROGRAM	1,963	1,976	3,000	3,000	778	2,800	3,000	-	0.00%	
630-53444-218	OPERATIONAL SUPPLIES	593	601	1,300	1,300	617	1,250	1,300	-	0.00%	
630-53444-221	SMALL EQUIPMENT	-	1,891	2,750	2,750	27	2,500	2,750	-	0.00%	Share of cost of new printer for customer service area
630-53444-225	OTHER (PERMITS)	3,520	3,320	3,600	3,600	3,375	3,500	3,600	-	0.00%	MS4 Permit, NEWSC Membership
630-53444-226	POSTAGE	468	362	600	600	485	725	750	150	25.00%	Postage for finals charged to Customer A/R
630-53444-227	PUBLIC INFORMATION	-	-	600	600	-	600	600	-	0.00%	
630-53444-229	INVESTMENT SERVICES	5,384	5,209	5,700	5,700	2,992	5,129	5,700	-	0.00%	
630-53444-230	WORKERS COMPENSATION INSURANCE	10,775	8,820	11,935	11,935	11,122	11,122	9,328	(2,607)	-21.84%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification
630-53444-231	PROPERTY & LIABILITY INSURANCE	10,154	9,233	10,737	10,737	10,560	10,560	11,332	595	5.54%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines
630-53444-239	RENT	13,629	13,629	14,992	14,992	9,992	14,992	14,992	-	0.00%	Based on 2022 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
630-53444-242	CUSTODIAL-BLDG REPAIR/MAINT	2,848	9,824	1,485	1,485	7,232	7,232	1,544	59	3.97%	Based on 2022 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
630-53444-243	CUSTODIAL-CONTRACTUAL	12,106	12,314	14,685	14,685	8,524	14,685	15,228	543	3.70%	
630-53444-244	CUSTODIAL-OPERATIONAL SUPPLIES	601	755	1,089	1,089	333	1,089	1,127	38	3.49%	
630-53444-245	CUSTODIAL-EQUIP REPAIR/MAINT	3,577	790	2,640	2,640	1,857	2,640	3,745	1,105	41.86%	Smaller dollar impact; adjusting for experience and aging assets
630-53444-249	BUILDING UTILITIES	21,582	21,169	24,090	24,090	15,562	23,843	24,796	706	2.93%	
630-53444-261	ENGINEERING	40	-	-	-	-	-	-	-	#DIV/0!	
630-53444-262	LEGAL/AUDIT	15,930	13,874	17,000	17,000	12,333	17,000	19,000	2,000	11.76%	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
<b>Total Storm Admin and General Expense</b>		<b>409,471</b>	<b>238,066</b>	<b>247,029</b>	<b>247,029</b>	<b>188,557</b>	<b>251,546</b>	<b>271,790</b>	<b>24,761</b>	<b>10.02%</b>	<b>Staff allocation impact plus COLA, step and insurance impacts (health and business)</b>
<b>Total Stormwater Capital and Operating Expenses</b>		<b>1,269,526</b>	<b>1,180,829</b>	<b>1,726,207</b>	<b>1,977,739</b>	<b>1,170,759</b>	<b>1,877,651</b>	<b>3,745,387</b>	<b>2,019,180</b>	<b>116.97%</b>	
<b>STORMWATER NET REVENUES/SOURCES (EXPENSES/USES)</b>		<b>2,008,643</b>	<b>304,599</b>	<b>397,683</b>	<b>146,151</b>	<b>(216,487)</b>	<b>358,433</b>	<b>(1,350,602)</b>	<b>(1,748,285)</b>	<b>-439.62%</b>	

**VILLAGE OF LITTLE CHUTE**  
**STORMWATER UTILITY**

	<u>ACTUAL 2021</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>AMENDED BUDGET 2023</u>	YEAR TO DATE		
					<u>2023</u>	<u>ESTIMATED 2023</u>	<u>BUDGET 2024</u>
<b>OPERATING REVENUES</b>							
Charges for Services	1,185,730	1,274,729	1,222,000	1,222,000	885,313	1,310,660	1,309,000
Other	33,554	36,974	5,500	5,500	1,387	4,300	4,300
<b>Total Operating Revenue</b>	<b>1,219,284</b>	<b>1,311,703</b>	<b>1,227,500</b>	<b>1,227,500</b>	<b>886,700</b>	<b>1,314,960</b>	<b>1,313,300</b>
<b>OPERATING EXPENSES</b>							
Operation and Maintenance	768,425	570,133	679,695	918,695	399,814	602,449	666,841
Depreciation	444,181	460,029	505,000	505,000	336,664	480,000	500,000
<b>Total Operating Expenses</b>	<b>1,212,606</b>	<b>1,030,162</b>	<b>1,184,695</b>	<b>1,423,695</b>	<b>736,478</b>	<b>1,082,449</b>	<b>1,166,841</b>
<b>OPERATING INCOME</b>	<b>6,678</b>	<b>281,541</b>	<b>42,805</b>	<b>(196,195)</b>	<b>150,222</b>	<b>232,511</b>	<b>146,459</b>
<b>NON-OPERATING REVENUE (EXPENSES)</b>							
Investment Income	19,776	(86,697)	54,390	54,390	67,572	79,124	51,485
Interest Expense	(56,919)	(51,787)	(47,697)	(47,697)	(28,367)	(50,659)	(94,342)
Grant Income	-	117,800	-	-	-	-	-
Sale of Village Property	-	-	-	-	-	-	-
Other	-	(98,880)	-	-	-	-	-
<b>Total Non-Operating Revenue (Expenses)</b>	<b>(37,143)</b>	<b>(119,564)</b>	<b>6,693</b>	<b>6,693</b>	<b>39,206</b>	<b>28,465</b>	<b>(42,857)</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(30,465)</b>	<b>161,977</b>	<b>49,498</b>	<b>(189,502)</b>	<b>189,428</b>	<b>260,976</b>	<b>103,602</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>2,039,108</b>	<b>142,624</b>	<b>842,000</b>	<b>842,000</b>	<b>-</b>	<b>842,000</b>	<b>1,030,000</b>
<b>TRANSFERS IN (OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>2,008,643</b>	<b>304,601</b>	<b>891,498</b>	<b>652,498</b>	<b>189,428</b>	<b>1,102,976</b>	<b>1,133,602</b>
<b>NET POSITION - BEGINNING OF YEAR AS RESTATED</b>	<b>27,215,743</b>	<b>29,224,386</b>	<b>29,528,987</b>	<b>29,528,987</b>	<b>29,528,987</b>	<b>29,528,987</b>	<b>30,631,963</b>
<b>NET POSITION - END OF YEAR</b>	<b>29,224,386</b>	<b>29,528,987</b>	<b>30,420,485</b>	<b>30,181,485</b>	<b>29,718,415</b>	<b>30,631,963</b>	<b>31,765,565</b>
<b>RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES</b>							
Operating Income	2,008,643	304,601	891,498	652,498	189,428	1,102,976	1,133,602
Noncash Items in Operating Income:							
Depreciation	444,181	460,029	505,000	505,000	336,664	480,000	500,000
Amortization	(11,167)	(9,327)	(7,826)	(7,826)	(7,826)	(7,826)	(6,026)
Deferred Special Assessment Write-Off	194,213	-	-	-	-	-	-
Capital Contributions	(2,039,108)	(142,624)	(842,000)	(842,000)	-	(842,000)	(1,030,000)
Long Term Debt/Advance to other funds	-	-	-	-	-	1,200,000	-
Fixed Assets	(436,625)	(544,466)	(493,815)	(745,347)	(405,915)	(744,543)	(2,484,204)
Principal Repayment	(304,500)	(301,886)	(249,503)	(249,503)	(249,503)	(249,503)	(250,275)
<b>NET CHANGE</b>	<b>(144,363)</b>	<b>(233,673)</b>	<b>(196,646)</b>	<b>(687,178)</b>	<b>(137,152)</b>	<b>939,104</b>	<b>(2,136,903)</b>

**VILLAGE OF LITTLE CHUTE  
STORMWATER UTILITY**

	<u>ACTUAL 2021</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>AMENDED</u>	<u>YEAR TO DATE</u>		<u>BUDGET 2024</u>
				<u>BUDGET 2023</u>	<u>2023</u>	<u>ESTIMATED 2023</u>	
<b>KEY RATIOS</b>							
Debt Coverage Ratio				1.95	1.18	1.80	2.27
<1 Insufficient	1.29	2.12					
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	1,562	1,270	862	762	762	762	576
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	9%	8%	7%	7%	7%	7%	6%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	34%	47%	45%	26%	59%	56%	46%
Return on Rate Base	7.17%	1.08%	3.17%	2.30%	6.68%	38.92%	40.00%

