

2020 Budget



Water Utility
Fund

2020 Budget



Summary

Village of Cross Plains
2020 Water Utility Operating Budget

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46450	PUBLIC CHARGES FOR SERVICES	469,674	480,500	202,166	473,000	476,500	-0.83%
48000	MISCELLANEOUS REVENUES	15,283	14,750	765	15,250	15,000	1.69%
49200	OTHER FINANCING SOURCES	33,500	33,500	3,994	33,500	33,500	0.00%
Total Budget Revenue		518,457	528,750	206,926	521,750	525,000	-0.71%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51400	GENERAL ADMINISTRATION	113,149	127,500	53,580	124,350	128,000	0.39%
51500	FINANCIAL ADMINISTRATION	260,960	256,250	28,226	274,750	274,900	7.28%
53700	WATER SERVICE	112,994	185,500	42,794	164,750	191,250	3.10%
57000	CAPITAL OUTLAY	4,244	105,000	541	47,000	55,000	-47.62%
99999	PENSION CLEARING ACCOUNT	5,402	-	-	-	-	-----
Total Budget Expenditures		496,749	674,250	125,141	610,850	649,150	-3.72%
Change in Net Position		21,708	(145,500)	81,785	(89,100)	(124,150)	

BALANCE SHEET BUDGETING

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
20000-224	PROCEEDS OF LONG-TERM DEBT	1,178,333	100,000	192,657	192,657	-	-100.00%
20000-224	PRINCIPAL ON LONG-TERM DEBT	(65,704)	(128,000)	(134,490)	(134,490)	(121,000)	-5.47%
20000-224	PRINCIPAL ON DEBT TO MUNICIPALITY	(25,000)	(30,000)	(30,000)	(30,000)	(25,000)	-16.67%
	FUND BALANCE APPLIED	-	-	-	-	55,000	
Total Balance Sheet Items		1,087,629	(58,000)	28,167	28,167	(91,000)	

CASH FLOW ADJUSTMENTS

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51500-403	DEPRECIATION	130,315	115,000	-	115,000	115,000	0.00%
99999	PENSION CLEARING ACCOUNT	5,402	-	-	-	-	-----
	CAPITAL ASSET PURCHASES	(1,194,039)	-	-	-	-	-----
	NET CHANGE IN A/R & A/P	40,042	-	-	-	-	-----
Total Cash Flow Adjustments		(1,018,280)	115,000	-	115,000	115,000	
Potential Increase (Decrease) in Cash		91,057	(88,500)	109,952	54,067	(100,150)	

2020 Budget



Revenues

**REVENUES
WATER UTILITY - FUND 660**

Budget Summary

PUBLIC CHARGES FOR SERVICES	
	46000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46450							
461.1	Metered Sales - Residential	238,770	240,000	103,975	240,000	240,000	0.00%
461.2	Metered Sales - Commercial	21,947	24,000	9,583	22,000	24,000	0.00%
461.3	Metered Sales - Industrial	5,873	5,500	2,510	5,500	5,500	0.00%
461.4	Metered Sales - Irrigation	20,119	23,250	8,230	20,000	20,000	-13.98%
461.5	Metered Sales - Multi-Family	19,191	22,500	10,434	22,500	22,500	0.00%
462.1	Private Fire Protection	3,208	4,000	1,433	3,250	3,250	-18.75%
462.2	Private Fire Protection - Commercial	6,042	6,250	2,730	6,250	6,250	0.00%
462.3	Private Fire Protection - Industrial	1,821	2,000	814	2,000	2,000	0.00%
463.0	Public Fire Protection	136,974	139,000	61,525	139,000	139,000	0.00%
465.0	Other Water Sales	9	1,500	-	-	1,500	0.00%
470.0	Forfeited Discounts	3,052	2,500	931	2,500	2,500	0.00%
474.0	Other Water Revenues	12,669	10,000	1	10,000	10,000	0.00%
Total PUBLIC CHARGES Rev.		469,674	480,500	202,166	473,000	476,500	-0.83%

