ENTERPRISE FUNDS

VILLAGE OF WESTON
2015 Operating Budget - 2016 Financial Plan
ENTERPRISE FUNDS - Budget Summary

Fund Name	2013 Actual	2014 Amended Budget	2014 Estimate	2015 Proposed Budget	2016 Financial Plan
		NET ASSETS BALANCES - including Infrastructure			
Water Utility (Fund 60)					
Net Assets, January 1st	$ 23,622,007	$ 23,816,805	$ 23,816,805	$ 23,840,822	$ 23,651,744
Revenues	2,157,753	2,255,975	2,139,405	2,249,585	2,264,485
Expenses	(1,962,955)	(2,344,977)	(2,115,388)	(2,438,663)	(2,251,823)
Net Assets, December 31st	$ 23,816,805	$ 23,727,803	$ 23,840,822	$ 23,651,744	$ 23,664,406
Sewer Utility (Fund 61)					
Net Assets, January 1st	$ 25,571,025	$ 25,508,219	$ 25,508,219	$ 25,548,258	$ 25,510,086
Revenues	1,670,401	1,856,150	1,939,475	1,968,900	1,968,800
Expenses	(1,733,207)	(1,866,234)	(1,899,436)	(2,007,072)	(2,020,039)
Net Assets, December 31st	$ 25,508,219	$ 25,498,135	$ 25,548,258	$ 25,510,086	$ 25,458,847
Stormwater Utility (Fund 63)					
Net Assets, January 1st	$ 9,271,129	$ 9,281,874	$ 9,281,874	$ 9,305,920	$ 9,332,137
Revenues	596,337	606,117	605,774	605,224	605,224
Expenses	(585,592)	(594,990)	(581,728)	(579,007)	(566,042)
Net Assets, December 31st	$ 9,281,874	$ 9,293,001	$ 9,305,920	$ 9,332,137	$ 9,371,319
GRAND TOTAL					
Net Assets, January 1st	$ 58,464,161	$ 58,606,898	$ 58,606,898	$ 58,695,000	$ 58,493,967
Revenues	4,424,491	4,718,242	4,684,654	4,823,709	4,838,509
Expenses	(4,281,754)	(4,806,201)	(4,596,552)	(5,024,742)	(4,837,904)
Net Assets, December 31st	$ 58,606,898	$ 58,518,939	$ 58,695,000	$ 58,493,967	$ 58,494,572
		UNRESTRICTED NET ASSETS BALANCES - excluding Infrastructure			
Water Utility (Fund 60)					
Unrestricted Net Assets, Jan. 1st		$ 3,601,654	$ 3,601,654	$ 3,625,671	$ 3,436,593
Revenues		2,255,975	2,139,405	2,249,585	2,264,485
Expenses		(2,344,977)	(2,115,388)	(2,438,663)	(2,251,823)
Unrestricted Net Assets, Dec. 31st		$ 3,512,652	$ 3,625,671	$ 3,436,593	$ 3,449,255
Sewer Utility (Fund 61)					
Unrestricted Net Assets, Jan. 1st		$ 6,094,138	$ 6,094,138	$ 6,134,177	$ 6,096,005
Revenues		1,856,150	1,939,475	1,968,900	1,968,800
Expenses		(1,866,234)	(1,899,436)	(2,007,072)	(2,020,039)
Unrestricted Net Assets, Dec. 31st		$ 6,084,054	$ 6,134,177	$ 6,096,005	$ 6,044,766
Stormwater Utility (Fund 63)					
Unrestricted Net Assets (Deficit), Jan. 1st		$ (21,688)	$ (21,688)	$ 2,358	$ 28,575
Revenues		606,117	605,774	605,224	605,224
Expenses		(594,990)	(581,728)	(579,007)	(566,042)
Unrestricted Net Assets, (Deficit), Dec. 31st		$ (10,561)	$ 2,358	$ 28,575	$ 67,757
GRAND TOTAL					
Unrestricted Net Assets, Jan. 1st		$ 9,674,104	$ 9,674,104	$ 9,762,206	$ 9,561,173
Revenues		4,718,242	4,684,654	4,823,709	4,838,509
Expenses		(4,806,201)	(4,596,552)	(5,024,742)	(4,837,904)
Unrestricted Net Assets, Dec. 31st		$ 9,586,145	$ 9,762,206	$ 9,561,173	$ 9,561,778

VILLAGE OF WESTON
2015 OPERATING BUDGET REQUEST
AND 2016 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES

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

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2014 Current		2015 Prop. Budget		2016 Financial Plan					
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Approved Budget for 2014	Current Estimate for 2014	Proposed Budget for 2015	Financial Plan for 2016
PART TIME – Admin.										
Director of Public Works (34%-Village, 33%-Water, 33%-Sewer)	$8,281	0.66	$8,281	0.66	$8,281	0.66	$65,836	$65,836	$65,836	$65,836
Engineer (50%-Village, 25%- Water, 25%-Sewer)	4,420-4,593	0.50	4,593	0.50	4,593	0.50	26,602	27,152	27,666	27,666
GIS Technician (60%-Village,20%-Water, 20%-Sewer)	4,940	0.30	4,940	0.40	4,940	0.40	16,534	17,852	23,804	23,804
Finance Director/Treasurer (70%-Village, 15%-Water, 15%- Sewer)	7,503	0.30	7,503	0.30	7,503	0.30	27,116	27,116	27,116	27,116
Human Resource Director (70%-Village, 15%-Water, 15%- Sewer)	4,940	0.15	4,940	0.15	4,940	0.15	8,714	8,926	8,926	8,926
Deputy Finance Director (70%-Village, 15%-Water, 15%- Sewer)	4,680	0.30	4,680	0.30	4,680	0.30	16,912	16,912	16,912	16,912
Administrator (90%-Village, 5%-Water, 5%-Sewer)	7,083	0.10	7,583	0.10	7,583	0.10	8,532	8,532	9,136	9,136
Planning Technition (2014 - 25%, 2015-2016 30%)	15.00-16.50/Hr.	0.25	2,860	0.30	2,860	0.30	0	6,786	10,336	10,336
Public Works/Utilities Committee (29%-Village, 28%-Water, 28%-Sewer, 15%-Stormwater)	--		--		--		2,045	2,044	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	55,186	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 Clerk	20.85/Hr	0.84	20.85/Hr	0.89	20.85/Hr	0.89	42,868	36,488	38,948	38,948
Executive Assistant (Shared with Comm Devel)	18.50/Hr	0.13	18.50/Hr	0.10	18.50/Hr	0.10	5,400	5,040	3,780	3,780
Assistant Utility Clerk (Shared with Clerk's Office)	15.77/Hr	0.36	15.77/Hr	0.30	15.77/Hr	0.30	13,927	11,670	9,935	9,935
Subtotal							439,187	439,055	449,141	449,141
OTHER COMPENSATION										
Temp. Help - Utility							4,775	10,000	-	-
Overtime							23,860	31,000	20,845	20,845
Call Time							2,625	5,305	2,795	2,795
Out-of-Class. Pay							0	50	0	0
Standby Duty Pay							4,750	4,680	4,690	4,690
TOTAL	XXX	7.91	XXX	8.02	XXX	8.02	$475,197	$490,090	$477,471	$477,471
					Water Utility			$320,382	$308,450	$307,799
					Sewer Utility			169,708	169,021	169,672
					Stormwater Utility			0	0	0
					TOTAL			$490,090	$477,471	$477,471
								$0	$0	$0

VILLAGE OF WESTON 2015 OPERATING BUDGET REQUEST AND 2016 FINANCIAL PLAN PROGRAM COMMENTS	**Department/Office:** Public Works	**Budget:** Water Utility Fund
	Program: Enterprise Funds	**Submitted by:** Keith Donner

WATER UTILITY FUND
2015 Operating Budget – 2016 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 2009, the utility had a water rate increase study completed by the PSC. The rate increase took effect on March 18, 2009. 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.

