# ENTERPRISE FUNDS

# VILLAGE OF WESTON

## 2013 Operating Budget - 2014 Financial Plan

### *ENTERPRISE FUNDS - Budget Summary*

| Fund Name | 2011 Actual | 2012 Amended Budget | 2012 Estimate | 2013 Proposed Budget | 2014 Financial Plan |
|---|---|---|---|---|---|
| ***NET ASSETS BALANCES - including Infrastructure*** | | | | | |
| ***Water Utility (Fund 60)*** | | | | | |
| Net Assets, January 1st | $ 23,198,813 | $ 23,336,778 | $ 23,336,778 | $ 23,608,017 | $ 23,470,231 |
| Revenues | 2,195,992 | 2,106,235 | 2,245,435 | 2,134,075 | 2,161,675 |
| Expenses | (2,058,027) | (2,190,202) | (1,974,196) | (2,271,861) | (2,093,581) |
| Net Assets, December 31st | $ 23,336,778 | $ 23,252,811 | $ 23,608,017 | $ 23,470,231 | $ 23,538,325 |
| ***Sewer Utility (Fund 61)*** | | | | | |
| Net Assets, January 1st | $ 25,043,467 | $ 25,382,012 | $ 25,382,012 | $ 25,528,621 | $ 25,596,383 |
| Revenues | 2,153,554 | 1,905,100 | 1,957,015 | 1,886,300 | 1,886,300 |
| Expenses | (1,815,009) | (1,951,522) | (1,810,406) | (1,818,538) | (1,777,227) |
| Net Assets, December 31st | $ 25,382,012 | $ 25,335,590 | $ 25,528,621 | $ 25,596,383 | $ 25,705,456 |
| ***Stormwater Utility (Fund 63)*** | | | | | |
| Net Assets, January 1st | $ 8,391,068 | $ 8,980,107 | $ 8,980,107 | $ 8,894,972 | $ 8,943,867 |
| Revenues | 1,270,342 | 602,169 | 605,320 | 642,974 | 640,491 |
| Expenses | (681,303) | (696,387) | (690,455) | (594,079) | (562,850) |
| Net Assets, December 31st | $ 8,980,107 | $ 8,885,889 | $ 8,894,972 | $ 8,943,867 | $ 9,021,508 |
| ***GRAND TOTAL*** | | | | | |
| Net Assets, January 1st | $ 56,633,348 | $ 57,698,897 | $ 57,698,897 | $ 58,031,610 | $ 58,010,481 |
| Revenues | 5,619,888 | 4,613,504 | 4,807,770 | 4,663,349 | 4,688,466 |
| Expenses | (4,554,339) | (4,838,111) | (4,475,057) | (4,684,478) | (4,433,658) |
| Net Assets, December 31st | $ 57,698,897 | $ 57,474,290 | $ 58,031,610 | $ 58,010,481 | $ 58,265,289 |
| ***UNRESTRICTED NET ASSETS BALANCES - excluding Infrastructure*** | | | | | |
| ***Water Utility (Fund 60)*** | | | | | |
| Unrestricted Net Assets, Jan. 1st | | $ 3,453,778 | $ 3,453,778 | $ 3,725,017 | $ 3,587,231 |
| Revenues | | 2,106,235 | 2,245,435 | 2,134,075 | 2,161,675 |
| Expenses | | (2,190,202) | (1,974,196) | (2,271,861) | (2,093,581) |
| Unrestricted Net Assets, Dec. 31st | | $ 3,369,811 | $ 3,725,017 | $ 3,587,231 | $ 3,655,325 |
| ***Sewer Utility (Fund 61)*** | | | | | |
| Unrestricted Net Assets, Jan. 1st | | $ 6,260,211 | $ 6,260,211 | $ 6,406,820 | $ 6,474,582 |
| Revenues | | 1,905,100 | 1,957,015 | 1,886,300 | 1,886,300 |
| Expenses | | (1,951,522) | (1,810,406) | (1,818,538) | (1,777,227) |
| Unrestricted Net Assets, Dec. 31st | | $ 6,213,789 | $ 6,406,820 | $ 6,474,582 | $ 6,583,655 |
| ***Stormwater Utility (Fund 63)*** | | | | | |
| Unrestricted Net Assets (Deficit), Jan. 1st | | $ 124,609 | $ 124,609 | $ 39,474 | $ 88,369 |
| Revenues | | 602,169 | 605,320 | 642,974 | 640,491 |
| Expenses | | (696,387) | (690,455) | (594,079) | (562,850) |
| Unrestricted Net Assets, (Deficit), Dec. 31st | | $ 30,391 | $ 39,474 | $ 88,369 | $ 166,010 |
| ***GRAND TOTAL*** | | | | | |
| Unrestricted Net Assets, Jan. 1st | | $ 9,838,598 | $ 9,838,598 | $ 10,171,311 | $ 10,150,182 |
| Revenues | | 4,613,504 | 4,807,770 | 4,663,349 | 4,688,466 |
| Expenses | | (4,838,111) | (4,475,057) | (4,684,478) | (4,433,658) |
| Unrestricted Net Assets, Dec. 31st | | $ 9,613,991 | $ 10,171,311 | $ 10,150,182 | $ 10,404,990 |

VILLAGE OF WESTON
2013 OPERATING BUDGET REQUEST
AND 2014 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 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2012 Current | | 2013 Prop. Budget | | 2014 Financial Plan | | | | | |
| POSITION TITLE | Monthly Salary/ Hourly Rate | No. | Monthly Salary/ Hourly Rate | No. | Monthly Salary/ Hourly Rate | No. | Approved Budget for 2012 | Current Estimate for 2012 | Proposed Budget for 2013 | Financial Plan for 2014 |
| PART TIME – Admin. | | | | | | | | | | |
| Director of Public Works (31.6%-Village, 22.1%-Water, 17.4%-Sewer, 7.8%-Stormwater, 21.1%-CIP) | $8,281 | 0.5 | $7,866 | 0.6 | $7,866 | 0.63 | $47,200 | $49,825 | $57,087 | $59,352 |
| Engineer (27.7%-Village, 21.3%- Water, 21.3%-Sewer, 16.3%-Stormwater, 13.4%-CIP) | 4,000 | 0.49 | 4,417 | 0.46 | 4,417 | 0.48 | 28,390 | 22,941 | 24,410 | 25,176 |
| GIS Technician (60.1%-Village, 17.1%-Water, 17.1%-Sewer, 5.7%-Stormwater) | 4,575 | 0.29 | 4,575 | 0.58 | 4,575 | 0.48 | 22,010 | 16,120 | 31,678 | 26,398 |
| Finance Director/Treasurer (65%-Village, 14%-Water, 14%-Sewer, 7%-Stormwater) | 7,503 | 0.35 | 7,503 | 0.28 | 7,503 | 0.28 | 31,635 | 31,635 | 25,308 | 25,308 |
| Deputy Finance Director/Treasurer (70%-Village, 14%-Water, 14%-Sewer, 2%-Stormwater) | 4,597 | 0.30 | 4,597 | 0.28 | 4,597 | 0.28 | 16,615 | 16,615 | 15,506 | 15,506 |
| Administrator (88%-Village, 5%-Water, 5%-Sewer, 2%-Stormwater) | 6,667 | 0.12 | 7,083 | 0.1 | 7,083 | 0.1 | 12,000 | 5,875 | 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 | 850 | 682 | 682 | 682 |
| FULL TIME – Staff | | | | | | | | | | |
| Director of Maintenance/ Building Inspector (Shared with Village) | 5,923 | 0.01 | - - | -- | - - | -- | 715 | 715 | 0 | 0 |
| Utility Operator I /Crew Chief | 26.43/Hr | 1.00 | 26.43/Hr | 1.00 | 26.43/Hr | 1.00 | 55,185 | 55,185 | 55,186 | 55,186 |
| Utility Operator II | 23.76/Hr | 3.00 | 23.76/Hr | 3.00 | 23.76/Hr | 3.00 | 148,830 | 148,830 | 148,833 | 148,833 |
| Utility Laborer | 14.29/Hr | 0.21 | 14.29/Hr | 0.17 | 14.29/Hr | 0.17 | 9,945 | 6,330 | 5,504 | 5,504 |
| Utility Clerk | 20.85/Hr | 0.98 | 20.85/Hr | 0.98 | 20.85/Hr | 0.98 | 41,220 | 42,868 | 42,868 | 42,868 |
| Executive Assistant (Shared with Public Works) | 18.00/Hr | 0.14 | 18.00/Hr | 0.10 | 18.00/Hr | 0.10 | 5,815 | 5,040 | 3,330 | 3,330 |
| 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 | 19,915 | 21,983 | 14,823 | 14,823 |
| Subtotal | | | | | | | 442,370 | 426,689 | 435,792 | 433,543 |
| OTHER COMPENSATION | | | | | | | | | | |
| Street Dept. Wages | | 0.81 | | 0.37 | | 0.37 | 33,000 | 40,000 | 18,000 | 18,000 |
| Street Dept. O/T Wages | | | | | | | - | 100 | - | - |
| Temp. Help - Utility | | | | | | | 6,510 | 3,162 | 4,775 | 4,775 |
| Overtime | | | | | | | 24,780 | 19,810 | 23,860 | 23,860 |
| Call Time | | | | | | | 2,915 | 2,550 | 2,625 | 2,625 |
| Out-of-Class. Pay | | | | | | | 135 | 0 | 25 | 25 |
| Longevity Pay - Union | | | | | | | 2,800 | 2,800 | 2,995 | 3,308 |
| Standby Duty Pay | | | | | | | 4,750 | 4,700 | 4,750 | 4,750 |
| TOTAL | XXX | 8.89 | XXX | 8.39 | XXX | 8.34 | $517,260 | $499,811 | $492,822 | $490,886 |
| Water Utility | | | | | | | $308,380 | $293,108 | $324,474 | $314,328 |
| Sewer Utility | | | | | | | 148,313 | 137,776 | 149,771 | 157,981 |
| Stormwater Utility | | | | | | | 81,038 | 68,927 | 18,577 | 18,577 |
| TOTAL | | | | | | | $537,731 | $499,811 | $492,822 | $490,886 |

