

2016 Budget

Water Utility

Fund #660

Summary

Revenues

**REVENUES
WATER UTILITY - FUND 670**

Budget Summary

PUBLIC CHARGES FOR SERVICES	
	46000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
46450							
461.1	Metered Sales - Residential	197,830	200,000	94,384	190,000	233,250	16.63%
461.2	Metered Sales - Commercial	19,349	25,000	8,800	18,734	23,750	-5.00%
461.3	Metered Sales - Industrial	4,122	5,000	2,194	4,500	5,500	10.00%
461.4	Metered Sales - Irrigation	0	0	0	9,974	20,750	-----
461.5	Metered Sales - Multi-Family	19,376	10,000	8,174	17,451	22,500	125.00%
462.1	Private Fire Protection	2,675	2,000	1,514	3,000	10,750	437.50%
462.2	Private Fire Protection - Commercial	4,216	5,000	2,509	5,000	0	-100.00%
462.3	Private Fire Protection - Industrial	1,393	2,000	696	1,500	0	-100.00%
463.0	Public Fire Protection	82,411	85,000	55,923	100,000	125,250	47.35%
465.0	Other Water Sales	1,923	6,000	0	5,679	6,000	0.00%
470.0	Forfeited Discounts	2,167	2,000	659	2,000	2,500	25.00%
474.0	Other Water Revenues	11,777	12,500	1,796	6,875	6,500	-48.00%
Total PUBLIC CHARGES Rev.		347,239	354,500	176,650	364,713	456,750	28.84%

MISCELLANEOUS REVENUES	
	48000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
48000							
419.0	Interest Income	188	500	0	250	250	-50.00%
421.0	Misc Non-Operating Income	0	70,000	0	70,000	70,000	0.00%
425.0	Miscellaneous Amortization	13,957	15,000	0	15,000	15,000	0.00%
Total MISCELLANEOUS Rev		14,145	85,500	0	85,250	85,250	-0.29%

OTHER FINANCING SOURCES	
	49000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
49200							
000.0	Proceeds from Long Term Debt	0	2,445,500	0	1,491,359	69,000	-97.18%
433.0	Transfers from Other Funds	0	0	0	0	33,500	-----
Total OTHER FINANCING Rev.		0	2,445,500	0	1,491,359	102,500	-95.81%

Total Water Revenue	361,384	2,885,500	176,650	1,941,322	644,500	-77.66%
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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 Assistant Village Manager is 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 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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenues	115,544	145,625	55,925	139,763	123,750	-15.02%

EXPENDITURES

CUSTOMER ACCOUNTS EXPENSE

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	51400						
901.0	Assistant Village Admin.	14,446	14,375	6,460	14,375	14,500	0.87%
902.0	Meter Reading Labor	8,280	5,000	1,250	4,000	5,000	0.00%
903.0	Operation - Expense	34	250	0	250	250	0.00%
	Total CUSTOMER ACCT. Exp.	22,760	19,625	7,710	18,625	19,750	0.64%

Notes:

901.0 Provides funding for 25% of the salary for the Assistant Village Administrator.

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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	51400						
920.0	General Administration	26,189	27,750	11,600	23,199	25,750	-7.21%
921.0	Operation - Expense	3,657	3,000	852	3,000	3,000	0.00%
923.0	Contracted Services	11,678	45,000	10,964	40,000	19,500	-56.67%
924.0	Property Insurance	14,483	12,250	8,369	13,000	13,250	8.16%
926.0	Employee Benefits	34,146	33,250	16,219	32,439	38,750	16.54%
928.0	Regulatory Commission	0	250	129	5,000	250	0.00%
930.0	Miscellaneous	2,631	3,000	84	3,000	2,000	-33.33%
932.0	Maintenance of General Plant	0	1,500	0	1,500	1,500	0.00%
	Total ADMIN & GENERAL Exp.	92,784	126,000	48,215	121,138	104,000	-17.46%

Notes:

- 920.0** Provides funding for 25% of the salary for the Village Administrator/Clerk-Treasurer and 15% each for the Deputy Clerk-Treasurer and Administrative Assistant.
- 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.

Total GENERAL ADMIN Exp.	115,544	145,625	55,925	139,763	123,750	-15.02%
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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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	126,625	131,500	0	136,837	214,750	63.31%
433.0	Transfers from Other Funds	0	0	0	0	33,500	-----
	Total INSURANCE & RISK MGMT Rev.	126,625	131,500	0	136,837	248,250	88.78%

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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	51500						
403.0	Depreciation	72,097	70,000	0	70,000	70,000	0.00%
408.0	Taxes	52,361	57,000	0	60,624	74,250	30.26%
426.0	Principal on Long-Term Debt	0	0	0	0	62,750	-----
427.0	Interest on Long-Term Debt	2,167	4,500	0	0	30,000	566.67%
429.0	Principal on Debt to Municipality	0	0	0	5,000	10,000	-----
430.0	Interest on Debt to Municipality	0	0	0	1,213	1,250	-----
	Total FINANCE ADMIN Exp.	126,625	131,500	0	136,837	248,250	88.78%

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.

