

**FINANCE COMMITTEE Agenda – SPECIAL
WEDNESDAY, January 25, 2023–04:30 p.m.
Government Center Room 204**



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MISSION STATEMENT: “To have broad oversight of financial policies and procedures, and to provide the City Council and management with such financial expertise, opinion, and recommendations as will be helpful for the Council to make decisions regarding the financial stability of the City of Superior.”

COMMITTEE MEMBERS: Jack Sweeney (Chair), Tylor Elm (Vice-Chair), Mike Herrick, Jenny Van Sickle (Alt)

1. ROLL CALL

2. MINUTES

3. NEWS BUSINESS

3.1 Request from Director Rhinehart for approval of the 2023 Wastewater Budget.

3.2 Request from Director Rhinehart for approval of the 2023 Stormwater Budget.

3.3 Request from Director Rhinehart for approval of the 2023 Landfill Budget.

4. OLD BUSINESS

5. NEW BUSINESS

6. RECURRING BUSINESS

6. ADJOURNMENT

Notice is hereby given that a majority of the members of the Common Council may be present at the meeting, and although this may constitute a quorum of the Common Council, the Council will not take any action at this meeting.

Pursuant to the Americans with Disabilities Act of 1990, if you are in need of an accommodation to participate in

the public meeting process, please call (715) 395-7200 by 4:30 p.m. on the day prior to the scheduled meeting date (OR dial 711 for Telecommunications Relay Service). The City will attempt to accommodate any request depending on the amount of notice received.

In compliance with Wisconsin Open Meetings Law, this agenda was posted on 01/24/2023 at the following locations: Superior Government Center, Douglas County Courthouse, Superior Public Library, PACT TV, and online at <https://www.ci.superior.wi.us/agendacenter>. It was also emailed to the Superior Telegram.



SUPERIOR

W I S C O N S I N

Living up to our name.

Finance Department
Nick Rhinehart, Finance Director

Phone: (715) 395-7452

Fax: (715) 395-7292

E-mail: rhinehartn@ci.superior.wi.us

1316 N 14th Street, #235

Superior, WI 54880

Website: www.ci.superior.wi.us

January 23, 2023

Finance Committee Meeting Date: January 25, 2023

TO: Mayor Jim Paine and Members of the Finance Committee
FROM: Nick Rhinehart, Finance Director
Steve Roberts, Director – Environmental Services Division
RE: 2023 Wastewater Utility Budget

Introduction

We are seeking approval of the 2023 Wastewater Utility Budget. The attached information is included for your review.

- 2023 Revenue Budget (Attachment A)
- 2023 Expenditure Budget (Attachment B)
- Cash Flow Projection through 2027 (Attachment C)
- Capital Outlay Projection through 2027 (Attachment D)

Revenue Discussion (Attachment A)

- No sewer utility rate increase is being requested for 2023. The sewage rate has not increased since 2014.
 - Variable rate to remain at \$7.71 per unit.
 - Fixed fee to remain at \$5.50 per month.
- Total Wastewater Fund revenue in 2023 is budgeted at \$8,953,674. This includes \$1,010,719 of revenue related to the Cenovus refinery. Cenovus started discharging wastewater in late 2021.

Expenditure Discussion (Attachment B)

- Total 2023 Wastewater Utility expense is budgeted at \$7,339,922 with no major changes in operation.

Cash Flow Projection (Attachment C)

- The Wastewater Utility fund began 2023 with a cash balance of \$6,772,082 and is budgeted to have a year-end cash balance of \$6,187,236.
- The Wastewater Utility Fund participates in WI Clean Water Fund Loans. It is expecting to receive additional loans of \$1,800,000 and principal forgiveness of \$700,000 in 2023. This is related to Lift Station 3 Reconstruction project listed on Attachment D.
- The Wastewater Utility will continue to pursue additional WI Clean Water Fund Loans in future years which are eligible for up to 30% principal forgiveness. All options will be analyzed prior to accepting any future CWFL loans.

- The Wastewater Utility is projected to maintain sufficient cash balances through the year 2027 to pay for planned capital projects.

Capital Outlay Projection (Attachment D)

Total capital expenditure for 2023 is budgeted at \$4,365,650.

Recommendation

We are requesting that the Finance Committee approve the 2023 Wastewater Utility Budget.

2023 Wastewater Revenue Budget - Fund 601										
Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Est.	2025 Est.	2026 Est.	
601 0000 429 10 00	Special Assessments	-	-	-	-	-	-	-	-	
601 0000 432 10 00	Federal Grants	-	7,416	-	-	450,000	-	-	-	
601 0000 435 10 00	State Grants	-	-	-	-	-	-	-	-	
601 0000 449 25 00	Hauler Application Fee	125	225	-	-	225	225	225	225	
601 0000 464 10 00	Sewer Service	6,628,396	6,425,722	6,870,863	6,902,360	6,738,120	7,054,230	7,054,230	7,054,230	
601 0000 464 10 00	Sewer Service - Cenovus					441,734	1,010,719	1,010,719	1,010,719	
601 0000 464 11 00	Parkland Revenue	136,453	76,040	122,314	105,875	115,000	115,000	115,000	115,000	
601 0000 464 15 00	Other Sewer Svc.Fees	75,061	122,030	48,147	28,352	125,780	40,000	40,000	40,000	
601 0000 474 13 00	Chg for Services - Landfill	82,643	94,141	81,843	75,764	70,000	70,000	70,000	70,000	
601 0000 474 21 00	Chg for Services - Stormwater	-	-	-	14,861	-	-	-	-	
601 0000 481 10 00	Interest Revenue	74,704	186,085	191,446	(25,865)	183,085	50,000	100,000	200,000	
601 0000 483 15 00	Auction Sales	-	-	6,301	-	2,000	-	-	-	
601 0000 483 50 00	Sale of Assets for Scrap	3,293	3,688	2,710	3,235	2,500	2,500	2,500	2,500	
601 0000 484 10 00	Insurance Recovery	12,117	-	-	5,239	7,000	7,000	7,000	7,000	
601 0000 485 10 00	Donations	-	-	100	-	-	-	-	-	
601 0000 487 10 00	Other Misc. Revenue/Late Fees	151,083	134,033	88,826	130,705	150,000	150,000	150,000	150,000	
601 0000 487 20 00	Program Income	25,707	5,750	13,625	10,454	4,000	4,000	4,000	4,000	
601 0000 488 10 00	Contributed Capital	416,093	348,588	715,897	34,103	-	-	-	-	
Total Operating Revenue:										
		\$ 7,605,675	\$ 7,396,300	\$ 8,149,487	\$ 7,285,083	\$ 7,836,944	\$ 8,953,674	\$ 8,553,674	\$ 8,603,674	\$ 8,653,674
Total Fund Expense										
		\$ 6,540,124	\$ 6,840,604	\$ 6,876,544	\$ 6,604,743	\$ 7,247,681	\$ 7,339,922	\$ 7,486,720	\$ 7,636,455	\$ 7,789,184
Net Income										
		\$ 1,065,551	\$ 555,696	\$ 1,272,943	\$ 680,340	\$ 589,263	\$ 1,613,752	\$ 1,066,954	\$ 967,219	\$ 864,490

Estimated Number of Hook-ups:	10,040	10,040	10,040	10,040	10,040	10,040	10,040	10,040	10,040	10,040
Billed @ Fixed Rate of \$2.00 per month (\$5.50/mo. effective 1/1/12)	\$ 66.00	\$ 66.00	\$ 66.00	\$ 66.00	\$ 66.00	\$ 66.00	\$ 66.00	\$ 66.00	\$ 66.00	\$ 66.00
Annual Fixed Sewer Charges	\$ 662,640	\$ 662,640	\$ 662,640	\$ 662,640	\$ 662,640	\$ 662,640	\$ 662,640	\$ 662,640	\$ 662,640	\$ 662,640
Annual Variable Sewer Charges:	\$ 5,965,756	\$ 5,763,082	\$ 6,208,223	\$ 6,329,517	\$ 6,389,755	\$ 6,391,590	\$ 6,391,590	\$ 6,391,590	\$ 6,391,590	\$ 6,391,590
Billed @ Variable Rate of \$7.71 per unit effective 1/1/14)	\$ 7.71	\$ 7.71	\$ 7.71	\$ 7.71	\$ 7.71	\$ 7.71	\$ 7.71	\$ 7.71	\$ 7.71	\$ 7.71
Estimated Variable Units Billed Annually:	773,769	747,481	805,217	820,949	828,762	829,000	829,000	829,000	829,000	829,000
		-3.4%	7.7%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Annual Sewer User Charges:	\$ 6,628,396	\$ 6,425,722	\$ 6,870,863	\$ 6,992,157	\$ 7,052,395	\$ 7,054,230	\$ 7,054,230	\$ 7,054,230	\$ 7,054,230	\$ 7,054,230