**VILLAGE OF LITTLE CHUTE 2024 BUDGET**  
**STORM UTILITY**  
**DEBT SCHEDULE**

2016 Storm Revenue			2010 Clean Water Fund			2019 Refunding					
<b>Year</b>	<b>Storm</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Storm</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
	<b>Principal</b>	<b>Interest</b>				<b>Principal</b>	<b>Interest</b>				
2023	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
2024	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
2025	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
2026	84,000.00	25,440.00	109,440.00			27,742.27	2,270.38	30,012.65			-
2027	92,000.00	23,542.00	115,542.00			28,616.98	1,381.89	29,998.87			-
2028	92,000.00	21,426.00	113,426.00			29,519.28	465.37	29,984.65			-
2029	96,000.00	19,168.00	115,168.00								
2030	100,000.00	16,718.00	116,718.00								
2031	100,000.00	14,118.00	114,118.00								
2032	104,000.00	11,364.00	115,364.00								
2033	108,000.00	8,340.00	116,340.00								
2034	112,000.00	5,040.00	117,040.00								
2035	112,000.00	1,680.00	113,680.00								
	<b>1,248,000.00</b>	<b>232,864.00</b>	<b>1,480,864.00</b>			<b>164,120.35</b>	<b>15,992.38</b>	<b>180,112.73</b>	<b>300,000.00</b>	<b>18,300.00</b>	<b>318,300.00</b>
2020 G O Note			TOTAL DEBT			Storm					
<b>Year</b>	<b>Storm</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>			
	<b>Principal</b>	<b>Interest</b>									
2023	50,000.00	5,400.00	55,400.00			250,275.30	49,368.24	299,643.54			
2024	55,000.00	4,400.00	59,400.00			265,072.23	43,232.75	308,304.98			
2025	55,000.00	3,300.00	58,300.00			270,894.29	36,701.75	307,596.04			
2026	55,000.00	2,200.00	57,200.00			166,742.27	29,910.38	196,652.65			
2027	55,000.00	1,650.00	56,650.00			175,616.98	26,573.89	202,190.87			
2028	55,000.00	1,100.00	56,100.00			176,519.28	22,991.37	199,510.65			
2029	55,000.00	550.00	55,550.00			151,000.00	19,718.00	170,718.00			
2030						100,000.00	16,718.00	116,718.00			
2031						100,000.00	14,118.00	114,118.00			
2032						104,000.00	11,364.00	115,364.00			
2033						108,000.00	8,340.00	116,340.00			
2034						112,000.00	5,040.00	117,040.00			
2035						112,000.00	1,680.00	113,680.00			
	<b>380,000.00</b>	<b>18,600.00</b>	<b>398,600.00</b>			<b>2,092,120.35</b>	<b>285,756.38</b>	<b>2,377,876.73</b>			



## Item For Consideration

**For Commission Review On:** October 17<sup>th</sup>, 2023  
**Agenda Item Topic:** Well #1 Reroof Change Order

**Prepared On:** October 16<sup>th</sup>, 2023  
**Prepared By:** MCO & Admin.

**Report:** The Village received a change order for the Well #1 Building Reroof Project, being completed by H.I.S. Comp. LLC. Upon removal of the membrane at the start of the project, it was identified that the existing insulation was wet and may not remain. H.I.S. Comp. LLC recommends the work necessary to fix the root cause and prevent continued issues in the attached change order details. McMahon has reviewed the list of changes deeming this work critical for the longevity and cost effectiveness of this capital project. These issues were not known during the original scope of work provided to the contractor and were only identifiable after removal of the membrane.

**Fiscal Impact:** The change order adds \$30,243 to the project. The contract was awarded for \$64,008 resulting in the total project increasing to \$94,251. The original budget for this project was \$70,000. The 2023 Water Capital Budget included a \$35,000 pickup truck addition. MCO instead purchased the vehicle to be used across other jurisdictions and alternatively is billing the Village of Little Chute for mileage when used in the Village. This strategic move resulted in maintaining a fleet of two vehicles that are strictly used for the Village of Little Chute purposes. Overall, the Water Utility Capital Projects will remain within budget as this project will utilize \$24,251 originally budgeted for the addition of a vehicle.

**Recommendation/Board Action:** The Utilities Commission recommends approval of the change order of \$30,243 to the Village Board.

**Respectfully Submitted,**  
Beau Bernhoft, Village Administrator  
Jerry Verstegen, MCO

Oct 12, 2023

### **Little Chute Doyle Park Well 1 Roof Replacement**

H.I.S. Comp. proposes the following changes to the scope of work for the new roofing system for the above-mentioned building per site conditions. All accepted changes will be added to the original scope of work and added to the conditions of the AIA contract.

#### **Proposed changes:**

##### **Option 1.**

Remove and dispose of wet/saturated existing insulation within the original roof system. Upon removal of the membrane, it was identified that the existing insulation was wet and may not remain. HIS shall furnish the required additional dumpsters, labor, and clean up to remove insulation. Disposal shall be to a licensed waste facility. BUR roof layer to remain. (test cuts were performed to assure no water infiltration was identified in this layer). Upon removal, substrate shall be broom swept and vacuumed as required. Per Gary Schneider, HIS shall install the inclusive Polyiso insulation from the original contract without adding an additional layer – One layer total.

**Add to Contract \$12,105.00 and Four business days for completion**

Accept\_\_\_\_\_ Date\_\_\_\_\_ Declined\_\_\_\_\_

##### **Option 2.**

Add 3/8" plywood to parapet walls for adhering membrane. Upon removal of the existing membrane it was identified that remnants of the flashing material was present on the parapet walls. Upon review with Gary, it was determined the best solution would be to reasonably scrape the remnants and add one layer of plywood fastened to the parapet walls to provide a proper substrate to adhere the new membrane that is compliant with the Carlisle 20 year warranty.

**Add to Contract \$8,214.00 and five business days**

Accept\_\_\_\_\_ Date\_\_\_\_\_ Declined\_\_\_\_\_

##### **Option 3.**

Per review with Chris Kang, HIS shall furnish and install two new 4" Zurn roof drains with strainers. HIS will place and flash into the membrane the new drain bowls. It shall be the responsibility of Village of Little Chute to provide plumber or maintenance personnel to provide final connection of bowl discharge to existing drain pipes.

**Add to Contract \$1978.00 and two business days**

Accept\_\_\_\_\_ Date\_\_\_\_\_ Declined\_\_\_\_\_



5700 County Highway K  
Hartford, WI 53080  
Office: 262-644-5297  
Fax: 262-644-5258  
[www.his-llc.com](http://www.his-llc.com)

**Option 4.**

HIS shall provide labor and materials to fabricate and replace all existing coping trim with new 24ga prefinished galvanized steel with “best matched” color of existing. Fabricate and install new continuous cleat on exterior side. Interior side shall be fastened to parapet wall with screws.

**Add to Contract \$7,946.00 and eight business days**

Accept\_\_\_\_\_ Date\_\_\_\_\_ Declined\_\_\_\_\_

Thank you,

H.I.S. Comp. LLC



## Monthly Superintendent Report/Update

MIDWEST CONTRACT OPERATIONS, INC.  
P.O. BOX 418 MENASHA, WI 54952-0418

To: Village of Little Chute Water Commission  
From: Jerry Verstegen, Water Utility Supt. (MCO)  
Month of: 09-2023

Updates for current, past and ongoing Water Department projects and areas of concern:

1. Plants/Treatment
  -
2. Distribution
  - 9-10 Water Break @ 812 Grand St
  - 9-22 Replaced Curb Box @ 709 Woodland Dr
3. Meters
  - Residential Meter Changes and Cross Connections
4. General Water
  - Hydrant Flushing Completed
5. Metrics
  - Cellular End Point Conversion
    - i. 687 of 4,764
    - ii. 14.4% Completed
  - DNR Lead Inventory Report: Due October 1<sup>st</sup>, 2024
    - i. 5 of 7,175 data lines
    - ii. 4% Completed
6. Lead Actions
  - Little Chute has received instructions from the DNR on testing and reporting procedures that will need to meet deadlines laid out by the DNR.
  - I will supply a detailed report at the November meeting.

