



NORTHERN MORaine W R D

AGENDA ITEM #10G

Meeting Date: March 9, 2021

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 2021-22 budget proposal for the Northern Moraine Wastewater Reclamation District. Included are proposals for the recently consolidated Sewer O&M Fund, Capital Fund, and the Alternate Revenue 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.

Last year’s budget aggregated seven existing funds into three future funds. This year’s budget builds onto the simplified structure and less funds. A summary of the aggregation completed last year 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



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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 development of this year's budget.

Beginning on March 15, 2021 the proposed budget will be 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 11, 2021 regular board meeting. A public notice of the availability of the proposed pending public hearing has prepared 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 11, 2021 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 2021-22 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. This year, we have further shifter large capital expenditures to the Capital Fund, to comply with the fund's intent. 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:

The last fiscal year has been a challenging time, but one that has shown that our shift in culture was made in just the nick of time. The last fiscal year has proven that we can adapt and thrive in the most flexible ways. As a staff, we have been able to continue to operate the plant and lift stations well and provide our essential service during a pandemic, while still keeping staff safe. I'm rather proud of our staff for their efforts and flexibility in the last year. The pandemic has allowed us to slow down some of our progress on capital improvements, catch up on projects that required finishing and to do some more thoughtful planning based on District cash flows. This budget is reflective of the need for the District to plan for more balanced budgets, on a path towards building back cash reserves to the \$3-4 million range.

One of the great changes in the budget format this year is that items formally in the 6030 – Capitalized Treatment Upgrade under the O&M Fund, have now properly been shifted to the Capital Fund. This is reflective in the budget and will show a great discrepancy from a historical standpoint. However, it will make it easier for us to see the capital expenditures that we complete versus standard operations and maintenance annual activities. Careful consideration was performed in budgeting this year to ensure that the District has a balanced budget and starts the path of building back cash reserves incrementally, while still performing the necessary capital projects needed to maintain our assets.

The pandemic has brought a greater need for infrastructure funding and we are now starting to see opportunities via a federal capital bill. The District is on our way to secure \$600k in Illinois Capital Bill grant funding. The District had started to prepare grant plans, utilizing Trotter & Associates for the work, with the intention of getting significant grant funding for the Darrell Road Extension and the Holiday Hills projects. 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. Accordingly, the budget has significant capital revenue budgeted in the form of grants and bonds/loans, with the corresponding expense. It is expected that large projects like Darrell Road and Holiday Hills will not be completed unless we get significant grant funding.

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 anticipate greater opportunities 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. We are also working with agencies to determine if there are alternatives to point source nutrient reduction through a mechanism of trading carbon credits.





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The District continues the reduction in our tax rate beginning in 2012 and that downward trend will continue based on the FY 21-22 Budget proposal. The District's property tax levy in 2011 was \$396,000 and the expected 2021 levy based on the budget proposal will fall to \$106,750. 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 6-8 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.

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. There are significant areas where equipment has far exceeded it's useful life.

Budget Summary:

The proposed budget is reflective of substantial capital needs, a continued 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 come out of the pandemic stronger and more agile and continue to provide the best service to our users and the public and continue to move the District forward on it's goals of updating equipment and assets for the public's benefit.

Respectfully Submitted:

Mohammed M. Haque
District Manager



Northern Moraine Wastewater Reclamation District



Proposed Budget
Fiscal Year 2021-2022

PROPOSED BUDGET FY 2021-22 | SUM OF ALL FUNDS

	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Est. Actual FY 20-21	Proposed FY 20-21	Proposed + / - vs. Current	Approved FY 20-21
Income							
4010 · Property Tax Income	\$ 153,021.85	\$ 148,100.70	\$ 119,608.70	\$ 119,264.04	\$ 106,750.00	\$ (12,858.70)	
4090 · Replacement Tax Income	\$ 1,173.32	\$ 1,353.52	\$ 934.74	\$ 929.72	\$ 840.00	\$ (94.74)	
4300 · Sewer Permit Income	\$ 1,300.00	\$ 1,100.00	\$ 2,100.00	\$ 1,400.00	\$ 1,400.00	\$ (700.00)	
4500 · Sewer Usage Income	\$ 2,192,382.94	\$ 2,397,575.16	\$ 2,668,056.84	\$ 2,683,767.22	\$ 2,750,870.00	\$ 82,813.16	
4510 · Connection Fees			\$ 198,030.00	\$ 115,794.00	\$ 143,920.00	\$ (54,110.00)	\$ -
4520 · Penalty Income	\$ 89,066.57	\$ 78,546.58	\$ 84,284.61	\$ 67,121.71	\$ 59,010.00	\$ (25,274.61)	
4600 · Refund Income	\$ -	\$ -	\$ 100.00	\$ 1,534.80	\$ 100.00	\$ -	
4700 · Reimbursement Income	\$ -	\$ -	\$ -	\$ 30,179.36	\$ -	\$ -	
4730 · Interest Income	\$ 24,495.54	\$ 54,664.00	\$ 18,500.00	\$ 1,633.90	\$ 3,500.00	\$ (15,000.00)	
4900 · Miscellaneous Income	\$ 809.15	\$ 9,865.86	\$ 3,000.00	\$ 41,073.47	\$ 2,000.00	\$ (1,000.00)	
4910 · Hauled Waste Income	\$ -	\$ -	\$ 24,777.22	\$ 40,476.00	\$ 44,530.00	\$ 19,752.78	
4930 · Engin. & Legal Rev. Fees	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00	\$ -	
Total Ordinary Income	\$ 2,462,249.37	\$ 2,696,205.82	\$ 3,124,392.11	\$ 3,105,674.22	\$ 3,117,920.00	\$ (6,472.11)	\$ -