ENVIRONMENTAL SERVICES DIVISION	Actual 2018	Actual 2019	Actual 2020	Actual 2021	2022 budget	2022 YTD 10/7/2022	2022 projected	2023 Proposed
TOTAL WASTEWATER UTILITY FUND	\$6,540,126	\$6,840,604	\$6,876,544	\$6,604,743	\$7,247,681	\$4,226,265	\$6,805,605	\$7,339,922
601-5361-536.11-10/SALARIES / SALARIES-PERMANENT-REGULR	1,946,821	1,966,158	2,016,640	2,140,663	2,255,659	1,575,706	2,156,228	2,358,120
601-5361-536.11-20/SALARIES / SALARIES-PERM-OVERTIME	30,571	40,759	39,609	32,769	28,200	31,160	42,640	28,200
601-5361-536.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	35,318	32,998	33,637	18,172	42,986	27,046	32,905	45,136
601-5361-536.11-60/SALARIES / SALARIES-PT/TEMP-OVERTIME	-	-	-	-	-	-	-	-
601-5361-536.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	146,190	147,447	148,610	154,280	178,004	118,356	161,961	186,006
601-5361-536.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	153,563	293,781	152,165	(92,073)	151,245	105,311	144,110	165,339
601-5361-536.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	89,475	105,512	111,917	114,750	116,342	-	116,342	121,573
601-5361-536.15-30/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYEE WRF	-	-	-	-	-	-	-	-
601-5361-536.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	452,370	505,721	873,958	698,120	681,105	508,222	674,548	808,886
601-5361-536.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	14,554	10,744	11,217	19,393	5,568	2,324	3,180	5,547
601-5361-536.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	50,515	44,107	47,184	46,366	56,163	36,304	49,679	49,792
601-5361-536.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNMPLYMNT COMP	7,112	4,548	4,565	7,400	8,001	252	345	8,001
601-5361-536.15-93/EMPLOYER CONTRIBUTIONS / BENEFITS-LICENSE FEE RMB	-	-	-	-	-	-	-	-
601-5361-536.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	3,055	2,862	2,905	2,822	4,769	4,460	4,460	4,694
601-5361-536.15-95/EMPLOYER CONTRIBUTIONS / MISC EMPLOYEE REIMBRSMNTS	-	-	-	-	-	-	-	-
601-5361-536.21-20/PROFESSIONAL SERVICES / PROF SVCS-LEGAL	-	13,138	575	3,935	5,000	4,750	5,000	10,000
601-5361-536.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	6,256	6,270	6,066	6,419	6,630	3,666	6,630	6,630
601-5361-536.21-40/PROFESSIONAL SERVICES / PROF SVCS-DATA PROCESSING	-	-	-	-	-	-	-	-
601-5361-536.21-50/PROFESSIONAL SERVICES / PROF SVCS-ENGIN/ARCHITECT	78,124	26,866	2,650	8,550	30,000	14,810	20,000	20,000
601-5361-536.21-51/PROFESSIONAL SERVICES / PROF SVCS-TECH/CONSULTING	100,732	68,097	45,133	41,937	60,000	32,454	45,000	45,000
601-5361-536.21-80/PROFESSIONAL SERVICES / PROF SERVICES - OTHER	416	1,021	1,105	989	2,500	342	1,000	1,000
601-5361-536.21-91/PROFESSIONAL SERVICES / PROF SERVICES-LABORATORY	18,666	23,881	32,463	21,561	25,000	13,303	20,000	22,500
601-5361-536.21-92/PROFESSIONAL SERVICES / PROF SERVICES-EMERGENCY	-	-	-	-	-	-	-	-
601-5361-536.22-20/UTILITY SERVICES / UTILITIES-GENERAL	314,463	331,389	310,613	343,774	330,000	257,758	375,000	375,000
601-5361-536.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	11,932	13,311	13,914	13,127	15,000	9,064	15,000	15,000
601-5361-536.24-10/RPR & MNT SVC-OTHER / RPR & MNT SVC-VEHICLES	-	-	-	-	-	-	-	-
601-5361-536.24-11/RPR & MNT SVC-OTHER / RPR/MNT SVC-VEHICLE-CO SY	1,033	15,228	456	299	5,000	381	1,000	1,000
601-5361-536.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH/EQUIP	266,554	241,018	161,584	182,574	178,500	190,965	225,000	225,000
601-5361-536.24-21/RPR & MNT SVC-OTHER / RPR/MNT SVC-MACH/EQ-CO SY	64,584	36,582	79,419	46,062	51,000	19,811	25,000	25,000
601-5361-536.24-50/RPR & MNT SVC-OTHER / RPR & MNT SVC-GROUNDS	8,944	19,760	12,085	6,645	30,000	16,887	20,000	20,000
601-5361-536.24-51/RPR & MNT SVC-OTHER / RPR/MNT SVC-GRNDS-CO SY	3,218	13,319	4,569	3,107	8,000	4,886	6,000	6,000
601-5361-536.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	11,349	10,784	16,779	19,479	15,000	10,183	15,000	15,000
601-5361-536.24-71/RPR & MNT SVC-OTHER / RPR/MNT SVC-BLDGS-CO SY	-	-	-	-	-	-	-	-
601-5361-536.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-OTHER MISC	8,912	1,947	3,859	6,902	7,000	12,425	15,000	15,000
601-5361-536.24-91/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR MISC-CS	-	-	238,085	285,277	275,000	164,960	247,500	250,000
601-5361-536.24-96/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR-PIPNG-MP	6,168	7,692	589	1,743	10,200	11,294	15,000	15,000
601-5361-536.24-97/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR-PIPNG-CS	283,721	461,623	47,786	49,633	70,000	72,736	80,000	80,000
601-5361-536.29-50/OTHER CONTRACTUAL SVCS / CONT SVC-SWLP SEW BILGGS	-	-	-	-	-	-	-	-
601-5361-536.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	203,010	187,023	147,643	184,444	185,000	140,842	185,000	185,000
601-5361-536.29-94/OTHER CONTRACTUAL SVCS / STORMWATER FEES	10,950	10,950	15,878	15,694	15,600	8,386	15,600	15,600
601-5361-536.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	5,529	6,871	3,052	2,610	6,000	2,518	6,000	5,000
601-5361-536.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	10,068	15,240	14,821	15,165	17,000	4,903	17,000	17,000
601-5361-536.33-40/TRAVEL / TRAVEL & TRAINING	14,890	10,353	5,240	9,200	17,850	4,678	10,000	15,000
601-5361-536.34-20/OPERATING SUPPLIES / OPERATING SUPPLIES-LAB	35,442	34,918	33,067	37,480	35,700	30,208	35,700	40,000
601-5361-536.34-21/OPERATING SUPPLIES / OPER SUPP-CHEMICALS	171,540	179,743	219,603	191,332	200,000	196,242	250,000	275,000
601-5361-536.34-40/OPERATING SUPPLIES / OPERATING SUPP-JANITORIAL	2,326	2,298	2,152	2,076	3,000	1,439	3,000	3,000
601-5361-536.34-50/OPERATING SUPPLIES / OPERATING SUPP-FUEL	41,562	35,136	26,219	37,639	36,000	42,003	56,000	56,000
601-5361-536.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	1,387	795	138	1,022	1,500	426	1,500	1,500

