



NORTHERN MORAINE W R D

AGENDA ITEM

Meeting Date: April 7, 2020

Item: Budget Presentation Memorandum

Staff Recommendation: Board Information Only

Staff Contact: Mohammed M. Haque, District Manager

Purpose:

Included in the board packet is the Fiscal Year 2020-21 budget proposal, as amended and posted on April 1. The changes to the budget since the original March board meeting presentation were due to priority changes and anticipated loss of revenues related to the COVID pandemic and the associated job losses and recessionary pressures. This year's budget is a simplified version of previous year's budgets and an effort is also being made to simplify this memorandum as well. This year's budget aggregates seven existing funds into three future funds. This will greatly help in our overall structure and tracking going forward. A summary of the aggregation is below:

BEFORE		AFTER	
01	General Fund		
02	Audit Fund		
03	Sewer O&M	03	O&M
03	10 Sewer O&M Revenue	03	10 O&M Revenue
03	50 Sewer O&M Administration	03	50 O&M Administration
03	51 Sewer O&M Collections	03	51 O&M Collections
03	52 Sewer O&M Treatment	03	52 O&M Treatment
07	Capital Improvement Fund	07	Capital Fund
08	Plant Expansion Fund		
09	Construction Fund		
12	Alternate Revenue Bond Fund	12	Alternate Bond & Interest Fund

The attached budget includes proposals for the New O&M Fund, Capital Fund and Alternate Bond & Interest Fund. The adopted budget will act as our guidance document for the next fiscal period and all funding proposed will achieve the intended goal and objectives. While the operating budget provides guidance for the fiscal period, the adoption of the District's annual Appropriations Ordinance sets the upper limits for spending within all funds. Careful consideration of each funding proposal has insured that projects further advance the District in meeting its major strategic plan goal of continuing to provide a sustainable utility.





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Budget Schedule:

We have worked diligently to provide a comprehensive budget proposal in advance of the needed date for adoption. Joe Lapastora and Madalina Roscan both assisted in the aggregating of funds into the new budget format was developed last year.

Beginning on April 1, 2020 the proposed budget has been placed on public display (left in a plastic envelope on the gate and also available on the website) to ensure that the required thirty-day review period is provided prior to final board action at the May 12, 2020 regular board meeting. A public notice of the availability of the proposed pending public hearing has been sent for publication. Board members are encouraged to provide input on expanding or contracting programs, spending priorities and discuss any concerns. Board members are encouraged to contact the District Manager with questions on the budget proposal.

At the May 12, 2020 Board Meeting, Trustees will have a final opportunity to recommend adjustments to the budget, following which a public hearing will be conducted on the proposed budget. Upon closure of the public hearing, the budget may be formally adopted by a majority vote of the Board. We believe that this schedule provides many opportunities for input, questions and answers while assuring that the District will begin the next fiscal period with an adopted budget. A formal Appropriations Ordinance will be presented for approval by the Board at a future meeting during the first quarter of the fiscal period, pursuant to State Statute.

Budget Proposal Format:

The 2020-21 Budget proposal has been developed using data and reports generated in QuickBooks, and care has been taken to assure that all functional items are easily related to the approved budget for past fiscal periods and allows for an accurate, direct comparison to our immediate past income and expense in each fund.

In keeping with the budgeting philosophy developed in 2012-13, capital expenses previously shown as operating expenses for the sewer operation and maintenance funds have been shifted to capital expense line items to better identify those expenditures as offsets for depreciation and for proper capitalization. The format of the budget proposal is intended to be fully informative, yet concise, allowing board members to make well-informed decisions based on historical operational experiences, expected trends and well justified, goal oriented programs.

While the budget proposal document acts as a spending guide for the coming fiscal year, it does not replace the fiscal reports generated by the District from the District's accounting software, in preparing the monthly Treasurer's report. These reports are reviewed by a CPA monthly prior to approval by the Board and all District financial activities are audited annually.





