

Village of  
Cross Plains  
2017 Budget

Water Utility  
Fund

# Summary



# Revenues

**REVENUES  
WATER UTILITY - FUND 660**

**Budget Summary**

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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
46450							
461.1	Metered Sales - Residential	198,370	233,250	113,034	230,000	235,000	0.75%
461.2	Metered Sales - Commercial	18,619	23,750	10,561	22,000	24,000	1.05%
461.3	Metered Sales - Industrial	4,741	5,500	2,337	5,500	5,500	0.00%
461.4	Metered Sales - Irrigation	12,577	20,750	9,164	20,000	20,750	0.00%
461.5	Metered Sales - Multi-Family	16,585	22,500	10,232	20,500	22,500	0.00%
462.1	Private Fire Protection	3,201	10,750	1,713	3,500	3,500	-67.44%
462.2	Private Fire Protection - Commercial	5,277	0	3,045	6,250	6,500	-----
462.3	Private Fire Protection - Industrial	1,531	0	930	2,000	2,000	-----
463.0	Public Fire Protection	119,721	125,250	67,759	125,000	125,250	0.00%
465.0	Other Water Sales	201	6,000	41	4,000	4,000	-33.33%
470.0	Forfeited Discounts	1,073	2,500	764	1,500	2,000	-20.00%
474.0	Other Water Revenues	12,363	6,500	469	10,000	10,000	53.85%
<b>Total PUBLIC CHARGES Rev.</b>		<b>394,258</b>	<b>456,750</b>	<b>220,049</b>	<b>450,250</b>	<b>461,000</b>	<b>0.93%</b>

<b>MISCELLANEOUS REVENUES</b>	
	48000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
48000							
419.0	Interest Income	412	250	0	250	250	0.00%
421.0	Misc Non-Operating Income	222,321	70,000	0	0	0	-100.00%
425.0	Miscellaneous Amortization	13,957	15,000	0	15,000	15,000	0.00%
<b>Total MISCELLANEOUS Rev</b>		<b>236,691</b>	<b>85,250</b>	<b>0</b>	<b>15,250</b>	<b>15,250</b>	<b>-82.11%</b>

<b>OTHER FINANCING SOURCES</b>	
	49000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
49200							
000.0	Proceeds from Long Term Debt	0	69,000	39,313	173,750	0	-100.00%
433.0	Transfers from Other Funds	0	33,500	0	33,500	33,500	0.00%
<b>Total OTHER FINANCING Rev.</b>		<b>0</b>	<b>102,500</b>	<b>39,313</b>	<b>207,250</b>	<b>33,500</b>	<b>-67.32%</b>

<b>Total Water Revenue</b>	<b>630,949</b>	<b>644,500</b>	<b>259,362</b>	<b>672,750</b>	<b>509,750</b>	<b>-20.91%</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**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenues</b>	<b>108,791</b>	<b>123,750</b>	<b>47,969</b>	<b>109,750</b>	<b>117,000</b>	<b>-5.45%</b>

**EXPENDITURES**

**CUSTOMER ACCOUNTS EXPENSE**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51400					
901.0 Finance Director/Treasurer	14,286	14,500	3,155	12,500	16,000	10.34%
902.0 Meter Reading Labor	2,909	5,000	2,597	5,250	5,250	5.00%
903.0 Operation - Expense	90	250	98	250	250	0.00%
<b>Total CUSTOMER ACCT. Exp.</b>	<b>17,286</b>	<b>19,750</b>	<b>5,849</b>	<b>18,000</b>	<b>21,500</b>	<b>8.86%</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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51400						
920.0	General Administration	26,758	25,750	14,515	25,750	26,500	2.91%
921.0	Operation - Expense	1,940	3,000	430	2,000	2,000	-33.33%
923.0	Contracted Services	13,083	19,500	5,451	14,000	15,000	-23.08%
924.0	Property Insurance	14,163	13,250	5,693	15,000	13,750	3.77%
926.0	Employee Benefits	32,142	38,750	15,933	34,000	35,000	-9.68%
928.0	Regulatory Commission	2,429	250	0	0	250	0.00%
930.0	Miscellaneous	991	2,000	97	1,000	1,500	-25.00%
932.0	Maintenance of General Plant	0	1,500	0	0	1,500	0.00%
	<b>Total ADMIN &amp; GENERAL Exp.</b>	<b>91,505</b>	<b>104,000</b>	<b>42,119</b>	<b>91,750</b>	<b>95,500</b>	<b>-8.17%</b>

Notes:

- 920.0** Provides funding for 25% of the salary for the Village Administrator/Clerk 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.

<b>Total GENERAL ADMIN Exp.</b>	<b>108,791</b>	<b>123,750</b>	<b>47,969</b>	<b>109,750</b>	<b>117,000</b>	<b>-5.45%</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**

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>157,049</b>	<b>214,750</b>	<b>66,774</b>	<b>173,250</b>	<b>175,000</b>	<b>-18.51%</b>
433.0	Transfers from Other Funds	0	33,500	0	33,500	33,500	0.00%
	<b>Total Rev.</b>	<b>157,049</b>	<b>248,250</b>	<b>66,774</b>	<b>206,750</b>	<b>208,500</b>	<b>-16.01%</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**

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51500						
403.0	Depreciation	95,651	70,000	0	95,750	95,750	36.79%
408.0	Taxes	54,668	74,250	0	86,000	86,000	15.82%
426.0	Principal on Long-Term Debt	6,730	62,750	54,077	0	0	-100.00%
427.0	Interest on Long-Term Debt	0	30,000	12,698	23,750	22,250	-25.83%
429.0	Principal on Debt to Municipality	0	10,000	0	0	0	-100.00%
430.0	Interest on Debt to Municipality	0	1,250	0	1,250	4,500	260.00%
	<b>Total FINANCE ADMIN Exp.</b>	<b>157,049</b>	<b>248,250</b>	<b>66,774</b>	<b>206,750</b>	<b>208,500</b>	<b>-16.01%</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.