Sam Schepp  
Jerry Verstegen

# 2023 Pumpage Totals

10/12/2023

Date	Pump age x 1000								Discharge Sanitary				Blend and Pump age %							
	Wells			Effluent			Well	Booster	Well	Sanitary	Sanitary	Sanitary	Blend %			% Pumped by Plant				
	# 1	# 3	# 4	# 1	# 3	# 4	Totals	Totals	# 1	# 3	# 4	Totals	# 1	# 3	# 4	# 1	# 3	# 4		
9/1	767	103	732	681	104	697	1,602	1,482	34.0	0.0	29.0	63.0	9.9%	9.9%	4.7%	47.9%	6.4%	45.7%		
9/2	753	0	707	763	0	640	1,460	1,403	42.0	0.0	26.0	68.0	10.0%		5.9%	51.6%	0.0%	48.4%		
9/3	977	338	699	945	344	836	2,014	2,125	50.0	24.0	24.5	98.5	9.8%	12.4%	5.3%	48.5%	16.8%	34.7%		
9/4	865	0	1,006	825	0	946	1,871	1,771	33.0	0.0	26.6	59.6	9.9%		5.1%	46.2%	0.0%	53.8%		
9/5	860	146	718	773	161	810	1,724	1,744	50.0	0.0	30.7	80.7	9.9%	9.8%	7.0%	49.9%	8.5%	41.6%		
9/6	132	703	824	177	680	781	1,659	1,638	0.0	35.0	30.5	65.5	9.1%	11.4%	4.4%	8.0%	42.4%	49.7%		
9/7	808	157	782	721	322	784	1,747	1,827	50.0	17.0	25.7	92.7	9.9%	12.8%	5.2%	46.3%	9.0%	44.8%		
9/8	165	714	747	178	561	617	1,626	1,356	0.0	29.0	30.5	59.5	9.7%	11.5%	5.3%	10.1%	43.9%	45.9%		
9/9	773	0	442	754	0	514	1,215	1,268	42.0	0.0	23.8	65.8	10.0%		5.4%	63.6%	0.0%	36.4%		
9/10	236	728	717	234	699	656	1,681	1,589	8.0	35.0	18.7	61.7	9.3%	10.9%	5.1%	14.0%	43.3%	42.7%		
9/11	678	167	644	600	187	700	1,489	1,487	34.0	12.0	19.6	65.6	9.9%	9.0%	5.4%	45.5%	11.2%	43.3%		
9/12	230	723	727	269	691	668	1,680	1,628	16.0	37.0	26.0	79.0	9.6%	4.6%	5.3%	13.7%	43.0%	43.3%		
9/13	724	291	652	667	317	719	1,667	1,703	34.0	2.0	29.3	65.3	10.4%	26.6%	5.2%	43.4%	17.5%	39.1%		
9/14	229	716	642	190	675	636	1,587	1,501	16.0	39.0	18.8	73.8	8.3%	11.9%	5.1%	14.4%	45.1%	40.5%		
9/15	758	221	751	765	220	675	1,730	1,660	26.0	13.0	21.2	60.2	9.9%	12.8%	5.2%	43.8%	12.8%	43.4%		
9/16	638	79	505	579	91	514	1,222	1,184	41.0	0.0	28.2	69.2	10.0%	10.6%	5.1%	52.2%	6.5%	41.3%		
9/17	237	693	596	264	672	616	1,526	1,552	8.0	38.0	18.6	64.6	9.3%	11.8%	5.0%	15.5%	45.4%	39.1%		
9/18	771	90	683	733	92	710	1,544	1,535	35.0	0.0	20.3	55.3	10.0%	9.5%	5.4%	49.9%	5.8%	44.2%		
9/19	833	98	717	759	100	735	1,648	1,594	48.0	0.0	24.2	72.2	9.8%	10.2%	5.1%	50.5%	5.9%	43.5%		
9/20	250	731	765	278	719	711	1,746	1,708	6.0	38.0	20.6	64.6	9.6%	11.6%	5.4%	14.3%	41.9%	43.8%		
9/21	755	230	652	652	228	703	1,637	1,583	44.0	12.0	30.0	86.0	9.9%	10.2%	5.3%	46.1%	14.1%	39.8%		
9/22	175	728	733	184	716	681	1,636	1,581	0.0	37.0	24.4	61.4	9.7%	11.3%	5.2%	10.7%	44.5%	44.8%		
9/23	805	0	562	778	0	548	1,367	1,326	51.0	0.0	18.7	69.7	9.8%		5.2%	58.9%	0.0%	41.1%		
9/24	124	805	658	137	795	680	1,587	1,612	0.0	36.0	19.3	55.3	9.7%	11.3%	5.2%	7.8%	50.7%	41.5%		
9/25	687	225	677	598	255	751	1,589	1,604	33.0	12.0	23.6	68.6	9.9%	9.9%	5.4%	43.2%	14.2%	42.6%		
9/26	262	508	931	247	488	894	1,701	1,629	12.0	12.0	27.7	51.7	9.9%	10.9%	5.2%	15.4%	29.9%	54.7%		
9/27	86	738	737	132	705	699	1,561	1,536	0.0	36.0	30.8	66.8	9.3%	11.5%	5.3%	5.5%	47.3%	47.2%		
9/28	689	370	689	599	396	718	1,748	1,713	33.0	27.0	24.8	84.8	9.9%	11.5%	5.2%	39.4%	21.2%	39.4%		
9/29	105	792	740	148	749	677	1,637	1,574	9.0	46.0	23.8	78.8	9.5%	11.3%	5.0%	6.4%	48.4%	45.2%		
9/30	660	104	549	620	103	538	1,313	1,261	33.0	0.0	19.9	52.9	10.0%	9.7%	5.3%	50.3%	7.9%	41.8%		
Avg	534	373	699	508	369	695	1,607	1,572	26	18	25	69	0	0	0	0	0	0		
Total	16,032	11,198	20,984	15,250	11,070	20,854	48,214	47,174	788	537	736	2,061	3	3	2	10	7	13		

# 2023 Treatment Totals

10/12/2023

	Chemical Pounds									Doseage					
	Chlorine			Silicate			Salt			Chlorine			Silicate		
	# 1	# 3	# 4	# 1	# 3	# 4	# 1	# 3	# 4	# 1	# 3	# 4	# 1	# 3	# 4
1-Sep	53	3	58.4	220	38	247	3,900	3,900	6,240	1.04	0.44	1.20	10.15	13.05	11.94
2-Sep	50.8	0	58.4	217	0	232	4,680	260	5,460	1.01		1.24	10.19		11.61
3-Sep	65.4	0	56.6	282	116	234	5,980	0	5,200	1.00		1.15	10.21	12.14	11.84
4-Sep	58.2	0	83.4	189	0	311	3,900	2,340	5,200	1.01		1.24	7.73		10.93
5-Sep	56.6	6.2	61.2	206	34	234	5,980	0	6,500	0.99	0.64	1.28	8.47	8.24	11.53
6-Sep	9.2	59.6	68	34	264	259	5,980	0	6,500	1.04	1.27	1.24	9.11	13.28	11.12
7-Sep	49.8	13.6	65	254	50	286	0	3,900	5,200	0.92	1.30	1.25	11.12	11.26	12.94
8-Sep	16.6	53.2	63.6	46	258	259	5,720	2,600	6,500	1.51	1.12	1.28	9.86	12.78	12.26
9-Sep	120.2	0	37.6	230	0	181	0	2,860	5,200	2.33		1.27	10.52		14.48
10-Sep	35.8	52	58	66	258	234	4,940	0	3,900	2.27	1.07	1.21	9.89	12.54	11.54
11-Sep	62.2	11.4	53	190	60	220	1,040	3,900	3,900	1.38	1.02	1.23	9.91	12.71	12.08
12-Sep	18.6	54	58.6	70	262	233	3,900	1,300	5,200	1.21	1.12	1.21	10.77	12.82	11.34
13-Sep	64.8	21	54	212	106	220	1,820	3,900	6,500	1.34	1.08	1.24	10.36	12.88	11.94
14-Sep	16.4	52	52.8	44	256	208	3,900	0	3,900	1.07	1.09	1.23	6.80	12.65	11.46
15-Sep	63.4	15	60.2	188	80	273	2,080	3,900	3,900	1.25	1.02	1.20	8.77	12.80	12.86
16-Sep	53.2	5.3	41.4	158	28	169	2,860	1,300	6,500	1.25	1.01	1.23	8.76	12.54	11.84
17-Sep	17.6	48.9	47.4	58	248	207	4,940	0	3,900	1.11	1.06	1.19	8.66	12.66	12.29
18-Sep	63	6.8	54.4	188	32	220	1,040	3,900	3,900	1.22	1.13	1.19	8.63	12.58	11.39
19-Sep	71.9	7.2	58.8	260	42	226	4,420	0	5,200	1.29	1.10	1.23	11.04	15.16	11.15
20-Sep	20.6	52.4	63.8	82	262	247	5,200	0	3,900	1.24	1.07	1.25	11.60	12.68	11.42
21-Sep	68.4	12.6	53.4	248	72	208	1,040	3,900	6,500	1.36	0.82	1.23	11.62	11.07	11.28
22-Sep	14.8	55.6	60.6	60	272	232	4,940	1,300	5,200	1.27	1.14	1.24	12.13	13.22	11.20
23-Sep	70.6	0	45	236	0	195	0	3,900	3,900	1.31		1.20	10.37		12.27
24-Sep	9.2	57.2	52.8	38	290	220	5,720	0	3,900	1.11	1.06	1.20	10.84	12.74	11.83
25-Sep	59	15.2	54.4	202	84	208	0	3,900	4,680	1.29	1.01	1.20	10.40	13.21	10.87
26-Sep	21.2	35	75.4	72	178	286	3,900	1,300	5,720	1.21	1.03	1.21	9.72	12.39	10.87
27-Sep	5.6	53.6	63	24	268	232	2,080	1,300	6,500	0.98	1.09	1.28	9.87	12.85	11.13
28-Sep	59.2	26.4	58.6	190	132	221	0	3,900	5,200	1.29	1.07	1.27	9.75	12.62	11.35
29-Sep	7.4	56.8	61.4	30	282	233	3,900	2,600	5,200	1.06	1.07	1.24	10.11	12.59	11.14
30-Sep	54	7	44.2	172	36	182	1,040	5,200	3,900	1.23	1.01	1.21	9.22	12.24	11.73
Avg	44.6	26.0	57.4	148.9	133.6	230.6	3,163	2,045	5,113	1.3	1.0	1.2	9.9	12.5	11.7
Total	1,336.7	781.0	1,723.4	4,466.0	4,008.0	6,917.0	94,900	61,360	153,400	37.6	25.8	36.9	296.6	325.7	351.6