Expense							
5000 · Salaries	\$ 673,656.88	\$ 656,113.91	\$ 783,390.86	\$ 716,290.67	\$ 791,970.00	\$ 8,579.14	
5010 · Payroll Tax Expense	\$ 47,040.47	\$ 49,697.88	\$ 54,754.31	\$ 49,020.26	\$ 59,400.00	\$ 4,645.69	
5020 · Payroll Expense-Other	\$ -	\$ 910.00	\$ 900.00	\$ 825.00	\$ 900.00	\$ -	
5030 · Employee Insurance	\$ 137,559.78	\$ 149,991.04	\$ 160,568.65	\$ 172,798.21	\$ 180,800.00	\$ 20,231.35	
5040 · Trainings & Seminars	\$ 8,596.27	\$ 13,924.43	\$ 11,900.00	\$ 5,811.56	\$ 10,600.00	\$ (1,300.00)	
5050 · Clothing Allowance	\$ 850.03	\$ 959.95	\$ 2,600.00	\$ 1,733.94	\$ 3,000.00	\$ 400.00	
5060 · IMRF Contributions	\$ 74,656.23	\$ 76,214.51	\$ 71,366.90	\$ 61,236.25	\$ 70,590.00	\$ (776.90)	
5110 · Maintenance-Buildings	\$ 17,940.09	\$ 23,287.92	\$ 18,000.00	\$ 25,385.27	\$ 18,000.00	\$ -	
5120 · Maintenance-Vehicles	\$ 21,425.58	\$ 16,133.41	\$ 11,000.00	\$ 14,580.71	\$ 11,000.00	\$ -	
5130 · Maintenance-Equipment	\$ 20,102.24	\$ 17,179.86	\$ 20,500.00	\$ 12,209.67	\$ 21,500.00	\$ 1,000.00	
5140 · Maintenance-Utility System	\$ 55,207.63	\$ 85,876.43	\$ 80,000.00	\$ 121,950.67	\$ 85,000.00	\$ 5,000.00	
5150 · Maintenance Supplies	\$ 600.06	\$ 1,526.06	\$ 3,000.00	\$ 2,450.81	\$ 3,000.00	\$ -	
5160 · Sludge Hauling	\$ 28,739.70	\$ 32,221.20	\$ 28,000.00	\$ 26,675.70	\$ 27,000.00	\$ (1,000.00)	
5210 · Operating Supplies	\$ 10,022.60	\$ 6,343.02	\$ 9,000.00	\$ 5,817.14	\$ 8,000.00	\$ (1,000.00)	
5220 · Motor Fuel & Lube	\$ 14,700.23	\$ 8,632.80	\$ 11,500.00	\$ 16,531.92	\$ 15,000.00	\$ 3,500.00	
5230 · Vehicle Supplies	\$ -	\$ -	\$ 350.00	\$ 1,096.39	\$ 600.00	\$ 250.00	
5240 · Lab Supplies	\$ 16,301.88	\$ 13,608.30	\$ 15,000.00	\$ 13,258.46	\$ 15,000.00	\$ -	
5245 · Misc. Equipment	\$ 1,677.77	\$ 934.07	\$ 2,000.00	\$ 1,457.51	\$ 2,000.00	\$ -	
5250 · Small Tools	\$ 1,536.28	\$ 861.01	\$ 1,200.00	\$ 1,270.19	\$ 1,200.00	\$ -	
5255 · Chemical Expense	\$ 69,786.35	\$ 97,769.62	\$ 83,000.00	\$ 82,408.70	\$ 80,000.00	\$ (3,000.00)	
5260 · Safety Equipment	\$ 7,089.36	\$ 5,495.34	\$ 5,500.00	\$ 13,579.29	\$ 10,500.00	\$ 5,000.00	
5320 · General Insurance	\$ 95,971.00	\$ 101,625.85	\$ 73,088.00	\$ 91,090.86	\$ 78,060.00	\$ 4,972.00	
5330 · Telephone Expense	\$ 31,526.92	\$ 30,964.29	\$ 34,540.00	\$ 33,748.88	\$ 37,390.00	\$ 2,850.00	
5360 · Utilities	\$ 151,724.33	\$ 175,767.25	\$ 151,000.00	\$ 156,174.30	\$ 153,000.00	\$ 2,000.00	
5361 · Security System	\$ 11,164.41	\$ 10,746.15	\$ 10,700.00	\$ 11,806.39	\$ 11,500.00	\$ 800.00	
5380 · Rentals	\$ -	\$ -	\$ 600.00	\$ -	\$ 1,100.00	\$ 500.00	
5390 · Travel Expense	\$ 2,325.38	\$ 1,812.42	\$ 2,200.00	\$ 247.39	\$ 1,500.00	\$ (700.00)	
5410 · Software Support	\$ 20,909.85	\$ 26,938.40	\$ 30,320.00	\$ 27,139.68	\$ 49,470.00	\$ 19,150.00	
5420 · Accounting Service	\$ 7,850.00	\$ 7,400.00	\$ 9,600.00	\$ 7,700.00	\$ 8,600.00	\$ (1,000.00)	
5430 · Professional Lab Testing	\$ 8,672.30	\$ 7,303.60	\$ 7,000.00	\$ 4,820.60	\$ 7,000.00	\$ -	
5435 · Julie Locate Expense	\$ 2,695.61	\$ 4,279.55	\$ 3,400.00	\$ 6,339.72	\$ 3,500.00	\$ 100.00	
5440 · Engineering Services	\$ 288.00	\$ 500.00	\$ 3,000.00	\$ -	\$ 2,000.00	\$ (1,000.00)	
5450 · Legal	\$ 19,327.26	\$ 56,533.25	\$ 35,500.00	\$ 63,878.95	\$ 41,500.00	\$ 6,000.00	
5460 · Permit Fees	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	
5480 · Other Professional Services	\$ 65,462.30	\$ 117,467.48	\$ 93,600.00	\$ 107,138.11	\$ 125,440.00	\$ 31,840.00	
5510 · Office Supplies	\$ 6,238.35	\$ 8,921.93	\$ 7,000.00	\$ 4,525.43	\$ 8,000.00	\$ 1,000.00	
5520 · Postage	\$ 24,445.75	\$ 27,583.40	\$ 25,000.00	\$ 24,716.41	\$ 25,000.00	\$ -	
5530 · Website Expense	\$ 337.00	\$ 6,156.75	\$ 2,500.00	\$ 398.00	\$ 2,000.00	\$ (500.00)	
5540 · Printing & Publishing	\$ 7,366.96	\$ 12,825.59	\$ 9,300.00	\$ 12,232.39	\$ 10,300.00	\$ 1,000.00	
5550 · Publications & Subscriptions	\$ 99.99	\$ 149.99	\$ 200.00	\$ 100.00	\$ 200.00	\$ -	
5560 · Membership Dues	\$ 3,849.00	\$ 4,082.00	\$ 4,860.00	\$ 3,870.00	\$ 4,860.00	\$ -	
5630 · Bank Service Charges	\$ 13,778.02	\$ 13,398.20	\$ 13,800.00	\$ 13,338.79	\$ 13,800.00	\$ -	
5710 · Miscellaneous Expense	\$ 607.83	\$ 706.94	\$ 500.00	\$ 659.45	\$ 500.00	\$ -	
5810 · Refunds	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	
6010 · Office Equipment over \$500	\$ 181.08	\$ 3,195.90	\$ 3,200.00	\$ 2,250.72	\$ 2,500.00	\$ (700.00)	
6030 · Capitalized Treatment Upgrade	\$ 1,070,564.82	\$ 1,806,041.96	\$ 1,710,000.00	\$ 1,732,439.62	\$ 199,000.00	\$ (1,511,000.00)	
6070 · Building Improvements	\$ 13,995.09	\$ 6,538.20	\$ 25,000.00	\$ 16,823.94	\$ 9,000.00	\$ (16,000.00)	
Total Ordinary Expense	\$ 2,784,870.68	\$ 3,706,619.86	\$ 3,647,538.72	\$ 3,685,827.95	\$ 2,228,380.00	\$ (1,419,158.72)	\$ -