426, 427 First year for the Principal and Interest payments for the US Highway 14 (Main Street) reconstruction project. Just under half of this cost is covered by the TID.

429, 430 This is Principal and Interest owed to the General Fund for a 2012 Borrowing set to expire in 2022.

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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenues	208,256	162,875	55,482	132,665	165,000	1.30%

EXPENDITURES

SUPPLY SOURCE (WELLS)

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
53700						
601.1 Operation - Labor	1,790	6,500	749	2,500	5,000	-23.08%
601.2 Operation - Expense	4,711	500	2,207	4,500	4,500	800.00%
614.1 Maintenance - Labor	251	2,000	0	0	0	-100.00%
614.2 Maintenance - Expense	6,092	500	772	1,400	1,500	200.00%
Total SUPPLY SOURCE Exp.	12,844	9,500	3,728	8,400	11,000	15.79%

PUMPING

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
53700						
623.0 Power for Pumping	24,163	24,000	13,933	27,865	27,500	14.58%
624.1 Operation - Labor	4,313	1,000	2,413	6,000	5,000	400.00%
624.2 Operation - Expense	6,350	1,500	257	1,000	1,500	0.00%
633.1 Maintenance - Labor	111	5,000	0	0	0	-100.00%
633.2 Maintenance - Expense	1,684	500	0	2,000	2,000	300.00%
Total PUMPING Expense	36,621	32,000	16,603	36,865	36,000	12.50%

WATER SERVICE (Continued)
WATER UTILITY - FUND 660

EXPENDITURES (Continued)

WATER TREATMENT

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	53700						
641.0	Chemicals	0	7,000	0	7,000	7,000	0.00%
642.1	Operation - Labor	5,478	1,500	1,895	5,000	6,000	300.00%
642.2	Operation - Expense	1,833	2,000	2,228	3,000	3,000	50.00%
652.1	Maintenance - Labor	260	500	39	500	0	-100.00%
652.2	Maintenance - Expense	238	500	680	1,000	1,000	100.00%
	Total WATER TREAT Exp.	7,808	11,500	4,842	16,500	17,000	47.83%

TRANSMISSION AND DISTRIBUTION

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	53700						
661.0	Storage Facilities	0	4,000	0	2,500	3,000	-25.00%
662.1	Operation - Labor	41,912	22,500	15,200	30,400	30,000	33.33%
662.2	Operation - Expense	3,827	7,000	1,531	4,000	4,000	-42.86%
673.0	Maintenance of Mains	84,841	35,375	9,289	25,000	35,000	-1.06%
675.0	Maintenance of Services	12,114	4,000	1,397	4,000	5,000	25.00%
676.0	Maintenance of Meters	7,381	7,000	2,893	4,000	4,000	-42.86%
677.0	Maintenance of Hydrants	907	30,000	0	1,000	20,000	-33.33%
	Total TRANS. & DIST. Expense	150,983	109,875	30,310	70,900	101,000	-8.08%

Notes:

- 673.0** Provides funds for the expenses related to responding to water main breaks. Late 2013 and early 2014 were historically bad for water main breaks throughout the State and Region leading to a high response rate in 2014.

Total WATER SERVICE Exp.	208,256	162,875	55,482	132,665	165,000	1.30%
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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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	0	0	325,568	0	38,500	-----
000.0	Proceeds from Long Term Debt	0	2,445,500	0	1,491,359	69,000	-97.18%
	Total INSURANCE & RISK MGMT Rev.	0	2,445,500	325,568	1,491,359	107,500	-95.60%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	57000						
207.000	Support Services	0	120,000	35,922	120,000	0	-100.00%
801.000	Vehicle	0	0	0	0	23,500	-----
803.000	Equipment	0	69,000	0	0	84,000	21.74%
805.103	Infrastructure - US Highway 14 (Main St)	0	2,256,500	289,646	1,300,000	0	-100.00%
	Total SUPPLY SOURCE Exp.	0	2,445,500	325,568	1,420,000	107,500	-95.60%

Notes:

- 207.000** Funding was provided for project management and inspection services related to the Highway 14 project.
- 801.000** It is proposed that shared vehicle between the Water and Sewer Systems be replaced in 2016. The included number represents half the cost of the new vehicle.
- 803.000** The Water Utility is responsible for contributing the drinking fountains to the new Main Street Streetscaping plan with the highway construction completed in 2015. They will be installed in three places in the Spring of 2016. The new Generator for Well #2 is being carried over from 2015 and will be installed in 2016.
- 805.103** Funding was provided for water main construction within the Highway 14 project.