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

## WATER UTILITY FUND
## 2013 Operating Budget – 2014 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.

| | 2011 Actual | 2012 Budget | 2012 Estimate | 2013 Proposed Budget | 2014 Financial Plan |
|---|---|---|---|---|---|
| Net Assets, January 1 | $ 23,198,813 | $ 23,336,778 | $ 23,336,778 | $ 23,608,017 | $ 23,470,231 |
| REVENUES | | | | | |
| Water Sales | $ 1,481,358 | $ 1,463,000 | $ 1,616,000 | $ 1,517,000 | $ 1,544,500 |
| Private Fire Protection Fees | 38,522 | 38,000 | 38,500 | 38,000 | 38,000 |
| Public Fire Protection Fees | 451,785 | 451,785 | 451,785 | 451,785 | 451,785 |
| Other Water Revenue | 15,188 | 18,950 | 25,260 | 18,950 | 18,950 |
| Interest Income | 181,782 | 104,500 | 87,600 | 82,500 | 82,500 |
| Rental Income | 14,357 | 20,000 | 16,740 | 16,740 | 16,740 |
| Property Sales | 3,962 | - | 450 | - | - |
| Miscellaneous Revenue | 9,038 | 10,000 | 9,100 | 9,100 | 9,200 |
| Gain (Loss) on Sale of Capital Assets | - | - | - | - | - |
| Total Revenues | $ 2,195,992 | $ 2,106,235 | $ 2,245,435 | $ 2,134,075 | $ 2,161,675 |
| EXPENSES | | | | | |
| Source of Supply | $ 62,343 | $ 44,165 | $ 16,125 | $ 44,165 | $ 59,165 |
| Pumping | 142,278 | 139,200 | 165,013 | 153,001 | 143,920 |
| Water Treatment | 192,488 | 222,305 | 209,335 | 222,770 | 222,755 |
| Transmission/Distribution | 258,065 | 350,419 | 176,879 | 354,000 | 224,755 |
| Customer Accounts | 70,572 | 86,330 | 72,120 | 74,856 | 74,856 |
| Private Well Permit Program | 7,055 | 12,518 | 11,227 | 8,400 | 8,400 |
| Administrative & General | 266,544 | 249,612 | 237,844 | 305,873 | 248,999 |
| Depreciation | 534,570 | 540,000 | 540,000 | 550,000 | 550,000 |
| Property Taxes | 424,458 | 450,388 | 450,388 | 470,188 | 478,974 |
| Interest Expense & Fiscal Charges | 96,386 | 91,998 | 91,998 | 85,341 | 78,490 |
| Other Debt Service | 3,268 | 3,267 | 3,267 | 3,267 | 3,267 |
| Total Expenditures | $ 2,058,027 | $ 2,190,202 | $ 1,974,196 | $ 2,271,861 | $ 2,093,581 |
| Net Income (Loss) – before Capital Contributions | $ 137,965 | $ (83,967) | $ 271,239 | $ (137,786) | $ 68,094 |
| Plus: Capital Contributions | - | - | - | - | - |
| Net Income (Loss) – after Capital Contributions | $ 137,965 | $ (83,967) | $ 271,239 | $ (137,786) | $ 68,094 |
| Net Assets, December 31 | $ 23,336,778 | $ 23,252,811 | $ 23,608,017 | $ 23,470,231 | $ 23,538,325 |

# VILLAGE OF WESTON
## Water Utility Fund
## 2013 OPERATING BUDGET
### *(and 2014 FINANCIAL PLAN)*

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 10/31/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | *2014 FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | |
| WATER SALES (46451) | | | | | | | | | |
| 46451 | Metered Sales-Residential | 920 | 825,684 | 758,460 | 910,000 | 820,000 | 850,000 | | 865,000 |
| 46451 | Metered Sales-Commercial | 921 | 394,335 | 368,460 | 410,000 | 380,000 | 400,000 | | 408,000 |
| 46451 | Metered Sales-Industrial | 922 | 199,370 | 168,874 | 230,000 | 200,000 | 202,000 | | 206,000 |
| 46451 | Metered Sales-Public Authority | 923 | 60,008 | 54,058 | 63,000 | 60,000 | 62,000 | | 62,500 |
| 46451 | Other Sales-Private Fire Protect. | 925 | 38,522 | 33,204 | 38,500 | 38,000 | 38,000 | | 38,000 |
| 46451 | Other Sales-Public Fire Protect. | 926 | 451,785 | 345,197 | 451,785 | 451,785 | 451,785 | | 451,785 |
| 46451 | Other Sales-Misc | 924 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 46451 | Unmetered Sales | 929 | 1,961 | 2,424 | 3,000 | 3,000 | 3,000 | | 3,000 |
| | **WATER SALES** | | **1,971,665** | **1,730,677** | **2,106,285** | **1,952,785** | **2,006,785** | **54,000** | **2,034,285** |
| OTHER WATER REVENUE (46160-46455) | | | | | | | | | |
| 46160 | NSF Check Fees | 000 | 125 | 75 | 50 | 150 | 150 | | 150 |
| 46452 | Forfeited Discounts/Penalties | 930 | 3,101 | 2,616 | 3,000 | 3,500 | 3,500 | | 3,500 |
| 46452 | Misc. Rev-Private Well/Add Samp | 932 | 100 | 462 | 245 | 100 | 100 | | 100 |
| 46452 | Misc. Billed Services | 933 | 1,236 | 1,208 | 1,250 | 800 | 800 | | 800 |
| 46452 | Misc. Supplies Sold | 934 | 8 | 335 | 335 | 50 | 50 | | 50 |
| 46452 | Reconnection Fees | 935 | 2,260 | 1,480 | 1,500 | 2,000 | 2,000 | | 2,000 |
| 46452 | Misc. Revenue-All Other | 939 | 60 | 1,660 | 1,660 | 0 | 0 | | 0 |
| 46453 | Assessment Checking | 000 | 2,710 | 2,100 | 2,000 | 2,000 | 2,000 | | 2,000 |
| 46454 | Water Permits Issued | 000 | 220 | 270 | 220 | 350 | 350 | | 350 |
| 46454 | Private Well Permits-Serviced | 932 | 5,368 | 18,308 | 15,000 | 10,000 | 10,000 | | 10,000 |
| | **OTHER WATER REVENUE** | | **15,188** | **28,514** | **25,260** | **18,950** | **18,950** | **0** | **18,950** |
| INTEREST INCOME (48110-48130) | | | | | | | | | |
| 48110 | Interest - Investments | 001 | 178,993 | 69,637 | 85,000 | 100,000 | 80,000 | | 80,000 |
| 48130 | Interest - Special Assessments | 000 | 2,789 | 0 | 2,600 | 4,500 | 2,500 | | 2,500 |
| | **INTEREST INCOME** | | **181,782** | **69,637** | **87,600** | **104,500** | **82,500** | **(22,000)** | **82,500** |
| RENTAL INCOME (46456) | | | | | | | | | |
| 46456 | Rent from Water Tower Leases | 000 | 14,357 | 15,210 | 16,740 | 20,000 | 16,740 | | 16,740 |
| | **RENTAL INCOME** | | **14,357** | **15,210** | **16,740** | **20,000** | **16,740** | **(3,260)** | **16,740** |
| PROPERTY SALES (48307) | | | | | | | | | |
| 48307 | Sale of Equip/Prop.- Recycling | 000 | 1,563 | 0 | 0 | 0 | 0 | | 0 |
| 48309 | Sale of Equip/Prop.- All Other | 000 | 2,399 | 450 | 450 | 0 | 0 | | 0 |
| | **PROPERTY SALES** | | **3,962** | **450** | **450** | **0** | **0** | **0** | **0** |
| MISCELLANEOUS REVENUE (48440/48740) | | | | | | | | | |
| 46459 | Return on Net Invest. in Meters | 000 | 9,038 | 0 | 9,100 | 10,000 | 9,100 | | 9,200 |
| 48300 | Gain on Sale of Equipment | 000 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | **MISC. REVENUE** | | **9,038** | **0** | **9,100** | **10,000** | **9,100** | **(900)** | **9,200** |
| **REVENUES - Subtotal** | | | **2,195,992** | **1,844,488** | **2,245,435** | **2,106,235** | **2,134,075** | **27,840** | **2,161,675** |
| CAPITAL CONTRIBUTIONS (48550) | | | | | | | | | |
| 48550 | Capital Contributions | 941-947 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **REVENUES - Grand Total** | | | **2,195,992** | **1,844,488** | **2,245,435** | **2,106,235** | **2,134,075** | **27,840** | **2,161,675** |
| | | | | | | | **Percent Budget Change** | **1.32%** | **1.29%** |

# VILLAGE OF WESTON
## Water Utility Fund
## 2013 OPERATING BUDGET
## *(and 2014 FINANCIAL PLAN)*

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 10/31/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | *2014 FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | |
| SOURCE OF SUPPLY EXPENSE (53710) | | | | | | | | | |
| 53710 | Operation Labor - Hrly | 120 | 894 | 939 | 1,000 | 1,000 | 1,000 | | 1,000 |
| 53710 | Operation Labor - Call Time | 121 | 66 | 0 | 75 | 65 | 65 | | 65 |
| 53710 | Operation Labor - OT | 122 | 483 | 348 | 250 | 250 | 250 | | 250 |
| 53710 | Operation Labor - Standby | 138 | 2,340 | 1,935 | 2,300 | 2,350 | 2,350 | | 2,350 |
| 53710 | Purchased Water | 220 | 33,058 | 0 | 0 | 15,000 | 15,000 | | 30,000 |
| 53710 | Maint. of Wells & Springs | 245(603) | 3,385 | 978 | 2,000 | 4,000 | 4,000 | | 4,000 |
| 53710 | Maint. of Wells & Springs | 245(614) | 19,865 | 9,342 | 10,000 | 20,000 | 20,000 | | 20,000 |
| 53710 | Maint. of Structure/Improvement | 247(611) | 2,252 | 307 | 500 | 800 | 800 | | 800 |
| 53710 | Maint. of Misc Plant | 255(617) | 0 | 0 | 0 | 200 | 200 | | 200 |
| 53710 | Operation Supplies/Expenses | 349 | 0 | 0 | 0 | 500 | 500 | | 500 |
| | **SOURCE OF SUPPLY EXP.** | | **62,343** | **13,849** | **16,125** | **44,165** | **44,165** | **0** | **59,165** |
| **EXPENSES** | | | | | | | | | |
| PUMPING EXPENSES (53720) | | | | | | | | | |
| 53720 | Operation Labor - Hrly | 120 | 20,851 | 19,826 | 20,000 | 19,350 | 18,581 | | 19,350 |
| 53720 | Operation Labor - Call Time | 121 | 436 | 100 | 277 | 400 | 400 | | 400 |
| 53720 | Operation Labor - OT | 122 | 10,668 | 9,314 | 10,200 | 10,100 | 10,100 | | 10,100 |
| 53720 | Operation Labor - Temp | 125 | 0 | 36 | 36 | 0 | 0 | | 0 |
| 53720 | Water/Sewer/Stormwater | 221 | 2,188 | 2,010 | 2,250 | 1,750 | 1,820 | | 1,820 |
| 53720 | Electricity | 222 | 85,678 | 74,613 | 97,000 | 90,000 | 95,000 | | 95,000 |
| 53720 | Natural Gas | 224 | 5,647 | 2,917 | 4,400 | 6,000 | 5,500 | | 5,500 |
| 53720 | Telephone | 225 | 7 | 0 | 0 | 0 | 0 | | 0 |
| 53720 | Repairs/Maint-Pumping Equip | 242(633) | 714 | 28,467 | 28,500 | 10,150 | 20,000 | | 10,150 |
| 53720 | Maint. Of Structure/Improvement | 247(631) | 15,100 | 3,607 | 100 | 600 | 600 | | 600 |
| 53720 | Operation Supplies/Expenses | 349 | 358 | 2,177 | 2,250 | 350 | 500 | | 500 |
| 53720 | Repair/Maint Supplies-Gasoline | 351 | 631 | 0 | 0 | 500 | 500 | | 500 |
| | **PUMPING EXPENSES** | | **142,278** | **143,067** | **165,013** | **139,200** | **153,001** | **13,801** | **143,920** |
| WATER TREATMENT EXPENSES | | | | | | | | | |
| | **Operation (53730)** | | | | | | | | |
| 53730 | Operation Labor - Hrly | 120 | 16,430 | 15,291 | 16,500 | 16,100 | 16,100 | | 16,100 |
| 53730 | Operation Labor - Call Time | 121 | 119 | 48 | 72 | 125 | 125 | | 125 |
| 53730 | Operation Labor - OT | 122 | 7,229 | 4,029 | 5,000 | 6,800 | 6,800 | | 6,800 |
| 53730 | Operation Labor - Temp | 125 | 114 | 0 | 0 | 30 | 30 | | 30 |
| 53730 | Water/Sewer/Stormwater | 221 | 258 | 194 | 260 | 300 | 300 | | 300 |
| 53730 | Electricity | 222 | 20,976 | 16,615 | 20,800 | 22,000 | 22,000 | | 22,000 |
| 53730 | Natural Gas | 224 | 2,046 | 1,123 | 2,200 | 2,900 | 2,500 | | 2,500 |
| 53730 | Maint. Of Treatment Equipment | 255(652) | 1,723 | 528 | 1,000 | 2,000 | 2,000 | | 2,000 |
| 53730 | Other Outside Services | 290 | 0 | 20 | 0 | 0 | 0 | | 0 |
| 53730 | Water Testing Services | 294 | 7,809 | 4,224 | 2,300 | 6,000 | 6,000 | | 6,000 |
| 53730 | Operating Supplies-All Other | 349 | 2,255 | 1,144 | 2,000 | 1,000 | 2,200 | | 2,200 |
| 53730 | Chemicals | 366 | 125,944 | 116,214 | 155,000 | 160,000 | 160,000 | | 160,000 |
| 53730 | Operation Supplies/Expenses | 390 | 869 | 0 | 500 | 2,400 | 1,200 | | 1,200 |
| | **Subtotal Operation Expenses** | | 185,772 | 159,430 | 205,632 | 219,655 | 219,255 | (400) | 219,255 |
| | **Maintenance (53731)** | | | | | | | | |
| 53731 | Maintenance Labor - Hrly | 120 | 966 | 782 | 900 | 765 | 765 | | 750 |
| 53731 | Maintenance Labor - Call Time | 121 | 0 | 53 | 53 | 0 | 0 | | 0 |
| 53731 | Maintenance Labor - OT | 122 | 84 | 104 | 200 | 200 | 200 | | 200 |
| 53731 | Maintenance Labor - Temp | 125 | 257 | 0 | 0 | 50 | 50 | | 50 |
| 53731 | Maint. Of Machinery/Buildings | 247(651) | 5,374 | 1,826 | 2,000 | 1,500 | 2,000 | | 2,000 |
| 53731 | Misc. Expenses | 311-349 | 35 | 359 | 550 | 135 | 500 | | 500 |
| | **Subtotal Maintenance Expenses** | | 6,716 | 3,124 | 3,703 | 2,650 | 3,515 | 865 | 3,500 |
| TOTAL WATER TREATMENT EXPS. | | | **192,488** | **162,554** | **209,335** | **222,305** | **222,770** | **465** | **222,755** |