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Fiscal Outlook:

My, how quickly things can change! The first quarter of 2020 was going along well until we hit an economic brick wall around mid-March due to the COVID pandemic. The pandemic is likely to be rather difficult for our customers, many of which lost their jobs because of the stay-at-home orders and related business shutdowns. These are truly trying times and the sheer quickness with which it has happened, has left us dumbfounded. From a financial standpoint, it is anticipated that we may have deferred payments and/or difficulty collecting from 20-30% of our users. This will lead to more concessions or the need to use alternative collection methods such as tax levies or liens, etc. Unemployment is likely to exceed 30% in the weeks ahead. It is an extremely unstable and difficult time. We pray for everyone's health and safety during this time. The District has taken the precautions and steps to ensure we have done everything in our power to continue to provide our essential clean water services during the pandemic.

Prior to the pandemic, Illinois had started to roll out grant funding opportunities related to the Capital Bill. The District had started to prepare grant plans, utilizing Trotter & Associates for the work. We anticipate that while we may not get any grants in this first round of funding opportunity, the developed plans for Darrell Road Interceptor, Holiday Hills Sewer, Lift Station 1-7 and the Maintenance Garage would all be good candidates for grant based funding opportunities. Through our association with CSWEA and IAWA, we are also pursuing grant opportunities through a potential COVID infrastructure stimulus bill. The District has submitted our projects into the State Revolving Loan fund in anticipation that if any Federal Stimulus is enacted, that may be one of the possible funding/grant making sources, as it was with ARRA funding. We are also keeping track of Federal opportunities for cost recovery due to COVID.

In conjunction with seeking grants and cost recovery due to COVID, the District should continue to promote our sound practices and market our service to improving health, safety and our water environment. The pandemic further solidifies the essential nature of our work and it's importance on the overall health and benefit to the communities and customers we serve.

We have gotten favorable rates for our electrical bid and we continue to explore solar as an energy source. It's anticipated that the next year will see fluctuating electrical consumption because of possible dewatering needs for the clarifier repair, however, once things stabilize we should see a reduction in both consumption and cost of energy.

Major adjustments were made to revenues to account for deferred or waived penalties and an anticipated economic activity slowdown and prolonged recovery during the pandemic.

The District continues the reduction in our tax rate beginning in 2012 and that downward trend will continue based on the FY 20-21 Budget proposal. The District's property tax levy in 2011 was \$396,000 and the expected 2020 levy based on the budget proposal will fall to below \$120,000. Few other taxing districts are able to reduce their levy and many are being criticized for increasing levies. It is the goal of District Staff to eliminate the tax levy within the next 7-9 years through sustained reductions over that time period, however, we may have to reconsider if the pandemic causes difficulties in paying user fees by our customers.





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The District's fiscal outlook remains relatively strong and with the continued cash management we should remain stable for the foreseeable future, meeting the critical strategic goal of operating a sustainable utility. A thorough review of the District's plant and lift station assets has been done by new staff over the course of the last year. There are significant areas where equipment has far exceeded its useful life. The current budget proposal includes several capital projects to update assets and equipment.

The District's goals and objectives were provided during the Budget presentation on March 12, 2020. Much of the District's capital goals are conditioned upon getting adequate grants to initiate much needed projects like Darrell Road or Holiday Hills.

Budget Summary:

The proposed budget is reflective of substantial capital needs, a cautionary view of the pandemic, and optimistic view of grant opportunities for capital projects. Without replacing many of these items, the District will end up spending more time and money on reactive maintenance and will fall further behind on sustainability goals. We remain optimistic that we will weather the pandemic and continue to provide the best service to our users and the public and continue to move the District forward on its goals of updating equipment and assets for the public's benefit.

Respectfully Submitted:

Mohammed M. Haque
District Manager



NMWRD Budget Worksheet, FY 2020-21 Proposed FUND Balances

General Fund

Acct No.	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19			General
	General Fund May 1 Fund Balance	\$ 218,803	\$ 279,648	\$ 294,277	\$ 317,049	\$ 325,672			5.1 fund bal
Total	General Fund Income	\$ 183,508	\$ 159,489	\$ 150,080	\$ 145,085	\$ 141,911			
Total	General Fund Expenses	\$ 122,970	\$ 144,860	\$ 127,308	\$ 136,462	\$ 134,751			
General Fund Balance	April 30 Fund Balance	\$ 279,341	\$ 294,277	\$ 317,049	\$ 325,672	\$ 332,832			4.30 fund bal