	2013 Actual	2014 Budget	2014 Estimate	2015 Proposed Budget	2016 Financial Plan
Net Assets, January 1	$23,622,007	$23,816,805	$23,816,805	$23,840,822	$23,651,744
REVENUES					
Water Sales	$ 1,589,385	$ 1,660,000	$ 1,538,170	$ 1,644,000	$ 1,644,000
Private Fire Protection Fees	40,126	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	36,203	18,350	16,050	20,150	20,150
Interest Income	(119,652)	61,800	61,600	61,650	76,550
Rental Income	18,802	16,740	18,800	19,000	19,000
Property Sales	-	-	-	-	-
Miscellaneous Revenue	14,804	9,300	15,000	15,000	15,000
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-
Total Revenues	$ 2,031,453	$ 2,255,975	$ 2,139,405	$ 2,249,585	$ 2,264,485
EXPENSES					
Source of Supply	$ 49,861	$ 44,200	$ 26,845	$ 34,200	$ 39,200
Pumping	158,482	158,725	139,350	177,710	170,700
Water Treatment	180,698	227,525	184,970	221,401	247,501
Transmission/Distribution	155,866	349,967	316,366	447,050	237,050
Customer Accounts	72,758	74,164	72,799	78,414	78,414
Private Well Permit Program	11,386	10,800	7,390	9,180	9,180
Administrative & General	212,844	357,752	246,822	343,892	342,372
Depreciation	556,511	560,000	570,000	575,000	575,000
Property Taxes	479,993	481,700	471,000	479,100	487,500
Interest Expense & Fiscal Charges	83,210	78,798	78,500	71,370	63,560
Other Debt Service	1,346	1,346	1,346	1,346	1,346
Total Expenditures	$ 1,962,955	$ 2,344,977	$ 2,115,388	$ 2,438,663	$ 2,251,823
Net Income (Loss) – before Capital Contributions	$ 68,498	$ (89,002)	$ 24,017	$ (189,078)	$ 12,662
Plus: Capital Contributions	126,300	-	-	-	-
Net Income (Loss) – after Capital Contributions	$ 194,798	$ (89,002)	$ 24,017	$ (189,078)	$ 12,662
Net Assets, December 31	$23,816,805	$23,727,803	$23,840,822	$23,651,744	$23,664,406

VILLAGE OF WESTON
Water Utility Fund
2015 OPERATING BUDGET
(and 2016 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	*2016 FINANCIAL PLAN*
REVENUES									
WATER SALES (46451)									
46451	Metered Sales-Residential	920	869,784	599,341	800,000	936,019	870,000		870,000
46451	Metered Sales-Commercial	921	413,616	198,158	257,000	421,070	260,000		260,000
46451	Metered Sales-Industrial	922	242,352	196,549	265,000	236,210	260,000		260,000
46451	Metered Sales-Public Authority	923	62,347	33,680	50,000	64,701	64,000		64,000
46451	Other Sales-Private Fire Protect.	925	40,126	30,687	38,000	38,000	38,000		38,000
46451	Other Sales-Public Fire Protect.	926	451,785	319,111	451,785	451,785	451,785		451,785
46451	Other Sales-Misc	924	20	0	0	0	0		0
46451	Other Sales-Multi-Family	927	0	118,801	165,000	0	140,000		140,000
46451	Unmetered Sales	929	1,266	1,161	1,170	2,000	2,000		2,000
	rate increase		0	0	0	0	48,000		48,000
	WATER SALES		**2,081,296**	**1,497,488**	**2,027,955**	**2,149,785**	**2,133,785**	**(16,000)**	**2,133,785**
OTHER WATER REVENUE (46160-46455)									
46160	NSF Check Fees	000	275	88	100	150	150		150
46452	Forfeited Discounts/Penalties	930	4,032	3,357	4,000	3,200	3,700		3,700
46452	Misc. Rev-Private Well/Add Samp	932	554	120	150	200	200		200
46452	Misc. Billed Services	933	1,975	2,648	2,700	1,000	2,000		2,000
46452	Misc. Supplies Sold	934	1,679	0	0	100	100		100
46452	Reconnection Fees	935	925	880	1,000	1,500	1,200		1,200
46452	Misc. Revenue-All Other	939	5,421	0	0	0	0		0
46453	Assessment Checking	000	3,090	2,380	2,500	2,000	2,500		2,500
46454	Water Permits Issued	000	240	490	600	200	300		300
46454	Private Well Permits-Serviced	932	18,012	1,495	5,000	10,000	10,000		10,000
	OTHER WATER REVENUE		**36,203**	**11,458**	**16,050**	**18,350**	**20,150**	**1,800**	**20,150**
INTEREST INCOME (48110-48130)									
48110	Interest on Investments - Earned	001	84,370	1,662	60,000	60,000	60,000		60,000
48110	Interest on Investments - Uneared Loss	009	(205,688)	0	0	0	0		0
48130	Interest - Special Assessments	000	1,666	0	1,600	1,800	1,650		16,550
	INTEREST INCOME		**(119,652)**	**1,662**	**61,600**	**61,800**	**61,650**	**(150)**	**76,550**
RENTAL INCOME (46456)									
46456	Rent from Water Tower Leases	000	18,802	16,644	18,800	16,740	19,000		19,000
	RENTAL INCOME		**18,802**	**16,644**	**18,800**	**16,740**	**19,000**	**2,260**	**19,000**
PROPERTY SALES (48307)									
48307	Sale of Equip/Prop.- Recycling	000	0	0	0	0	0		0
48309	Sale of Equip/Prop.- All Other	000	0	0	0	0	0		0
	PROPERTY SALES		**0**	**0**	**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS REVENUE (48440/48740)									
46459	Return on Net Invest. in Meters	000	14,804	0	15,000	9,300	15,000		15,000
48300	Gain on Sale of Equipment	000	0	0	0	0	0		0
	MISC. REVENUE		**14,804**	**0**	**15,000**	**9,300**	**15,000**	**5,700**	**15,000**
REVENUES - Subtotal			**2,031,453**	**1,527,252**	**2,139,405**	**2,255,975**	**2,249,585**	**(6,390)**	**2,264,485**
CAPITAL CONTRIBUTIONS (48550)									
48550	Capital Contributions	941-947	126,300	0	0	0	0		0
REVENUES - Grand Total			**2,157,753**	**1,527,252**	**2,139,405**	**2,255,975**	**2,249,585**	**(6,390)**	**2,264,485**
							Percent Budget Change	**-0.28%**	**0.66%**

VILLAGE OF WESTON
Water Utility Fund
2015 OPERATING BUDGET
(and 2016 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	*2016 FINANCIAL PLAN*
EXPENSES									
SOURCE OF SUPPLY EXPENSE (53710)									
53710	Operation Labor - Hrly	120	2,739	269	1,500	1,500	1,500		1,500
53710	Operation Labor - Call Time	121	95	48	100	50	50		50
53710	Operation Labor - OT	122	71	0	100	200	200		200
53710	Operation Labor - Standby	138	2,340	945	2,340	2,350	2,350		2,350
53710	Purchased Water	220	18,038	1,965	15,000	15,000	15,000		15,000
53710	Maint. of Wells & Springs	245(603)	2,645	2,518	2,800	4,000	4,000		4,000
53710	Maint. of Wells & Springs	245(614)	22,562	1,972	5,000	20,000	10,000		15,000
53710	Maint. of Structure/Improvement	247(611)	1,332	0	0	500	500		500
53710	Maint. of Misc Plant	255(617)	0	0	0	200	200		200
53710	Outside Contracted Services	290	0	0	0	0	0		0
53710	Operation Supplies/Expenses	349	39	1	5	400	400		400
	SOURCE OF SUPPLY EXP.		**49,861**	**7,718**	**26,845**	**44,200**	**34,200**	**(10,000)**	**39,200**
EXPENSES									
PUMPING EXPENSES (53720)									
53720	Operation Labor - Hrly	120	29,580	10,645	25,000	20,000	27,000		29,000
53720	Operation Labor - Call Time	121	993	438	750	400	400		400
53720	Operation Labor - OT	122	10,986	4,721	10,000	10,500	10,500		10,500
53720	Operation Labor - Temp	125	0	0	0	0	0		0
53720	Water/Sewer/Stormwater	221	2,914	1,857	3,000	3,225	3,500		3,500
53720	Electricity	222	91,562	62,479	92,000	97,000	97,000		98,000
53720	Natural Gas	224	5,208	4,894	7,000	5,500	7,000		7,000
53720	Telephone	225	0	0	0	0	0		0
53720	Repairs/Maint-Pumping Equip	242(633)	14,619	247	500	20,000	30,000		20,000
53720	Maint. Of Structure/Improvement	247(631)	1,489	25	100	600	600		600
53720	Operation Supplies/Expenses	349	1,131	705	1,000	1,500	1,500		1,500
53720	Repair/Maint Supplies-Gasoline	351	0	207	0	0	210		200
	PUMPING EXPENSES		**158,482**	**86,218**	**139,350**	**158,725**	**177,710**	**18,985**	**170,700**
WATER TREATMENT EXPENSES									
	Operation (53730)								
53730	Operation Labor - Hrly	120	10,944	4,115	9,950	17,500	10,326		10,326
53730	Operation Labor - Call Time	121	333	48	300	125	125		125
53730	Operation Labor - OT	122	6,522	1,746	6,000	5,800	5,800		5,800
53730	Operation Labor - Temp	125	0	0	0	0	0		0
53730	Water/Sewer/Stormwater	221	398	175	400	300	450		450
53730	Electricity	222	19,443	15,107	23,000	22,000	25,000		25,000
53730	Natural Gas	224	2,611	1,959	2,800	2,500	2,900		29,000
53730	Maint. Of Treatment Equipment	255(652)	134	110	110	2,000	1,000		1,000
53730	Other Outside Services	290	0	0	0	0	0		0
53730	Water Testing Services	294	2,291	3,495	4,000	6,000	6,000		6,000
53730	Small Equipment	314	1,340	0	0	0	500		500
53730	Operating Supplies-All Other	349	602	0	500	2,200	1,000		1,000
53730	Chemicals	366	133,540	99,828	136,000	165,000	165,000		165,000
53730	Operation Supplies/Expenses	390	0	0	0	500	500		500
	Subtotal Operation Expenses		178,158	126,583	183,060	223,925	218,601	(5,324)	244,701
	Maintenance (53731)								
53731	Maintenance Labor - Hrly	120	1,658	214	1,000	1,000	1,000		1,000
53731	Maintenance Labor - Call Time	121	95	100	100	0	0		0
53731	Maintenance Labor - OT	122	53	64	100	100	100		100
53731	Maintenance Labor - Temp	125	0	0	0	0	0		0
53731	Maint. Of Machinery/Buildings	247(651)	451	140	300	2,000	1,000		1,000
53731	Misc. Expenses	311-349	283	142	200	500	500		500
53731	Gasoline	351	0	207	210	0	200		200
	Subtotal Maintenance Expenses		2,540	867	1,910	3,600	2,800	(800)	2,800
TOTAL WATER TREATMENT EXPS.			**180,698**	**127,450**	**184,970**	**227,525**	**221,401**	**(6,124)**	**247,501**