Total Ordinary Income vs. Expenses	\$ (322,621.31)	\$ (1,010,414.04)	\$ (523,146.61)	\$ (580,153.73)	\$ 889,540.00	\$ 1,412,686.61	\$ -
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Other Income (Capital Fund & Alt Rev Bond Fund)							
4810 · Bond Proceeds & Interest	\$ -	\$ -	\$ 5,000,000.00	\$ 5,979.76	\$ 12,213,072.00	\$ 7,213,072.00	\$ -
4995 · Grants & Contributions	\$ -	\$ -	\$ -	\$ 1,748.00	\$ 600,000.00	\$ 600,000.00	\$ -
Total Other Income (Capital Fund & Alt Rev Bor	\$ -	\$ -	\$ 5,000,000.00	\$ 7,727.76	\$ 12,813,072.00	\$ 7,813,072.00	\$ -

Other Expenses (Capital Fund & Alt Rev Bond Fund)							
6030 · Capitalized Treatment Upgrade	\$ 564,023.81	\$ 1,081,042.67	\$ 5,300,000.00	\$ 529,793.98	\$ 13,214,296.00	\$ 7,914,296.00	\$ -
5640 · Interest Expense	\$ 146,538.00	\$ 102,241.92	\$ 82,921.00	\$ 37,511.40	\$ 37,511.40	\$ (45,409.60)	\$ 82,921.00
6040 · Bond Principal Payable	\$ -	\$ -	\$ -	\$ 393,818.00	\$ 393,818.00	\$ 393,818.00	\$ 393,818.17
Total Other Expense (Capital Fund & Alt Rev Bo	\$ 710,561.81	\$ 1,183,284.59	\$ 5,382,921.00	\$ 961,123.38	\$ 13,645,625.40	\$ 8,262,704.40	\$ 476,739.17

Total Other Income vs. Other Expenses	\$ (710,561.81)	\$ (1,183,284.59)	\$ (382,921.00)	\$ (953,395.62)	\$ (832,553.40)	\$ (449,632.40)	\$ (476,739.17)
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TOTAL ALL INCOME	\$ 2,462,249.37	\$ 2,696,205.82	\$ 8,124,392.11	\$ 3,113,401.98	\$ 15,930,992.00	\$ 7,806,599.89	\$ -
TOTAL ALL EXPENSES	\$ 3,495,432.49	\$ 4,889,904.45	\$ 9,030,459.72	\$ 4,646,951.33	\$ 15,874,005.40	\$ 6,843,545.68	\$ -
TOTAL ALL INCOME VS. EXPENSES	\$ (1,033,183.12)	\$ (2,193,698.63)	\$ (906,067.61)	\$ (1,533,549.35)	\$ 56,986.60	\$ 963,054.21	\$ -

PROPOSED BUDGET FY 2021 - 2022 | O&M FUND (REVENUE)

	Actual FY 18-19	Actual FY 19-20	Budget FY 19-20	Est. Actual FY 20-21	Proposed FY 20-21	Proposed + / - vs. Current	Approved FY 20-21
Income							
4010 · Property Tax Income	\$ 148,100.70	\$ 126,163.39	\$ 133,873.81	\$ 119,264.04	\$ 106,750.00	\$ (27,123.81)	
4090 · Replacement Tax Income	\$ 1,353.52	\$ 1,044.40	\$ 1,044.40	\$ 929.72	\$ 840.00	\$ (204.40)	
4300 · Sewer Permit Income	\$ 1,100.00	\$ 1,800.00	\$ 2,000.00	\$ 1,400.00	\$ 1,400.00	\$ (600.00)	
4500 · Sewer Usage Income	\$ 2,397,575.16	\$ 2,585,044.45	\$ 2,575,963.00	\$ 2,683,767.22	\$ 2,750,870.00	\$ 174,907.00	
4520 · Penalty Income	\$ 78,546.58	\$ 73,920.41	\$ 78,133.00	\$ 67,121.71	\$ 59,010.00	\$ (19,123.00)	
4600 · Refund Income	\$ -	\$ -	\$ 100.00	\$ 1,534.80	\$ 100.00	\$ -	
4700 · Reimbursement Income	\$ -	\$ -	\$ -	\$ 30,179.36	\$ -	\$ -	
4730 · Interest Income	\$ 24,495.54	\$ 4,383.52	\$ 3,500.00	\$ 1,633.90	\$ 3,500.00	\$ -	
4900 · Miscellaneous Income	\$ 9,865.86	\$ 22,416.83	\$ 1,500.00	\$ 41,073.47	\$ 2,000.00	\$ 500.00	
4910 · Hauled Waste Income	\$ -	\$ 23,240.40	\$ -	\$ 40,476.00	\$ 44,530.00	\$ 44,530.00	
4930 · Engin. & Legal Rev. Fees	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00	\$ -	
Total Income	\$ 2,666,037.36	\$ 2,838,013.40	\$ 2,801,114.21	\$ 2,989,880.22	\$ 2,974,000.00	\$ 172,885.79	\$ -

