

DELAFIELD-HARTLAND WATER POLLUTION CONTROL COMMISSION
OPERATING BUDGET
2010

08/19/09
FINAL

						BUDGET	BUDGET	ACTUAL	ACTUAL	BUDGET	Percent
						2010	2009	Jan - Jun	2008	Increase	Change
								2009	2008	(Decrease)	
OPERATING REVENUE											
<u>USER FEES</u>											
7110-	User Fee Rates =	Curr. Rate	x	Inc %	=	New Rate					
		\$15.50		0.0%		\$15.50					
7510		<u>Delafield</u>	<u>Hartland</u>	<u>Nashotah</u>	<u>Summit</u>	<u>Total</u>					
	Jul YTD DUEs	3,157	4,260	501	611	8,529					
	Addl DUEs/Qtr(Cr)	2	2	0	9	13					
	Municipal Estimates:										
	Residential	61	6	0	0	67					
	Business	0	0	0	0	0					
	Total DUEs	3,220	4,268	501	620	8,609					
	x User Rate	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50					
	Subtotal	\$49,910	\$66,154	\$7,766	\$9,610	\$133,440					
	x 12 Months	12	12	12	12	12					
	Total Municipal Fees	\$598,920	\$793,848	\$93,186	\$115,320	\$1,601,274	1,601,274	1,598,856			
7319	Triad Group Fees						2,600	0			
7590	Hauler Fees						4,200	3,600			
	TOTAL USER FEES						1,608,074	1,602,456	793,922	1,586,548	5,618 0.35%
<u>UNRESTRICTED INTEREST INCOME</u>											
9160	Accumulation Account - Baird						47,690	40,090			
9165	Accumulation Account - Town Bank						500	24,700			
9168	Accumulation Account - Equitable Bank						1,000	0			
	TOTAL UNRESTRICTED INTEREST INCOME						49,190	64,790	35,787	71,324	(15,600) -24.08%
<u>MISCELLANEOUS INCOME</u>											
7600	Miscellaneous Income						500	1,195	373	994	
9215	Checking Account - Town Bank						410	2,050	327	2,000	
9411-2	Gain/(Loss) on Sale/Disposal of Assets						0	0	1,840	(3,234)	
	TOTAL MISCELLANEOUS INCOME						910	3,245	2,540	(240)	(2,335) -71.96%
	TOTAL OPERATING REVENUE						1,658,174	1,670,491	832,249	1,657,632	(12,317) -0.74%
OPERATING EXPENSE											
<u>OPERATION AND MAINTENANCE EXPENSE</u>											
8121	Lab Tests - Sludge & Organics, TestAmerica, S-F Analytical Labs						8,000	7,000			
	Toxic Testing:		1	@	\$2,000 / Test =		2,000	3,000			
							10,000	10,000	4,227	7,523	0 0.00%
8122	Outside Fees, Certificates & Training										
	Physicals, Red Cross CPR/First Aid Training						1,500	1,500			
	Certificates, Conferences, Training						2,000	2,500			
	DNR Lab Certification, 101 Fees						11,500	11,000			
	Diggers Hotline						1,000	1,000			
							16,000	16,000	13,793	14,939	0 0.00%
8124	Engineering						1,000	1,000	0	0	0 0.00%
8141	Lab Supplies and Chemicals										
	Lab Supplies						9,000	9,000			
	Chlorination and Dechlorination (MBS, Sodium Hypochlorite)						18,000	18,000			
							27,000	27,000	9,282	23,677	0 0.00%
8142	Utilities	7.0%									
	We Energies:										
	Treatment Plant, Pump Station #1			2010	2009		\$11,967	\$11,184	143,604	129,072	
	Pump Station #2						\$1,578	\$1,475	18,936	16,284	
	Pump Station #3						\$2,571	\$2,403	30,852	26,988	
	Pump Station #4						\$94	\$88	1,128	1,380	
	Pump Station #5						\$124	\$116	1,488	1,236	
	Total of Pump Stations						\$16,334	\$15,266	196,008	174,960	
	CenturyTel/Cell Phones/Long Distance						\$314	\$293	3,768	1,600	
	Wisconsin Natural Gas						\$981	\$917	11,772	20,000	
	Utility Contingency = 5.0%								10,577	5,897	
									26,117	27,497	

