

APPROVED NMSC 2015 BUDGET  
NEENAH-MENASHA  
SEWERAGE COMMISSION

**APPROVED  
2015 BUDGET**

Prepared - August, 2014  
Approved at a Regular Meeting on  
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**MAIN ASSUMPTION - 100% CLEAN WATER FUND BORROWING USED TO FINANCE 2012-2014 CAPITAL PROJECT**

NEENAH-MENASHA SEWERAGE COMMISSION														
Projection of future budgets and % increase over 2011 ACTUAL														
ASSUMPTION = 3.0% annual increases in OPERATIONS/MAINTENANCE BUDGET STARTING IN 2016														
	2011	2012	2013	2014	2015	2016	2017	2018						
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	APPROVED BUDGET	estimated BUDGET	estimated BUDGET	estimated BUDGET						
Operations & Maintenance	\$3,477,585	\$3,397,902	\$3,302,591	\$3,279,085	\$3,281,144	\$3,379,578	\$3,480,966	\$3,585,395						
Replacement	\$302,397	\$302,401	\$302,400	\$778,000	\$778,000	\$778,000	\$778,000	\$778,000						
Depreciation	\$223,206	\$0	\$0	\$0	\$100,000	\$200,000	\$200,000	\$200,000						
Capital	\$765,254	\$1,546,888	\$1,737,840	\$1,415,622	\$1,371,112	\$1,400,000	\$1,400,000	\$1,400,000						
<b>TOTAL</b>	<b>\$4,768,442</b>	<b>\$5,247,191</b>	<b>\$5,342,831</b>	<b>\$5,472,707</b>	<b>\$5,530,256</b>	<b>\$5,757,578</b>	<b>\$5,858,966</b>	<b>\$5,963,395</b>						
	base year													
	10.04%	1-year change	12.05%	2-year change	14.77%	3-year change	15.98%	4-year change	20.74%	5-year change	22.87%	6-year change	25.06%	7-year change

**ASSUMPTIONS:**

- 3.0% yearly increases in Operations Budget beginning in 2016
- year 2015 Replacement Fund rates PROJECTED to meet Clean Water Fund requirements
- 100% Clean Water Fund used for 2012-2013 Capital Project Financing
- Clean Water Fund financing estimated with rate discounted to 2.646% blended rate
- Clean Water Fund loan amount estimated at \$21,730,000

**FUTURE PLANNING:**

- REDUCTIONS IN PHOSPHORUS DISCHARGE LIMITS ARE EXPECTED IN THE COMING
- YEARS. THIS WILL LEAD TO AN AS YET UNDETERMINED INCREASE IN OPERATING COSTS
- AND A POTENTIAL FOR ADDITIONAL CONSTRUCTION FOR TREATMENT FACILITIES TO BE
- ABLE TO MEET PROJECTED PHOSPHORUS DISCHARGE LIMITS.

**CALCULATION OF UNIT OPERATION, MAINTENANCE, REPLACEMENT & DEPRECIATION COSTS**

**NEENAH-MENASHA SEWERAGE COMMISSION**

**1st QUARTER - 2015 (Jan - Mar)**

	<u>VOLUME</u>	<u>B.O.D.</u>	<u>S.S.</u>	<u>TOTAL</u>
OPERATIONAL COSTS	\$777,631 (23.7%)	\$1,276,365 (38.9%)	\$1,227,148 (37.4%)	\$3,281,144
EQUIPMENT REPLACEMENT FUND COSTS	\$140,507 (18.06%)	\$425,333 (54.67%)	\$212,161 (27.27%)	\$778,000
DEPRECIATION FUND COSTS	\$22,000 (22.00%)	\$40,400 (40.40%)	\$37,600 (37.60%)	\$100,000
<b>TOTAL OPERATIONS, REPLACEMENT, &amp; DEPRECIATION COSTS</b>	<b>\$940,138</b> 22.60%	<b>\$1,742,098</b> 41.89%	<b>\$1,476,908</b> 35.51%	<b>\$4,159,144</b>
CAPITAL (DEBT) COSTS	\$300,273 (21.9%)	\$566,269 (41.3%)	\$504,569 (36.8%)	\$1,371,112
<b>TOTAL ANNUAL COSTS</b>	<b>\$1,240,411</b>	<b>\$2,308,367</b>	<b>\$1,981,477</b>	<b>\$5,530,255</b>
2015 Budgeted Loadings	3,803.976	7,841,424	8,306,064	

<b>UNIT COSTS - OPERATIONS, REPLACEMENT, &amp; DEPRECIATION</b>	<b>\$247.15</b>	<b>\$0.2222</b>	<b>\$0.1778</b>	<b>O/R/D</b>
(Based on 2015 Budget Loadings)	per MG	per lb.	per lb.	

<b>UNIT COSTS - WITH CAPITAL</b>	<b>\$326.84</b>	<b>\$0.2950</b>	<b>\$0.2392</b>	<b>APPROVED BUDGET</b>
	per MG	per lb.	per lb.	

**NEENAH-MENASHA SEWERAGE COMMISSION  
2015 BUDGET SUMMARY - EXPENSES**

	2013 ACTUAL	2014			2014 BUDGET	2015 APPROVED BUDGET	% CHANGE
		7 MONTH ACTUAL	5 MONTH ESTIMATE	12 MONTH ESTIMATE			
<b>OPERATING BUDGET</b>							
<b>I - OPERATIONS</b>							
<b>SERVICES</b>							
512 - SALARIES & WAGES	\$0	\$2,495	\$3,505	\$6,000	\$6,000	\$6,100	1.7%
514 - PROFESSIONAL FEES	\$1,593,418	\$935,208	\$660,592	\$1,595,800	\$1,656,900	\$1,644,950	-0.7%
517 - SOCIAL SECURITY	\$386	\$424	\$651	\$1,075	\$860	\$1,109	29.0%
520 - ADMINISTRATIVE	\$78,829	\$64,425	\$7,392	\$71,817	\$69,250	\$73,400	6.0%
521 - TELEPHONE	\$1,957	\$1,851	\$1,349	\$3,200	\$3,600	\$3,600	0.0%
522 - INSURANCE	\$75,650	\$40,595	\$29,080	\$69,675	\$83,500	\$73,500	-12.0%
<b>TOTAL SERVICES</b>	<b>\$1,750,241</b>	<b>\$1,044,997</b>	<b>\$702,570</b>	<b>\$1,747,567</b>	<b>\$1,820,110</b>	<b>\$1,802,659</b>	<b>-1.0%</b>
<b>UTILITIES</b>							
531 - ELECTRICITY	\$580,339	\$294,747	\$213,253	\$508,000	\$680,000	\$559,000	-17.8%
532 - WATER	\$25,885	\$16,195	\$11,580	\$27,775	\$37,375	\$33,782	-9.6%
533 - STORM WATER UTILITY FEES	\$4,849	\$3,060	\$2,240	\$5,300	\$5,300	\$5,400	1.9%
534 - NATURAL GAS	\$35,223	\$70,276	\$49,024	\$119,300	\$56,000	\$68,800	22.9%
<b>TOTAL UTILITIES</b>	<b>\$646,297</b>	<b>\$384,279</b>	<b>\$276,096</b>	<b>\$660,375</b>	<b>\$778,675</b>	<b>\$666,982</b>	<b>-14.3%</b>
536 - INDUSTRIAL METERING/SAMPLING	\$4,038	\$1,275	\$1,725	\$3,000	\$6,000	\$6,000	0.0%
<b>SLUDGE HAULING</b>							
546 - HAUL & DISPOSE	\$402,640	\$134,137	\$95,863	\$230,000	\$264,500	\$276,000	4.3%
547 - SLUDGE BUILDING	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
548 - SOIL TESTING CHARGES	\$4,125	\$0	\$0	\$8,800	\$3,800	\$3,000	100.0%
549 - FUEL & EQUIPMENT COSTS	\$951	\$4,066	\$0	\$7,000	\$0	\$5,000	100.0%
<b>TOTAL SLUDGE HAULING</b>	<b>\$407,716</b>	<b>\$138,203</b>	<b>\$95,863</b>	<b>\$245,800</b>	<b>\$268,300</b>	<b>\$284,000</b>	<b>5.9%</b>
<b>TOTAL OPERATIONS</b>	<b>\$2,808,292</b>	<b>\$1,568,754</b>	<b>\$1,076,254</b>	<b>\$2,656,742</b>	<b>\$2,873,085</b>	<b>\$2,759,641</b>	<b>-3.9%</b>
<b>II - CHEMICALS</b>							
552 - POLYMER	\$90,200	\$99,264	\$71,836	\$171,100	\$94,000	\$172,000	83.0%
553 - SODIUM BISULFITE	\$59,329	\$32,296	\$16,354	\$48,650	\$45,600	\$54,000	18.4%
554 - CHLORINE	\$8,353	\$45,753	\$0	\$45,753	\$8,400	\$26,128	211.0%
555 - SALT	\$45,996	\$23,197	\$10,455	\$33,651	\$46,800	\$46,200	-1.3%
556 - ALUMINUM (FERROUS) SULFATE	\$80,134	\$32,055	\$37,545	\$69,600	\$104,400	\$104,625	0.2%
557 - MISCELLANEOUS CHEMICALS	\$0	\$0	\$1,700	\$1,700	\$0	\$0	0.0%
558 - IRON SPONGE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
559 - CARBON (for methane gas)	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>TOTAL CHEMICALS</b>	<b>\$284,012</b>	<b>\$232,566</b>	<b>\$137,889</b>	<b>\$370,454</b>	<b>\$299,200</b>	<b>\$402,953</b>	<b>34.7%</b>
<b>III - REPAIRS &amp; MAINTENANCE</b>							
<b>SEWERAGE</b>							
561 - PRE-PRIMARY TREATMENT	\$14,815	\$14,634	\$8,366	\$23,000	\$18,000	\$23,000	27.8%
562 - PRIMARY TREATMENT	\$6,226	\$9,670	\$6,830	\$16,500	\$4,500	\$6,500	44.4%
563 - SECONDARY	\$8,402	\$12,851	\$2,749	\$15,600	\$27,800	\$14,000	-49.6%
564 - OUTFALL	\$8,778	\$3,431	\$2,369	\$5,800	\$5,000	\$7,500	50.0%
565 - ODOR CONTROL BLDG	\$3,885	\$390	\$360	\$750	\$1,500	\$1,500	0.0%
566 - FILTER BELT PRESS/CENTRIFUGE	\$3,046	\$563	\$437	\$1,000	\$5,000	\$7,500	50.0%
567 - INSTRUMENTATION	\$2,079	\$71	\$1,429	\$1,500	\$4,000	\$5,000	25.0%
568 - DIGESTORS	\$14,235	\$37,729	\$2,271	\$40,000	\$10,000	\$12,000	20.0%
569 - GRAVITY BELT THICKENERS	\$891	\$4,638	\$1,362	\$6,000	\$3,500	\$5,000	42.9%
570 - SAMPLERS	\$3,868	\$1,069	\$731	\$1,800	\$3,500	\$4,000	14.3%
<b>TOTAL SEWERAGE</b>	<b>\$66,226</b>	<b>\$85,045</b>	<b>\$26,905</b>	<b>\$111,950</b>	<b>\$82,800</b>	<b>\$86,000</b>	<b>3.9%</b>

