



NORTHERN MORaine W R D

AGENDA ITEM # 13B

<u>Meeting Date:</u>	May 10, 2022
<u>Item:</u>	Adoption of the NMWRD FY 2022-23 Budget
<u>Staff Recommendation:</u>	Motion to adopt the NMWRD operating budget for the 2022-23 Fiscal Year as proposed.
<u>Staff Contact:</u>	Mohammed M. Haque, District Manager

Background:

The proposed budget document was provided to the Board along with a presentation at the March 8, 2022 Board meeting. The budget has been on public display since March 14. There have been no changes made to the proposed budget since the time of posting and no changes are contemplated at this time.

Recommendation:

Following the required Public Hearing, the Board is requested to deliberate and discuss any questions or concerns with the District Manager. It is the recommendation of the District Manager that the proposed budget, as may be additionally revised by Trustees during deliberations, be approved.

Votes Required to Pass:

Simple Majority, via a roll call vote



Northern Moraine Wastewater Reclamation District



Adopted Budget
Fiscal Year 2022-2023

PROPOSED BUDGET FY 2022-23 | SUM OF ALL FUNDS

	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Est. Actual FY 21-22	Proposed FY 22-23	Proposed +/- vs. Current	Approved FY 22-23
Income							
4010 - Property Tax Income	\$ 148,100.70	\$ 120,673.88	\$ 106,750.00	\$ 98,586.83	\$ 88,240.00	\$ (18,510.00)	\$ 88,240.00
4090 - Replacement Tax Income	\$ 1,353.52	\$ 1,247.62	\$ 840.00	\$ 2,150.00	\$ 2,150.00	\$ 1,310.00	\$ 2,150.00
4300 - Sewer Permit Income	\$ 1,100.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ -	\$ 1,400.00
4500 - Sewer Usage Income	\$ 2,397,575.16	\$ 2,667,316.60	\$ 2,750,870.00	\$ 2,839,790.00	\$ 2,839,790.00	\$ 88,920.00	\$ 2,839,790.00
4510 - Connection Fees	\$ -	\$ 108,220.00	\$ 143,920.00	\$ 337,624.00	\$ 337,624.00	\$ 193,704.00	\$ 337,624.00
4520 - Penalty Income	\$ 78,546.58	\$ 108,674.61	\$ 59,010.00	\$ 59,150.00	\$ 59,150.00	\$ 140.00	\$ 59,150.00
4600 - Refund Income	\$ -	\$ 10,346.89	\$ 100.00	\$ 100.00	\$ 500.00	\$ 400.00	\$ 500.00
4700 - Reimbursement Income	\$ -	\$ 29,866.77	\$ -	\$ -	\$ -	\$ -	\$ -
4730 - Interest Income	\$ 54,664.00	\$ 1,339.66	\$ 3,500.00	\$ 849.00	\$ 1,000.00	\$ (2,500.00)	\$ 1,000.00
4900 - Miscellaneous Income	\$ 9,865.86	\$ 35,783.76	\$ 2,000.00	\$ 910.64	\$ 100.00	\$ (1,900.00)	\$ 100.00
4910 - Hauled Waste Income	\$ -	\$ 45,104.40	\$ 44,530.00	\$ 58,129.50	\$ 63,950.00	\$ 19,420.00	\$ 63,950.00
4930 - Engin. & Legal Rev. Fees	\$ 5,000.00	\$ 12,500.00	\$ 5,000.00	\$ 22,383.50	\$ 5,000.00	\$ -	\$ 5,000.00
Total Ordinary Income	\$ 2,696,205.82	\$ 3,142,474.19	\$ 3,117,920.00	\$ 3,421,073.47	\$ 3,398,904.00	\$ 280,984.00	\$ 3,398,904.00