MISCELLANEOUS REVENUES	
	48000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48000							
419.0	Interest Income	1,326	750	765	1,250	1,000	33.33%
421.0	Misc Non-Operating Income	-	-	-	-	-	-----
425.0	Miscellaneous Amortization	13,957	14,000	-	14,000	14,000	0.00%
Total MISCELLANEOUS Rev		15,283	14,750	765	15,250	15,000	1.69%

OTHER FINANCING SOURCES	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49200							
000.0	Proceeds from Long Term Debt	-	-	3,994	-	-	-----
433.0	Transfers from Other Funds	33,500	33,500	-	33,500	33,500	0.00%
Total OTHER FINANCING Rev.		33,500	33,500	3,994	33,500	33,500	0.00%

Total Water Revenue	518,457	528,750	206,926	521,750	525,000	-0.71%
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2020 Budget



Expenditures

**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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	113,149	127,500	53,580	124,350	128,000	0.39%

EXPENDITURES

CUSTOMER ACCOUNTS EXPENSE

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019	
	51400						
901.0	Finance Director/Treasurer	16,490	17,000	8,048	17,000	17,200	1.18%
902.0	Meter Reading Labor	5,779	5,250	1,817	5,250	5,250	0.00%
	Total CUSTOMER ACCT. Exp.	22,270	22,250	9,864	22,250	22,450	0.90%

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 Public Facilities Staff for meter reading.

GENERAL ADMINISTRATION (Continued)
WATER UTILITY - FUND 660

EXPENDITURES (Continued)

ADMINISTRATIVE AND GENERAL EXPENSE

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51400						
920.0	General Administration	29,113	30,500	14,274	31,000	32,800	7.54%
921.0	Operation - Expense	2,749	2,250	1,438	2,250	2,250	0.00%
923.0	Contracted Services	7,787	13,000	6,950	16,000	13,000	0.00%
924.0	Property Insurance	13,416	15,500	4,827	14,500	15,500	0.00%
926.0	Employee Benefits	37,187	42,000	15,945	21,000	-	-100.00%
926.171	Health Insurance	-	-	-	8,750	22,000	-----
926.172	Dental Insurance	-	-	-	750	1,000	-----
926.173	Retirement	-	-	-	2,750	8,000	-----
926.174	Social Security	-	-	-	2,750	7,000	-----
926.175	Medicare	-	-	-	750	2,000	-----
926.176	Life Insurance	-	-	-	100	500	-----
928.0	Regulatory Commission	468	500	-	500	500	0.00%
930.0	Miscellaneous	158	1,000	281	500	500	-50.00%
932.0	Maintenance of General Plant	-	500	-	500	500	0.00%
	Total ADMIN & GENERAL Exp.	90,879	105,250	43,716	102,100	105,550	0.29%

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.
- 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.	113,149	127,500	53,580	124,350	128,000	0.39%
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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:

Improve ongoing financial management of the Utility.

FINANCIAL ADMINISTRATION BUDGET SUMMARY

REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	Allocated Revenue	227,460	222,750	28,226	241,250	241,400	8.37%
433.0	Transfers from Other Funds	33,500	33,500	-	33,500	33,500	0.00%
	Total Rev.	260,960	256,250	28,226	274,750	274,900	7.28%

Notes:

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

EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51500						
403.0	Depreciation	130,315	115,000	-	115,000	115,000	0.00%
408.0	Taxes	86,663	86,000	-	110,000	110,000	27.91%
426.0	Principal on Long-Term Debt	-	-	-	-	-	-----
427.0	Interest on Long-Term Debt	32,472	50,000	26,268	45,500	43,500	-13.00%
429.0	Principal on Debt to Municipality	-	-	-	-	-	-----
430.0	Interest on Debt to Municipality	3,010	2,250	-	2,250	6,400	184.44%
435.0	Debt Issue Expense	8,500	3,000	1,958	2,000	-	-100.00%
	Total FINANCE ADMIN Exp.	260,960	256,250	28,226	274,750	274,900	7.28%

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 and for the 2018A Revenue Bonds for the County Hwy P reconstruction project.