PROPOSED BUDGET FY 2021-2022 | O&M FUND (EXPENSE - ADMINISTRATION)

	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Est. Actual FY 20-21	Proposed FY 21-22	Proposed + / - vs. Current	Approved FY 21-22
Expense							
5000 · Salaries	\$ 368,258.41	\$ 398,163.93	\$ 398,163.93	\$ 376,672.24	\$ 420,780.00	\$ 22,616.07	
5010 · Payroll Tax Expense	\$ 24,746.10	\$ 29,862.29	\$ 29,862.29	\$ 25,556.10	\$ 31,560.00	\$ 1,697.71	
5020 · Payroll Expense-Other	\$ -	\$ 1,000.00	\$ 900.00	\$ 825.00	\$ 900.00	\$ -	
5030 · Employee Insurance	\$ 86,633.07	\$ 82,000.00	\$ 100,118.65	\$ 98,781.16	\$ 94,110.00	\$ (6,008.65)	
5040 · Trainings & Seminars	\$ 6,132.36	\$ 7,700.00	\$ 9,600.00	\$ 3,760.43	\$ 7,900.00	\$ (1,700.00)	
5060 · IMRF Contributions	\$ 32,594.05	\$ 43,983.38	\$ 36,272.73	\$ 30,701.07	\$ 37,500.00	\$ 1,227.27	
5130 · Maintenance-Equipment	\$ 376.06	\$ 500.00	\$ 500.00	\$ -	\$ 2,500.00	\$ 2,000.00	
5320 · General Insurance	\$ -	\$ -	\$ 73,088.00	\$ 91,090.86	\$ 78,060.00	\$ 4,972.00	
5330 · Telephone Expense	\$ 2,388.84	\$ 2,500.00	\$ 10,240.00	\$ 10,867.76	\$ 12,090.00	\$ 1,850.00	
5360 · Utilities	\$ 836.75	\$ 1,000.00	\$ 1,000.00	\$ 945.93	\$ 1,000.00	\$ -	
5361 · Security System	\$ 6,549.16	\$ 6,500.00	\$ 5,200.00	\$ 3,944.28	\$ 4,000.00	\$ (1,200.00)	
5380 · Rentals	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	\$ -	
5390 · Travel Expense	\$ 1,383.51	\$ 1,200.00	\$ 1,200.00	\$ 247.39	\$ 1,000.00	\$ (200.00)	
5410 · Software Support	\$ 69.99	\$ 1,200.00	\$ 21,820.00	\$ 17,542.70	\$ 22,970.00	\$ 1,150.00	
5420 · Accounting Service	\$ -	\$ -	\$ 9,600.00	\$ 7,700.00	\$ 8,600.00	\$ (1,000.00)	
5440 · Engineering Services	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,000.00	\$ (500.00)	
5450 · Legal	\$ 16,335.85	\$ 32,400.00	\$ 35,500.00	\$ 63,878.95	\$ 41,500.00	\$ 6,000.00	
5480 · Other Professional Services	\$ 32,110.80	\$ 40,820.00	\$ 61,600.00	\$ 64,406.75	\$ 90,440.00	\$ 28,840.00	
5510 · Office Supplies	\$ 5,864.47	\$ 4,800.00	\$ 7,000.00	\$ 4,525.43	\$ 8,000.00	\$ 1,000.00	
5520 · Postage	\$ 24,445.75	\$ 25,500.00	\$ 25,000.00	\$ 24,716.41	\$ 25,000.00	\$ -	
5530 · Website Expense	\$ -	\$ -	\$ 2,500.00	\$ 398.00	\$ 2,000.00	\$ (500.00)	
5540 · Printing & Publishing	\$ 6,098.03	\$ 7,000.00	\$ 9,300.00	\$ 12,232.39	\$ 10,300.00	\$ 1,000.00	
5550 · Publications & Subscriptions	\$ 99.99	\$ 200.00	\$ 200.00	\$ 100.00	\$ 200.00	\$ -	
5560 · Membership Dues	\$ 3,139.00	\$ 3,205.00	\$ 4,360.00	\$ 3,460.00	\$ 4,360.00	\$ -	
5630 · Bank Service Charges	\$ 13,778.02	\$ 9,800.00	\$ 13,800.00	\$ 13,338.79	\$ 13,800.00	\$ -	
5640 · Interest Expense	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	
5710 · Miscellaneous Expense	\$ 24.83	\$ 100.00	\$ 500.00	\$ 659.45	\$ 500.00	\$ -	
5810 · Refunds	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	\$ -	
6010 · Office Equipment over \$500	\$ 7,299.47	\$ 4,000.00	\$ 3,000.00	\$ 2,250.72	\$ 2,500.00	\$ (500.00)	
6070 · Building Improvements	\$ 14,490.00	\$ 25,000.00	\$ 25,000.00	\$ 16,823.94	\$ 9,000.00	\$ (16,000.00)	
TOTAL EXPENSE	\$ 653,654.51	\$ 730,234.60	\$ 887,025.60	\$ 875,425.75	\$ 931,770.00	\$ 44,744.40	\$ -

