

## Budget Comparison Report Explanation

Compiled for 12/8/2015 Commission Meeting

<u>Account</u>	<u>Account %</u>	<u>Explanation</u>
58490 – Lab Equipment Repairs	110% to 125%	Purchase of Ammonia and Phosphorus test Vials. Supply into 2016.
59320 – Office Equip. Rent, Repair	115% to 127%	Two expenditures for advance 2016 payments, will be transferred to 2016.
59330 – Postage / Shipping	124% to 126%	Postage for FOG mailings not budgeted in 2015.

\*\*All other accounts are within normal expenditure ranges, or have previously been explained.

## Fund: All Funds

Account Number		2015 December	2015 Actual 12/09/2015	2015 Budget	Budget Status	% of Budget
600-00-41050-000-000	GAIN/LOSS ON DSPOSAL OF ASSET	0.00	0.00	0.00	0.00	0.00
600-00-41100-000-000	MISC. INCOME	0.00	28,614.79	0.00	28,614.79	0.00
600-00-41110-000-000	Clean Water Fund Contributions	0.00	0.00	0.00	0.00	0.00
600-00-41115-000-000	SURCHARGE INCOME	0.00	0.00	0.00	0.00	0.00
600-00-41116-000-000	ENERGY CREDIT / WPPI	0.00	0.00	0.00	0.00	0.00
600-00-41120-000-000	CONNECTION FEE \$\$	0.00	462,399.00	0.00	462,399.00	0.00
600-00-41125-000-000	PRETREATMENT PROGRAM	0.00	3,980.00	0.00	3,980.00	0.00
600-00-41130-000-000	STAG Grant-Metering Project	0.00	0.00	0.00	0.00	0.00
600-00-41150-000-000	HAULERS INCOME	0.00	156,264.02	0.00	156,264.02	0.00
600-00-41710-000-000	BILLING OPER/MAINT COM LOCK	0.00	250,162.36	0.00	250,162.36	0.00
600-00-41720-000-000	BILLING OPER/MAINT DARBOY	0.00	834,564.75	0.00	834,564.75	0.00
600-00-41730-000-000	BILLING OPER/MAINT KAUKAUNA	0.00	1,182,747.38	0.00	1,182,747.38	0.00
600-00-41740-000-000	BILLING OPRE/MAINT KIMBERLY	0.00	475,448.10	0.00	475,448.10	0.00
600-00-41750-000-000	BILLING OPER/MAINT LIT CHUT	0.00	910,761.79	0.00	910,761.79	0.00
600-00-41760-000-000	INCOME-KAUKAUNA (SURCHARGE \$)	0.00	0.00	0.00	0.00	0.00
600-00-41761-000-000	INCOME-LITTLE CHUTE (SURCHARG)	0.00	0.00	0.00	0.00	0.00
600-00-41762-000-000	INCOME-COMB. LOCKS (SURCHARGE)	0.00	0.00	0.00	0.00	0.00
600-00-41763-000-000	INCOME - KIMBERLY (SURCHARGE)	0.00	0.00	0.00	0.00	0.00
600-00-41764-000-000	INCOME - DARBOY (SURCHARGE \$)	0.00	0.00	0.00	0.00	0.00
600-00-41790-000-000	Income - WPS/FOX ENERGY	0.00	115,105.50	0.00	115,105.50	0.00
600-00-41910-000-000	INTEREST INCOME - GEN CHECKING	0.00	1,370.31	0.00	1,370.31	0.00
600-00-41930-000-000	INTEREST INCOME - P+I DEBT SER	0.00	2,803.94	0.00	2,803.94	0.00
600-00-41950-000-000	INTEREST INCOME - EQ. REPL FD	0.00	2,045.80	0.00	2,045.80	0.00
600-00-41960-000-000	WWTP UPGRADE-INTEREST 37%R	0.00	0.00	0.00	0.00	0.00
600-00-41970-000-000	INTEREST INCOME - I/I RESERVES	0.00	0.00	0.00	0.00	0.00
600-00-41980-000-000	CONNECTION FEE INTEREST	0.00	5,317.81	0.00	5,317.81	0.00
600-00-41985-000-000	INTEREST for Clean Water Fund	0.00	34,191.36	0.00	34,191.36	0.00
600-00-41990-000-000	INTEREST INCOME - SURCHARGE	0.00	0.00	0.00	0.00	0.00
600-00-41991-000-000	Interc. Improvement Interest	0.00	0.00	0.00	0.00	0.00
<b>OTHER INCOME</b>		0.00	4,465,776.91	0.00	4,465,776.91	0.00
600-00-42500-000-000	PRINCIPLE EXPENSE	0.00	0.00	0.00	0.00	0.00
600-00-42700-000-000	INTEREST EXPENSE	0.00	-597,470.20	0.00	-597,470.20	0.00
600-00-42710-000-000	CLEAN WATER FUND	0.00	0.00	0.00	0.00	0.00
600-00-42725-000-000	CAPITALIZED INTEREST	0.00	0.00	0.00	0.00	0.00
600-00-42750-000-000	AMORTIZATION EXPENSE	0.00	0.00	0.00	0.00	0.00
600-00-42800-000-000	GRANT AMORTIZATION	0.00	0.00	0.00	0.00	0.00
600-00-42900-000-000	UNFUNDED RETIREMENT LIABILITY	0.00	0.00	0.00	0.00	0.00
<b>INTEREST CHARGES</b>		0.00	-597,470.20	0.00	-597,470.20	0.00
600-00-43403-000-000	PROVISION FOR REPLACEMENT	0.00	0.00	0.00	0.00	0.00
600-00-43404-000-000	ADDITIONAL DEPRECIATION	0.00	0.00	0.00	0.00	0.00
<b>PROVISION FOR DEPRECIATION</b>		0.00	0.00	0.00	0.00	0.00
600-00-48408-000-000	SOCIAL SECURITY .062%	-1,567.96	-36,447.29	45,000.00	-81,447.29	-80.99
600-00-48409-000-000	MEDICARE .0145%	-366.70	-8,524.19	10,600.00	-19,124.19	-80.42
<b>SOCIAL SECURITY</b>		-1,934.66	-44,971.48	55,600.00	-100,571.48	-80.88
<b>Total Revenues</b>		-1,934.66	3,823,335.23	55,600.00	3,767,735.23	6,876.50

