WALWORTH COUNTY METROPOLITAN SEWERAGE DISTRICT

FISCAL YEAR 2024 BUDGET

WALWORTH COUNTY METROPOLITAN SEWERAGE DISTRICT
2024 PROPOSED BUDGET

NOTICE IS HEREBY GIVEN that a public hearing will be held by the commissioners of the Walworth County Metropolitan Sewerage District at 1:00 p.m., Tuesday, November 14, 2023, in the meeting room of the Administrative Building, 975 West Walworth Avenue, Delavan, Wisconsin for the purpose of reviewing the proposed budget for the year 2023. Details of the budget may be inspected at the District office during normal business hours.

Ron Henriott
District Secretary
975 W. Walworth Ave.
Delavan, WI 53115

WALWORTH COUNTY METROPOLITAN SEWERAGE DISTRICT

PROPOSED BUDGET

2024

	2022 APPROVED BUDGET	2022 ACTUAL	2023 APPROVED BUDGET	2023 ACTUAL THRU JULY	2023 ESTIMATED TO YEAR-END	2023 ESTIMATED TOTAL	2024 PROPOSED BUDGET	% VARIANCE 2023 TO 2024 BUDGET
REVENUES								
INTEREST ON SAVINGS								
INTEREST ON INVESTMENTS	$ 73,442	$ 188,897	$ 78,791	$ 388,809	$ 277,721	$ 666,530	$ 73,883	-6.2%
CONNECTION FEES	$ 152,000	$ 393,050	$ 152,000	$ 338,825	$ 242,018	$ 580,843	$ 152,000	0.0%
USER CHARGE REVENUE	$ 6,635,390	$ 5,620,438	$ 5,905,253	$ 3,458,700	$ 2,470,500	$ 5,929,200	$ 6,284,952	6.4%
LEACHATE DISPOSAL & TESTING	$ 221,476	$ 756,167	$ 607,319	$ 283,853	$ 202,752	$ 486,605	$ 515,801	-15.1%
PRETREATMENT PROGRAM REVENUE	$ 77,418	$ 78,010	$ 78,579	$ 44,592	$ 31,851	$ 76,443	$ 81,030	3.1%
LCSD AGREEMENTS								0.0%
FARMLAND LEASE AGREEMENTS	$ 126,750	$ 126,747	$ 126,750	$ 126,737	$ -	$ 126,737	$ 126,737	0.0%
MISCELLANEOUS	$ 20,000	$ 26,158	$ 20,000	$ 3,455	$ 15,000	$ 18,455	$ 40,873	104.4%
TOTAL REVENUES	**$ 7,306,476**	**$ 7,189,467**	**$ 6,968,692**	**$ 4,644,971**	**$ 3,239,842**	**$ 7,884,813**	**$ 7,275,276**	4.4%
EXPENDITURES								
COMMISSION EXPENSES								
COMMISSIONERS PER DIEM	$ 5,000	$ 2,950	$ 5,000	$ 1,500	$ 1,500	$ 3,000	$ 4,000	-20.0%
TRAVEL & MILEAGE								
TOTAL COMMISSION EXPENSES	$ 5,000	$ 2,950	$ 5,000	$ 1,500	$ 1,500	$ 3,000	$ 4,000	-20.0%
ADMINISTRATIVE EXPENSES								
SALARIES	$ 253,020	$ 254,792	$ 273,470	$ 144,636	$ 106,066	$ 250,702	$ 282,350	3.2%
EMPLOYEE BENEFITS	$ 108,900	$ 65,678	$ 98,400	$ 56,652	$ 41,545	$ 98,197	$ 102,200	3.9%
ATTORNEY FEES	$ 40,000	$ 34,845	$ 35,000	$ 14,348	$ 7,174	$ 21,522	$ 35,000	0.0%
ENGINEERING	$ 30,000	$ 9,992	$ 30,000	$ 22,798		$ 22,798	$ 30,000	0.0%
AUDIT & ACCOUNTING	$ 41,050	$ 40,113	$ 39,500	$ 39,690	$ -	$ 39,690	$ 40,000	1.3%
PROFESSIONAL SERVICES	$ 70,000	$ 104,980	$ 85,000	$ 96,074		$ 96,074	$ 99,000	16.5%
PUBLISHING	$ 5,000	$ 5,458	$ 6,000	$ 1,835	$ 1,311	$ 3,146	$ 5,000	-16.7%
TRAVEL & MILEAGE	$ 500	$ -	$ 500	$ -		$ -	$ 500	0.0%
OFFICE SUPPLIES	$ 5,000	$ 3,511	$ 5,000	$ 3,189	$ 2,278	$ 5,467	$ 5,000	0.0%
TELEPHONE								
MAINTENANCE OFFICE EQUIPMENT	$ 3,000	$ 927	$ 3,000	$ 1,698		$ 1,698	$ 2,500	-16.7%
COPY MACHINE MAINT. & SUPPLIES	$ 5,500	$ 5,357	$ 5,500	$ 3,105	$ 2,218	$ 5,323	$ 5,000	-9.1%
GENERAL INSURANCE	$ 2,400	$ 3,134	$ 2,520	$ 2,351	$ -	$ 2,351	$ 2,500	-0.8%
TRANSPORTATION EXPENSES								