Expense							
5000 - Salaries	\$ 656,113.91	\$ 723,455.01	\$ 791,970.00	\$ 840,427.18	\$ 865,250.00	\$ 73,280.00	\$ 865,250.00
5010 - Payroll Tax Expense	\$ 49,697.88	\$ 48,702.98	\$ 59,400.00	\$ 62,952.81	\$ 64,910.00	\$ 5,510.00	\$ 64,910.00
5020 - Payroll Expense-Other	\$ 910.00	\$ 835.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ -	\$ 900.00
5030 - Employee Insurance	\$ 149,991.04	\$ 186,137.50	\$ 180,800.00	\$ 166,162.89	\$ 180,800.00	\$ -	\$ 180,800.00
5040 - Trainings & Seminars	\$ 13,924.43	\$ 4,772.75	\$ 10,600.00	\$ 10,100.00	\$ 10,600.00	\$ -	\$ 10,600.00
5050 - Clothing Allowance	\$ 959.95	\$ 933.94	\$ 3,000.00	\$ 2,849.74	\$ 2,800.00	\$ (200.00)	\$ 2,800.00
5060 - IMRF Contributions	\$ 76,214.51	\$ 61,134.62	\$ 70,590.00	\$ 65,158.29	\$ 67,440.00	\$ (3,150.00)	\$ 67,440.00
5110 - Maintenance-Buildings	\$ 23,287.92	\$ 25,092.25	\$ 18,000.00	\$ 18,000.00	\$ 20,500.00	\$ 2,500.00	\$ 20,500.00
5120 - Maintenance-Vehicles	\$ 16,133.41	\$ 13,300.58	\$ 11,000.00	\$ 11,050.30	\$ 11,000.00	\$ -	\$ 11,000.00
5130 - Maintenance-Equipment	\$ 17,179.86	\$ 31,617.61	\$ 21,500.00	\$ 21,577.12	\$ 20,000.00	\$ (1,500.00)	\$ 20,000.00
5140 - Maintenance-Utility System	\$ 85,876.43	\$ 133,060.64	\$ 85,000.00	\$ 40,533.66	\$ 68,000.00	\$ (17,000.00)	\$ 68,000.00
5150 - Maintenance Supplies	\$ 1,526.06	\$ 2,149.49	\$ 3,000.00	\$ 2,021.58	\$ 3,000.00	\$ -	\$ 3,000.00
5160 - Sludge Hauling	\$ 32,221.20	\$ 8,675.70	\$ 27,000.00	\$ 30,000.00	\$ 30,000.00	\$ 3,000.00	\$ 30,000.00
5210 - Operating Supplies	\$ 6,343.02	\$ 5,402.64	\$ 8,000.00	\$ 7,561.00	\$ 8,000.00	\$ -	\$ 8,000.00
5220 - Motor Fuel & Lube	\$ 8,632.80	\$ 16,062.71	\$ 15,000.00	\$ 11,112.40	\$ 14,000.00	\$ (1,000.00)	\$ 14,000.00
5230 - Vehicle Supplies	\$ -	\$ 896.39	\$ 600.00	\$ 534.83	\$ 600.00	\$ -	\$ 600.00
5240 - Lab Supplies	\$ 13,608.30	\$ 13,046.41	\$ 15,000.00	\$ 12,000.00	\$ 12,000.00	\$ (3,000.00)	\$ 12,000.00
5245 - Misc. Equipment	\$ 934.07	\$ 1,979.51	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
5250 - Small Tools	\$ 861.01	\$ 1,179.49	\$ 1,200.00	\$ 1,100.00	\$ 1,200.00	\$ -	\$ 1,200.00
5255 - Chemical Expense	\$ 97,769.62	\$ 83,185.84	\$ 80,000.00	\$ 95,000.00	\$ 95,000.00	\$ 15,000.00	\$ 95,000.00
5260 - Safety Equipment	\$ 5,495.34	\$ 13,648.00	\$ 10,500.00	\$ 10,134.98	\$ 10,500.00	\$ -	\$ 10,500.00
5320 - General Insurance	\$ 101,625.85	\$ 90,013.86	\$ 78,060.00	\$ 84,335.00	\$ 84,335.00	\$ 6,275.00	\$ 84,335.00
5330 - Telephone Expense	\$ 30,964.29	\$ 34,012.86	\$ 37,390.00	\$ 36,284.24	\$ 36,090.00	\$ (1,300.00)	\$ 36,090.00
5360 - Utilities	\$ 175,767.25	\$ 149,085.32	\$ 153,000.00	\$ 163,503.09	\$ 160,500.00	\$ 7,500.00	\$ 160,500.00