## Fund: All Funds

Account Number		2015 December	2015 Actual 12/09/2015	2015 Budget	Budget Status	% of Budget
600-00-50100-000-000	EXPENSE BY REPLACEMENT RESERVE	3,754.91	155,760.92	0.00	-155,760.92	0.00
600-00-50300-000-000	ASSET EXP-BUDGETED (ALL)	0.00	33,877.48	0.00	-33,877.48	0.00
600-00-50500-000-000	ASSET EXP-UNBUDGETED (ALL)	198,419.04	296,889.05	0.00	-296,889.05	0.00
<b>EQUIP. REPLACE. GEN. FUND RES.</b>		<b>202,173.95</b>	<b>486,527.45</b>	<b>0.00</b>	<b>-486,527.45</b>	<b>0.00</b>
600-00-56010-000-000	SALARY	1,797.71	61,233.87	66,000.00	4,766.13	92.78
600-00-56020-000-000	WAGES - REGULAR	5,410.57	120,620.04	135,000.00	14,379.96	89.35
600-00-56030-000-000	WAGES OVERTIME - REGULAR	0.00	1,947.94	4,000.00	2,052.06	48.70
600-00-56035-000-000	WAGES OT - BEYOND 40 HOURS	0.00	0.00	0.00	0.00	0.00
600-00-56040-000-000	WAGES - SLUDGE HAULING R&OT	0.00	0.00	0.00	0.00	0.00
600-00-56150-000-000	HEALTH & SAFETY	750.21	10,079.19	12,500.00	2,420.81	80.63
600-00-56300-010-000	SUPPORT-MS#10 275 W WISC AVE	0.00	1,027.88	1,950.00	922.12	52.71
600-00-56300-100-000	SUPPORT- MS#1-PROSPECT	0.00	915.79	1,825.00	909.21	50.18
600-00-56300-111-000	SUPPORT-MS#4/7 PUMP ST	0.00	1,374.03	2,200.00	825.97	62.46
600-00-56300-200-000	SUPPORT-MS#2 ISLAND FOX RIVE	64.51	812.71	1,250.00	437.29	65.02
600-00-56300-300-000	SUPPORT-MS #3 SANITORIUM	37.03	639.97	1,200.00	560.03	53.33
600-00-56300-500-000	SUPPORT-MS#5 THILMANY RD	14.91	813.83	1,450.00	636.17	56.13
600-00-56300-550-000	SUPPORT-MS#5S 112 SCHULTHEIS	0.00	1,189.21	2,000.00	810.79	59.46
600-00-56300-600-000	SUPPORT-MS#6 AUGUSTINE ST	67.32	942.81	1,375.00	432.19	68.57
600-00-56300-700-000	SUPPORT-MS#7 430 PARK ST	0.00	0.00	0.00	0.00	0.00
600-00-56300-800-000	SUPPORT - MCFARLAND PL.	56.55	631.40	0.00	-631.40	0.00
600-00-56500-000-000	WATER UTILITY BILLS	0.00	16,993.78	17,752.00	758.22	95.73
600-00-56510-000-000	NATURAL GAS	45.04	42,846.55	61,027.00	18,180.45	70.21
600-00-56520-000-000	AUX HEATING - Heating Fuel	0.00	0.00	0.00	0.00	0.00
600-00-56530-000-000	GASOLINE - DIESEL - PROPANE	0.00	1,775.09	4,000.00	2,224.91	44.38
600-00-56535-000-000	LUBRICANT, SOLVENT, GREASE	51.27	1,744.30	3,000.00	1,255.70	58.14
600-00-56540-000-000	ELECTRICITY - GENERAL	0.00	452,964.28	476,000.00	23,035.72	95.16
600-00-56545-000-000	SULFURIC ACID	4,046.69	34,709.76	50,250.00	15,540.24	69.07
<b>OPERATION'S EXPENSES</b>		<b>12,341.81</b>	<b>753,262.43</b>	<b>842,779.00</b>	<b>89,516.57</b>	<b>89.38</b>
<b>Total Expenses</b>		<b>214,515.76</b>	<b>1,239,789.88</b>	<b>842,779.00</b>	<b>-397,010.88</b>	<b>147.11</b>

Budget Comparison - Detail  
BUDGET COMPARISON REPORT - DECEMBER 2015

## Fund: All Funds

Account Number	2015 December	2015 Actual 12/09/2015	2015 Budget	Budget Status	% of Budget
600-00-56550-000-000 LIQUID OXYGEN - Aer. Supply	0.00	0.00	0.00	0.00	0.00
<b>OPERATION'S EXPENSES</b>	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	0.00	0.00	0.00	0.00	0.00

