

# 2020 Budget



## Sewer Utility Fund

# 2020 Budget



# Summary



# 2020 Budget



# Revenues

**REVENUES  
SEWER UTILITY - FUND 670**

**Budget Summary**

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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46410							
501	Residential	1,158,522	1,160,000	512,367	1,152,000	1,160,000	0.00%
502	Commercial	108,319	106,000	47,040	106,000	106,000	0.00%
503	Industrial	42,496	38,000	17,966	46,500	38,000	0.00%
504	OTR Sales to the Public	50,639	52,000	24,850	52,000	52,000	0.00%
505	Liquid Connection Fee	43,231	13,190	5,276	5,276	13,600	3.11%
506	Sludge Connection Fee	21,080	6,200	2,480	2,480	6,200	0.00%
46450	Forfeited Discounts	-	-	-	-	9,000	-----
<b>Total PUBLIC CHARGES</b>		<b>1,424,287</b>	<b>1,375,390</b>	<b>609,978</b>	<b>1,364,256</b>	<b>1,375,800</b>	<b>0.03%</b>

<b>MISCELLANEOUS REVENUES</b>	
	48000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48000	Miscellaneous Revenue	8,902	3,000	2,137	2,137	1,000	-66.67%
48100	Interest	2,009	3,500	1,388	9,000	25,000	614.29%
<b>Total MISCELLANEOUS Rev</b>		<b>10,911</b>	<b>6,500</b>	<b>3,524</b>	<b>11,137</b>	<b>26,000</b>	<b>300.00%</b>

<b>OTHER FINANCING SOURCES</b>	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49100	Proceeds of Long-term Debt	-	-	20,723	20,723	-	-----
49200	Transfers from Other Funds	54,750	54,750	-	54,750	54,750	0.00%
49300	Fund Balance Applied	-	-	-	-	100,000	-----
49500	Capital Contributions	-	-	-	-	-	-----
<b>Total OTHER FINANCING</b>		<b>54,750</b>	<b>54,750</b>	<b>20,723</b>	<b>75,473</b>	<b>154,750</b>	<b>182.65%</b>

<b>Total Sewer Revenue</b>	<b>1,489,948</b>	<b>1,436,640</b>	<b>634,225</b>	<b>1,450,866</b>	<b>1,556,550</b>	<b>8.35%</b>
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# 2020 Budget



# Expenditures

**ACCOUNTING  
SEWER UTILITY - FUND 670**

**MISSION STATEMENT:**

To ensure the proper financial management and accounting of the Sewer Utility as an Enterprise Fund.

**PROGRAM DESCRIPTION:**

The annual audit includes an independent review of the Sewer Utility to comply accounting rules and regulations. The Sewer Utility is established as an enterprise fund which is run like a business. The service for sale is the treatment of wastewater from the resident or business. The fee paid through the rate schedule is the main source of revenue that is used to offset the expenses associated with treating the wastewater and returning it to Black Earth Creek.

**PROGRAM OBJECTIVES:**

- Maintain compliance with applicable laws and accounting standards.
- Improve reporting of finance related information to the public.

**ACCOUNTING BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenues</b>	<b>434,503</b>	<b>437,750</b>	<b>6,850</b>	<b>443,300</b>	<b>438,800</b>	<b>0.24%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51510						
207 Support Services	7,475	14,500	6,850	14,500	10,000	-31.03%
502 Depreciation	413,417	392,250	-	415,000	415,000	5.80%
503 Amortization	4,806	4,800	-	4,800	4,800	0.00%
507 Joint Meter Expense	4,890	22,200	-	5,000	5,000	-77.48%
508 Taxes	3,915	4,000	-	4,000	4,000	0.00%
<b>Total ACCOUNTING Expense</b>	<b>434,503</b>	<b>437,750</b>	<b>6,850</b>	<b>443,300</b>	<b>438,800</b>	<b>0.24%</b>

Notes:

- 207** Includes funding for annual audit and annual software support contract.
- 502-503** Both of these line items are determined by the Auditor and required in the budget according to current accounting standards.
- 508** 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.

**GENERAL BUILDINGS AND PLANT  
SEWER UTILITY - FUND 670**

**MISSION STATEMENT:**

To efficiently maintain and provide a functional sewage treatment plant facility.

**PROGRAM DESCRIPTIONS:**

The current treatment plant was constructed in 2005 and requires funding for utilities, basic maintenance, and grounds care.

**PROGRAM OBJECTIVES:**

Explore opportunities for facility improvement.