**NEENAH-MENASHA SEWERAGE COMMISSION  
2015 BUDGET SUMMARY - EXPENSES**

	2013 ACTUAL	2014			2014 BUDGET	2015 APPROVED BUDGET	% CHANGE
		7 MONTH ACTUAL	5 MONTH ESTIMATE	12 MONTH ESTIMATE			
<b>BUILDING &amp; GROUNDS</b>							
591 - OFFICE SUPPLIES	\$12,122	\$12,105	\$3,945	\$16,050	\$11,275	\$13,775	22.2%
592 - LABORATORY SUPPLIES	\$17,515	\$16,770	\$9,930	\$26,700	\$22,750	\$31,250	37.4%
593 - TRANSPORTATION	\$6,007	\$4,659	\$3,241	\$7,900	\$7,000	\$7,000	0.0%
594 - ELECTRICAL SUPPLIES	\$2,841	\$5,006	\$2,994	\$8,000	\$4,000	\$5,000	25.0%
595 - PERSONNEL SUPPLIES	\$3,787	\$3,460	\$1,840	\$5,300	\$5,750	\$5,750	0.0%
596 - CLEANING SUPPLIES	\$6,073	\$3,402	\$4,998	\$8,400	\$8,500	\$6,050	-28.8%
597 - PHYSICAL PLANT REPAIR / MAINT	\$53,877	\$39,508	\$19,992	\$59,500	\$71,300	\$71,800	0.7%
598 - HARDWARE SUPPLIES	\$711	\$1,257	\$843	\$2,100	\$2,500	\$2,750	10.0%
599 - SHOP SUPPLIES	\$2,769	\$1,261	\$1,989	\$3,250	\$5,750	\$4,500	-21.7%
600 - LUBRICANTS	\$3,524	\$2,035	\$1,465	\$3,500	\$3,500	\$4,500	28.6%
<b>TOTAL BUILDING &amp; GROUNDS</b>	<b>\$109,227</b>	<b>\$89,463</b>	<b>\$51,237</b>	<b>\$140,700</b>	<b>\$142,325</b>	<b>\$152,375</b>	<b>7.1%</b>
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>\$175,452</b>	<b>\$174,508</b>	<b>\$78,142</b>	<b>\$252,650</b>	<b>\$225,125</b>	<b>\$238,375</b>	<b>5.9%</b>

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<b>BUDGET SUMMARY - OPERATIONS</b>							
<b>I - OPERATIONS</b>	\$2,808,292	\$1,568,754	\$1,076,254	\$2,656,742	\$2,873,085	\$2,759,641	-3.9%
<b>II - CHEMICALS</b>	\$284,012	\$232,566	\$137,889	\$370,454	\$299,200	\$402,953	34.7%
<b>III - REPAIRS/MAINTENANCE</b>	\$175,452	\$174,508	\$78,142	\$252,650	\$225,125	\$238,375	5.9%
<b>SUBTOTAL</b>	<b>\$3,267,756</b>	<b>\$1,975,828</b>	<b>\$1,292,284</b>	<b>\$3,279,846</b>	<b>\$3,397,410</b>	<b>\$3,400,969</b>	<b>0.1%</b>
<b>5-YEAR FUNDING OF SURPLUS CASH FOR OPERATIONS</b>	\$2,000	\$1,167	\$833	\$2,000	\$2,000	\$2,000	0.0%
<b>MISC. REVENUES</b>	\$137,863	\$74,334	\$54,946	\$129,280	\$120,325	\$121,825	1.2%
<b>NET OPERATING BUDGET</b>	<b>\$3,131,893</b>	<b>\$1,902,660</b>	<b>\$1,238,172</b>	<b>\$3,152,566</b>	<b>\$3,279,085</b>	<b>\$3,281,144</b>	<b>0.1%</b>

<b>BUDGET SUMMARY - TOTAL BUDGET</b>							
<b>OPERATING BUDGET</b>	3,131,893	1,902,660	1,249,906	3,152,566	3,279,085	\$3,281,144	0.1%
<b>REPLACEMENT FUND</b>	302,398	453,833	324,167	778,000	778,000	\$778,000	0.0%
<b>DEPRECIATION FUND</b>	0	0	0	0	0	\$100,000	100.0%
<b>CAPITAL BUDGET</b>	\$1,740,323	\$825,780	\$589,843	\$1,415,622	\$1,415,622	\$1,371,112	-3.1%
<b>TOTAL EXPENDITURES</b>	<b>5,174,614</b>	<b>3,182,273</b>	<b>2,163,915</b>	<b>5,346,188</b>	<b>5,472,707</b>	<b>\$5,530,255</b>	<b>1.1%</b>



<b>SUMMARY OF BUDGET EXPENSES</b>					
	2013 ACTUAL	2014 ESTIMATE	2014 BUDGET	2015 APPROVED BUDGET	% CHANGE
<b>OPERATIONS &amp; MAINTENANCE BUDGET</b>					
The Operations & Maintenance Budget is for the day-to-day operations associated with running the Wastewater Treatment Facility.					
	3,131,893	3,152,566	3,279,085	<b>\$3,281,144</b>	<b>0.1%</b>
<b>REPLACEMENT FUND BUDGET</b>					
The Replacement Fund is established to cover expenditures for the replacement of mechanical equipment necessary to maintain the plant design capacity and performance. This fund is mandated by Federal/State Regulations.					
	302,398	778,000	778,000	<b>\$778,000</b>	<b>0.0%</b>
<b>DEPRECIATION FUND BUDGET</b>					
The Depreciation Fund is being established in 1997 to cover expenditures for the replacement of mechanical equipment not covered under the Replacement Fund, for the maintenance/repair of current structures that deteriorate over time, and for modifications to structures and/or equipment that will benefit the plants operating efficiency.					
	0	0	0	<b>\$100,000</b>	<b>100.0%</b>
<b>CAPITAL BUDGET</b>					
9/1/2003 REVENUE BONDS SERIES 2003B - Principal	45,050	0	0	\$0	0.0%
9/1/2003 REVENUE BONDS SERIES 2003B - Interest	670,000	0	0	\$0	0.0%
CLEAN WATER FUND - Interest	495,151	433,453	433,453	<b>\$497,304</b>	<b>14.7%</b>
CLEAN WATER FUND - Principal	525,156	982,169	982,169	<b>\$873,807</b>	<b>-11.0%</b>
CALL 2015/2014 2003B REVENUE BONDS (net charge to users)	0	0	0	\$0	0.0%
	<b>\$1,735,357</b>	<b>\$1,415,622</b>	<b>\$1,415,622</b>	<b>\$1,371,112</b>	<b>-3.1%</b>
	<b>\$5,169,648</b>	<b>\$5,346,188</b>	<b>\$5,472,707</b>	<b>\$5,530,255</b>	<b>1.1%</b>

<b>SUMMARY OF BUDGET INCOME</b>					
	2013 ACTUAL	2014 ESTIMATE	2014 BUDGET	2015 APPROVED BUDGET	% CHANGE
CITY OF NEENAH	2,129,849	2,001,376	2,334,550	<b>2,288,640</b>	<b>-2.0%</b>
CITY OF MENASHA	1,163,675	1,190,173	1,306,481	<b>1,298,874</b>	<b>-0.6%</b>
TOWN OF NEENAH S.D. #2	32,964	37,433	38,948	<b>39,148</b>	<b>0.5%</b>
TOWN OF MENASHA UTILITY DISTRICT	599,680	697,168	725,081	<b>712,348</b>	<b>-1.8%</b>
WAVERLY SANITARY DISTRICT	152,106	176,903	166,734	<b>170,059</b>	<b>2.0%</b>
SONOCO/U.S. MILLS	1,096,340	1,243,134	900,913	<b>1,021,186</b>	<b>13.4%</b>
	<b>\$5,174,614</b>	<b>\$5,346,187</b>	<b>\$5,472,707</b>	<b>\$5,530,255</b>	<b>1.1%</b>