Audit Fund

Acct No.	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19			Audit
	Audit Fund May 1 Fund Balance	\$ 7,889	\$ 8,165	\$ 8,060	\$ 6,919	\$ 6,294			5.1 fund bal
Total	Audit Fund Income	\$ 6,776	\$ 6,645	\$ 6,908	\$ 7,433	\$ 7,790			
Total	Audit Fund Expenses	\$ 6,500	\$ 6,750	\$ 7,000	\$ 7,550	\$ 7,850			
Fund Balance		\$ 8,165	\$ 8,060	\$ 7,968	\$ 6,802	\$ 6,234			4.30 fund bal

Sewer O&M Fund

Acct No.	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Est Actual 2019-20	Proposed 2020-21	Sewer O&M
	Sewer O&M Fund May 1 Balance	\$ 597,379	\$ 856,166	\$ 2,038,916	\$ 2,275,115	\$ 2,660,944	\$ 3,154,299	\$ 3,493,365	\$ 3,010,233	5.1 fund bal
Total	Sewer O&M Fund revenues	\$ 2,262,335	\$ 2,593,796	\$ 2,340,159	\$ 2,463,806	\$ 2,657,610	\$ 2,666,196	\$ 2,859,906	\$ 2,861,621	
Total Sewer O&M Fund Expenses		\$ 2,003,548	\$ 1,411,046	\$ 1,939,776	\$ 1,922,078	\$ 2,164,255	\$ 3,483,480	\$ 3,343,038	\$ 3,651,539	
Total Sewer O&M Fund Balance		\$ 856,166	\$ 2,038,916	\$ 2,439,299	\$ 2,816,843	\$ 3,154,299	\$ 2,337,015	\$ 3,010,233	\$ 2,220,315	4.30 fund bal

Capital Improvement Replacement fund

Acct No.	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Est Actual 2019-20	Proposed 2020-21	Capital Imp.
	Capital Imp. Rep. May 1 Balance	\$ 219,197	\$ 335,885	\$ 443,664	\$ 395,664	\$ 545,664	\$ (56,744)	\$ 3,029,454	\$ 2,093,915	5.1 fund bal
Total	Capital Imp. Rep. Fund Income	\$ 116,688	\$ 107,779	\$ 64,923	\$ 59,077	\$ 157,044	\$ 90,880	\$ 145,503	\$ 5,147,020	
Total	Capital Imp. Rep. Fund Expenses	\$ -	\$ -	\$ 52,887	\$ 107,317	\$ 759,452	\$ 4,700,000	\$ 1,081,043	\$ 5,693,818	
Fund Balance		\$ 335,885	\$ 443,664	\$ 455,700	\$ 347,424	\$ (56,744)	\$ (4,665,864)	\$ 2,093,915	\$ 1,547,117	4.30 fund bal

Plant Expansion Fund

Acct No.	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19			Plant Exp.
	Plant Expansion Fund May 1 Balance	\$ 3,613,777	\$ 3,709,274	\$ 3,757,266	\$ 3,337,278	\$ 3,389,055			5.1 fund bal
Total	Plant Expansion Fund Income	\$ 103,183	\$ 105,050	\$ -	\$ 59,923	\$ 139,301			
Total	Plant Expansion Fund Expenses Capitalized Treatment Upgrade	\$ 7,686	\$ 57,058	\$ -	\$ 8,145	\$ 486,538			
Total Plant Expansion fund Balance		\$ 3,709,274	\$ 3,757,266	\$ 3,757,266	\$ 3,389,055	\$ 3,041,818			4.30 fund bal

Construction Fund

Acct No.	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19			Construction
	Construction Fund May 1 Balance	\$ 44,380	\$ 44,380	\$ 44,380	\$ 44,380	\$ 44,380			5.1 fund bal
Total	Construction Fund Income	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Construction fund expense		\$ -	\$ -	\$ -	\$ -	\$ -			
Construction Fund Balance		\$ 44,380	\$ 44,380	\$ 44,380	\$ 44,380	\$ 44,380			4.30 fund bal