# VILLAGE OF WESTON
## Water Utility Fund
## 2013 OPERATING BUDGET
## *(and 2014 FINANCIAL PLAN)*

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 10/31/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | *2014 FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **TRANSMISSION / DISTRIBUTION EXPENSES** | | | | | | | | | |
| | **Operation Expenses** | | | | | | | | |
| 53739 | Labor- Inspections - Hrly | 120 | 192 | 412 | 500 | 800 | 800 | | 800 |
| 53739 | Labor- Inspections -OT | 122 | 0 | 0 | 30 | 30 | 30 | | 30 |
| 53740 | Labor-Miscellaneous - Hrly | 120 | 178 | 95 | 300 | 300 | 300 | | 300 |
| 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 | 2,359 | 1,289 | 1,800 | 3,000 | 2,500 | | 2,500 |
| 53740 | Repairs/Maint Storage Facilities | 245(661) | 1,900 | 0 | 500 | 1,000 | 100 | | 1,000 |
| 53740 | Repairs/Maint-Buildings | 247 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53740 | Outside Contracted Services | 290(662) | 300 | 0 | 0 | 0 | 0 | | 0 |
| 53740 | Outside Printing/Stationery | 312 | 0 | 0 | 0 | 300 | 100 | | 100 |
| 53740 | Small Equipment | 314(662) | 2,138 | 5,657 | 5,700 | 2,000 | 2,600 | | 2,600 |
| 53740 | Operating Suplies-All Other | 349-368 | 1,309 | 2,566 | 3,000 | 3,000 | 3,000 | | 3,000 |
| 53740 | Operating Suplies-Computer Maint | 387 | 455 | 0 | 0 | 0 | 0 | | 0 |
| 53740 | Miscellaneous Expense | 399 | 126 | 145 | 500 | 500 | 500 | | 500 |
| 53741 | Labor-Flushing Mains/Hydrants - Hrly | 120 | 10,104 | 9,183 | 10,000 | 14,200 | 14,200 | | 14,200 |
| 53741 | Labor-Flushing Mains/Hydrants - OT | 122 | 18 | 18 | 20 | 20 | 20 | | 20 |
| 53741 | Labor-Flushing Mains/Hydrants - Temp | 125 | 2,005 | 0 | 0 | 1,600 | 1,600 | | 1,600 |
| 53741 | Publication Fees - Flushing Mains | 321 | 231 | 0 | 230 | 600 | 230 | | 230 |
| 53742 | Labor-Operating Main Valves - Hrly | 120 | 166 | 100 | 225 | 250 | 250 | | 250 |
| 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 | 4,146 | 3,255 | 4,704 | 5,200 | 5,200 | | 5,200 |
| 53743 | Labor-Water Meter Testing - OT | 122 | 0 | 18 | 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 | 250 | 0 | | 0 |
| 53743 | Outside Contracted Services | 290 | 4,091 | 6,299 | 6,000 | 4,500 | 5,000 | | 5,000 |
| 53744 | Labor-Existing Meter Change - Hrly | 120 | 22,271 | 22,703 | 25,560 | 21,000 | 20,654 | | 20,779 |
| 53744 | Labor-Existing Meter Change - Call Time | 121 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53744 | Labor-Existing Meter Change - OT | 122 | 1,121 | 482 | 1,090 | 1,000 | 1,000 | | 1,000 |
| 53744 | Labor-Existing Meter Change -Temp | 125 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53745 | Labor-Freeze Up/Thaw - Hrly | 120 | 267 | 75 | 500 | 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 | 878 | 664 | 625 | 1,300 | 1,300 | | 1,300 |
| 53746 | Labor-Customer Complaints - Call Time | 121 | 304 | 48 | 250 | 250 | 250 | | 250 |
| 53746 | Labor-Customer Complaints - OT | 122 | 287 | 45 | 100 | 220 | 220 | | 220 |
| 53746 | Labor-Customer Complaints - Temp | 125 | 0 | 27 | 27 | 0 | 0 | | 0 |
| 53747 | Labor-Diggers Hotline Locates - Hrly | 120 | 15,666 | 14,419 | 15,000 | 13,000 | 14,000 | | 14,000 |
| 53747 | Labor-Diggers Hotline Locates - Call Tim | 121 | 0 | 148 | 148 | 0 | 0 | | 0 |
| 53747 | Labor-Diggers Hotline Locates - OT | 122 | 18 | 100 | 40 | 60 | 60 | | 60 |
| 53747 | Labor-Diggers Hotline Locates - Temp | 125 | 0 | 117 | 117 | 0 | 0 | | 0 |
| 53748 | Labor-Water Service On/Off - Hrly | 120 | 2,665 | 1,719 | 2,450 | 2,400 | 2,400 | | 2,400 |
| 53748 | Labor-Water Service On/Off - Call Time | 121 | 541 | 560 | 545 | 550 | 550 | | 550 |
| 53748 | Labor-Water Service On/Off - OT | 122 | 153 | 235 | 400 | 500 | 500 | | 500 |
| 53748 | Labor-Water Service On/Off - Temp | 125 | 0 | 9 | 9 | 0 | 0 | | 0 |
| 53749 | Labor-Mapping & AS Builts | 120 | 594 | 404 | 200 | 500 | 500 | | 500 |
| 53749 | Labor-Mapping & AS Builts OT | 122 | 0 | 9 | 9 | 0 | 0 | | 0 |
| 53749 | Labor-Mapping & AS Builts - Temp | 125 | 171 | 0 | 0 | 0 | 0 | | 2 |
| 53750 | Salaries | 110 | 10,147 | 6,651 | 8,338 | 8,920 | 9,171 | | 12,699 |
| 53750 | GIS - Hrly | 120 | 0 | 93 | 93 | 0 | 0 | | 0 |
| 53750 | GIS - Temp | 125 | 1,206 | 167 | 167 | 0 | 0 | | 0 |
| 53750 | GIS - Education/Training | 157 | 553 | 419 | 420 | 0 | 450 | | 450 |
| 53750 | GIS Expenses | 286-310 | 500 | 1,047 | 1,050 | 500 | 1,050 | | 1,050 |
| 53751 | Labor-Distribution Model | 120 | 24 | 66 | 80 | 0 | 0 | | 0 |
| 53751 | Distr. Model Expenses | 286-290 | 1,200 | 1,200 | 1,200 | 1,200 | 25,000 | | 1,200 |

VILLAGE OF WESTON
Water Utility Fund
2013 OPERATING BUDGET
*(and 2014 FINANCIAL PLAN)*