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				BUDGET	BUDGET	ACTUAL	ACTUAL	BUDGET	Percent
				2010	2009	Jan - Jun	2008	Increase	Change
						2009		(Decrease)	
Total Utilities				222,125	202,457	87,573	198,670	19,668	9.71%
8144	Fuel and Lubricants								
	Fuel	3,000 gallons@	\$3.00 / gallon =	9,000	12,000				
	Lubricants	600 gallons@	\$6.00 / gallon =	<u>3,600</u>	<u>3,600</u>				
				12,600	15,600	1,669	10,915	(3,000)	-19.23%
8160	O and M Miscellaneous (Travel, Meals, etc.)			1,000	1,000	711	632	0	0.00%
8210	Maintenance Supplies (Includes Replacement or Repair Costs)								
8211	Hardware, Paint, Bearings, Drive Belts, Cleaning Supplies, Trash Removal,								
8143	Small Tools, O&M Small Office Equipment and Software, Truck/Tractor Maintenance, Safety Equipment, etc.			26,000	26,000	10,183	20,846	0	0.00%
8212	Outside Contracts & Inspections								
	SCADA (OPS)			2,500	2,000				
	Back Flow Preventers			500	500				
	Overhead Crane Inspection, Fire Extinguisher Inspection			<u>1,000</u>	<u>1,500</u>				
				4,000	4,000	656	2,637	0	0.00%
8221	Pumping Stations and Sewers								
	Clean Sewers, Hydrogen Sulfide Mitigation			5,000	5,000	447	450	0	0.00%
8230	Sludge Handling and Disposal								
	Sludge Handling and Hauling Costs			10,000	15,000				
	Thicken and Add Polymer			<u>22,000</u>	<u>22,000</u>				
				32,000	37,000	11,700	12,058	(5,000)	-13.51%
8240	Phosphorous Removal (Aluminum Sulfate)			60,000	46,000	24,013	41,846	14,000	30.43%
8299	O and M Contingency			5,000	5,000	0	0	0	0.00%
TOTAL OPERATION AND MAINTENANCE EXPENSE				421,725	396,057	164,254	334,193	25,668	6.48%
<u>ADMINISTRATIVE EXPENSE</u>									
8321	Commission Fees								
	Commissioners	8	\$40 /Meeting =	\$320					
	Meetings per year	12	\$320 Total Mtg \$	=	3,840	3,840			
	Special Meetings	0	\$320 Total Mtg \$	=	0	640			
					3,840	4,480	1,880	3,720	(640) -14.29%
8322	Insurance								
	League of WI Municipal Mutual Insurance			22,423	23,127				
	Local Government Property Insurance Fund			10,413	12,212				
	Annual Contingency =		8.0%	<u>2,627</u>	<u>1,060</u>				
				35,463	36,399	13,886	33,417	(936)	-2.57%
8324	FICA Employer Match for Commission Fees		FICA Rate =	7.65%	294	343	144	285	(49) -14.29%
	Accounting, Legal and Payroll								
8331	Auditors and Accounting Fees			8,700	7,875				
8332	Commission Municipal Attorney and Labor Attorney			11,000	11,000				
8333	PayChex Payroll Services & Flexible Benefit Plan			3,200	2,000				
8334	Diversified Benefit Administrators (Changed all Flexible Benefits to Paychex)			<u>0</u>	<u>1,000</u>				
				22,900	21,875	12,115	11,949	1,025	4.69%
8340	Administrative Supplies								
	Office Supplies, Postage, Administrative Small Office Equipment and Software			10,000	10,000	2,973	6,352	0	0.00%
8360	Administrative Miscellaneous								
	Conferences, Mileage, Miscellaneous			1,000	1,000	474	502	0	0.00%
8399	Administrative Contingency			5,000	5,000	3,328	0	0	0.00%
TOTAL ADMINISTRATIVE EXPENSE				78,497	79,097	34,800	56,225	(600)	-0.76%

DELAFIELD-HARTLAND WATER POLLUTION CONTROL COMMISSION
OPERATING BUDGET
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FINAL

