

**2018 Budget**

# **Water Utility Fund**



**Village of  
Cross Plains**



# Summary





# Revenues

**REVENUES  
WATER UTILITY - FUND 660**

**Budget Summary**

<b>PUBLIC CHARGES FOR SERVICES</b>	
	46000

		2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
46450							
461.1	Metered Sales - Residential	229,010	235,000	58,343	235,000	240,000	2.13%
461.2	Metered Sales - Commercial	22,266	24,000	5,382	23,000	24,000	0.00%
461.3	Metered Sales - Industrial	5,422	5,500	1,341	5,500	5,500	0.00%
461.4	Metered Sales - Irrigation	23,451	20,750	4,554	24,000	23,250	12.05%
461.5	Metered Sales - Multi-Family	21,865	22,500	5,106	22,500	22,500	0.00%
462.1	Private Fire Protection	3,276	3,500	819	3,500	4,000	14.29%
462.2	Private Fire Protection - Commercial	6,240	6,500	1,563	6,250	6,250	-3.85%
462.3	Private Fire Protection - Industrial	1,860	2,000	527	2,000	2,000	0.00%
463.0	Public Fire Protection	136,449	125,250	34,510	137,500	139,000	10.98%
465.0	Other Water Sales	808	4,000	170	1,500	1,500	-62.50%
470.0	Forfeited Discounts	1,492	2,000	592	1,500	1,500	-25.00%
474.0	Other Water Revenues	14,134	10,000	-	10,000	10,000	0.00%
<b>Total PUBLIC CHARGES Rev.</b>		<b>466,273</b>	<b>461,000</b>	<b>112,908</b>	<b>472,250</b>	<b>479,500</b>	<b>4.01%</b>

<b>MISCELLANEOUS REVENUES</b>	
	48000

		2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
48000							
419.0	Interest Income	553	250	122	500	500	100.00%
421.0	Misc Non-Operating Income	-	-	-	-	-	-----
425.0	Miscellaneous Amortization	13,957	15,000	-	14,000	14,000	-6.67%
<b>Total MISCELLANEOUS Rev</b>		<b>14,510</b>	<b>15,250</b>	<b>122</b>	<b>14,500</b>	<b>14,500</b>	<b>-4.92%</b>

<b>OTHER FINANCING SOURCES</b>	
	49000

		2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
49200							
000.0	Proceeds from Long Term Debt	-	-	-	-	-	-----
433.0	Transfers from Other Funds	33,500	33,500	-	33,500	33,500	0.00%
<b>Total OTHER FINANCING Rev.</b>		<b>33,500</b>	<b>33,500</b>	<b>-</b>	<b>33,500</b>	<b>33,500</b>	<b>0.00%</b>

<b>Total Water Revenue</b>		<b>514,283</b>	<b>509,750</b>	<b>113,030</b>	<b>520,250</b>	<b>527,500</b>	<b>3.48%</b>
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# Expenses

**GENERAL ADMINISTRATION  
WATER UTILITY - FUND 660**

**MISSION STATEMENT:**

To provide efficient management and oversight of the Water Utility to ensure continued accurate service.

**PROGRAM DESCRIPTION:**

The Water Utility is administered through a combination of Village Staff members sharing in the various responsibilities. The Finance Director/Treasurer and Admin Assistant are responsible for all the financial aspects of the utility including billing, collections, complaints, calls for service, and general accounting. Billing is conducted quarterly and meters are read via radio meters and telephone modems by the Admin Assistant and Public Facilities Staff. The Utility is also responsible for a portion of employee benefits, insurance, regulatory fees, and other general administrative expenses. The Utility is responsible to the Public Service Commission (PSC) as the regulator commission.

**PROGRAM OBJECTIVES:**

Continued staff assistance as applicable to transition to all radio meter reading.

Timely responses to all billings questions and complaints.