5361 - Security System	\$ 10,746.15	\$ 11,077.14	\$ 11,500.00	\$ 11,700.00	\$ 11,700.00	\$ 200.00	\$ 11,700.00
5380 - Rentals	\$ -	\$ 814.00	\$ 1,100.00	\$ 657.50	\$ 1,100.00	\$ -	\$ 1,100.00
5390 - Travel Expense	\$ 1,812.42	\$ 165.31	\$ 1,500.00	\$ 3,000.00	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00
5410 - Software Support	\$ 26,938.40	\$ 26,894.92	\$ 49,470.00	\$ 49,470.00	\$ 49,470.00	\$ -	\$ 49,470.00
5420 - Accounting Service	\$ 7,400.00	\$ 7,600.00	\$ 8,600.00	\$ 8,600.00	\$ 8,600.00	\$ -	\$ 8,600.00
5430 - Professional Lab Testing	\$ 7,303.60	\$ 6,321.30	\$ 7,000.00	\$ 8,000.00	\$ 8,000.00	\$ 1,000.00	\$ 8,000.00
5435 - Julie Locate Expense	\$ 4,279.55	\$ 6,201.00	\$ 3,500.00	\$ 3,291.16	\$ 3,500.00	\$ -	\$ 3,500.00
5440 - Engineering Services	\$ 500.00	\$ 4,678.75	\$ 2,000.00	\$ 6,000.00	\$ 6,000.00	\$ 4,000.00	\$ 6,000.00
5450 - Legal	\$ 56,533.25	\$ 73,461.95	\$ 41,500.00	\$ 61,500.00	\$ 61,500.00	\$ 20,000.00	\$ 61,500.00
5460 - Permit Fees	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 18,000.00
5480 - Other Professional Services	\$ 117,467.48	\$ 115,090.34	\$ 125,440.00	\$ 120,865.45	\$ 104,800.00	\$ (20,640.00)	\$ 104,800.00
5510 - Office Supplies	\$ 8,921.93	\$ 4,545.00	\$ 8,000.00	\$ 7,000.00	\$ 7,000.00	\$ (1,000.00)	\$ 7,000.00
5520 - Postage	\$ 27,583.40	\$ 26,241.57	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00
5530 - Website Expense	\$ 6,156.75	\$ 475.76	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
5540 - Printing & Publishing	\$ 12,825.59	\$ 8,333.85	\$ 10,300.00	\$ 9,300.00	\$ 9,300.00	\$ (1,000.00)	\$ 9,300.00
5550 - Publications & Subscriptions	\$ 149.99	\$ 99.99	\$ 200.00	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
5560 - Membership Dues	\$ 4,082.00	\$ 3,845.00	\$ 4,860.00	\$ 4,860.00	\$ 4,860.00	\$ -	\$ 4,860.00
5630 - Bank Service Charges	\$ 13,398.20	\$ 15,154.91	\$ 13,800.00	\$ 13,800.00	\$ 13,800.00	\$ -	\$ 13,800.00
5710 - Miscellaneous Expense	\$ 706.94	\$ 559.45	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
5810 - Refunds	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
6010 - Office Equipment over \$500	\$ 3,195.90	\$ 3,660.42	\$ 2,500.00	\$ 6,000.00	\$ 6,000.00	\$ 3,500.00	\$ 6,000.00
6030 - Capitalized Treatment Upgrade	\$ 1,806,041.96	\$ 2,325,283.36	\$ 199,000.00	\$ 81,536.33	\$ 79,000.00	\$ (120,000.00)	\$ 79,000.00
6070 - Building Improvements	\$ 6,538.20	\$ 17,283.94	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ -	\$ 9,000.00
Total Ordinary Expense	\$ 3,706,619.86	\$ 4,324,169.06	\$ 2,228,380.00	\$ 2,145,679.55	\$ 2,201,855.00	\$ (26,525.00)	\$ 2,201,855.00