2015 BUDGET SUMMARY - INCOME							
	2013 ACTUAL	2014			2014 BUDGET	2015 BUDGET	% CHANGE
		8 MONTH ACTUAL	4 MONTH ESTIMATE	12 MONTH ESTIMATE			
OPERATING BUDGET	\$3,131,893	\$2,160,587	\$991,979	\$3,152,566	\$3,279,084	\$3,281,144	0.1%
REPLACEMENT FUND	\$302,398	\$518,666	\$259,334	\$778,000	\$778,000	\$778,000	0.0%
DEPRECIATION FUND	\$0	\$0	\$0	\$0	\$0	\$100,000	100.0%
CAPITAL BUDGET	\$1,740,323	\$943,757	\$471,865	\$1,415,622	\$1,415,622	\$1,371,112	-3.1%
<b>TOTAL INCOME</b>	<b>\$5,174,614</b>	<b>\$3,623,010</b>	<b>\$1,723,178</b>	<b>\$5,346,188</b>	<b>\$5,472,706</b>	<b>\$5,530,255</b>	<b>1.1%</b>
<b>ESTIMATED REVENUES</b>							
<b>NEENAH:</b>							
OPERATING	\$1,304,358	\$812,986	\$373,262	\$1,186,248	\$1,388,600	\$1,346,895	-3.0%
REPLACEMENT	\$123,366	\$190,981	\$95,491	\$286,472	\$343,685	\$335,696	-2.3%
DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$40,834	0.0%
CAPITAL	\$702,126	\$352,441	\$176,215	\$528,656	\$602,265	\$565,214	-6.2%
<b>TOTAL</b>	<b>\$2,129,849</b>	<b>\$1,356,408</b>	<b>\$644,968</b>	<b>\$2,001,376</b>	<b>\$2,334,550</b>	<b>\$2,288,640</b>	<b>-2.0%</b>
<b>MENASHA:</b>							
OPERATING	\$713,842	\$496,458	\$227,936	\$724,395	\$776,802	\$770,293	-0.8%
REPLACEMENT	\$67,799	\$99,257	\$49,629	\$148,886	\$189,446	\$184,734	-2.5%
DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$23,318	0.0%
CAPITAL	\$382,033	\$211,264	\$105,629	\$316,893	\$340,232	\$320,528	-5.8%
<b>TOTAL</b>	<b>\$1,163,675</b>	<b>\$806,979</b>	<b>\$383,194</b>	<b>\$1,190,173</b>	<b>\$1,306,480</b>	<b>\$1,298,874</b>	<b>-0.6%</b>
<b>TOWN NEENAH SD #2:</b>							
OPERATING	\$25,000	\$20,435	\$9,382	\$29,817	\$31,524	\$30,881	-2.0%
REPLACEMENT	\$2,460	\$5,077	\$2,539	\$7,616	\$7,424	\$7,327	-1.3%
DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$940	0.0%
CAPITAL	\$5,504	\$0	\$0	\$0	\$0	\$0	0.0%
<b>TOTAL</b>	<b>\$32,964</b>	<b>\$25,512</b>	<b>\$11,921</b>	<b>\$37,433</b>	<b>\$38,948</b>	<b>\$39,148</b>	<b>0.5%</b>
<b>TN MENASHA U.D.</b>							
OPERATING	\$365,460	\$283,349	\$130,093	\$413,442	\$430,505	\$419,982	-2.4%
REPLACEMENT	\$35,677	\$64,814	\$32,407	\$97,221	\$107,113	\$104,221	-2.7%
DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$12,710	0.0%
CAPITAL	\$198,543	\$124,338	\$62,167	\$186,505	\$187,463	\$175,435	-6.4%
<b>TOTAL</b>	<b>\$599,680</b>	<b>\$472,501</b>	<b>\$224,667</b>	<b>\$697,168</b>	<b>\$725,081</b>	<b>\$712,348</b>	<b>-1.8%</b>
<b>WAVERLY SD:</b>							
OPERATING	\$91,632	\$70,160	\$32,212	\$102,372	\$99,394	\$100,435	1.0%
REPLACEMENT	\$9,035	\$17,561	\$8,781	\$26,342	\$24,072	\$24,306	1.0%
DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$3,054	0.0%
CAPITAL	\$51,439	\$32,127	\$16,063	\$48,190	\$43,268	\$42,264	-2.3%
<b>TOTAL</b>	<b>\$152,106</b>	<b>\$119,848</b>	<b>\$57,056</b>	<b>\$176,903</b>	<b>\$166,734</b>	<b>\$170,059</b>	<b>2.0%</b>
<b>SONOCO/U.S. MILLS</b>							
OPERATING	\$631,601	\$477,199	\$219,094	\$696,292	\$552,259	\$612,657	10.9%
REPLACEMENT	\$64,061	\$140,976	\$70,488	\$211,464	\$106,260	\$121,715	14.5%
DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$19,144	0.0%
CAPITAL	\$400,678	\$223,587	\$111,790	\$335,377	\$242,394	\$267,671	10.4%
<b>TOTAL</b>	<b>\$1,096,340</b>	<b>\$841,762</b>	<b>\$401,372</b>	<b>\$1,243,134</b>	<b>\$900,913</b>	<b>\$1,021,186</b>	<b>13.4%</b>
<b>TOTAL REVENUES</b>							
OPERATING	\$3,131,893	\$2,160,587	\$991,979	\$3,152,566	\$3,279,084	\$3,281,144	0.1%
REPLACEMENT	\$302,398	\$518,666	\$259,334	\$778,000	\$778,000	\$778,000	0.0%
DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$100,000	0.0%
CAPITAL	\$1,740,323	\$943,757	\$471,865	\$1,415,622	\$1,415,622	\$1,371,112	-3.1%
<b>TOTAL</b>	<b>\$5,174,614</b>	<b>\$3,623,010</b>	<b>\$1,723,178</b>	<b>\$5,346,188</b>	<b>\$5,472,706</b>	<b>\$5,530,255</b>	<b>1.1%</b>



**Account Nos. 512 - 549 - OPERATIONS**

**Account No. 512 - Salaries & Wages**

The wages are the estimated wages that will be paid in 2015.

**Account No 512.1 - Deferred Compensation**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$3,296
2006	\$7,193
2007	\$0
2008	\$0
2009	\$0
2010	\$0
2011	\$0
2012	\$0
2013	\$0
2014 - EST	\$0
2014 - Budget	\$0
2015 - EST	\$0
	<u><u>\$0</u></u>

**Account No 512.4 - Wages**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$73,691
2006	\$47,793
2007	\$2,671
2008	\$2,457
2009	\$6,570
2010	\$2,739
2011	\$2,551
2012	\$5,479
2013	\$0
2014 - EST	\$5,985
2014 - Budget	\$6,000
2015 - EST	\$6,100
	<u><u>\$6,100</u></u>

**2015 EST WAGES**

Plant Operator (0)	\$0
Summer Helper/Student Intern	\$6,000

**Account No 512.5 - Overtime Wages**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$11,949
2006	\$10,865
2007	\$0
2008	\$0
2009	\$0
2010	\$0
2011	\$0
2012	\$0
2013	\$0
2014 - EST	\$15
2014 - Budget	\$0
2015 - EST	\$0
	<u><u>\$0</u></u>

**Account No 512.6 - Wages-Longevity**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$380
2006	\$220
2007	\$0
2008	\$0
2009	\$0
2010	\$0
2011	\$0
2012	\$0
2013	\$0
2014 - EST	\$0
2014 - Budget	\$0
2015 - EST	\$0

**2015 Longevity**

0 Employees with 20+ yrs	\$0
0 Employees with 15 - 20 yrs	\$0
0 Employee with 10 - 15 yrs	\$0
0 Employees with 5 - 10 yrs	\$0
0 Employees with 0 - 5 yrs	\$0

\$0

**TOTAL SALARIES AND WAGES (accts 512.1-512.6)**

\$6,100

**Account No. 514 - Professional Fees**

**Account No. 514.1 - Attorney**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$14,948
2006	-\$184
2007	\$8,548
2008	\$20,771
2009	\$27,248
2010	\$22,434
2011	\$83,633
2012	\$22,006
2013	\$19,529
2014 - EST	\$9,000
2014 - Budget	\$25,000
2015 - EST	\$10,000

\$10,000

**Account No. 514.2 - Auditor**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$4,100
2006	\$5,100
2007	\$5,100
2008	\$6,000
2009	\$7,200
2010	\$6,400
2011	\$6,600
2012	\$6,800
2013	\$7,000
2014 - EST	\$6,800
2014 - Budget	\$6,800
2015 - EST	\$7,950

\$7,950

**Account No. 514.3 - Labor Negotiator**

<u>YEAR</u>	<u>TOTAL COST</u>	
2015 - EST	\$0	<u><u>\$0</u></u>

**Account No. 514.4 - Private Lab Fees**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$12,666	
2006	\$18,362	
2007	\$14,199	
2008	\$11,756	
2009	\$11,720	
2010	\$25,387	
2011	\$15,048	
2012	\$15,663	
2013	\$13,814	
2014 - EST	\$14,000	
2014 - Budget	\$16,000	
2015 - EST	\$15,000	<u><u>\$15,000</u></u>

**Account No. 514.5 - Contract Management**

<u>YEAR</u>	<u>TOTAL COST</u>	
* 2005	\$1,035,618	
* 2006	\$1,116,387	
* 2007	\$1,227,461	
** 2008	\$1,323,505	
*** 2009	\$1,419,028	
2010	\$1,429,800	
2011	\$1,424,075	
2012	\$1,430,078	
2013	\$1,450,501	
2014 - EST	\$1,462,000	
2014 - Budget	\$1,483,100	
2015 - EST	\$1,505,000	<u><u>\$1,505,000</u></u>

\* - Contract Adjustment for Additional Person

\*\* - Contract Adjustment for Additional Person for Pretreatment Program - partial year

\*\*\* - Contract Adjustment for Additional Person for Pretreatment Program - full year

**Account No. 514.6 - Other Consultants, Employee memberships, misc.**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$10,734	
2006	\$10,140	
2007	\$13,397	
2008	\$13,478	
2009	\$30,084	
2010	\$46,757	
2011	\$23,180	
2012	\$206,369	
2013	\$10,160	
2014 - EST	\$10,000	
2014 - Budget	\$30,000	
2015 - EST	\$12,000	<u><u>\$12,000</u></u>

**Account No. 514.7 - Security Services**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$60,426	
2006	\$65,365	
2007	\$82,138	
2008	\$83,399	
2009	\$86,102	
2010	\$85,278	
2011	\$86,216	
2012	\$92,198	
2013	\$92,414	
2014 - EST	\$94,100	
2014 - Budget	\$96,000	
2015 - EST	\$95,000	<u>\$95,000</u>

**TOTAL PROFESSIONAL FEES(accts 514.1-514.7)** \$1,644,950

**Account No. 515 - State Pension Fund**

(based on estimated 2015 wages)

**Account No. 515.1 - WRF Employer Portion (5.90%)**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$3,827	
2006	\$2,845	
2007	\$0	
2008	\$0	
2009	\$0	
2010	\$0	
2011	\$0	
2012	\$0	
2013	\$0	
2014 - EST	\$0	
2014 - Budget	\$0	
2015 - EST	\$0	<u>\$0</u>

**Account No. 515.2 - WRF Employee Portion (5.90%)**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$3,943	
2006	\$3,082	
2007	\$0	
2008	\$0	
2009	\$0	
2010	\$0	
2011	\$0	
2012	\$0	
2013	\$0	
2014 - EST	\$0	
2014 - Budget	\$0	
2015 - EST	\$0	<u>\$0</u>

**TOTAL STATE PENSION FUND (accts 515.1-515.2)** \$0



**Account No. 516 - Unemployment Compensation**

<u>YEAR</u>	<u>TOTAL COST</u>
2015 - EST	\$0
	<u>\$0</u>

**Account No. 517 - Social Security**

(based on 2015 estimated wages & commissioner stipend)

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$8,597
2006	\$6,312
2007	\$505
2008	\$460
2009	\$813
2010	\$503
2011	\$712
2012	\$874
2013	\$386
2014 - EST	\$1,075
2014 - Budget	\$401
2015 - EST	\$1,109
	<u>\$1,109</u>

**Account No. 519 - Health Insurance**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$19,553
2006	\$12,724
2007	\$0
2008	\$0
2009	\$0
2010	\$0
2011	\$0
2012	\$0
2013	\$0
2014 - EST	\$0
2014 - Budget	\$0
2015 - EST	\$0
<b><u>2012 Estimates</u></b>	
Family - 0	\$0
Single - 0	\$0
	<u>\$0</u>

**Account No. 520 - Administration**

**Account No. 520.1 - Publications**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$568	
2006	\$293	
2007	\$481	
2008	\$30	
2009	\$1,523	
2010	\$856	
2011	\$100	
2012	\$87	
2013	\$0	
2014 - EST	\$0	
2014 - Budget	\$0	
2015 - EST	\$0	<u><u>\$0</u></u>

**Account No. 520.2 - Conferences/Seminars**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$205	
2006	\$718	
2007	\$2,165	
2008	\$766	
2009	\$1,121	
2010	\$424	
2011	\$1,195	
2012	\$610	
2013	\$145	
2014 - EST	\$0	
2014 - Budget	\$0	
2015 - EST	\$0	<u><u>\$0</u></u>

**Account No. 520.3 - Training/Education**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$687	
2006	\$1,108	
2007	\$3,675	
2008	\$3,800	
2009	\$1,178	
2010	\$2,426	
2011	\$791	
2012	\$140	
2013	\$219	
2014 - EST	\$100	
2014 - Budget	\$0	
2015 - EST	\$0	<u><u>\$0</u></u>