Alternate Revenue Bond Fund

Acct No.	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Est Actual 2019-20	Proposed 2020-21
	Alternate Revenue Bond Fund	0	\$ (514)	\$ (561)	\$ (1,122)	\$ (136,510)	\$ (623,533)	\$ (623,533)	\$ (686,041)
Total	Alternate Revenue Bond Fund Income	\$ 486,758	\$ 486,500	\$ -	\$ 20,000	\$ -	\$ -	\$ 4,103,195	\$ -
Total	Alternate Revenue Bond Fund Expenses	\$ 487,272	\$ 486,033	\$ -	\$ 155,388	\$ 487,023	\$ 68,899	\$ 4,165,703	\$ 476,739
		\$ (514)	\$ (47)	\$ (561)	\$ (136,510)	\$ (623,533)	\$ (692,432)	\$ (686,041)	\$ (1,162,780)

Total of all fund Balances		4.30.15	4.30.16	4.30.17	4.30.18	4.30.18		4.30.19	4.30.20	Total of All Funds
		\$ 5,232,696	\$ 6,586,515	\$ 7,021,100	\$ 6,793,667	\$ 5,899,286		\$ 4,418,107	\$ 2,604,652	4.30 fund bal

PROPOSED BUDGET FY 2020-21 | CAPITAL FUND

	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Est. Actual FY 19-20	Proposed FY 20-21	Proposed +/- vs. Current	Approved FY 20-21
Income							
4510 · Connection Fees	\$ 98,462.00	\$ 254,168.00	\$ 151,472.00	\$ 112,288.67	\$ 132,020.00	\$ (19,452.00)	
4520 · Penalty Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4730 · Interest Income	\$ 20,538.06	\$ 50,933.32	\$ 32,400.00	\$ 33,214.30	\$ 15,000.00	\$ (17,400.00)	
4810 · Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ 5,000,000.00	
4820 · SSA Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4900 · Misc. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4930 · Engin. & Legal Rev. Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Income	\$ 119,000.06	\$ 305,101.32	\$ 183,872.00	\$ 145,502.97	\$ 5,147,020.00	\$ 4,963,148.00	\$ -
Expense							
5630 · Bank Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5640 · Interest Expense	\$ 8,145.00	\$ -	\$ 486,847.50	\$ -	\$ 393,818.17	\$ (93,029.33)	
5650 · Management Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5710 · Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5810 · Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5900 · Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6010 · Office Equipment over \$500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6030 · Capitalized Treatment Upgrade	\$ 107,316.73	\$ 564,023.81	\$ 4,700,000.00	\$ 1,081,042.67	\$ 5,300,000.00	\$ 600,000.00	
6070 · Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expense	\$ 115,461.73	\$ 564,023.81	\$ 5,186,847.50	\$ 1,081,042.67	\$ 5,693,818.17	\$ 506,970.67	\$ -
Total Income vs. Expenses	\$ 3,538.33	\$ (258,922.49)	\$ (5,002,975.50)	\$ (935,539.70)	\$ (546,798.17)	\$ 4,456,177.33	\$ -

PREVIOUSLY

- Capital Improvement Fund
- Plant Expansion Fund
- Construction Fund

PROPOSED BUDGET FY 2020-21 | ALTERNATE BOND & INTEREST FUND

	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Est. Actual FY 19-20	Proposed FY 20-21	Proposed +/- vs. Current	Approved FY 20-21
Income							
2620 · Revenue Bonds Payable	\$ 20,000			\$ 4,103,195	\$ -	\$ -	
Total Income	\$ 20,000	\$ -	\$ -	\$ 4,103,195	\$ -	\$ -	\$ -
Expense							
5640 · Interest Expense	\$ 154,913	\$ 146,538	\$ 68,424	\$ 68,424	\$ 82,921	\$ (63,617)	
5650 · Management Fees	\$ -			\$ -	\$ -	\$ -	
5710 · Miscellaneous Expense	\$ 475	\$ 475	\$ 475	\$ 18,975	\$ -	\$ (475)	
5910 · Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6040 · Bond Principal Payable	\$ -			\$ 4,078,305	\$ 393,818	\$ 393,818	
6055 · Bond Amortization	\$ -	\$ 340,000	\$ -	\$ -	\$ -	\$ -	
Total Expense	\$ 155,388	\$ 487,013	\$ 68,899	\$ 4,165,703	\$ 476,739	\$ 329,727	\$ -
Total Income vs. Expenses	\$ (135,388)	\$ (487,013)	\$ (68,899)	\$ (62,508)	\$ (476,739)	\$ (329,727)	\$ -