Total Ordinary Income vs. Expenses	\$ (1,010,414.04)	\$ (1,181,694.87)	\$ 889,540.00	\$ 1,275,393.92	\$ 1,197,049.00	\$ 307,509.00	\$ 1,197,049.00
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Other Income (Capital Fund & Alt Rev Bond Fund)

4810 - Bond Proceeds & Interest	\$ -	\$ 7,420.53	\$ 12,213,072.00	\$ -	\$ 11,598,572.00	\$ (614,500.00)	\$ 11,598,572.00
4995 - Grants & Contributions	\$ -	\$ 1,748.00	\$ 600,000.00	\$ 2,196.00	\$ 4,095,600.00	\$ 3,495,600.00	\$ 4,095,600.00
Total Other Income (Capital Fund & Alt Rev Bond)	\$ -	\$ 9,168.53	\$ 12,813,072.00	\$ 2,196.00	\$ 15,694,172.00	\$ 2,881,100.00	\$ 15,694,172.00

Other Expenses (Capital Fund & Alt Rev Bond Fund)

6030 - Capitalized Treatment Upgrade	\$ 1,081,042.67	\$ 475,436.67	\$ 13,214,296.00	\$ 847,308.36	\$ 14,839,802.00	\$ 1,625,506.00	\$ 14,839,802.00
5640 - Interest Expense	\$ 75,285.40	\$ 75,285.40	\$ 37,511.40	\$ 71,637.49	\$ 67,872.00	\$ 30,360.60	\$ 67,872.00
6040 - Bond Principal Payable	\$ -	\$ -	\$ 393,818.00	\$ 380,000.00	\$ 390,000.00	\$ (3,818.00)	\$ 390,000.00
Total Other Expense (Capital Fund & Alt Rev Bond)	\$ 1,156,328.07	\$ 550,722.07	\$ 13,645,625.40	\$ 1,298,945.85	\$ 15,297,674.00	\$ 1,652,048.60	\$ 15,297,674.00

Total Other Income vs. Other Expenses	\$ (1,156,328.07)	\$ (541,553.54)	\$ (832,553.40)	\$ (1,296,749.85)	\$ 396,498.00	\$ 1,229,051.40	\$ 396,498.00
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TOTAL ALL INCOME	\$ 2,696,205.82	\$ 3,151,642.72	\$ 15,930,992.00	\$ 3,423,269.47	\$ 19,093,076.00	\$ 3,162,084.00	\$ 19,093,076.00
TOTAL ALL EXPENSES	\$ 4,862,947.93	\$ 4,874,891.13	\$ 15,874,005.40	\$ 3,444,625.40	\$ 17,499,529.00	\$ 1,625,523.60	\$ 17,499,529.00
TOTAL ALL INCOME VS. EXPENSES	\$ (2,166,742.11)	\$ (1,723,248.41)	\$ 56,986.60	\$ (21,355.93)	\$ 1,593,547.00	\$ 1,536,560.40	\$ 1,593,547.00

PROPOSED BUDGET FY 2022 - 2023 | O&M FUND (REVENUE)