601-5361-536.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL & OIL	4,152	5,605	1,552	(558)	3,000	4,327	5,768	5,768
601-5361-536.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	44	340	1,754	-	-	-	-	-
601-5361-536.35-21/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-CS VEH PRTS	3,491	5,443	2,715	2,762	5,000	2,381	5,000	5,000
601-5361-536.35-30/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MACH/EQUIP	234,121	163,788	177,124	165,392	197,500	154,734	197,500	225,000
601-5361-536.35-31/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-CS MACH/EQ	59,084	39,813	25,350	11,250	35,000	15,269	25,000	25,000
601-5361-536.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	16,667	13,152	11,224	13,203	17,500	7,198	17,500	15,000
601-5361-536.35-91/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MISC-CO SY	-	-	-	-	-	-	-	-
601-5361-536.35-92/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-GRNDS	1,106	560	591	2,032	1,800	1,258	1,800	1,800
601-5361-536.35-93/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-GRNDS-CO SY	249	280	425	862	1,000	-	1,000	1,000
601-5361-536.35-94/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-BLDGS	18	324	-	23,017	1,000	703	1,000	1,000
601-5361-536.35-95/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-BLDGS-CO SY	-	-	-	-	1,000	-	1,000	1,000
601-5361-536.35-96/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MP PIPING	18,689	42,052	21,378	52,300	35,000	40,840	54,667	50,000
601-5361-536.35-97/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-PIPNG-CO SY	37,917	19,255	37,484	30,361	36,000	22,605	31,000	36,000
601-5361-536.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	1,680	2,338	45,415	41,031	3,000	261	2,000	2,000
601-5361-536.51-30/INSURANCE / INSURANCE	14,250	19,007	19,007	30,417	32,812	35,812	35,812	36,942
601-5361-536.53-10/RENTS & LEASES / RENTS/LEASE-LAND(SLUDGE)	-	-	-	-	-	-	-	-
601-5361-536.53-30/RENTS & LEASES / RENTS & LEASES-MACH/EQUIP	-	-	-	-	-	-	-	-
601-5361-536.53-90/RENTS & LEASES / RENTS & LEASES-OTHER MISC	8,158	8,478	10,039	8,233	9,000	3,559	9,000	9,000
601-5361-536.54-10/DEPRECIATION & AMORTIZTN / DEPRECIATION	1,229,409	1,259,202	1,251,809	1,252,660	1,344,710	-	958,394	1,002,254
601-5361-536.59-10/LICENSES & PERMITS / LICENSES & PERMITS	84,542	87,477	83,179	86,321	94,000	94,257	95,000	95,000
601-5361-536.62-10/DEBT SERVICE / INTEREST	-	-	-	-	-	-	-	-
601-5361-536.69-10/OTHER DEBT SERVICE / OTHER DEBT SVC CHARGES	-	-	-	-	-	-	-	-
601-5361-536.74-90/LOSSES / OTHER LOSSES	-	-	90,772	2,807	-	-	-	-
601-5361-536.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
601-5361-536.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	-
601-5361-536.89-99/CAPITAL EXPENSE / FIXED ASSET RECLASSIFCTNS	-	-	-	-	-	-	-	-
601-5820-582.62-10/DEBT SERVICE / INTEREST	113,577	120,800	132,803	134,085	141,187	74,398	141,187	157,984
601-5820-582.69-10/OTHER DEBT SERVICE / OTHER DEBT SVC CHARGES	555	622	-	380	650	-	650	650
601-5820-582.69-20/OTHER DEBT SERVICE / ISSUANCE COSTS	6,500	-	9,380	-	9,000	7,500	9,000	9,000
601-5920-592.90-10/OTHER FINANCING USES / XFRS TO OTHER FUNDS	-	-	-	-	-	-	-	-
601-5920-592.90-20/OTHER FINANCING USES / TRANSFER TO OTHER FUNDS	94,595	122,177	66,595	66,851	110,000	79,702	110,000	119,000

City of Superior - Wastewater Fund #601
Cash Flow Projection

	Act 20	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budgeted 2022	Estimated 2023	Estimated 2024	Estimated 2025	Estimated 2026	Estimated 2027
Beginning Cash Balance	\$	2,227,235	\$ 4,107,520	\$ 4,441,554	\$ 5,680,370	\$ 6,831,826	\$ 6,772,082	\$ 6,187,236	\$ 5,548,257	\$ 5,705,938	\$ 6,665,193
Total Operating Revenue	\$	7,189,582	\$ 7,047,712	\$ 8,149,487	\$ 7,285,083	\$ 7,836,944	\$ 8,953,674	\$ 8,553,674	\$ 8,596,442	\$ 8,596,442	\$ 8,596,442
Total Expenses:	\$	(6,540,126)	\$ (6,840,604)	\$ (6,876,544)	\$ (6,604,743)	\$ (7,247,681)	\$ (7,339,922)	\$ (7,486,720)	\$ (7,636,455)	\$ (7,789,184)	\$ (7,944,968)
Total Net Income	\$	649,455	\$ 207,108	\$ 1,272,943	\$ 680,340	\$ 589,263	\$ 1,613,752	\$ 1,066,954	\$ 959,987	\$ 807,258	\$ 651,475
+ Depreciation Expense	\$	1,229,409	\$ 1,259,202	\$ 1,251,809	\$ 1,252,660	\$ 1,344,710	\$ 1,002,254	\$ 1,053,272	\$ 1,099,041	\$ 1,127,150	\$ 1,118,204
+ Debt Proceeds											
+ WI CWLF Funding-Forgiven	\$	416,093	\$ 348,588	\$ 715,897	\$ 34,103	\$ 316,378	\$ 700,000	\$ 360,000	\$ 750,000		
+ WI CWLF Funding-Loan Amt.	\$	2,215,919	\$ 813,371	\$ 1,670,427	\$ 1,153,463	\$ 1,453,002	\$ 1,800,000	\$ 840,000	\$ 1,750,000		
- Principal Payments	\$	(352,075)	\$ (394,318)	\$ (412,105)	\$ (500,262)	\$ (565,001)	\$ (636,201)	\$ (679,205)	\$ (726,348)	\$ (810,154)	\$ (827,716)
- Fixed Asset Purchases	\$	(2,126,197)	\$ (405,919)	\$ (2,711,842)	\$ (1,380,946)	\$ (2,881,718)	\$ (4,364,650)	\$ (2,920,000)	\$ (2,925,000)	\$ (165,000)	\$ (900,000)
Change in AR / AP	\$	263,773	\$ (1,145,409)	\$ 167,584	\$ (53,799)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Balance	\$	1,880,285	\$ 334,034	\$ 1,238,816	\$ 1,151,456	\$ (59,744)	\$ (584,846)	\$ (638,979)	\$ 157,681	\$ 959,255	\$ 41,964
Ending Cash Balance	\$	4,107,520	\$ 4,441,554	\$ 5,680,370	\$ 6,831,826	\$ 6,772,082	\$ 6,187,236	\$ 5,548,257	\$ 5,705,938	\$ 6,665,193	\$ 6,707,156

\$ 7,093,989

Wastewater Capital Budget	2022	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Lift Station #3 and Force Main Reconstruction (Billings Park)(30% up to \$700K anticipated grant)	\$113,680	\$2,500,000				
Hill Avenue Interceptor Rehabilitation 58th to Stinson	\$1,000,000					
Hill Avenue Interceptor Rehabilitation Central Ave. to 58th & Hill	\$720,000					
Hill Avenue Interceptor Rehab (Stinson to Kirk Rolson); \$450K ACOE Grant		\$1,000,000				
CSTP5 Flow and Storage Improvements (30% = \$560K anticipated grant)	\$612,000					
Address Structural Degradation and Electrical Issues at CSTP 5 & 6 Treatment Buildings (Design 2023) Construction cost and schedule for implementation to be determined		\$250,000				
Digester Brick Repair	\$272,759					
2800 Block Tower Ave West side		\$140,000				
Belknap Interceptor - Maryland to Butler			\$900,000			
East Second Street Corridor Wet Weather Capacity Improvements (Required to accept NTEC flows)		\$150,000	\$50,000	\$2,500,000		
Hammond from Belknap to North 21st (WW Share, Anticipated 30% grant)			\$1,200,000			
MH040030-MH040037 (Partial Replacement)		\$80,000				
Digester gas flowmeter replacement / upgrade, pressure-vacuum relief replacement	\$40,000	\$20,000				
Parallel Biological Treatment		\$50,000				
Capital Project Contingency	\$83,718	\$50,000	\$50,000	\$50,000	\$50,000	
MP MCC Upgrade / Replacement		\$30,000	\$300,000			
Pickup Truck Replacement Unit 432, (50% WW & 50% SW)		\$41,250				
Aeration Baffle walls, blower replacement & Emergency Operation & transformer replacement (30% up to 700K anticipated grant)	\$11,645					
Instrumentation and Control	\$20,051	\$25,000	\$25,000	\$25,000	\$25,000	
Fire Detection System MP 66% WW 33% SW		\$13,400				
LS 1 Pump Station Improvements		\$15,000	\$150,000			
Grit System Improvements			\$20,000	\$200,000		
Solar powered aeration mixers for CSTP 2			\$225,000			
Digester 3 Mixing and Cover Rehab					\$90,000	\$900,000
Digester 1 Cover Evaluation and Engineering for Rehabilitation or Replacement				\$150,000		
Rain Gauges	\$7,865					
Grand Total	\$2,881,718	\$4,364,650	\$2,920,000	\$2,925,000	\$165,000	\$900,000



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Finance Department
Nick Rhinehart, Finance Director

Phone: (715) 395-7452

Fax: (715) 395-7292

E-mail: rhinehartn@ci.superior.wi.us

1316 N 14th Street, #235

Superior, WI 54880

Website: www.ci.superior.wi.us

January 23, 2023

Finance Committee Meeting Date: January 25, 2023

TO: Mayor Jim Paine and Members of the Finance Committee
FROM: Nick Rhinehart, Finance Director
Steve Roberts, Director – Environmental Services Division
RE: 2023 Stormwater Utility Budget

Introduction

We are seeking approval of the 2023 Stormwater Utility Budget. The attached information is included for your review.

- 2023 Revenue Budget (Attachment A)
- 2023 Expenditure Budget (Attachment B)
- Cash Flow Projection through 2027 (Attachment C)
- Capital Outlay Projection through 2024 (Attachment D)

Revenue Discussion (Attachment A)

- No utility rate increase is being requested for 2023.
 - Rate for single family home will remain \$17.70 per quarter (\$70.80 per year).
- Total Stormwater Fund revenue in 2023 is budgeted at \$2,578,500.