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 10/31/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | *2014 FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | |
| **TRANSMISSION / DISTRIBUTION EXPENSES (cont.)** | | | | | | | | | |
| | **Maintenance Expenses** | | | | | | | | |
| 53760 | Maint. Reserv./Stand Pipes, Labor - Hrly | 120 | 868 | 504 | 450 | 200 | 450 | | 450 |
| 53760 | Maint. Reserv./Stand Pipes, Labor - Call Time | 121 | 238 | 48 | 50 | 150 | 50 | | 50 |
| 53760 | Maint. Reserv./Stand Pipes, Labor - OT | 122 | 151 | 45 | 50 | 100 | 50 | | 50 |
| 53760 | Maint. Reserv./Stand Pipes, Other | 247-250 | 3,333 | 5,425 | 6,000 | 130,000 | 130,000 | | 10,000 |
| 53760 | Maint. Reserv./Stand Pipes, Other | 290 | 0 | 3,100 | 3,500 | 1,000 | 1,000 | | 1,000 |
| 53760 | Maint. Reserv./Stand Pipes, Other | 314 | 0 | 2,300 | 2,500 | 0 | 1,000 | | 1,000 |
| 53761 | Maint. of Mains, Labor - Hrly | 120 | 16,620 | 1,849 | 2,500 | 5,500 | 5,500 | | 5,500 |
| 53761 | Maint. of Mains, Labor - Call Time | 121 | 113 | 53 | 200 | 350 | 300 | | 300 |
| 53761 | Maint. of Mains, Labor - OT | 122 | 2,111 | 129 | 491 | 2,200 | 2,200 | | 2,200 |
| 53761 | Maint. of Mains, Labor - Temp | 125 | 295 | 45 | 45 | 50 | 50 | | 50 |
| 53761 | Maint. of Mains, Labor - Out-of-Class Pa | 137 | 54 | 2 | 20 | 25 | 25 | | 25 |
| 53761 | Maint. of Mains, Other | 251-290 | 58,796 | 1,461 | 2,000 | 30,000 | 10,000 | | 20,000 |
| 53761 | Maint of Mains, Small Equipment | 314 | 241 | 0 | 200 | 200 | 200 | | 200 |
| 53762 | Maint. of Services, Labor - Hrly | 120 | 4,986 | 1,305 | 2,907 | 4,000 | 4,000 | | 4,000 |
| 53762 | Maint. of Services, Labor - Call Time | 121 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53762 | Maint. of Services, Labor - OT | 122 | 40 | 0 | 50 | 150 | 150 | | 150 |
| 53762 | Maint. of Services, Labor - Temp | 125 | 67 | 153 | 153 | 40 | 70 | | 70 |
| 53762 | Maint. of Services, Labor - Out-of-Class | 137 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53762 | Maint. of Services, Other | 252-290 | 15,811 | 10,488 | 9,000 | 21,000 | 21,000 | | 21,000 |
| 53762 | Maint. of Services, Small Equipment | 314 | 257 | 0 | 200 | 200 | 200 | | 200 |
| 53763 | Maint. of Meters, Labor - Hrly | 120 | 6,917 | 7,029 | 8,000 | 8,000 | 8,000 | | 8,000 |
| 53763 | Maint. of Meters, Labor - Call Time | 121 | 66 | 53 | 70 | 65 | 65 | | 65 |
| 53763 | Maint. of Meters, Labor - OT | 122 | 30 | 20 | 40 | 30 | 30 | | 30 |
| 53763 | Maint. of Meters, Labor - Temp | 125 | 0 | 18 | 18 | 0 | 0 | | 0 |
| 53763 | Maint. of Meters, Other | 253-349 | 1,806 | (1,349) | | 7,500 | 7,500 | | 7,500 |
| 53764 | Maint. of Hydrants, Labor - Hrly | 120 | 2,490 | 496 | 2,000 | 2,500 | 2,500 | | 2,500 |
| 53764 | Maint. of Hydrants, Labor - OT | 122 | 322 | 0 | 50 | 150 | 50 | | 50 |
| 53764 | Maint. of Hydrants, Labor - Temp | 125 | 3,005 | 225 | 225 | 2,000 | 225 | | 225 |
| 53764 | Maint. of Hydrants, Other | 254-349 | 47,390 | 30,854 | 40,000 | 41,000 | 41,000 | | 41,000 |
| 53765 | Maint. of Other Plant, Labor - Hrly | 120 | 771 | 408 | 1,089 | 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 | 279 | 117 | 117 | 0 | 0 | | 0 |
| 53765 | Maint. of Other Plant, Labor - Small Equi | 314 | 0 | 0 | 100 | 100 | 100 | | 100 |
| 53766 | Maint. of Vehicles, Labor - Hrly | 120 | 1,717 | 1,302 | 2,400 | 2,500 | 2,500 | | 2,500 |
| 53766 | Maint. of Vehicles, Labor - Temp | 125 | 76 | 27 | 27 | 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 | 931 | 374 | 500 | 1,209 | 1,000 | | 1,000 |
| | **TRANSMISSION / DISTRIB.** | | **258,065** | **146,925** | **176,879** | **350,419** | **354,000** | **3,581** | **224,755** |
| **CUSTOMER ACCOUNTS EXPS. (53770-53771)** | | | | | | | | | |
| 53770 | Meter Reading, Labor - Hrly | 120 | 16,463 | 14,176 | 16,000 | 15,800 | 15,800 | | 15,800 |
| 53770 | Meter Reading, Labor - Temp | 125 | 0 | 18 | 18 | 0 | 0 | | 0 |
| 53770 | Meter Reading, Cont. Services | 287 | 726 | 866 | 900 | 730 | 900 | | 900 |
| 53770 | Operating Supplies - Small Equip | 314-349 | 410 | 784 | 850 | 12,000 | 1,000 | | 1,000 |
| 53771 | Treasurer/Finance Dir.-Labor | 103 | 20,329 | 16,811 | 20,407 | 20,410 | 20,407 | | 20,407 |
| 53771 | Accounting/Collection-Labor - Hrly | 120 | 19,599 | 15,691 | 20,000 | 21,900 | 22,159 | | 22,159 |
| 53771 | Accounting/Collection-Labor - OT | 122 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53771 | Accounting/Collection-Labor - Temp | 125 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53771 | Longevity Pay | 133 | 45 | 0 | 45 | 0 | 0 | | 0 |
| 53771 | Labor-Less Recycling Wages | 199 | (314) | 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 | 2,735 | 2,934 | 2,950 | 3,490 | 3,490 | | 3,490 |
| 53771 | Postage, Misc. | 310-314 | 5,035 | 4,963 | 5,500 | 6,500 | 5,600 | | 5,600 |
| 53771 | Bad Debt Expense | 741 | 244 | 121 | 150 | 200 | 200 | | 200 |
| | **CUSTOMER ACCTS. EXPS.** | | **70,572** | **61,664** | **72,120** | **86,330** | **74,856** | **(11,474)** | **74,856** |

# VILLAGE OF WESTON
## Water Utility Fund
## 2013 OPERATING BUDGET
## *(and 2014 FINANCIAL PLAN)*

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 10/31/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | *2014 FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | |
| **PRIVATE WELL PERMIT PROGRAM (53775)** | | | | | | | | | |
| 53775 | Private Well, Labor - Hrly | 120 | 4,328 | 7,626 | 5,800 | 5,815 | 5,000 | | 5,000 |
| 53775 | Private Well, Labor - Temp | 125 | 0 | 27 | 27 | 0 | 0 | | 0 |
| 53775 | Education & Training | 157 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53775 | Outside Services Contracted | 290-294 | 2,602 | 4,041 | 5,000 | 6,300 | 3,000 | | 3,000 |
| 53775 | Office Supplies | 310-351 | 125 | 324 | 400 | 403 | 400 | | 400 |
| | **PRIVATE WELL PERMIT PROG.** | | **7,055** | **12,018** | **11,227** | **12,518** | **8,400** | **(4,118)** | **8,400** |
| **ADMINISTRATIVE & GENERAL EXPS. (53780)** | | | | | | | | | |
| 53780 | Salaries-Administrator | 101 | 6,594 | 1,696 | 2,448 | 5,000 | 4,266 | | 4,266 |
| 53780 | Salaries-Dir. of Public Works | 102 | 22,224 | 7,940 | 9,824 | 22,070 | 19,875 | | 5,000 |
| 53780 | Salaries-Committee Members | 105 | 728 | 0 | 806 | 1,345 | 806 | | 806 |
| 53780 | Salaries - Regular | 110 | 8,802 | 22,404 | 25,000 | 10,275 | 39,875 | | 39,349 |
| 53780 | Hourly Wages, Regular | 120 | 24,157 | 18,256 | 23,000 | 20,000 | 22,000 | | 23,000 |
| 53780 | Hourly Wages, Overtime | 122 | 0 | 0 | 0 | 0 | | | 0 |
| 53780 | Hourly Wages, Temp | 125 | 0 | 0 | 0 | 0 | | | 0 |
| 53780 | Vacation/Sick/Holidays | 31/132/134 | 16,505 | 12,639 | 18,960 | 14,900 | 14,900 | | 14,534 |
| 53780 | Longevity Pay | 133 | 1,341 | 0 | 1,662 | 1,662 | 1,831 | | 2,045 |
| 53780 | Meeting Pay-Clerical | 136 | 280 | 0 | 269 | 343 | 269 | | 269 |
| 53780 | Social Security | 151 | 23,294 | 17,547 | 22,425 | 22,835 | 24,820 | | 24,050 |
| 53780 | Wisconsin Retirement | 152 | 34,762 | 14,271 | 17,240 | 17,390 | 21,446 | | 21,770 |
| 53780 | Health/Dental Insurance | 154 | 78,804 | 67,088 | 72,505 | 81,855 | 57,930 | | 60,625 |
| 53780 | Life Insurance | 155 | 528 | 414 | 380 | 385 | 420 | | 405 |
| 53780 | Worker's Comp. Ins. | 156 | 10,011 | 0 | 7,735 | 7,145 | 8,830 | | 8,795 |
| 53780 | Employee Education/Training | 157 | 180 | 0 | 200 | 500 | 500 | | 500 |
| 53780 | Coveralls/Clothing | 162/346 | 1,148 | 622 | 1,200 | 2,000 | 2,000 | | 2,000 |
| 53780 | Employee Health Tests | 164 | 66 | 171 | 130 | 150 | 150 | | 150 |
| 53780 | Post Employee Health | 167 | 2,861 | 2,310 | 2,665 | 2,605 | 2,805 | | 2,785 |
| 53780 | Less: Recycling Fringes | 199 | (156) | 0 | 0 | 0 | 0 | | 0 |
| 53780 | Regulatory Commission | 208 | 2,413 | 1,749 | 2,000 | 2,200 | 2,200 | | 2,200 |
| 53780 | Legal Services | 212 | 2,010 | 0 | 100 | 2,000 | 2,000 | | 2,000 |
| 53780 | Architec/Engineering Fees | 215 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53780 | Telephone | 225 | 1,734 | 1,477 | 1,800 | 1,750 | 1,750 | | 1,750 |
| 53780 | Repairs/Maint - Other Mach | 242 | 65 | 0 | 100 | 100 | 100 | | 100 |
| 53780 | Outside Services Contracted | 286-294 | 4,705 | 1,885 | 4,000 | 5,500 | 50,000 | | 5,500 |
| 53780 | Office Supplies & Expenses | 310-312 | 3,907 | 3,146 | 3,600 | 4,000 | 4,000 | | 4,000 |
| 53780 | Small Equipment | 314 | 500 | 360 | 500 | 200 | 200 | | 200 |
| 53780 | Subscriptions | 322 | 0 | 69 | 70 | 600 | 100 | | 100 |
| 53780 | Membership dues | 324 | 1,536 | 1,534 | 1,500 | 1,250 | 1,500 | | 1,500 |
| 53780 | Registration Fees | 325 | 933 | 1,253 | 1,255 | 2,000 | 2,000 | | 2,000 |
| 53780 | Advertising | 326 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53780 | Meeting /travel/lodging | 332-336 | 1,639 | 1,067 | 1,000 | 2,000 | 2,000 | | 2,000 |
| 53780 | Transportation Exp. - Gas | 351 | 8,570 | 6,228 | 8,500 | 9,300 | 9,300 | | 9,300 |
| 53780 | Misc. General Expenses | 363-399 | 199 | 0 | 200 | 752 | 500 | | 500 |
| 53780 | Property Insurance | 511-513 | 6,204 | 6,767 | 6,770 | 7,500 | 7,500 | | 7,500 |
| | **ADMIN. & GENERAL EXPS.** | | **266,544** | **190,893** | **237,844** | **249,612** | **305,873** | **56,261** | **248,999** |
| **OTHER OPERATING EXPENSES (53790)** | | | | | | | | | |
| 53790 | Depreciation | 541 | 534,570 | 405,000 | 540,000 | 540,000 | 550,000 | | 550,000 |
| 53790 | Payment in Lieu of Taxes | 592 | 424,458 | 338,436 | 450,388 | 450,388 | 470,188 | | 478,974 |
| | **OTHER OPER. EXPENSES** | | **959,028** | **743,436** | **990,388** | **990,388** | **1,020,188** | **29,800** | **1,028,974** |
| **DEBT SERVICE (58300-59910)** | | | | | | | | | |
| 58300 | Interest on Long-term Debt | 621/622 | 96,386 | 91,998 | 91,998 | 91,998 | 85,341 | | 78,490 |
| 58400 | Bond Issue Expenses | 212/311 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 59910 | Amort. of Bond Discount | 542 | 1,346 | 1,346 | 1,345 | 1,345 | 1,345 | | 1,345 |
| 59910 | Amort. of Debt Issue Costs | 543 | 1,922 | 1,922 | 1,922 | 1,922 | 1,922 | | 1,922 |
| 59910 | Amort. Loss on refunding | 544 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | **DEBT SERVICE** | | **99,654** | **95,266** | **95,265** | **95,265** | **88,608** | **(6,657)** | **81,757** |
| **EXPENSES** | | | **2,058,027** | **1,569,672** | **1,974,196** | **2,190,202** | **2,271,861** | **81,659** | **2,093,581** |
| | | | | | | Percent Budget Change | | 3.73% | -7.85% |
| **NET INCOME - before Cap. Contributions** | | | 137,965 | 274,816 | 271,239 | (83,967) | (137,786) | (53,819) | 68,094 |
| **NET INCOME - after Cap. Contributions** | | | 137,965 | 274,816 | 271,239 | (83,967) | (137,786) | (53,819) | 68,094 |