PREVIOUSLY CALLED THE ALTERNATE REVENUE FUND

PROPOSED BUDGET FY 2020-21 | O&M FUND

	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Est. Actual FY 19-20	Proposed FY 20-21	Proposed +/- vs. Current	Approved FY 20-21
Income							
4010 · Property Tax Income	\$ 153,021.85	\$ 148,100.70	\$ 133,845.27	\$ 134,565.25	\$ 119,608.70	\$ (14,236.57)	
4090 · Replacement Tax Income	\$ 1,173.32	\$ 1,352.52	\$ 885.84	\$ 1,044.40	\$ 934.74	\$ 48.90	
4820 · SSA Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expense							
5060 · IMRF Contributions	\$ 22,686.39	\$ 74,656.23	\$ 92,391.27	\$ 78,016.95	\$ 71,366.91	\$ (21,024.36)	
5110 · Maintenance-Buildings	\$ 12,812.24	\$ 18,079.09	\$ 26,000.00	\$ 25,207.92	\$ 18,000.00	\$ (8,000.00)	
5120 · Maintenance-Vehicles	\$ 10,416.51	\$ 21,425.58	\$ 13,000.00	\$ 10,518.75	\$ 11,000.00	\$ (2,000.00)	
5130 · Maintenance-Equipment	\$ 23,554.72	\$ 20,102.24	\$ 28,000.00	\$ 13,410.74	\$ 20,500.00	\$ (7,500.00)	
5140 · Maintenance-Utility System	\$ 51,642.81	\$ 53,898.63	\$ 57,500.00	\$ 87,379.53	\$ 80,000.00	\$ 22,500.00	
5150 · Maintenance Supplies	\$ 899.15	\$ 600.06	\$ 2,500.00	\$ 2,267.19	\$ 3,000.00	\$ 500.00	
5160 · Sludge Hauling	\$ 41,272.96	\$ 28,739.70	\$ 28,000.00	\$ 26,104.50	\$ 28,000.00	\$ -	
5210 · Operating Supplies	\$ 7,096.21	\$ 10,022.60	\$ 9,500.00	\$ 8,196.62	\$ 9,000.00	\$ (500.00)	
5220 · Motor Fuel & Lube	\$ 8,174.85	\$ 14,700.23	\$ 13,000.00	\$ 10,253.68	\$ 11,500.00	\$ (1,500.00)	
5230 · Vehicle Supplies	\$ 44.95	\$ -	\$ 350.00	\$ 100.00	\$ 350.00	\$ -	
5240 · Lab Supplies	\$ 7,214.19	\$ 16,301.88	\$ 15,000.00	\$ 13,940.80	\$ 15,000.00	\$ -	
5245 · Misc. Equipment	\$ 668.52	\$ 1,677.77	\$ 2,000.00	\$ 1,904.39	\$ 2,000.00	\$ -	
5250 · Small Tools	\$ 87.74	\$ 1,536.28	\$ 800.00	\$ 835.31	\$ 1,200.00	\$ 400.00	
5255 · Chemical Expense	\$ 55,953.35	\$ 69,786.35	\$ 81,000.00	\$ 90,264.86	\$ 83,000.00	\$ 2,000.00	
5260 · Safety Equipment	\$ 3,595.25	\$ 7,089.36	\$ 5,500.00	\$ 4,953.88	\$ 5,500.00	\$ -	
5320 · General Insurance	\$ 54,923.00	\$ 95,971.00	\$ 96,000.00	\$ 80,342.85	\$ 73,088.00	\$ (22,912.00)	
5330 · Telephone Expense	\$ 27,307.70	\$ 31,528.92	\$ 32,220.00	\$ 30,370.63	\$ 34,540.00	\$ 2,320.00	
5360 · Utilities	\$ 158,441.33	\$ 151,724.33	\$ 146,500.00	\$ 178,662.41	\$ 151,000.00	\$ 4,500.00	
5361 · Security System	\$ 10,866.32	\$ 11,164.41	\$ 12,000.00	\$ 10,722.15	\$ 10,700.00	\$ (1,300.00)	
