

TOWN OF ST. JOHN, LAKE COUNTY, INDIANA

**RESOLUTION NO. 2023-07-26F**  
**RESOLUTION SETTING THE ANNUAL WASTEWATER UTILITY BUDGET FOR**  
**FY2023**

**WHEREAS**, the Town Council of the Town of St. John, Indiana has been presented with a Wastewater Utility budget recommendation for the FY2023 from the Sanitary District Board as approved on July 18, 2023 at their regular meeting.

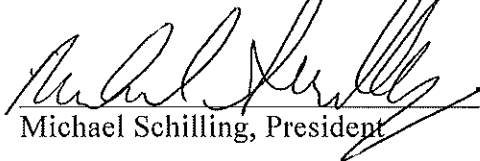
**WHEREAS**, the Sanitary District Board has recommended a budget and provided a report of said action to the Town Council;

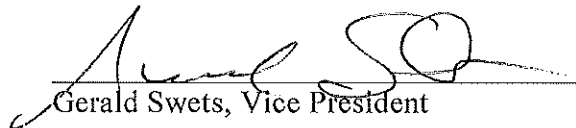
**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN OF ST. JOHN, LAKE COUNTY, INDIANA:**


**SECTION ONE:** The following budget for 2023 as attached in exhibit A is approved.

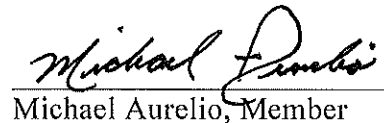
DULY RESOLVED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF ST. JOHN, LAKE COUNTY, INDIANA, THIS 26 DAY OF July, 2023.

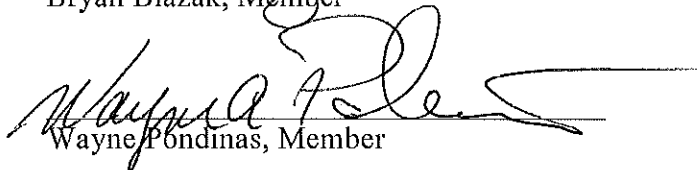
TOWN OF ST. JOHN, LAKE COUNTY,  
INDIANA BY ITS TOWN COUNCIL

  
Michael Schilling, President

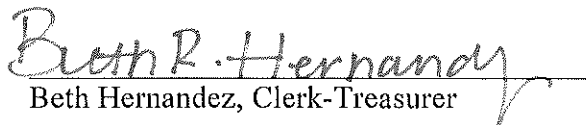
  
Gerald Swets, Vice President

  
Bryan Blazak, Member

  
Michael Aurelio, Member

  
Wayne Fondinas, Member

ATTEST:

  
Beth Hernandez, Clerk-Treasurer

## ST. JOHN (INDIANA) MUNICIPAL SEWAGE WORKS

COMPARATIVE SCHEDULE OF CASH  
RECEIPTS AND DISBURSEMENTS

	For the Calendar Years Ended			2023 Budget
	12/31/2020	12/31/2021	12/31/2022	
Operating Receipts:				
Sewer collections	\$2,975,548	\$3,223,577	\$3,648,338	\$3,703,100
Penalties	17,370	31,174	35,958	36,500
Total Operating Receipts	<u>2,992,918</u>	<u>3,254,751</u>	<u>3,684,296</u>	<u>3,739,600</u>
Operating Disbursements:				
Treatment (Schererville)	1,229,406	1,277,266	1,501,768	1,554,800
Collection	162,726	176,747	414,815	266,900
Lift Station	77,007	88,876	127,054	212,200
Customer accounts	368,863	392,253	422,721	444,000
Administration	436,756	370,644	413,734	554,000
Total operating disbursements	<u>2,274,758</u>	<u>2,305,786</u>	<u>2,880,092</u>	<u>3,031,900</u>
Net Operating Receipts:	<u>718,160</u>	<u>948,965</u>	<u>804,204</u>	<u>707,700</u>
Non-Operating Receipts:				
Interest income	9,829	4,370	73,130	58,900
Sewer taps and capacity charges	591,312	781,349	491,402	350,000
System development charges	658,500	859,258	541,258	400,000
Wastewater 36" Transmission Line (net)	(11,761)	(28,967)	(105,411)	(105,400)
Lotton intercept fee (net)	(16,747)	49,263	(54,541)	(54,600)
Interfund Loan - Loaned from Water	417,917	-	-	-
Miscellaneous (net)	4,989	4,725	2,503	-
Total non-operating receipts	<u>1,654,039</u>	<u>1,669,998</u>	<u>948,341</u>	<u>648,900</u>
Non-Operating Disbursements:				
Debt Service - 2012 Bonds (Principal)	175,000	180,000	185,000	190,000
Debt Service - 2012 Bonds (Interest)	25,320	21,588	17,390	12,900
Administration fees	600	600	600	600
Town of Schererville - Revenue Bonds 2016	157,559	157,829	156,759	158,200
Town of Schererville - DSR	31,859	31,859	-	-
Town of Schererville - Sewer Capacity Purchase	215,200	214,950	214,550	214,000
Water loan repayment	-	500,000	500,000	500,000
PILT	-	-	257,600	128,800
Capital improvements	97,101	513,671	134,787	528,000
Total non-operating disbursements	<u>702,639</u>	<u>1,620,497</u>	<u>1,466,686</u>	<u>1,732,500</u>
Increase (decrease) in cash and cash equivalents	1,669,560	998,466	285,859	(375,900)
Beginning cash and cash equivalents	<u>3,480,430</u>	<u>5,149,990</u>	<u>6,148,456</u>	<u>6,434,315</u>
Ending cash and cash equivalents	<u>\$5,149,990</u>	<u>\$6,148,456</u>	<u>\$6,434,315</u>	<u>\$6,058,415</u>