| VILLAGE OF WESTON<br>2013 OPERATING BUDGET REQUEST<br>AND 2014 FINANCIAL PLAN<br>PROGRAM COMMENTS | Department/Office:<br>Public Works | Budget:<br>Sewer Utility Fund |
|---|---|---|
| | Program:<br>Enterprise Funds | Submitted by:<br>Keith Donner |

## SEWER UTILITY FUND
## 2013 Operating Budget – 2014 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.

| | 2011 Actual | 2012 Budget | 2012 Estimate | 2013 Proposed Budget | 2014 Financial Plan |
|---|---|---|---|---|---|
| Net Assets, January 1 | $ 25,043,467 | $ 25,382,012 | $ 25,382,012 | $ 25,528,621 | $ 25,596,383 |
| REVENUES | | | | | |
| Customer Sales | $ 1,734,225 | $ 1,699,000 | $ 1,737,340 | $ 1,707,300 | $ 1,707,300 |
| Hook-up Charges | 22,000 | 20,000 | 15,520 | 20,000 | 20,000 |
| Other Sewer Revenue | 10,468 | 8,100 | 7,700 | 7,700 | 7,700 |
| Intergovernmental Charges for Services | - | - | - | - | - |
| Interest Income | 330,049 | 178,000 | 176,300 | 151,300 | 151,300 |
| Gain (Loss) on Sale of Capital Assets | 49,198 | - | - | - | - |
| Total Revenues | $ 2,145,941 | $ 1,905,100 | $ 1,936,860 | $ 1,886,300 | $ 1,886,300 |
| EXPENSES | | | | | |
| Operating | $ 155,363 | $ 157,385 | $ 167,580 | $ 172,650 | $ 173,150 |
| Maintenance | 69,996 | 92,404 | 80,806 | 138,291 | 92,511 |
| Rib Mt. Metro – O&M | 500,009 | 600,000 | 445,000 | 480,000 | 480,000 |
| Customer Accounts | 31,836 | 37,405 | 38,140 | 36,905 | 36,904 |
| Administrative & General | 143,955 | 150,071 | 129,023 | 142,260 | 148,786 |
| Depreciation | 658,714 | 645,000 | 680,000 | 690,000 | 700,000 |
| Property Taxes | 5,945 | 5,500 | 6,100 | 6,300 | 6,500 |
| Rib Mt. Metro – Debt Service | 77,993 | 100,000 | 100,000 | - | - |
| Interest Expense & Fiscal Charges | 147,641 | 140,200 | 140,200 | 128,575 | 115,819 |
| Other Debt Service | 23,557 | 23,557 | 23,557 | 23,557 | 23,557 |
| Other Financing Uses/Transfers | - | - | - | - | - |
| Total Expenditures | $ 1,815,009 | $ 1,951,522 | $ 1,810,406 | $ 1,818,538 | $ 1,777,227 |
| Net Income (Loss) – before Capital Contributions | $ 330,932 | $ (46,422) | $ 126,454 | $ 67,762 | $ 109,073 |
| Plus: Capital Contributions | 7,613 | - | 20,155 | - | - |
| Net Income (Loss) – after Capital Contributions | $ 338,545 | $ (46,422) | $ 146,609 | $ 67,762 | $ 109,073 |
| Net Assets, December 31 | $ 25,382,012 | $ 25,335,590 | $ 25,528,621 | $ 25,596,383 | $ 25,705,456 |

# VILLAGE OF WESTON
## Sewer Utility Fund
## 2013 OPERATING BUDGET
## *(and 2014 FINANCIAL PLAN)*

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 9/30/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | 2014 *FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | |
| **CUSTOMER SALES (46411)** | | | | | | | | | |
| 46411 | Metered Sales-Residential | 920 | 1,025,727 | 772,445 | 1,030,000 | 1,025,000 | 1,025,000 | | 1,025,000 |
| 46411 | Metered Sales-Commercial | 921 | 578,867 | 450,785 | 595,000 | 557,000 | 570,000 | | 570,000 |
| 46411 | Metered Sales-Industrial | 922 | 66,650 | 55,318 | 70,000 | 60,000 | 65,000 | | 65,000 |
| 46411 | Metered Sales-Public Authority | 923 | 59,572 | 27,769 | 40,000 | 55,000 | 45,000 | | 45,000 |
| 46411 | Metered Sales-Misc. Other | 924 | 324 | 243 | 325 | 2,000 | 300 | | 300 |
| 46411 | Unmetered Sales | 929 | 3,085 | 2,012 | 2,015 | 0 | 2,000 | | 2,000 |
| | **CUSTOMER SALES** | | **1,734,225** | **1,308,572** | **1,737,340** | **1,699,000** | **1,707,300** | **8,300** | **1,707,300** |
| **OTHER SEWER REVENUE (46160-46416)** | | | | | | | | | |
| 46160 | NSF Check Fees | 000 | 125 | 38 | 50 | 100 | 100 | | 100 |
| 46412 | Forfeited Discounts/Penalties | 930 | 4,104 | 3,056 | 4,050 | 4,000 | 4,000 | | 4,000 |
| 46412 | Misc. Services Billed | 933-939 | 2,775 | 826 | 850 | 500 | 800 | | 800 |
| 46413 | Assessment Checking | 000 | 2,660 | 1,920 | 2,000 | 2,500 | 2,000 | | 2,000 |
| 46414 | Permits | 000 | 805 | 700 | 750 | 1,000 | 800 | | 800 |
| 46415 | Hook-up Charges | 000 | 22,000 | 15,520 | 15,520 | 20,000 | 20,000 | | 20,000 |
| | **OTHER SEWER REVENUE** | | **32,468** | **22,060** | **23,220** | **28,100** | **27,700** | **(400)** | **27,700** |
| **INTEREST INCOME (48110-48130)** | | | | | | | | | |
| 48110 | Interest on Investments | 001 | 328,583 | 132,081 | 175,000 | 175,000 | 150,000 | | 150,000 |
| 48130 | Interest on Assessments | 000 | 1,467 | 5 | 1,300 | 3,000 | 1,300 | | 1,300 |
| | **INTEREST INCOME** | | **330,049** | **132,086** | **176,300** | **178,000** | **151,300** | **(26,700)** | **151,300** |
| **MISCELLANEOUS REVENUE** | | | | | | | | | |
| 48300 | Gain/Loss on Sale of Equip/Prop. | 000 | 49,198 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **MISCELLANEOUS REVENUE** | | **49,198** | **0** | **0** | **0** | **0** | **0** | **0** |
| **REVENUES - Subtotal** | | | **2,145,941** | **1,462,718** | **1,936,860** | **1,905,100** | **1,886,300** | **(18,800)** | **1,886,300** |
| | | | | | | **Percent Budget Change** | | **-0.99%** | **0.00%** |
| **CAPITAL CONTRIBUTIONS (48550)** | | | | | | | | | |
| 48550 | Capital Contributions | 941-947 | 7,613 | 20,155 | 20,155 | 0 | 0 | 0 | 0 |
| **REVENUES - Grand Total** | | | **2,153,554** | **1,482,873** | **1,957,015** | **1,905,100** | **1,886,300** | **(18,800)** | **1,886,300** |
| **EXPENSES** | | | | | | | | | |
| **OPERATING EXPENSES (53610)** | | | | | | | | | |
| 53610 | Employee Education & Training | 157 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53610 | Water/Sewer/Stormwater | 221 | 187 | 120 | 190 | 195 | 200 | | 200 |
| 53610 | Electricity | 222 | 33,110 | 20,384 | 32,000 | 34,000 | 34,000 | | 34,000 |
| 53610 | Sewerage Treatment Costs (Schofield) | 223 | 73,554 | 63,987 | 85,000 | 70,000 | 85,000 | | 85,000 |
| 53610 | Natural Gas | 224 | 514 | 296 | 500 | 650 | 600 | | 600 |
| 53610 | Telephone | 225 | 5,968 | 4,409 | 6,100 | 6,600 | 6,500 | | 6,500 |
| 53610 | Rib Mt. Metro - Monthly O&M | 227 | 500,009 | 294,266 | 445,000 | 600,000 | 480,000 | | 480,000 |
| 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 | 1,876 | 2,819 | 3,000 | 100 | 2,000 | | 2,000 |
| 53610 | Membership Dues | 324 | 0 | 50 | 50 | 40 | 50 | | 50 |
| 53610 | Registration fees/Travel | 325-344 | 0 | 0 | 0 | 800 | 0 | | 0 |
| 53610 | Clothing | 346 | 0 | 0 | 0 | 500 | 0 | | 0 |
| 53610 | Operating supplies | 349 | 810 | 512 | 800 | 900 | 900 | | 900 |
| 53610 | Gasoline | 351 | 8,986 | 4,497 | 9,200 | 9,600 | 9,600 | | 9,600 |
| 53610 | Repairs/Maint-Motor Vehicle | 352 | 0 | 0 | 0 | 800 | 800 | | 800 |
| 53610 | Repairs/Maint-Machinery | 353 | 6 | 0 | 0 | 800 | 800 | | 800 |
| 53610 | Repairs/Maint-Sewer | 359 | 0 | 0 | 0 | 800 | 800 | | 800 |
| 53610 | Miscellaneous | 399 | 132 | 15 | 50 | 100 | 100 | | 100 |
| 53610 | Rents/Lease/Easements | 531 | 2,433 | 2,586 | 2,590 | 2,500 | 2,700 | | 2,700 |
| 53610 | Depreciation Exp-Water Meters | 541 | 18,752 | 0 | 19,000 | 18,500 | 19,500 | | 20,000 |
| 53610 | Property Taxes/Easement | 591 | 5,945 | 0 | 6,100 | 5,500 | 6,300 | | 6,500 |
| 53610 | Meter Cost Share Exp. | 593 | 9,038 | 0 | 9,100 | 10,500 | 9,100 | | 9,100 |
| | **OPERATING EXPENSES** | | **661,317** | **393,941** | **618,680** | **762,885** | **658,950** | **(103,935)** | **659,650** |