# 2023 System Samples

10/12/2023

Date	North West					North East					South West					South East									
	Week	Total	Free	Ph	Iron	Silc	Hard	Total	Free	Ph	Iron	Silc	Hard	Total	Free	Ph	Iron	Silc	Hard	Total	Free	Ph	Iron	Silc	Hard
1/2		0.50	0.41	7.3	0.07	15	10	0.29	0.26	7.3	0.11	7	9	0.30	0.26	7.3	0.08	9	9	0.33	0.28	7.2	0.20	6	9
1/9		0.48	0.37	7.5	0.01	13	10	0.42	0.34	7.3	0.05	12	9	0.42	0.28	7.7	0.05	17	6	0.44	0.36	7.4	0.08	18	7
1/16		0.45	0.40	7.5	0.08	19	9	0.25	0.19	7.5	0.16	19	8	0.38	0.31	7.4	0.07	21	6	0.29	0.26	7.5	0.12	13	8
1/23		0.50	0.42	7.6	0.02	18	9	0.38	0.30	7.6	0.10	15	8	0.19	0.15	7.5	0.04	16	8	0.18	0.13	7.5	0.14	20	8
1/30		0.45	0.39	7.2	0.08	11	10	0.33	0.28	7.6	0.13	18	9	0.34	0.29	7.4	0.08	16	8	0.45	0.41	7.4	0.10	13	8
2/6		0.40	0.38	7.7	0.09	19	9	0.32	0.30	7.6	0.05	19	8	0.45	0.42	7.6	0.04	16	6	0.44	0.39	7.7	0.08	13	9
2/13		0.42	0.36	7.4	0.04	19	10	0.46	0.38	7.5	0.08	17	9	0.62	0.59	7.5	0.16	20	6	0.53	0.44	7.5	0.04	12	7
2/20		0.31	0.25	7.2	0.07	17	9	0.29	0.19	7.5	0.08	17	8	0.33	0.30	7.5	0.03	19	8	0.33	0.27	7.6	0.09	16	8
2/27		0.44	0.36	7.5	0.10	16	10	0.49	0.40	7.5	0.12	17	7	0.56	0.49	7.6	0.13	19	5	0.51	0.43	7.6	0.13	17	6
3/6		0.50	0.45	7.5	0.06	14	10	0.44	0.34	7.4	0.09	15	7	0.58	0.52	7.4	0.06	12	6	0.50	0.43	7.5	0.04	14	7
3/13		0.46	0.41	7.6	0.14	22	6	0.41	0.37	7.6	0.14	23	7	0.55	0.49	7.5	0.11	23	9	0.48	0.43	7.5	0.11	24	5
3/20		0.44	0.26	7.5	0.12	20	11	0.67	0.54	7.4	0.16	20	15	0.63	0.57	7.6	0.22	17	7	0.58	0.48	7.5	0.15	19	11
3/27		0.46	0.35	7.4	0.10	20	12	0.46	0.38	7.4	0.08	23	11	0.53	0.48	7.6	0.07	26	6	0.49	0.38	7.4	0.09	17	9
4/3		0.38	0.32	7.5	0.08	18	9	0.43	0.32	7.4	0.06	19	10	0.39	0.32	7.4	0.07	18	6	0.32	0.28	7.5	0.04	19	9
4/10		0.40	0.32	7.6	0.04	13	13	0.39	0.32	7.5	0.04	12	10	0.52	0.42	7.4	0.07	14	9	0.45	0.39	7.4	0.14	17	9
4/17		0.46	0.38	7.6	0.08	19	9	0.32	0.23	7.6	0.03	15	9	0.56	0.50	7.6	0.04	18	5	0.32	0.21	7.5	0.02	20	9
4/24		0.44	0.36	7.5	0.11	14	9	0.34	0.28	7.5	0.03	17	9	0.53	0.46	7.5	0.04	18	5	0.33	0.27	7.4	0.09	22	8
5/1		0.39	0.33	7.6	0.07	18	12	0.31	0.28	7.5	0.19	13	8	0.53	0.48	7.6	0.12	16	5	0.48	0.43	7.5	0.14	21	6
5/8		0.49	0.40	7.5	0.09	15	6	0.49	0.42	7.3	0.06	21	8	0.45	0.42	7.6	0.03	15	6	0.48	0.38	7.5	0.07	16	9
5/15		0.38	0.30	7.5	0.06	15	14	0.36	0.29	7.5	0.08	19	9	0.49	0.40	7.6	0.12	20	5	0.36	0.29	7.5	0.17	18	9
5/22		0.61	0.55	7.5	0.10	24	8	0.32	0.30	7.5	0.06	14	9	0.39	0.35	7.5	0.11	17	8	0.36	0.29	7.4	0.18	13	8
5/29		0.59	0.53	7.4	0.11	13	9	0.43	0.33	7.5	0.09	16	9	0.31	0.22	7.6	0.12	18	5	0.21	0.17	7.4	0.11	21	9
6/5		0.53	0.47	7.5	0.08	20	12	0.52	0.46	7.6	0.03	17	9	0.60	0.52	7.6	0.12	21	5	0.58	0.54	7.5	0.05	17	12
6/12		0.46	0.36	7.5	0.05	18	12	0.51	0.39	7.4	0.17	14	10	0.43	0.40	7.6	0.18	21	6	0.45	0.40	7.5	0.06	16	10
6/19		0.62	0.54	7.6	0.12	18	10	0.48	0.38	7.4	0.04	16	9	0.42	0.33	7.5	0.12	10	7	0.42	0.34	7.4	0.18	15	10
6/26		0.66	0.53	7.5	0.04	11	10	0.53	0.42	7.6	0.02	10	8	0.34	0.24	7.7	0.10	17	6	0.20	0.17	7.4	0.11	16	8
7/3		0.54	0.48	7.5	0.06	14	8	0.47	0.41	7.4	0.11	19	16	0.24	0.18	7.4	0.12	18	9	0.27	0.21	7.4	0.11	19	9
7/10		0.47	0.43	7.4	0.14	17	10	0.35	0.32	7.4	0.14	17	10	0.37	0.34	7.5	0.08	17	5	0.24	0.21	7.4	0.09	16	9
7/17		0.28	0.21	7.6	0.04	12	8	0.28	0.22	7.4	0.03	12	8	0.41	0.35	7.6	0.07	14	6	0.28	0.22	7.6	0.02	13	8
7/24		0.40	0.32	7.4	0.02	15	10	0.26	0.21	7.5	0.04	18	6	0.42	0.40	7.6	0.06	20	5	0.31	0.22	7.2	0.09	19	10
7/31		0.44	0.41	7.6	0.07	18	10	0.27	0.25	7.6	0.11	16	9	0.46	0.43	7.6	0.07	17	5	0.34	0.32	7.5	0.09	21	6
8/7		0.43	0.33	7.2	0.08	14	8	0.29	0.21	7.3	0.02	15	7	0.31	0.22	7.3	0.03	15	8	0.24	0.17	7.2	0.05	17	7
8/14		0.23	0.13	7.5	0.13	16	13	0.36	0.31	7.4	0.12	21	11	0.37	0.25	7.6	0.12	19	6	0.25	0.19	7.6	0.19	18	9
8/21		0.35	0.33	7.5	0.13	12	10	0.42	0.39	7.4	0.10	19	10	0.18	0.15	7.5	0.13	18	10	0.20	0.18	7.4	0.10	19	8
8/28		0.52	0.47	7.4	0.03	13	13	0.29	0.27	7.5	0.12	17	9	0.32	0.30	7.6	0.07	22	7	0.33	0.31	7.4	0.08	19	8
9/4		0.38	0.31	7.6	0.10	15	9	0.45	0.39	7.6	0.10	14	8	0.20	0.17	7.5	0.18	16	8	0.22	0.15	7.6	0.19	20	10
9/11		0.33	0.29	7.4	0.10	15	11	0.58	0.53	7.4	0.10	22	8	0.86	0.79	7.3	0.12	19	10	0.78	0.72	7.5	0.09	22	9
9/18		0.44	0.39	7.5	0.09	18	10	0.42	0.29	7.5	0.08	17	11	0.48	0.41	7.6	0.11	20	8	0.28	0.21	7.5	0.11	15	9
9/25		0.37	0.16	7.5	0.02	12	12	0.45	0.21	7.7	0.01	11	10	0.27	0.17	7.6	0.03	14	5	0.25	0.15	7.6	0.05	14	9
10/2		0.50	0.42	7.4	0.05	16	10	0.38	0.34	7.6	0.05	14	8	0.36	0.28	7.4	0.02	19	6	0.31	0.24	7.4	0.02	16	9
10/9		0.45	0.36	7.5	0.02	17	9	0.32	0.25	7.6	0.11	19	8	0.40	0.32	7.4	0.08	21	6	0.35	0.23	7.6	0.05	18	7
Avg		0.45	0.37	7.48	0.08	16.17	9.98	0.40	0.32	7.48	0.09	16.49	9.05	0.43	0.37	7.52	0.09	17.63	6.63	0.37	0.31	7.47	0.10	17.05	8.41