		BUDGET 2010	BUDGET 2009	ACTUAL Jan - Jun 2009	ACTUAL 2008	BUDGET Increase (Decrease)	Percent Change
WAGES AND BENEFITS							
8311	Administrative Wages	131,447	125,823				
	Administrative Contingency - Wages	10,000	15,000				
	Total Administrative Wages	141,447	140,823	70,638	138,633	624	0.44%
8111	Operations and Maintenance Wages						
	Operators and Laboratory Technician						
	2010 Wages						
	\$25.44 x 2,080 Hours			\$25.44 /Hr.			
	\$38.16 x 100 Hours			\$52,915			
	\$38.16 x 100 Hours			\$3,816	\$56,731		
	O and M Wages (Regular + Overtime)			5	283,655	274,625	
	O and M Wages (Leadman Premium Pay)			\$1.00	2,230	2,230	
	O and M Contingency - Wages			0.0%	0	0	
	Total Operations and Maintenance Wages	285,885	276,855	131,856	272,730	9,030	3.26%
8312	Administrative Benefits	74,553	73,951				
8112	Operations and Maintenance Benefits	159,797	158,198				
	Total Benefits	234,350	232,149	110,176	213,197	2,201	0.95%
	TOTAL WAGES AND BENEFITS	661,682	649,827	312,670	624,560	11,855	1.82%
DEPRECIATION EXPENSE							
8541	Depreciation Expense - Buildings and Structures	530,000	554,321				
8545	Depreciation Expense - Equipment	300,000	300,058				
	TOTAL DEPRECIATION EXPENSE	830,000	854,379	410,573	820,799	(24,379)	-2.85%
8450	DEBT SERVICE - CLEAN WATER FUND (CWF) LOAN INTEREST EXPENSE	209,517	222,199	112,142	232,512	(12,682)	-5.71%
	SUBTOTAL - OPERATING EXPENSE	2,201,421	2,201,559	1,034,439	2,068,289	(138)	-0.01%
9411	LOSS/(GAIN) OF FAIR VALUE ADJUSTMENT OF INVESTMENTS ***	0	0	(146,670)	335,184	0	n/a
	ACCUMULATION/OPERATING ACCOUNT - TO BALANCE **	(543,247)	(531,068)	(55,520)	(745,841)	(12,179)	2.29%
	TOTAL OPERATING EXPENSE	1,658,174	1,670,491	832,249	1,657,632	(12,317)	-0.74%
OPERATING BUDGET SUMMARY:							
OPERATING REVENUE							
	User Fees	1,608,074	1,602,456	793,922	1,586,548	5,618	0.35%
	Unrestricted Interest Income	49,190	64,790	35,787	71,324	(15,600)	-24.08%
	Miscellaneous Income	910	3,245	2,540	(240)	(2,335)	-71.96%
	TOTAL OPERATING REVENUE	1,658,174	1,670,491	832,249	1,657,632	(12,317)	-0.74%
OPERATING EXPENSE							
	Operation and Maintenance Expense	421,725	396,057	164,254	334,193	25,668	6.48%
	Administrative Expense	78,497	79,097	34,800	56,225	(600)	-0.76%
	Wages and Benefits	661,682	649,827	312,670	624,560	11,855	1.82%
	Depreciation Expense	830,000	854,379	410,573	820,799	(24,379)	-2.85%
	Debt Service - Interest Expense	209,517	222,199	112,142	232,512	(12,682)	-5.71%
	Loss/(Gain) of Fair Value Adjustment of Investments ***	0	0	(146,670)	335,184	0	n/a
	Accumulation/Operating Account - To Balance **	(543,247)	(531,068)	(55,520)	(745,841)	(12,179)	2.29%
	TOTAL OPERATING EXPENSE	1,658,174	1,670,491	832,249	1,657,632	(12,317)	-0.74%

****Accumulation/Operating Account Notes:**

- 1) All user fees, unrestricted and miscellaneous revenues are deposited into the Accumulation/Operating Account.
- 2) All debt service payments are made from the Accumulation/Operating Account funds unless there is a deficit then debt service payments may be made from Depreciation Account funds.

*** Fair Value Adjustment of Investments was added to Actuals for full disclosure, however this adjustment is very volatile and hard to predict. Therefore, there are no Budget estimates for this expense/income item.

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CAPITAL/RESTRICTED BUDGET
2010

