ENTERPRISE
FUNDS

VILLAGE OF WESTON
2014 Operating Budget - 2015 Financial Plan
ENTERPRISE FUNDS - Budget Summary

Fund Name	2012 Actual	2013 Amended Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
NET ASSETS BALANCES - including Infrastructure					
Water Utility (Fund 60)					
Net Assets, January 1st	$ 23,311,468	$ 23,622,006	$ 23,622,006	$ 23,755,048	$ 23,666,046
Revenues	2,303,612	2,134,075	2,092,300	2,255,975	2,256,075
Expenses	(1,993,074)	(2,271,861)	(1,959,258)	(2,344,977)	(2,177,526)
Net Assets, December 31st	$ 23,622,006	$ 23,484,220	$ 23,755,048	$ 23,666,046	$ 23,744,595
Sewer Utility (Fund 61)					
Net Assets, January 1st	$ 25,367,831	$ 25,571,025	$ 25,571,025	$ 25,691,283	$ 25,681,199
Revenues	1,948,842	1,886,300	1,864,555	1,856,150	1,890,996
Expenses	(1,745,648)	(1,818,538)	(1,744,297)	(1,866,234)	(1,816,477)
Net Assets, December 31st	$ 25,571,025	$ 25,638,787	$ 25,691,283	$ 25,681,199	$ 25,755,718
Stormwater Utility (Fund 63)					
Net Assets, January 1st	$ 8,964,916	$ 9,271,129	$ 9,271,129	$ 9,288,806	$ 9,299,933
Revenues	990,525	642,974	606,301	606,117	605,716
Expenses	(684,312)	(593,646)	(588,624)	(594,990)	(580,040)
Net Assets, December 31st	$ 9,271,129	$ 9,320,457	$ 9,288,806	$ 9,299,933	$ 9,325,609
GRAND TOTAL					
Net Assets, January 1st	$ 57,644,215	$ 58,464,160	$ 58,464,160	$ 58,735,137	$ 58,647,178
Revenues	5,242,979	4,663,349	4,563,156	4,718,242	4,752,787
Expenses	(4,423,034)	(4,684,045)	(4,292,179)	(4,806,201)	(4,574,043)
Net Assets, December 31st	$ 58,464,160	$ 58,443,464	$ 58,735,137	$ 58,647,178	$ 58,825,922
UNRESTRICTED NET ASSETS BALANCES - excluding Infrastructure					
Water Utility (Fund 60)					
Unrestricted Net Assets, Jan. 1st		$ 3,369,436	$ 3,369,436	$ 3,502,478	$ 3,413,476
Revenues		2,134,075	2,092,300	2,255,975	2,256,075
Expenses		(2,271,861)	(1,959,258)	(2,344,977)	(2,177,526)
Unrestricted Net Assets, Dec. 31st		$ 3,231,650	$ 3,502,478	$ 3,413,476	$ 3,492,025
Sewer Utility (Fund 61)					
Unrestricted Net Assets, Jan. 1st		$ 6,323,890	$ 6,323,890	$ 6,444,148	$ 6,434,064
Revenues		1,886,300	1,864,555	1,856,150	1,890,996
Expenses		(1,818,538)	(1,744,297)	(1,866,234)	(1,816,477)
Unrestricted Net Assets, Dec. 31st		$ 6,391,652	$ 6,444,148	$ 6,434,064	$ 6,508,583
Stormwater Utility (Fund 63)					
Unrestricted Net Assets (Deficit), Jan. 1st		$ 9,455	$ 9,455	$ 27,132	$ 38,259
Revenues		642,974	606,301	606,117	605,716
Expenses		(593,646)	(588,624)	(594,990)	(580,040)
Unrestricted Net Assets, (Deficit), Dec. 31st		$ 58,783	$ 27,132	$ 38,259	$ 63,935
GRAND TOTAL					
Unrestricted Net Assets, Jan. 1st		$ 9,702,781	$ 9,702,781	$ 9,973,758	$ 9,885,799
Revenues		4,663,349	4,563,156	4,718,242	4,752,787
Expenses		(4,684,045)	(4,292,179)	(4,806,201)	(4,574,043)
Unrestricted Net Assets, Dec. 31st		$ 9,682,085	$ 9,973,758	$ 9,885,799	$ 10,064,543

VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES

Department/Office: Public Works	Budget: Water, Sewer, & Stormwater Utilities
Program: Enterprise Funds	Submitted by: Keith Donner

	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Prop. Budget		2015 Financial Plan					
POSITION TITLE	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
PART TIME – Admin.										
Director of Public Works (31.6%-Village, 22.1%-Water, 17.4%-Sewer)	$8,281	0.51	$8,281	0.66	$8,281	0.66	$57,087	$51,122	$65,836	$65,836
Engineer (27.7%-Village, 21.3%- Water, 21.3%-Sewer)	4,000	0.41	4,000	0.50	4,000	0.50	24,410	19,300	26,602	26,602
GIS Technician (70%-Village,15%-Water, 15%-Sewer)	4,575	0.10	4,575	0.30	4,575	0.30	31,678	5,516	16,534	16,534
Finance Director/Treasurer (70%-Village, 15%-Water, 15%-Sewer)	7,503	0.28	7,503	0.30	7,503	0.30	25,308	25,308	27,116	27,116
Human Resource Director (70%-Village, 15%-Water, 15%-Sewer)	0	0.00	4,597	0.15	4,597	0.15	0	0	8,714	8,714
Deputy Finance Director/Treasurer (70%-Village, 15%-Water, 15%-Sewer)	4,597	0.28	4,597	0.30	4,597	0.30	15,506	15,506	16,614	16,614
Administrator (88%-Village, 5%-Water, 5%-Sewer)	7,083	0.10	7,083	0.10	7,083	0.10	8,532	8,532	8,532	8,532
Public Works/Utilities Committee (29%-Village, 28%-Water, 28%-Sewer, 15%-Stormwater)	--		--		--		2,045	2,045	2,045	2,045
Meeting Pay - Clerical	--	0.02	--	0.02	--	0.02	682	682	682	682
FULL TIME – Staff										
Utility Operator I /Crew Chief	26.43/Hr	1.00	26.43/Hr	1.00	26.43/Hr	1.00	55,186	55,185	55,186	55,186
Utility Operator II	23.76/Hr	3.00	23.76/Hr	3.00	23.76/Hr	3.00	148,833	148,833	148,833	148,833
Utility Laborer	14.29/Hr.	0.21	--	0.00	--	0.00	5,504	4,033	0	0
Utility Clerk	20.85/Hr	0.98	20.85/Hr	0.97	20.85/Hr	0.97	42,868	42,868	42,868	42,868
Executive Assistant (Shared with Comm Devel)	18.00/Hr	0.20	18.00/Hr	0.14	18.00/Hr	0.14	3,330	5,850	5,400	5,400
Assistant Utility Clerk (Shared with Clerk's Office and Finance)	15.87/Hr	0.67	15.87/Hr	0.45	15.87/Hr	0.45	14,823	13,924	13,924	13,924
Subtotal							435,792	398,704	438,886	438,886
OTHER COMPENSATION										
Street Dept. Wages		0.31		0.40		0.40	18,000	15,000	18,000	18,000
Street Dept. O/T Wages							-	373	-	-
Temp. Help - Utility							4,775	4,775	4,000	4,000
Overtime							23,860	16,730	20,840	20,840
Call Time							2,625	3,660	2,795	2,795
Out-of-Class. Pay							25	237	0	0
Longevity Pay - Union							2,995	0	0	0
Standby Duty Pay							4,750	4,690	4,690	4,690
TOTAL	XXX	8.07	XXX	8.29	XXX	8.29	$492,822	$444,169	$489,211	$489,211
Water Utility								$286,658	$305,346	$304,696
Sewer Utility								135,175	159,288	159,938
Stormwater Utility								22,336	24,577	24,577
TOTAL								$444,169	$489,211	$489,211

VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS

Department/Office: Public Works	**Budget:** Water Utility Fund
Program: Enterprise Funds	**Submitted by:** Keith Donner

WATER UTILITY FUND
2014 Operating Budget – 2015 Financial Plan

The Weston Water Utility Fund was created, as required and monitored by the Wisconsin Public Service Commission (PSC), to account for the provision of water supply services to the residents, business entities, and public authorities of the Village of Weston and the adjacent communities of the City of Schofield and the Village of Rothschild, where it is deemed appropriate. All revenues and expenses necessary to provide such services are accounted for in this fund.

Revenues include water user fees, public fire protection fees, interest income, water tower lease income from cellular phone towers, and special charges. Expenses include source of supply, pumping, water treatment, transmission/distribution, customer collection, depreciation, property taxes paid to the Village, debt service payments, statutory and discretionary reserves, and administration charges.