MISCELLANEOUS	$ 5,500	$ 7,397	$ 6,500	$ 5,685		$ 5,685	$ 51,000	684.6%
POSTAGE	$ 2,000	$ 1,769	$ 2,000	$ 1,017	$ 726	$ 1,743	$ 1,500	-25.0%
CONFERENCES AND SEMINARS	$ 15,000	$ 14,648	$ 15,000	$ 4,876		$ 4,876	$ 15,000	0.0%
REFERENCE/RESOURCE MATERIALS	$ 1,000	$ 135	$ 1,000	$ 252		$ 252	$ 500	-50.0%
UNEMPLOYMENT COMPENSATION					$ -	$ -		0.0%
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TOTAL ADMINISTRATIVE EXPENSES	$ 587,870	$ 552,737	$ 608,390	$ 398,206	$ 161,318	$ 559,524	$ 677,050	11.3%
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TREATMENT PLANT OPERATIONS								
SALARIES	$ 533,300	$ 652,667	$ 569,330	$ 319,159	$ 234,050	$ 553,209	$ 546,000	-4.1%
SALARIES-SLUDGE OPERATIONS								
EMPLOYEE BENEFITS	$ 229,600	$ 168,241	$ 204,800	$ 125,010	$ 91,674	$ 216,684	$ 197,500	-3.6%
ELECTRIC POWER FOR PUMPING	$ 246,500	$ 274,142	$ 266,910	$ 164,721	$ 117,658	$ 282,379	$ 306,100	14.7%
CHLORINE	$ 5,000	$ 6,071	$ 5,000	$ 524	$ 374	$ 898	$ 6,500	30.0%
OTHER CHEMICALS	$ 104,020	$ 140,404	$ 104,020	$ 73,444	$ 95,000	$ 179,000	$ 420,000	303.8%
POLYMER	$ 10,000	$ 13,338	$ 10,000	$ 6,192	$ 4,423	$ 10,615	$ 76,000	660.0%
SLUDGE OPERATIONS EXPENSE	$ 5,000	$ 5,402	$ 5,000	$ -	$ -	$ -	$ 5,000	0.0%
NATURAL GAS	$ 74,000	$ 101,117	$ 110,466	$ 46,954	$ 33,539	$ 80,493	$ 88,000	-20.3%
INSURANCE	$ 145,000	$ 133,795	$ 157,500	$ 69,373	$ 49,552	$ 118,925	$ 157,500	0.0%
TELEPHONE & COMMUNICATIONS	$ 19,000	$ 10,961	$ 19,000	$ 10,046	$ 7,176	$ 17,222	$ 19,000	0.0%
VEHICLE GASOLINE	$ 16,000	$ 20,042	$ 16,000	$ 9,029	$ 6,449	$ 15,478	$ 16,000	0.0%
VEHICLE INSURANCE	$ 16,360	$ 14,612	$ 14,700	$ 9,091	$ 3,030	$ 12,121	$ 14,000	-4.8%
TREATMENT OFFICE SUPPLIES	$ 4,000	$ 3,158	$ 4,000	$ 1,019	$ 728	$ 1,747	$ 4,000	0.0%
SAFETY EQUIPMENT & TRAINING	$ 30,000	$ 27,154	$ 30,000	$ 14,344	$ 10,246	$ 24,590	$ 30,000	0.0%
SUPPLIES-OPERATIONS	$ 23,000	$ 19,796	$ 23,000	$ 7,444	$ 5,317	$ 12,761	$ 20,000	-13.0%
FREIGHT EXPENSE	$ 1,500	$ 123	$ 1,500	$ 92	$ 66	$ 158	$ 1,500	0.0%
DNR FEES	$ 12,500	$ 11,933	$ 12,500	$ 11,886	$ -	$ 11,886	$ 12,500	0.0%
UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
PLANT MAINTENANCE								
SALARIES-MAINTENANCE PLANT,EQUIP.	$ 179,000	$ 191,127	$ 174,420	$ 81,649	$ 59,876	$ 141,525	$ 167,319	-4.1%
EMPLOYEE BENEFITS	$ 77,100	$ 49,267	$ 62,800	$ 31,981	$ 23,453	$ 55,434	$ 60,600	-3.5%
MAINTENANCE PLANT & EQUIPMENT	$ 120,000	$ 149,775	$ 191,800	$ 31,268	$ 22,334	$ 53,602	$ 171,500	-10.6%
VEHICLE REPAIR & MAINTENANCE	$ 5,000	$ 8,330	$ 5,000	$ 1,541	$ 1,101	$ 2,642	$ 5,000	0.0%
SUPPLIES-PLANT MAINTENANCE	$ 7,000	$ 5,953	$ 10,000	$ 1,925	$ 1,375	$ 3,300	$ 7,500	-25.0%
BLDGS & GRNDS MAINTENANCE								