# 2023 PUMPING AND WASTE REPORT

	Pump age x 1000															
	Well Pumps			Booster Pumps			Well	Booster	Sanitary			Pounds of Chloride			Sanitary	
	Well # 1	Well # 3	Well # 4	Well # 1	Well # 3	Well # 4			Well # 1	Well # 3	Well # 4	Well # 1	Well # 3	Well # 4		
Jan-23	12,643	10,503	16,325	12,158	10,564	16,581	<b>39,471</b>	<b>39,303</b>	662	458	612	1,732	4,432	3,154	<b>7,286</b>	
Feb-23	11,886	11,713	17,657	11,451	11,652	17,866	<b>41,256</b>	<b>40,969</b>	592	502	716	1,810	4,164	3,407	<b>8,406</b>	
Mar-23	15,847	12,056	17,926	15,219	12,015	18,208	<b>45,829</b>	<b>45,442</b>	690	514	756	1,960	5,520	3,643	<b>8,532</b>	
Apr-23	14,608	14,342	17,525	14,064	14,240	17,660	<b>46,475</b>	<b>45,964</b>	674	613	628	1,915	5,094	4,432	<b>7,870</b>	
May-23	17,605	15,246	20,759	16,926	15,060	21,027	<b>53,610</b>	<b>53,013</b>	875	652	728	2,255	6,230	4,668	<b>9,100</b>	
Jun-23	14,389	16,101	23,122	13,793	15,918	23,119	<b>53,612</b>	<b>52,830</b>	705	705	811	2,221	5,047	4,905	<b>10,204</b>	
Jul-23	11,337	17,611	24,255	10,841	17,399	24,393	<b>53,203</b>	<b>52,633</b>	560	811	830	2,201	3,974	2,531	<b>10,488</b>	
Aug-23	11,351	19,247	24,302	10,868	18,921	24,076	<b>54,900</b>	<b>53,865</b>	557	866	843	2,266	3,974	5,678	<b>10,646</b>	
Sep-23	16,032	11,198	20,984	15,250	11,070	20,854	<b>48,214</b>	<b>47,174</b>	788	537	736	2,061	5,757	3,722	<b>9,305</b>	
Average	13,966	14,224	20,317	13,397	14,093	20,420	48,508	47,910	678	629	740	2,047	4,910	4,016	9,093	
Total	125,698	128,017	182,855	120,570	126,839	183,784	436,570	431,193	6,103	5,658	6,660	18,421	44,192	36,140	81,839	



**Engineering Department &  
Department of Public Works**

**Monthly Utility Commission**  
**Report for September 2023**

**OPERATIONS NOTES:**

**Sanitary Sewer**

- Employees maintained and read laser meters in the sanitary collection system.
- Monitored sanitary sewer system for inflow and infiltration (I&I), televised sanitary mains, sanitary manholes were inspected, and the sewer jetter was operating in the system. Jetted 17,390' of mainline.
- Reset two manhole castings and risers on Golden Gate Drive.

**Storm Sewer**

- Development site plans were reviewed.
- Street sweeping continued.
- Hauled street sweepings to the landfill.

**Storm Ponds**

- Outfall testing on all major and minor outfalls.
- Polk Pond prairie was mowed.
- The Industrial Pond submersible pump failed. The unit was pulled and sent in for repair. The pump is still within the warranty period.

**Water**

- Water main break on Grand Ave. Crew replaced the associated concrete from the break.
- Poured three sidewalk blocks on Madison St. Asphalt restoration will happen in October.

## **ENGINEERING NOTES: 2023 Utility Projects – September**

In the month of September, the table below identifies the installed or removed public utilities. The table below identifies the installed and/or removed public utilities in the month of September.

<b>September 2023 - Utility Installation and Abandonments</b>			
<b><i>Village of Little Chute - BUCHANAN STREET</i></b>			
<b>WATER MAIN</b>	<b>Units</b>	<b>Installed</b>	<b>Abandoned/Removed</b>
Utility Contract Completed in July	NA	NA	<b>NA</b>
<b>SANITARY SEWER</b>	<b>Units</b>	<b>Installed</b>	<b>Abandoned/Removed</b>
Utility Contract Completed in July	NA	NA	<b>NA</b>
<b>STORM SEWER</b>	<b>Units</b>	<b>Installed</b>	<b>Abandoned/Removed</b>
Utility Contract Completed in July	NA	NA	<b>NA</b>

<b>September 2023 - Utility Installation and Abandonments</b>			
<b><i>Village of Little Chute - RANDOLPH DRIVE</i></b>			
<b>WATER MAIN</b>	<b>Units</b>	<b>Installed</b>	<b>Abandoned/Removed</b>
Utility Contract Completed in August	NA	NA	<b>NA</b>
<b>SANITARY SEWER</b>	<b>Units</b>	<b>Installed</b>	<b>Abandoned/Removed</b>
Utility Contract Completed in August	NA	NA	<b>NA</b>
<b>STORM SEWER</b>	<b>Units</b>	<b>Installed</b>	<b>Abandoned/Removed</b>
Utility Contract Completed in August	NA	NA	<b>NA</b>

### **Buchanan Street Utilities & Concrete Paving Project**

Kruczek Construction has completed the construction of the sanitary sewer, storm sewer, and water utilities on Buchanan Street.

Vinton Construction began work on the paving contract, crews have completed the excavation, grading, and construction of the new concrete (mainline) street pavement. Restoration work continued with hand crews completing the concrete intersections, asphalt transitions, and the new concrete sidewalk and aprons.

### **Randolph Drive Utilities & Concrete Paving Project**

Don Hietpas & Sons completed the utility contract for Randolph Drive on Friday, August 25th. Crews installed new sanitary sewer, storm sewer, and water mains, including the associated water services, storm sewer, and sanitary laterals.

Vinton Construction completed the excavation, grading, and the mainline portion of the new concrete street pavement during the month of September.

## **Top Priorities for October 2023**

### **Buchanan Street Utilities & Concrete Paving Project**

Kruczek has completed utility construction on Buchanan Street.

Vinton Construction completed both phases of concrete street (mainline) pavements in August, hand crews completed the concrete intersections, asphalt transitions, and the new concrete sidewalk and aprons in September. Landscaping, turf restoration, pavement markings, and signage to be completed during the month of October.

### **Randolph Drive Utilities & Concrete Paving Project**

Don Hietpas & Sons has completed the utility contract for Randolph Drive.

Vinton Construction completed both phases of concrete street (mainline) pavement in September. Construction continues with hand crews working to complete the concrete pavement gaps needed for access, concrete intersections, asphalt transitions, and the new concrete sidewalk and aprons. Landscaping, turf restoration, pavement markings, and signage are scheduled to be completed during the end of October, weather permitting.

### **Miscellaneous:**

Engineering has completed the topographic survey work for the 2024 CIP Program. Staff continues the design process for the West Evergreen Drive Reconstruction Project (Phase 3) which is located between Holland Road and Vandenbroek Road.

Coordination, inspection, and project administration for the Ebben Trail Bridges 1 & 2 Construction.

Staff are also coordinating, planning, and inspecting the Little Chute Community Area Network (LCCAN) Fiber Optic Construction in partnership with the Village School District. Construction is scheduled to begin during the second week of September.

Engineering is now reviewing, issuing, and inspecting all right of way permits for the Village. Continued efforts to investigate and repair utilities that have been impacted or damaged during the TDS and/or AT&T construction process.

Staff will continue efforts to assist other departments with daily tasks as well as any special projects or requests.