# VILLAGE OF WESTON
## Sewer Utility Fund
## 2013 OPERATING BUDGET
## *(and 2014 FINANCIAL PLAN)*

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 9/30/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | *2014 FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | |
| MAINTENANCE EXPENSES (53600-53611) | | | | | | | | | |
| 53600 | Contracted Svcs.-General Maint. | 251-299 | 219 | 973 | 1,000 | 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 | 20,163 | 14,847 | 17,985 | 18,500 | 18,000 | | 18,192 |
| 53601 | Labor-Lift Station Maint. - Call Time | 121 | 544 | 475 | 475 | 600 | 600 | | 600 |
| 53601 | Labor-Lift Station Maint. - OT | 122 | 1,102 | 463 | 1,000 | 1,600 | 1,400 | | 1,400 |
| 53601 | Labor-Lift Station Maint. - Temp | 125 | 2,765 | 326 | 325 | 200 | 200 | | 200 |
| 53601 | Labor-Lift Station Maint. - Standby | 138 | 2,340 | 1,755 | 2,400 | 2,400 | 2,400 | | 2,400 |
| 53601 | Labor-Lift Station Maint. - Other Mac | 242 | 3,758 | 9,253 | 9,550 | 20,000 | 20,000 | | 20,000 |
| 53601 | Labor-Lift Station Maint. - Grounds | 245 | 1,638 | 16 | 100 | 1,500 | 1,500 | | 1,500 |
| 53601 | Labor-Lift Station Maint. - Building | 247 | 425 | 191 | 300 | 2,000 | 500 | | 500 |
| 53601 | Labor-Lift Station Maint. - Landfill | 296 | 739 | 688 | 800 | 410 | 800 | | 800 |
| 53601 | Operating Supplies-All Other | 349 | 1,402 | 447 | 500 | 1,500 | 1,500 | | 1,500 |
| 53602 | Labor-Sewer Jetting - Hrly | 120 | 5,347 | 6,089 | 7,800 | 7,500 | 7,200 | | 7,200 |
| 53602 | Labor-Sewer Jetting - Call Time | 121 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53602 | Labor-Sewer Jetting - OT | 122 | 268 | 0 | 475 | 750 | 500 | | 500 |
| 53602 | Labor-Sewer Jetting - Temp | 125 | 1,853 | 1,967 | 1,991 | 2,500 | 2,500 | | 2,500 |
| 53602 | Landfill Services | 296 | 631 | 682 | 800 | 753 | 800 | | 800 |
| 53602 | Operating Supplies-All Other | 349 | 236 | 271 | 300 | 500 | 500 | | 500 |
| 53603 | Labor-Manhole/Main Repair - Hrly | 120 | 683 | 2,896 | 3,950 | 650 | 650 | | 650 |
| 53603 | Labor-Manhole/Main Repair -Call Tir | 121 | 59 | 0 | 50 | 60 | 60 | | 60 |
| 53603 | Labor-Manhole/Main Repair - OT | 122 | 143 | 0 | 60 | 50 | 60 | | 60 |
| 53603 | Labor-Manhole/Main Repair - Temp | 125 | 76 | 45 | 45 | 0 | 0 | | 0 |
| 53603 | Labor-Manhole/Main Repair - Out of | 137 | 0 | 1 | 1 | 0 | 0 | | 0 |
| 53603 | Contracted Services-Mains | 251-290 | 4,693 | 17,045 | 18,000 | 5,500 | 10,000 | | 10,000 |
| 53604 | Labor-Customer Complaints - Hrly | 120 | 829 | 95 | 200 | 450 | 350 | | 350 |
| 53604 | Labor-Customer Complaints - Call Ti | 121 | 185 | 143 | 160 | 150 | 160 | | 160 |
| 53604 | Labor-Customer Complaints - OT | 122 | 226 | 107 | 75 | 180 | 180 | | 180 |
| 53604 | Labor-Customer Complaints - Tmp | 125 | 0 | 9 | 9 | 0 | 0 | | 0 |
| 53604 | Labor-Customer Complaints - out of | 137 | 5 | 0 | 0 | 0 | 0 | | 0 |
| 53605 | Labor-Televising - Hrly | 120 | 655 | 0 | 800 | 1,550 | 1,500 | | 1,500 |
| 53605 | Labor-Televising - OT | 122 | 0 | 0 | 60 | 40 | 60 | | 60 |
| 53605 | Labor-Televising - Temp | 125 | 0 | 0 | 0 | 40 | 50 | | 50 |
| 53605 | Televising-Outside Contracted svc | 290 | 0 | 0 | 0 | 1,000 | 50,000 | | 0 |
| 53606 | Labor-Maintenance Vehicles - Hrly | 120 | 6,377 | 1,271 | 2,000 | 5,000 | 2,500 | | 2,500 |
| 53606 | Labor-Maintenance Vehicles - OT | 122 | 804 | 0 | 0 | 0 | 0 | | 0 |
| 53606 | Labor-Maintenance Vehicles - Temp | 125 | 181 | 32 | 30 | 0 | 0 | | 0 |
| 53606 | Contracted Svcs.-Maint. Vehicles | 241 | 481 | 194 | 500 | 5,000 | 1,000 | | 1,000 |
| 53606 | Radio Maint Services | 278 | 23 | 0 | 0 | 0 | 0 | | 0 |
| 53606 | Commercial Travel Exp | 334 | 0 | 0 | 0 | 250 | 250 | | 250 |
| 53606 | Gasoline | 351 | 133 | 163 | 320 | 500 | 500 | | 500 |
| 53606 | Repair/Maint - Vehicles | 352 | 727 | 1,324 | 1,350 | 1,250 | 1,250 | | 1,250 |
| 53607 | Labor-Mapping & AS Builts - Salary | 110 | 8,321 | 4,078 | 6,115 | 8,421 | 9,171 | | 13,199 |
| 53607 | Labor-Mapping & AS Builts - Hrly | 120 | 48 | 226 | 70 | 0 | 0 | | 0 |
| 53607 | Labor-Mapping & AS Builts - Temp | 125 | 1,253 | 0 | 0 | 0 | 0 | | 0 |
| 53607 | Computer License | 286 | 500 | 1,047 | 1,050 | 500 | 1,050 | | 1,050 |
| 53607 | Contracted Services | 290 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53607 | Misc. Exps.-GIS | 310-399 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53611 | Labor-Inspections/Mains - Hrly | 120 | 166 | 202 | 160 | 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** | | **69,996** | **67,321** | **80,806** | **92,404** | **138,291** | **45,887** | **92,511** |
| CUSTOMER ACCOUNTS EXPS. (53612) | | | | | | | | | |
| 53612 | Customer Accounts -Hourly | 120 | 19,003 | 14,506 | 23,000 | 23,530 | 22,160 | | 22,159 |
| 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 | (314) | 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 | 640 | 700 | 700 | | 700 |
| 53612 | Computer license | 286 | 2,222 | 2,550 | 2,550 | 2,200 | 2,550 | | 2,550 |
| 53612 | Computer Maint | 287 | 726 | 866 | 900 | 750 | 900 | | 900 |
| 53612 | Office Supplies | 310 | 0 | 0 | 100 | 200 | 100 | | 100 |
| 53612 | Postage, Publishing/Printing | 311 | 4,047 | 2,862 | 4,000 | 4,800 | 4,800 | | 4,800 |
| 53612 | Outside Printing/Stationery | 312 | 326 | 870 | 870 | 400 | 870 | | 870 |
| 53612 | Small Equipment | 314 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53612 | Bad Debt Expense | 741 | 488 | 1,255 | 1,255 | 0 | 0 | | 0 |
| | **CUSTOMER ACCTS. EXPS.** | | **31,836** | **28,118** | **38,140** | **37,405** | **36,905** | **(500)** | **36,904** |