VILLAGE OF WESTON
Water Utility Fund
2015 OPERATING BUDGET
(and 2016 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	*2016 FINANCIAL PLAN*
TRANSMISSION / DISTRIBUTION EXPENSES									
	Operation Expenses								
53739	Labor- Inspections - Hrly	120	159	188	200	150	150		150
53739	Labor- Inspections -OT	122	0	0	0	0	0		0
53740	Labor-Miscellaneous - Hrly	120	95	95	100	150	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	2,627	1,936	2,800	2,500	2,800		2,800
53740	Telephone	225	0	0	220	0	265		265
53740	Repairs/Maint Storage Facilities	245(661)	1,425	1,395	1,400	500	1,500		1,500
53740	Outside Contract -T& D Exp	245(662)	553	0	0	500	500		500
53740	Repairs/Maint-Buildings	247	0	0	0	0	0		0
53740	Outside Contracted Services	290(662)	700	0	200	500	500		500
53740	Outside Contracted Services (StandPip	290(672)	0	3,140	3,140	0	0		0
53740	Post office Box	311	53	0	50	60	0		0
53740	Outside Printing/Stationery	312	0	0	0	0	0		0
53740	Small Equipment	314(662)	2,999	70	100	2,600	2,600		2,600
53740	Operating Suplies-All Other	349-368	3,693	1,311	1,500	3,000	3,000		3,000
53740	Operating Suplies-Computer Maint	387	0	0	0	0	0		0
53740	Miscellaneous Expense	399	430	161	200	500	500		500
53741	Labor-Flushing Mains/Hydrants - Hrly	120	14,921	6,273	10,000	12,000	12,000		12,000
53741	Labor-Flushing Mains/Hydrants - OT	122	0	0	100	0	0		0
53741	Labor-Flushing Mains/Hydrants - Temp	125	111	0	0	0	0		0
53741	Outside Contracted Services	290	1,982	36,695	45,000	0	0		0
53741	Publication Fees - Flushing Mains	321	0	0	0	230	0		0
53742	Labor-Operating Main Valves - Hrly	120	71	36	50	150	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	1,723	24	1,700	4,200	4,200		4,200
53743	Labor-Water Meter Testing - OT	122	0	0	0	0	0		0
53743	Labor-Water Meter Testing - Temp	125	0	0	0	0	0		0
53743	Maint. Of Meters	253	0	17	50	0	0		0
53743	Outside Contracted Services	290	5,731	3,042	6,000	6,000	6,000		6,000
53744	Labor-Existing Meter Change - Hrly	120	5,067	3,959	5,500	17,000	10,000		10,000
53744	Labor-Existing Meter Change - Call Tim	121	0	0	0	0	0		0
53744	Labor-Existing Meter Change - OT	122	0	0	0	500	500		500
53744	Labor-Existing Meter Change -Temp	125	0	0	0	0	0		0
53745	Labor-Freeze Up/Thaw - Hrly	120	159	15,682	16,000	250	250		250
53745	Labor-Freeze Up/Thaw - Call Time	121	0	1,222	1,300	0	0		0
53745	Labor-Freeze Up/Thaw - OT	122	0	10,896	10,896	0	0		0
53745	Labor-Freeze Up/Thaw - Temp	125	0	1,020	1,020	0	0		0
53745	Contracted Svcs.-Trans./Distrib.	222-299	0	29,582	29,590	0	0		0
53746	Labor-Customer Complaints - Hrly	120	848	467	700	1,000	1,000		1,000
53746	Labor-Customer Complaints - Call Time	121	238	285	300	250	250		250
53746	Labor-Customer Complaints - OT	122	169	276	350	220	220		220
53746	Labor-Customer Complaints - Temp	125	0	0	0	0	0		0
53747	Labor-Diggers Hotline Locates - Hrly	120	15,141	3,185	10,000	14,000	14,000		14,000
53747	Labor-Diggers Hotline Locates - Call Tir	121	148	48	150	150	150		150
53747	Labor-Diggers Hotline Locates - OT	122	65	91	100	60	65		65
53747	Labor-Diggers Hotline Locates - Temp	125	0	0	0	0	0		0
53748	Labor-Water Service On/Off - Hrly	120	2,919	989	2,750	2,400	2,400		2,400
53748	Labor-Water Service On/Off - Call Time	121	438	95	545	550	550		550
53748	Labor-Water Service On/Off - OT	122	248	321	400	300	300		300
53748	Labor-Water Service On/Off - Temp	125	0	0	0	0	0		0
53749	Labor-Mapping & AS Builts	120	451	154	200	500	500		500
53749	Labor-Mapping & AS Builts OT	122	0	0	0	0	0		0
53749	Labor-Mapping & AS Builts - Temp	125	0	0	0	0	0		0
53750	Salaries	110	2,125	1,867	12,319	8,267	17,070		17,070
53750	GIS - Hrly	120	0	0	0	0	0		0
53750	GIS - OT	122	0	525	525	0	0		0
53750	GIS - Temp	125	0	190	5,740	4,000	4,000		4,000
53750	GIS - Temp OT	126	0	45	50	0	0		0
53750	GIS - Education/Training	157	758	0	0	450	450		450
53750	GIS Expenses	286-314	1,303	875	875	1,300	1,300		1,300
53751	Labor-Distribution Model	120	71	26	71	0	0		0
53751	Labor-Distribution Model	125	3,506	0	3,506	0	0		0
53751	Distr. Model Expenses	286-290	8,470	1,590	1,600	25,000	21,600		21,600

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	*2016 FINANCIAL PLAN*
EXPENSES									
TRANSMISSION / DISTRIBUTION EXPENSES (cont.)									
	Maintenance Expenses								
53760	Maint. Reserv./Stand Pipes, Labor - Hrly	120	238	0	200	250	250		250
53760	Maint. Reserv./Stand Pipes, Labor - Call Time	121	238	0	100	100	100		100
53760	Maint. Reserv./Stand Pipes, Labor - OT	122	160	0	80	50	50		50
53760	Maint. Reserv./Stand Pipes, Other	247-250	5,300	3,987	5,015	130,000	220,000		10,000
53760	Maint. Reserv./Stand Pipes, Other	290	2,995	3,000	10,000	4,000	4,000		4,000
53760	Maint. Reserv./Stand Pipes, Other	314	65	0	100	1,000	500		500
53761	Maint. of Mains, Labor - Hrly	120	9,667	914	2,000	5,500	5,500		5,500
53761	Maint. of Mains, Labor - Call Time	121	447	100	400	300	300		300
53761	Maint. of Mains, Labor - OT	122	532	151	200	1,000	1,000		1,000
53761	Maint. of Mains, Labor - Temp	125	0	0	0	0	0		0
53761	Maint. of Mains, Labor - Out-of-Class Pa	137	85	19	50	0	0		0
53761	Maint. of Mains, Other	251-290	9,587	42,778	75,000	10,000	20,000		20,000
53761	Maint of Mains, Small Equipment	314	1,122	0	0	500	500		500
53761	Maint of Mains, Operating Supplies	349	73	38	50	0	0		0
53762	Maint. of Services, Labor - Hrly	120	3,643	626	2,564	4,000	4,000		4,000
53762	Maint. of Services, Labor - Call Time	121	53	0	0	0	0		0
53762	Maint. of Services, Labor - OT	122	20	18	20	0	0		0
53762	Maint. of Services, Labor - Temp	125	0	0	0	0	0		0
53762	Maint. of Services, Labor - Out-of-Class	137	9	0	0	0	0		0
53762	Maint. of Services, Other	252-290	18,759	17,047	18,500	20,000	20,000		20,000
53762	Maint. of Services, Small Equipment	314	0	3,062	3,065	200	200		200
53763	Maint. of Meters, Labor - Hrly	120	8,726	4,132	8,000	8,000	8,000		8,000
53763	Maint. of Meters, Labor - Call Time	121	0	53	0	50	50		50
53763	Maint. of Meters, Labor - OT	122	9	40	40	30	30		30
53763	Maint. of Meters, Labor - Temp	125	0	0	0	0	0		0
53763	Maint. of Meters, Other	253-349	5,203	153	525	7,500	5,000		5,000
53764	Maint. of Hydrants, Labor - Hrly	120	572	2,445	3,000	2,500	2,500		2,500
53764	Maint. of Hydrants, Labor - CallTime	121	0	0	0	0	0		0
53764	Maint. of Hydrants, Labor - OT	122	0	0	50	50	50		50
53764	Maint. of Hydrants, Labor - Temp	125	0	0	0	0	0		0
53764	Maint. of Hydrants, Other	254-349	1,963	5,177	7,000	41,000	41,000		41,000
53765	Maint. of Other Plant, Labor - Hrly	120	1,702	157	1,000	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	0	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	3,678	380	1,000	2,600	2,600		2,600
53766	Maint. of Vehicles, Labor - Temp	125	0	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	1,623	757	1,110	1,000	1,400		1,400
	TRANSMISSION / DISTRIB.		**155,866**	**212,807**	**316,366**	**349,967**	**447,050**	**97,083**	**237,050**
CUSTOMER ACCOUNTS EXPS. (53770-53771)									
53770	Meter Reading, Labor - Hrly	120	19,390	5,323	12,000	16,500	16,500		16,500
53770	Meter Reading, Labor - Temp	125	0	0	0	0	0		0
53770	Meter Reading, Cont. Services	287	880	892	900	900	900		900
53770	Operating Supplies - Small Equip	314-387	114	308	350	1,000	1,000		1,000
53771	Treasurer/Finance Dir.-Labor	103	20,720	5,747	19,484	21,864	22,014		22,014
53771	Accounting/Collection-Labor - Salaries	110	0	2,530	2,530	0	0		0
53771	Accounting/Collection-Labor - Hrly	120	14,617	7,615	21,000	19,000	21,000		21,000
53771	Accounting/Collection-Labor - OT	122	23	78	125	0	0		0
53771	Accounting/Collection-Labor - Temp	125	681	25	50	0	0		0
53771	Longevity Pay	133	0	0	0	0	0		0
53771	Bounus/Incentive	139	0	500	0	0	0		0
53771	EMPLOYEE AWARDS	172	0	107	110	0	0		0
53771	Labor-Less Recycling Wages	199	0	0	0	0	0		0
53771	Financial Audit Fees	213	5,300	4,000	4,000	5,300	5,500		5,500
53771	Contracted Services	281-290	3,089	3,435	4,200	3,400	3,400		3,400
53771	Postage, Misc.	310-314	7,839	4,546	7,950	6,200	8,100		8,100
53771	Bad Debt Expense	741	105	75	100	0	0		0
	CUSTOMER ACCTS. EXPS.		**72,758**	**35,181**	**72,799**	**74,164**	**78,414**	**4,250**	**78,414**