**Account No. 520.4 - Commission Meetings**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$3,750	
2006	\$4,150	
2007	\$3,800	
2008	\$3,550	
2009	\$4,050	
2010	\$3,800	
2011	\$6,400	
2012	\$5,950	
2013	\$5,050	
2014 - EST	\$7,950	
2014 - Budget	\$5,250	
2015 - EST	\$8,400	
		<u><u>\$8,400</u></u>

**Account No. 520.5 - Leases, Legal Notices, State Registrations,  
NMSC memberships, fees, Other Misc**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$4,836	
2006	\$7,061	
2007	\$5,322	
2008	\$5,270	
2009	\$5,887	
2010	\$4,359	
2011	\$5,914	
2012	\$5,310	
2013	\$16,809	
2014 - EST	\$5,900	
2014 - Budget	\$6,000	
2015 - EST	\$6,000	
		<u><u>\$6,000</u></u>

**Account No. 520.6 - DNR Administrative Fees**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$41,994	
2006	\$40,738	
2007	\$42,507	
2008	\$42,353	
2009	\$39,824	
2010	\$41,012	
2011	\$44,804	
2012	\$56,994	
2013	\$56,606	
2014 - EST	\$57,867	
2014 - Budget	\$58,000	
2015 - EST	\$59,000	
		<u><u>\$59,000</u></u>

**TOTAL ADMINISTRATIVE COSTS (accts 520.1-520.6)** \$73,400

**Account No. 521 - Telephone**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$2,749
2006	\$2,529
2007	\$2,148
2008	\$991
2009	\$1,379
2010	\$1,297
2011	\$1,461
2012	\$1,615
2013	\$1,957
2014 - EST	\$3,200
2014 - Budget	\$3,600
2015 - EST	\$3,600
	<u><u>\$3,600</u></u>

**Account No. 522 - Insurance**

The following is a list of insurance categories and premium estimates for 2015:

**Account No. 522.1 - Life Insurance**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$733
2006	\$409
2007	\$128
2008	\$0
2009	\$0
2010	\$0
2011	\$0
2012	\$0
2013	\$0
2014 - EST	\$0
2014 - Budget	\$0
2015 - EST	\$0
	<u><u>\$0</u></u>

**Account No. 522.2 - Property Insurance**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$41,390
2006	\$40,934
2007	\$43,791
2008	\$44,187
2009	\$47,705
2010	\$48,490
2011	\$48,794
2012	\$52,502
2013	\$53,883
2014 - EST	\$48,500
2014 - Budget	\$60,000
2015 - EST	\$50,925
	<u><u>\$50,925</u></u>

**Account No. 522.3 - General Liability**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$4,259	
2006	\$4,639	
2007	\$4,290	
2008	\$7,090	
2009	\$7,784	
2010	\$7,871	
2011	\$7,871	
2012	\$8,965	
2013	\$10,202	
2014 - EST	\$9,000	
2014 - Budget	\$11,000	
2015 - EST	\$9,500	
		<u><u>\$9,500</u></u>

**Account No. 522.4 - Automobile**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$250	
2006	\$250	
2007	\$250	
2008	\$250	
2009	\$250	
2010	\$250	
2011	\$250	
2012	\$250	
2013	\$325	
2014 - EST	\$200	
2014 - Budget	\$350	
2015 - EST	\$250	
		<u><u>\$250</u></u>

**Account No. 522.5 - Crime**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$250	
2006	\$250	
2007	\$256	
2008	\$294	
2009	\$294	
2010	\$294	
2011	\$294	
2012	\$406	
2013	\$425	
2014 - EST	\$425	
2014 - Budget	\$500	
2015 - EST	\$450	
		<u><u>\$450</u></u>

**Account No. 522.6 - Boiler**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$4,409	
2006	\$4,543	
2007	\$5,042	
2008	\$5,391	
2009	\$5,712	
2010	\$5,744	
2011	\$5,744	
2012	\$5,750	
2013	\$6,000	
2014 - EST	\$6,000	
2014 - Budget	\$6,500	
2015 - EST	\$6,500	
		<u><u>\$6,500</u></u>

**Account No. 522.7 - Worker's Compensation**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$4,218	
2006	\$501	
2007	\$822	
2008	\$581	
2009	\$746	
2010	\$723	
2011	\$723	
2012	\$841	
2013	\$864	
2014 - EST	\$800	
2014 - Budget	\$900	
2015 - EST	\$900	
		<u><u>\$900</u></u>

**Account No. 522.8 - Umbrella Liability**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$2,500	
2006	\$2,512	
2007	\$2,500	
2008	\$2,500	
2009	\$2,531	
2010	\$2,581	
2011	\$2,581	
2012	\$2,500	
2013	\$2,801	
2014 - EST	\$3,150	
2014 - Budget	\$3,000	
2015 - EST	\$3,300	
		<u><u>\$3,300</u></u>

**Account No. 522.9 - Public Officials**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$1,000	
2006	\$1,000	
2007	\$1,000	
2008	\$1,000	
2009	\$1,000	
2010	\$1,000	
2011	\$1,000	
2012	\$1,000	
2013	\$1,150	
2014 - EST	\$1,600	
2014 - Budget	\$1,250	
2015 - EST	\$1,675	
		<u>\$1,675</u>
<b><u>TOTAL INSURANCE (accts 522.1-522.9)</u></b>		<u>\$73,500</u>

**Account No. 530 - UTILITIES**

**Account No 531 - Electricity**

<u>YEAR</u>	<u>TOTAL KWHr</u>	<u>COST \$/KWHr</u>	<u>TOTAL COST</u>
2005	11,481,048	\$0.049	\$566,982
2006	10,902,524	\$0.052	\$562,530
2007	10,687,872	\$0.059	\$627,945
2008	10,737,547	\$0.065	\$697,928
2009	12,331,830	\$0.069	\$849,171
2010	13,083,648	\$0.076	\$1,000,353
2011	13,785,960	\$0.075	\$1,028,720
2012	9,244,568	\$0.080	\$735,641
2013	7,130,450	\$0.081	\$580,339
2014 - EST	6,350,000	\$0.080	\$508,000
2014 - Budget	8,000,000	\$0.085	\$680,000
2015 - EST	6,500,000	\$0.086	\$559,000
			<u>\$559,000</u>

**Account No 532 - Water Usage & Fire Protection Fees**

<u>YEAR</u>	<u>GALLONS (1000's)</u>	<u>UNIT COST \$/1000</u>	<u>TOTAL COST</u>
2005	2,362	\$5.182	\$12,239
2006	2,630	\$5.579	\$14,672
2007	3,319	\$5.112	\$16,967
2008	2,956	\$6.902	\$20,402
2009	2,751	\$7.480	\$20,577
2010	5,894	\$5.810	\$34,245
2011	7,233	\$5.719	\$41,365
2012	3,944	\$7.302	\$28,800
2013	4,790	\$5.404	\$25,885
2014 - EST	3,700	\$7.507	\$27,775
2014 - Budget	5,750	\$6.500	\$37,375
2015 - EST	4,500	\$7.507	\$33,782
			<u>\$33,782</u>

**Account No 533 - Storm Water Utility**

<u>YEAR</u>	<u>TOTAL COST</u>
2009	\$5,151
2010	\$5,227
2011	\$5,227
2012	\$5,228
2013	\$4,849
2014 - EST	\$5,300
2014 - Budget	\$5,300
2015 - EST	\$5,400
	<u><u>\$5,400</u></u>

**Account No 534 - Natural Gas**

<u>YEAR</u>	<u>THERMS</u>	<u>UNIT COST \$/THERM</u>	<u>TOTAL COST</u>
2005	163,121	\$0.893	\$145,632
2006	221,210	\$0.888	\$196,532
2007	40,522	\$1.027	\$41,618
2008	13,084	\$1.291	\$16,892
2009	9,862	\$0.724	\$7,141
2010	10,197	\$0.777	\$7,925
2011	96,833	\$0.689	\$66,765
2012	89,275	\$0.584	\$52,150
2013	59,221	\$0.595	\$35,223
2014 - EST	114,300	\$1.044	\$119,300
2014 - Budget	80,000	\$0.700	\$56,000
2015 - EST	80,000	\$0.860	\$68,800
			<u><u>\$68,800</u></u>

**TOTAL UTILITIES (acct. 531 - 534)**

\$666,982

**Account No 536 - Industrial Metering and Sampling**

It is anticipated that charges to this account will result from out-of-pocket expenses such as outside laboratory fees, charts, and maintenance of metering and sampling stations. Other in-house expenses are included in other operating accounts such as: Contract Management, transportation, laboratory supplies, ect.

Laboratory fees, supplies and maintenance:

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$2,483
2006	\$5,501
2007	\$15,555
2008	\$3,475
2009	\$5,401
2010	\$7,869
2011	\$7,248
2012	\$5,780
2013	\$4,038
2014 - EST	\$3,000
2014 - Budget	\$6,000
2015 - EST	\$6,000
	<u><u>\$6,000</u></u>



**ACCOUNT No. 545 - SLUDGE DISPOSAL**

**Account No 546 - Sludge Haul & Dispose**

<u>YEAR</u>	<u>VOLUME TONS</u>	<u>UNIT COST \$/TON</u>	<u>TOTAL COST</u>
2005	14,848	\$14.50	\$215,240
2006	12,216	\$15.09	\$184,313
2007	12,328	\$15.41	\$190,029
2008	11,617	\$15.91	\$184,826
2009	11,019	\$16.56	\$182,466
2010	11,502	\$16.58	\$190,672
2011	12,777	\$20.87	\$266,609
2012	11,293	\$35.76	\$403,858
2013	10,863	\$37.07	\$402,640
2014 - EST	10,000	\$23.00	\$230,000
2014 - Budget	11,500	\$23.00	\$264,500
2015 - EST	11,500	\$24.00	\$276,000
			<u>\$276,000</u>

**Account No 547 - Sludge Building**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$12,442	
2006	\$14,008	
2007	\$14,782	
2008	\$16,253	
2009	\$15,161	
2010	\$15,154	
2011	\$14,234	
2012	\$0	
2013	\$0	
2014 - EST	\$0	
2014 - Budget	\$0	
2015 - EST	\$0	
		<u>\$0</u>

**Account No 548 - Soil Testing Charges**

<u>YEAR</u>	<u>TOTAL COST</u>	
2013	\$4,125	
2014 - EST	\$8,800	
2014 - Budget	\$3,800	
2015 - EST	\$3,000	
		<u>\$3,000</u>

**Account No 549 - Fuel & Equipment Charges**

<u>YEAR</u>	<u>TOTAL COST</u>	
2013	\$951	
2014 - EST	\$7,000	
2014 - Budget	\$0	
2015 - EST	\$5,000	
		<u>\$5,000</u>

**TOTAL SLUDGE DISPOSAL (Accts. 546 - 549)** \$284,000

**TOTAL OPERATIONS (Accts. 512 - 549)** \$2,759,641

**Account No. 550 - Chemicals****Account No 551 - Ferric Chloride**

<u>YEAR</u>	<u>WEIGHT DRY TON</u>	<u>UNIT COST \$/DRY TON</u>	<u>TOTAL COST</u>
2005	0		\$0
2006	0		\$0
2007	0		\$0
2008	0		\$0
2009	0		\$0
2010	0		\$0
2011	0		\$0
2012	0		\$0
2013	30		\$156
2014 - EST	0		\$0
2014 - Budget	0		\$0
2015 - EST	0		\$0
			<u>\$0</u>