PROPOSED BUDGET FY 2021-2022 | O&M FUND EXPENSE - COLLECTIONS)

	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Est. Actual FY 20-21	Proposed FY 21-22	Proposed + / - vs. Current	Approved FY 21-22
Expense							
5000 · Salaries	\$ 130,367.82	\$ 114,991.39	\$ 186,121.73	\$ 130,203.37	\$ 97,320.00	\$ (88,801.73)	
5010 · Payroll Tax Expense	\$ 8,984.79	\$ 8,792.48	\$ 13,959.13	\$ 9,262.18	\$ 7,300.00	\$ (6,659.13)	
5030 · Employee Insurance	\$ 26,549.43	\$ 28,448.82	\$ 29,100.00	\$ 28,759.64	\$ 29,020.00	\$ (80.00)	
5040 · Trainings & Seminars	\$ 313.00	\$ 468.07	\$ 700.00	\$ 255.00	\$ 700.00	\$ -	
5050 · Clothing Allowance	\$ 397.39	\$ 783.15	\$ 1,000.00	\$ 600.00	\$ 1,000.00	\$ -	
5060 · IMRF Contributions	\$ 16,175.68	\$ 14,448.13	\$ 16,955.69	\$ 11,685.98	\$ 8,680.00	\$ (8,275.69)	
5120 · Maintenance-Vehicles	\$ 16,377.63	\$ 9,528.27	\$ 8,000.00	\$ 13,217.08	\$ 8,000.00	\$ -	
5130 · Maintenance-Equipment	\$ 172.90	\$ 8,286.69	\$ 10,000.00	\$ 3,215.00	\$ 10,000.00	\$ -	
5140 · Maintenance-Utility System	\$ 41,518.34	\$ 85,343.45	\$ 75,000.00	\$ 118,153.43	\$ 80,000.00	\$ 5,000.00	
5150 · Maintenance Supplies	\$ -	\$ 236.30	\$ 1,500.00	\$ 500.00	\$ 1,500.00	\$ -	
5210 · Operating Supplies	\$ 1,952.84	\$ 1,688.81	\$ 2,000.00	\$ 633.44	\$ 2,000.00	\$ -	
5220 · Motor Fuel & Lube	\$ 7,698.46	\$ 6,712.36	\$ 7,500.00	\$ 6,669.02	\$ 9,000.00	\$ 1,500.00	
5230 · Vehicle Supplies	\$ -	\$ -	\$ 250.00	\$ 996.39	\$ 500.00	\$ 250.00	
5245 · Misc. Equipment	\$ 583.30	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	
5250 · Small Tools	\$ 964.34	\$ 124.00	\$ 200.00	\$ 141.64	\$ 200.00	\$ -	
5260 · Safety Equipment	\$ 213.25	\$ 363.80	\$ 500.00	\$ 180.00	\$ 500.00	\$ -	
5330 · Telephone Expense	\$ 18,955.78	\$ 17,687.51	\$ 20,400.00	\$ 18,277.08	\$ 20,400.00	\$ -	
5360 · Utilities	\$ 47,583.35	\$ 67,288.65	\$ 62,000.00	\$ 66,553.77	\$ 65,000.00	\$ 3,000.00	
5380 · Rentals	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	
5435 · Julie Locate Expense	\$ 2,695.61	\$ 4,279.55	\$ 3,400.00	\$ 6,339.72	\$ 3,500.00	\$ 100.00	
5440 · Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5460 · Permit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5480 · Other Professional Services	\$ 33,351.50	\$ 3,483.56	\$ 32,000.00	\$ 42,731.36	\$ 35,000.00	\$ 3,000.00	
5710 · Miscellaneous Expense	\$ 318.00	\$ -	\$ -	\$ -	\$ -	\$ -	
6010 · Office Equipment over \$500	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ (200.00)	
6030 · Capitalized Treatment Upgrade	\$ 183,646.16	\$ 63,230.17	\$ 166,000.00	\$ 195,472.11	\$ 146,000.00	\$ (20,000.00)	
TOTAL EXPENSE	\$ 538,819.57	\$ 436,185.16	\$ 637,286.55	\$ 654,346.21	\$ 526,620.00	\$ (110,666.55)	\$ -