VILLAGE OF LITTLE CHUTE

SEWER UTILITY

BUDGET STATUS

	2023		2022 ACTUAL	% Change from PY	\$ Change from PY
	BUDGET Revenue = >	ACTUAL SEPT YTD			
<b>REVENUE</b>					
Multi-family Residential	240,000	171,364	186,874	-8.30%	(15,510)
Residential	1,185,000	899,224	894,133	0.57%	5,091
Commercial	280,000	203,555	226,273	-10.04%	(22,718)
Industrial	850,000	1,011,978	886,350	14.17%	125,628
Public Authority	375,000	283,358	207,063	36.85%	76,295
Sales Subtotal	2,930,000	2,569,479	2,400,693	7.0%	168,786
% of CY Budget		88%			
All Other	742,875	256,898	(17,619)	-1558.07%	274,517
<b>TOTAL REVENUE</b>	<b>3,672,875</b>	<b>2,826,377</b>	<b>2,383,074</b>	<b>18.60%</b>	<b>443,303</b>
% of CY Budget		77%			
 <b>2023</b>					
	BUDGET	ACTUAL	2022		
	Expense = >	SEPT YTD	ACTUAL		
<b>EXPENSES</b>					
Financing	255,518	192,662	189,030	1.92%	3,632
Treatment	2,401,600	1,903,414	1,829,729	4.03%	73,685
Collection	228,442	143,080	207,418	-31.02%	(64,338)
Billing	161,673	108,805	113,200	-3.88%	(4,395)
Admin	205,121	163,742	152,575	7.32%	11,167
<b>TOTAL EXPENSE</b>	<b>3,252,354</b>	<b>2,511,703</b>	<b>2,491,952</b>	<b>0.79%</b>	<b>19,751</b>
% of CY Budget		77%			
<b>CASH FLOW -OPERATIONS</b>	<b>420,521</b>	<b>314,674</b>	<b>(108,878)</b>		
ADD: DEPRECIATION	242,000	181,494	176,994		
ADD: NEW DEBT	-	-			
LESS: PRINCIPAL PAID	(40,000)	(40,000)	(30,000)		
LESS: FIXED ASSETS	(422,357)	(312,346)	(25,701)		
<b>NET CASH FLOW</b>	<b>200,164</b>	<b>143,822</b>	<b>12,415</b>		

NOTE :

Landfill revenue for Sewer Utility is billed on a quarterly billing; the second quarter was billed in July. Strength invoices have not been issued to Bel Brands (September), Oh Snap (July - September) and Nestle (September) as waiting on lab results. Agropur volume increase accounts for most of the industrial increase.

Continue to see interest and investment income impacted as result of market changes. The unrealized loss that exists now will not be recognized as long as 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. The market to face value total for the Village at the end of September is a \$353,258 unrealized loss. The positive news is that interest earnings have escalated from minimal returns in past.

Property, Auto and Workers Compensation premiums have been paid so twelve months of expense have hit income statement.

Treatment is up as volume increased 186,856,000 gallons along with suspended solids (251,195 lbs.) and chloride (1,009,015 lbs.) from same time last year.

Collection is down due to the sewer camera purchase last year. Billing is up due to increased costs of PSN for credit card collection fees. Admin is up due to increased legal costs (Landfill and customer dispute).

Capital Contributions (revenue) are not recorded until year end (capital assets paid for by TID or contributed by developers) in the Sewer Utility (\$626,000).

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  
SEWER UTILITY  
DEBT SCHEDULE**

**2019 Refunding**

<b>Sanitary</b>			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	40,000.00	4,800.00	44,800.00
2024	40,000.00	3,600.00	43,600.00
2025	35,000.00	2,400.00	37,400.00
2026	45,000.00	1,350.00	46,350.00
	<b>160,000.00</b>	<b>12,150.00</b>	<b>172,150.00</b>

**TOTAL DEBT**

<b>Sanitary</b>			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	40,000.00	4,800.00	44,800.00
2024	40,000.00	3,600.00	43,600.00
2025	35,000.00	2,400.00	37,400.00
2026	45,000.00	1,350.00	46,350.00
	<b>160,000.00</b>	<b>12,150.00</b>	<b>172,150.00</b>

VILLAGE OF LITTLE CHUTE

WATER UTILITY

BUDGET STATUS

	2023		2022 ACTUAL	% Change from PY	\$ Change from PY
	BUDGET Revenue = >	ACTUAL SEPT YTD			
<b>REVENUE</b>					
Multi-family Residential	140,000	101,771	107,772	-5.57%	(6,001)
Residential	945,000	721,156	697,492	3.39%	23,664
Commercial	190,000	138,763	147,071	-5.65%	(8,308)
Industrial	470,000	506,032	371,942	36.05%	134,090
Private Fire	60,000	52,073	48,062	8.35%	4,011
Public Fire	424,000	321,921	320,571	0.42%	1,350
Public Authority	47,000	46,850	38,476	21.76%	8,374
Sales Subtotal	2,276,000	1,888,566	1,731,386	9.1%	157,180
% of CY Budget		83%			
All Other	827,420	76,122	20,197	276.90%	55,925
<b>TOTAL REVENUE</b>	<b>3,103,420</b>	<b>1,964,688</b>	<b>1,751,583</b>	<b>12.17%</b>	<b>213,105</b>
% of CY Budget		63%			
 <b>Expense = &gt; SEPT YTD</b>					
	2023	ACTUAL	2022 ACTUAL		
<b>EXPENSES</b>					
Financing	761,212	559,278	564,102	-0.86%	(4,824)
Wells/Source	95,200	16,180	9,522	69.92%	6,658
Pumping	265,891	199,675	160,621	24.31%	39,054
Treatment	483,035	487,908	289,910	68.30%	197,998
Distribution	844,422	557,704	534,604	4.32%	23,100
Billing	74,447	49,026	50,684	-3.27%	(1,658)
Admin	189,099	125,713	111,226	13.02%	14,487
<b>TOTAL EXPENSE</b>	<b>2,713,306</b>	<b>1,995,484</b>	<b>1,720,669</b>	<b>15.97%</b>	<b>274,815</b>
% of CY Budget		74%			
<b>CASH FLOW -OPERATIONS</b>	<b>390,114</b>	<b>(30,796)</b>	<b>30,914</b>		
ADD: DEPRECIATION	525,000	393,750	389,997		
ADD: NEW DEBT	700,000	-	-		
LESS: PRINCIPAL PAID	(318,432)	(186,464)	(181,444)		
LESS: FIXED ASSETS	(521,357)	(420,220)	(16,949)		
<b>NET CASH FLOW</b>	<b>775,325</b>	<b>(243,730)</b>	<b>222,518</b>		

**NOTE :**

Continue to see interest and investment income impacted as result of market changes. The unrealized loss that exists now will **not** be recognized as long as 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. The market to face value total for the Village at the end of September is a \$353,258 unrealized loss. The positive news is that interest earnings are back on the rise from minimal returns in past.

Property, Auto and Workers Compensation premiums have been paid so twelve months of expense have hit income statement.

Agropur increased water consumption and accounts for majority of increase at industrial level; while increases at both the Highway Department and Landfill for Outagamie County result in the Public Authority variance.

Water Utility makes payment to MCO a month in advance per terms of agreement so additional month hits expense in December when no expense is charged. Variation in where MCO spending time in early part of year compared to last year at this time due to operational needs.

Pumping is up over same time last year due to increased usage and the effluent meter at pump # 2 failed. Treatment is up due to usage and correction of discharge rate.

Distribution is up due to purchase of cellular meters compared to same time last year and Billing is up due to increased cellular read costs/PSN fees for credit cards

Capital Contributions (revenue) are not recorded until year end (capital assets paid for by TID or contributed by developers) in the Water Utility (\$736,000).

Capital assets are shown as expense in utilities for monitoring until capitalized as part of year end audit preparation.

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

2014A Issue			2017B Issue			2016 Water Revenue				
Year	Water		Principal	Interest	Total	Water		Principal	Interest	Total
	Principal	Interest				Principal	Interest			
2023	45,000.00	1,608.75	46,608.75			1,464.25	245.00	1,709.25	75,000.00	5,037.50
2024	45,000.00	551.25	45,551.25			1,546.74	201.08	1,747.82	80,000.00	3,720.00
2025						1,691.11	154.68	1,845.79	80,000.00	2,280.00
2026						1,711.73	103.94	1,815.67	80,000.00	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	
Year	Water		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest
	Principal	Interest								
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
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
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
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
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	Water		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest
	Principal	Interest								
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**
**STORM UTILITY**
**BUDGET STATUS**