**Account No 552 - Polymer**

<u>YEAR</u>	<u>LBS.</u>	<u>UNIT COST \$/LB</u>	<u>COST</u>
2005	30,100	\$2.35	\$70,764
2006	30,800	\$2.07	\$63,828
2007	34,851	\$2.08	\$72,544
2008	25,000	\$1.79	\$44,694
2009	29,150	\$1.89	\$55,084
2010	38,700	\$1.72	\$66,403
2011	39,600	\$1.77	\$69,894
2012	33,000	\$1.84	\$60,720
2013	48,400	\$1.86	\$90,200
2014 - EST	91,000	\$1.88	\$171,100
2014 - Budget	50,000	\$1.88	\$94,000
2015 - EST	91,000	\$1.89	\$172,000
			<u>\$172,000</u>

**Account No 553 - Sodium Bisulfite**

<u>YEAR</u>	<u>LBS</u>	<u>UNIT COST \$/GAL</u>	<u>COST</u>
2005	16,800	\$1.791	\$30,083 /gal
2006	13,294	\$1.977	\$26,287
2007	14,324	\$1.948	\$27,899
2008	11,223	\$2.562	\$28,755
2009	12,118	\$2.439	\$29,560
2010	16,280	\$2.489	\$40,516
2011	17,534	\$2.510	\$44,010
2012	14,352	\$2.920	\$41,908
2013	19,876	\$2.985	\$59,329
2014 - EST	17,500	\$2.780	\$48,650
2014 - Budget	15,000	\$3.040	\$45,600
2015 - EST	18,000	\$3.000	\$54,000
			<u>\$54,000</u>

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**Account No 554 - Chlorine**

	<u>WEIGHT</u>	<u>UNIT COST</u>	<u>TOTAL</u>
<u>YEAR</u>	<u>(LBS)</u>	<u>\$/TON</u>	<u>COST</u>
2005	4,516	\$1.05	\$4,740
2006	0		\$0
2007	0		\$151
2008	0		\$0
2009	0		\$0
2010-gal	165	\$3.20	\$528
2011-gal	4,400	\$1.79	\$7,886
2012 - GALS.	11,234	\$1.33	\$14,966
2013-GALS	6,328	\$1.32	\$8,353
liquid 2014 - EST	32,160	\$1.42	\$45,753
liquid 2014 - Budget - GALS	6,000	\$1.40	\$8,400
liquid 2015 - EST - GALS.	18,400	\$1.42	\$26,128
			<u>\$26,128</u>

**Account No 555 - Salt**

		<u>UNIT COST</u>	<u>TOTAL</u>
<u>YEAR</u>	<u>TONS</u>	<u>\$/ton</u>	<u>COST</u>
2005	394	\$86.30	\$33,981
2006	423	\$103.05	\$43,639
2007	320	\$115.91	\$37,102
2008	294	\$125.91	\$37,078
2009	318	\$132.66	\$42,149
2010	292	\$137.02	\$40,055
2011	346	\$156.55	\$54,211
2012	226	\$151.96	\$34,280
2013	301	\$152.89	\$45,996
2014 - EST	220	\$152.96	\$33,651
2014 - Budget	300	\$156.00	\$46,800
2015 - EST	300	\$154.00	\$46,200
			<u>\$46,200</u>

**Account No 556 - Aluminum Sulfate (Ferrous Sulfate)**

	<u>DRY</u>	<u>UNIT COST</u>	<u>TOTAL</u>
<u>YEAR</u>	<u>TONS</u>	<u>\$/dry ton</u>	<u>COST</u>
2005	237	\$184	\$43,604
2006	200	\$188	\$37,734
2007	227	\$200	\$45,308
2008	276	\$235	\$64,646
2009	287	\$460	\$131,975
2010	310	\$460	\$142,793
2011	265	\$460	\$121,994
2012	184	\$424	\$77,999
2013	173	\$464	\$80,134
2014 - EST	150	\$464	\$69,600
2014 - Budget	225	\$464	\$104,400
2015 - EST	225	\$465	\$104,625
			<u>\$104,625</u>

**Account No 557 - Miscellaneous Chemicals**

<u>YEAR</u>	<u>CHEMICALS</u>	<u>TOTAL</u>
		<u>COST</u>
2005		\$4,198
2006		\$0
2007		\$0
2008		\$0
2009	Iron Sponge	\$1,640
2010		\$0
2011		\$0
2012		\$0
2013		\$0
2014 - EST	SODIUM BICARBONATE	\$1,700
2014 - Budget		\$0
2015 - EST		\$0
		<u>\$0</u>

**Account No 558 - Iron Sponge (for Methane Gas)**

<u>YEAR</u>		<u>COST</u>	
2010		\$842	
2011	208 BU	\$3,510	
2012		\$0	
2013		\$0	
2014 - EST		\$0	
2014 - Budget		\$0	
2015 - EST		\$0	<u>\$0</u>

**Account No 559 - Carbon (for Methane Gas)**

<u>YEAR</u>	<u>LBS.</u>	<u>\$/pound</u>	<u>COST</u>
2005	1,400	\$2.30	\$3,216
2006	0		\$0
2007	0		\$0
2008	0		\$0
2009	0		\$0
2010	0		\$0
2011	500	\$3.48	\$1,740
2012	0		\$0
2013	0		\$0
2014 - EST	0		\$0
2014 - Budget	0	\$0.00	\$0
2015 - EST	0	\$0.00	\$0
			<u>\$0</u>

**TOTAL CHEMICALS (Accts. 551 - 559)**

\$402,953

**Account No 560 - Sewerage**

This account, under the general category of Repairs and Maintenance estimates costs for maintenance which are somewhat predictable and for repairs which are usually unpredictable.

**Account No 561 - Pre-Primary Treatment**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$8,692
2006	\$17,655
2007	\$11,342
2008	\$15,849
2009	\$12,948
2010	\$16,247
2011	\$21,447
2012	\$18,226
2013	\$14,815
2014 - EST	\$23,000
2014 - Budget	\$18,000
2015 - EST	\$23,000
	<u>\$23,000</u>

**Account No 562 - Primary Treatment**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$2,303
2006	\$1,693
2007	\$818
2008	\$2,887
2009	\$32
2010	\$8,063
2011	\$4,791
2012	\$4,338
2013	\$6,226
2014 - EST	\$16,500
2014 - Budget	\$4,500
2015 - EST	\$6,500
	<u>\$6,500</u>

**Account No 563 - Secondary Treatment**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$7,419
2006	\$10,863
2007	\$8,456
2008	\$5,868
2009	\$7,455
2010	\$7,269
2011	\$3,401
2012	\$4,901
2013	\$8,402
2014 - EST	\$15,600
2014 - Budget	\$27,800
2015 - EST	\$14,000
	<u><u>\$14,000</u></u>

**Account No 563.01 - Secondary Treatment - Methane Engine**

<u>YEAR</u>	<u>TOTAL COST</u>
2009	\$0
2010	\$7,236
2011	\$11,787
2012	\$7,280
2013	\$0
2014 - EST	\$0
2014 - Budget	\$0
2015 - EST	\$0
	<u><u>\$0</u></u>

**TOTAL SECONDARY TREATMENT (Accts. 563.00 - 563.01)** \$14,000

**Account No 564 - Outfall**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$8,938
2006	\$1,116
2007	\$7,998
2008	\$6,736
2009	\$5,216
2010	\$4,771
2011	\$1,799
2012	\$6,535
2013	\$8,778
2014 - EST	\$5,800
2014 - Budget	\$5,000
2015 - EST	\$7,500
	<u><u>\$7,500</u></u>

**Account No 565 - Odor Control System**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$72
2006	\$988
2007	\$0
2008	\$0
2009	\$26
2010	\$0
2011	\$205
2012	\$45
2013	\$3,885
2014 - EST	\$750
2014 - Budget	\$1,500
2015 - EST	\$1,500
	<u><u>\$1,500</u></u>

**Account No 566 -Filter Belt Press / Centrifuge (2014)**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$5,614
2006	\$4,397
2007	\$14,255
2008	\$16,067
2009	\$5,144
2010	\$4,744
2011	\$8,559
2012	\$15,347
2013	\$3,046
2014 - EST	\$1,000
2014 - Budget	\$5,000
2015 - EST	\$7,500
	<u><u>\$7,500</u></u>

**Account No 567 - Instrumentation**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$3,255
2006	\$4,512
2007	\$9,135
2008	\$10,757
2009	\$4,254
2010	\$2,293
2011	\$2,788
2012	\$3,285
2013	\$2,079
2014 - EST	\$1,500
2014 - Budget	\$4,000
2015 - EST	\$5,000
	<u><u>\$5,000</u></u>

**Account No 568 - Digestors**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$5,544
2006	\$4,203
2007	\$2,895
2008	\$7,368
2009	\$14,454
2010	\$14,668
2011	\$9,021
2012	\$14,863
2013	\$14,235
2014 - EST	\$40,000
2014 - Budget	\$10,000
2015 - EST	\$12,000
	<u><u>\$12,000</u></u>

**Account No 569 - Gravity Belt Thickeners**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$3,922	
2006	\$0	
2007	\$624	
2008	\$644	
2009	\$68	
2010	\$1,192	
2011	\$3,232	
2012	\$3,321	
2013	\$891	
2014 - EST	\$6,000	
2014 - Budget	\$3,500	
2015 - EST	\$5,000	
		<u>\$5,000</u>

**Account No 570 - Samplers**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$257	
2006	\$3,259	
2007	\$2,250	
2008	\$5,392	
2009	\$2,626	
2010	\$3,608	
2011	\$861	
2012	\$4,164	
2013	\$3,868	
2014 - EST	\$1,800	
2014 - Budget	\$3,500	
2015 - EST	\$4,000	
		<u>\$4,000</u>

**TOTAL SEWERAGE (Accts. 561 - 570)**

\$86,000

**Account Nos. 590 - 600 - Building & Grounds**

**Account No. 591 - Office Supplies**

**Account No. 591.1 - General Supplies**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$3,075	
2006	\$4,145	
2007	\$2,217	
2008	\$2,804	
2009	\$2,949	
2010	\$2,040	
2011	\$4,152	
2012	\$3,072	
2013	\$2,727	
2014 - EST	\$3,300	
2014 - Budget	\$2,500	
2015 - EST	\$3,000	
		<u>\$3,000</u>

**Account No 591.2 - Maintenance/Agreements**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$2,820	
2006	\$6,035	
2007	\$3,288	
2008	\$4,098	
2009	\$3,231	
2010	\$3,762	
2011	\$5,003	
2012	\$4,576	
2013	\$5,453	
2014 - EST	\$6,300	
2014 - Budget	\$4,500	
2015 - EST	\$6,000	
		<u><u>\$6,000</u></u>