# VILLAGE OF WESTON
## Sewer Utility Fund
## 2013 OPERATING BUDGET
## *(and 2014 FINANCIAL PLAN)*

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 9/30/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | 2014 *FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **ADMINISTRATIVE & GENERAL EXPS. (53613)** | | | | | | | | | |
| 53613 | Salaries-Administrator | 101 | 6,594 | 1,369 | 2,448 | 5,000 | 4,266 | | 4,266 |
| 53613 | Salaries-Director of Public Works | 102 | 17,829 | 5,718 | 6,580 | 17,350 | 7,000 | | 7,000 |
| 53613 | Salaries-Treasurer/Fin. Director | 103 | 20,329 | 15,247 | 20,407 | 20,405 | 20,407 | | 20,407 |
| 53613 | Salaries-Committee Members | 105 | 728 | 0 | 806 | 1,345 | 806 | | 806 |
| 53613 | Salaries-Regular | 110 | 8,914 | 15,768 | 19,015 | 10,270 | 29,622 | | 33,179 |
| 53613 | Wages-Hourly | 120 | 14,071 | 9,240 | 9,000 | 9,500 | 9,500 | | 9,500 |
| 53613 | Wages-Overtime | 122 | 0 | 0 | | 0 | | | |
| 53613 | Vacation/Sick/Holidays | 131/132/134 | 5,031 | 5,345 | 8,800 | 7,100 | 6,936 | | 7,270 |
| 53613 | Longevity Pay | 133 | 909 | 0 | 1,086 | 1,087 | 1,164 | | 1,264 |
| 53613 | Meeting Pay-Clerical | 136 | 280 | 0 | 269 | 342 | 269 | | 269 |
| 53613 | Social Security | 151 | 10,727 | 7,341 | 10,540 | 11,300 | 11,460 | | 12,085 |
| 53613 | Wisconsin Retirement | 152 | 14,865 | 5,779 | 7,987 | 8,550 | 9,780 | | 10,325 |
| 53613 | Health/Dental Insurance | 154 | 30,908 | 23,518 | 28,700 | 37,770 | 24,440 | | 25,650 |
| 53613 | Life Insurance | 155 | 298 | 222 | 275 | 250 | 295 | | 315 |
| 53613 | Worker's Comp. Ins. | 156 | 2,495 | 0 | 3,145 | 2,550 | 2,595 | | 2,735 |
| 53613 | Education/Training | 157 | 0 | 0 | 0 | 100 | 100 | | 100 |
| 53613 | Uniforms | 162/346 | 348 | 286 | 600 | 1,000 | 800 | | 800 |
| 53613 | Employee Health Tests | 164 | 66 | 123 | 125 | 100 | 125 | | 125 |
| 53613 | Post Employee Health | 167 | 1,293 | 959 | 1,240 | 1,275 | 1,370 | | 1,365 |
| 53613 | Less: Recycling Fringes | 199 | (156) | 0 | 0 | 0 | 0 | | 0 |
| 53613 | Legal services | 212 | 0 | 0 | 0 | 200 | 200 | | 200 |
| 53613 | Architectural/Engineering | 215 | 0 | 0 | 0 | 5,000 | 2,000 | | 2,000 |
| 53613 | Telephone | 225 | 929 | 632 | 950 | 1,000 | 1,000 | | 1,000 |
| 53613 | Repairs/Maint | 242 | 65 | 0 | 0 | 0 | 0 | | 0 |
| 53613 | Computer License Fee | 286 | 1,050 | 0 | 0 | 1,050 | 0 | | 0 |
| 53613 | Outside Services Contracted | 290 | 1,547 | 1,885 | 2,000 | 2,887 | 3,000 | | 3,000 |
| 53613 | Office Suplies | 310 | 277 | 213 | 250 | 200 | 250 | | 250 |
| 53613 | Postage | 311 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53613 | Outside printing | 312 | 20 | 0 | 0 | 0 | 0 | | 0 |
| 53613 | Small Equipment | 314 | 100 | 360 | 360 | 100 | 100 | | 100 |
| 53613 | Publication fees | 321 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53613 | Subscriptions | 322 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53613 | Resistration fees | 325 | 0 | 0 | 0 | 40 | 40 | | 40 |
| 53613 | Employee automobile | 332 | 0 | 0 | 0 | 50 | 50 | | 50 |
| 53613 | Commercial Travel Exp | 334/335 | 563 | 5 | 5 | 50 | 50 | | 50 |
| 53613 | Repairs/Maint | 353 | 0 | 0 | 0 | 200 | 200 | | 200 |
| 53613 | Misc. Exps. | 399 | 85 | 0 | 0 | 0 | 0 | | 0 |
| 53613 | Property Insurance | 511-512 | 3,792 | 4,435 | 4,435 | 4,000 | 4,435 | | 4,435 |
| | **ADMIN. & GENERAL EXPS.** | | **143,955** | **98,445** | **129,023** | **150,071** | **142,260** | **(7,811)** | **148,786** |
| **DEPRECIATION (53610)** | | | | | | | | | |
| 53614 | Depreciation Expense | 541 | 658,714 | 483,750 | 680,000 | 645,000 | 690,000 | | 700,000 |
| | **DEPRECIATION** | | **658,714** | **483,750** | **680,000** | **645,000** | **690,000** | **45,000** | **700,000** |
| **DEBT SERVICE (53614/58309-59910)** | | | | | | | | | |
| 53614 | Rib Mt. Metro - Debt Service | 614 | 77,993 | 65,638 | 100,000 | 100,000 | 0 | | 0 |
| 58300 | Interest-Bonds Payable | 621-622 | 147,641 | 139,537 | 140,200 | 140,200 | 128,575 | | 115,819 |
| 59910 | Amortiz. Exp.-Bond Discounts | 542 | 2,351 | 2,351 | 2,351 | 2,351 | 2,351 | | 2,351 |
| 59910 | Amortiz. Exp.-Debt Issue Costs | 543 | 1,547 | 1,547 | 1,547 | 1,547 | 1,547 | | 1,547 |
| 59910 | Amort. Loss on refunding | 544 | 19,659 | 19,659 | 19,659 | 19,659 | 19,659 | | 19,659 |
| | **DEBT SERVICE** | | **249,191** | **228,732** | **263,757** | **263,757** | **152,132** | **(111,625)** | **139,376** |
| **EXPENSES** | | | **1,815,009** | **1,300,307** | **1,810,406** | **1,951,522** | **1,818,538** | **(132,984)** | **1,777,227** |
| | | | | | | | Percent Budget Change | **-6.81%** | **-2.27%** |
| **NET INCOME (LOSS) - before Cap. Contributions** | | | **330,932** | **162,411** | **126,454** | **(46,422)** | **67,762** | **114,184** | **109,073** |
| | | | | | | | Percent Budget Change | **-245.97%** | **60.96%** |
| **NET INCOME (LOSS) - after Cap. Contributions** | | | **338,545** | **182,566** | **146,609** | **(46,422)** | **67,762** | **114,184** | **109,073** |

| VILLAGE OF WESTON 2013 OPERATING BUDGET REQUEST AND 2014 FINANCIAL PLAN PROGRAM COMMENTS | Department/Office: Public Works | Budget: Stormwater Utility Fund |
|---|---|---|
| | Program: Enterprise Funds | Submitted by: Keith Donner |

## STORMWATER UTILITY FUND
## 2013 Operating Budget – 2014 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.

| | 2011 Actual | 2012 Budget | 2012 Estimate | 2013 Proposed Budget | 2014 Financial Plan |
|---|---|---|---|---|---|
| Net Assets, January 1 | $8,391,068 | $8,980,107 | $8,980,107 | $8,894,972 | $8,943,867 |
| REVENUES | | | | | |
| Stormwater User Fees | $ 580,197 | $ 577,721 | $ 586,522 | $ 623,900 | $ 623,900 |
| Stormwater Permits | 2,400 | 4,100 | 1,500 | 2,000 | 2,000 |
| Stormwater Services | - | - | - | - | - |
| Other Operating Revenue | 1,324 | 2,000 | 950 | 1,200 | 1,200 |
| Build America Bonds Rebate | 4,778 | 4,348 | 4,348 | 3,874 | 3,391 |
| Interest Income | 30,484 | 14,000 | 12,000 | 12,000 | 10,000 |
| Gain (Loss) on Sale of Capital Assets | (8,288) | - | - | - | - |
| Total Revenues | $ 610,895 | $ 602,169 | $ 605,320 | $ 642,974 | $ 640,491 |
| EXPENSES | | | | | |
| Program Management | $ 57,155 | $ 62,323 | $ 47,965 | $ 13,852 | $ 13,852 |
| Engineering/Planning | 1,154 | 10,874 | 2,162 | - | - |
| Inspection/Enforcement | 1,029 | 1,020 | 1,020 | - | - |
| Storm Sewer Maintenance | 46,490 | 52,032 | 64,737 | 38,764 | 39,040 |
| Mowing | 17,931 | 19,770 | 21,203 | - | - |
| Public Education/Outreach | - | - | - | - | - |
| Interest Expense & Fiscal Charges | 204,704 | 199,368 | 199,368 | 186,463 | 153,958 |
| Other Financing Uses/Transfers | - | - | - | - | - |
| Total Expenditures | $ 328,463 | $ 345,387 | $ 336,455 | $ 239,079 | $ 206,850 |
| Net Income (Loss) – before Depreciation and Capital Contributions | $ 282,432 | $ 256,782 | $ 268,865 | $ 403,895 | $ 433,641 |
| Less: Depreciation | 352,840 | 351,000 | 354,000 | 355,000 | 356,000 |
| Net Income (Loss) – after Depreciation | $ (70,408) | $ (94,218) | $ (85,135) | 48,895 | $ 77,641 |
| Plus: Capital Contributions | 659,447 | - | - | - | - |
| Net Income (Loss) – after Capital Contributions | $ 589,039 | $ (94,218) | $ (85,135) | $ 48,895 | $ 77,641 |
| Net Assets, December 31 | $ 8,980,107 | $ 8,885,889 | $ 8,894,972 | $ 8,943,867 | $ 9,021,508 |

# VILLAGE OF WESTON
## Stormwater Utility Fund
## 2013 OPERATING BUDGET
## *(and 2014 FINANCIAL PLAN)*

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 9/30/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | *2014 FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | |
| STORMWATER USER FEES (46324) | | | | | | | | | |
| 46324 | ERU Charges-Residential | 920 | 202,632 | 169,174 | 204,000 | 201,500 | 217,620 | | 217,620 |
| 46324 | ERU Charges-Commercial | 921 | 329,042 | 288,452 | 334,000 | 328,000 | 354,240 | | 354,240 |
| 46324 | ERU Charges-Industrial | 922 | 6,034 | 4,525 | 6,035 | 6,034 | 6,515 | | 6,515 |
| 46324 | ERU Charges-Public Authorities | 923 | 34,502 | 27,715 | 34,502 | 34,200 | 36,900 | | 36,900 |
| 46324 | ERU Charges-Tax Exempt Prop. | 927 | 7,987 | 6,228 | 7,985 | 7,987 | 8,625 | | 8,625 |
| | **STORMWATER USER FEES** | | **580,197** | **496,094** | **586,522** | **577,721** | **623,900** | **46,179** | **623,900** |
| STORMWATER PERMITS (46325) | | | | | | | | | |
| 46325 | Drainage Review Permits | 000 | 2,400 | 1,500 | 1,500 | 4,100 | 2,000 | | 2,000 |
| | **STORMWATER PERMITS** | | **2,400** | **1,500** | **1,500** | **4,100** | **2,000** | **(2,100)** | **2,000** |
| OTHER OPERATING REVENUE (46326/48700) | | | | | | | | | |
| 46326 | Forfeited Discounts Penalty | 930 | 1,324 | 1,061 | 950 | 2,000 | 1200 | | 1,200 |
| 48700 | Misc Other Revenue - Unbudgeted | 000 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | **OTHER OPERATING REVENUE** | | **1,324** | **1,061** | **950** | **2,000** | **1,200** | **(800)** | **1,200** |
| 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 | 4,778 | 4,348 | 4,348 | 4,348 | 3,874 | | 3,391 |
| | **INTEREST INCOME** | | **4,778** | **4,348** | **4,348** | **4,348** | **3,874** | **(474)** | **3,391** |
| INTEREST INCOME (48110) | | | | | | | | | |
| 48110 | Interest on Investments | 001 | 30,484 | 11,343 | 12,000 | 14,000 | 12,000 | | 10,000 |
| | **INTEREST INCOME** | | **30,484** | **11,343** | **12,000** | **14,000** | **12,000** | **(2,000)** | **10,000** |
| NONOPERATING REVENUE (48300) | | | | | | | | | |
| 48300 | Gain/Loss on Sale of Equipment | 000 | (8,288) | 0 | 0 | 0 | 0 | | 0 |
| | **NONOPERATING REVENUE** | | **(8,288)** | **0** | **0** | **0** | **0** | **0** | **0** |
| **REVENUES - Subtotal** | | | **610,895** | **514,346** | **605,320** | **602,169** | **642,974** | **40,805** | **640,491** |
| | | | | | | Percent Budget Change | | **6.78%** | **-0.39%** |
| OTHER FINANCING SOURCES (48550) | | | | | | | | | |
| 48550 | Cap Contribs | 941-947 | 659,447 | 0 | 0 | 0 | 0 | | 0 |
| | **OTHER FINANCING SOURCES** | | **659,447** | **0** | **0** | **0** | **0** | **0** | **0** |
| **REVENUES - Grand Total** | | | **1,270,342** | **514,346** | **605,320** | **602,169** | **642,974** | **40,805** | **640,491** |
| | | | | | | Percent Budget Change | | **6.78%** | **-0.39%** |