In 2008, the utility had a water rate increase study completed by the PSC. The result of the study was that the utility would need to increase their rates to continue earning a favorable rate of return. It was determined that it was in the best interest of the utility to put into effect a water conservation rate schedule that encourages conservation on the residential side in combination with a traditional water rate schedule for both commercial and industrial. The utility hopes with these rates in place, encouraging water conservation it will extend the life of the current water sources extending the time frame in which additional sources would need to be added. As the community continues to grow in size and the water distribution area expands in the coming years, the expenses of the Utility may exceed revenues requiring consideration of additional fee adjustments. The user fee rates will continue to be reviewed annually.

	2012 Actual	2013 Budget	213 Estimate	2014 Proposed Budget	2015 Financial Plan
Net Assets, January 1	$23,311,468	$23,622,006	$23,622,006	$23,755,048	$23,666,046
REVENUES					
Water Sales	$ 1,645,572	$ 1,517,000	$ 1,616,020	$ 1,660,000	$ 1,660,000
Private Fire Protection Fees	39,114	38,000	38,000	38,000	38,000
Public Fire Protection Fees	451,785	451,785	451,785	451,785	451,785
Other Water Revenue	31,612	18,950	27,895	18,350	18,350
Interest Income	98,738	82,500	(68,000)	61,800	61,800
Rental Income	16,742	16,740	17,500	16,740	16,740
Property Sales	450	-	-	-	-
Miscellaneous Revenue	9,251	9,100	9,100	9,300	9,400
Gain (Loss) on Sale of Capital Assets	10,348	-	-	-	-
Total Revenues	$ 2,303,612	$ 2,134,075	$ 2,092,300	$ 2,255,975	$ 2,256,075
EXPENSES					
Source of Supply	$ 17,961	$ 44,165	$ 33,974	$ 44,200	$ 44,200
Pumping	173,652	153,001	159,175	158,725	160,725
Water Treatment	197,077	222,770	205,100	227,525	232,525
Transmission/Distribution	177,240	354,000	143,110	349,967	269,967
Customer Accounts	71,729	74,856	75,679	74,164	74,164
Private Well Permit Program	14,955	8,400	10,100	10,800	10,800
Administrative & General	244,431	305,873	211,544	357,752	260,728
Depreciation	548,400	550,000	555,000	560,000	565,000
Property Taxes	456,382	470,188	478,890	481,700	486,700
Interest Expense & Fiscal Charges	89,901	85,341	85,341	78,798	71,371
Other Debt Service	1,346	3,267	1,345	1,346	1,346
Total Expenditures	$ 1,993,074	$ 2,271,861	$ 1,959,258	$ 2,344,977	$ 2,177,526
Net Income (Loss) – before Capital Contributions	$ 310,538	$ (137,786)	$ 133,042	$ (89,002)	$ 78,549
Plus: Capital Contributions	-	-	-	-	-
Net Income (Loss) – after Capital Contributions	$ 310,538	$ (137,786)	$ 133,042	$ (89,002)	$ 78,549
Net Assets, December 31	$23,622,006	$23,484,220	$23,755,048	$23,666,046	$23,744,595

VILLAGE OF WESTON
Water Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	*2015 FINANCIAL PLAN*
REVENUES									
WATER SALES (46451)									
46451	Metered Sales-Residential	920	915,148	693,008	910,000	850,000	910,000		910,000
46451	Metered Sales-Commercial	921	418,502	364,915	410,000	400,000	410,000		410,000
46451	Metered Sales-Industrial	922	239,198	174,575	230,000	202,000	230,000		230,000
46451	Metered Sales-Public Authority	923	70,300	47,640	63,000	62,000	63,000		63,000
46451	Other Sales-Private Fire Protect.	925	39,114	33,712	38,000	38,000	38,000		38,000
46451	Other Sales-Public Fire Protect.	926	451,785	351,166	451,785	451,785	451,785		451,785
46451	Other Sales-Misc	924	0	20	20	0	0		0
46451	Unmetered Sales	929	2,424	1,266	3,000	3,000	2,000		2,000
	rate increase		0	0	0	0	45,000		45,000
	WATER SALES		2,136,471	1,666,302	2,105,805	2,006,785	2,149,785	143,000	2,149,785
OTHER WATER REVENUE (46160-46455)									
46160	NSF Check Fees	000	87	225	250	150	150		150
46452	Forfeited Discounts/Penalties	930	3,116	3,310	3,400	3,500	3,200		3,200
46452	Misc. Rev-Private Well/Add Samp	932	502	377	400	100	200		200
46452	Misc. Billed Services	933	2,694	1,735	1,735	800	1,000		1,000
46452	Misc. Supplies Sold	934	335	1,679	1,700	50	100		100
46452	Reconnection Fees	935	1,980	845	1,200	2,000	1,500		1,500
46452	Misc. Revenue-All Other	939	1,660	5,421	5,420	0	0		0
46453	Assessment Checking	000	2,420	2,370	2,370	2,000	2,000		2,000
46454	Water Permits Issued	000	280	200	200	350	200		200
46454	Private Well Permits-Serviced	932	18,538	11,221	11,220	10,000	10,000		10,000
	OTHER WATER REVENUE		31,612	27,383	27,895	18,950	18,350	(600)	18,350
INTEREST INCOME (48110-48130)									
48110	Interest on Investments - Earned	001	96,571	(94,432)	60,000	80,000	60,000		60,000
	Interest on Investments - Uneared Losses		0	0	(130,000)	0	0		0
48130	Interest - Special Assessments	000	2,167	0	2,000	2,500	1,800		1,800
	INTEREST INCOME		98,738	(94,432)	(68,000)	82,500	61,800	(20,700)	61,800
RENTAL INCOME (46456)									
46456	Rent from Water Tower Leases	000	16,742	17,004	17,500	16,740	16,740		16,740
	RENTAL INCOME		16,742	17,004	17,500	16,740	16,740	0	16,740
PROPERTY SALES (48307)									
48307	Sale of Equip/Prop.- Recycling	000	0	0	0	0	0		0
48309	Sale of Equip/Prop.- All Other	000	450	0	0	0	0		0
	PROPERTY SALES		450	0	0	0	0	0	0
MISCELLANEOUS REVENUE (48440/48740)									
46459	Return on Net Invest. in Meters	000	9,251	0	9,100	9,100	9,300		9,400
48300	Gain on Sale of Equipment	000	10,348	0	0	0	0		0
	MISC. REVENUE		19,599	0	9,100	9,100	9,300	200	9,400
REVENUES - Subtotal			2,303,612	1,616,257	2,092,300	2,134,075	2,255,975	121,900	2,256,075
CAPITAL CONTRIBUTIONS (48550)									
48550	Capital Contributions	941-947	0	0	0	0	0	0	0
REVENUES - Grand Total			2,303,612	1,616,257	2,092,300	2,134,075	2,255,975	121,900	2,256,075
							Percent Budget Change	5.71%	0.00%