Continue to maintain facility to provide for efficient sewage treatment.

**GENERAL BUILDINGS AND PLANT BUDGET SUMMARY**

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>66,979</b>	<b>67,500</b>	<b>27,771</b>	<b>63,000</b>	<b>63,000</b>	<b>-6.67%</b>

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51600						
202 Communication	5,222	5,000	2,464	6,000	6,000	20.00%
203 Utilities	59,464	60,500	25,307	55,000	55,000	-9.09%
305 General Maintenance	2,294	2,000	-	2,000	2,000	0.00%
<b>Total BUILD &amp; PLANT Exp</b>	<b>66,979</b>	<b>67,500</b>	<b>27,771</b>	<b>63,000</b>	<b>63,000</b>	<b>-6.67%</b>

Notes:

**202** Includes cell phone for operators, land line, and internet connection.

**203** The facility is operational 24 hours a day, 7 days a week, and 365 days a year, and requires consistent power supply during that time for the treatment process.



**SEWAGE SERVICE (Continued)  
SEWER UTILITY - FUND 670**

EXPENDITURES (Continued)

*CONTRACTUAL SERVICES*

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53610							
201	Postage	2,246	1,750	1,008	2,100	2,200	25.71%
205	Meetings	1,378	1,250	-	1,250	1,500	20.00%
206	Printing	435	1,000	378	1,000	1,000	0.00%
207	Support Services	23,639	25,000	29,461	25,000	28,000	12.00%
208	Legal	-	500	-	500	500	0.00%
209	Insurance	17,888	18,000	6,437	18,000	19,000	5.56%
<b>Total CONTRACTUAL Exp</b>		<b>45,586</b>	<b>47,500</b>	<b>37,284</b>	<b>47,850</b>	<b>52,200</b>	<b>9.89%</b>

Notes:

**207** Provides funding for required laboratory testing.

*SUPPLIES AND EXPENSES*

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53610							
301	Equipment	8,036	20,000	37,063	20,000	20,000	0.00%
302	Technology	1,601	2,000	460	2,000	2,000	0.00%
303	Fuel	4,689	8,000	625	8,000	8,000	0.00%
304	Supplies	7,967	10,000	4,631	10,000	10,000	0.00%
305	General Maintenance	37,700	32,000	3,032	32,000	22,000	-31.25%
307	System Maintenance	63,487	65,000	28,110	65,000	65,000	0.00%
399	Miscellaneous	6,902	2,000	20	2,000	2,000	0.00%
501	Compliance Fees	2,219	2,500	2,596	2,600	3,000	20.00%
<b>Total SUPPLIES AND EXPENSES</b>		<b>132,603</b>	<b>141,500</b>	<b>76,537</b>	<b>141,600</b>	<b>132,000</b>	<b>-6.71%</b>

Notes:

- 301** Includes the replacement of a pump motor, general tools/equipment, and other safety equipment for general needs and confined space.
- 302** Required maintenance on the SCADA System (automated system that runs the treatment plant functions).
- 305** Provides funding for maintenance on vehicles and related equipment.
- 307** Lift station maintenance, chemicals, and various aspects of the collection system that require additional work.
- 501** Annual fee for compliance with the DNR. Charge is based on the amount of water discharged back to Black Earth Creek.

<b>Total SEWAGE SERVICE Expense</b>	<b>343,825</b>	<b>363,500</b>	<b>189,811</b>	<b>359,950</b>	<b>364,500</b>	<b>0.28%</b>
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**SOLID WASTE DISPOSAL  
SEWER UTILITY - FUND 670**

**MISSION STATEMENT:**

To provide for clean and safe disposal of bio-solid material removed from wastewater.

**PROGRAM DESCRIPTIONS:**

The Village is capable of treating the wastewater and returning it to Black Earth Creek. However, we are not able to fully dispose of the biosolid material that is removed from the water. The Village partners with Dane-Iowa Wastewater Treatment to properly dispose of the remaining materials.

**PROGRAM OBJECTIVES:**

Continue to partner with Dane-Iowa for proper biosolid disposal.

Explore different ways to be more efficient in material disposal.

**SOLID WASTE DISPOSAL BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	213,058	190,000	58,546	130,000	140,000	-26.32%

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53630						
207 Support Services	213,058	190,000	58,546	130,000	140,000	-26.32%
<b>Total WASTE DISPOSAL Exp</b>	<b>213,058</b>	<b>190,000</b>	<b>58,546</b>	<b>130,000</b>	<b>140,000</b>	<b>-26.32%</b>

**SEWAGE SERVICE CAPITAL OUTLAY  
SEWER UTILITY - FUND 670**

**MISSION STATEMENT:**

To ensure for proper financial planning related to sewer capital equipment, vehicle, and infrastructure needs.