VILLAGE OF WESTON
Water Utility Fund
2015 OPERATING BUDGET
(and 2016 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	*2016 FINANCIAL PLAN*
EXPENSES									
PRIVATE WELL PERMIT PROGRAM (53775)									
53775	Private Well, Labor - Hrly	110	53	0	0	0	0		0
53775	Private Well, Labor - Hrly	120	7,381	74	5,040	5,400	3,780		3,780
53775	Private Well, Labor - Temp	125	0	0	0	0	0		0
53775	Education & Training	157	0	0	0	0	0		0
53775	Outside Services Contracted	212-294	3,707	552	2,100	5,000	5,000		5,000
53775	Office Supplies	310-351	245	42	250	400	400		400
	PRIVATE WELL PERMIT PROG.		11,386	668	7,390	10,800	9,180	(1,620)	9,180
ADMINISTRATIVE & GENERAL EXPS. (53780)									
53780	Salaries-Administrator	101	4,266	1,193	4,266	4,266	4,568		4,568
53780	Salaries-Dir. of Public Works	102	462	2,721	32,918	0	32,918		32,918
53780	Salaries-Committee Members	105	549	0	806	806	806		806
53780	Salaries-Human Resources	107	0	0	4,463	4,340	4,463		4,463
53780	Salaries - Regular	110	43,739	22,129	13,576	46,219	13,833		13,833
53780	Hourly Wages, Regular	120	15,493	7,286	22,323	24,313	24,313		21,928
53780	Hourly Wages, Overtime	122	47	0	16	0	0		0
53780	Hourly Wages, Temp	125	0	0	0	0	0		0
53780	Vacation/Sick/Holidays	31/132/134	22,089	3,117	21,000	11,300	11,300		11,234
53780	Longevity Pay	133	0	0	0	0	0		0
53780	Meeting Pay-Clerical	136	179	0	269	269	269		269
53780	Social Security	151	21,966	10,141	24,510	23,362	23,597		23,550
53780	Wisconsin Retirement	152	19,424	9,649	21,659	19,905	20,975		20,930
53780	Health/Dental Insurance	154	34,367	16,616	44,093	64,225	36,170		38,215
53780	Life Insurance	155	478	235	535	491	535		535
53780	Worker's Comp. Ins.	156	10,728	4,961	10,558	11,807	8,815		9,868
53780	Employee Education/Training	157	577	0	200	500	500		500
53780	Coveralls/Clothing	162/346	2,143	443	1,200	1,200	1,200		1,200
53780	Employee Health Tests	164	173	82	175	170	175		175
53780	Post Employee Health	167	2,563	0	0	1,779	0		1,925
53780	Less: Recycling Fringes	199	(369)	0	(370)	0	(370)		(370)
53780	Regulatory Commission	208	2,352	125	2,300	2,200	2,500		2,500
53780	Legal Services	212	2,248	3,587	3,600	2,000	2,500		2,500
53780	Architec/Engineering Fees	215	0	0	0	100,000	100,000		100,000
53780	Telephone	225	2,015	260	2,000	1,800	2,100		2,100
53780	Repairs/Maint - Other Mach	242	0	0	0	100	100		100
53780	Repairs/Maint - Building	247	0	780	780	0	0		0
53780	Outside Services Contracted	286-294	2,734	2,469	5,000	10,000	17,700		13,700
53780	Office Supplies & Expenses	310-312	417	2,463	2,800	2,000	3,000		3,000
53780	Small Equipment	314	966	0	0	500	500		500
53780	Legal notices	321	0	0	0	100	100		100
53780	Subscriptions	322	0	109	110	100	100		100
53780	Membership dues	324	2,371	2,382	2,390	2,200	2,500		2,500
53780	Registration Fees	325	1,025	375	1,000	2,000	2,000		2,000
53780	Advertising	326	0	221	250	0	0		0
53780	Meeting /travel/lodging	332-336	954	831	975	2,000	2,050		2,050
53780	Transportation Exp. - Gas	351	8,698	10,130	13,000	9,800	13,000		13,000
53780	Misc. General Expenses	363-399	108	246	330	500	175		175
53780	Property Insurance	511-513	10,082	1,986	10,090	7,500	11,500		11,500
	ADMIN. & GENERAL EXPS.		212,844	104,537	246,822	357,752	343,892	(13,860)	342,372
OTHER OPERATING EXPENSES (53790)									
53790	Depreciation	541	556,511	373,336	570,000	560,000	575,000		575,000
53790	Payment in Lieu of Taxes	592	479,993	0	471,000	481,700	479,100		487,500
	OTHER OPER. EXPENSES		1,036,504	373,336	1,041,000	1,041,700	1,054,100	12,400	1,062,500
DEBT SERVICE (58300-59910)									
58300	Interest on Long-term Debt	621/622	83,210	40,990	78,500	78,798	71,370		63,560
58400	Bond Issue Expenses	212/311	0	0	0	0	0		0
59910	Amort. of Bond Discount	542	1,346	0	1,346	1,346	1,346		1,346
59910	Amort. of Debt Issue Costs	543	0	0	0	0	0		0
59910	Amort. Loss on refunding	544	0	0	0	0	0		0
	DEBT SERVICE		84,556	40,990	79,846	80,144	72,716	(7,428)	64,906
EXPENSES			1,962,955	988,905	2,115,388	2,344,977	2,438,663	93,686	2,251,823
							Percent Budget Change	4.00%	-7.66%
NET INCOME - before Cap. Contributions			68,498	538,347	24,017	(89,002)	(189,078)	(100,076)	12,662
NET INCOME - after Cap. Contributions			194,798	538,347	24,017	(89,002)	(189,078)	(100,076)	12,662

VILLAGE OF WESTON 2015 OPERATING BUDGET REQUEST AND 2016 FINANCIAL PLAN PROGRAM COMMENTS	**Department/Office:** Public Works	**Budget:** Sewer Utility Fund
	Program: Enterprise Funds	**Submitted by:** Keith Donner

SEWER UTILITY FUND
2015 Operating Budget – 2016 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 2003 and recommended a sewer rate increase at that time. The rate increase took effect on January 18, 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.