**Account No 591.3 - Computer Supplies**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$1,485	
2006	\$1,192	
2007	\$6,868	
2008	\$1,279	
2009	\$2,385	
2010	\$2,801	
2011	\$4,130	
2012	\$5,071	
2013	\$3,447	
2014 - EST	\$5,700	
2014 - Budget	\$3,500	
2015 - EST	\$4,000	
		<u><u>\$4,000</u></u>

**Account No 591.4 - Copier Supplies**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$831	
2006	\$9	
2007	\$615	
2008	\$430	
2009	\$426	
2010	\$265	
2011	\$584	
2012	\$717	
2013	\$495	
2014 - EST	\$750	
2014 - Budget	\$775	
2015 - EST	\$775	
		<u><u>\$775</u></u>

**TOTAL OFFICE SUPPLIES (accts 591.1-591.4)**

\$13,775



**Account No 592 - Laboratory Supplies**

**Account No 592.1 - Chemicals**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$5,288
2006	\$7,273
2007	\$9,685
2008	\$10,523
2009	\$10,050
2010	\$11,065
2011	\$9,636
2012	\$10,976
2013	\$7,921
2014 - EST	\$8,000
2014 - Budget	\$10,500
2015 - EST	\$10,500
	<u><u>\$10,500</u></u>

**Account No 592.2 - Plastic/Glassware**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$1,684
2006	\$317
2007	\$374
2008	\$1,124
2009	\$374
2010	\$1,702
2011	\$433
2012	\$748
2013	\$936
2014 - EST	\$1,000
2014 - Budget	\$1,500
2015 - EST	\$1,750
	<u><u>\$1,750</u></u>

**Account No 592.3 - Filter Papers**

<u>YEAR</u>	<u>TOTAL COST</u>
2005	\$3,161
2006	\$2,874
2007	\$2,578
2008	\$2,961
2009	\$3,222
2010	\$4,185
2011	\$4,219
2012	\$3,648
2013	\$4,039
2014 - EST	\$8,000
2014 - Budget	\$5,000
2015 - EST	\$8,000
	<u><u>\$8,000</u></u>

**Account No 592.4 - Minor Instruments**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$1,268	
2006	\$1,729	
2007	\$1,509	
2008	\$1,080	
2009	\$1,261	
2010	\$1,375	
2011	\$2,461	
2012	\$2,991	
2013	\$2,118	
2014 - EST	\$5,700	
2014 - Budget	\$3,500	
2015 - EST	\$5,000	
		<u><u>\$5,000</u></u>

**Account No 592.5 - Other Misc**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$2,282	
2006	\$801	
2007	\$1,436	
2008	\$1,207	
2009	\$2,303	
2010	\$2,631	
2011	\$4,700	
2012	\$1,033	
2013	\$2,502	
2014 - EST	\$4,000	
2014 - Budget	\$2,250	
2015 - EST	\$6,000	
		<u><u>\$6,000</u></u>

**TOTAL LABORATORY SUPPLIES (accts 592.1-592.5)** \$31,250

**Account No. 593 - Transportation**

**Account No. 593.1 - Truck Lease**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$4,224	
2006	\$5,716	
2007	\$5,339	
2008	\$6,473	
2009	\$8,106	
2010	\$6,424	
2011	\$6,694	
2012	\$6,728	
2013	\$6,007	
2014 - EST	\$7,900	
2014 - Budget	\$7,000	
2015 - EST	\$7,000	
		<u><u>\$7,000</u></u>

**Account No. 593.2 - Truck Repairs**

<u>YEAR</u>	<u>TOTAL COST</u>	
2015 - EST	\$0	
		<u><u>\$0</u></u>

**Account No. 593.3 - Gas Mileage Reimb**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$79	
2006	\$0	
2007	\$0	
2008	\$0	
2009	\$0	
2010	\$0	
2011	\$0	
2012	\$0	
2013	\$0	
2014 - EST	\$0	
2014 - Budget	\$0	
2015 - EST	\$0	
		<u>\$0</u>
<b><u>TOTAL TRANSPORTATION (accts 593.1-593.3)</u></b>		<u>\$7,000</u>

**Account No. 594 - Electrical Supplies**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$9,061	
2006	\$20,683	
2007	\$8,218	
2008	\$18,427	
2009	\$12,905	
2010	\$8,436	
2011	\$5,260	
2012	\$2,673	
2013	\$2,841	
2014 - EST	\$8,000	
2014 - Budget	\$4,000	
2015 - EST	\$5,000	
		<u>\$5,000</u>

**Account No 595 - Personnel Supplies**

**Account No 595.1 - Office**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$1,529	
2006	\$1,411	
2007	\$1,262	
2008	\$1,338	
2009	\$322	
2010	\$1,392	
2011	\$1,333	
2012	\$1,436	
2013	\$1,504	
2014 - EST	\$1,300	
2014 - Budget	\$1,750	
2015 - EST	\$1,750	
		<u>\$1,750</u>

**Account No 595.2 - Plant/Personnel/Safety**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$6,245	
2006	\$5,545	
2007	\$5,609	
2008	\$4,324	
2009	\$5,937	
2010	\$4,932	
2011	\$2,962	
2012	\$3,222	
2013	\$2,283	
2014 - EST	\$4,000	
2014 - Budget	\$4,000	
2015 - EST	\$4,000	
		<u><u>\$4,000</u></u>
<b><u>TOTAL PERSONNEL SUPPLIES (accts 595.1-595.2)</u></b>		<u><u>\$5,750</u></u>

**Account No 596 - Cleaning Supplies**

**Account No 596.1 - Office Cleaning**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$0	
2006	\$2,258	
2007	\$0	
2008	\$0	
2009	\$0	
2010	\$1,940	
2011	\$0	
2012	\$0	
2013	\$0	
2014 - EST	\$2,500	
2014 - Budget	\$2,500	
2015 - EST	\$0	
		<u><u>\$0</u></u>

**Account No 596.2 - Towel/Rug Service**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$1,478	
2006	\$2,210	
2007	\$2,246	
2008	\$2,078	
2009	\$1,925	
2010	\$2,147	
2011	\$1,309	
2012	\$1,819	
2013	\$1,982	
2014 - EST	\$2,100	
2014 - Budget	\$2,500	
2015 - EST	\$2,300	
		<u><u>\$2,300</u></u>

**Account No 596.3 - Cleaning Supplies, Hand Towels, Other Misc**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$5,258	
2006	\$3,546	
2007	\$2,267	
2008	\$3,612	
2009	\$4,405	
2010	\$3,133	
2011	\$3,386	
2012	\$2,196	
2013	\$4,091	
2014 - EST	\$3,800	
2014 - Budget	\$3,500	
2015 - EST	\$3,750	<u>\$3,750</u>
<b><u>TOTAL CLEANING SUPPLIES (accts 596.1-596.3)</u></b>		<u>\$6,050</u>

**Account No 597 - Physical Plant Repairs/Maintenance**

**Account No 597.1 - Lawn Maintenance**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$3,361	
2006	\$6,720	
2007	\$4,563	
2008	\$5,899	
2009	\$4,967	
2010	\$4,624	
2011	\$6,288	
2012	\$5,848	
2013	\$3,420	
2014 - EST	\$5,000	
2014 - Budget	\$6,300	
2015 - EST	\$6,800	<u>\$6,800</u>

**Account No 597.2 - Snow Removal**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$3,501	
2006	\$1,032	
2007	\$3,506	
2008	\$9,487	
2009	\$2,762	
2010	\$3,478	
2011	\$5,956	
2012	\$2,634	
2013	\$3,136	
2014 - EST	\$5,000	
2014 - Budget	\$5,000	
2015 - EST	\$5,000	<u>\$5,000</u>

**Account No 597.3 - Building Repairs, Painting, Refuse Collection, Other Misc**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$15,651	
2006	\$31,138	
2007	\$34,213	
2008	\$22,040	
2009	\$62,714	
2010	\$32,769	
2011	\$34,986	
2012	\$24,627	
2013	\$47,320	
2014 - EST	\$49,500	
2014 - Budget	\$60,000	
2015 - EST	\$60,000	
		<u>\$60,000</u>
<b><u>TOTAL PHYSICAL PLANT REPAIRS(accts 597.1-597.3)</u></b>		<u>\$71,800</u>

**Account No 598 - Hardware Supplies**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$3,047	
2006	\$13,703	
2007	\$9,283	
2008	\$9,771	
2009	\$2,448	
2010	\$804	
2011	\$614	
2012	\$1,067	
2013	\$711	
2014 - EST	\$2,100	
2014 - Budget	\$2,500	
2015 - EST	\$2,750	
		<u>\$2,750</u>

**Account No 599 - Shop Supplies**

**Account No 599.1 - Tools**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$11,748	
2006	\$7,360	
2007	\$7,072	
2008	\$10,297	
2009	\$4,125	
2010	\$2,445	
2011	\$1,866	
2012	\$2,287	
2013	\$1,444	
2014 - EST	\$1,750	
2014 - Budget	\$3,000	
2015 - EST	\$2,000	
		<u>\$2,000</u>

**Account No 599.2 - Other Misc. Non-Tool Items**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$876	
2006	\$2,628	
2007	\$1,840	
2008	\$1,977	
2009	\$3,531	
2010	\$1,761	
2011	\$910	
2012	\$1,046	
2013	\$1,324	
2014 - EST	\$1,500	
2014 - Budget	\$2,750	
2015 - EST	\$2,500	
		<u><u>\$2,500</u></u>
<b><u>TOTAL SHOP SUPPLIES(accts 599.1-599.2)</u></b>		<u><u>\$4,500</u></u>

**Account No 600 - Lubricants**

<u>YEAR</u>	<u>TOTAL COST</u>	
2005	\$4,823	
2006	\$2,610	
2007	\$2,173	
2008	\$4,655	
2009	\$5,361	
2010	\$2,300	
2011	\$2,653	
2012	\$4,432	
2013	\$3,524	
2014 - EST	\$3,500	
2014 - Budget	\$3,500	
2015 - EST	\$4,500	
		<u><u>\$4,500</u></u>
<b><u>TOTAL BUILDINGS &amp; GROUNDS (ACCTS 591 - 600)</u></b>		<u><u>\$152,375</u></u>





**2015 ESTIMATED MISCELLANEOUS OPERATING REVENUES****Account No. 408.0 - AP Discounts Taken**

<u>YEAR</u>	<u>TOTAL INCOME</u>
2007	\$94
2008	\$86
2009	\$228
2010	\$95
2011	\$59
2012	\$17
2013	\$4
2014 - Est	\$25
2014 - Budget	\$25
2015 - est	\$25
	<u><u>\$25</u></u>

**Account No. 409.0 - MCO Income Sharing**

<u>YEAR</u>	<u>TOTAL INCOME</u>
2007*	\$32,043
2008	\$31,367
2009	\$36,876
2010	\$77,136
2011	\$90,520
2012	\$57,378
2013	\$56,528
2014 - Est	\$51,000
2014 - Budget	\$50,000
2015 - est	\$50,000
	<u><u>\$50,000</u></u>

\*-MCO Income Sharing was originally part of "Misc. Income". In 2008 a separate account was created to report the MCO Income Sharing. The Misc Income account was adjusted by the amount now included in Account 409.0 - MCO Income Sharing.