	Actual FY 19-20	Actual 20-21	Budget FY 21-22	Est. Actual FY 21-22	Proposed FY 22-23	Proposed + / - vs. Current	Approved FY 22-23
Income							
4010 · Property Tax Income	\$ 126,163.39	\$ 120,673.88	\$ 106,750.00	\$ 98,586.83	\$ 88,240.00	\$ (18,510.00)	\$ 88,240.00
4090 · Replacement Tax Income	\$ 1,044.40	\$ 1,247.62	\$ 840.00	\$ 2,398.92	\$ 2,150.00	\$ 1,310.00	\$ 2,150.00
4300 · Sewer Permit Income	\$ 1,800.00	\$ 1,400.00	\$ 1,400.00	\$ 2,700.00	\$ 1,400.00	\$ -	\$ 1,400.00
4500 · Sewer Usage Income	\$ 2,585,044.45	\$ 2,667,316.60	\$ 2,750,870.00	\$ 2,770,522.10	\$ 2,839,790.00	\$ 88,920.00	\$ 2,839,790.00
4520 · Penalty Income	\$ 73,920.41	\$ 108,674.61	\$ 59,010.00	\$ 67,266.07	\$ 59,150.00	\$ 140.00	\$ 59,150.00
4600 · Refund Income	\$ -	\$ 10,346.89	\$ 100.00	\$ 5,915.98	\$ 500.00	\$ 400.00	\$ 500.00
4700 · Reimbursement Income	\$ -	\$ 29,866.77	\$ -	\$ -	\$ -	\$ -	\$ -
4730 · Interest Income	\$ 4,383.52	\$ 1,339.66	\$ 3,500.00	\$ 849.00	\$ 1,000.00	\$ (2,500.00)	\$ 1,000.00
4900 · Miscellaneous Income	\$ 22,416.83	\$ 35,783.76	\$ 2,000.00	\$ 910.64	\$ 100.00	\$ (1,900.00)	\$ 100.00
4910 · Hauled Waste Income	\$ 23,240.40	\$ 45,104.40	\$ 44,530.00	\$ 58,129.50	\$ 63,950.00	\$ 19,420.00	\$ 63,950.00
4930 · Engin. & Legal Rev. Fees	\$ -	\$ 12,500.00	\$ 5,000.00	\$ 22,383.50	\$ 5,000.00	\$ -	\$ 5,000.00
Total Income	\$ 2,838,013.40	\$ 3,034,254.19	\$ 2,974,000.00	\$ 3,029,662.54	\$ 3,061,280.00	\$ 87,280.00	\$ 3,061,280.00

PROPOSED BUDGET FY 2022-2023 | O&M FUND (EXPENSE - ADMINISTRATION)