(Subject to the attached letter of Baker Tilly Municipal Advisors dated July 12, 2023)

ST. JOHN (INDIANA) MUNICIPAL SEWAGE WORKS

COMPARATIVE SCHEDULE OF DETAILED RECEIPTS AND DISBURSEMENTS

	Account No.	For the Calendar Years Ended			2023 Budget	2023 Budget Notes
		12/31/2020	12/31/2021	12/31/2022		
<b>Operating Receipts:</b>						
Sewer collections	6201221	\$2,975,548	\$3,223,577	\$3,648,338	\$3,703,100	1.6% growth
Penalties	6201320	17,370	31,174	35,958	36,500	1.5% growth
<b>Total Operating Receipts</b>		<b>2,992,918</b>	<b>3,254,751</b>	<b>3,684,296</b>	<b>3,739,600</b>	
<b>Operating Disbursements:</b>						
<b>User Charges - Town of Schererville:</b>						
Purchased Treatment	6201005100	1,229,408	1,277,266	1,501,768	1,554,800	2% increase + 1.5% growth
<b>Total User Charges - Town of Schererville</b>		<b>1,229,408</b>	<b>1,277,266</b>	<b>1,501,768</b>	<b>1,554,800</b>	
<b>Collections:</b>						
Purchased Power	6201001150	6,206	1,207	161	-	See lift station
Materials and Supplies	6201001200	129,078	130,529	374,327	221,800	3 yr. avg. + 5%
Contract Services - Other	6201001360	9,789	19,886	15,365	15,800	3 yr. avg. + 5%
Transportation Expense	6201001500	8,324	7,542	7,841	8,300	3 yr. avg. + 5%
Fuel	6201001221	6,507	9,806	16,039	16,800	FY22 + 5%
Miscellaneous	6201001750	2,822	7,777	1,082	4,100	3 yr. avg. + 5%
<b>Total Collections</b>		<b>162,726</b>	<b>176,747</b>	<b>414,815</b>	<b>266,900</b>	
<b>Lift Station:</b>						
Purchased Power	6201003150	34,227	55,825	55,769	58,600	FY22 + 5%
Materials and Supplies	6201003200	4,748	10,490	8,342	8,800	FY22 + 5%
Contract Services - Other*	6201003360	37,534	22,444	62,943	144,300	FY22 + 5% + management input
Miscellaneous	6201003750	498	117	-	500	FY20 amount
<b>Total Lift Station</b>		<b>77,007</b>	<b>88,876</b>	<b>127,054</b>	<b>212,200</b>	
<b>Customer Accounts:</b>						
Salaries and Wages	6201007010/011	278,010	296,663	314,292	330,000	FY22 + 5%
Pension and Benefits	6201007040/117	50,859	53,368	63,549	66,700	FY22 + 5%
Materials and Supplies	6201007200	5,405	5,837	6,220	6,500	FY22 + 5%
Billing and Postage	6201007322	3,205	217	1,093	1,100	FY22 + 5%
Contract Services - Cloud Fees	6201007600	11,169	15,444	17,385	18,300	FY22 + 5%
Refunds	6201007754	1,302	176	39	500	3 yr. avg. + 5%
Miscellaneous	6201007750	18,913	20,550	20,143	20,900	3 yr. avg. + 5%
<b>Total Customer Accounts</b>		<b>368,863</b>	<b>392,253</b>	<b>422,721</b>	<b>444,000</b>	
<b>Administrative:</b>						
Salaries and Wages	6201008010/011	205,290	202,884	245,663	267,500	FY22 + 5% + employee move
Pension and Benefits	6201008040/117	62,652	70,916	75,695	149,500	FY22 + 5% + management input
Purchased Power	6201008150	-	2,292	8,788	9,200	FY22 + 5%
Insurance	6201000342	19,277	12,845	13,577	20,400	Management provided
Materials and Supplies	Multiple	708	6,715	6,583	6,900	FY22 + 5%
Billing and Postage	6201008322	295	217	236	300	FY20 amount
Contract Services - Other	6201008360	11,528	7,448	17,101	12,800	3 yr. avg. + 5%
Contract Services - Engineering	6201008310	-	9,194	12,798	7,700	3 yr. avg. + 5%
Contract Services - Accounting	6201008320	21,222	18,025	16,020	19,300	3 yr. avg. + 5%
Contract Services - Phone/Internet	6201008324	1,786	1,836	2,438	2,100	3 yr. avg. + 5%
Contract Services - Legal	6201008330	102,751	31,401	10,865	50,800	3 yr. avg. + 5%
Miscellaneous	6201008323	11,237	6,871	3,972	7,700	3 yr. avg. + 5%
<b>Total Administrative</b>		<b>436,756</b>	<b>370,644</b>	<b>413,734</b>	<b>554,000</b>	
<b>Total Operating Disbursements</b>		<b>2,274,758</b>	<b>2,305,786</b>	<b>2,880,092</b>	<b>3,031,900</b>	
<b>Net Operating Receipts:</b>		<b>718,160</b>	<b>948,965</b>	<b>804,204</b>	<b>707,700</b>	