5380 · Rentals	\$ 125.12	\$ -	\$ 700.00	\$ -	\$ 600.00	\$ (100.00)	
5390 · Travel Expense	\$ 1,798.56	\$ 2,325.38	\$ 3,300.00	\$ 2,102.97	\$ 2,200.00	\$ (1,100.00)	
5410 · Software Support	\$ 19,868.95	\$ 21,017.85	\$ 31,350.00	\$ 26,391.51	\$ 30,320.00	\$ (1,030.00)	
5420 · Accounting Service	\$ 7,550.00	\$ 7,850.00	\$ 14,000.00	\$ 7,400.00	\$ 9,600.00	\$ (4,400.00)	
5430 · Professional Lab Testing	\$ 9,781.10	\$ 8,672.30	\$ 8,500.00	\$ 6,359.60	\$ 7,000.00	\$ (1,500.00)	
5435 · Julie Locate Expense	\$ 2,417.59	\$ 2,695.61	\$ 3,400.00	\$ 4,414.10	\$ 3,400.00	\$ -	
5440 · Engineering Services	\$ 179.00	\$ 288.00	\$ 3,250.00	\$ 500.00	\$ 3,000.00	\$ (250.00)	
5450 · Legal	\$ 14,055.00	\$ 19,327.26	\$ 40,000.00	\$ 55,041.25	\$ 35,500.00	\$ (4,500.00)	
5460 · Permit Fees	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	
5480 · Other Professional Services	\$ 53,229.43	\$ 65,462.30	\$ 72,820.00	\$ 112,682.67	\$ 93,600.00	\$ 20,780.00	
5510 · Office Supplies	\$ 5,116.13	\$ 6,238.35	\$ 6,800.00	\$ 6,968.40	\$ 7,000.00	\$ 200.00	
5520 · Postage	\$ 26,357.63	\$ 24,445.75	\$ 25,500.00	\$ 24,458.05	\$ 25,000.00	\$ (500.00)	
5530 · Website Expense	\$ 548.50	\$ 337.00	\$ 5,400.00	\$ 6,301.75	\$ 2,500.00	\$ (2,900.00)	
5540 · Printing & Publishing	\$ 7,462.98	\$ 7,366.96	\$ 8,000.00	\$ 9,763.18	\$ 9,300.00	\$ 1,300.00	
5550 · Publications & Subscriptions	\$ 92.95	\$ 99.99	\$ 200.00	\$ 150.00	\$ 200.00	\$ -	
5560 · Membership Dues	\$ 4,496.67	\$ 4,059.00	\$ 4,115.00	\$ 4,528.00	\$ 4,860.00	\$ 745.00	
5630 · Bank Service Charges	\$ 11,344.35	\$ 13,778.02	\$ 9,900.00	\$ 13,378.96	\$ 13,800.00	\$ 3,900.00	
5710 · Miscellaneous Expense	\$ 665.86	\$ 499.83	\$ 825.00	\$ 326.96	\$ 500.00	\$ (325.00)	
5810 · Refunds	\$ 2.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	
6010 · Office Equipment over \$500	\$ 7,102.74	\$ 181.08	\$ 6,100.00	\$ 5,195.90	\$ 3,200.00	\$ (2,900.00)	
6030 · Capitalized Treatment Upgrade	\$ 781,542.14	\$ 1,070,564.82	\$ 6,442,000.00	\$ 1,385,749.40	\$ 1,710,000.00	\$ (4,732,000.00)	
6070 · Building Improvements	\$ 9,922.43	\$ 13,995.09	\$ 25,000.00	\$ 8,548.57	\$ 25,000.00	\$ -	
Total Expense	\$ 2,174,835.07	\$ 2,783,702.68	\$ 8,356,554.79	\$ 3,253,037.69	\$ 3,651,538.73	\$ (4,705,016.06)	\$ -
Total Income vs. Expenses	\$ 287,414.30	\$ (87,496.86)	\$ (5,523,227.68)	\$ (393,132.14)	\$ (789,917.53)	\$ 4,733,310.15	\$ -