	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Est. Actual FY 21-22	Proposed FY 22-23	Proposed + / - vs. Current	Approved FY 22-23
Expense							
5000 · Salaries	\$ 398,163.93	\$ 382,104.87	\$ 420,780.00	\$ 420,409.34	\$ 497,690.00	\$ 76,910.00	\$ 497,690.00
5010 · Payroll Tax Expense	\$ 29,862.29	\$ 25,651.63	\$ 31,560.00	\$ 28,867.21	\$ 37,330.00	\$ 5,770.00	\$ 37,330.00
5020 · Payroll Expense-Other	\$ 1,000.00	\$ 835.00	\$ 900.00	\$ 903.75	\$ 900.00	\$ -	\$ 900.00
5030 · Employee Insurance	\$ 82,000.00	\$ 106,191.70	\$ 94,110.00	\$ 95,022.78	\$ 94,110.00	\$ -	\$ 94,110.00
5040 · Trainings & Seminars	\$ 7,700.00	\$ 2,934.62	\$ 7,900.00	\$ 4,827.07	\$ 7,900.00	\$ -	\$ 7,900.00
5060 · IMRF Contributions	\$ 43,983.38	\$ 30,857.89	\$ 37,500.00	\$ 33,569.02	\$ 37,850.00	\$ 350.00	\$ 37,850.00
5130 · Maintenance-Buildings	\$ 500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
5320 · General Insurance	\$ -	\$ 90,013.86	\$ 78,060.00	\$ 78,352.00	\$ 84,335.00	\$ 6,275.00	\$ 84,335.00
5330 · Telephone Expense	\$ 2,500.00	\$ 11,385.09	\$ 12,090.00	\$ 10,423.44	\$ 12,290.00	\$ 200.00	\$ 12,290.00
5360 · Utilities	\$ 1,000.00	\$ 1,106.74	\$ 1,000.00	\$ 1,500.60	\$ 1,500.00	\$ 500.00	\$ 1,500.00
5361 · Security System	\$ 6,500.00	\$ 3,885.28	\$ 4,000.00	\$ 4,123.21	\$ 4,200.00	\$ 200.00	\$ 4,200.00
5380 · Rentals	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00
5390 · Travel Expense	\$ 1,200.00	\$ 147.39	\$ 1,000.00	\$ 372.79	\$ 1,000.00	\$ -	\$ 1,000.00
5410 · Software Support	\$ 1,200.00	\$ 17,917.94	\$ 22,970.00	\$ 20,971.13	\$ 22,970.00	\$ -	\$ 22,970.00
5420 · Accounting Service	\$ -	\$ 7,600.00	\$ 8,600.00	\$ 9,000.00	\$ 8,600.00	\$ -	\$ 8,600.00
5440 · Engineering Services	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 8,229.31	\$ 5,000.00	\$ 4,000.00	\$ 5,000.00
5450 · Legal	\$ 32,400.00	\$ 73,461.95	\$ 41,500.00	\$ 73,226.50	\$ 61,500.00	\$ 20,000.00	\$ 61,500.00
5480 · Other Professional Services	\$ 40,820.00	\$ 68,466.73	\$ 90,440.00	\$ 73,526.31	\$ 81,800.00	\$ (8,640.00)	\$ 81,800.00
5510 · Office Supplies	\$ 4,800.00	\$ 4,545.00	\$ 8,000.00	\$ 5,040.51	\$ 7,000.00	\$ (1,000.00)	\$ 7,000.00
5520 · Postage	\$ 25,500.00	\$ 26,241.57	\$ 25,000.00	\$ 25,060.20	\$ 25,000.00	\$ -	\$ 25,000.00
5530 · Website Expense	\$ -	\$ 475.76	\$ 2,000.00	\$ 354.00	\$ 2,000.00	\$ -	\$ 2,000.00
5540 · Printing & Publishing	\$ 7,000.00	\$ 8,333.85	\$ 10,300.00	\$ 8,130.03	\$ 9,300.00	\$ (1,000.00)	\$ 9,300.00
5550 · Publications & Subscriptions	\$ 200.00	\$ 99.99	\$ 200.00	\$ 107.15	\$ 200.00	\$ -	\$ 200.00
5560 · Membership Dues	\$ 3,205.00	\$ 3,635.00	\$ 4,360.00	\$ 3,982.00	\$ 4,360.00	\$ -	\$ 4,360.00
5630 · Bank Service Charges	\$ 9,800.00	\$ 15,154.91	\$ 13,800.00	\$ 12,796.82	\$ 13,800.00	\$ -	\$ 13,800.00
5710 · Miscellaneous Expense	\$ 100.00	\$ 559.45	\$ 500.00	\$ 130.94	\$ 500.00	\$ -	\$ 500.00
5810 · Refunds	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00
6010 · Office Equipment over \$500	\$ 4,000.00	\$ 3,660.42	\$ 2,500.00	\$ 6,987.88	\$ 6,000.00	\$ 3,500.00	\$ 6,000.00
6070 · Building Improvements	\$ 25,000.00	\$ 17,283.94	\$ 9,000.00	\$ 2,000.00	\$ 9,000.00	\$ -	\$ 9,000.00
TOTAL EXPENSE	\$ 730,134.60	\$ 902,550.58	\$ 931,770.00	\$ 927,913.99	\$ 1,038,835.00	\$ 107,065.00	\$ 1,038,835.00

PROPOSED BUDGET FY 2022 - 2023 | O&M FUND (EXPENSE - TREATMENT)