**VILLAGE OF WESTON**
**Stormwater Utility Fund**
**2013 OPERATING BUDGET**
***(and 2014 FINANCIAL PLAN)***

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 9/30/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | *2014 FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | |
| **PROGRAM MANAGEMENT (53652)** | | | | | | | | | |
| 53652 | Salaries-Administrator | 101 | 2,638 | 678 | 979 | 2,000 | Moved to General Gov | | 0 |
| 53652 | Salaries-Director of Public Works | 102 | 7,949 | 1,886 | 1,918 | 7,780 | | | 0 |
| 53652 | Salaries-Finance Director/Treas. | 103 | 7,406 | 6,124 | 7,435 | 7,435 | 0 | | 0 |
| 53652 | Salaries-Committee Members | 105 | 390 | 0 | 432 | 720 | 433 | | 433 |
| 53652 | Salaries-Stormwater Util. Mgr. | 110 | 7,047 | 5,842 | 6,835 | 7,845 | 0 | | 0 |
| 53652 | Hourly Wages | 120 | 9,577 | 6,913 | 9,000 | 9,000 | 0 | | 0 |
| 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 | 21 | 0 | 52 | 51 | 0 | | 0 |
| 53652 | Meeting Pay-Clerical Staff | 136 | 150 | 0 | 144 | 165 | 144 | | 144 |
| 53652 | Social Security | 151 | 2,553 | 1,555 | 2,050 | 2,675 | 45 | | 45 |
| 53652 | Wisconsin Retirement | 152 | 3,428 | 1,256 | 1,555 | 2,025 | 10 | | 10 |
| 53652 | Health/Dental Insurance | 154 | 7,115 | 4,176 | 8,580 | 8,845 | 5 | | 5 |
| 53652 | Life Insurance | 155 | 92 | 59 | 60 | 70 | 0 | | 0 |
| 53652 | Worker's Comp. Ins. | 156 | 89 | 0 | 75 | 100 | 5 | | 5 |
| 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 | 303 | 193 | 290 | 295 | 0 | | 0 |
| 53652 | Legal Services | 212 | 215 | 0 | 150 | 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 | 50 | 0 | | 0 |
| 53652 | State Inspection/Permit Fees | 279 | 1,500 | 1,500 | 1,500 | 1,550 | 1,550 | | 1,550 |
| 53652 | Computer License Fees | 286 | 1,700 | 510 | 510 | 2,000 | 2,000 | | 2,000 |
| 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 | 100 | | 100 |
| 53652 | Postage | 311 | 3,128 | 3,039 | 3,200 | 3,700 | 3,700 | | 3,700 |
| 53652 | Outside Printing | 312 | 326 | 681 | 700 | 957 | 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 | 0 | 1,000 | 1,000 | 2,000 | 2,000 | | 2,000 |
| 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 | 0 | 0 | 0 | 500 | 500 | | 500 |
| 53652 | Other Supplies - All Other Supplies | 390 | 0 | 0 | 0 | 500 | 500 | | 500 |
| 53652 | Losses-Bad Debt Expense | 741 | 178 | 101 | 150 | 0 | 0 | | 0 |
| | **PROGRAM MANAGEMENT** | | **57,155** | **36,863** | **47,965** | **62,323** | **13,852** | **(48,471)** | **13,852** |
| **ENGINEERING/PLANNING (53653)** | | | | | | | | | |
| 53653 | Salaries | 110 | 225 | 594 | 1,317 | 3,169 | | | |
| 53653 | Temporary Wages | 125 | 756 | 0 | 0 | 0 | | | |
| 53653 | Social Security | 151 | 72 | 38 | 100 | 245 | | | |
| 53653 | Retirement-Employer Share | 152 | 23 | 35 | 80 | 190 | Moved to Public Works | | |
| 53653 | Health Insurance | 154 | 74 | 169 | 395 | 1,220 | | | |
| 53653 | Life Insurance | 155 | 0 | 0 | 0 | 5 | | | |
| 53653 | Worker's Comp Insurance | 156 | 2 | 0 | 5 | 10 | | | |
| 53653 | Post Employee Health | 167 | 2 | 6 | 15 | 35 | | | |
| 53653 | Drainage/Engineering Studies | 215 | 0 | 0 | 0 | 0 | | | |
| 53653 | Outside Contracted Services | 290 | 0 | 248 | 250 | 6,000 | | | |
| | **ENGINEERING/PLANNING** | | **1,154** | **1,090** | **2,162** | **10,874** | **0** | **(10,874)** | **0** |
| **INSPECTION/ENFORCEMENT/OUTREACH (53654)** | | | | | | | | | |
| 53654 | Salaries | 110 | 711 | 588 | 715 | 715 | | | |
| 53654 | Social Security | 151 | 53 | 43 | 55 | 55 | Moved to Building Inspector | | |
| 53654 | Retirement-Employer Share | 152 | 66 | 35 | 45 | 40 | | | |
| 53654 | Health Insurance | 154 | 168 | 150 | 165 | 175 | | | |
| 53654 | Life Insurance | 155 | 3 | 4 | 5 | 0 | | | |
| 53654 | Worker's Comp Insurance | 156 | 23 | 0 | 30 | 30 | | | |
| 53654 | Post Employee Health | 167 | 5 | 4 | 5 | 5 | 0 | | 0 |
| | **INSPECTION/ENFORCEMENT** | | **1,029** | **824** | **1,020** | **1,020** | **0** | **(1,020)** | **0** |

# VILLAGE OF WESTON
## Stormwater Utility Fund
## 2013 OPERATING BUDGET
### *(and 2014 FINANCIAL PLAN)*

| ACCOUNT # | ACCOUNT DESCRIPTION | SUB ACCOUNT # | 2011 ACTUAL | 2012 Y-T-D (at 9/30/12) | 2012 ESTIMATE | 2012 BUDGET | 2013 PROPOSED BUDGET | 2013 BUDGET CHANGE | *2014 FINANCIAL PLAN* |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | |
| **STORM SEWER MAINT. - DPW STREETS (53655)** | | | | | | | | | |
| 53655 | Hourly Wages | 120 | 12,414 | 27,595 | 30,000 | 25,000 | 18,000 | | 18,000 |
| 53655 | Hourly Wages-Call Time | 121 | 187 | 0 | 0 | 150 | 0 | | 0 |
| 53655 | Overtime Wages | 122 | 392 | 58 | 100 | 350 | 0 | | 0 |
| 53655 | Temporary Wages | 125 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53655 | Out-of-Classification Pay | 137 | 73 | 217 | 217 | 110 | 0 | | 0 |
| 53655 | Social Security | 151 | 946 | 2,020 | 2,305 | 1,960 | 1,380 | | 1,380 |
| 53655 | Retirement-Employer Share | 152 | 1,516 | 1,644 | 1,775 | 1,510 | 1,200 | | 1,200 |
| 53655 | Health Insurance | 154 | 4,240 | 8,496 | 10,015 | 8,512 | 4,489 | | 4,740 |
| 53655 | Life Insurance | 155 | 46 | 85 | 65 | 55 | 35 | | 35 |
| 53655 | Worker's Comp Insurance | 156 | 431 | 0 | 1,140 | 980 | 820 | | 845 |
| 53655 | Post Employee Health | 167 | 134 | 277 | 320 | 255 | 190 | | 190 |
| 53655 | Electricity | 222 | 48 | 90 | 100 | 100 | 100 | | 100 |
| 53655 | Outside Services | 290 | 22,820 | 969 | 1,200 | 8,000 | 5,000 | | 5,000 |
| 53655 | Publication Fees - Legal Notice | 321 | 0 | 0 | 0 | 50 | 50 | | 50 |
| 53655 | Repair/Maint Supplies | 360 | 0 | 227 | 500 | 1,000 | 1,000 | | 1,000 |
| 53655 | Other Supplies - Field Supplies | 371 | 0 | 0 | 0 | 1,500 | 1,500 | | 1,500 |
| 53655 | Other Supplies | 390 | 3,243 | 16,841 | 17,000 | 2,500 | 5,000 | | 5,000 |
| | **STORM SEWER MAINT.** | | **46,490** | **58,519** | **64,737** | **52,032** | **38,764** | **(13,268)** | **39,040** |
| **MOWING - DPW STREETS (53656)** | | | | | | | | | |
| 53656 | Hourly Wages | 120 | 6,200 | 8,741 | 10,000 | 8,000 | | | |
| 53656 | Call Time Wages | 121 | 0 | 0 | 0 | 0 | | | |
| 53656 | Overtime Wages | 122 | 0 | 0 | 0 | 0 | | | |
| 53656 | Temporary Wages | 125 | 3,879 | 0 | 0 | 0 | | | |
| 53656 | Out-of-Classification Pay | 137 | 0 | 13 | 13 | 0 | | | |
| 53656 | Social Security | 151 | 748 | 621 | 765 | 615 | | | |
| 53656 | Retirement-Employer Share | 152 | 719 | 475 | 590 | 470 | Moved to Public Works | | |
| 53656 | Health Insurance | 154 | 457 | 3,461 | 3,285 | 6,085 | | | |
| 53656 | Life Insurance | 155 | 3 | 26 | 0 | 15 | | | |
| 53656 | Worker's Comp Insurance | 156 | 324 | 0 | 3,105 | 305 | | | |
| 53656 | Post Employee Health | 167 | 57 | 103 | 105 | 180 | | | |
| 53656 | Outside Services | 290 | 0 | 0 | 0 | 250 | | | |
| 53656 | Repair/Maint. Supplies | 353 | 5,206 | 2,300 | 3,000 | 3,500 | | | |
| 53656 | Insurance-Vehicles/Equipment | 512 | 338 | 339 | 340 | 350 | | | |
| | **STREET SWEEPING/MOWING** | | **17,931** | **16,079** | **21,203** | **19,770** | **0** | **(19,770)** | **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 | 352,840 | 263,250 | 354,000 | 351,000 | 355,000 | | 356,000 |
| | **OTHER EXPENSES** | | **352,840** | **263,250** | **354,000** | **351,000** | **355,000** | **4,000** | **356,000** |
| **DEBT SERVICE (58300/58400 - 59910)** | | | | | | | | | |
| 58308 | Interest on Long-term Debt | 621-622 | 186,850 | 181,514 | 181,514 | 181,514 | 168,609 | | 136,104 |
| | Interest on Infterfund Loan | | 0 | 0 | 0 | 0 | 0 | | 0 |
| 59910 | Amortiz. Exp.-Bond Discounts | 542 | 1,964 | 1,964 | 1,964 | 1,964 | 1,964 | | 1,964 |
| 59910 | Amortiz. Exp.-Debt Issue Costs | 543 | 965 | 965 | 965 | 965 | 965 | | 965 |
| 59910 | Amort. Loss on refunding | 544 | 14,925 | 14,925 | 14,925 | 14,925 | 14,925 | | 14,925 |
| | **DEBT SERVICE** | | **204,704** | **199,368** | **199,368** | **199,368** | **186,463** | **(12,905)** | **153,958** |
| **EXPENSES** | | | **681,303** | **575,993** | **690,455** | **696,387** | **594,079** | **(102,308)** | **562,850** |
| | | | | | | | **Percent Budget Change** | **-14.69%** | **-5.26%** |
| **NET INCOME (LOSS) - before Deprec. & before Capital Contributions** | | | **282,432** | **201,603** | **268,865** | **256,782** | **403,895** | **147,113** | **433,641** |
| | | | | | | | **Percent Budget Change** | **57.29%** | **7.36%** |
| **NET INCOME (LOSS) - after Deprec., but before Capital Contributions** | | | **(70,408)** | **(61,647)** | **(85,135)** | **(94,218)** | **48,895** | **143,113** | **77,641** |
| | | | | | | | **Percent Budget Change** | **-151.90%** | **58.79%** |
| **NET INCOME (LOSS) - after Deprec. & after Capital Contributions** | | | **589,039** | **(61,647)** | **(85,135)** | **(94,218)** | **48,895** | **143,113** | **77,641** |
| | | | | | | | **Percent Budget Change** | **-151.90%** | **58.79%** |