Village of Mukwonago, Walworth and Waukesha Counties, State of Wisconsin

RESOLUTION 2022-73

A RESOLUTION ADOPTING THE 2023 WATER UTILITY AND SANITARY SEWER UTILITY BUDGETS INCLUDING 2023 SEWER RATES

WHEREAS, the Village Board of Trustees recommends the 2023 Water Utility Budget as follows: and;

Operation & Maintenance	$ 1,643,365
Capital Expense	$ 290,000
Depreciation	$ 548,453
Total	$ 2,481,818

WHEREAS, the Water Utility does not currently qualify for a simplified rate increase but plans to check its eligibility again once the 2022 annual report is filed with the PSC, and;

WHEREAS, if eligible, and based on current information, would implement a 2.25% increase for the last 2 quarters of 2023 pending PSC approval, and

WHEREAS, that the Village Board of Trustees recommends the 2023 Sanitary Sewer Utility Budget as follows: and;

Operation & Maintenance	$ 1,432,287
Capital Expense	$ 1,500,000
Depreciation	$ 729,984
Total	$ 3,662,271

WHEREAS, effective with the 1st quarterly billing in fiscal year 2023, the sewer rate per thousand gallons of water used will be $6.87, and the quarterly flat charge shall be as follows: and;

Connection Size	Charge
5/8" or ¾"	$38.15
1"	$59.83
1 ¼"	$77.23
1 ½"	$96.08
2"	$139.46
3"	$240.77
4"	$384.99
6"	$747.33
8"	$1,181.44
10"	$1760.35
12"	$2339.15

NOW THEREFORE BE IT RESOLVED, the Village Board of Trustees does hereby approve the 2023 Water Utility Budget, the 2023 Sanitary Sewer Utility Budget, the 2023 sewer rates per thousand, and quarterly flat charges.

Adopted this 21st day of December, 2022

Fred H. Winchowky, Village President

Attest: Diana Dykstra, Clerk-Treasurer

VILLAGE OF MUKWONAGO
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Cat	Cat Descr	Sum of 2020 Actual	Sum of 2021 Actual	Sum of 2022 Proposed Budget	Sum of 6-30-22 YTD Amount	Sum of Year End Estimates	Sum of 2023 Proposed Budget	% change 2023 Proposed Budget over 2022 Adopted Budget	$$ change 2023 Proposed Budget over 2022 Adopted Budget
610 - Water Utility									
Expenditure									
5140	ADMINISTRATIVE & GENERAL	129	-	-	-	-	-	0.00%	-
** 5900	OTHER FINANCING USES	10,000	10,000	337,101	-	10,000	279,257	-17.16%	(57,844)
6200	PUMPING OPERATIONS	107,576	123,763	133,036	72,386	143,430	142,281	6.95%	9,245
6210	PUMPING MAINTENANCE	249,258	61,745	113,828	20,261	172,831	94,742	-16.77%	(19,086)
6300	WATER TREATMENT OPERATIONS	79,051	73,715	68,562	41,560	71,580	75,121	9.57%	6,559
6310	WATER TREATMENT MAINTENANCE	21,203	25,663	33,180	5,492	20,697	27,582	-16.87%	(5,598)
6450	T&D-DISTR RSRVR/STNDP MAINT	23,589	4,000	3,933	4,214	6,961	3,683	-6.36%	(250)
6451	T&D-MAINS MAINTENACE	26,724	17,342	47,611	2,477	35,602	47,130	-1.01%	(481)
6452	T&D-SERVICES MAINTENANCE	65,295	43,309	42,809	9,154	34,352	42,320	-1.14%	(489)
6453	T&D-METERS MAINTENANCE	19,316	950	29,647	4,433	12,786	27,244	-8.11%	(2,403)
6454	T&D-HYDRANTS MAINTENANCE	7,325	2,735	48,513	12,072	26,388	47,861	-1.34%	(652)
6901	METER READING LABOR	7,462	3,764	9,711	1,839	2,895	8,236	-15.19%	(1,475)
6902	ACCOUNTING/COLLECTING	82,159	83,342	82,865	39,926	82,865	84,865	2.41%	2,000
6920	ADMINISTRATIVE & GENERAL EXP	986,900	996,100	979,850	440,428	920,952	1,042,300	6.37%	62,450
** 6950	YEAR END ACCOUNTING ADJUSTMENT	506,418	580,625	504,703	-	548,453	548,453	8.67%	43,750
Expenditure Total		**2,192,405**	**2,027,053**	**2,435,349**	**654,242**	**2,089,792**	**2,471,075**	**1.47%**	35,726
Revenue									
4010	METERED SALES	2,001,301	2,125,156	2,133,000	1,017,638	2,149,500	2,178,000	2.11%	45,000
4020	OTHER OPERATING REVENUE	165,579	169,986	149,700	88,928	149,077	154,200	3.01%	4,500
4200	SPECIAL ASSESSMENTS	16	8	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	145,699	145,463	150,000	69,181	100,000	120,000	-20.00%	(30,000)
4800	MISC REVENUE	435,370	618,443	100	137	200	200	100.00%	100
4810	INTEREST REVENUE	14,375	3,661	2,549	4,822	18,964	18,675	632.64%	16,126
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	-	-	-	-	-	-	0.00%	-
Revenue Total		**2,762,340**	**3,062,717**	**2,435,349**	**1,180,706**	**2,417,741**	**2,471,075**	**1.47%**	35,726