	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Est. Actual FY 21-22	Proposed FY 22-23	Proposed + / - vs. Current	Approved FY 22-23
Expense							
5000 · Salaries	\$ 180,918.96	\$ 209,639.86	\$ 273,870.00	\$ 265,074.64	\$ 290,460.00	\$ 16,590.00	\$ 290,460.00
5010 · Payroll Tax Expense	\$ 14,024.33	\$ 13,735.07	\$ 20,540.00	\$ 19,776.03	\$ 21,790.00	\$ 1,250.00	\$ 21,790.00
5030 · Employee Insurance	\$ 29,415.55	\$ 48,016.70	\$ 57,670.00	\$ 66,281.16	\$ 57,670.00	\$ -	\$ 57,670.00
5040 · Trainings & Seminars	\$ 1,540.16	\$ 1,623.13	\$ 2,000.00	\$ 2,895.94	\$ 2,000.00	\$ -	\$ 2,000.00
5050 · Clothing Allowance	\$ 176.80	\$ 933.94	\$ 2,000.00	\$ 2,274.21	\$ 2,000.00	\$ -	\$ 2,000.00
5060 · IMRF Contributions	\$ 22,044.10	\$ 18,454.72	\$ 24,410.00	\$ 23,159.62	\$ 22,720.00	\$ (1,690.00)	\$ 22,720.00
5110 · Maintenance-Buildings	\$ 23,287.92	\$ 25,092.25	\$ 18,000.00	\$ 29,348.04	\$ 18,000.00	\$ -	\$ 18,000.00
5120 · Maintenance-Vehicles	\$ 6,605.14	\$ 363.63	\$ 3,000.00	\$ 1,319.34	\$ 3,000.00	\$ -	\$ 3,000.00
5130 · Maintenance-Equipment	\$ 8,417.81	\$ 30,402.61	\$ 9,000.00	\$ 13,009.50	\$ 10,000.00	\$ 1,000.00	\$ 10,000.00
5140 · Maintenance-Utility System	\$ 532.98	\$ 17,328.24	\$ 5,000.00	\$ 2,489.66	\$ 3,000.00	\$ (2,000.00)	\$ 3,000.00
5150 · Maintenance Supplies	\$ 1,289.76	\$ 2,149.49	\$ 1,500.00	\$ 2,023.93	\$ 1,500.00	\$ -	\$ 1,500.00
5160 · Sludge Hauling	\$ 32,221.20	\$ 8,675.70	\$ 27,000.00	\$ 46,753.92	\$ 30,000.00	\$ 3,000.00	\$ 30,000.00
5210 · Operating Supplies	\$ 4,654.21	\$ 4,859.00	\$ 6,000.00	\$ 5,342.51	\$ 6,000.00	\$ -	\$ 6,000.00
5220 · Motor Fuel & Lube	\$ 1,920.44	\$ 9,758.58	\$ 6,000.00	\$ 4,656.78	\$ 5,000.00	\$ (1,000.00)	\$ 5,000.00
5230 · Vehicle Supplies	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
5240 · Lab Supplies	\$ 12,587.15	\$ 13,046.41	\$ 15,000.00	\$ 11,232.70	\$ 12,000.00	\$ (3,000.00)	\$ 12,000.00
5245 · Misc. Equipment	\$ 934.07	\$ 1,979.51	\$ 1,500.00	\$ 500.00	\$ 1,500.00	\$ -	\$ 1,500.00
5250 · Small Tools	\$ 737.01	\$ 932.52	\$ 1,000.00	\$ 275.93	\$ 1,000.00	\$ -	\$ 1,000.00
5255 · Chemical Expense	\$ 97,769.62	\$ 83,185.84	\$ 80,000.00	\$ 96,072.20	\$ 95,000.00	\$ 15,000.00	\$ 95,000.00
5260 · Safety Equipment	\$ 5,131.54	\$ 13,568.00	\$ 10,000.00	\$ 10,057.24	\$ 10,000.00	\$ -	\$ 10,000.00
5330 · Telephone Expense	\$ 4,299.21	\$ 4,396.07	\$ 4,900.00	\$ 3,079.64	\$ 3,400.00	\$ (1,500.00)	\$ 3,400.00
5360 · Utilities	\$ 107,688.62	\$ 96,832.67	\$ 87,000.00	\$ 96,601.13	\$ 96,000.00	\$ 9,000.00	\$ 96,000.00
5361 · Security System	\$ 5,428.17	\$ 7,191.86	\$ 7,500.00	\$ 8,012.81	\$ 7,500.00	\$ -	\$ 7,500.00
5380 · Rentals	\$ -	\$ -	\$ 500.00	\$ 756.50	\$ 500.00	\$ -	\$ 500.00
5390 · Travel Expense	\$ 504.65	\$ 17.92	\$ 500.00	\$ 2,026.08	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00
5410 · Software Support	\$ 7,937.46	\$ 8,976.98	\$ 26,500.00	\$ 22,327.61	\$ 26,500.00	\$ -	\$ 26,500.00
5430 · Professional Lab Testing	\$ 7,303.60	\$ 6,321.30	\$ 7,000.00	\$ 9,425.83	\$ 8,000.00	\$ 1,000.00	\$ 8,000.00
5440 · Engineering Services	\$ -	\$ 4,678.75	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
5460 · Permit Fees	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 18,000.00
5560 · Membership Dues	\$ 320.00	\$ 210.00	\$ 500.00	\$ 410.00	\$ 500.00	\$ -	\$ 500.00
6030 · Capitalized Treatment Upgrade	\$ 853,669.96	\$ 1,339,269.56	\$ 53,000.00	\$ 19,221.59	\$ 8,000.00	\$ (45,000.00)	\$ 8,000.00
TOTAL EXPENSE	\$ 1,449,360.42	\$ 1,989,640.31	\$ 769,990.00	\$ 782,504.54	\$ 764,140.00	\$ (5,850.00)	\$ 764,140.00