PROPOSED BUDGET FY 2020-21 | O&M FUND (REVENUE)

	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Est. Actual FY 19-20	Proposed FY 20-21	Proposed + /- vs. Current	Approved FY 20-21
Income							
4010 · Property Tax Income	\$ 153,021.85	\$ 148,100.70	\$ 133,845.27	\$ 134,565.25	\$ 119,608.70	\$ (14,236.57)	
4090 · Replacement Tax Income	\$ 1,173.32	\$ 1,353.52	\$ 885.84	\$ 1,044.40	\$ 934.74	\$ 48.90	
4300 · Sewer Permit Income	\$ 1,300.00	\$ 1,100.00	\$ 2,000.00	\$ 1,500.00	\$ 1,600.00	\$ (400.00)	
4500 · Sewer Usage Income	\$ 2,192,382.94	\$ 2,397,575.16	\$ 2,575,963.00	\$ 2,595,386.03	\$ 2,643,815.93	\$ 67,852.93	
4510 · Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4520 · Penalty Income	\$ 89,066.57	\$ 78,546.58	\$ 78,133.00	\$ 81,988.92	\$ 59,284.61	\$ (18,848.39)	
4600 · Refund Income	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	
4730 · Interest Income	\$ 24,495.54	\$ 54,664.00	\$ 35,900.00	\$ 4,212.92	\$ 3,500.00	\$ (32,400.00)	
4810 · Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4820 · SSA Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4900 · Miscellaneous Income	\$ 809.15	\$ 9,865.86	\$ 1,500.00	\$ 22,048.62	\$ 3,000.00	\$ 1,500.00	
4910 · Hauled Waste Income	\$ -	\$ -	\$ -	\$ 19,059.40	\$ 24,777.22	\$ 24,777.22	
4930 · Engin. & Legal Rev. Fees	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	
Total Income	\$ 2,462,249.37	\$ 2,696,205.82	\$ 2,833,327.11	\$ 2,859,905.54	\$ 2,861,621.20	\$ 28,294.09	\$ -

PROPOSED BUDGET FY 2020-21 | O&M FUND (EXPENSE - ADMIN)

	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Est. Actual FY 19-20	Proposed FY 20-21	Proposed + / - vs. Current	Approved FY 20-21
Expense							
5000 · Salaries	\$ 309,804.10	\$ 368,258.41	\$ 349,479.68	\$ 354,885.80	\$ 398,163.93	\$ 48,684.25	
5010 · Payroll Tax Expense	\$ 21,725.20	\$ 24,746.10	\$ 26,210.98	\$ 27,971.09	\$ 29,862.29	\$ 3,651.31	
5360 · Utilities	\$ 458.67	\$ 836.75	\$ 1,000.00	\$ 833.50	\$ 1,000.00	\$ -	
5440 · Engineering Services	\$ 179.00	\$ -	\$ 1,500.00	\$ 500.00	\$ 1,500.00	\$ -	
5550 · Publications & Subscriptions	\$ 92.95	\$ 99.99	\$ 200.00	\$ 150.00	\$ 200.00	\$ -	
5560 · Membership Dues	\$ 3,556.67	\$ 3,139.00	\$ 3,205.00	\$ 4,118.00	\$ 4,360.00	\$ 1,155.00	
5630 · Bank Service Charges	\$ 8,558.29	\$ 13,778.02	\$ 9,800.00	\$ 13,378.96	\$ 13,800.00	\$ 4,000.00	
5640 · Interest Expense	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	
5710 · Miscellaneous Expense	\$ 69.87	\$ 24.83	\$ 100.00	\$ 326.96	\$ 500.00	\$ 400.00	
5810 · Refunds	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	
6010 · Office Equipment over \$500	\$ 4,321.47	\$ 7,299.47	\$ 4,000.00	\$ 5,195.90	\$ 3,000.00	\$ (1,000.00)	
6070 · Building Improvements	\$ 9,922.43	\$ 14,490.00	\$ 25,000.00	\$ 8,548.57	\$ 25,000.00	\$ -	
Total Expense	\$ 502,119.01	\$ 653,654.51	\$ 677,899.04	\$ 871,084.33	\$ 887,025.61	\$ 209,226.57	\$ -