	2023		2022 ACTUAL	% Change from PY	\$ Change from PY
	BUDGET	ACTUAL SEPT YTD			
<b>REVENUE</b>					
Multi-family Residential	80,000	62,838	60,089	4.6%	2,749
Residential	356,000	258,094	268,027	-3.7%	(9,933)
Commercial	535,000	429,110	403,619	6.3%	25,491
Industrial	155,000	135,441	115,789	17.0%	19,652
Public Authority	90,000	102,212	73,786	38.5%	28,426
Sales Subtotal	1,216,000	987,695	921,310	7.2%	66,385
% of CY Budget		81%			
All Other	907,890	80,808	(114,989)	-170.3%	195,797
<b>TOTAL REVENUE</b>	<b>2,123,890</b>	<b>1,068,503</b>	<b>806,321</b>	<b>32.5%</b>	<b>262,182</b>
% of CY Budget		50%			
<b>Expense = &gt; SEPT YTD</b>					
	2023		2022 ACTUAL		
<b>EXPENSES</b>					
Financing	557,497	410,342	387,323	5.9%	23,019
Pond Maintenance	147,544	35,829	34,785	3.0%	1,044
Collection	456,283	140,515	159,346	-11.8%	(18,831)
Billing	63,039	44,464	49,997	-11.1%	(5,533)
Admin	247,029	205,971	185,052	11.3%	20,919
<b>TOTAL EXPENSE</b>	<b>1,471,392</b>	<b>837,121</b>	<b>816,503</b>	<b>2.5%</b>	<b>20,618</b>
% of CY Budget		57%			
<b>CASH FLOW -OPERATIONS</b>	<b>652,498</b>	<b>231,382</b>	<b>(10,182)</b>		
ADD: DEPRECIATION	505,000	378,747	352,000		
ADD: NEW DEBT	-	-			
LESS: PRINCIPAL PAID	(249,503)	(145,000)	(145,000)		
LESS: FIXED ASSETS	(506,347)	(405,941)	(479,827)		
<b>NET CASH FLOW</b>	<b>401,648</b>	<b>59,188</b>	<b>(283,009)</b>		

**NOTE :**

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Property, Auto and Workers Compensation premiums have been paid so twelve months of expense included in the income statement.

Public Authority is up due to increased impervious area billing for Outagamie County landfill from same time last year from the last aerial audit results.

Collection is down due to less locate costs from TDS work in the Village is complete.

Financing is up due to increased depreciation expense while collection is down due to operational staff priorities in other funds year to date.

Administration is up due to allocation of overhead for MSB and Village Hall (calculated on asset basis) plus progress billing for audit occurred earlier than prior year.

Capital Contributions (revenue) are not recorded until year end (capital assets paid for by TID or contributed by developers) in the Storm Utility (\$842,000).

Capital assets are shown as expense in utilities for monitoring until capitalized as part of year end audit preparation.

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

2016 Storm Revenue			2010 Clean Water Fund			2019 Refunding		
Year	Storm		Principal	Storm		Principal	Storm	
	Principal	Interest	Total	Interest	Total		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
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
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
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
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	Storm		Storm	Storm	
	Principal	Interest	Total	Principal	Interest		Principal	Interest
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		

# UTILITY COMMISSION

October 17, 2023



**Utility Bills List**

**October 17, 2023**

**\$ 332,578.35**

The above payments are recommended for approval on October 17, 2023.

Rejected: \_\_\_\_\_

UTILITY INVOICES PAID WITH VILLAGE BILLS - SEPTEMBER 20 - SEPTEMBER 30	\$ 20,881.00
UTILITY INVOICES PAID WITH VILLAGE BILLS - OCTOBER 1 - OCTOBER 15	\$ 6,923.60
<b>TOTAL</b>	<b>\$ 360,382.95</b>

Approved: October 18, 2022

\_\_\_\_\_  
Kevin Coffey, Chairperson

\_\_\_\_\_  
Laurie Decker, Clerk

## Report Criteria:

Invoice Detail.Voided = {=} FALSE

Invoice	Description	Total Cost	Period	GL Account
<b>AMPLITEL TECHNOLOGIES</b>				
22233	SERVICE DESK ONSITE & REMOTE SUPPORT	277.50	10/23	620-53924-206
<b>Total AMPLITEL TECHNOLOGIES:</b>		<b>277.50</b>		
<b>AUTOMATED COMFORT CONTROLS</b>				
34471	PREVENTATIVE MAINTENANCE PERFORMED AT #	48.60	09/23	620-53634-255
34473	PLEATED FILTER	20.78	09/23	620-53634-255
<b>Total AUTOMATED COMFORT CONTROLS:</b>		<b>69.38</b>		
<b>BADGER METER INC</b>				
80140337	ORION CELLULAR LTE SERV UNIT	737.81	09/23	620-53904-214
<b>Total BADGER METER INC:</b>		<b>737.81</b>		
<b>CHARTER COMMUNICATIONS</b>				
09/23 20279	SEPTEMBER/OCTOBER SERVICES	116.16	09/23	620-53924-203
<b>Total CHARTER COMMUNICATIONS:</b>		<b>116.16</b>		
<b>CLEAN WATER TESTING LLC</b>				
9007887674	WATER TESTING	18.00	09/23	620-53644-204
<b>Total CLEAN WATER TESTING LLC:</b>		<b>18.00</b>		
<b>FASTENAL COMPANY</b>				
WIKIM287701	CABLE TIES	9.04	09/23	620-53644-218
<b>Total FASTENAL COMPANY:</b>		<b>9.04</b>		
<b>FERGUSON ENTERPRISES LLC #448 #1020</b>				
7444025	SUPPLIES	67.83	10/23	620-53634-255
<b>Total FERGUSON ENTERPRISES LLC #448 #1020:</b>		<b>67.83</b>		
<b>FERGUSON WATERWORKS LLC #1476</b>				
398987	CLAMPS	175.00	09/23	620-53644-251
<b>Total FERGUSON WATERWORKS LLC #1476:</b>		<b>175.00</b>		
<b>HAWKINS INC</b>				
6583032	AZONE	833.96	09/23	620-53634-214
6583032	SODIUM SILICATE	3,208.47	09/23	620-53634-220
6594111	SODIUM SILICATE	3,544.84	10/23	620-53634-220
6594111	AZONE	782.70	10/23	620-53634-214
<b>Total HAWKINS INC:</b>		<b>8,369.97</b>		
<b>HEART OF THE VALLEY</b>				
100423	SEPT WASTEWATER	198,779.81	09/23	610-53611-225
100423	FOG CONTROL	140.00	09/23	610-53611-204
100423MP	SEPT HOV METER PAYABLE	10,017.00	09/23	610-21110

Invoice	Description	Total Cost	Period	GL Account
	Total HEART OF THE VALLEY:	<u>208,936.81</u>		
MCO				
29990	OCTOBER 2023 OPERATIONS	31,429.70	09/23	620-53644-115
29990	OCTOBER 2023 HEALTH & LIABILITY	7,355.64	09/23	620-53644-115
30028	AUGUST MILEAGE REIMBURSEMENT	680.55	09/23	620-53644-247
30064	NOVEMBER 2023 OPERATIONS	31,429.70	10/23	620-53644-115
30064	NOVEMBER 2023 HEALTH & LIABILITY INS	7,355.64	10/23	620-53644-115
	Total MCO:	<u>78,251.23</u>		
MIDWEST SALT LLC				
P469629	INDUSTRIAL SOUTHERN COARSE SALT	4,039.20	09/23	620-53634-224
P469650	INDUSTRIAL SOUTHERN COARSE SALT	3,738.30	09/23	620-53634-224
P469695	INDUSTRIAL SOUTHERN COARSE SALT	3,928.70	09/23	620-53634-224
P469763	INDUSTRIAL SOUTHERN COARSE SALT	3,784.20	09/23	620-53634-224
P469795	INDUSTRIAL SOUTHERN COARSE SALT	3,937.20	09/23	620-53634-224
P469861	INDUSTRIAL SOUTHERN COARSE SALT	3,908.30	09/23	620-53634-224
P469918	INDUSTRIAL SOUTHERN COARSE SALT	4,003.50	10/23	620-53634-224
P469940	COARSE WATER CONDITIONING ROCK	3,935.50	10/23	620-53634-224
	Total MIDWEST SALT LLC:	<u>31,274.90</u>		
NORTHERN LAKE SERVICE INC				
2315181	DW LEAD & COPPER ANALYSIS	669.91	09/23	620-53644-204
2315195	DW LEAD & COPPER ANALYSIS	347.00	09/23	620-53644-204
2315469	DW LEAD & COPPER ANALYSIS	91.00	09/23	620-53644-204
2316780	DW LEAD & COPPER ANALYSIS	190.00	09/23	620-53644-204
	Total NORTHERN LAKE SERVICE INC:	<u>1,297.91</u>		
POSTAL EXPRESS & MORE LLC				
246260	POSTAGE-WATER TESTS	18.69	09/23	620-53644-204
246304	POSTAGE-WATER TESTS	18.99	09/23	620-53644-204
246476	POSTAGE-WATER TESTS	18.73	09/23	620-53644-204
247095	POSTAGE-WATER TESTS	19.06	09/23	620-53644-204
247312	POSTAGE-WATER TESTS	18.78	09/23	620-53644-204
247407	POSTAGE-WATER TESTS	19.08	09/23	620-53644-204
	Total POSTAL EXPRESS & MORE LLC:	<u>113.33</u>		
PUBLIC SERVICE COMMISSION OF WISCONSIN				
RA24-I-03140	2022-2023 ADVANCE ASSESSMENT	<u>2,148.86</u>	10/23	620-53600-408
	Total PUBLIC SERVICE COMMISSION OF WISCONSIN:	<u>2,148.86</u>		
TOTAL ENERGY SYSTEMS LLC				
106967	INSPECTION ON GENERATOR & TRANSFER SWIT	280.00	10/23	620-53624-248
106978	INSPECTION ON GENERATOR & TRANSFER SWIT	315.11	10/23	620-53624-248
	TOTAL ENERGY SYSTEMS LLC:	<u>595.11</u>		
VERIZON WIRELESS				
9944399924	AUGUST/SEPT SERVICE	119.51	10/23	620-53924-203