	2013 Actual	2014 Budget	2014 Estimate	2015 Proposed Budget	2016 Financial Plan
Net Assets, January 1	$25,571,025	$25,508,219	$25,508,219	$25,548,258	$25,510,086
REVENUES					
Customer Sales	$ 1,792,932	$ 1,737,300	$ 1,784,875	$ 1,844,800	$ 1,844,800
Hook-up Charges	17,250	10,000	44,000	15,000	15,000
Other Sewer Revenue	11,683	7,850	9,200	7,800	7,800
Intergovernmental Charges for Services	-	-	-	-	-
Interest Income	(190,609)	101,000	101,400	101,300	101,200
Gain (Loss) on Sale of Capital Assets	(14,220)	-	-	-	-
Total Revenues	$ 1,617,036	$ 1,856,150	$ 1,939,475	$ 1,968,900	$ 1,968,800
EXPENSES					
Operating	$ 186,465	$ 179,170	$ 245,425	$ 258,220	$ 259,320
Maintenance	60,636	131,591	99,082	117,604	117,921
Rib Mt. Metro – O&M	520,584	530,000	540,000	600,000	620,000
Customer Accounts	28,953	35,865	33,790	35,800	35,800
Administrative & General	128,650	156,050	166,809	174,288	170,018
Depreciation	654,966	690,000	670,000	690,000	700,000
Property Taxes	6,288	6,300	6,500	6,800	7,000
Rib Mt. Metro – Debt Service	-	-	-	-	-
Interest Expense & Fiscal Charges	124,659	115,248	115,820	102,350	87,970
Other Debt Service	22,010	22,010	22,010	22,010	22,010
Other Financing Uses/Transfers	-	-	-	-	-
Total Expenditures	$ 1,733,211	$ 1,866,234	$ 1,899,436	$ 2,007,072	$ 2,020,039
Net Income (Loss) – before Capital Contributions	$ (116,175)	$ (10,084)	$ 40,039	$ (38,172)	$ (51,239)
Plus: Capital Contributions	53,369	-	-	-	-
Net Income (Loss) – after Capital Contributions	$ (62,806)	$ (10,084)	$ 40,039	$ (38,172)	$ (51,239)
Net Assets, December 31	$25,508,219	$25,498,135	$25,548,258	$25,510,086	$25,458,847

VILLAGE OF WESTON
Sewer Utility Fund
2015 OPERATING BUDGET
(and 2016 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	2016 *FINANCIAL PLAN*
REVENUES									
CUSTOMER SALES (46411)									
46411	Metered Sales-Residential	920	1,042,632	755,542	1,040,000	1,025,000	1,075,000		1,075,000
46411	Metered Sales-Commercial	921	625,981	491,157	630,000	600,000	649,000		649,000
46411	Metered Sales-Industrial	922	75,326	42,553	66,000	70,000	70,000		70,000
46411	Metered Sales-Public Authority	923	48,509	35,565	48,500	41,000	50,000		50,000
46411	Metered Sales-Misc. Other	924	300	162	200	300	300		300
46411	Unmetered Sales	929	184	0	175	1,000	500		500
	CUSTOMER SALES		**1,792,932**	**1,324,979**	**1,784,875**	**1,737,300**	**1,844,800**	**107,500**	**1,844,800**
OTHER SEWER REVENUE (46160-46416)									
46160	NSF Check Fees	000	275	88	100	150	100		100
46412	Forfeited Discounts/Penalties	930	4,484	3,675	4,000	4,000	4,000		4,000
46412	Misc. Services Billed	933-939	3,084	596	700	800	800		800
46413	Assessment Checking	000	2,965	2,380	2,600	2,100	2,100		2,100
46414	Permits	000	875	1,715	1,800	800	800		800
46415	Hook-up Charges	000	17,250	43,500	44,000	10,000	15,000		15,000
	OTHER SEWER REVENUE		**28,933**	**51,954**	**53,200**	**17,850**	**22,800**	**4,950**	**22,800**
INTEREST INCOME (48110-48130)									
48110	Interest on Investments - Earned	001	146,589	1,485	100,000	100,000	100,000		100,000
48110	Interest on Investments - Unearned I	009	(338,433)	0	0	0	0		0
48110	Interest from Stormwater	063	222	0	200	200	200		200
48130	Interest on Assessments	000	1,013	0	1,200	800	1,100		1,000
	INTEREST INCOME		**(190,609)**	**1,485**	**101,400**	**101,000**	**101,300**	**300**	**101,200**
MISCELLANEOUS REVENUE									
48300	Gain/Loss on Sale of Equip/Prop.	000	(14,220)	0	0	0	0		0
	MISCELLANEOUS REVENUE		**(14,220)**	**0**	**0**	**0**	**0**	**0**	**0**
REVENUES - Subtotal			**1,617,036**	**1,378,418**	**1,939,475**	**1,856,150**	**1,968,900**	**112,750**	**1,968,800**
						Percent Budget Change		**6.07%**	**-0.01%**
CAPITAL CONTRIBUTIONS (48550)									
48550	Capital Contributions	941-947	53,369	40,310	0	0	0		0
REVENUES - Grand Total			**1,670,405**	**1,418,728**	**1,939,475**	**1,856,150**	**1,968,900**	**112,750**	**1,968,800**
EXPENSES									
OPERATING EXPENSES (53610)									
53610	Employee Education & Training	157	0	0	0	0	0		0
53610	Water/Sewer/Stormwater	221	330	221	350	370	370		370
53610	Electricity	222	34,703	25,771	36,000	35,000	37,500		38,000
53610	Sewerage Treatment Costs (Schofield)	223	99,785	115,866	150,000	92,000	160,000		160,000
53610	Natural Gas	224	421	405	800	600	750		750
53610	Telephone	225	5,809	3,877	5,800	5,700	5,800		5,800
53610	Rib Mt. Metro - Monthly O&M	227	520,584	352,217	540,000	530,000	600,000		620,000
53610	Repairs/Maint-Bldgs	247	0	0	0	0	0		0
53610	Radio Maint Services	278	0	0	0	0	0		0
53610	Equipment Rental	299	0	4,000	4,000	0	0		0
53610	Supplies & Expense	310	0	0	0	0	0		0
53610	Small Equipment	314	503	1,505	1,600	2,000	2,000		2,000
53610	Membership Dues	324	0	0	0	50	50		50
53610	Registration fees/Travel	325-344	0	0	0	0	0		0
53610	Clothing	346	0	12	0	0	0		0
53610	Operating supplies	349	621	363	600	900	900		900
53610	Gasoline	351	6,662	3,031	6,500	9,200	9,000		9,000
53610	Repairs/Maint-Motor Vehicle	352	0	0	0	500	500		500
53610	Repairs/Maint-Machinery	353	0	430	500	500	500		500
53610	Repairs/Maint-Sewer	359	0	3	50	800	500		500
53610	Miscellaneous	399	0	274	280	50	50		50
53610	Rents/Lease/Easements	531	2,509	2,542	2,545	2,700	2,800		2,800
53610	Depreciation Exp-Water Meters	541	20,318	0	21,500	19,500	22,500		23,000
53610	Property Taxes/Easement	591	6,288	0	6,500	6,300	6,800		7,000
53610	Meter Cost Share Exp.	593	14,804	0	14,900	9,300	15,000		15,100
	OPERATING EXPENSES		**713,337**	**510,517**	**791,925**	**715,470**	**865,020**	**149,550**	**886,320**