**426, 427** Includes Principal and 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.

**429, 430** This is Principal and 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**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenues</b>	<b>113,530</b>	<b>165,000</b>	<b>69,303</b>	<b>193,000</b>	<b>163,250</b>	<b>-1.06%</b>

**EXPENDITURES**

**SUPPLY SOURCE (WELLS)**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	53700					
601.1 Operation - Labor	1,608	5,000	724	2,000	4,000	-20.00%
601.2 Operation - Expense	3,295	4,500	2,191	4,500	4,500	0.00%
614.1 Maintenance - Labor	0	0	0	0	0	-----
614.2 Maintenance - Expense	807	1,500	715	4,500	1,500	0.00%
<b>Total SUPPLY SOURCE Exp.</b>	<b>5,710</b>	<b>11,000</b>	<b>3,630</b>	<b>11,000</b>	<b>10,000</b>	<b>-9.09%</b>

**PUMPING**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	53700					
623.0 Power for Pumping	28,799	27,500	9,154	29,000	30,000	9.09%
624.1 Operation - Labor	4,919	5,000	2,498	5,000	5,000	0.00%
624.2 Operation - Expense	257	1,500	0	500	1,000	-33.33%
633.1 Maintenance - Labor	0	0	0	0	0	-----
633.2 Maintenance - Expense	1,421	2,000	37	500	1,500	-25.00%
<b>Total PUMPING Expense</b>	<b>35,397</b>	<b>36,000</b>	<b>11,688</b>	<b>35,000</b>	<b>37,500</b>	<b>4.17%</b>

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

EXPENDITURES (Continued)

WATER TREATMENT

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	53700						
641.0	Chemicals	0	7,000	834	2,000	4,000	-42.86%
642.1	Operation - Labor	3,947	6,000	2,381	5,000	5,500	-8.33%
642.2	Operation - Expense	3,852	3,000	858	3,000	3,000	0.00%
652.1	Maintenance - Labor	39	0	40	250	250	-----
652.2	Maintenance - Expense	1,051	1,000	0	0	1,000	0.00%
	<b>Total WATER TREAT Exp.</b>	<b>8,889</b>	<b>17,000</b>	<b>4,113</b>	<b>10,250</b>	<b>13,750</b>	<b>-19.12%</b>

TRANSMISSION AND DISTRIBUTION

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	53700						
661.0	Storage Facilities	28	3,000	0	3,000	3,000	0.00%
662.1	Operation - Labor	28,215	30,000	11,536	30,000	30,000	0.00%
662.2	Operation - Expense	2,699	4,000	300	2,000	4,000	0.00%
673.0	Maintenance of Mains	23,674	35,000	10,303	30,000	30,000	-14.29%
675.0	Maintenance of Services	1,408	5,000	917	4,000	5,000	0.00%
676.0	Maintenance of Meters	7,194	4,000	26,173	34,000	10,000	150.00%
677.0	Maintenance of Hydrants	317	20,000	645	33,750	20,000	0.00%
	<b>Total TRANS. &amp; DIST. Expense</b>	<b>63,535</b>	<b>101,000</b>	<b>49,872</b>	<b>136,750</b>	<b>102,000</b>	<b>0.99%</b>

Notes:

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

<b>Total WATER SERVICE Exp.</b>	<b>113,530</b>	<b>165,000</b>	<b>69,303</b>	<b>193,000</b>	<b>163,250</b>	<b>-1.06%</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**

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>222,321</b>	<b>38,500</b>	<b>0</b>	<b>9,750</b>	<b>27,500</b>	<b>-28.57%</b>
000.0	Proceeds from Long Term Debt	0	69,000	39,313	173,750	0	-100.00%
	<b>Total Rev.</b>	<b>222,321</b>	<b>107,500</b>	<b>39,313</b>	<b>183,500</b>	<b>27,500</b>	<b>-74.42%</b>

**EXPENDITURES**

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	57000						
207.000	Support Services	0	0	8,536	16,000	0	-----
801.000	Vehicle	0	23,500	0	23,500	27,500	17.02%
803.000	Equipment	222,321	84,000	0	84,000	0	-100.00%
805.103	Infrastructure - US Highway 14 (Main St)	0	0	0	60,000	0	-----
	<b>Total SUPPLY SOURCE Exp.</b>	<b>222,321</b>	<b>107,500</b>	<b>8,536</b>	<b>183,500</b>	<b>27,500</b>	<b>-74.42%</b>

Notes:

**207.000** Funding was provided for project management and inspection services related to the Highway 14 project.

**801.000** It is proposed that a shared vehicle between the Water and Sewer Systems be replaced in 2017 (Department Head - pickup truck w/plow). The included number represents half the cost of the new vehicle.