## Fund: All Funds

Account Number		2015 December	2015 Actual 12/09/2015	2015 Budget	Budget Status	% of Budget
600-00-56560-000-000	FERRIC SULFATE	20,564.11	240,813.61	340,000.00	99,186.39	70.83
600-00-56565-000-000	STORMWATER UTILITY FEES	0.00	1,988.73	2,500.00	511.27	79.55
600-00-56575-000-000	POLYMER - SOLIDS DISPOSAL	19,205.00	61,985.00	80,000.00	18,015.00	77.48
600-00-56580-000-000	SOLIDS DISPOSAL FEES, TAXES	0.00	4,209.15	5,400.00	1,190.85	77.95
600-00-56590-000-000	SODIUM HYPOCHLORITE	0.00	14,695.76	15,000.00	304.24	97.97
600-00-56595-000-000	SODIUM BISULFI	0.00	2,326.48	5,400.00	3,073.52	43.08
600-00-56600-000-000	OTHER CHEM & FAB EXPENSES	0.00	4,331.89	6,000.00	1,668.11	72.20
600-00-56690-000-000	OTHER OPERATING EXPENSES	0.00	76.58	1,000.00	923.42	7.66
600-00-56900-000-000	PROF. CONTRACT YEARLY SER.	0.00	974.31	3,000.00	2,025.69	32.48
600-00-56950-000-000	MISC. CONTRACTUAL SERVICE	55.00	101,289.25	112,000.00	10,710.75	90.44
600-00-56990-000-000	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00	0.00
<b>OPERATION'S EXPENSES</b>		<b>39,824.11</b>	<b>432,690.76</b>	<b>570,300.00</b>	<b>137,609.24</b>	<b>75.87</b>
600-00-57010-000-000	SALARY	1,486.54	54,333.11	75,000.00	20,666.89	72.44
600-00-57020-000-000	WAGES-REGULAR	3,010.83	70,974.89	100,100.00	29,125.11	70.90
600-00-57021-000-000	WAGES - SUMMER HELP/INTERN	0.00	4,886.96	6,200.00	1,313.04	78.82
600-00-57030-000-000	WAGES OVERTIME - ELECT/MECH.	0.00	0.00	0.00	0.00	0.00
600-00-57701-000-000	COMMUNICATIONS EQUIPMENT	0.00	365.45	1,500.00	1,134.55	24.36
600-00-57702-000-000	PUMPS - ALL PHASES	0.00	3,254.16	4,000.00	745.84	81.35
600-00-57703-000-000	VALVES & PIPING	29.54	3,355.12	6,000.00	2,644.88	55.92
600-00-57704-000-000	METR STATNS & HAULD WSTE STATN	0.00	757.75	3,700.00	2,942.25	20.48
600-00-57705-000-000	SAMPLER EQUIPMENT	0.00	318.20	3,000.00	2,681.80	10.61
600-00-57706-000-000	SCREENING AND DEGRITTING EQ.	0.00	2,052.16	5,000.00	2,947.84	41.04
600-00-57707-000-000	CHEMICAL EQUIPMENT	37.24	307.09	2,500.00	2,192.91	12.28
600-00-57708-000-000	BIOSTYR & BKWASH EQUIP	571.82	1,790.56	6,000.00	4,209.44	29.84