VILLAGE OF WESTON
Sewer Utility Fund
2015 OPERATING BUDGET
(and 2016 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	2016 *FINANCIAL PLAN*
EXPENSES									
MAINTENANCE EXPENSES (53600-53611)									
53600	Contracted Svcs.-General Maint.	251-299	0	0	0	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	21,126	9,012	17,885	18,000	18,000		18,192
53601	Labor-Lift Station Maint. - Call Time	121	836	723	800	600	600		600
53601	Labor-Lift Station Maint. - OT	122	859	859	900	1,400	1,400		1,400
53601	Labor-Lift Station Maint. - Temp	125	0	0	0	0	0		0
53601	Labor-Lift Station Maint. - Out of Cla	137	0	5	0	0	0		0
53601	Labor-Lift Station Maint. - Standby	138	2,340	945	2,340	2,340	2,340		2,340
53601	Lift Station Maint. - Other Mach.	242	5,529	8,958	13,000	20,000	20,000		20,000
53601	Lift Station Maint. - Grounds	245	1,200	1,243	1,500	1,500	1,500		1,500
53601	Lift Station Maint. - Building	247	3,602	28	100	800	800		800
53601	Lift Station Maint. - Building	290	0	640	640	0	600		600
53601	Lift Station Maint. - Landfill	296	251	329	500	800	500		500
53601	Operating Supplies-All Other	349	285	246	250	1,000	1,000		1,000
53602	Labor-Sewer Jetting - Hrly	120	12,250	1,442	12,100	10,854	10,854		10,979
53602	Labor-Sewer Jetting - Call Time	121	53	206	250	0	0		0
53602	Labor-Sewer Jetting - OT	122	210	1,397	1,397	300	300		300
53602	Labor-Sewer Jetting - Temp	125	315	0	0	0	0		0
53602	Landfill Services	296	215	210	210	800	500		500
53602	Operating Supplies-All Other	349	0	0	0	500	500		500
53603	Labor-Manhole/Main Repair - Salary	110	0	26	0	0	0		0
53603	Labor-Manhole/Main Repair - Hrly	120	1,249	222	1,500	1,000	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	194	225	60	60		60
53603	Labor-Manhole/Main Repair - Temp	125	0	0	0	0	0		0
53603	Labor-Manhole/Main Repair - Out of	137	0	0	0	0	0		0
53603	Contracted Services-Mains	251-299	1,624	19,611	20,525	5,000	5,500		5,500
53603	Operating Supplies-All Other	349	0	290	290	0	0		0
53604	Labor-Customer Complaints - Hrly	120	138	0	200	200	200		200
53604	Labor-Customer Complaints - Call T	121	148	95	160	160	160		160
53604	Labor-Customer Complaints - OT	122	154	80	107	250	250		250
53604	Labor-Customer Complaints - Tmp	125	0	0	0	0	0		0
53604	Labor-Customer Complaints - out of	137	0	0	0	0	0		0
53605	Labor-Televising - Hrly	120	178	0	200	500	500		500
53605	Labor-Televising - OT	122	0	0	0	20	0		0
53605	Labor-Televising - Temp	125	0	0	0	0	0		0
53605	Televising-Outside Contracted svc	290	0	3,412	5,000	50,000	25,000		25,000
53605	Operating Supplies-All Other	349	0	68	70	0	0		0
53606	Labor-Maintenance Vehicles - Hrly	120	1,188	1,734	2,000	2,500	2,500		2,500
53606	Labor-Maintenance Vehicles - OT	122	0	36	35	20	0		0
53606	Labor-Maintenance Vehicles - Temp	125	0	0	0	0	0		0
53606	Contracted Svcs.-Maint. Vehicles	241	978	1,867	2,000	200	2,000		2,000
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	35	143	250	300	300		300
53606	Repair/Maint - Vehicles	352	1,152	637	800	1,000	1,000		1,000
53607	Labor-Mapping & AS Builts - Salary	110	2,151	3,178	8,926	8,267	11,902		11,902
53607	Labor-Mapping & AS Builts - Hrly	120	24	0	3,418	0	5,168		5,168
53607	Labor-Mapping & AS Builts - Temp	125	472	0	472	0	0		0
53607	Employee Education/Training	157	758	0	0	760	760		760
53607	Computer License	286	851	875	875	1,050	1,000		1,000
53607	Contracted Services	290	0	0	0	0	0		0
53607	Misc. Exps.-GIS	310-399	452	0	0	0	0		0
53611	Labor-Inspections/Mains - Hrly	120	13	107	107	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		**60,636**	**58,818**	**99,082**	**131,591**	**117,604**	**(13,987)**	**117,921**
CUSTOMER ACCOUNTS EXPS. (53612)									
53612	Customer Accounts -Hourly	120	14,440	6,283	21,000	21,160	21,000		21,000
53612	Customer Accounts -OT	122	0	0	0	0	0		0
53612	Customer Accounts -Temp	125	0	0	0	0	0		0
53612	Bonus/Incentive	139	0	500	0	0	0		0
53612	Education & Training	157	0	0	0	0	0		0
53612	Employee Awards	172	0	107	110	0	0		0
53612	Less: Recycling Fringes	199	0	0	0	0	0		0
53612	Financial Audit	213	4,825	3,500	3,500	4,825	4,800		4,800
53612	Postage Meter	281	513	384	520	600	600		600
53612	Computer license	286	2,576	2,551	2,560	2,580	2,700		2,700
53612	Computer Maint	287	866	892	895	900	900		900

VILLAGE OF WESTON
Sewer Utility Fund
2015 OPERATING BUDGET
(and 2016 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	2016 *FINANCIAL PLAN*
53612	Office Supplies	310	0	0	0	100	100		100
53612	Postage, Publishing/Printing	311	4,780	3,216	4,000	4,800	4,800		4,800
53612	Outside Printing/Stationery	312	814	686	800	900	900		900
53612	Small Equipment	314	0	200	200	0	0		0
53612	Bad Debt Expense	741	139	203	205	0	0		0
	CUSTOMER ACCTS. EXPS.		**28,953**	**18,522**	**33,790**	**35,865**	**35,800**	**(65)**	**35,800**
ADMINISTRATIVE & GENERAL EXPS. (53613)									
53613	Salaries-Administrator	101	4,266	1,193	4,266	4,266	4,568		4,568
53613	Salaries-Director of Public Works	102	0	2,601	32,918	0	32,918		32,918
53613	Salaries-Treasurer/Fin. Director	103	20,720	5,747	22,014	21,864	22,014		22,014
53613	Salaries-Committee Members	105	549	0	806	806	806		806
53613	Salaries-Human Resources	107	0	0	4,463	4,357	4,463		4,463
53613	Salaries-Regular	110	35,464	16,243	13,576	44,791	13,833		13,833
53613	Wages-Hourly	120	10,824	3,603	9,000	8,500	8,500		8,500
53613	Wages-Overtime	122	16	0	0	0	0		0
53613	Vacation/Sick/Holidays	131/132/134	7,215	1,330	8,324	5,236	5,236		5,570
53613	Longevity Pay	133	0	0	0	0	0		0
53613	Meeting Pay-Clerical	136	179	0	269	269	269		269
53613	Social Security	151	10,267	4,127	12,985	12,188	12,932		12,980
53613	Wisconsin Retirement	152	9,121	4,023	11,640	11,097	11,493		11,540
53613	Health/Dental Insurance	154	14,534	7,738	29,015	23,802	29,276		31,071
53613	Life Insurance	155	280	118	290	273	295		295
53613	Worker's Comp. Ins.	156	324	1,390	4,693	4,990	3,875		4,021
53613	Education/Training	157	0	0	0	100	100		100
53613	Uniforms	162/346	1,367	348	1,000	400	1,000		1,000
53613	Employee Health Tests	164	173	82	175	170	175		175
53613	Post Employee Health	167	1,217	0	0	991	0		1,060
53613	Less: Recycling Fringes	199	0	0	0	0	0		0
53613	Legal services	212	1,568	496	500	250	500		500
53613	Architectural/Engineering	215	0	0	0	2,000	2,000		2,000
53613	Telephone	225	816	180	850	850	850		850
53613	Repairs/Maint-Machiner&Equipment	242	0	0	0	0	0		0
53613	Repairs/Maint-Building	247	0	780	780	0	0		0
53613	Computer License Fee	286	0	0	0	0	9,000		4,000
53613	Outside Services Contracted	290	2,474	1,658	2,500	3,000	3,000		300
53613	Office Suplies	310	185	174	250	250	250		250
53613	Postage	311	0	0	0	0	0		0
53613	Outside printing	312	0	31	35	0	0		0
53613	Small Equipment	314	966	0	0	100	100		100
53613	Publication fees	321	0	0	0	0	0		0
53613	Subscriptions	322	0	109	110	0	110		110
53613	Membership dues	324	559	606	650	560	650		650
53613	Resistration fees	325	0	75	100	65	100		100
53613	Employee automobile	332	0	0	0	50	50		50
53613	Commercial Travel Exp	334/335	33	0	0	50	50		50
53613	Repairs/Maint	353	0	0	0	200	200		200
53613	Computer Software	386	75	0	75	75	75		75
53613	Misc. Exps.	399	58	23	25	0	0		0
53613	Property Insurance	511-512	5,400	1,647	5,500	4,500	5,600		5,600
	ADMIN. & GENERAL EXPS.		**128,650**	**54,322**	**166,809**	**156,050**	**174,288**	**18,238**	**170,018**
DEPRECIATION (53610)									
53614	Depreciation Expense	541	654,966	460,000	670,000	690,000	690,000		700,000
	DEPRECIATION		**654,966**	**460,000**	**670,000**	**690,000**	**690,000**	**0**	**700,000**
DEBT SERVICE (53614/58309-59910)									
53614	Rib Mt. Metro - Debt Service	614	0	0	0	0	0		0
58300	Interest-Bonds Payable	621-622	124,659	61,319	115,820	115,248	102,350		87,970
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	0	0		0
59910	Amort. Loss on refunding	544	19,659	0	19,659	19,659	19,659		19,659
	DEBT SERVICE		**146,669**	**61,319**	**137,830**	**137,258**	**124,360**	**(12,898)**	**109,980**
EXPENSES			**1,733,211**	**1,163,498**	**1,899,436**	**1,866,234**	**2,007,072**	**140,838**	**2,020,039**
						Percent Budget Change		**7.55%**	**0.65%**
NET INCOME (LOSS) - before Cap. Contributions			**(116,175)**	**214,920**	**40,039**	**(10,084)**	**(38,172)**	**(28,088)**	**(51,239)**
						Percent Budget Change		**278.54%**	**34.23%**
NET INCOME (LOSS) - after Cap. Contributions			**(62,806)**	**255,230**	**40,039**	**(10,084)**	**(38,172)**	**(28,088)**	**(51,239)**

VILLAGE OF WESTON 2015 OPERATING BUDGET REQUEST AND 2016 FINANCIAL PLAN PROGRAM COMMENTS	**Department/Office:** Public Works	**Budget:** Stormwater Utility Fund
	Program: Enterprise Funds	**Submitted by:** Keith Donner

STORMWATER UTILITY FUND
2015 Operating Budget – 2016 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.