\* Includes SCADA annual software fees and estimated annual lift station maintenance.

(Continued on next page.)

(Subject to the attached letter of Baker Tilly Municipal Advisors dated July 12, 2023)

ST. JOHN (INDIANA) MUNICIPAL SEWAGE WORKS

(cont'd)

COMPARATIVE SCHEDULE OF DETAILED RECEIPTS AND DISBURSEMENTS

	Account No.	For the Calendar Years Ended			2023 Budget	2023 Budget Notes
		12/31/2020	12/31/2021	12/31/2022		
<b>Non-Operating Receipts:</b>						
Interest income	Multiple	\$9,829	\$4,370	\$73,130	\$58,900	Per BTIS
Sewer taps and capacity charges	6207446	591,312	761,349	491,402	350,000	350k per management
System development charges	6206445	658,500	859,258	541,258	400,000	400k per management
Wastewater 36" Transmission Line	6208450	1,095,147	1,509,141	986,562	986,600	FY22 amount
Lotton Intercept fee	6209448	37,216	507,556	36,947	36,900	FY22 amount
Interfund Loan - Loaned from Water		417,917	-	-	-	
Miscellaneous receipts	Multiple	4,989	4,725	5,079	-	
<b>Total non-operating receipts</b>		<b>2,814,910</b>	<b>3,666,398</b>	<b>2,134,378</b>	<b>1,832,400</b>	
<b>Non-Operating Disbursements:</b>						
Debt Service - 2012 Bonds (Principal)	6202001381	175,000	180,000	185,000	190,000	Debt service schedule
Debt Service - 2012 Bonds (Interest)	6202001382	25,320	21,588	17,390	12,900	Debt service schedule
Administration fees	6202001383	600	600	600	600	FY22 amount
Town of Schererville - Revenue Bonds 2016	6207001430	157,559	157,629	156,759	158,200	Debt service schedule
Town of Schererville - DSR		31,859	31,859	-	-	Complete in 2021
Town of Schererville - Sewer Capacity Purchase	6201000761	215,200	214,950	214,550	214,000	Debt service schedule
Water loan repayment*	6206000769	-	500,000	500,000	500,000	Debt service schedule
PILT	6201000599	-	-	257,600	128,800	PILT Schedule
Capital improvements	6201000431	97,101	513,671	134,787	528,000	CIP page 6
Wastewater 36" Transmission Line	Multiple	1,106,908	1,538,108	1,091,973	1,092,000	FY22 amount
Lotton Intercept fee	6209001391	53,963	458,293	91,469	91,500	FY22 amount
Miscellaneous	Multiple	-	-	2,576	-	
<b>Total non-operating disbursements</b>		<b>1,883,510</b>	<b>3,616,897</b>	<b>2,652,724</b>	<b>2,916,000</b>	
Increase (decrease) in cash and cash equivalents		1,669,560	998,466	285,859	(375,900)	
Beginning cash and cash equivalents		3,480,430	5,148,989	6,148,456	6,434,315	
<b>Ending cash and cash equivalents</b>		<b>\$5,149,989</b>	<b>\$6,148,456</b>	<b>\$6,434,315</b>	<b>\$8,058,415</b>	

\* The Utility could consider making extra payments on the Water Temporary Loan to pay the balance off early. The Utility pays for this out of the System Development Fund, but could possibly use the WWTP expansion fund (if confirmed with legal counsel).

(Subject to the attached letter of Baker Tilly Municipal Advisors dated July 12, 2023)