**Account No. 410.0 - High Strength Waste Income**

<u>YEAR</u>	<u>TOTAL INCOME</u>
2007	\$7,693
2008	\$6,462
2009	\$5,600
2010	\$5,507
2011	\$6,841
2012	\$4,400
2013	\$0
2014 - Est	\$0
2014 - Budget	\$0
2015 - est	\$0
	<u><u>\$0</u></u>

**Account No. 411.0 - Miscellaneous Operating Income**

<u>YEAR</u>	<u>TOTAL INCOME</u>
2007	\$15,128
2008	\$2,530
2009	\$2,361
2010	\$2,636
2011	\$1,723
2012	\$42
2013	\$2,418
2014 - Est	\$0
2014 - Budget	\$0
2015 - est	\$50
	<u><u>\$50</u></u>

**Account No. 412.0 - Industrial Metering Testing Reimbursement Income**

<u>YEAR</u>	<u>TOTAL INCOME</u>	
2007	\$6,445	
2008	\$5,634	
2009	\$5,467	
2010	\$5,334	
2011	\$5,445	
2012	\$6,024	
2013	\$4,734	
2014 - Est	\$3,100	
2014 - Budget	\$4,500	
2015 - est	\$4,000	<u>\$4,000</u>

**Account No. 413.0 - Pretreatment Administrative Fees Income**

<u>YEAR</u>	<u>TOTAL INCOME</u>	
2007	\$6,525	
2008	\$6,075	
2009	\$6,075	
2010	\$6,075	
2011	\$6,075	
2012	\$6,750	
2013	\$5,400	
2014 - Est	\$4,600	
2014 - Budget	\$5,000	
2015 - est	\$5,000	<u>\$5,000</u>

**Account No. 414.0 - Pretreatment Permit Fee Income**

<u>YEAR</u>	<u>TOTAL INCOME</u>	
2007	\$6,884	
2008	\$700	
2009	\$4,550	
2010	\$950	
2011	\$1,950	
2012	\$5,100	
2013	\$9,600	
2014 - Est	\$13,500	
2014 - Budget	\$2,000	
2015 - est	\$5,000	<u>\$5,000</u>

**Account No. 415.0 - WPPI Green Power Income**

<u>YEAR</u>	<u>TOTAL INCOME</u>	
2007	\$9,414	
2008	\$18,529	
2009	\$20	
2010	\$12,506	
2011	\$32,396	
2012	\$24,070	
2013	\$0	
2014 - Est	\$0	
2014 - Budget	\$0	
2015 - est	\$0	<u>\$0</u>

**Account No. 416.0 - WPPI Standby Service Income**

<u>YEAR</u>	<u>TOTAL INCOME</u>
2007	\$56,936
2008	\$56,650
2009	\$56,782
2010	\$57,144
2011	\$57,631
2012	\$58,135
2013	\$58,032
2014 - Est	\$56,055
2014 - Budget	\$58,000
2015 - est	\$57,000
	<u><u>\$57,000</u></u>

**Account No. 419.1 - O & M Interest Income**

<u>YEAR</u>	<u>TOTAL INCOME</u>
2007	\$4,779
2008	\$1,174
2009	\$40
2010	\$334
2011	\$1,314
2012	\$1,053
2013	\$1,303
2014 - Est	\$1,000
2014 - Budget	\$750
2015 - est	\$750
	<u><u>\$750</u></u>

**TOTAL ESTIMATED 2015 MISCELLANEOUS REVENUES** **\$121,825**



**2015 EQUIPMENT REPLACEMENT FUND**

YEAR	\$'s RECEIVED FROM USERS	CUMULATIVE TOTAL + CURRENT YEAR RECEIPTS	INTEREST EARNED ON CUMULATIVE	TOTAL CUMULATIVE + INTEREST	PAYMENTS MADE FROM FUND	YEAR-END FUND BALANCE	PROJECTED BALANCE NEEDED @ 6.75%
1987	\$206,228	\$206,228	\$6,443	\$212,671	\$0	\$212,671	\$213,179
1988	\$206,228	\$418,899	\$22,799	\$441,698	\$43,661	\$398,037	\$440,747
1989	\$206,228	\$604,265	\$42,139	\$646,404	\$57,994	\$587,014	\$683,677
1990	\$206,228	\$793,242	\$59,768	\$853,010	\$32,206	\$820,804	\$943,004
1991	\$206,228	\$1,027,032	\$64,376	\$1,091,408	\$51,056	\$1,040,352	\$1,215,878
1992	\$219,945	\$1,280,297	\$55,645	\$1,315,942	\$62,541	\$1,253,401	\$1,525,309
1993	\$219,945	\$1,473,346	\$48,640	\$1,521,986	\$94,772	\$1,427,214	\$1,840,952
1994	\$219,945	\$1,628,846	\$69,396	\$1,698,242	\$66,505	\$1,631,737	\$2,192,050
1995	\$219,945	\$1,828,216	\$107,783	\$1,935,999	\$121,208	\$1,814,791	\$2,565,858
1996	\$219,949	\$2,034,740	\$121,794	\$2,156,534	\$156,923	\$1,999,611	\$2,588,965
1997	\$219,946	\$2,219,557	\$112,686	\$2,332,243	\$630,302	\$1,701,941	\$2,987,588
1998	\$219,945	\$1,921,886	\$106,129	\$2,028,015	\$277,002	\$1,751,013	\$3,412,130
1999	\$219,942	\$1,970,955	\$81,258	\$2,052,213	\$528,225	\$1,523,988	\$3,864,341
2000	\$219,945	\$1,743,933	\$93,846	\$1,837,779	\$475,730	\$1,362,049	\$4,346,087
2001	\$219,945	\$1,581,994	\$69,628	\$1,651,622	\$252,350	\$1,399,272	\$3,082,464
2002	\$219,945	\$1,619,217	\$45,333	\$1,664,550	\$137,267	\$1,527,283	\$3,509,456
2003	\$219,945	\$1,747,228	\$31,933	\$1,779,161	\$80,839	\$1,698,322	\$3,964,283
2004	\$219,928	\$1,918,250	\$37,879	\$1,956,129	\$139,173	\$1,816,957	\$4,448,821
2005	\$219,938	\$2,036,895	\$42,888	\$2,079,783	\$619,450	\$1,460,333	\$4,965,078
2006	\$219,931	\$1,680,264	\$64,916	\$1,745,180	\$364,607	\$1,380,573	\$320,719
2007	\$219,932	\$1,600,505	\$56,328	\$1,656,833	\$486,989	\$1,169,844	\$540,362
2008	\$219,945	\$1,428,453	\$32,499	\$1,460,952	\$699,276	\$761,676	\$774,648
2009	\$239,998	\$1,001,674	\$11,305	\$1,012,979	\$297,884	\$715,095	\$1,023,577
2010	\$287,996	\$1,003,091	\$7,649	\$1,010,740	\$632,834	\$377,906	\$1,287,149
2011	\$302,397	\$680,303	\$1,914	\$682,217	\$126,373	\$555,844	\$1,505,721
2012	\$302,401	\$858,245	\$1,727	\$859,972	-\$14,392	\$874,364	\$1,769,293
2013	\$302,398	\$1,176,762	\$2,451	\$1,179,213	\$356,102	\$823,111	t.b.d
2014	\$778,000 -est	\$1,601,111 -est	\$2,500 -est	\$1,603,611 -est	\$15,000 -est	\$1,588,611 -est	t.b.d
2015	\$778,000 -est	\$2,366,611 -est	\$2,500 -est	\$2,369,111 -est	\$69,000 -est	\$2,300,111 -est	t.b.d
2016	\$778,000 -est	\$3,078,111 -est	\$3,000 -est	\$3,081,111 -est	\$35,000 -est	\$3,046,111 -est	t.b.d

The Replacement Fund was established in 1987 to cover expenditures for replacement of mechanical equipment, accessories, and appertenances necessary to maintain the plant design capacity and performance for the life of the treatment works (20 years).

**The EQUIPMENT REPLACEMENT FUND is mandated by Federal/State regulations.**

In 2013, work was completed on reviewing and revising the User Charge System to accommodate the inclusion of additional equipment and buildings in the plant update. In addition, equipment items originally in the Depreciation fund were transferred to the Replacement Fund and non-equipment items were transferred to the Depreciation Fund.

Wis. Adm. Code NR 162.003(61) defines "Replacement" as: "obtaining and installing equipment, accessories or appurtenances that are necessary during the useful life of the treatment works or structural urban best management practice (BMP) to maintain the capacity and performance for which the treatment works or structural urban BMP were designed and constructed." The NMSC uses an itemized schedule list of equipment to determine an amount to be deposited into the Equipment Replacement Fund.

**\*- 2014 - ESTIMATED REPLACEMENT FUND PROJECTS:**

- Unknown or unplanned replacements	<u>\$15,000</u>
	<u>\$15,000</u>

**2015 - ESTIMATED REPLACEMENT FUND PROJECTS:**

- Replace 2 MAG Meters - Waverly Metering	\$16,000
- Replace 2 WAS pumps - not in project	\$28,000
- Unknown or unplanned replacements	<u>\$25,000</u>
	<u>\$69,000</u>

**2016 - ESTIMATED REPLACEMENT FUND PROJECTS:**

- Unknown or unplanned replacements	<u>\$35,000</u>
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**2017 - ESTIMATED REPLACEMENT FUND PROJECTS:**

- Unknown or unplanned replacements	<u>\$35,000</u>
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**2015 DEPRECIATION FUND**

YEAR	\$'s RECEIVED FROM USERS	CUMULATIVE TOTAL + CURRENT YEAR RECEIPTS	INTEREST EARNED ON CUMULATIVE	TOTAL CUMULATIVE + INTEREST	PAYMENTS MADE FROM FUND	INTERNAL BORROWING MADE FROM FUND	YEAR-END FUND BALANCE
1996	\$0	\$0	\$0	\$0	\$0		\$0
1997	\$135,200	\$135,200	\$2,969	\$138,169	\$0		\$138,169
1998	\$135,200	\$273,369	\$10,236	\$283,605	\$0		\$282,635
1999	\$135,200	\$417,835	\$15,138	\$432,973	\$98,732		\$334,241
2000	\$135,200	\$469,441	\$21,847	\$491,288	\$75,744		\$415,544
2001	\$135,200	\$550,744	\$18,526	\$569,270	\$48,617		\$520,653
2002	\$135,200	\$655,853	\$8,306	\$664,159	\$213,501		\$450,658
2003	\$176,250	\$626,908	\$6,100	\$633,008	\$41,017		\$674,025
2004	\$176,253	\$850,278	\$10,526	\$860,804	\$94,070		\$766,734
2005	\$176,256	\$942,990	\$18,374	\$961,364	\$261,841		\$699,523
2006	\$176,258	\$875,781	\$30,303	\$906,084	\$272,854		\$633,230
2007	\$176,256	\$809,486	\$32,886	\$842,372	\$201,074		\$641,298
2008	\$176,261	\$817,559	\$21,622	\$839,181	\$24,528		\$814,653
2009	\$184,992	\$999,645	\$9,315	\$1,008,960	\$283,695		\$725,265
2010	\$194,010	\$919,275	\$11,150	\$930,425	\$314,354	-\$97,448	\$616,071
2011	\$223,206	\$839,277	\$4,484	\$843,761	\$15,200	\$97,448 (repayed)	\$926,009
2012	\$0	\$926,009	\$2,574	\$928,583	\$150,107		\$778,476
2013	\$0	\$778,476	\$2,142	\$780,618	\$144,646		\$635,973
2014	\$0 -est	\$635,973 -est	\$1,800 -est	\$637,773 -est	\$65,000 -est*		\$572,773 - est
2015	\$100,000 -est	\$672,773 -est	\$1,500 -est	\$674,273 -est	\$25,000 -est*		\$649,273 - est
2016	\$200,000 -est	\$849,273 -est	\$2,000 -est	\$851,273 -est	\$25,000 -est*		\$826,273 - est
2017							

The Depreciation Fund was established in 1997 to cover expenditures for the replacement of mechanical equipment not covered under the Replacement Fund; for the maintenance and/or repair of current structures that deteriorate over time; and for the modifications to structures and/or equipment that will benefit the wastewater treatment plants operating efficiency.