PROPOSED BUDGET FY 2021 - 2022 | O&M FUND (EXPENSE - TREATMENT)

	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Est. Actual FY 20-21	Proposed FY 21-22	Proposed + / - vs. Current	Approved FY 21-22
Expense							
5000 · Salaries	\$ 178,235.70	\$ 180,918.96	\$ 199,105.20	\$ 209,415.06	\$ 273,870.00	\$ 74,764.80	
5010 · Payroll Tax Expense	\$ 13,309.58	\$ 14,024.33	\$ 14,932.89	\$ 14,201.98	\$ 20,540.00	\$ 5,607.11	
5030 · Employee Insurance	\$ 24,377.28	\$ 29,415.55	\$ 31,350.00	\$ 45,257.41	\$ 57,670.00	\$ 26,320.00	
5040 · Trainings & Seminars	\$ 2,074.75	\$ 1,540.16	\$ 1,600.00	\$ 1,796.13	\$ 2,000.00	\$ 400.00	
5050 · Clothing Allowance	\$ 452.64	\$ 176.80	\$ 1,600.00	\$ 1,133.94	\$ 2,000.00	\$ 400.00	
5060 · IMRF Contributions	\$ 25,886.50	\$ 22,044.10	\$ 18,138.48	\$ 18,849.20	\$ 24,410.00	\$ 6,271.52	
5110 · Maintenance-Buildings	\$ 17,684.38	\$ 23,287.92	\$ 18,000.00	\$ 25,385.27	\$ 18,000.00	\$ -	
5120 · Maintenance-Vehicles	\$ 5,047.95	\$ 6,605.14	\$ 3,000.00	\$ 1,363.63	\$ 3,000.00	\$ -	
5130 · Maintenance-Equipment	\$ 19,808.99	\$ 8,417.81	\$ 10,000.00	\$ 8,994.67	\$ 9,000.00	\$ (1,000.00)	
5140 · Maintenance-Utility System	\$ 12,519.29	\$ 532.98	\$ 5,000.00	\$ 3,797.24	\$ 5,000.00	\$ -	
5150 · Maintenance Supplies	\$ 600.06	\$ 1,289.76	\$ 1,500.00	\$ 1,950.81	\$ 1,500.00	\$ -	
5160 · Sludge Hauling	\$ 28,739.70	\$ 32,221.20	\$ 28,000.00	\$ 26,675.70	\$ 27,000.00	\$ (1,000.00)	
5210 · Operating Supplies	\$ 8,069.76	\$ 4,654.21	\$ 7,000.00	\$ 5,183.70	\$ 6,000.00	\$ (1,000.00)	
5220 · Motor Fuel & Lube	\$ 7,001.77	\$ 1,920.44	\$ 4,000.00	\$ 9,862.90	\$ 6,000.00	\$ 2,000.00	
5230 · Vehicle Supplies	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	
5240 · Lab Supplies	\$ 16,301.88	\$ 12,587.15	\$ 15,000.00	\$ 13,258.46	\$ 15,000.00	\$ -	
5245 · Misc. Equipment	\$ 1,094.47	\$ 934.07	\$ 1,500.00	\$ 957.51	\$ 1,500.00	\$ -	
5250 · Small Tools	\$ 571.94	\$ 737.01	\$ 1,000.00	\$ 1,128.55	\$ 1,000.00	\$ -	
5255 · Chemical Expense	\$ 69,786.35	\$ 97,769.62	\$ 83,000.00	\$ 82,408.70	\$ 80,000.00	\$ (3,000.00)	
5260 · Safety Equipment	\$ 6,846.11	\$ 5,131.54	\$ 5,000.00	\$ 13,399.29	\$ 10,000.00	\$ 5,000.00	
5330 · Telephone Expense	\$ 3,562.95	\$ 4,299.21	\$ 3,900.00	\$ 4,604.04	\$ 4,900.00	\$ 1,000.00	
5360 · Utilities	\$ 103,304.23	\$ 107,688.62	\$ 88,000.00	\$ 88,674.60	\$ 87,000.00	\$ (1,000.00)	
5361 · Security System	\$ 4,615.25	\$ 5,428.17	\$ 5,500.00	\$ 7,862.11	\$ 7,500.00	\$ 2,000.00	
5380 · Rentals	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	
5390 · Travel Expense	\$ 234.55	\$ 504.65	\$ 1,000.00	\$ -	\$ 500.00	\$ (500.00)	
5410 · Software Support	\$ 4,967.00	\$ 7,937.46	\$ 8,500.00	\$ 9,596.98	\$ 26,500.00	\$ 18,000.00	
5430 · Professional Lab Testing	\$ 8,672.30	\$ 7,303.60	\$ 7,000.00	\$ 4,820.60	\$ 7,000.00	\$ -	
5440 · Engineering Services	\$ 288.00	\$ -	\$ 1,500.00	\$ -	\$ 1,000.00	\$ (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	\$ 500.00	\$ 410.00	\$ 500.00	\$ -	
5710 · Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6030 · Capitalized Treatment Upgrade	\$ 424,288.39	\$ 853,669.96	\$ 1,394,000.00	\$ 1,536,967.51	\$ 53,000.00	\$ (1,341,000.00)	
TOTAL EXPENSE	\$ 1,006,341.77	\$ 1,449,250.42	\$ 1,977,226.57	\$ 2,156,055.99	\$ 769,990.00	\$ (1,207,236.57)	\$ -