	Water Debt Service Coverage Ratio	**2023**	
*	Total Revenue less Other Financing Sources:	2,471,075	*
**	Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:	1,643,365	**
	Net Revenue	827,710	
	Debt Service Principal	302,018	
		274%	

Breakdown of Totals for WATER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,643,365
Depreciation	548,453
Capital Expense (excl. development)	290,000
Total Water Budget	**2,481,818**

Cat	Cat Descr	Sum of 2020 Actual	Sum of 2021 Actual	Sum of 2022 Proposed Budget	Sum of 6-30-22 YTD Amount	Sum of Year End Estimates	Sum of 2023 Proposed Budget	% change 2023 Proposed Budget over 2022 Adopted Budget	$$ change 2023 Proposed Budget over 2022 Adopted Budget
620 - Sewer Utility									
Expenditure									
5140	ADMINISTRATIVE & GENERAL	14,514	-	-	-	-	-	0.00%	-
5700	CAPITAL EXPENDITURES	-	-	-	-	-	-	0.00%	-
** 5900	OTHER FINANCING USES	-	-	82,893	-	-	64,949	-21.65%	(17,944)
8010	WWTP-TREATMENT/DISPOSAL/GP	472,805	624,312	519,468	273,243	637,950	575,971	10.88%	56,503
8020	LIFT STATIONS/PUMPING EQUIP	28,065	21,591	28,227	10,415	22,777	27,627	-2.13%	(600)
8030	WASTEWATER COLLECTION SYSTEM	135,728	58,734	50,085	6,354	39,134	73,308	46.37%	23,223
8100	DPW	-	1,064	-	-	-	-	0.00%	-
8300	ACCOUNTING/COLLECTING	80,870	82,078	80,865	39,180	80,865	82,365	1.85%	1,500
8400	ADMINISTRATIVE & GENERAL	623,260	554,460	637,277	303,986	572,562	673,016	5.61%	35,739
** 8900	YEAR END ACCOUNTING ADJUSTMENT	726,105	770,341	756,684	-	729,984	729,984	-3.53%	(26,700)
Expenditure Total		**2,081,347**	**2,112,580**	**2,155,499**	**633,178**	**2,083,272**	**2,227,220**	**3.33%**	71,721
Revenue									
4010	METERED SALES	1,611,089	1,661,439	1,692,000	857,318	1,713,000	1,810,440	7.00%	118,440
4020	OTHER OPERATING REVENUE	277,831	239,038	351,800	132,387	290,800	309,800	-11.94%	(42,000)
4200	SPECIAL ASSESSMENTS	170	65	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	45,095	50,297	96,000	25,568	40,000	56,000	-41.67%	(40,000)
4700	INTERGOV T CHARGES FOR SERVICE	398	-	-	-	-	-	0.00%	-
4800	MISC REVENUE	89,168	679,078	1,000	24	253	400	-60.00%	(600)
4810	INTEREST REVENUE	37,334	6,921	4,699	10,707	39,098	35,580	657.18%	30,881
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	10,000	10,000	10,000	-	10,000	15,000	50.00%	5,000
Revenue Total		**2,071,085**	**2,646,838**	**2,155,499**	**1,026,004**	**2,093,151**	**2,227,220**	**3.33%**	71,721

Sewer Debt Service Coverage Ratio	**2023**
* Total Revenue less Other Financing Sources:	2,212,220 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:	1,432,287 **
Net Revenue	779,933
Debt Service Principal	542,983
	144%

Breakdown of Totals for SEWER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,432,287
Depreciation	729,984
Capital Expense (excl. development)	1,500,000
Total Sewer Budget	**3,662,271**