600-00-57709-000-000	INTERCEPTOR SEWER SUPPORT	17.60	1,688.00	15,000.00	13,312.00	11.25
600-00-57710-000-000	TOOLS	62.03	619.46	2,500.00	1,880.54	24.78
600-00-57711-000-000	SLUDGE PROCESS, ALL METHODS	0.00	307.84	2,500.00	2,192.16	12.31
600-00-57712-000-000	PUMP CONTROLS	0.00	280.87	2,000.00	1,719.13	14.04
600-00-57713-000-000	INSTRUMENTATION EQUIPMENT	0.00	408.10	2,500.00	2,091.90	16.32
600-00-57714-000-000	PLANT ELECTRICAL EQUIPMENT	21.58	1,406.86	3,500.00	2,093.14	40.20
600-00-57715-000-000	ACTIFLO PROCESS	598.89	2,885.17	5,500.00	2,614.83	52.46
600-00-57716-000-000	HEATING BOILERS & LP SYSTEM	0.00	0.00	2,200.00	2,200.00	0.00
600-00-57717-000-000	ATAD,SNDR,DY TANK,BIOFILTER	0.00	618.10	4,500.00	3,881.90	13.74
600-00-57718-000-000	GRAVITY THICKENER EQUIP	0.00	0.00	500.00	500.00	0.00
600-00-57719-000-000	HEATING AND VENTILATING EQ.	0.00	7,032.08	8,000.00	967.92	87.90
600-00-57720-000-000	JANITORIAL SUPPLIES	133.75	2,031.78	3,500.00	1,468.22	58.05
600-00-57721-000-000	PAINTS & PAINT SUPPLIES	0.00	873.39	2,000.00	1,126.61	43.67
600-00-57722-000-000	BUILDING & GROUNDS UPKEEP	0.00	2,666.92	6,500.00	3,833.08	41.03
600-00-57723-000-000	SCADA SYSTEM & RADIO TELEMETRY	0.00	537.00	2,000.00	1,463.00	26.85
600-00-57724-000-000	BIOSTYR	0.00	789.76	1,500.00	710.24	52.65
600-00-57800-000-000	MOTOR VEHICLE EXPENSES	554.13	776.50	1,000.00	223.50	77.65
600-00-57890-000-000	OTHER MAINTENANCE EXPENSES	4.48	2,190.56	3,000.00	809.44	73.02
600-00-57900-000-000	PROF. CONTRACT YEARLY SER.	862.79	30,551.42	39,000.00	8,448.58	78.34
600-00-57950-000-000	MISC CONTRACTUAL SERVICES	254.80	11,455.73	16,500.00	5,044.27	69.43
<b>MAINTENANCE'S EXPENSES</b>		<b>7,646.02</b>	<b>209,514.99</b>	<b>336,700.00</b>	<b>127,185.01</b>	<b>62.23</b>
600-00-58010-000-000	WAGES	0.00	45,637.99	51,000.00	5,362.01	89.49
600-00-58030-000-000	WAGES OVERTIME - LAB	0.00	0.00	0.00	0.00	0.00
600-00-58480-000-000	LAB EQUIPMENT REPAIRS	0.00	923.63	600.00	-323.63	153.94
600-00-58490-000-000	LABORATORY EXPENSES	1,855.34	22,512.97	18,000.00	-4,512.97	125.07