**GENERAL ADMINISTRATION BUDGET SUMMARY**

REVENUES

	2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
<b>Allocated Revenues</b>	<b>101,306</b>	<b>117,000</b>	<b>51,272</b>	<b>114,250</b>	<b>120,750</b>	<b>3.21%</b>

EXPENDITURES

CUSTOMER ACCOUNTS EXPENSE

	2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
	51400					
901.0 Finance Director/Treasurer	12,880	16,000	7,700	16,000	16,500	3.13%
902.0 Meter Reading Labor	4,021	5,250	2,186	5,250	5,250	0.00%
903.0 Operation - Expense	98	250	-	250	250	0.00%
<b>Total CUSTOMER ACCT. Exp.</b>	<b>16,998</b>	<b>21,500</b>	<b>9,886</b>	<b>21,500</b>	<b>22,000</b>	<b>2.33%</b>

Notes:

- 901.0** Provides funding for 25% of the salary for the Finance Director/Treasurer.
- 902.0** Funding for a portion of the wages for the Admin Assistant and Public Facilities Staff for meter reading.
- 903.0** General expense funding to support the operations of the Administration of the Utility.

**GENERAL ADMINISTRATION (Continued)**  
**WATER UTILITY - FUND 660**

EXPENDITURES (Continued)

ADMINISTRATIVE AND GENERAL EXPENSE

		2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
	51400						
920.0	General Administration	26,707	26,500	12,625	26,500	29,500	11.32%
921.0	Operation - Expense	1,626	2,000	36	2,000	2,000	0.00%
923.0	Contracted Services	9,835	15,000	7,228	13,000	13,000	-13.33%
924.0	Property Insurance	12,683	13,750	5,510	13,750	15,000	9.09%
926.0	Employee Benefits	32,802	35,000	15,925	35,000	36,750	5.00%
928.0	Regulatory Commission	458	250	-	500	500	100.00%
930.0	Miscellaneous	198	1,500	62	1,000	1,000	-33.33%
932.0	Maintenance of General Plant	-	1,500	-	1,000	1,000	-33.33%
	<b>Total ADMIN &amp; GENERAL Exp.</b>	<b>84,308</b>	<b>95,500</b>	<b>41,385</b>	<b>92,750</b>	<b>98,750</b>	<b>3.40%</b>

Notes:

- 920.0** Provides funding for 25% of the salary for the Village Administrator/Clerk, 15% for the Deputy Clerk-Treasurer, and 30% for the Administrative Assistant (up from 15% in 2017).
- 921.0** Funding to support the operations of the Utility including supplies, technology, communications, etc.
- 923.0** Includes assistance from consulting firms for the annual audit, engineering, and other services.
- 926.0** The same percentage of employee wages allocated to the utility is also used to allocate employee benefits. The Utility is responsible for paying the full cost of the Employee's time for the work that they provide.

<b>Total GENERAL ADMIN Exp.</b>	<b>101,306</b>	<b>117,000</b>	<b>51,272</b>	<b>114,250</b>	<b>120,750</b>	<b>3.21%</b>
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**FINANCIAL ADMINISTRATION  
WATER UTILITY - FUND 660**

**MISSION STATEMENT:**

Ensure best practices are employed as available to provide strong financial management of the utility.

**PROGRAM DESCRIPTION:**

The water service is regulated by the Public Service Commission (PSC) as a utility. The chart of accounts was recently revised in 2014 to better conform to their standards. This section is established to account for the financial aspects required to be presented within the annual budget.

**PROGRAM OBJECTIVES:**

Continue to implement Chart of Account Changes from 2014.

Improve ongoing financial management of the Utility.