SALARIES-MAINTENANCE GRDS,BLDGS.	$ 175,300	$ 158,960	$ 174,420	$ 80,872	$ 59,306	$ 140,178	$ 167,319	-4.1%
EMPLOYEE BENEFITS	$ 75,500	$ 40,976	$ 62,800	$ 31,676	$ 23,229	$ 54,905	$ 60,600	-3.5%
MAINTENANCE GROUNDS & BUILDINGS	$ 40,000	$ 35,127	$ 40,000	$ 27,697	$ 19,784	$ 47,481	$ 47,100	17.8%
SUPPLIES-GROUNDS & BUILDINGS	$ 3,000	$ 2,622	$ 3,000	$ 1,254	$ 896	$ 2,150	$ 3,000	0.0%
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TOTAL TREATMENT PLANT EXPENSES	$ 2,156,680	$ 2,245,092	$ 2,277,966	$ 1,158,191	$ 870,635	$ 2,039,382	$ 2,609,539	14.6%
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LABORATORY								
SALARIES	$ 75,150	$ 70,302	$ 87,210	$ 53,277	$ 39,070	$ 92,347	$ 83,660	-4.1%
EMPLOYEE BENEFITS	$ 32,400	$ 18,122	$ 31,400	$ 20,868	$ 15,303	$ 36,171	$ 30,300	-3.5%
MAINTENANCE	$ 1,000	$ -	$ 1,000	$ 1,692	$ -	$ 1,692	$ 1,500	50.0%
CONTRACTED ANALYSIS TESTING	$ 15,000	$ 16,750	$ 18,000	$ 8,350	$ 5,964	$ 14,314	$ 18,000	0.0%
SUPPLIES	$ 13,000	$ 13,431	$ 13,000	$ 10,332	$ 1,200	$ 11,532	$ 13,000	0.0%
TOTAL LABORATORY EXPENSES	$ 136,550	$ 118,604	$ 150,610	$ 94,519	$ 61,537	$ 156,056	$ 146,460	-2.8%
INTERCEPTOR EXPENSES								
SALARIES	$ 16,900	$ 8,795	$ 12,460	$ 13,574	$ 9,954	$ 23,528	$ 11,960	-4.0%
EMPLOYEE BENEFITS	$ 7,300	$ 2,267	$ 4,500	$ 5,317	$ 3,899	$ 9,216	$ 4,400	-2.2%
REPAIRS & MAINTENANCE	$ 9,000	$ 21,918	$ 38,800	$ 2,069	$ 16,573	$ 18,642	$ 33,000	-14.9%
CHEMICALS	$ -		$ -		$ -	$ -		
TOTAL INTERCEPTOR EXPENSES	$ 33,200	$ 32,981	$ 55,760	$ 20,960	$ 30,426	$ 51,386	$ 49,360	-11.5%
LIFT STATION EXPENSES								
SALARIES	$ 74,800	$ 53,598	$ 68,530	$ 27,332	$ 20,043	$ 47,375	$ 65,740	-4.1%
EMPLOYEE BENEFITS	$ 32,200	$ 13,816	$ 24,700	$ 10,706	$ 7,851	$ 18,557	$ 23,800	-3.6%
POWER	$ 157,350	$ 136,397	$ 139,965	$ 84,501	$ 60,358	$ 144,859	$ 157,027	12.2%
FUEL					$ -	$ -		
REPAIRS & MAINTENANCE	$ 45,300	$ 53,051	$ 65,000	$ 26,629	$ 23,421	$ 50,050	$ 45,300	-30.3%
TELEPHONE	$ 16,200	$ 7,543	$ 8,000	$ 5,027	$ 3,591	$ 8,618	$ 9,050	13.1%
CHEMICALS	$ -		$ -		$ -	$ -		
TOTAL LIFT STATION EXPENSES	$ 325,850	$ 264,404	$ 306,195	$ 154,195	$ 115,264	$ 269,459	$ 300,917	-1.7%
SLUDGE DISPOSAL								
SLUDGE DISPOSAL SALARIES	$ 120,300	$ 73,098	$ 149,510	$ 29,118	$ 58,236	$ 87,354	$ 143,420	-4.1%
SLUDGE DISPOSAL EMP. BENEFITS	$ 51,800	$ 18,843	$ 53,800	$ 11,405	$ 22,810	$ 34,215	$ 51,900	-3.5%
PROFESSIONAL SERVICES								
VEHICLE MAINTENANCE & EXPENSE	$ 11,000	$ 19,265	$ 11,000	$ 5,757	$ 4,112	$ 9,869	$ 11,000	0.0%
FUEL	$ 14,040	$ 31,147	$ 18,000	$ 7,266	$ 14,532	$ 21,798	$ 22,000	22.2%
ROAD BONDS	$ 1,500	$ 1,500	$ 1,500	$ 750	$ 750	$ 1,500	$ 1,500	0.0%
TOTAL SLUDGE DISPOSAL EXPENSES	$ 198,640	$ 143,852	$ 233,810	$ 54,296	$ 100,440	$ 154,736	$ 229,820	-1.7%