## Fund: All Funds

Account Number		2015 December	2015 Actual 12/09/2015	2015 Budget	Budget Status	% of Budget
600-00-58941-000-000	P.S. - EQUIP CALIBRATION	0.00	0.00	0.00	0.00	0.00
600-00-58942-000-000	P.S. OUTSIDE LAB TESTING	1,579.00	9,700.79	14,000.00	4,299.21	69.29
600-00-58943-000-000	OUTSIDE PRETRT LAB TEST.	157.00	1,687.00	2,200.00	513.00	76.68
600-00-58950-000-000	MISC. CONTRACTUAL SERV	0.00	0.00	0.00	0.00	0.00
600-00-58970-000-000	LAB HEATING & VENTIL.	0.00	0.00	0.00	0.00	0.00
600-00-58980-000-000	ANTI-FREEZE DISPOSAL	0.00	0.00	250.00	250.00	0.00
600-00-58990-000-000	MISCELLANEOUS EXPENSES	0.00	1,889.10	2,200.00	310.90	85.87
<b>QUALITY CTRL &amp; PRETRT EXPENSES</b>		<b>3,591.34</b>	<b>82,351.48</b>	<b>88,250.00</b>	<b>5,898.52</b>	<b>93.32</b>
600-00-59010-000-000	SALARY	4,458.76	141,956.31	165,300.00	23,343.69	85.88
600-00-59040-000-000	COMMISSIONERS-COMPENSATION	0.00	3,650.00	5,000.00	1,350.00	73.00
600-00-59050-000-000	COMMISSIONERS - EXPENSES	0.00	3,007.32	8,000.00	4,992.68	37.59
600-00-59100-000-000	HEALTH INSURANCE	0.00	162,947.53	178,000.00	15,052.47	91.54
600-00-59110-000-000	LIFE INSURANCE	238.88	2,927.22	4,000.00	1,072.78	73.18
600-00-59115-000-000	IMPUTED INCOME-FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
600-00-59120-000-000	WIS RETIREMENT FUND	3,536.39	38,787.41	48,600.00	9,812.59	79.81
600-00-59130-000-000	WORKMEN'S COMPENSATION	0.00	11,521.00	13,250.00	1,729.00	86.95
600-00-59140-000-000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
600-00-59150-000-000	DENTAL	0.00	0.00	0.00	0.00	0.00
600-00-59200-000-000	SICK LEAVE PAY	699.35	11,661.30	0.00	-11,661.30	0.00
600-00-59220-000-000	STAND-BY DUTY	664.38	15,709.80	17,000.00	1,290.20	92.41
600-00-59230-000-000	HOLIDAY PAY	5,155.25	13,618.22	21,227.00	7,608.78	64.16
600-00-59240-000-000	VACATION PAY / FLOATERS	4,765.15	58,821.04	78,356.00	19,534.96	75.07
600-00-59250-000-000	FUNERAL LEAVE	0.00	878.85	0.00	-878.85	0.00
600-00-59270-000-000	CALL IN PAY	0.00	456.16	1,500.00	1,043.84	30.41
600-00-59300-000-000	TELEPHONE	284.11	3,230.17	4,300.00	1,069.83	75.12
600-00-59320-000-000	OFFICE EQ RENT/REPAIR/SERVICE	106.31	1,497.48	1,200.00	-297.48	124.79