VILLAGE OF WESTON
Water Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	*2015 FINANCIAL PLAN*
EXPENSES									
SOURCE OF SUPPLY EXPENSE (53710)									
53710	Operation Labor - Hrly	120	1,707	2,561	2,994	1,000	1,500		1,500
53710	Operation Labor - Call Time	121	0	95	100	65	50		50
53710	Operation Labor - OT	122	634	71	100	250	200		200
53710	Operation Labor - Standby	138	2,340	1,935	2,340	2,350	2,350		2,350
53710	Purchased Water	220	0	4,410	5,000	15,000	15,000		15,000
53710	Maint. of Wells & Springs	245(603)	3,631	2,242	3,000	4,000	4,000		4,000
53710	Maint. of Wells & Springs	245(614)	9,342	18,516	20,000	20,000	20,000		20,000
53710	Maint. of Structure/Improvement	247(611)	307	1,332	400	800	500		500
53710	Maint. of Misc Plant	255(617)	0	0	0	200	200		200
53710	Operation Supplies/Expenses	349	0	40	40	500	400		400
	SOURCE OF SUPPLY EXP.		17,961	31,202	33,974	44,165	44,200	35	44,200
EXPENSES									
PUMPING EXPENSES (53720)									
53720	Operation Labor - Hrly	120	24,404	24,304	24,000	18,581	20,000		22,000
53720	Operation Labor - Call Time	121	195	845	750	400	400		400
53720	Operation Labor - OT	122	11,339	8,794	9,000	10,100	10,500		10,500
53720	Operation Labor - Temp	125	36	0	0	0	0		0
53720	Water/Sewer/Stormwater	221	2,709	2,174	3,225	1,820	3,225		3,225
53720	Electricity	222	96,183	73,693	96,500	95,000	97,000		97,000
53720	Natural Gas	224	4,162	3,648	4,300	5,500	5,500		5,500
53720	Telephone	225	0	0		0	0		0
53720	Repairs/Maint-Pumping Equip	242(633)	28,515	14,546	20,000	20,000	20,000		20,000
53720	Maint. Of Structure/Improvement	247(631)	3,755	173	200	600	600		600
53720	Operation Supplies/Expenses	349	2,354	1,038	1,200	500	1,500		1,500
53720	Repair/Maint Supplies-Gasoline	351	0	0	0	500	0		0
	PUMPING EXPENSES		173,652	129,215	159,175	153,001	158,725	5,724	160,725
WATER TREATMENT EXPENSES									
	Operation (53730)								
53730	Operation Labor - Hrly	120	17,787	9,240	13,000	16,100	17,500		17,500
53730	Operation Labor - Call Time	121	48	333	300	125	125		125
53730	Operation Labor - OT	122	5,222	5,364	6,000	6,800	5,800		5,800
53730	Operation Labor - Temp	125	0	0	0	30	0		0
53730	Water/Sewer/Stormwater	221	280	298	300	300	300		300
53730	Electricity	222	20,040	14,350	20,500	22,000	22,000		22,000
53730	Natural Gas	224	1,481	1,914	2,500	2,500	2,500		2,500
53730	Maint. Of Treatment Equipment	255(652)	924	134	700	2,000	2,000		2,000
53730	Other Outside Services	290	60	0	0	0	0		0
53730	Water Testing Services	294	5,664	2,206	6,000	6,000	6,000		6,000
53730	Small Equipment	314	0	1,340	1,400	0	0		0
53730	Operating Supplies-All Other	349	1,144	602	1,000	2,200	2,200		2,200
53730	Chemicals	366	140,793	114,967	150,000	160,000	165,000		170,000
53730	Operation Supplies/Expenses	390	0	0	0	1,200	500		500
	Subtotal Operation Expenses		193,443	150,748	201,700	219,255	223,925	4,670	228,925
	Maintenance (53731)								
53731	Maintenance Labor - Hrly	120	1,162	1,658	1,700	765	1,000		1,000
53731	Maintenance Labor - Call Time	121	53	95	100	0	0		0
53731	Maintenance Labor - OT	122	104	53	100	200	100		100
53731	Maintenance Labor - Temp	125	0	0	0	50	0		0
53731	Maint. Of Machinery/Buildings	247(651)	1,956	451	1,000	2,000	2,000		2,000
53731	Misc. Expenses	311-349	359	283	500	500	500		500
	Subtotal Maintenance Expenses		3,634	2,540	3,400	3,515	3,600	85	3,600
TOTAL WATER TREATMENT EXPS.			197,077	153,288	205,100	222,770	227,525	4,755	232,525

VILLAGE OF WESTON
Water Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	*2015 FINANCIAL PLAN*
	TRANSMISSION / DISTRIBUTION EXPENSES								
	Operation Expenses								
53739	Labor- Inspections - Hrly	120	412	136	100	800	150		150
53739	Labor- Inspections -OT	122	0	0	0	30	0		0
53740	Labor-Miscellaneous - Hrly	120	190	0	50	300	150		150
53740	Labor-Miscellaneous - OT	122	0	0	0	0	0		0
53740	Labor-Miscellaneous - Temp	125	0	0	0	0	0		0
53740	Electricity	222	2,007	1,984	2,200	2,500	2,500		2,500
53740	Repairs/Maint Storage Facilities	245(661)	380	1,235	1,200	100	500		500
53740	Outside Contract -T& D Exp	245(662)	0	553	600	0	500		500
53740	Repairs/Maint-Buildings	247	0	0	0	0	0		0
53740	Outside Contracted Services	290(662)	0	700	700	0	500		500
53740	Post office Box	311	0	53	60	0	60		60
53740	Outside Printing/Stationery	312	0	0	0	100	0		0
53740	Small Equipment	314(662)	5,691	1,750	2,000	2,600	2,600		2,600
53740	Operating Suplies-All Other	349-368	2,487	1,941	2,000	3,000	3,000		3,000
53740	Operating Suplies-Computer Maint	387	0	0	0	0	0		0
53740	Miscellaneous Expense	399	151	430	500	500	500		500
53741	Labor-Flushing Mains/Hydrants - Hrly	120	9,872	14,304	10,000	14,200	12,000		12,000
53741	Labor-Flushing Mains/Hydrants - OT	122	18	0	0	20	0		0
53741	Labor-Flushing Mains/Hydrants - Temp	125	0	111	115	1,600	0		0
53741	Publication Fees - Flushing Mains	321	0	0	0	230	230		230
53742	Labor-Operating Main Valves - Hrly	120	124	48	0	250	150		150
53742	Labor-Operating Main Valves - OT	122	0	0	0	0	0		0
53742	Labor-Operating Main Valves - Temp	125	0	0	0	0	0		0
53743	Labor-Water Meter Testing - Hrly	120	3,707	1,651	3,000	5,200	4,200		4,200
53743	Labor-Water Meter Testing - OT	122	18	0	0	0	0		0
53743	Labor-Water Meter Testing - Temp	125	0	0	0	0	0		0
53743	Maint. Of Meters	253	0	0	0	0	0		0
53743	Outside Contracted Services	290	6,299	5,731	6,000	5,000	6,000		6,000
53744	Labor-Existing Meter Change - Hrly	120	24,245	3,878	10,000	20,654	17,000		17,000
53744	Labor-Existing Meter Change - Call Tim	121	0	0	0	0	0		0
53744	Labor-Existing Meter Change - OT	122	482	0	0	1,000	500		500
53744	Labor-Existing Meter Change -Temp	125	0	0	0	0	0		0
53745	Labor-Freeze Up/Thaw - Hrly	120	75	159	250	250	250		250
53745	Labor-Freeze Up/Thaw - Call Time	121	0	0	0	0	0		0
53745	Labor-Freeze Up/Thaw - OT	122	0	0	0	0	0		0
53745	Contracted Svcs.-Trans./Distrib.	222 - 290	0	0	0	0	0		0
53746	Labor-Customer Complaints - Hrly	120	765	717	700	1,300	1,000		1,000
53746	Labor-Customer Complaints - Call Time	121	48	143	250	250	250		250
53746	Labor-Customer Complaints - OT	122	53	125	100	220	220		220
53746	Labor-Customer Complaints - Temp	125	27	0	0	0	0		0
53747	Labor-Diggers Hotline Locates - Hrly	120	17,012	12,485	14,700	14,000	14,000		14,000
53747	Labor-Diggers Hotline Locates - Call Tin	121	290	148	150	0	150		150
53747	Labor-Diggers Hotline Locates - OT	122	198	65	100	60	60		60
53747	Labor-Diggers Hotline Locates - Temp	125	117	0	0	0	0		0
53748	Labor-Water Service On/Off - Hrly	120	2,451	2,301	2,750	2,400	2,400		2,400
53748	Labor-Water Service On/Off - Call Time	121	655	343	545	550	550		550
53748	Labor-Water Service On/Off - OT	122	288	150	200	500	300		300
53748	Labor-Water Service On/Off - Temp	125	9	0	0	0	0		0
53749	Labor-Mapping & AS Builts	120	428	392	500	500	500		500
53749	Labor-Mapping & AS Builts OT	122	9	0	0	0	0		0
53749	Labor-Mapping & AS Builts - Temp	125	0	0	0	0	0		0
53750	Salaries	110	7,865	2,125	2,744	9,171	8,267		8,267
53750	GIS - Hrly	120	93	0	0	0	0		0
53750	GIS - Temp	125	167	0	0	0	4,000		4,000
53750	GIS - Education/Training	157	419	758	760	450	450		450
53750	GIS Expenses	286-314	1,047	1,327	1,400	1,050	1,300		1,300
53751	Labor-Distribution Model	120	66	71	71	0	0		0
53751	Labor-Distribution Model	125	0	3,506	3,506	0	0		0
53751	Distr. Model Expenses	286-290	1,200	8,470	5,000	25,000	25,000		25,000