	2013 Actual	2014 Budget	2014 Estimate	2015 Proposed Budget	2016 Financial Plan
Net Assets, January 1	$9,271,129	$9,281,874	$9,281,874	$9,305,920	$9,332,137
REVENUES					
Stormwater User Fees	$ 592,473	$ 592,924	$ 592,634	$ 592,634	$ 592,634
Stormwater Permits	1,200	2,000	1,450	1,800	1,800
Stormwater Services	-	-	-	-	-
Other Operating Revenue	1,146	1,000	1,000	1,000	1,000
Build America Bonds Rebate	3,537	2,693	2,690	2,290	2,290
Interest Income	(48,406)	7,500	8,000	7,500	7,500
Gain (Loss) on Sale of Capital Assets	(13,539)	-	-	-	-
Total Revenues	$ 536,411	$ 606,117	$ 605,774	$ 605,224	$ 605,224
EXPENSES					
Program Management	$ 15,254	$ 19,249	$ 15,938	$ 16,455	$ 16,490
Engineering/Planning	-	-	-	-	-
Inspection/Enforcement	-	-	-	-	-
Storm Sewer Maintenance	29,810	39,795	29,484	39,210	39,665
Mowing	-	-	-	-	-
Public Education/Outreach	-	-	180	-	-
Interest Expense & Fiscal Charges	178,394	170,946	171,126	153,342	134,887
Other Financing Uses/Transfers	-	-	-	-	-
Total Expenditures	$ 223,458	$ 229,990	$ 216,728	$ 209,007	$ 191,042
Net Income (Loss) – before Depreciation and Capital Contributions	$ 312,953	$ 376,127	$ 389,046	$ 396,217	$ 414,182
Less: Depreciation	362,134	365,000	365,000	370,000	375,000
Net Income (Loss) – after Depreciation	$ (49,181)	$ 11,127	$ 24,046	26,217	$ 39,182
Plus: Capital Contributions	59,926	-	-	-	-
Net Income (Loss) – after Capital Contributions	$ 10,745	$ 11,127	$ 24,046	$ 26,217	$ 39,182
Net Assets, December 31	$9,281,874	$9,293,001	$9,305,920	$9,332,137	$9,371,319

VILLAGE OF WESTON
2015 OPERATING BUDGET REQUEST
AND 2016 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES

Department/Office: Public Works	**Budget:** Stormwater Utilities
Program: Enterprise Funds	**Submitted by:** Keith Donner

	STAFFING						SALARIES & WAGES			
	2014 Current		2015 Prop. Budget		2016 Financial Plan					
POSITION TITLE	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Approved Budget for 2014	Current Estimate for 2014	Proposed Budget for 2015	Financial Plan for 2016
FULL TIME										
Maintenance Worker	14.55-22.82/Hr.	0.33	17.00-22.82/Hr.	0.4	17.00-22.82/Hr.	0.4		15,000	18,000	18,000
Program Assistanct	4,420-4,593	0.11	4,593	0.11	4,593	0.11		4,587	4,587	4,587
Subtotal							-	19,587	22,587	22,587
OTHER COMPENSATION										
Overtime								100	100	100
Out-of-Class. Pay								40	0	0
TOTAL	XXX	0.44	XXX	0.51	XXX	0.51	$0	$19,727	$22,687	$22,687

VILLAGE OF WESTON
Stormwater Utility Fund
2015 OPERATING BUDGET
(and 2016 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	*2016 FINANCIAL PLAN*
REVENUES								
STORMWATER USER FEES (46324)								
46324	ERU Charges-Residential	205,759	153,886	206,000	206,000	206,000		206,000
46324	ERU Charges-Commercial	337,983	255,569	338,000	338,000	338,000		338,000
46324	ERU Charges-Industrial	6,034	4,525	6,034	6,034	6,034		6,034
46324	ERU Charges-Public Authorities	35,094	26,309	35,000	35,000	35,000		35,000
46324	ERU Charges-Tax Exempt Prop.	7,603	5,702	7,600	7,890	7,600		7,600
	STORMWATER USER FEES	**592,473**	**445,991**	**592,634**	**592,924**	**592,634**	**(290)**	**592,634**
STORMWATER PERMITS (46325)								
46325	Drainage Review Permits	1,200	1,100	1,450	2,000	1,800		1,800
	STORMWATER PERMITS	**1,200**	**1,100**	**1,450**	**2,000**	**1,800**	**(200)**	**1,800**
OTHER OPERATING REVENUE (46326/48700)								
46326	Forfeited Discounts Penalty	1,146	967	1,000	1,000	1,000		1,000
48700	Misc Other Revenue - Unbudgeted	0	0	0	0	0		0
	OTHER OPERATING REVENUE	**1,146**	**967**	**1,000**	**1,000**	**1,000**	**0**	**1,000**
STORMWATER SERVICES (46327)								
46327	ERU Credit Application	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	3,537	0	2,690	2,693	2,290		2,290
	INTEREST INCOME	**3,537**	**0**	**2,690**	**2,693**	**2,290**	**(403)**	**2,290**
INTEREST INCOME (48110)								
48110	Interest on Investments - Earned	13,075	53	8,000	7,500	7,500		7,500
	Interest on Investments - Unearned Lo:	(61,481)	0	0	0	0		0
	INTEREST INCOME	**(48,406)**	**53**	**8,000**	**7,500**	**7,500**	**0**	**7,500**
NONOPERATING REVENUE (48300)								
48300	Gain/Loss on Sale of Equipment	(13,539)	0	0	0	0		0
	NONOPERATING REVENUE	**(13,539)**	**0**	**0**	**0**	**0**	**0**	**0**
REVENUES - Subtotal		**536,411**	**448,111**	**605,774**	**606,117**	**605,224**	**(893)**	**605,224**
					Percent Budget Change		**-0.15%**	**0.00%**
OTHER FINANCING SOURCES (48550)								
48550	Cap Contribs	59,926	0	0	0	0		0
	OTHER FINANCING SOURCES	**59,926**	**0**	**0**	**0**	**0**	**0**	**0**
REVENUES - Grand Total		**596,337**	**448,111**	**605,774**	**606,117**	**605,224**	**(893)**	**605,224**
					Percent Budget Change		**-0.15%**	**0.00%**

VILLAGE OF WESTON
Stormwater Utility Fund
2015 OPERATING BUDGET
(and 2016 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	*2016 FINANCIAL PLAN*
EXPENSES								
PROGRAM MANAGEMENT (53652)								
53652	Salaries-Committee Members	294	0	432	433	433		433
53652	Salaries-Stormwater Util. Mgr.	191	0	0	0	0		0
53652	Hourly Wages	5,528	2,102	4,587	6,000	4,587		4,587
53652	Hourly Wages-Overtime	0	0	0	0	0		0
53652	Temporary Wages	0	0	0	0	0		0
53652	Vacation/Sick/Holidays	0	0	0	0	0		0
53652	Meeting Pay-Clerical Staff	96	0	0	144	0		0
53652	Social Security	455	156	384	504	385		385
53652	Wisconsin Retirement	385	147	320	430	315		315
53652	Health/Dental Insurance	288	91	950	1,084	140		145
53652	Life Insurance	28	11	0	11	0		0
53652	Worker's Comp. Ins.	16	5	15	25	15		15
53652	Employee Education & Training	0	0	0	0	0		0
53652	Employee Health Test	0	0	0	0	0		0
53652	Post Employment Health	75	0	0	38	0		30
53652	Legal Services	0	0	0	500	500		500
53652	Accounting & Auditing Fees	1,350	900	900	1,350	1,350		1,350
53652	Telephone	0	0	0	0	0		0
53652	State Inspection/Permit Fees	1,500	1,500	1,500	1,550	1,550		1,550
53652	Computer License Fees	516	261	550	1,000	1,000		1,000
53652	Computer Maintenance Service	0	0	0	0	0		0
53652	Other Outside Contraced Service	0	0	0	0	0		0
53652	Office Supplies & Expenses	0	0	0	50	50		50
53652	Postage	3,848	2,568	3,800	3,800	3,800		3,800
53652	Outside Printing	623	673	680	900	900		900
53652	Publication Fees-Legal Notices	0	120	120	0	0		0
53652	Subscriptions-Newspapers/Periodicals	0	0	0	0	0		0
53652	Registration Fees/Tuition	0	0	0	60	60		60
53652	Advertising	0	0	0	0	0		0
53652	Public Relation Exps/Public Outreach	0	1,000	1,000	1,000	1,000		1,000
53652	Newsletter Expenses	0	0	0	0	0		0
53652	Emp Auto Allowance	0	0	0	0	0		0
53652	Commercial Travel Expense	0	0	0	0	0		0
53652	Meeting Expenses	0	0	0	50	50		50
53652	Lodging	0	0	0	0	0		0
53652	Other Supplies-Field Supplies	0	0	0	150	150		150
53652	Other Supplies - All Other Supplies	0	0	0	150	150		150
53652	Losses-Bad Debt Expense	61	694	700	20	20		20
	PROGRAM MANAGEMENT	**15,254**	**10,228**	**15,938**	**19,249**	**16,455**	**(2,794)**	**16,490**