PROPOSED BUDGET FY 2021-2022 | CAPITAL FUND

	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Est. Actual FY 20-21	Proposed FY 21-22	Proposed + / - vs. Current	Approved FY 21-22
Income							
4510 · Connection Fees	n/a	n/a	\$ 198,030.00	\$ 115,794.00	\$ 143,920.00	\$ (54,110.00)	
4730 · Interest Income	n/a	n/a	\$ 15,000.00	\$ -	\$ -	\$ (15,000.00)	
4810 · Bond Proceeds & Interest - Other	n/a	n/a	\$ 5,000,000.00	\$ 5,979.76	\$ 12,213,072.00	\$ 7,213,072.00	
4995 · Grants and Contributions - Other	n/a	n/a	\$ -	\$ 1,748.00	\$ 600,000.00	\$ 600,000.00	
TOTAL INCOME	n/a	n/a	\$ 5,213,030.00	\$ 123,521.76	\$ 12,956,992.00	\$ 7,743,962.00	\$ 7,743,962.00
Expense							
5640 · Interest Expense	\$ -	\$ -	\$ 393,818.17	\$ -	\$ -	\$ (393,818.17)	
5810 · Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6030 · Capitalized Treatment Upgrade	\$ 564,023.81	\$ 1,081,042.67	\$ 5,300,000.00	\$ 529,793.98	\$ 13,214,296.00	\$ 7,914,296.00	\$ -
6070 · Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSE	\$ 564,023.81	\$ 1,081,042.67	\$ 5,693,818.17	\$ 529,793.98	\$ 13,214,296.00	\$ 7,520,477.83	\$ -

BUDGET FY 2021-2022 | ALTERNATE BOND & INTEREST FUND

	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Est. Actual FY 20-21	Proposed FY 21-22	Proposed +/- vs. Current	Approved FY 21-22
Income							
2620 · Revenue Bonds Payable	\$ 20,000			\$ -	\$ -	\$ -	\$ -
Total Income	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expense							
5640 · Interest Expense	\$ 146,538	\$ 102,242	\$ 82,921	\$ 37,511	\$ 37,511	\$ (64,731)	\$ 82,921
5650 · Management Fees	\$ -			\$ -	\$ -	\$ -	\$ -
5710 · Miscellaneous Expense	\$ 475	\$ 475	\$ 475	\$ -	\$ -	\$ (475)	\$ -
5910 · Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6040 · Bond Principal Payable	\$ -	\$ -	\$ -	\$ 393,818	\$ 393,818.00	\$ 393,818	\$ 393,818
6055 · Bond Amortization	\$ -	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 147,013	\$ 442,717	\$ 83,396	\$ 431,329	\$ 431,329	\$ 328,612	\$ 476,739
Total Income vs. Expenses	\$ (127,013)	\$ (442,717)	\$ (83,396)	\$ (431,329)	\$ (431,329)	\$ (328,612)	\$ (476,739)