VILLAGE OF WESTON
Water Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	*2015 FINANCIAL PLAN*
EXPENSES									
TRANSMISSION / DISTRIBUTION EXPENSES (cont.)									
	Maintenance Expenses								
53760	Maint. Reserv./Stand Pipes, Labor - Hrly	120	504	214	200	450	250		250
53760	Maint. Reserv./Stand Pipes, Labor - Call Time	121	48	95	100	50	100		100
53760	Maint. Reserv./Stand Pipes, Labor - OT	122	45	62	80	50	50		50
53760	Maint. Reserv./Stand Pipes, Other	247-250	4,011	3,975	5,000	130,000	130,000		50,000
53760	Maint. Reserv./Stand Pipes, Other	290	4,750	2,995	3,000	1,000	4,000		4,000
53760	Maint. Reserv./Stand Pipes, Other	314	2,300	0	0	1,000	1,000		1,000
53761	Maint. of Mains, Labor - Hrly	120	2,890	5,208	5,500	5,500	5,500		5,500
53761	Maint. of Mains, Labor - Call Time	121	281	394	400	300	300		300
53761	Maint. of Mains, Labor - OT	122	264	94	100	2,200	1,000		1,000
53761	Maint. of Mains, Labor - Temp	125	45	0	0	50	0		0
53761	Maint. of Mains, Labor - Out-of-Class Pa	137	2	57	50	25	0		0
53761	Maint. of Mains, Other	251-290	5,614	6,714	10,000	10,000	10,000		10,000
53761	Maint of Mains, Small Equipment	314	0	1,122	1,500	200	500		500
53762	Maint. of Services, Labor - Hrly	120	1,368	3,524	3,339	4,000	4,000		4,000
53762	Maint. of Services, Labor - Call Time	121	0	53	0	0	0		0
53762	Maint. of Services, Labor - OT	122	0	20	0	150	0		0
53762	Maint. of Services, Labor - Temp	125	153	0	0	70	0		0
53762	Maint. of Services, Labor - Out-of-Class	137	0	9	0	0	0		0
53762	Maint. of Services, Other	252-290	19,803	14,889	18,000	21,000	20,000		20,000
53762	Maint. of Services, Small Equipment	314	0	0	0	200	200		200
53763	Maint. of Meters, Labor - Hrly	120	8,169	7,935	8,000	8,000	8,000		8,000
53763	Maint. of Meters, Labor - Call Time	121	53	0	0	65	50		50
53763	Maint. of Meters, Labor - OT	122	20	9	40	30	30		30
53763	Maint. of Meters, Labor - Temp	125	18	0	0	0	0		0
53763	Maint. of Meters, Other	253-349	145	6,520	6,000	7,500	7,500		7,500
53764	Maint. of Hydrants, Labor - Hrly	120	1,308	434	2,000	2,500	2,500		2,500
53764	Maint. of Hydrants, Labor - CallTime	121	48	0	0	0	0		0
53764	Maint. of Hydrants, Labor - OT	122	27	0	50	50	50		50
53764	Maint. of Hydrants, Labor - Temp	125	225	0	0	225	0		0
53764	Maint. of Hydrants, Other	254-349	31,629	1,414	2,000	41,000	41,000		41,000
53765	Maint. of Other Plant, Labor - Hrly	120	479	1,628	1,900	1,000	1,000		1,000
53765	Maint. of Other Plant, Labor - OT	122	0	0	0	0	0		0
53765	Maint. of Other Plant, Labor - Temp	125	117	0	0	0	0		0
53765	Maint. of Other Plant, Labor - Small Equ	314	0	0	0	100	100		100
53766	Maint. of Vehicles, Labor - Hrly	120	1,622	2,631	2,600	2,500	2,600		2,600
53766	Maint. of Vehicles, Labor - Temp	125	27	0	0	0	0		0
53766	Maint. of Vehicles, Out of Class Pay	137	0	0	0	0	0		0
53766	Maint. of Vehicles, Other	241-390	1,910	1,291	1,000	1,000	1,000		1,000
	TRANSMISSION / DISTRIB.		177,240	129,077	143,110	354,000	349,967	(4,033)	269,967
CUSTOMER ACCOUNTS EXPS. (53770-53771)									
53770	Meter Reading, Labor - Hrly	120	17,182	15,491	16,500	15,800	16,500		16,500
53770	Meter Reading, Labor - Temp	125	18	0	0	0	0		0
53770	Meter Reading, Cont. Services	287	866	880	100	900	900		900
53770	Operating Supplies - Small Equip	314-387	784	114	100	1,000	1,000		1,000
53771	Treasurer/Finance Dir.-Labor	103	20,407	17,045	18,589	20,407	21,864		21,864
53771	Accounting/Collection-Labor - Hrly	120	18,347	12,004	25,000	22,159	19,000		19,000
53771	Accounting/Collection-Labor - OT	122	0	0	0	0	0		0
53771	Accounting/Collection-Labor - Temp	125	0	631	700	0	0		0
53771	Longevity Pay	133	0	0	0	0	0		0
53771	Labor-Less Recycling Wages	199	(386)	0	0	0	0		0
53771	Financial Audit Fees	213	5,300	5,300	5,300	5,300	5,300		5,300
53771	Contracted Services	281-290	3,063	2,960	3,490	3,490	3,400		3,400
53771	Postage, Misc.	310-314	6,027	5,847	5,900	5,600	6,000		6,000
53771	Bad Debt Expense	741	121	105		200	200		200
	CUSTOMER ACCTS. EXPS.		71,729	60,377	75,679	74,856	74,164	(692)	74,164

VILLAGE OF WESTON
Water Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	*2015 FINANCIAL PLAN*
EXPENSES									
PRIVATE WELL PERMIT PROGRAM (53775)									
53775	Private Well, Labor - Hrly	110	0	53	0	0	0		0
53775	Private Well, Labor - Hrly	120	8,662	6,301	5,850	5,000	5,400		5,400
53775	Private Well, Labor - Temp	125	27	0	0	0	0		0
53775	Education & Training	157	0	0	0	0	0		0
53775	Outside Services Contracted	212-294	5,841	4,799	4,000	3,000	5,000		5,000
53775	Office Supplies	310-351	425	193	250	400	400		400
	PRIVATE WELL PERMIT PROG.		14,955	11,346	10,100	8,400	10,800	2,400	10,800
ADMINISTRATIVE & GENERAL EXPS. (53780)									
53780	Salaries-Administrator	101	2,448	3,498	4,266	4,266	4,266		4,266
53780	Salaries-Dir. of Public Works	102	7,940	462	462	19,875	0		0
53780	Salaries-Committee Members	105	706	0	806	806	806		806
53780	Salaries-Human Resources	107	0	0	0	0	4,340		4,340
53780	Salaries - Regular	110	30,690	36,768	37,566	39,875	46,219		46,219
53780	Hourly Wages, Regular	120	20,376	13,312	23,000	22,000	24,313		21,929
53780	Hourly Wages, Overtime	122	0	16	16	0	0		0
53780	Hourly Wages, Temp	125	0	0	0	0	0		0
53780	Vacation/Sick/Holidays	31/132/134	20,532	16,165	18,960	14,900	11,300		11,034
53780	Longevity Pay	133	1,417	0	0	1,831	0		0
53780	Meeting Pay-Clerical	136	258	0	269	269	269		269
53780	Social Security	151	21,759	17,993	21,932	24,820	23,362		23,308
53780	Wisconsin Retirement	152	17,873	15,922	18,772	21,446	19,905		20,992
53780	Health/Dental Insurance	154	70,018	29,042	42,216	57,930	64,225		68,823
53780	Life Insurance	155	475	422	569	420	491		518
53780	Worker's Comp. Ins.	156	12,303	0	9,052	8,830	11,807		11,677
53780	Employee Education/Training	157	0	577	600	500	500		500
53780	Coveralls/Clothing	162/346	1,131	1,433	2,000	2,000	1,200		1,200
53780	Employee Health Tests	164	171	115	150	150	170		170
53780	Post Employee Health	167	2,718	2,180	2,608	2,805	1,779		1,877
53780	Less: Recycling Fringes	199	(77)	0	0	0	0		0
53780	Regulatory Commission	208	1,749	2,352	1,800	2,200	2,200		2,200
53780	Legal Services	212	0	0	0	2,000	2,000		2,000
53780	Architec/Engineering Fees	215	0	0	0	0	100,000		0
53780	Telephone	225	1,796	1,484	1,800	1,750	1,800		1,800
53780	Repairs/Maint - Other Mach	242	0	0	0	100	100		100
53780	Outside Services Contracted	286-294	4,190	2,639	5,000	50,000	10,000		10,000
53780	Office Supplies & Expenses	310-312	3,168	417	500	4,000	2,000		2,000
53780	Small Equipment	314	729	71	100	200	500		500
53780	Legal notices	321	200	0	0	0	100		100
53780	Subscriptions	322	304	0	0	100	100		100
53780	Membership dues	324	2,279	2,371	2,200	1,500	2,200		2,200
53780	Registration Fees	325	1,318	1,025	1,400	2,000	2,000		2,000
53780	Advertising	326	0	0	0	0	0		0
53780	Meeting /travel/lodging	332-336	1,423	921	800	2,000	2,000		2,000
53780	Transportation Exp. - Gas	351	9,770	6,291	7,500	9,300	9,800		9,800
53780	Misc. General Expenses	363-399	0	108	200	500	500		500
53780	Property Insurance	511-513	6,767	1,988	7,000	7,500	7,500		7,500
	ADMIN. & GENERAL EXPS.		244,431	157,572	211,544	305,873	357,752	51,879	260,728
OTHER OPERATING EXPENSES (53790)									
53790	Depreciation	541	548,400	412,497	555,000	550,000	560,000		565,000
53790	Payment in Lieu of Taxes	592	456,382	351,711	478,890	470,188	481,700		486,700
	OTHER OPER. EXPENSES		1,004,782	764,208	1,033,890	1,020,188	1,041,700	21,512	1,051,700
DEBT SERVICE (58300-59910)									
58300	Interest on Long-term Debt	621/622	89,901	85,342	85,341	85,341	78,798		71,371
58400	Bond Issue Expenses	212/311	0	0	0	0	0		0
59910	Amort. of Bond Discount	542	1,346	0	1,345	1,345	1,346		1,346
59910	Amort. of Debt Issue Costs	543	0	0	0	1,922	0		0
59910	Amort. Loss on refunding	544	0	0	0	0	0		0
	DEBT SERVICE		91,247	85,342	86,686	88,608	80,144	(8,464)	72,717
EXPENSES			1,993,074	1,521,627	1,959,258	2,271,861	2,344,977	73,116	2,177,526
							Percent Budget Change	3.22%	-7.14%
NET INCOME - before Cap. Contributions			310,538	94,630	133,042	(137,786)	(89,002)	48,784	78,549
NET INCOME - after Cap. Contributions			310,538	94,630	133,042	(137,786)	(89,002)	48,784	78,549

VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS

Department/Office: Public Works	Budget: Sewer Utility Fund
Program: Enterprise Funds	**Submitted by:** Keith Donner

SEWER UTILITY FUND
2014 Operating Budget – 2015 Financial Plan

The Weston Sewer Utility Fund was created to account for the provision of wastewater treatment and disposal services to the residents, business entities, and public authorities of the Village of Weston and the adjacent communities of the City of Schofield and the Village of Rothschild, where it is deemed appropriate. All revenues and expenses necessary to provide such services are accounted for in this fund.

Revenues include sewer user fees, hook-up charges, REU/REA special assessments, property tax levy, interest income, and special charges. Expenses include City of Schofield sewerage treatment costs, Rib Mountain Metropolitan Sewerage District plant operating costs, transportation system maintenance, customer collection, depreciation, debt service payments, statutory and discretionary reserves, and administration charges.

The Village staff conducted an internal rate study in early 2004 and recommended a sewer rate increase at that time. The rate increase took effect in early 2004. As the community continues to grow in size and the sewer transportation system area expands in the coming years, the expenses of the Utility may exceed revenues requiring consideration of fee adjustments. The user fee rates will continue to be reviewed annually.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Net Assets, January 1	$25,367,831	$25,571,025	$25,571,025	$25,691,283	$25,681,199
REVENUES					
Customer Sales	$ 1,744,740	$ 1,707,300	$ 1,741,500	$ 1,737,300	$ 1,772,046
Hook-up Charges	19,520	20,000	8,500	10,000	10,000
Other Sewer Revenue	8,826	7,700	7,900	7,850	8,050
Intergovernmental Charges for Services	-	-	-	-	-
Interest Income	160,580	151,300	86,500	101,000	100,900
Gain (Loss) on Sale of Capital Assets	(5,777)	-	-	-	-
Total Revenues	$ 1,927,889	$ 1,886,300	$ 1,844,400	$ 1,856,150	$ 1,890,996
EXPENSES					
Operating	$ 166,656	$ 172,650	$ 174,220	$ 179,170	$ 179,170
Maintenance	83,706	138,291	59,079	131,591	81,908
Rib Mt. Metro – O&M	436,897	480,000	520,000	530,000	540,000
Customer Accounts	33,439	36,905	31,635	35,865	31,545
Administrative & General	131,902	142,260	132,478	156,050	158,515
Depreciation	655,740	690,000	670,000	690,000	695,000
Property Taxes	6,127	6,300	6,300	6,300	6,300
Rib Mt. Metro – Debt Service	72,762	-	-	-	-
Interest Expense & Fiscal Charges	136,409	128,575	128,575	115,248	102,029
Other Debt Service	22,010	23,557	22,010	22,010	22,010
Other Financing Uses/Transfers	-	-	-	-	-
Total Expenditures	$ 1,745,648	$ 1,818,538	$ 1,744,297	$ 1,866,234	$ 1,816,477
Net Income (Loss) – before Capital Contributions	$ 182,241	$ 67,762	$ 100,103	$ (10,084)	$ 74,519
Plus: Capital Contributions	20,953	-	20,155	-	-
Net Income (Loss) – after Capital Contributions	$ 203,194	$ 67,762	$ 120,258	$ (10,084)	$ 74,519
Net Assets, December 31	$25,571,025	$25,638,787	$25,691,283	$25,681,199	$25,755,718

VILLAGE OF WESTON
Sewer Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 *FINANCIAL PLAN*
REVENUES									
CUSTOMER SALES (46411)									
46411	Metered Sales-Residential	920	1,029,706	841,635	1,020,000	1,025,000	1,025,000		1,045,500
46411	Metered Sales-Commercial	921	601,042	559,514	610,000	570,000	600,000		612,000
46411	Metered Sales-Industrial	922	69,397	55,054	69,000	65,000	70,000		71,400
46411	Metered Sales-Public Authority	923	41,765	38,185	42,000	45,000	41,000		41,820
46411	Metered Sales-Misc. Other	924	324	246	300	300	300		306
46411	Unmetered Sales	929	2,506	184	200	2,000	1,000		1,020
	CUSTOMER SALES		1,744,740	1,494,818	1,741,500	1,707,300	1,737,300	30,000	1,772,046
OTHER SEWER REVENUE (46160-46416)									
46160	NSF Check Fees	000	88	225	250	100	150		150
46412	Forfeited Discounts/Penalties	930	4,048	3,663	4,000	4,000	4,000		4,000
46412	Misc. Services Billed	933-939	1,310	865	900	800	800		1,000
46413	Assessment Checking	000	2,470	2,245	2,250	2,000	2,100		2,100
46414	Permits	000	910	735	500	800	800		800
46415	Hook-up Charges	000	19,520	12,250	8,500	20,000	10,000		10,000
	OTHER SEWER REVENUE		28,346	19,983	16,400	27,700	17,850	(9,850)	18,050
INTEREST INCOME (48110-48130)									
48110	Interest on Investments - Earned	001	159,455	(170,909)	0	150,000	100,000		100,000
	Interest on Investments - Unearned Losses		0	0	85,000	0	0		0
48110	Interest from Stormwater	063	109	111	200	0	200		200
48130	Interest on Assessments	000	1,016	13	1,300	1,300	800		700
	INTEREST INCOME		160,580	(170,785)	86,500	151,300	101,000	(50,300)	100,900
MISCELLANEOUS REVENUE									
48300	Gain/Loss on Sale of Equip/Prop.	000	(5,777)	0	0	0	0	0	0
	MISCELLANEOUS REVENUE		(5,777)	0	0	0	0	0	0
REVENUES - Subtotal			1,927,889	1,344,016	1,844,400	1,886,300	1,856,150	(30,150)	1,890,996
						Percent Budget Change		-1.60%	1.88%
CAPITAL CONTRIBUTIONS (48550)									
48550	Capital Contributions	941-947	20,953	35,229	20,155	0	0	0	0
REVENUES - Grand Total			1,948,842	1,379,245	1,864,555	1,886,300	1,856,150	(30,150)	1,890,996
EXPENSES									
OPERATING EXPENSES (53610)									
53610	Employee Education & Training	157	0	0	0	0	0		0
53610	Water/Sewer/Stormwater	221	189	245	370	200	370		370
53610	Electricity	222	30,701	25,387	34,000	34,000	35,000		35,000
53610	Sewerage Treatment Costs (Schofield)	223	88,056	67,374	90,000	85,000	92,000		92,000
53610	Natural Gas	224	440	303	440	600	600		600
53610	Telephone	225	6,097	4,568	5,800	6,500	5,700		5,700
53610	Rib Mt. Metro - Monthly O&M	227	436,897	391,207	520,000	480,000	530,000		540,000
53610	Repairs/Maint-Bldgs	247	0	0	0	0	0		0
53610	Radio Maint Services	278	0	0	0	0	0		0
53610	Supplies & Expense	310	0	0	0	0	0		0
53610	Small Equipment	314	2,937	503	500	2,000	2,000		2,000
53610	Membership Dues	324	50	0	50	50	50		50
53610	Registration fees/Travel	325-344	0	0	0	0	0		0
53610	Clothing	346	0	0	0	0	0		0
53610	Operating supplies	349	692	596	900	900	900		900
53610	Gasoline	351	6,324	5,162	9,000	9,600	9,200		9,200
53610	Repairs/Maint-Motor Vehicle	352	0	0	500	800	500		500
53610	Repairs/Maint-Machinery	353	0	0	500	800	500		500
53610	Repairs/Maint-Sewer	359	0	0	800	800	800		800
53610	Miscellaneous	399	15	0	50	100	50		50
53610	Rents/Lease/Easements	531	2,586	2,509	2,510	2,700	2,700		2,700
53610	Depreciation Exp-Water Meters	541	19,318	0	19,500	19,500	19,500		19,500
53610	Property Taxes/Easement	591	6,127	0	6,300	6,300	6,300		6,300
53610	Meter Cost Share Exp.	593	9,251	0	9,300	9,100	9,300		9,300
	OPERATING EXPENSES		609,680	497,854	700,520	658,950	715,470	56,520	725,470