Expenditure Discussion (Attachment B)

- Total Stormwater Utility expense in 2023 is budgeted at \$2,145,979 with no major changes in operation.

Cash Flow Projection (Attachment C)

- The Stormwater Utility fund began 2023 with a cash balance of \$2,484,186 and is budgeted to have a year-end cash balance of \$2,855,783.

Capital Outlay Projection (Attachment D)

- Total capital expenditure budget in 2023 is estimated at \$92,850.

Recommendation

We are requesting that the Finance Committee approve the 2023 Stormwater Utility Budget.

	2023 Stormwater Revenue Budget - Fund 606									
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Est.	2025 Est.	2026 Est.	2027 Est.
Special Assessments 606-0000-429.10-00		-		-	-	-	-	-	-	-
Fed Grants 606-0000-432.10-00	7,389	17,248	24,636	8,873						
State Grants 606-0000-435.10-00 & 436.90-00			9,811							
Storm Sewer Service 606-0000-464.50-00	2,457,123	2,387,023	2,533,038	2,551,945	2,400,000	2,550,000	2,550,000	2,550,000	2,550,000	2,550,000
Other Fees 606-0000-464.51-00	6,203	18,985	3,450	5,350	3,000	3,000	3,000	3,000	3,000	3,000
Intergovmnt Chgs.										
Interest Revenue 606-0000-481.10-00	34,083	70,697	71,516	(15,715)	20,000	-	10,000	15,000	20,000	20,000
Auction Sales 606-0000-483.15-00			6,301							
Insurance Recovery 606-0000-484.10-00	3,473			1,331						
Other Misc. Revenue/Late Fees 606-0000-487.10-00	26,611	27,981	20,296	24,447	26,000	25,500	25,500	25,500	25,500	25,500
Transf. from other funds 606-0000-492.90-01					600,000					
Total Revenue:	\$ 2,534,882	\$ 2,521,933	\$ 2,669,048	\$ 2,576,231	\$ 3,049,000	\$ 2,578,500	\$ 2,588,500	\$ 2,593,500	\$ 2,598,500	\$ 2,598,500
Total Expenses:	\$ 1,731,461	\$ 1,900,591	\$ 1,969,702	\$ 1,860,718	\$ 2,068,974	\$ 2,145,979	\$ 2,188,899	\$ 2,232,676	\$ 2,277,330	\$ 2,322,877
Net Income / (Loss)	\$ 803,421	\$ 621,342	\$ 699,346	\$ 715,513	\$ 980,026	\$ 432,521	\$ 399,601	\$ 360,824	\$ 321,170	\$ 275,623

Stormwater Fee Structure:

2.00 Fixed Fee per parcel

3.90 Variable Fee per ERU - Impervious Area Measurement

5.90 Standard monthly fee per residential property

x 3 months

\$ 17.70 Standard Quarterly Residential Fee

ENVIRONMENTAL SERVICES DIVISION	Actual 2018	Actual 2019	Actual 2020	Actual 2021	2022 Budget	2022 YTD 10/12/2022	2022 Projected	2023 Proposed
TOTAL STORMWATER UTILITY FUND	\$1,731,461	\$1,900,591	\$1,969,702	\$1,860,718	\$2,068,974	\$1,025,425	\$1,916,309	\$2,145,979
606-5361-536.11-10/SALARIES / SALARIES-PERMANENT-REGULR	660,698	690,082	733,597	790,990	782,326	503,200	688,589	792,336
606-5361-536.11-20/SALARIES / SALARIES-PERM-OVERTIME	1,287	3,706	1,955	1,151	3,100	1,295	1,772	3,100
606-5361-536.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	10,088	19,037	11,949	12,180	27,090	27,045	37,009	28,445
606-5361-536.11-60/SALARIES / SALARIES-PT/TEMP-OVERTIME	-	-	-	-	-	-	-	-
606-5361-536.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	49,383	51,234	51,596	51,855	62,157	38,363	52,497	63,027
606-5361-536.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	57,105	106,885	52,760	(30,885)	52,814	34,093	46,654	56,024
606-5361-536.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	31,208	37,690	38,663	39,048	40,626	-	40,626	41,194
606-5361-536.15-30/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYEE WRF	-	-	-	-	-	-	-	-
606-5361-536.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	154,433	169,230	283,728	217,917	213,925	153,075	200,000	241,029
606-5361-536.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	859	825	750	833	2,000	637	872	1,925
606-5361-536.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	11,966	11,237	11,611	12,611	15,592	9,538	13,052	12,960
606-5361-536.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNEMPLMNT COMP	1,198	570	1,155	(8,510)	8,001	-	-	8,001
606-5361-536.15-93/EMPLOYER CONTRIBUTIONS / BENEFITS-LICENSE FEE RMB	-	-	-	-	-	-	-	-
606-5361-536.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	965	878	915	898	1,101	1,223	1,223	1,079
606-5361-536.15-95/EMPLOYER CONTRIBUTIONS / MISC EMPLOYEE REIMBRMNTS	-	-	-	-	-	-	-	-
606-5361-536.21-20/PROFESSIONAL SERVICES / PROF SVCS-LEGAL	-	12,459	516	3,935	5,000	4,895	5,000	10,000
606-5361-536.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	2,523	2,587	2,426	2,568	2,650	1,458	2,650	2,650
606-5361-536.21-40/PROFESSIONAL SERVICES / PROF SVCS-DATA PROCESSING	-	-	-	-	-	-	-	-
606-5361-536.21-50/PROFESSIONAL SERVICES / PROF SVCS-ENGIN/ARCHITECT	2,722	26,271	2,588	-	25,000	-	15,000	25,000
606-5361-536.21-51/PROFESSIONAL SERVICES / PROF SVCS-TECH/CONSULTING	25,815	24,400	32,451	4,600	25,000	5,568	6,000	25,000
606-5361-536.21-80/PROFESSIONAL SERVICES / PROF SERVICES - OTHER	49	546	-	476	1,500	-	500	1,500
606-5361-536.21-91/PROFESSIONAL SERVICES / PROF SERVICES-LABORATORY	556	4,397	-	-	5,000	-	1,000	5,000
606-5361-536.21-92/PROFESSIONAL SERVICES / PROF SERVICES-EMERGENCY	-	-	-	-	-	-	-	-
606-5361-536.22-20/UTILITY SERVICES / UTILITIES-GENERAL	26,250	26,463	25,218	44,298	28,500	22,062	28,500	30,500
606-5361-536.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	11,932	13,311	13,914	13,127	15,000	9,668	15,000	15,000
606-5361-536.24-10/RPR & MNT SVC-OTHER / RPR & MNT SVC-VEHICLES	-	-	-	-	-	-	-	-
606-5361-536.24-11/RPR & MNT SVC-OTHER / RPR/MNT SVC-VEHICLE-CO SY	1,033	15,228	456	299	5,000	381	1,000	5,000
606-5361-536.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH/EQUIP	953	130	1,024	186	2,000	2,870	3,500	2,000
606-5361-536.24-21/RPR & MNT SVC-OTHER / RPR/MNT SVC-MACH/EQ-CO SY	952	160	407	619	1,000	716	1,000	1,000
606-5361-536.24-50/RPR & MNT SVC-OTHER / RPR & MNT SVC-GROUNDS	855	-	-	-	-	-	-	-
606-5361-536.24-51/RPR & MNT SVC-OTHER / RPR/MNT SVC-GRNDS-CO SY	490	744	3,202	821	1,000	494	1,000	1,000
606-5361-536.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	5,639	7,226	10,343	8,850	12,000	7,725	12,000	12,000
606-5361-536.24-71/RPR & MNT SVC-OTHER / RPR/MNT SVC-BLDGS-CO SY	-	-	-	-	-	-	-	-
606-5361-536.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-OTHER MISC	6,254	2,795	4,663	5,501	5,000	9,917	11,000	10,700
606-5361-536.24-91/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR MISC-CS	-	-	-	-	-	-	-	-
606-5361-536.24-96/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR-PIPNG-MP	-	-	-	-	-	416	500	-
606-5361-536.24-97/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR-PIPNG-CS	3,014	23,618	28,188	19,685	20,000	6,490	20,000	20,000
606-5361-536.29-50/OTHER CONTRACTUAL SVCS / CONT SVC-SWLP SEW BILLGS	-	-	-	-	-	-	-	-
606-5361-536.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	27,771	15,484	13,429	10,615	15,000	8,121	15,000	15,000
606-5361-536.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	2,402	4,048	2,855	2,266	4,000	2,488	4,000	4,000
606-5361-536.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	2,558	8,600	6,815	7,177	7,500	3,685	7,500	7,500
606-5361-536.33-40/TRAVEL / TRAVEL & TRAINING	15,186	10,175	5,240	9,203	17,850	4,678	10,000	15,000
606-5361-536.34-20/OPERATING SUPPLIES / OPERATING SUPPLIES-LAB	81	-	-	-	500	-	-	500
606-5361-536.34-21/OPERATING SUPPLIES / OPER SUPP-CHEMICALS	-	-	-	-	-	-	-	-
606-5361-536.34-40/OPERATING SUPPLIES / OPERATING SUPP-JANITORIAL	2,326	2,298	2,068	2,028	3,000	1,391	2,000	3,000
606-5361-536.34-50/OPERATING SUPPLIES / OPERATING SUPP-FUEL	1,119	1,413	783	434	1,500	614	1,000	1,500
606-5361-536.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	3,182	3,473	3,336	710	4,000	3,251	4,500	4,000
606-5361-536.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL & OIL	-	-	-	7	-	-	-	-