08/19/09
FINAL

						BUDGET	BUDGET	ACTUAL	ACTUAL	BUDGET	Percent
						2010	2009	Jan - Jun 2009	2008	Increase (Decrease)	Change
CAPITAL/RESTRICTED REVENUE											
<u>CONNECTION CHARGES - CAPITAL CONTRIBUTIONS</u>											
7130- Conn Chg =	Curr. Rate	x	Increase%	=	New Rate						
7530	\$4,035	June Factor	> 4.8%		\$4,229						
	<u>Delafield</u>	<u>Hartland</u>	<u>Nashotah</u>	<u>Summit</u>	<u>Total</u>						
Residential	61	6	-	-	67						
Business	-	-	-	-	-						
Total DUEs	61	6	-	-	67						
Bldg Permit:	<u>Delafield</u>	<u>Hartland</u>	<u>Nashotah</u>	<u>Summit</u>	<u>Total</u>						
2010	-	-	-	-	-						
\$4,229	\$0	\$0	\$0	\$0	\$0						
2009	60	6	-	-	66						
\$4,035	\$242,100	\$24,210	\$0	\$0	\$266,310						
2008	-	-	-	-	-						
\$3,914	\$0	\$0	\$0	\$0	\$0						
2007	1	-	-	-	1						
\$3,796	\$3,796	\$0	\$0	\$0	\$3,796						
	61	6	-	-	67						
TOTAL CHGS	\$245,896	\$24,210	\$0	\$0	\$270,106	270,106	393,855	58,474	312,622	(123,749)	-31.42%
7339 DISCHARGE FEES - INDUSTRIAL CONNECTIONS						0	0	0	0	0	n/a
<u>RESTRICTED INTEREST INCOME</u>											
9160 Depreciation Account - Baird						365,190	364,100				
9165 Depreciation Account - Town Bank						135	9,500				
9168 Depreciation Account - Equitable Bank						500	0				
TOTAL RESTRICTED INTEREST INCOME						365,825	373,600	188,148	391,808	(7,775)	-2.08%
TOTAL CAPITAL/RESTRICTED REVENUE						635,931	767,455	246,622	704,430	(131,524)	-17.14%
<u>CAPITAL/RESTRICTED EXPENSE</u>											
5150 DEBT SERVICE - CLEAN WATER FUND (CWF) LOAN PRINCIPAL						464,417	454,907	229,538	450,849	9,510	2.09%
<u>REPLACEMENT FUND ACCOUNT DEPOSITS</u>											
2705 Equipment Replacement Fund (ERF) Account Deposit						335,000	345,000			(10,000)	-2.90%
2805 Building Replacement Fund Account Deposit						565,000	525,000			40,000	7.62%
TOTAL REPLACEMENT FUND ACCOUNT DEPOSITS						900,000	870,000	450,458	866,535	30,000	3.45%
<u>CAPITAL EXPENDITURES</u>											
2705 Equipment Capital Expenditures						51,000	42,500			8,500	20.00%
2805 Building Capital Expenditures						140,000	200,000			(60,000)	-30.00%
TOTAL CAPITAL EXPENDITURES						191,000	242,500	10,391	1,283,351	(51,500)	-21.24%
SUBTOTAL - CAPITAL/RESTRICTED EXPENSE						1,555,417	1,567,407	690,387	2,600,735	(11,990)	-0.76%
DEPRECIATION ACCOUNT - TO BALANCE						(919,486)	(799,952)	(443,765)	(1,896,305)	(119,534)	14.94%
TOTAL CAPITAL/RESTRICTED EXPENSE						635,931	767,455	246,622	704,430	(131,524)	-17.14%
<u>CAPITAL/RESTRICTED BUDGET SUMMARY:</u>											
<u>CAPITAL/RESTRICTED REVENUE</u>											
Connection Charges - Capital Contributions						270,106	393,855	58,474	312,622	(123,749)	-31.42%
Discharge Fees - Industrial Connection Charges						0	0	0	0	0	n/a
Restricted Interest Income						365,825	373,600	188,148	391,808	(7,775)	-2.08%
TOTAL CAPITAL/RESTRICTED REVENUE						635,931	767,455	246,622	704,430	(131,524)	-17.14%
<u>CAPITAL/RESTRICTED EXPENSE</u>											
Debt Service - Principal Payment						464,417	454,907	229,538	450,849	9,510	2.09%
Replacement Fund Account Deposits						900,000	870,000	450,458	866,535	30,000	3.45%
Capital Expenditures						191,000	242,500	10,391	1,283,351	(51,500)	-21.24%
Depreciation Account - To Balance **						(919,486)	(799,952)	(443,765)	(1,896,305)	(119,534)	14.94%
TOTAL CAPITAL/RESTRICTED EXPENSE						635,931	767,455	246,622	704,430	(131,524)	-17.14%

**** Depreciation/Replacement Account Notes:**

- 1) All connection charges are deposited into the Depreciation Account.
- 2) Each month a deposit is made to the Equipment Replacement Account from the Depreciation Account funds per CWF Loan Bond Documents.
- 3) Each month a deposit is made to the Building Replacement Account from the Depreciation Account funds for future plant expansion.
- 4) All Capital Expenditures are paid from the Operating Checking Account throughout the year and at year-end a transfer is made from the Depreciation Account funds.