VILLAGE OF WESTON
Stormwater Utility Fund
2015 OPERATING BUDGET
(and 2016 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 Y-T-D (at 9/30/14)	2014 ESTIMATE	2014 BUDGET	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	*2016 FINANCIAL PLAN*
STORM SEWER MAINT. - DPW STREETS (53655)								
53655	Hourly Wages	15,079	4,913	15,000	18,000	18,000		18,000
53655	Hourly Wages-Call Time	0	0	0	0	0		0
53655	Overtime Wages	358	77	100	0	100		100
53655	Temporary Wages	0	0	0	0	0		0
53655	Out-of-Classification Pay	200	29	40	0	0		0
53655	Social Security	1,157	366	1,161	1,380	1,387		1,387
53655	Retirement-Employer Share	1,043	351	1,060	1,263	1,232		1,232
53655	Health Insurance	2,757	890	4,205	5,683	5,240		5,545
53655	Life Insurance	54	20	30	30	30		30
53655	Worker's Comp Insurance	714	302	888	1,153	1,101		1,136
53655	Post Employee Health	167	0	0	116	0		115
53655	Electricity	90	88	100	120	120		120
53655	Outside Services	4,232	0	0	5,000	5,000		5,000
53655	Publication Fees - Legal Notice	0	0	0	50	0		0
53655	Repair/Maint Supplies	1,551	0	800	1,000	1,000		1,000
53655	Other Supplies - Field Supplies	75	1,041	1,100	1,000	1,000		1,000
53655	Other Supplies	2,333	2,789	5,000	5,000	5,000		5,000
	STORM SEWER MAINT.	**29,810**	**10,866**	**29,484**	**39,795**	**39,210**	**(585)**	**39,665**
PUBLIC EDUCATION/OUTREACH (53660)								
53660	Outside Services	0	163	180	0	0		0
	PUBLIC EDUCATION/OUTREACH	**0**	**163**	**180**	**0**	**0**	**0**	**0**
OTHER EXPENSES (53690)								
53690	Depreciation	362,134	243,336	365,000	365,000	370,000		375,000
	OTHER EXPENSES	**362,134**	**243,336**	**365,000**	**365,000**	**370,000**	**5,000**	**375,000**
DEBT SERVICE (58300/58400 - 59910)								
58308	Interest on Long-term Debt	161,283	88,222	153,937	153,937	136,103		117,598
58222	Interest on Infterfund Loan	222	0	300	120	350		400
59910	Amortiz. Exp.-Bond Discounts	1,964	0	1,964	1,964	1,964		1,964
59910	Amortiz. Exp.-Debt Issue Costs	0	0	0	0	0		0
59910	Amort. Loss on refunding	14,925	0	14,925	14,925	14,925		14,925
	DEBT SERVICE	**178,394**	**88,222**	**171,126**	**170,946**	**153,342**	**(17,604)**	**134,887**
EXPENSES		**585,592**	**352,815**	**581,728**	**594,990**	**579,007**	**(15,983)**	**566,042**
					Percent Budget Change		**-2.69%**	**-2.24%**
NET INCOME (LOSS) - before Deprec. & before Capital Contribution		**312,953**	**338,632**	**389,046**	**376,127**	**396,217**	**20,090**	**414,182**
					Percent Budget Change		**5.34%**	**4.53%**
NET INCOME (LOSS) - after Deprec., but before Capital Contribution		**(49,181)**	**95,296**	**24,046**	**11,127**	**26,217**	**15,090**	**39,182**
					Percent Budget Change		**135.62%**	**49.45%**
NET INCOME (LOSS) - after Deprec. & after Capital Contributions		**10,745**	**95,296**	**24,046**	**11,127**	**26,217**	**15,090**	**39,182**
					Percent Budget Change		**135.62%**	**49.45%**

VILLAGE OF WESTON

Enterprise Fund - Stormwater Utility

"INCOME STATEMENT"

Assumes NO rate increase - maintain $48 rate	ACTUAL				ESTIMATED						
	2010 12 MONTHS	2011 12 MONTHS	2012 12 MONTHS	2013 12 MONTHS	2014	2015	2016	2017	2018	2019	2020
REVENUES											
Metered/Unmetered Sales:											
Residential	$200,451	$202,632	$204,186	$205,759	$206,000	$206,000	$206,000	$206,000	$206,000	$206,000	$206,000
Commercial	326,890	329,042	336,613	337,983	338,000	338,000	338,000	338,000	338,000	338,000	338,000
Industrial	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034
Public Authority	34,200	34,500	34,502	35,094	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Tax-Exempt Properties	7,987	7,987	7,891	7,603	7,600	7,600	7,600	7,890	7,890	7,890	7,890
Subtotal Sales from ERU Fees --->	**$575,562**	**$580,195**	**$589,226**	**$592,473**	**$592,634**	**$592,634**	**$592,634**	**$592,924**	**$592,924**	**$592,924**	**$592,924**
Federal Aids - Build America Bonds Rebate	2,992	4,778	4,348	3,536	2,690	2,290	2,290	1,000	1,000	1,000	1,000
Drainage Fees	4,150	2,400	1,600	1,200	1,450	1,800	1,800	1,800	1,800	1,800	1,800
Interest Income	14,477	30,486	14,433	(48,405)	8,000	7,500	7,500	7,500	7,500	7,500	7,500
Loss on Sale of Equipment	(3,689)	(8,288)	-	(13,539)	-	-	-	-	-	-	-
Misc. Other Revenue	1,304	1,324	1,222	1,146	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Capital Contribution	-	-	379,696	59,926	-	-					
SUBTOTAL REVENUES	594,796	610,895	990,525	596,337	605,774	605,224	605,224	604,224	604,224	604,224	604,224
TOTAL REVENUES	$594,796	$610,895	990,525	$596,337	$605,774	$605,224	$605,224	$604,224	$604,224	$604,224	$604,224
EXPENSES											
Program Management	$46,010	$57,156	$42,854	$15,255	$15,938	$16,455	$16,490	$16,500	$16,500	$16,500	$16,500
Engineering/Planning	9,924	1,155	1,092	-	-	-	-	-	-	-	-
Inspections/Enforcement	1,011	1,030	992	-	-	-	-	-	-	-	-
DPW - Drainage Maintenance	61,763	46,489	61,873	29,810	39,795	39,210	39,665	40,000	40,000	40,000	40,000
DPW - Mowing	21,829	17,931	28,258	-	-	-	-	-	-	-	-
Depreciation	339,579	352,840	357,682	362,134	365,000	370,000	375,000	380,000	385,000	385,000	385,000
Interest Expense - existing debt	214,531	191,970	174,673	161,506	153,937	136,104	117,597	105,400	94,274	94,274	94,274
Fiscal Agent Exps. - existing debt	11,948	17,854	16,888	16,889	16,889	16,889	16,889	16,889	16,889	16,889	16,889
TOTAL EXPENSES *(including depreciation)*	$706,595	$686,425	684,312	585,594	$591,559	$578,658	$565,641	$558,789	$552,663	$552,663	$552,663
"Audit" **NET INCOME (LOSS)** ***(per GAAP/GASB basis)***	($111,799)	($75,530)	$306,213	$10,743	$14,215	$26,566	$39,583	$45,435	$51,561	$51,561	$51,561
Subtract: Pay back of PRINCIPAL on Interfund loan (cash exp.)	-	-			-	-	-	-	-	-	-
Subtract: Capital contribbution (non cash receipt)			(379,696)								
Subtract: PRINCIPAL paid (cash exp.)	(276,406)	(296,327)	(382,731)	(434,605)	(529,904)	(555,506)	(383,051)	(383,051)	(297,869)	(277,741)	(214,945)
"Cash" **NET INCOME (LOSS)** *(per CASH BASIS)*	($388,205)	($371,857)	($456,214)	($423,862)	($515,689)	($528,940)	($343,468)	($337,616)	($246,308)	($226,180)	($163,384)
$ 415,972 ADD: Advance from Sewer Utility			110,551	29,570	133,800	142,051					
$ (415,972) LESS: Payback Advance to Sewer Utility							(48,421)	(59,273)	(155,581)	(152,697)	
ADD BACK: Decpreciation			357,682	362,134	365,000	370,000	375,000	380,000	385,000	385,000	385,000
ADD: fiscal Agent expenses			16,888	16,889	16,889	16,889	16,889	16,889	16,889	16,889	16,889
Change in Net Cash			28,907	(15,269)	-	-	-	-	-	23,012	238,505
Ending Cash Balance			**15,269**	**-**	**-**	**-**	**-**	**-**	**-**	**23,012**	**238,505**

updated 11/13/2014

Stormwater Debt Schedule

	Principal	Interest	Total
2015	555,506	136,104	691,610
2016	383,051	117,597	500,648
2017	297,869	105,400	403,269
2018	277,741	94,274	372,015
2019	214,945	83,013	297,958
2020	185,000	73,976	258,976
2021	195,000	66,365	261,365
2022	205,000	57,980	262,980
2023	215,000	49,165	264,165
2024	215,000	39,920	254,920
2025	225,000	30,675	255,675
2026	235,000	21,000	256,000
2027	245,000	10,719	255,719
	3,449,112	886,188	4,335,300