PROPOSED BUDGET FY 2020-21 | O&M FUND (EXPENSE - COLLECT)

	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Est. Actual FY 19-20	Proposed FY 20-21	Proposed + / - vs. Current	Approved FY 20-21
Expense							
5000 · Salaries	\$ 105,232.22	\$ 130,367.82	\$ 138,184.15	\$ 116,238.57	\$ 186,121.73	\$ 47,937.58	
5010 · Payroll Tax Expense	\$ 8,199.71	\$ 8,984.79	\$ 10,363.81	\$ 8,743.35	\$ 13,959.13	\$ 3,595.32	
5150 · Maintenance Supplies	\$ 233.19	\$ -	\$ 1,500.00	\$ 736.30	\$ 1,500.00	\$ -	
5260 · Safety Equipment	\$ 380.18	\$ 213.25	\$ 500.00	\$ 478.80	\$ 500.00	\$ -	
5480 · Other Professional Services	\$ 32,500.00	\$ 33,351.50	\$ 32,000.00	\$ 36,123.56	\$ 32,000.00	\$ -	
5710 · Miscellaneous Expense	\$ 19.77	\$ 318.00	\$ -	\$ -	\$ -	\$ -	
6010 · Office Equipment over \$500	\$ -	\$ -	\$ 100.00	\$ -	\$ 200.00	\$ 100.00	
6030 · Capitalized Treatment Upgrade	\$ 435,757.45	\$ 183,646.16	\$ 318,000.00	\$ 109,730.27	\$ 241,000.00	\$ (77,000.00)	
Total Expense	\$ 732,506.48	\$ 538,819.57	\$ 698,899.71	\$ 515,374.85	\$ 712,286.55	\$ 13,386.84	\$ -

PROPOSED BUDGET FY 2020-21 | O&M FUND (EXPENSE - TREAT)

	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Est. Actual FY 19-20	Proposed FY 20-21	Proposed +/- vs. Current	Approved FY 20-21
Expense							
5000 · Salaries	\$ 132,927.20	\$ 178,235.70	\$ 248,079.50	\$ 184,018.98	\$ 199,105.20	\$ (48,974.30)	
5010 · Payroll Tax Expense	\$ 10,304.50	\$ 13,309.58	\$ 18,605.96	\$ 13,965.64	\$ 14,932.89	\$ (3,673.07)	
5140 · Maintenance-Utility System	\$ 10,802.45	\$ 12,519.29	\$ 7,500.00	\$ 1,157.98	\$ 5,000.00	\$ (2,500.00)	
5240 · Lab Supplies	\$ 7,214.19	\$ 16,301.88	\$ 15,000.00	\$ 13,940.80	\$ 15,000.00	\$ -	
5361 · Security System	\$ 4,785.82	\$ 4,615.25	\$ 5,500.00	\$ 5,640.17	\$ 5,500.00	\$ -	
5380 · Rentals	\$ 125.12	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	
5390 · Travel Expense	\$ 170.90	\$ 234.55	\$ 1,000.00	\$ 904.65	\$ 1,000.00	\$ -	
5410 · Software Support	\$ 1,009.70	\$ 4,967.00	\$ 10,560.00	\$ 8,062.46	\$ 8,500.00	\$ (2,060.00)	
5430 · Professional Lab Testing	\$ 9,781.10	\$ 8,672.30	\$ 8,500.00	\$ 6,359.60	\$ 7,000.00	\$ (1,500.00)	
5440 · Engineering Services	\$ -	\$ 288.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	
5460 · Permit Fees	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	
5480 · Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5560 · Membership Dues	\$ -	\$ -	\$ 210.00	\$ 410.00	\$ 500.00	\$ 290.00	
5710 · Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6030 · Capitalized Treatment Upgrade	\$ 238,337.96	\$ 424,288.39	\$ 1,424,000.00	\$ 1,276,019.13	\$ 1,469,000.00	\$ 45,000.00	
Total Expense	\$ 713,366.70	\$ 1,006,341.77	\$ 2,106,991.04	\$ 1,866,578.51	\$ 2,052,226.57	\$ (54,764.47)	\$ -