600-00-59330-000-000	POSTAGE / SHIPPING	24.81	1,266.31	1,000.00	-266.31	126.63
600-00-59340-000-000	OFFICE SUPPLIES/INK/TONER	636.03	3,498.44	3,500.00	1.56	99.96
600-00-59350-000-000	PRINTING & PUBLICATION	427.55	2,073.79	1,000.00	-1,073.79	207.38
600-00-59360-000-000	EDUCATION & TRAINING	0.00	6,035.74	11,345.00	5,309.26	53.20
600-00-59370-000-000	MEMBERSHIPS & SUBSCRIPTIONS	0.00	583.95	2,000.00	1,416.05	29.20
600-00-59380-000-000	ENVIR FEES/LICENSES/MERCURY	0.00	33,973.68	35,000.00	1,026.32	97.07
600-00-59390-000-000	TRAVEL REIMBURSEMENT	47.15	1,915.21	2,730.00	814.79	70.15
600-00-59400-000-000	COMPUTER SUPPORT/MAINTENANCE	0.00	8,959.40	12,000.00	3,040.60	74.66
600-00-59410-000-000	ASSET COMPUTER SUPPORT	0.00	1,531.00	3,825.00	2,294.00	40.03
600-00-59440-000-000	INS. GEN/CRIME/EQUIP FLOATER	0.00	471.00	500.00	29.00	94.20
600-00-59450-000-000	INSURANCE - PROPERTY	0.00	57,379.80	55,000.00	-2,379.80	104.33
600-00-59455-000-000	INSURANCE - LIABILITY	0.00	3,840.80	4,000.00	159.20	96.02
600-00-59460-000-000	INSURANCE: AUTO	0.00	1,764.80	1,800.00	35.20	98.04
600-00-59470-000-000	INSURANCE: UMBRELLA	0.00	4,235.80	4,500.00	264.20	94.13
600-00-59480-000-000	INSURANCE: PUBLIC OFF. LIAB.	0.00	5,316.80	5,600.00	283.20	94.94
600-00-59900-000-000	PROF & ENG CONTRACTUAL SERVICE	0.00	2,500.00	10,000.00	7,500.00	25.00
600-00-59910-000-000	P.S. ACCOUNTING & AUDITING	0.00	14,000.00	14,000.00	0.00	100.00
600-00-59920-000-000	P.S. - LEGAL	0.00	2,998.00	7,595.00	4,597.00	39.47
600-00-59950-000-000	INFLOW REDUCTION	1,197.50	44,465.10	25,000.00	-19,465.10	177.86
600-00-59960-000-000	INTERCEPTOR/MANHOLE REHAB 2014	0.00	0.00	0.00	0.00	0.00
600-00-59970-000-000	FOG CONTROL PROGRAM	441.00	932.65	0.00	-932.65	0.00
600-00-59990-000-000	MISCELLANEOUS EXPENSES	900.00	2,954.61	3,000.00	45.39	98.49
<b>ADMINISTRATIVE</b>		<b>23,582.62</b>	<b>671,366.69</b>	<b>749,128.00</b>	<b>77,761.31</b>	<b>89.62</b>

Budget Comparison - Detail  
BUDGET COMPARISON REPORT - DECEMBER 2015

## Fund: All Funds

Account Number	2015 December	2015 Actual 12/09/2015	2015 Budget	Budget Status	% of Budget
<b>Total Expenses</b>	74,644.09	1,395,923.92	1,744,378.00	348,454.08	80.02
<b>Net Totals</b>	-291,094.51	1,187,621.43	-2,531,557.00	-3,719,178.43	-46.91