606-5361-536.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	-	-	-	-	-	-	-	-	-
606-5361-536.35-21/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-CS VEH PRTS	3,416	2,587	2,715	2,762	5,000	2,380	4,000	5,000	5,000
606-5361-536.35-30/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MACH/EQUIP	16,150	13,302	11,523	17,086	23,500	10,389	16,000	23,500	23,500
606-5361-536.35-31/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-CS MACH/EQ	23,482	14,326	14,961	9,037	15,000	10,423	15,000	15,000	15,000
606-5361-536.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	16,776	12,471	10,793	13,156	17,500	7,197	10,000	17,500	17,500
606-5361-536.35-91/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MISC-CO SY	-	-	-	-	-	-	-	-	-
606-5361-536.35-92/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-GRNDS	-	769	229	12	-	-	-	-	-
606-5361-536.35-93/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-GRNDS-CO SY	1,686	-	-	696	1,000	-	1,000	1,000	1,000
606-5361-536.35-95/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-BLDGS-CO SY	-	-	-	-	-	-	-	-	-
606-5361-536.35-96/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MP PIPING	-	-	565	-	-	-	-	-	-
606-5361-536.35-97/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-PIPNG-CO SY	45,832	30,430	52,486	42,186	45,000	21,307	45,000	45,000	45,000
606-5361-536.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	1,821	1,456	1,434	622	1,500	231	1,500	1,500	1,500
606-5361-536.51-30/INSURANCE / INSURANCE	2,800	3,724	3,724	3,898	4,195	4,195	4,195	4,195	4,092
606-5361-536.53-10/RENTS & LEASES / RENTS/LEASE-LAND(SLUDGE)	-	-	-	-	-	-	-	-	-
606-5361-536.53-30/RENTS & LEASES / RENTS & LEASES-MACH/EQUIP	-	-	-	-	-	-	-	-	-
606-5361-536.53-90/RENTS & LEASES / RENTS & LEASES-OTHER MISC	5,190	6,050	5,834	5,329	6,000	3,559	6,000	6,000	6,000
606-5361-536.54-10/DEPRECIATION & AMORTIZTN / DEPRECIATION	358,697	378,161	389,459	413,088	406,446	-	434,468	441,479	441,479
606-5361-536.59-10/LICENSES & PERMITS / LICENSES & PERMITS	32,452	38,102	34,748	45,255	54,000	54,556	55,000	54,000	54,000
606-5361-536.62-10/DEBT SERVICE / INTEREST	-	-	-	-	-	-	-	-	-
606-5361-536.69-10/OTHER DEBT SERVICE / OTHER DEBT SVC CHARGES	-	-	-	-	-	-	-	-	-
606-5361-536.74-90/LOSSES / OTHER LOSSES	-	-	-	-	-	-	-	-	-
606-5361-536.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-	-
606-5361-536.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	-	-
601-5820-582.62-10/DEBT SERVICE / INTEREST	86,106	87,525	78,143	68,473	59,785	31,418	59,785	59,785	49,490
601-5820-582.69-10/DEBT SERVICE / INTEREST	75	100	100	200	100	200	200	200	100
606-5920-592.90-10/OTHER FINANCING USES / TRANSFERS - Info Technology	14,128	14,387	14,387	13,425	14,216	14,213	14,216	14,216	16,348

City of Superior - Stormwater Fund #606

Cash Flow Projection

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021	Budgeted 2022	Estimated 2023	Estimated 2024	Estimated 2025	Estimated 2026	Estimated 2027
Beginning Cash Balance	\$ 1,549,435	\$ 1,816,026	\$ 1,356,111	\$ 1,819,028	\$ 1,876,350	\$ 2,484,186	\$ 2,855,783	\$ 2,006,629	\$ 1,885,162	\$ 1,732,371
Total Revenue	\$ 2,534,882	\$ 2,521,933	\$ 2,669,048	\$ 2,576,231	\$ 3,049,000	\$ 2,578,500	\$ 2,588,500	\$ 2,593,500	\$ 2,598,500	\$ 2,598,500
Total Expenses:	\$ (1,731,461)	\$ (1,900,591)	\$ (1,969,702)	\$ (1,860,718)	\$ (1,916,309)	\$ (2,145,979)	\$ (2,188,899)	\$ (2,232,676)	\$ (2,277,330)	\$ (2,322,877)
Total Net Income	\$ 803,421	\$ 621,342	\$ 699,346	\$ 715,513	\$ 1,132,691	\$ 432,521	\$ 399,601	\$ 360,824	\$ 321,170	\$ 275,623
+ Depreciation Expense	\$ 358,697	\$ 378,161	\$ 389,459	\$ 413,088	\$ 434,468	\$ 441,479	\$ 447,091	\$ 457,723	\$ 472,749	\$ 485,504
+ Debt Proceeds										
+ WI CWLF Funding-Forgiven										
+ WI CWLF Funding-Loan Amt.										
- Principal Payments	\$ (355,864)	\$ (361,252)	\$ (371,809)	\$ (387,541)	\$ (398,454)	\$ (409,554)	\$ (205,846)	\$ (212,336)	\$ (219,031)	\$ (225,937)
- Fixed Asset Purchases	\$ (1,293,878)	\$ (553,458)	\$ (262,752)	\$ (839,940)	\$ (560,869)	\$ (92,850)	\$ (1,490,000)	\$ (727,678)	\$ (727,678)	\$ (727,678)
Change in AR / AP	\$ 754,215	\$ (544,709)	\$ 8,673	\$ 156,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Balance	\$ 266,591	\$ (459,916)	\$ 462,917	\$ 57,322	\$ 607,837	\$ 371,596	\$ (849,153)	\$ (121,468)	\$ (152,790)	\$ (192,488)
Ending Cash Balance	\$ 1,816,026	\$ 1,356,111	\$ 1,819,028	\$ 1,876,350	\$ 2,484,186	\$ 2,855,783	\$ 2,006,629	\$ 1,885,162	\$ 1,732,371	\$ 1,539,883

ok ok

2025-2027 are averages for estimates
\$ (727,678)

Stormwater Capital Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
SOGL		\$525,000		
Winter / Susquehanna Pond (to be reimbursed from Planning/TIF 16 funds)		\$35,869		
432 Pickup Replacement (50% WW & 50% SW)			\$41,250	
Capital Project Contingency	\$25,000	\$0	\$25,000	\$25,000
Hot Water Pressure Washer for steaming culverts		\$0		
Fire Detection System MP 66% WW 33% SW		\$0	\$6,600	
Total Station (50%WW & 50% SW)				
East 2nd Street (ESD share of DOT Project, 50% WW & 50% SW)	\$120,000			
Jetter Truck Replacement (50% WW & 50% SW)	\$198,000	\$0	\$0	\$0
Combined Sewer Relief: North 21st and Hughitt				\$165,000
Storm Sewer Lining / Rehab of 130 Year Old Brick Sewer Between Central Park and St. Louis	\$750,000			
Combined Sewer Relief: North and Ogden				
trucks 420, 434 +431(air compressor) (50% WW & 50% SW)				
Howards Bay Contaminated Sediment Mitigation Project (ESD Share of Army Corps Project)	\$30,000			
401 Backhoe Replacement (66% WW & 33% SW)	\$44,967			
Hammond from Belkap to North 21st (ESD Share)				\$1,300,000
Pickle Pond Remediation and Restoration Project			\$20,000	
Grand Total	\$1,167,967	\$560,869	\$92,850	\$1,490,000



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Finance Department

1316 North 14th Street, Suite 245

Superior, WI 54880

Tel: (715)395-7293

Fax: (715)395-7292

www.ci.superior.wi.us

January 23, 2023

Finance Committee Meeting Date: January 25, 2023

TO: Mayor Jim Paine and Members of the Finance Committee
FROM: Nick Rhinehart, Finance Director
Todd Janigo, Public Works Director
RE: 2023 Landfill Budget

Background

As the projected closure of the landfill draws near, extra care is needed to make sure the City has adequate resources to cover the capping costs and long term care expenses for 40 years. The most recent landfill airspace study shows potential airspace will be available through June, 2026.