VILLAGE OF WESTON
Sewer Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 *FINANCIAL PLAN*
EXPENSES									
MAINTENANCE EXPENSES (53600-53611)									
53600	Contracted Svcs.-General Maint.	251-299	973	0	500	1,000	1,000		1,000
53600	Misc. Exps.-General Maint.	310-399	0	0	0	0	0		0
53601	Labor-Lift Station Maint. - Hrly	120	19,813	16,450	17,885	18,000	18,000		18,192
53601	Labor-Lift Station Maint. - Call Time	121	618	694	700	600	600		600
53601	Labor-Lift Station Maint. - OT	122	802	537	800	1,400	1,400		1,400
53601	Labor-Lift Station Maint. - Temp	125	326	0	0	200	0		0
53601	Labor-Lift Station Maint. - Standby	138	2,340	1,935	2,340	2,400	2,340		2,340
53601	Lift Station Maint. - Other Mach.	242	9,748	4,726	4,000	20,000	20,000		20,000
53601	Lift Station Maint. - Grounds	245	336	1,040	1,300	1,500	1,500		1,500
53601	Lift Station Maint. - Building	247	526	3,602	3,700	500	800		800
53601	Lift Station Maint. - Landfill	296	785	124	500	800	800		800
53601	Operating Supplies-All Other	349	696	285	500	1,500	1,000		1,000
53602	Labor-Sewer Jetting - Hrly	120	7,235	12,054	12,100	7,200	10,854		10,979
53602	Labor-Sewer Jetting - Call Time	121	51	53	55	0	0		0
53602	Labor-Sewer Jetting - OT	122	39	210	250	500	300		300
53602	Labor-Sewer Jetting - Temp	125	1,967	315	315	2,500	0		0
53602	Landfill Services	296	709	215	500	800	800		800
53602	Operating Supplies-All Other	349	271	0	100	500	500		500
53603	Labor-Manhole/Main Repair - Salary	110	0	669	0	0	0		0
53603	Labor-Manhole/Main Repair - Hrly	120	3,395	1,510	2,000	650	1,000		1,000
53603	Labor-Manhole/Main Repair -Call Tir	121	0	0	50	60	60		60
53603	Labor-Manhole/Main Repair - OT	122	0	0	60	60	60		60
53603	Labor-Manhole/Main Repair - Temp	125	45	0	0	0	0		0
53603	Labor-Manhole/Main Repair - Out of	137	1	0	0	0	0		0
53603	Contracted Services-Mains	251-299	21,834	966	2,000	10,000	5,000		5,000
53604	Labor-Customer Complaints - Hrly	120	166	115	200	350	200		200
53604	Labor-Customer Complaints - Call Ti	121	238	148	160	160	160		160
53604	Labor-Customer Complaints - OT	122	232	146	250	180	250		250
53604	Labor-Customer Complaints - Tmp	125	9	0	0	0	0		0
53604	Labor-Customer Complaints - out of	137	0	0	0	0	0		0
53605	Labor-Televising - Hrly	120	0	143	200	1,500	500		500
53605	Labor-Televising - OT	122	0	0	0	60	20		20
53605	Labor-Televising - Temp	125	0	0	0	50	0		0
53605	Televising-Outside Contracted svc	290	0	0	0	50,000	50,000		0
53606	Labor-Maintenance Vehicles - Hrly	120	1,426	998	2,000	2,500	2,500		2,500
53606	Labor-Maintenance Vehicles - OT	122	0	0	0	0	20		20
53606	Labor-Maintenance Vehicles - Temp	125	32	0	0	0	0		0
53606	Contracted Svcs.-Maint. Vehicles	241	194	110	200	1,000	200		200
53606	Radio Maint Services	278	0	0	0	0	0		0
53606	Commercial Travel Exp	334	0	0	0	250	250		250
53606	Gasoline	351	163	35	100	500	300		300
53606	Repair/Maint - Vehicles	352	1,324	619	700	1,250	1,000		1,000
53607	Labor-Mapping & AS Builts - Salary	110	5,925	2,151	2,772	9,171	8,267		8,267
53607	Labor-Mapping & AS Builts - Hrly	120	238	24	25	0	0		0
53607	Labor-Mapping & AS Builts - Temp	125	0	472	472	0	0		0
53607	Employee Education/Training	157	0	758	760	0	760		760
53607	Computer License	286	1,047	875	1,050	1,050	1,050		1,050
53607	Contracted Services	290	0	0	0	0	0		0
53607	Misc. Exps.-GIS	310-399	0	452	460	0	0		0
53611	Labor-Inspections/Mains - Hrly	120	202	13	75	100	100		100
53611	Labor-Inspections/Mains - OT	122	0	0	0	0	0		0
53611	Contracted Svcs.-Inspect./Mains	247	0	0	0	0	0		0
	MAINTENANCE EXPENSES		83,706	52,444	59,079	138,291	131,591	(6,700)	81,908
CUSTOMER ACCOUNTS EXPS. (53612)									
53612	Customer Accounts -Hourly	120	18,431	11,928	17,000	22,160	21,160		21,160
53612	Customer Accounts -OT	122	0	0	0	0	0		0
53612	Customer Accounts -Temp	125	0	0	0	0	0		0
53612	Education & Training	157	0	0	0	0	0		0
53612	Less: Recycling Fringes	199	(386)	0	0	0	0		0
53612	Financial Audit	213	4,825	4,825	4,825	4,825	4,825		4,825
53612	Postage Meter	281	513	384	530	700	600		600
53612	Computer license	286	2,550	2,576	2,580	2,550	2,580		2,580
53612	Computer Maint	287	866	866	900	900	900		900
53612	Office Supplies	310	0	0	100	100	100		100
53612	Postage, Publishing/Printing	311	4,515	2,964	4,700	4,800	4,800		480
53612	Outside Printing/Stationery	312	870	814	900	870	900		900
53612	Small Equipment	314	0	0	0	0	0		0
53612	Bad Debt Expense	741	1,255	139	100	0	0		0
	CUSTOMER ACCTS. EXPS.		33,439	24,496	31,635	36,905	35,865	(1,040)	31,545

VILLAGE OF WESTON
Sewer Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 *FINANCIAL PLAN*
ADMINISTRATIVE & GENERAL EXPS. (53613)									
53613	Salaries-Administrator	101	2,448	3,498	4,266	4,266	4,266		4,266
53613	Salaries-Director of Public Works	102	5,718	0	0	7,000	0		0
53613	Salaries-Treasurer/Fin. Director	103	20,407	17,045	20,407	20,407	21,864		21,864
53613	Salaries-Committee Members	105	706	0	806	806	806		806
53613	Salaries-Human Resources	107	0	0	0	0	4,357		4,357
53613	Salaries-Regular	110	23,992	29,898	32,570	29,622	44,791		44,791
53613	Wages-Hourly	120	12,004	9,042	9,000	9,500	8,500		8,500
53613	Wages-Overtime	122	0	16	0	0	0		0
53613	Vacation/Sick/Holidays	131/132/134	7,322	5,774	8,324	6,936	5,236		5,570
53613	Longevity Pay	133	841	0	0	1,164	0		0
53613	Meeting Pay-Clerical	136	258	0	269	269	269		269
53613	Social Security	151	9,933	8,587	10,341	11,460	12,188		12,234
53613	Wisconsin Retirement	152	7,865	7,661	8,886	9,780	11,097		11,141
53613	Health/Dental Insurance	154	27,345	12,196	21,282	24,440	23,802		25,665
53613	Life Insurance	155	277	246	271	295	273		277
53613	Worker's Comp. Ins.	156	2,542	0	2,452	2,595	4,990		5,160
53613	Education/Training	157	0	0	0	100	100		100
53613	Uniforms	162/346	335	1,271	1,350	800	400		400
53613	Employee Health Tests	164	171	115	170	125	170		170
53613	Post Employee Health	167	1,236	1,041	1,214	1,370	991		995
53613	Less: Recycling Fringes	199	(77)	0	0	0	0		0
53613	Legal services	212	259	1,442	1,500	200	250		250
53613	Architectural/Engineering	215	0	0	0	2,000	2,000		2,000
53613	Telephone	225	860	675	850	1,000	850		850
53613	Repairs/Maint	242	0	0	0	0	0		0
53613	Computer License Fee	286	0	0	0	0	0		0
53613	Outside Services Contracted	290	2,015	2,354	3,000	3,000	3,000		3,000
53613	Office Suplies	310	213	185	250	250	250		250
53613	Postage	311	0	0	0	0	0		0
53613	Outside printing	312	0	0	0	0	0		0
53613	Small Equipment	314	729	71	100	100	100		100
53613	Publication fees	321	0	0	0	0	0		0
53613	Subscriptions	322	0	0	0	0	0		0
53613	Membership dues	324	0	559	560	0	560		560
53613	Resistration fees	325	65	0	65	40	65		65
53613	Employee automobile	332	0	0	0	50	50		50
53613	Commercial Travel Exp	334/335	5	0	0	50	50		50
53613	Repairs/Maint	353	0	0	0	200	200		200
53613	Computer Software	386	0	75	75	0	75		75
53613	Misc. Exps.	399	0	58	30	0	0		0
53613	Property Insurance	511-512	4,433	1,819	4,440	4,435	4,500		4,500
	ADMIN. & GENERAL EXPS.		131,902	103,628	132,478	142,260	156,050	13,790	158,515
DEPRECIATION (53610)									
53614	Depreciation Expense	541	655,740	517,500	670,000	690,000	690,000		695,000
	DEPRECIATION		655,740	517,500	670,000	690,000	690,000	0	695,000
DEBT SERVICE (53614/58309-59910)									
53614	Rib Mt. Metro - Debt Service	614	72,762	0	0	0	0		0
58300	Interest-Bonds Payable	621-622	136,409	128,576	128,575	128,575	115,248		102,029
59910	Amortiz. Exp.-Bond Discounts	542	2,351	0	2,351	2,351	2,351		2,351
59910	Amortiz. Exp.-Debt Issue Costs	543	0	0	0	1,547	0		0
59910	Amort. Loss on refunding	544	19,659	0	19,659	19,659	19,659		19,659
	DEBT SERVICE		231,181	128,576	150,585	152,132	137,258	(14,874)	124,039
EXPENSES			1,745,648	1,324,498	1,744,297	1,818,538	1,866,234	47,696	1,816,477
						Percent	Budget Change	2.62%	-2.67%
NET INCOME (LOSS) - before Cap. Contributions			182,241	19,518	100,103	67,762	(10,084)	(77,846)	74,519
						Percent	Budget Change	-114.88%	-838.98%
NET INCOME (LOSS) - after Cap. Contributions			203,194	54,747	120,258	67,762	(10,084)	(77,846)	74,519