In 2013, work was completed on reviewing and revising the User Charge System to accommodate the inclusion of additional equipment and buildings in the plant update. In addition, equipment items originally in the Depreciation fund were transferred to the Replacement Fund and non-equipment items were transferred to the Depreciation Fund.

**\*- 2014 ESTIMATED DEPRECIATION FUND  
PROJECT/ITEMS:**

- Unknown or unplanned for items \$65,000  
\$65,000

**- 2015 ESTIMATED DEPRECIATION FUND  
PROJECT/ITEMS:**

- Unknown or unplanned for items \$25,000  
\$25,000

**- 2016 ESTIMATED DEPRECIATION FUND  
PROJECT/ITEMS:**

- Unknown or unplanned for items \$25,000

**- 2017 ESTIMATED DEPRECIATION FUND  
PROJECT/ITEMS:**

- Unknown or unplanned for items \$25,000





**CAPITAL PROJECTS**

The 2015 capital projects budget will consist of the following items:

**ESTIMATED CLEAN WATER FUND PAYMENT for 2015:**

INTEREST payments: Total of 5/1/15 & 11/1/15 (est)	\$501,069	
LESS: 2-months of 5/1/2015 payment	(\$85,394)	
ADD: 2-months of 5/1/2016 Interest Payment (est)	\$81,629	
		\$497,304

PRINCIPAL (estimated) due 5/1/2015	\$858,747	
LESS: 8-months of 5/1/2015 payment	(\$569,166)	
ADD: 8-months of 5/1/2016 Principal Payment (est)	\$584,226	
		\$873,807

The total Capital Project Budget for 2015 will be: **\$1,371,112**

<b>2016:</b>	<b><u>PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN</u></b>	
	INTEREST	\$478,180
	PRINCIPAL	\$876,339
	NET TO USERS	\$1,354,520
	ESTIMATED 2016 CAPITAL	\$1,354,520

**ESTIMATED FUTURE CAPITAL EXPENDITURES:**

<b>2017:</b>	<b><u>PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN</u></b>		
	INTEREST		\$454,685
	PRINCIPAL		\$899,527
	NET TO USERS		\$1,354,212
	ESTIMATED 2017 CAPITAL		\$1,354,212

<b>2018:</b>	<b><u>PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN</u></b>		
	INTEREST		\$430,569
	PRINCIPAL		\$923,329
	NET TO USERS		\$1,353,898
	ESTIMATED 2018 CAPITAL		\$1,353,898

<b>2019:</b>	<b><u>PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN</u></b>		
	INTEREST		\$405,815
	PRINCIPAL		\$947,760
	NET TO USERS		\$1,353,575
	ESTIMATED 2019 CAPITAL		\$1,353,575

<b>2020:</b>	<b><u>PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN</u></b>		
	INTEREST		\$380,405
	PRINCIPAL		\$972,838
	NET TO USERS		\$1,353,243
	ESTIMATED 2020 CAPITAL		\$1,353,243

**ESTIMATED 2015 REVENUES BY INDIVIDUAL USERS**

(Based on 3-year average loadings from August 2011 - July 2014)

**CITY OF NEENAH:**EST 2015 LOADINGS

FLOW	1,948.536 MG
BOD	3,040,884 LBS
SS	3,070,188 LBS

O & M - CHARGES

FLOW	\$398,331
BOD	\$494,971
SS	<u>\$453,593</u>

TOTAL-O &amp; M \$1,346,895

REPLACEMENT FUND

FLOW	\$157,017
BOD	\$94,132
SS	<u>\$84,547</u>

TOTAL-REPLACEMENT \$335,696

DEPRECIATION FUND

FLOW	\$11,269
BOD	\$15,667
SS	<u>\$13,898</u>

TOTAL-DEPRECIATION \$40,834

CAPITAL CHARGES

FLOW	\$155,281
BOD	\$221,497
SS	<u>\$188,436</u>

TOTAL-CAPITAL \$565,214

**TOTAL NEENAH CHARGES \$2,288,640**

**CITY OF MENASHA:**EST 2015 LOADINGS

FLOW	953.568 MG
BOD	1,056,924 LBS
SS	2,729,916 LBS

O & M - CHARGES

FLOW	\$194,934
BOD	\$172,038
SS	<u>\$403,321</u>

TOTAL-O & M	\$770,293
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REPLACEMENT CHARGES

FLOW	\$76,840
BOD	\$32,718
SS	<u>\$75,176</u>

TOTAL-REPLACEMENT	\$184,734
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DEPRECIATION CHARGES

FLOW	\$5,515
BOD	\$5,445
SS	<u>\$12,358</u>

TOTAL-DEPRECIATION	\$23,318
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CAPITAL CHARGES

FLOW	\$75,991
BOD	\$76,986
SS	<u>\$167,551</u>

TOTAL-CAPITAL	\$320,528
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**TOTAL MENASHA CHARGES**\$1,298,874

**TOWN OF NEENAH S.D. 2**EST 2015 LOADINGS

FLOW	36.012 MG
BOD	67,236 LBS
SS	85,116 LBS

O & M - CHARGES

FLOW	\$7,362
BOD	\$10,944
SS	\$12,575

TOTAL-O & M	\$30,881
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REPLACEMENT CHARGES

FLOW	\$2,902
BOD	\$2,081
SS	\$2,344

TOTAL-REPLACEMENT	\$7,327
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DEPRECIATION CHARGES

FLOW	\$208
BOD	\$346
SS	\$385

TOTAL-DEPRECIATION	\$940
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CAPITAL CHARGES

FLOW	\$0
BOD	\$0
SS	\$0

TOTAL-CAPITAL	\$0
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**TOTAL TOWN NEENAH CHARGES****\$39,148**

**TOWN OF MENASHA UTILITY DISTRICT**EST 2015 LOADINGS

FLOW	599.268 MG
BOD	785,220 LBS
SS	1,148,388 LBS

O & M - CHARGES

FLOW	\$122,506
BOD	\$127,812
SS	<u>\$169,664</u>

TOTAL-O & M	\$419,982
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REPLACEMENT CHARGES

FLOW	\$48,290
BOD	\$24,307
SS	<u>\$31,624</u>

TOTAL-REPLACEMENT	\$104,221
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DEPRECIATION CHARGES

FLOW	\$3,466
BOD	\$4,046
SS	<u>\$5,199</u>

TOTAL-DEPRECIATION	\$12,710
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CAPITAL CHARGES

FLOW	\$47,756
BOD	\$57,195
SS	<u>\$70,483</u>

TOTAL-CAPITAL	\$175,435
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**TOTAL T.M.U.D. CHARGES****\$712,348**

**WAVERLY SANITARY DISTRICT:**EST 2015 LOADINGS

FLOW	128.136 MG
BOD	231,948 LBS
SS	246,960 LBS

O & M - CHARGES

FLOW	\$26,194
BOD	\$37,755
SS	<u>\$36,486</u>

TOTAL-O & M	\$100,435
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REPLACEMENT CHARGES

FLOW	\$10,325
BOD	\$7,180
SS	<u>\$6,801</u>

TOTAL-REPLACEMENT	\$24,306
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DEPRECIATION CHARGES

FLOW	\$741
BOD	\$1,195
SS	<u>\$1,118</u>

TOTAL-DEPRECIATION	\$3,054
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CAPITAL CHARGES

FLOW	\$10,211
BOD	\$16,895
SS	<u>\$15,157</u>

TOTAL-CAPITAL	\$42,264
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<b>TOTAL WAVERLY S.D. CHARGES</b>	<b><u>\$170,059</u></b>
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**SONOCO/U.S. MILLS:**EST 2015 LOADINGS

FLOW	138.456 MG
BOD	2,659,212 LBS
SS	1,025,496 LBS

O & M - CHARGES

FLOW	\$28,304
BOD	\$432,845
SS	<u>\$151,508</u>

TOTAL-O & M	\$612,657
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REPLACEMENT CHARGES

FLOW	\$11,157
BOD	\$82,318
SS	<u>\$28,240</u>

TOTAL-REPLACEMENT	\$121,715
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DEPRECIATION CHARGES

FLOW	\$801
BOD	\$13,701
SS	<u>\$4,642</u>

TOTAL-DEPRECIATION	\$19,144
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CAPITAL CHARGES

FLOW	\$11,034
BOD	\$193,696
SS	\$62,941

TOTAL-CAPITAL	\$267,671
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<b>TOTAL SONOCO/U.S.MILLS CHARGES</b>	<b><u>\$1,021,186</u></b>
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**TOTALS:**EST 2015 LOADINGS

FLOW	3803.976 MG
BOD	7,841,424 LBS
SS	8,306,064 LBS

O & M - CHARGES

23.7%	FLOW	\$777,631
38.9%	BOD	\$1,276,365
37.4%	SS	<u>\$1,227,148</u>

TOTAL-O & M	\$3,281,144
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REPLACEMENT CHARGES

39.4%	FLOW	\$306,532
31.2%	BOD	\$242,736
29.4%	SS	<u>\$228,732</u>

TOTAL-REPLACEMENT	\$778,000
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DEPRECIATION CHARGES

22.0%	FLOW	\$22,000
40.4%	BOD	\$40,400
37.6%	SS	<u>\$37,600</u>

TOTAL-DEPRECIATION	\$100,000
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CAPITAL CHARGES

21.9%	FLOW	\$300,273
41.3%	BOD	\$566,269
36.8%	SS	\$504,569

TOTAL-CAPITAL	\$1,371,112
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**TOTAL CHARGES**\$5,530,255