Attached please find the following information related to the 2023 Landfill Budget:

- 2023 Landfill Revenue Budget (Attachment A)
- 2023 Landfill Expenditure Budget (Attachment B)
- Cash Flow Projection through 2027 (Attachment C)
- Projected Capital Outlay Plan through 2027 (Attachment D)

Rate Analysis

Based on current projections, garbage and recycling rates will need to be adjusted in 2027 to meet the landfill expenses. The exact increase needed and the year that increase is needed by are estimates that will get more accurate with time. The included rate scenarios demonstrate the impact different rate increase strategies could have on the health of the fund.

Recommendation

We are requesting the Finance Committee approve the 2023 Landfill Budget.

City of Superior - Moccasin Mike Landfill
(with 2027 rate increases garbage and recycling and no bonding needed)

	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Projected	Projected	Projected	Projected
	2018	2019	2020	2021	2022	2022	2023	2024	2025	2026	2027
429.40-00 Special Assessment-Oth				2,311		-	-	-	-	-	-
432.10-00 Federal Grants			209								
435.45-00 Recycling Grant	100,531	100,593	100,518	100,930	100,000	100,564	100,000	100,000	100,000	100,000	100,000
464.30-00 3rd Party Disposal	902,977	511,191	638,662	664,290	500,000	661,110	660,000	500,000	500,000	204,750	-
464.35-00 WLSSD Disposal	3,983,666	4,045,912	4,083,970	4,276,817	4,235,175	4,235,175	4,411,602	4,567,634	4,663,713	2,356,231	-
464.45-00 WWTP Sludge/Compost Overs	700	2,100	900	700							
464.54-00 Garbage Fee	1,025,762	959,906	1,000,138	1,059,748	970,095	970,095	970,095	970,095	970,095	970,095	1,535,130
464.55-00 Recycling Fee	402,415	390,471	433,428	327,685	403,200	403,200	403,200	403,200	403,200	403,200	570,240
492.90-00 DEMO	-										
474.45-00 Sewer Sludge	161,997	166,269	126,572	167,533	140,000	163,089	165,000	142,500	143,750	72,500	-
481.10-00 Interest Revenue	92,805	248,991	318,580	(114,648)	100,000	-	-	9,000	18,000	23,000	33,000
482.10-00 Rent-Extra Containers				-							
483.15-00 Property Sales/ Auction Sales			1,327								
484.10-00 Insurance Rebates	5,528			2,916	5,000	5,000	5,000	5,000	5,000	5,000	5,000
484.20-00 Ins. Recovery/Prop/Veh/Equip	2,251										
487.10-00 Other Misc. Revenue	34,908	41,394	14,765	41,545	15,823	5,000	10,000	10,200	10,404	10,612	10,824
487.15-00 Carbon Credits	61,385		51,506	44,309	50,000	51,905	50,000	50,000	50,000	50,000	50,000
DNR Escrow account Reimb.											
Grand Total Revenue:	\$ 6,774,924	\$ 6,466,827	\$ 6,770,576	\$ 6,574,136	\$ 6,519,293	\$ 6,595,138	\$ 6,774,897	\$ 6,757,629	\$ 6,864,162	\$ 4,195,388	\$ 2,304,194
Fund Expense:	\$ (6,928,690)	\$ (7,977,629)	\$ (6,080,665)	\$ (6,417,642)	\$ (6,170,388)	\$ (6,878,784)	\$ (6,878,784)	\$ (6,690,638)	\$ (6,749,386)	\$ (4,547,638)	\$ (2,987,756)
Net Income:	\$ (153,765)	\$ (1,510,802)	\$ 689,911	\$ 156,494	\$ 348,905	\$ (283,646)	\$ (103,887)	\$ 66,991	\$ 114,776	\$ (352,250)	\$ (683,562)
Margin:	-2.3%	-23.4%	10.2%	2.4%	5.4%	-4.3%	-1.5%	1.0%	1.7%	-8.4%	-29.7%
Annual WLSSD Tonnage	103,000	102,500	102,000	105,500	105,000	105,000	105,000	105,000	105,000	52,500	
WLSSD as % of Total Revenue:	58.8%	62.6%	60.3%	65.1%	65.0%	64.2%	65.1%	67.6%	67.9%	56.2%	0.0%
Total Single Family and 2 to 4 Unit Residences:	9,581	9,580	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Residential Monthly Garbage Fee:	\$ 7.75	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 11.50
Total Residential Extra-Can Customers:	287	207	285	285	285	285	285	285	285	285	285
Extra-Can Monthly Fee:	\$ 5.00	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 7.25	\$ 11.50
Total Commercial Customers and >4 Unit Residences:	1,265	1,092	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Commercial Customer Charge per Can:	\$ 7.75	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 14.00
Total Garbage Customers:	10,846	10,672	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
Billable Recycling Customers:	9,581	9,297	10,320	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600
Recycling Service Rate:	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 4.95

**City of Superior - Moccasin Mike Landfill
2023 Expenditure Budget**

LANDFILL FUND #602	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual as of 10/13/2022	2022 Projection	2023 Budget
TOTAL: PUBLIC WORKS - LANDFILL FUND #602	\$ 6,928,690	\$ 7,977,629	\$ 6,080,665	\$ 6,417,642	\$ 6,722,762	\$ 3,875,700	\$ 6,170,388	\$ 6,878,784
602-5362/PUBLIC WORKS-REFUSE & GARBAGE COLLECTION	\$ 713,710	\$ 742,509	\$ 661,413	\$ 859,421	\$ 749,728	\$ 505,538	\$ 829,664	\$ 862,023
11-SALARIES								
602-5362-536.11-10/SALARIES / SALARIES-PERMANENT-REGULR	330,429	339,313	355,830	353,282	334,377	249,548	341,487	351,509
602-5362-536.11-20/SALARIES / SALARIES-PERM-OVERTIME	4,753	11,125	7,279	3,984	5,000	3,181	4,353	5,000
15-EMPLOYER CONTRIBUTIONS								
602-5362-536.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	22,731	23,639	25,313	23,637	25,637	17,682	24,196	27,273
602-5362-536.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	21,710	22,473	24,686	22,917	21,783	16,388	22,426	24,243
602-5362-536.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	13,361	15,778	16,092	16,348	16,756	-	16,756	17,825
602-5362-536.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	84,809	109,967	(31,788)	128,326	127,166	102,745	138,745	139,732
602-5362-536.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	1,463	6,261	7,836	17,674	880	1,429	1,955	880
602-5362-536.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	18,900	17,194	19,149	17,247	18,424	12,169	16,652	14,588
602-5362-536.15-93/EMPLOYER CONTRIBUTIONS / BENEFITS-LICENSE FEE RMB	40	-	-	-	-	-	-	-
602-5362-536.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	500	500	500	500	750	750	750	750
22-UTILITY SERVICES								
602-5362-536.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	4,812	4,777	4,597	4,550	4,900	3,879	5,172	5,500
29-OTHER CONTRACTUAL SVCS								
602-5362-536.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	10,937	14,186	13,578	14,170	14,200	10,567	14,089	14,500
34-OPERATING SUPPLIES								
602-5362-536.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	804	375	369	357	1,000	290	387	33,000
35-REPAIR & MNT SUPPLIES								
602-5362-536.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL & OIL	56,964	45,265	34,596	45,480	50,000	55,132	73,509	75,715
602-5362-536.35-30/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MACH/EQUIP	409	89	25,870	30,833	2,000	31,778	42,371	30,000
39-OTHER SUPPLIES & EXPENSE								
602-5362-536.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	-	-	-	40	40	-	-	-
54-DEPRECIATION & AMORTIZTN								
602-5362-536.54-10/DEPRECIATION & AMORTIZTN / DEPRECIATION	141,088	131,566	157,506	180,076	126,815	-	126,815	121,508
602-5363/PUBLIC WORKS-SOLID WASTE DISPOSAL (Landfill Operations)	\$ 5,372,600	\$ 6,437,600	\$ 4,622,790	\$ 4,782,418	\$ 5,205,612	\$ 2,784,733	\$ 4,593,629	\$ 5,276,294
11-SALARIES								
602-5363-536.11-10/SALARIES / SALARIES-PERMANENT-REGULR	\$ 408,760	\$ 419,011	\$ 431,794	\$ 453,373	\$ 444,795	\$ 343,890	\$ 470,586	\$ 483,868
602-5363-536.11-20/SALARIES / SALARIES-PERM-OVERTIME	\$ 22,814	\$ 29,585	\$ 22,196	\$ 24,851	\$ 24,000	\$ 25,335	\$ 34,669	\$ 40,000
602-5363-536.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	\$ 34,099	\$ 26,299	\$ 43,444	\$ 38,369	\$ 33,536	\$ 28,142	\$ 38,510	\$ 34,793
15-EMPLOYER CONTRIBUTIONS								
602-5363-536.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	\$ 33,133	\$ 33,686	\$ 34,011	\$ 36,276	\$ 38,428	\$ 28,140	\$ 38,507	\$ 41,900
602-5363-536.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	\$ 45,943	\$ 97,023	\$ 34,455	\$ (58,715)	\$ 31,991	\$ 24,963	\$ 34,160	\$ 36,500
602-5363-536.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	\$ 19,298	\$ 23,181	\$ 23,419	\$ 24,331	\$ 25,117	\$ -	\$ 25,117	\$ 27,933
602-5363-536.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	\$ 124,177	\$ 157,308	\$ 182,855	\$ 189,937	\$ 198,335	\$ 151,457	\$ 200,357	\$ 215,242
602-5363-536.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	\$ 1,073	\$ 1,081	\$ 1,318	\$ 1,479	\$ 1,122	\$ 1,133	\$ 1,550	\$ 1,122
602-5363-536.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	\$ 16,575	\$ 14,723	\$ 16,268	\$ 16,126	\$ 16,706	\$ 11,954	\$ 16,358	\$ 14,133
602-5363-536.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNEMPLYMNT COMP	\$ 3,828		\$ 1,078	\$ 223	\$ 2,000	\$ 3,610	\$ 4,940	\$ 4,000
602-5363-536.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	\$ 510	\$ 510	\$ 510	\$ 510	\$ 750	\$ 765	\$ 765	\$ 750
21-PROFESSIONAL SERVICES								
602-5363-536.21-20/PROFESSIONAL SERVICES / PROF SVCS-LEGAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,473	\$ 3,297	
602-5363-536.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	\$ 6,054	\$ 6,072	\$ 5,581	\$ 5,906	\$ 6,100	\$ 3,357	\$ 4,476	\$ 6,500
602-5363-536.21-50/PROFESSIONAL SERVICES / PROF SVCS-ENGIN/ARCHITECT	\$ 72,451	\$ 77,500	\$ 69,945	\$ 69,316	\$ 75,000	\$ 31,026	\$ 41,368	\$ 75,000