430.0 This is Interest owed to the Debt Service Fund for 2012 Borrowing set to expire in 2022, 2016 Borrowing set to expire in 2026, and 2019 Borrowing set to expire in 2029.

**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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	112,994	185,500	42,794	164,750	191,250	3.10%

EXPENDITURES

SUPPLY SOURCE (WELLS)

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53700						
601.1 Operation - Labor	2,742	3,000	1,048	3,000	3,100	3.33%
601.2 Operation - Expense	3,280	4,500	2,172	4,500	4,500	0.00%
614.1 Maintenance - Labor	-	-	-	-	-	-----
614.2 Maintenance - Expense	209	2,500	206	2,500	1,500	-40.00%
Total SUPPLY SOURCE Exp.	6,231	10,000	3,426	10,000	9,100	-9.00%

PUMPING

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53700						
623.0 Power for Pumping	27,877	32,000	12,414	30,000	31,000	-3.13%
624.1 Operation - Labor	5,469	6,250	2,816	6,250	6,300	0.80%
624.2 Operation - Expense	-	-	-	-	-	-----
633.1 Maintenance - Labor	90	-	-	250	-	-----
633.2 Maintenance - Expense	59	1,000	-	1,000	1,000	0.00%
Total PUMPING Expense	33,495	39,250	15,230	37,500	38,300	-2.42%

WATER SERVICE (Continued)
WATER UTILITY - FUND 660

EXPENDITURES (Continued)

WATER TREATMENT

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	53700						
641.0	Chemicals	-	-	-	-	-	-----
642.1	Operation - Labor	5,124	6,500	2,843	6,500	6,600	1.54%
642.2	Operation - Expense	4,782	5,000	1,950	5,000	5,000	0.00%
652.1	Maintenance - Labor	23	250	-	250	250	0.00%
652.2	Maintenance - Expense	993	1,500	-	1,500	1,500	0.00%
	Total WATER TREAT Exp.	10,921	13,250	4,793	13,250	13,350	0.75%

TRANSMISSION AND DISTRIBUTION

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	53700						
661.0	Storage Facilities	256	10,000	-	10,000	7,000	-30.00%
662.1	Operation - Labor	27,788	32,000	10,648	30,000	32,000	0.00%
662.2	Operation - Expense	714	4,000	-	4,000	14,000	250.00%
671.0	Maintenance of Reservoirs	-	-	-	-	3,000	-----
673.0	Maintenance of Mains	17,083	27,000	5,664	12,000	24,000	-11.11%
675.0	Maintenance of Services	4,505	10,000	1,078	8,000	8,000	-20.00%
676.0	Maintenance of Meters	9,478	10,000	1,878	10,000	10,000	0.00%
677.0	Maintenance of Hydrants	2,523	30,000	77	30,000	2,500	-91.67%
678.0	Replacement of Hydrants	-	-	-	-	30,000	-----
	Total TRANS. & DIST. Expense	62,347	123,000	19,345	104,000	130,500	6.10%

Notes:

- 662.2** Includes additional funds for 2020 and beyond to comply with Cross Connection Inspection rules.
- 673.0** Provides funds for the expenses related to responding to water main breaks.

Total WATER SERVICE Exp.	112,994	185,500	42,794	164,750	191,250	3.10%
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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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	4,244	105,000	-	47,000	55,000	-47.62%
000.0 Proceeds from Long Term Debt	-	-	3,994	-	-	-----
Total Rev.	4,244	105,000	3,994	47,000	55,000	-47.62%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57000						
207.000 Support Services	283	103,000	541	45,000	55,000	-46.60%
801.000 Vehicle	-	-	-	-	-	-----
803.000 Equipment	3,962	2,000	-	2,000	-	-100.00%
805.105 Infrastructure - Well #3	-	-	-	-	-	-----
Total SUPPLY SOURCE Exp.	4,244	105,000	541	47,000	55,000	-47.62%

Notes:

207.000 Engineering services relative to Well 3 process (carryover from 2019 budget).