**FINANCIAL ADMINISTRATION BUDGET SUMMARY**

**REVENUES**

		2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
	<b>Allocated Revenue</b>	<b>189,283</b>	<b>175,000</b>	<b>67,847</b>	<b>189,765</b>	<b>192,750</b>	<b>10.14%</b>
433.0	Transfers from Other Funds	33,500	33,500	-	33,500	33,500	0.00%
	<b>Total Rev.</b>	<b>222,783</b>	<b>208,500</b>	<b>67,847</b>	<b>223,265</b>	<b>226,250</b>	<b>8.51%</b>

Notes:

**433.0** Annual transfer from the Fund 310 (TID) to Fund 660 (Water Utility) to offset half of the debt service cost for the US Highway 14 (Main Street) Reconstruction Project.

**EXPENDITURES**

		2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
	51500						
403.0	Depreciation	109,667	95,750	-	110,000	110,000	14.88%
408.0	Taxes	84,050	86,000	-	86,000	86,000	0.00%
426.0	Principal on Long-Term Debt	-	-	56,531	-	-	-----
427.0	Interest on Long-Term Debt	25,838	22,250	11,316	22,646	24,250	8.99%
429.0	Principal on Debt to Municipality	-	-	-	-	-	-----
430.0	Interest on Debt to Municipality	-	4,500	-	4,619	3,000	-33.33%
435.0	Debt Issue Expense	3,228	-	-	-	3,000	-----
	<b>Total FINANCE ADMIN Exp.</b>	<b>222,783</b>	<b>208,500</b>	<b>67,847</b>	<b>223,265</b>	<b>226,250</b>	<b>8.51%</b>

Notes:

**403.0** Determined by the Auditor at year end and required in the budget according to current accounting standards.

**408.0** The Utility is responsible to refund the General Fund for what it would otherwise have to pay for Property Taxes. This payment is made as a Payment in Lieu of Taxes (PILOT). This number remains consistent from year to year and is determined by the Auditor.

**427.0** Includes Interest payments for the 2015B Revenue Bonds for the US Highway 14 (Main Street) reconstruction project. Just under half of this cost is covered by the TID.

**430.0** This is Interest owed to the Debt Service Fund for 2012 Borrowing set to expire in 2022 and 2016 Borrowing set to expire in 2026.

**WATER SERVICE  
WATER UTILITY - FUND 660**

**MISSION STATEMENT:**

To provide safe, reliable, and clean drinking water to all customers of the Village of Cross Plains.

**PROGRAM DESCRIPTION:**

Through the Public Facilities Department, water service is provided through two main wells within the Village. They are responsible for the day to day operations, as applicable, of the Supply Source, Pumping, Treatment, Transmission, and Distribution.

**PROGRAM OBJECTIVES:**

Limit or prevent all service outages as available.

Explore new areas to be more efficient in the delivery of this service.

**WATER SERVICE BUDGET SUMMARY**

**REVENUES**

	2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
<b>Allocated Revenues</b>	<b>156,536</b>	<b>163,250</b>	<b>43,730</b>	<b>159,500</b>	<b>163,250</b>	<b>0.00%</b>

**EXPENDITURES**

**SUPPLY SOURCE (WELLS)**

	2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
	53700					
601.1 Operation - Labor	1,801	4,000	697	3,000	3,000	-25.00%
601.2 Operation - Expense	3,040	4,500	822	4,500	4,500	0.00%
614.1 Maintenance - Labor	-	-	-	-	-	-----
614.2 Maintenance - Expense	4,295	1,500	1,074	2,500	2,500	66.67%
<b>Total SUPPLY SOURCE Exp.</b>	<b>9,137</b>	<b>10,000</b>	<b>2,593</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>

**PUMPING**

	2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
	53700					
623.0 Power for Pumping	27,821	30,000	12,382	30,000	30,500	1.67%
624.1 Operation - Labor	4,999	5,000	2,676	5,000	5,500	10.00%
624.2 Operation - Expense	-	1,000	-	500	500	-50.00%
633.1 Maintenance - Labor	-	-	-	-	-	-----
633.2 Maintenance - Expense	37	1,500	390	1,000	1,000	-33.33%
<b>Total PUMPING Expense</b>	<b>32,857</b>	<b>37,500</b>	<b>15,449</b>	<b>36,500</b>	<b>37,500</b>	<b>0.00%</b>