Invoice	Description	Total Cost	Period	GL Account
	Total VERIZON WIRELESS:	119.51		
	Grand Totals:	332,578.35		

**Report GL Period Summary**

Vendor number hash: 114712  
Vendor number hash - split: 123336  
Total number of invoices: 38  
Total number of transactions: 43

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	332,578.35	332,578.35
Grand Totals:	332,578.35	332,578.35

**Report Criteria:**

Invoice Detail.Voided = {=} FALSE

## Report Criteria:

Invoice Detail.GL Account = "6200000000"- "62099999999", "6100000000"- "61099999999", "63000000000"- "63099999999"

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
<b>AT&amp; T (409)</b>							
92078873810963 0	Invoi	AUG/SEPT SERVICE	70.31	Open	Non		620-53924-203
<b>Total AT&amp; T (409):</b>						<b>70.31</b>	
<b>KAUKAUNA UTILITIES (234)</b>							
SEPTEMBER 2023	Invoi	PUMP STATION JEFFERSON ST	1,603.98	Open	Non		620-53624-249
SEPTEMBER 2023	Invoi	#4 WELL EVERGREEN DR	7,990.77	Open	Non		620-53624-249
SEPTEMBER 2023	Invoi	#3 WELL WASHINGTON ST	3,794.46	Open	Non		620-53624-249
SEPTEMBER 2023	Invoi	STEPHEN ST TOWER/LIGHTING	133.81	Open	Non		620-53624-249
SEPTEMBER 2023	Invoi	DOYLE PARK WELL	4,749.32	Open	Non		620-53624-249
SEPTEMBER 2023	Invoi	1800 STEPHEN ST STORM	550.13	Open	Non		630-53441-249
<b>Total KAUKAUNA UTILITIES (234):</b>						<b>18,822.47</b>	
<b>U.S. BANK (5015)</b>							
09/23 59455565491	Invoi	OUTFALL TESTING SUPPLIES	135.62	Open	Non		630-53444-218
09/23 59455565491	Invoi	OUTFALL TESTING	5.28	Open	Non		630-53442-204
09/23 59455565491	Invoi	REPLACEMENT PARTS	790.00	Open	Non		620-53644-221
<b>Total U.S. BANK (5015):</b>						<b>930.90</b>	
<b>VON BRIESEN &amp; ROPER S.C. (4686)</b>							
433998	Invoi	LEGAL REVIEW SEWER	528.66	Open	Atto		610-53614-262
433998	Invoi	LEGAL REVIEW WATER	528.66	Open	Atto		620-53924-262
<b>Total VON BRIESEN &amp; ROPER S.C. (4686):</b>						<b>1,057.32</b>	
<b>Grand Totals:</b>						<b>20,881.00</b>	

## Report GL Period Summary

Vendor number hash: 10344  
 Vendor number hash - split: 26230  
 Total number of invoices: 4  
 Total number of transactions: 12

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	20,881.00	20,881.00
<b>Grand Totals:</b>	<b>20,881.00</b>	<b>20,881.00</b>

## Report Criteria:

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

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
<b>BADGER LABORATORIES INC (1024)</b>							
23-016039	Invoi	PHENOL & SURFACTANTS ANALYSIS	1,430.00	Open	Non		630-53444-204
<b>Total BADGER LABORATORIES INC (1024):</b>							
			<b>1,430.00</b>				
<b>CELLCOM (4683)</b>							
346106 - SEPTEMB	Invoi	IPAD STORM	23.59	Open	Non		630-53442-218
346106 - SEPTEMB	Invoi	IPAD SANITARY SEWER	23.59	Open	Non		610-53612-218
<b>Total CELLCOM (4683):</b>							
			<b>47.18</b>				
<b>EHLERS INVESTMENT PARTNERS LLC (1425)</b>							
AUGUST 2023	Invoi	AUGUST INVESTMENT MANAGEMENT	314.06	Open	Non		610-53614-229
AUGUST 2023	Invoi	AUGUST INVESTMENT MANAGEMENT	114.20	Open	Non		620-53924-229
AUGUST 2023	Invoi	AUGUST INVESTMENT MANAGEMENT	342.61	Open	Non		630-53444-229
<b>Total EHLERS INVESTMENT PARTNERS LLC (1425):</b>							
			<b>770.87</b>				
<b>GRIESBACH READY-MIX LLC (3832)</b>							
7621	Invoi	CONCRETE-ELM, FREEDOM, GRAND AVE	62.10	Open	Non		630-53442-251
7621	Invoi	CONCRETE-ELM, FREEDOM, GRAND AVE	1,263.90	Open	Non		620-53644-251
<b>Total GRIESBACH READY-MIX LLC (3832):</b>							
			<b>1,326.00</b>				
<b>NORTHEAST ASPHALT INC. (148)</b>							
1893024	Invoi	COLD MIX - WATER	676.98	Open	Non		620-53644-251
<b>Total NORTHEAST ASPHALT INC. (148):</b>							
			<b>676.98</b>				
<b>OUTAGAMIE COUNTY TREASURER (486)</b>							
1020172	Invoi	JULY FUEL BILL	364.29	Open	Non		630-53442-247
1020172	Invoi	JULY FUEL BILL	120.31	Open	Non		610-53612-247
1020172	Invoi	JULY FUEL BILL	181.22	Open	Non		620-53644-247
<b>Total OUTAGAMIE COUNTY TREASURER (486):</b>							
			<b>665.82</b>				
<b>PRIMADATA LLC (4671)</b>							
OCTOBER 2023	Invoi	OCTOBER POSTCARD POSTAGE	350.00	Open	Non		610-53613-226
OCTOBER 2023	Invoi	OCTOBER POSTCARD POSTAGE	350.00	Open	Non		620-53904-226
OCTOBER 2023	Invoi	OCTOBER POSTCARD POSTAGE	350.00	Open	Non		630-53443-226
<b>Total PRIMADATA LLC (4671):</b>							
			<b>1,050.00</b>				
<b>PUBLIC SERVICE COMMISSION (723)</b>							
2308-I-03140	Invoi	NICHOLAS GARVEY COMPLAINT	293.94	Open	Non		620-53924-262
<b>Total PUBLIC SERVICE COMMISSION (723):</b>							
			<b>293.94</b>				
<b>VILLAGE OF LITTLE CHUTE (1404)</b>							
SEPTEMBER 2023	Invoi	PUMP STATION JEFFERSON ST	36.82	Open	Non		620-53624-249
SEPTEMBER 2023	Invoi	DOYLE PARK WELL #1	15.16	Open	Non		620-53624-249
SEPTEMBER 2023	Invoi	WASHINGTON ST - WELL #3	12.38	Open	Non		620-53624-249
SEPTEMBER 2023	Invoi	625 E EVERGREEN DR	152.32	Open	Non		620-53624-249
SEPTEMBER 2023	Invoi	1200 STEPHEN ST	13.20	Open	Non		620-53624-249

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
SEPTEMBER 2023	Invoi	3609 FREEDOM RD-WATER/SEWER	18.15	Open	Non		630-53441-249
Total VILLAGE OF LITTLE CHUTE (1404):			<u>248.03</u>				
VON BRIESEN & ROPER S.C. (4686):							
436840	Invoi	SEWER	141.75	Open	Atto		610-53614-262
436840	Invoi	WATER	141.75	Open	Atto		620-53924-262
Total VON BRIESEN & ROPER S.C. (4686):			<u>283.50</u>				
WE ENERGIES (2788):							
4091132585 9/23	Invoi	PUMP STATION - EVERGREEN & FRENCH	97.14	Open	Non		620-53624-249
4091132585 9/23	Invoi	920 WASHINGTON ST	9.57	Open	Non		620-53624-249
4091132585 9/23	Invoi	LC WELL #4 PUMPHOUSE 625 E EVERGREEN	14.67	Open	Non		620-53624-249
4091132585 9/23	Invoi	PLANT #2 1118 JEFFERSON ST	9.90	Open	Non		620-53624-249
Total WE ENERGIES (2788):			<u>131.28</u>				
Grand Totals:			<u>6,923.60</u>				

## Report GL Period Summary

Vendor number hash: 25870  
 Vendor number hash - split: 67619  
 Total number of invoices: 11  
 Total number of transactions: 28

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	6,923.60	<u>6,923.60</u>
Grand Totals:	<u>6,923.60</u>	<u>6,923.60</u>

## Report Criteria:

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