VILLAGE OF WESTON 2014 OPERATING BUDGET REQUEST AND 2015 FINANCIAL PLAN PROGRAM COMMENTS	**Department/Office:** Public Works	**Budget:** Stormwater Utility Fund
	Program: Enterprise Funds	**Submitted by:** Keith Donner

STORMWATER UTILITY FUND
2014 Operating Budget – 2015 Financial Plan

The Weston Stormwater Utility Fund was created to account for the management of stormwater and other surface water discharges to the residents, business entities, and public authorities of the Village of Weston. The utility will also provide for the maintenance of existing stormwater appurtenances and recommend drainage modifications where it is deemed appropriate. All revenues and expenses necessary to provide such services are accounted for in this fund. The ordinance for the creation of the new Stormwater Utility was adopted in March 2004. The first billing cycle to utility customers began in June 2004.

Revenues include stormwater user fees, stormwater drainage review permits, and interest income. Expenses include regulation compliance costs, stormwater system maintenance, mowing, customer collection, depreciation, debt service payments, statutory and discretionary reserves, and administration charges.

The $48 ERU rate (equivalent runoff unit) was established in 2004. As the community continues to grow in size and the stormwater system area expands in the coming years, the expenses of the Utility may exceed revenues requiring consideration of fee adjustments. The user fee rates will continue to be reviewed annually.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Net Assets, January 1	$8,964,916	$9,271,129	$9,271,129	$9,288,806	$9,299,933
REVENUES					
Stormwater User Fees	$ 589,226	$ 623,900	$ 592,924	$ 592,924	$ 592,924
Stormwater Permits	1,600	2,000	1,100	2,000	2,000
Stormwater Services	-	-	-	-	-
Other Operating Revenue	1,222	1,200	1,200	1,000	1,000
Build America Bonds Rebate	4,348	3,874	3,077	2,693	2,292
Interest Income	14,433	12,000	8,000	7,500	7,500
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-
Total Revenues	$ 610,829	$ 642,974	$ 606,301	$ 606,117	$ 605,716
EXPENSES					
Program Management	$ 42,853	$ 13,419	$ 16,531	$ 19,249	$ 19,331
Engineering/Planning	1,092	-	-	-	-
Inspection/Enforcement	992	-	-	-	-
Storm Sewer Maintenance	61,873	38,764	26,475	39,795	40,296
Mowing	28,258	-	-	-	-
Public Education/Outreach	-	-	-	-	-
Interest Expense & Fiscal Charges	191,562	186,463	185,618	170,946	152,413
Other Financing Uses/Transfers	-	-	-	-	-
Total Expenditures	$ 326,630	$ 238,646	$ 228,624	$ 229,990	$ 212,040
Net Income (Loss) – before Depreciation and Capital Contributions	$ 284,199	$ 404,328	$ 377,677	$ 376,127	$ 393,676
Less: Depreciation	357,682	355,000	360,000	365,000	368,000
Net Income (Loss) – after Depreciation	$ (73,483)	$ 49,328	$ 17,677	11,127	$ 25,676
Plus: Capital Contributions	379,696	-	-	-	-
Net Income (Loss) – after Capital Contributions	$ 306,213	$ 49,328	$ 17,677	$ 11,127	$ 25,676
Net Assets, December 31	$9,271,129	$9,320,457	$9,288,806	$9,299,933	$9,325,609

VILLAGE OF WESTON
Stormwater Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 9/30/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	*2015 FINANCIAL PLAN*
REVENUES									
STORMWATER USER FEES (46324)									
46324	ERU Charges-Residential	920	204,186	170,301	206,000	217,620	206,000		206,000
46324	ERU Charges-Commercial	921	336,613	290,100	338,000	354,240	338,000		338,000
46324	ERU Charges-Industrial	922	6,034	4,525	6,034	6,515	6,034		6,034
46324	ERU Charges-Public Authorities	923	34,502	28,312	35,000	36,900	35,000		35,000
46324	ERU Charges-Tax Exempt Prop.	927	7,891	5,940	7,890	8,625	7,890		7,890
	STORMWATER USER FEES		**589,226**	**499,178**	**592,924**	**623,900**	**592,924**	**(30,976)**	**592,924**
STORMWATER PERMITS (46325)									
46325	Drainage Review Permits	000	1,600	1,100	1,100	2,000	2,000		2,000
	STORMWATER PERMITS		**1,600**	**1,100**	**1,100**	**2,000**	**2,000**	**0**	**2,000**
OTHER OPERATING REVENUE (46326/48700)									
46326	Forfeited Discounts Penalty	930	1,222	990	1,200	1,200	1,000		1,000
48700	Misc Other Revenue - Unbudgeted	000	0	0	0	0	0		0
	OTHER OPERATING REVENUE		**1,222**	**990**	**1,200**	**1,200**	**1,000**	**(200)**	**1,000**
STORMWATER SERVICES (46327)									
46327	ERU Credit Application	000	0	0	0	0	0		0
	STORMWATER PERMITS		**0**	**0**	**0**	**0**	**0**	**0**	**0**
INTEGOVERNMENTAL REVENUES (43310)									
43310	Fed Aids-Bld Amer Bonds Rebate	000	4,348	3,537	3,077	3,874	2,693		2,292
	INTEREST INCOME		**4,348**	**3,537**	**3,077**	**3,874**	**2,693**	**(1,181)**	**2,292**
INTEREST INCOME (48110)									
48110	Interest on Investments - Earned	001	14,433	(34,404)	8,000	12,000	7,500		7,500
	Interest on Investments - Unearned Losses		0	0	0	0	0		0
	INTEREST INCOME		**14,433**	**(34,404)**	**8,000**	**12,000**	**7,500**	**(4,500)**	**7,500**
NONOPERATING REVENUE (48300)									
48300	Gain/Loss on Sale of Equipment	000	0	0	0	0	0		0
	NONOPERATING REVENUE		**0**	**0**	**0**	**0**	**0**	**0**	**0**
REVENUES - Subtotal			**610,829**	**470,401**	**606,301**	**642,974**	**606,117**	**(36,857)**	**605,716**
							Percent Budget Change	**-5.73%**	**-0.07%**
OTHER FINANCING SOURCES (48550)									
48550	Cap Contribs	941-947	379,696	0	0	0	0		0
	OTHER FINANCING SOURCES		**379,696**	**0**	**0**	**0**	**0**	**0**	**0**
REVENUES - Grand Total			**990,525**	**470,401**	**606,301**	**642,974**	**606,117**	**(36,857)**	**605,716**
							Percent Budget Change	**-5.73%**	**-0.07%**