**WATER SERVICE (Continued)  
WATER UTILITY - FUND 660**

EXPENDITURES (Continued)

WATER TREATMENT

		2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
	53700						
641.0	Chemicals	834	4,000	-	3,000	3,000	-25.00%
642.1	Operation - Labor	4,483	5,500	3,138	5,500	6,000	9.09%
642.2	Operation - Expense	2,230	3,000	1,865	3,250	3,500	16.67%
652.1	Maintenance - Labor	80	250	-	250	250	0.00%
652.2	Maintenance - Expense	4,859	1,000	220	1,000	1,000	0.00%
	<b>Total WATER TREAT Exp.</b>	<b>12,486</b>	<b>13,750</b>	<b>5,223</b>	<b>13,000</b>	<b>13,750</b>	<b>0.00%</b>

TRANSMISSION AND DISTRIBUTION

		2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
	53700						
661.0	Storage Facilities	-	3,000	-	1,000	1,000	-66.67%
662.1	Operation - Labor	32,075	30,000	8,964	30,000	30,000	0.00%
662.2	Operation - Expense	332	4,000	1,790	4,000	4,000	0.00%
673.0	Maintenance of Mains	23,760	30,000	4,663	25,000	27,000	-10.00%
675.0	Maintenance of Services	5,003	5,000	1,477	10,000	10,000	100.00%
676.0	Maintenance of Meters	26,311	10,000	3,543	10,000	10,000	0.00%
677.0	Maintenance of Hydrants	14,574	20,000	28	20,000	20,000	0.00%
	<b>Total TRANS. &amp; DIST. Expense</b>	<b>102,055</b>	<b>102,000</b>	<b>20,466</b>	<b>100,000</b>	<b>102,000</b>	<b>0.00%</b>

Notes:

**673.0** Provides funds for the expenses related to responding to water main breaks.

<b>Total WATER SERVICE Exp.</b>	<b>156,536</b>	<b>163,250</b>	<b>43,730</b>	<b>159,500</b>	<b>163,250</b>	<b>0.00%</b>
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**CAPITAL OUTLAY  
WATER UTILITY - FUND 660**

**MISSION STATEMENT:**

Incorporate appropriate levels of capital expenditures offset by long term borrowing to properly replace aging infrastructure.

**PROGRAM DESCRIPTION:**

This budget will list any capital expenses within the Water Utility proposed for the coming year. These expenses are entirely offset by borrowed money.

**PROGRAM OBJECTIVES:**

Share in the cost of vehicle replacements with Sewer Fund.

Add new drinking fountains to finish Main Street Streetscape.

**WATER SERVICE BUDGET SUMMARY**

**REVENUES**

	2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
<b>Allocated Revenue</b>	0	27,500	102,162	102,500	1,352,000	4816.36%
000.0 Proceeds from Long Term Debt	-	-	-	-	-	-----
<b>Total Rev.</b>	0	27,500	102,162	102,500	1,352,000	4816.36%

**EXPENDITURES**

	2016 Actual	2017 Budget	YTD 6/30/2017	2017 Projected	2018 Budget	% Change vs. 2017
57000						
207.000 Support Services	0	-	2,544	2,500	2,000	-----
801.000 Vehicle	-	27,500	49,784	50,000	-	-100.00%
803.000 Equipment	-	-	49,834	50,000	-	-----
805.103 Infrastructure - US Highway 14 (Main St)	-	-	-	-	-	-----
805.104 Infrastructure - County Hwy P (Church St)	-	-	-	-	1,350,000	-----
<b>Total SUPPLY SOURCE Exp.</b>	0	27,500	102,162	102,500	1,352,000	4816.36%

Notes:

**207.000** Project management and inspection services related to Hwy P project.

**805.104** County Highway P water main replacement.