22-UTILITY SERVICES									
602-5363-536.22-20/UTILITY SERVICES / UTILITIES-GENERAL	\$ 14,248	\$ 12,906	\$ 13,900	\$ 17,030	\$ 14,000	\$ 13,124	17,499	\$ 20,000	
602-5363-536.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	\$ 2,485	\$ 2,324	\$ 2,196	\$ 2,858	\$ 2,500	\$ 1,984	2,645	\$ 3,000	
24-RPR & MNT SVC-OTHER									
602-5363-536.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH/EQUIP	\$ 11,644	\$ 2,487	\$ 4,190	\$ 8,704	\$ 5,000	\$ 9,647	12,863	\$ 10,000	
602-5363-536.24-50/RPR & MNT SVC-OTHER / RPR & MNT SVC-GROUNDS	\$ -	\$ 3,738		\$ 4,506	\$ 1,000	\$ 1,366	1,821	\$ 5,000	
602-5363-536.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	\$ 9,658	\$ 22,938	\$ 2,813	\$ 4,129	\$ 5,000	\$ 5,115	6,820	\$ 7,000	
602-5363-536.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-OTHER MISC	\$ 25,444	\$ 53,444	\$ 52,272	\$ 73,328	\$ 65,000	\$ 91,371	121,828	\$ 100,000	
29-OTHER CONTRACTUAL SVCS									
602-5363-536.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	\$ 57,171	\$ 47,399	\$ 50,455	\$ 62,616	\$ 140,000.00	\$ 117,248	156,331	\$ 160,000	
602-5363-536.29-94/OTHER CONTRACTUAL SVCS / STORMWATER FEES	\$ 1,168	\$ 1,168	\$ 2,995	\$ 2,995	\$ 1,170.00	\$ 1,505	2,007	\$ 3,000	
602-5363-536.29-95/OTHER CONTRACTUAL SVCS / LEACHATE TREATMENT	\$ 82,643	\$ 94,141	\$ 81,843	\$ 75,170	\$ 90,000.00	\$ 57,385	76,513	\$ 90,000	
31-OFFICE SUPPLIES									
602-5363-536.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	\$ 798	\$ 575	\$ 915	\$ 1,240	\$ 1,000	\$ 755	1,007	\$ 1,000	
32-PUBLICATION, SUBS, DUES									
602-5363-536.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	\$ 5,238	\$ 2,869	\$ 1,362	\$ 2,213	\$ 3,500	\$ 602	803	\$ 3,000	
33-TRAVEL									
602-5363-536.33-40/TRAVEL / TRAVEL & TRAINING	\$ 1,773	\$ -	\$ 4,759	\$ -	\$ 5,000	\$ 270	360	\$ 2,500	
34-OPERATING SUPPLIES									
602-5363-536.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	\$ 109,107	\$ 61,600	\$ 74,900	\$ 120,832	\$ 120,000	\$ 145,542	194,056	\$ 150,000	
35-REPAIR & MNT SUPPLIES									
602-5363-536.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL & OIL	\$ 117,574	\$ 116,745	\$ 93,777	\$ 118,546	\$ 116,000.00	\$ 138,442	184,589	\$ 190,127	
602-5363-536.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	\$ -	\$ 168	\$ 42,803	\$ 45,960	\$ -	\$ -	\$ -	\$ 15,000	
602-5363-536.35-30/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MACH/EQUIP	\$ 13,092	\$ 4,890	\$ 20,808	\$ 11,980	\$ 10,000	\$ 4,602	6,136	\$ 10,000	
602-5363-536.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	\$ 23,282	\$ 21,252	\$ 26,012	\$ 31,490	\$ 55,000	\$ 25,521	34,028	\$ 55,000	
39-OTHER SUPPLIES & EXPENSE									
602-5363-536.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	\$ 977,556	\$ 2,006,686	\$ 305,349	\$ 436,976	\$ 982,675	\$ 940	-	\$ 1,061,800	
51-INSURANCE									
602-5363-536.51-30/INSURANCE / INSURANCE	\$ 8,984	\$ 15,254	\$ 15,254	\$ 19,327	\$ 20,953	\$ 20,953	\$ 20,953	\$ 21,534	
53-RENTS & LEASES									
602-5363-536.53-30/RENTS & LEASES / RENTS & LEASES-MACH/EQUIP	\$ 4,018	\$ 9,684	\$ 25,693	\$ 2,029	\$ 5,500	\$ 368	491	\$ 2,000	
602-5363-536.53-90/RENTS & LEASES / RENTS & LEASES-OTHER MISC	\$ -	\$ -	\$ (2,012)	\$ -	\$ -	\$ -	\$ -	\$ -	
54-DEPRECIATION & AMORTIZTN									
602-5363-536.54-10/DEPRECIATION & AMORTIZTN / DEPRECIATION	\$ 1,390,516	\$ 1,378,803	\$ 1,237,706	\$ 1,221,835	\$ 1,089,884	\$ -	\$ 1,088,218	\$ 634,592	
59-LICENSES & PERMITS									
602-5363-536.59-10/LICENSES & PERMITS / LICENSES & PERMITS	\$ 1,727,485	\$ 1,692,551	\$ 1,697,924	\$ 1,716,672	\$ 1,574,550	\$ 1,491,748	1,750,000	\$ 1,750,000	