**PROGRAM DESCRIPTIONS:**

The Sewer Utility is responsible for its own assets and manages its own projects including engineering and construction depending on the capital improvement need.

**PROGRAM OBJECTIVES:**

Study and plan for impacts on new Phosphorous Regulations

**SEWAGE SERVICE CAPITAL OUTLAY BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	89,926	705,500	38,682	703,500	171,000	-75.76%

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57410						
207-000 Support Services	23,299	15,000	5,409	15,000	15,000	0.00%
801-000 Vehicle	-	2,000	-	-	-	-100.00%
803-000 Equipment	19,967	102,500	2,163	102,500	-	-100.00%
804-000 Stream Monitoring	44,700	56,000	31,111	56,000	56,000	0.00%
804-101 Phosphorus Compliance	-	530,000	-	530,000	100,000	-81.13%
805-101 Liquid Connection Fee					-	-----
805-102 Sludge Connection Fee					-	-----
805-103 Infrastructure - US Highway 14 (Main St)					-	-----
805-104 Infrastructure - County Hwy P (Church S	300	-	-	-	-	-----
805-106 Infrastructure - 2018 Flood	1,659	-	-	-	-	-----
<b>Total CAPITAL OUTLAY Expense</b>	89,926	705,500	38,682	703,500	171,000	-75.76%

Notes:

**207-000** Provides continued funding for the studying of phosphorous levels in the Black Earth Creek as part of a multi-year plan to meet new regulations.

**804-000** Permitting requirements necessitate studies to be conducted of the stream to better align discharge levels with actual conditions of Black Earth Creek.

**DEBT SERVICE  
SEWER UTILITY - FUND 670**

**MISSION STATEMENT:**

The Sewer Utility will continue to meet all debt obligations on time and review opportunities to help lower interest expense.

**PROGRAM DESCRIPTIONS:**

The Sewer Utility currently has one major loan outstanding for the treatment plant's construction in 2005. This loan was taken out through the Clean Water Fund which is administered through the Department of Natural Resources as a means to provide low interest rates to sanitary sewer projects.

**PROGRAM OBJECTIVES:**

Pay debt obligations in a timely manner.

Examine new ways to lower interest through early repayment and refinancing as available.

**DEBT SERVICE BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>122,874</b>	<b>124,000</b>	<b>72,900</b>	<b>123,500</b>	<b>127,000</b>	<b>2.42%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
58000						
602 Interest	108,858	115,250	61,151	106,000	95,000	-17.57%
605 Interest on Debt to Municipality	6,016	5,750	-	5,750	32,000	456.52%
606 Debt Issue Expense	8,000	3,000	11,750	11,750	-	-100.00%
<b>Total DEBT SERVICE Expense</b>	<b>122,874</b>	<b>124,000</b>	<b>72,900</b>	<b>123,500</b>	<b>127,000</b>	<b>2.42%</b>

Notes:

- 602** Includes payments on 2005 Revenue Bonds, 2015C Revenue Bonds, and 2018B Revenue Bonds. The 2015 and 2018 debts were borrowed by the Sewer Fund directly from the State through their Clean Water Fund Program.
- 605** The Sewer Fund has also had some smaller borrowings that have been included in the Capital Fund and paid for by the Debt Service Fund. This debt is not borrowed directly by the fund and the amounts included reflect the Sewer Fund's share in this expense based on the amount it borrowed.

**TRANSFERS TO OTHER FUNDS  
SEWER UTILITY - FUND 670**

**MISSION STATEMENT:**

To allow for the ability for the Sewer Fund to transfer money to other funds as needed and/or approved by the Village Board.

**PROGRAM DESCRIPTIONS:**

Occasionally, other funds within the Village require money to be transferred from the Sewer Fund. This line item is included for accounting purposes as the auditor typically identifies when this is necessary according to applicable accounting standards.

**PROGRAM OBJECTIVES:**

Reduces the need to amend the budget if a transfer between funds is needed.

Transfers from the Sewer Fund will be identified in the annual Audit.

**TRANSFERS TO OTHER FUNDS BUDGET SUMMARY**

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	-	-	-	-	-----

EXPENDITURES

Dept. No.		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	59200						
000	Transfers	-	-	-	-	-	-----
	<b>Total TRANSFER Expense</b>	-	-	-	-	-	-----