PRETREATMENT PROGRAM EXPENSES								
SALARIES	$ 10,000	$ -	$ 10,000	$ -		$ -	$ 10,000	0.0%
EMPLOYEE BENEFITS	$ 4,400	$ -	$ 3,600	$ -		$ -	$ 3,700	2.8%
PROFESSIONAL SERVICES	$ 12,900	$ 13,290	$ 12,900	$ 94	$ 12,900	$ 12,994	$ 18,975	47.1%
EQUIPMENT MAINTENANCE	$ 1,000	$ -	$ 1,000			$ -	$ 1,000	0.0%
TOTAL PRETREATMENT PROGRAM EXPEN	$ 28,300	$ 13,290	$ 27,500	$ 94	$ 12,900	$ 12,994	$ 33,675	22.5%
TOTAL OPERATING EXPENSES	$ 3,472,090	$ 3,373,909	$ 3,665,231	$ 1,881,961	$ 1,354,021	$ 3,246,538	$ 4,050,820	10.5%
OTHER EXPENSES								
CASH FUNDED (EXISTING ERP BALANCES)	$ 145,900	$ 220,823	$ 550,000	$ 117,274	$ 432,726	$ 550,000	$ 893,000	62.4%
NON REPLACEMENT FUND ELIGIBLE PROJECTS	$ 877,500	$ 471,435	$ 638,250	$ 156,349	$ 481,901	$ 638,250	$ 185,180	-71.0%
REPLACEMENT COSTS		$ -			$ -	$ -		
TOTAL OTHER EXPENSES	$ 1,023,400	$ 692,258	$ 1,188,250	$ 273,623	$ 914,627	$ 1,188,250	$ 1,078,180	-9.3%
DEBT SERVICE								
SERIES 2007 DEBT (CWF G.O.)	$ 177,986	$ 177,986	$ 177,939	$ 169,558	$ 8,381	$ 177,939	$ 177,890	0.0%
SERIES 2008 DEBT (CWF G.O.)	$ 1,492,928	$ 1,492,928	$ 1,492,481	$ 1,399,369	$ 93,112	$ 1,492,481	$ 1,492,023	0.0%
SERIES 2019A DEBT (TAXABLE GO BONDS)	$ 114,680	$ 114,680	$ 117,655	$ 94,353	$ 23,302	$ 117,655	$ 115,555	-1.8%
SERIES 2021A DEBT (REVENUE REFUNDING BONDS)	$ 263,350	$ 263,350	$ 268,650	$ 255,525	$ 13,125	$ 268,650	$ 273,750	1.9%
SERIES 2021B DEBT (GO BONDS)	$ 192,339	$ 192,339	$ 190,740	$ 154,020	$ 36,720	$ 190,740	$ 191,040	0.2%
SERIES 2022 DEBT (CWF G.O.)				$ 25,548		$ 25,548	$ 1,321,604	
TOTAL DEBT SERVICE	$ 2,241,283	$ 2,241,283	$ 2,247,465	$ 2,098,373	$ 174,640	$ 2,273,013	$ 3,571,862	58.9%
TOTAL EXPENDITURES	**$ 6,736,773**	**$ 6,307,450**	**$ 7,100,946**	**$ 4,253,957**	**$ 2,443,288**	**$ 6,707,801**	**$ 8,700,862**	22.5%
EXCESS REVENUE OVER EXPENDITURES	**$ 569,703**	**$ 882,016**	**$ (132,254)**	**$ 391,014**	**$ 796,555**	**$ 1,177,013**	**$ (1,425,586)**	977.9%