602-5364/PUBLIC WORKS-RECYCLING	\$ 449,759	\$ 447,284	\$ 456,772	\$ 473,640	\$ 474,126	\$ 361,841	\$ 483,800	\$ 486,789
11-SALARIES								
602-5364-536.11-10/SALARIES / SALARIES-PERMANENT-REGULR	\$ 9,383	\$ 9,894	\$ 11,579	\$ 16,103	\$ 16,783	\$ 12,169	\$ 16,652	\$ 18,017
602-5364-536.11-20/SALARIES / SALARIES-PERM-OVERTIME	\$ 168	\$ 9	\$ 91	\$ 137	\$ 198	\$ 410	\$ 561	\$ -
15-EMPLOYER CONTRIBUTIONS								
602-5364-536.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	\$ 671	\$ 694	\$ 814	\$ 1,146	\$ 1,284	\$ 901	\$ 1,233	\$ 1,378
602-5364-536.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	\$ 640	\$ 648	\$ 788	\$ 1,096	\$ 1,091	\$ 816	\$ 1,117	\$ 1,225
602-5364-536.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	\$ 402	\$ 489	\$ 807	\$ 799	\$ 839	\$ -	\$ 839	\$ 901
602-5364-536.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	\$ 2,735	\$ 3,155	\$ 3,992	\$ 5,638	\$ 6,077	\$ 3,405	\$ 4,542	\$ 4,998
602-5364-536.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	\$ 13	\$ 18	\$ 29	\$ 48	\$ 45	\$ 38	\$ 52	\$ 45
602-5364-536.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	\$ 17	\$ 15	\$ 17	\$ 28	\$ 29	\$ 21	\$ 29	\$ 25
602-5364-536.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	\$ 5	\$ 5	\$ 5	\$ 5	\$ -	\$ 8	\$ 11	\$ -
29-OTHER CONTRACTUAL SVCS								
602-5364-536.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	\$ 435,596	\$ 430,525	\$ 438,640	\$ 448,640	\$ 447,780.00	\$ 343,928	\$ 458,570.67	\$ 460,000
32-PUBLICATION, SUBS, DUES								
602-5364-536.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
33-TRAVEL								
602-5364-536.33-40/TRAVEL / TRAVEL & TRAINING	\$ 130	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34-OPERATING SUPPLIES								
602-5364-536.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	\$ -	\$ 224	\$ -	\$ -	\$ -	\$ 145	\$ 193	\$ 200
35-REPAIR & MNT SUPPLIES								
602-5364-536.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	\$ -	\$ 1,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 165,797	\$ 106,521	\$ 77,794	\$ 78,000	\$ 52,402	\$ 6,327	\$ 22,402	\$ 6,042
62-DEBT SERVICE								
602-5820-582.62-10/DEBT SERVICE / INTEREST	\$ 85,131	\$ 60,523	\$ 47,512	\$ 35,835	\$ 22,202	\$ 6,127	\$ 22,202	\$ 5,842
69-OTHER DEBT SERVICE								
602-5820-582.63-10/OTHER DEBT SERVICE / DEBT ISSUANCE COSTS	\$ 55,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
602-5820-582.69-10/OTHER DEBT SERVICE / OTHER DEBT SVC CHARGES	\$ 25,073	\$ 45,999	\$ 30,282	\$ 42,165	\$ 30,200	\$ 200	\$ 200	\$ 200
OTHER FINANCING USES (Shop Maintenance Charges)	\$ 226,824	\$ 243,714	\$ 261,896	\$ 224,163	\$ 240,894	\$ 217,261	\$ 240,894	\$ 247,636
90-OTHER FINANCING USES								
602-5920-592.90-20/OTHER FINANCING USES / TRANSFER TO OTHER FUNDS	226,824	243,714	261,896	224,163	240,894	217,261	240,894	247,636
Grand Total Expenditures	\$ 6,928,690	\$ 7,977,629	\$ 6,080,665	\$ 6,417,642	\$ 6,722,762	\$ 3,875,700	\$ 6,170,388	\$ 6,878,784

City of Superior - Moccasin Mike Landfill
Cash Flow Projection

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Beginning Unrestricted Cash Balance	\$ 1,467,260	\$ 1,888,405	\$ 1,940,219	\$ 1,519,924	\$ 1,142,081	\$ 907,419	\$ 860,956	\$ 1,125,460	\$ 1,737,079	\$ 73,436
Total Revenue	\$ 6,774,924	\$ 6,466,827	\$ 6,770,576	\$ 6,574,136	\$ 6,595,138	\$ 6,774,897	\$ 6,757,629	\$ 6,864,162	\$ 4,195,388	\$ 2,304,194
Total Expenses:	\$ (6,928,690)	\$ (7,977,629)	\$ (6,080,665)	\$ (6,417,642)	\$ (6,170,388)	\$ (6,878,784)	\$ (6,690,638)	\$ (6,749,386)	\$ (4,547,638)	\$ (2,987,756)
Total Net Income	\$ (153,765)	\$ (1,510,802)	\$ 689,911	\$ 156,494	\$ 424,750	\$ (103,887)	\$ 66,991	\$ 114,776	\$ (352,250)	\$ (683,562)
+ Depreciation Expense	\$ 1,390,516	\$ 1,378,803	\$ 1,395,211	\$ 1,401,912	\$ 1,215,033	\$ 756,101	\$ 505,513	\$ 496,843	\$ 688,606	\$ 897,948
- Principal Payments	\$ (911,316)	\$ (696,316)	\$ (807,136)	\$ (773,612)	\$ (783,415)	\$ (288,678)	\$ -	\$ -	\$ -	\$ -
- Fixed Asset Purchases	\$ (69,855)	\$ (9,090)	\$ (153,833)	\$ (416,000)	\$ (946,683)	\$ (410,000)	\$ (308,000)	\$ -	\$ -	\$ -
-Transfer to Restricted Cash									\$ (2,000,000)	
- Capital Lease Payments	\$ (226,148)	\$ (226,148)	\$ (226,107)	\$ (354,186)	\$ (144,347)	\$ -	\$ -	\$ -	\$ -	\$ -
- Contr. to Restricted Cash - Change in Liability			\$ (857,651)	\$ 436,976						
Change in AR / AP	\$ 391,713	\$ 1,115,367	\$ (460,692)	\$ (829,427)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Cash Balance	\$ 421,145	\$ 51,814	\$ (420,296)	\$ (377,843)	\$ (234,662)	\$ (46,464)	\$ 264,505	\$ 611,619	\$ (1,663,643)	\$ 214,387
Ending Unrestricted Cash Balance	\$ 1,888,405	\$ 1,940,219	\$ 1,519,924	\$ 1,142,081	\$ 907,419	\$ 860,956	\$ 1,125,460	\$ 1,737,079	\$ 73,436	\$ 287,823
% of expense				17.8%	14.7%	12.5%	16.8%	25.7%	1.6%	9.6%
Beg. Restricted Cash:	\$ 3,352,201	\$ 3,770,744	\$ 5,120,911	\$ 6,547,316	\$ 7,423,462	\$ 6,876,132	\$ 8,144,216	\$ 9,450,405	\$ 10,795,716	\$ 5,554,123
+Annual Funding Additions Restricted	\$ 418,543	\$ 1,350,167	\$ 1,426,405	\$ 876,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+Annual Funding Additions Designated						\$ 1,061,800	\$ 1,061,800	\$ 1,061,800	\$ 523,800	
+Transfer from Unrestricted LF Cash									\$ 2,000,000	
+Investment Earnings/(Reductions)					\$ (547,330)	\$ 206,284	\$ 244,389	\$ 283,511	\$ 234,607	\$ 165,419
-Uses (Capping and Long-Term Care)	\$ -	\$ -	\$ -	\$ -					\$ (8,000,000)	
Ending Restricted Cash:	\$ 3,770,744	\$ 5,120,911	\$ 6,547,316	\$ 7,423,462	\$ 6,876,132	\$ 8,144,216	\$ 9,450,405	\$ 10,795,716	\$ 5,554,123	\$ 5,719,542
Combined Cash:	\$ 5,659,149	\$ 7,061,130	\$ 8,067,239	\$ 8,565,543	\$ 7,783,551	\$ 9,005,171	\$ 10,575,865	\$ 12,532,795	\$ 5,627,559	\$ 6,007,364

**City of Superior - Moccasin Mike Landfill
Capital Expenditure Projections**

<u>Year</u>	<u>Description</u>	2018 Asset Purch.	2019 Asset Purch.	2020 Asset Purch.	2021 Asset Purch.	2022 Asset Purch.	2023 Asset Purch.	2024 Asset Purch.	2025 Asset Purch.	2026 Asset Purch.	2027 Asset Purch.
2016	Chevy 1/2 Ton P/U										
Var.	Qty 3 - Garbage Trucks				\$0	\$800,000					
Var.	Garbage Cans					\$31,683		\$0	\$0	\$0	\$0
2017	Replace '06 Loader #352										
2019	Rearload Refuse Body Garbage Truck						\$160,000				
2019	Brush Chipper				\$50,000						
2018	Landfill Gas Analyzer	\$10,587									
2018	Groundwater Sample Pump	\$10,851									
2018	John Deere Loader #357	\$172,169									
2019	Re-drill Gas Wells & Pumps			\$116,619				\$90,000			
2019	Gas Well-Laterals & Mob. Costs		\$9,000	\$9,090				\$18,000			
2020	GPS for Compactor			\$28,124							
2021	Rebuild 2007 Compactor				\$366,000						
2022	Compactor Wheel Service					\$60,000					
2022	Dozer Track Service					\$55,000					
2023	Dozer D8 Repairs						\$200,000				
2023	Compactor GPS System						\$50,000				
2024	Dozer D6 Repairs							\$200,000			
Total Asset Purchases:		\$193,606	\$9,000	\$153,833	\$416,000	\$946,683	\$410,000	\$308,000	\$0	\$0	\$0
Equipment Leases											
	CAT 826 Compactor	\$81,801	\$81,801	\$81,760	\$209,839						
	CAT D8T Dozer		\$144,347	\$144,347	\$144,347	\$144,347					
Total Lease Payments:		\$81,801	\$226,148	\$226,107	\$354,186	\$144,347	\$0	\$0	\$0	\$0	\$0
2027	Phase V Final Cap									\$8,000,000	\$0
Final Capping of Landfill:		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000,000	\$0