VILLAGE OF WESTON
Stormwater Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 9/30/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	*2015 FINANCIAL PLAN*
EXPENSES									
PROGRAM MANAGEMENT (53652)									
53652	Salaries-Administrator	101	979						0
53652	Salaries-Director of Public Works	102	2,024	Moved to General Gov					0
53652	Salaries-Finance Director/Treas.	103	7,435	0	0	0	0		0
53652	Salaries-Committee Members	105	377	0	432	0	433		433
53652	Salaries-Stormwater Util. Mgr.	110	6,643	191	200	0	0		0
53652	Hourly Wages	120	8,119	4,782	6,000	0	6,000		6,000
53652	Hourly Wages-Overtime	122	0	0	0	0	0		0
53652	Temporary Wages	125	0	0	0	0	0		0
53652	Vacation/Sick/Holidays	131/132/134	0	0	0	0	0		0
53652	Longevity Pay	133	0	0	0	0	0		0
53652	Meeting Pay-Clerical Staff	136	137	0	144	144	144		144
53652	Social Security	151	1,873	369	518	45	504		504
53652	Wisconsin Retirement	152	1,485	329	422	10	430		430
53652	Health/Dental Insurance	154	4,351	250	936	5	1,084		1,166
53652	Life Insurance	155	65	25	16	0	11		11
53652	Worker's Comp. Ins.	156	71	0	18	5	25		25
53652	Employee Education & Training	157	0	0	0	0	0		0
53652	Employee Health Test	164	0	0	0	0	0		0
53652	Post Employment Health	167	225	64	75	0	38		38
53652	Legal Services	212	0	0	0	500	500		500
53652	Accounting & Auditing Fees	213	1,350	1,350	1,350	1,350	1,350		1,350
53652	Telephone	225	0	0	0	0	0		0
53652	State Inspection/Permit Fees	279	1,500	1,500	1,550	1,550	1,550		1,550
53652	Computer License Fees	286	510	516	550	2,000	1,000		1,000
53652	Computer Maintenance Service	287	0	0	0	0	0		0
53652	Other Outside Contraced Service	290	0	0	0	0	0		0
53652	Office Supplies & Expenses	310	0	0	0	100	50		50
53652	Postage	311	3,792	2,325	3,800	3,700	3,800		3,800
53652	Outside Printing	312	681	623	500	900	900		900
53652	Publication Fees-Legal Notices	321	0	0	0	0	0		0
53652	Subscriptions-Newspapers/Periodic:	322	0	0	0	0	0		0
53652	Registration Fees/Tuition	325	0	0	0	60	60		60
53652	Advertising	326	0	0	0	0	0		0
53652	Public Relation Exps/Public Outreac	327	1,000	0	0	2,000	1,000		1,000
53652	Newsletter Expenses	328	0	0	0	0	0		0
53652	Emp Auto Allowance	332	0	0	0	0	0		0
53652	Commercial Travel Expense	334	0	0	0	0	0		0
53652	Meeting Expenses	335	0	0	0	50	50		50
53652	Lodging	336	0	0	0	0	0		0
53652	Other Supplies-Field Supplies	371	135	0	0	500	150		150
53652	Other Supplies - All Other Supplies	390	0	0	0	500	150		150
53652	Losses-Bad Debt Expense	741	101	49	20	0	20		20
	PROGRAM MANAGEMENT		**42,853**	**12,373**	**16,531**	**13,419**	**19,249**	**5,830**	**19,331**
ENGINEERING/PLANNING (53653)									
53653	Salaries	110	594	0	0	0			
53653	Temporary Wages	125	0	0	0	0			
53653	Social Security	151	38	0	0	0			
53653	Retirement-Employer Share	152	35	Moved to Public Works					
53653	Health Insurance	154	169						
53653	Life Insurance	155	0	0	0	0			
53653	Worker's Comp Insurance	156	2	0	0	0			
53653	Post Employee Health	167	6	0	0	0			
53653	Drainage/Engineering Studies	215	0	0	0	0			
53653	Outside Contracted Services	290	248	0	0	0			
	ENGINEERING/PLANNING		**1,092**	**0**	**0**	**0**	**0**	**0**	**0**
INSPECTION/ENFORCEMENT/OUTREACH (53654)									
53654	Salaries	110	703	0	0	0			
53654	Social Security	151	52	Moved to Building Inspector					
53654	Retirement-Employer Share	152	41						
53654	Health Insurance	154	160	0	0	0			
53654	Life Insurance	155	4	0	0	0			
53654	Worker's Comp Insurance	156	27	0	0	0			
53654	Post Employee Health	167	5	0	0	0			
	INSPECTION/ENFORCEMENT		**992**	**0**	**0**	**0**	**0**	**0**	**0**

VILLAGE OF WESTON
Stormwater Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 9/30/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	*2015 FINANCIAL PLAN*
EXPENSES									
STORM SEWER MAINT. - DPW STREETS (53655)									
53655	Hourly Wages	120	29,341	14,978	15,000	18,000	18,000		18,000
53655	Hourly Wages-Call Time	121	0	0	0	0	0		0
53655	Overtime Wages	122	58	358	360	0	0		0
53655	Temporary Wages	125	0	0	0	0	0		0
53655	Out-of-Classification Pay	137	217	200	200	0	0		0
53655	Social Security	151	2,151	1,149	1,194	1,380	1,380		1,380
53655	Retirement-Employer Share	152	1,747	1,036	1,034	1,200	1,263		1,263
53655	Health Insurance	154	8,706	2,701	3,863	4,489	5,683		6,150
53655	Life Insurance	155	88	54	31	35	30		30
53655	Worker's Comp Insurance	156	1,122	0	709	820	1,153		1,187
53655	Post Employee Health	167	288	166	164	190	116		116
53655	Electricity	222	118	75	120	100	120		120
53655	Outside Services	290	969	300	1,000	5,000	5,000		5,000
53655	Publication Fees - Legal Notice	321	0	0	0	50	50		50
53655	Repair/Maint Supplies	360	227	1,551	800	1,000	1,000		1,000
53655	Other Supplies - Field Supplies	371	0	0	0	1,500	1,000		1,000
53655	Other Supplies	390	16,841	2,135	2,000	5,000	5,000		5,000
	STORM SEWER MAINT.		**61,873**	**24,703**	**26,475**	**38,764**	**39,795**	**1,031**	**40,296**
MOWING - DPW STREETS (53656)									
53656	Hourly Wages	120	15,497	0	0	0			
53656	Call Time Wages	121	0	0	0	0			
53656	Overtime Wages	122	0	0	0	0			
53656	Temporary Wages	125	0	0	0	0			
53656	Out-of-Classification Pay	137	13	0	0	0			
53656	Social Security	151	1,122	0	Moved to Public Works				
53656	Retirement-Employer Share	152	874	0					
53656	Health Insurance	154	4,441	0					
53656	Life Insurance	155	50	0	0	0			
53656	Worker's Comp Insurance	156	564	0	0	0			
53656	Post Employee Health	167	158	0	0	0			
53656	Outside Services	290	375	0	0	0			
53656	Repair/Maint. Supplies	353	4,825	0	0	0			
53656	Insurance-Vehicles/Equipment	512	339	0	0	0			
	STREET SWEEPING/MOWING		**28,258**	**0**	**0**	**0**	**0**	**0**	**0**
PUBLIC EDUCATION/OUTREACH (53660)									
53660	Outside Services	290	0	0	0	0	0		0
	PUBLIC EDUCATION/OUTREACH		**0**	**0**	**0**	**0**	**0**	**0**	**0**
OTHER EXPENSES (53690)									
53690	Depreciation	541	357,682	266,247	360,000	355,000	365,000		368,000
	OTHER EXPENSES		**357,682**	**266,247**	**360,000**	**355,000**	**365,000**	**10,000**	**368,000**
DEBT SERVICE (58300/58400 - 59910)									
58308	Interest on Long-term Debt	621-622	174,564	168,609	168,609	168,609	153,937		135,404
58222	Interest on Infterfund Loan	625	109	111	120	0	120		120
59910	Amortiz. Exp.-Bond Discounts	542	1,964	0	1,964	1,964	1,964		1,964
59910	Amortiz. Exp.-Debt Issue Costs	543	0	0	0	965	0		0
59910	Amort. Loss on refunding	544	14,925	0	14,925	14,925	14,925		14,925
	DEBT SERVICE		**191,562**	**168,720**	**185,618**	**186,463**	**170,946**	**(15,517)**	**152,413**
EXPENSES			**684,312**	**472,043**	**588,624**	**593,646**	**594,990**	**1,344**	**580,040**
							Percent Budget Change	**0.23%**	**-2.51%**
NET INCOME (LOSS) - before Deprec. & before Capital Contributions			**284,199**	**264,605**	**377,677**	**404,328**	**376,127**	**(28,201)**	**393,676**
							Percent Budget Change	**-6.97%**	**4.67%**
NET INCOME (LOSS) - after Deprec., but before Capital Contributions			**(73,483)**	**(1,642)**	**17,677**	**49,328**	**11,127**	**(38,201)**	**25,676**
							Percent Budget Change	**-77.44%**	**130.75%**
NET INCOME (LOSS) - after Deprec. & after Capital Contributions			**306,213**	**(1,642)**	**17,677**	**49,328**	**11,127**	**(38,201)**	**25,676**
							Percent Budget Change	**-77.44%**	**130.75%**