PROPOSED BUDGET FY 2022-2023 | O&M FUND EXPENSE - COLLECTIONS)

	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Est. Actual FY 21-22	Proposed FY 22-23	Proposed + / - vs. Current	Approved FY 22-23
Expense							
5000 · Salaries	\$ 114,991.39	\$ 131,710.28	\$ 97,320.00	\$ 52,277.18	\$ 77,100.00	\$ (20,220.00)	\$ 77,100.00
5010 · Payroll Tax Expense	\$ 8,792.48	\$ 9,316.28	\$ 7,300.00	\$ 3,832.81	\$ 5,790.00	\$ (1,510.00)	\$ 5,790.00
5030 · Employee Insurance	\$ 28,448.82	\$ 31,929.10	\$ 29,020.00	\$ 14,382.89	\$ 29,020.00	\$ -	\$ 29,020.00
5040 · Trainings & Seminars	\$ 468.07	\$ 215.00	\$ 700.00	\$ 200.00	\$ 700.00	\$ -	\$ 700.00
5050 · Clothing Allowance	\$ 783.15	\$ -	\$ 1,000.00	\$ 849.74	\$ 800.00	\$ (200.00)	\$ 800.00
5060 · IMRF Contributions	\$ 14,448.13	\$ 11,822.01	\$ 8,680.00	\$ 4,588.29	\$ 6,870.00	\$ (1,810.00)	\$ 6,870.00
5120 · Maintenance-Vehicles	\$ 9,528.27	\$ 12,936.95	\$ 8,000.00	\$ 8,050.30	\$ 8,000.00	\$ -	\$ 8,000.00
5130 · Maintenance-Equipment	\$ 8,286.69	\$ 1,215.00	\$ 10,000.00	\$ 9,077.12	\$ 10,000.00	\$ -	\$ 10,000.00
5140 · Maintenance-Utility System	\$ 85,343.45	\$ 115,732.40	\$ 80,000.00	\$ 37,533.66	\$ 65,000.00	\$ (15,000.00)	\$ 65,000.00
5150 · Maintenance Supplies	\$ 236.30	\$ -	\$ 1,500.00	\$ 521.58	\$ 1,500.00	\$ -	\$ 1,500.00
5210 · Operating Supplies	\$ 1,688.81	\$ 543.64	\$ 2,000.00	\$ 1,561.00	\$ 2,000.00	\$ -	\$ 2,000.00
5220 · Motor Fuel & Lube	\$ 6,712.36	\$ 6,304.13	\$ 9,000.00	\$ 6,112.40	\$ 9,000.00	\$ -	\$ 9,000.00
5230 · Vehicle Supplies	\$ -	\$ 896.39	\$ 500.00	\$ 434.83	\$ 500.00	\$ -	\$ 500.00
5245 · Misc. Equipment	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
5250 · Small Tools	\$ 124.00	\$ 246.97	\$ 200.00	\$ 100.00	\$ 200.00	\$ -	\$ 200.00
5260 · Safety Equipment	\$ 363.80	\$ 80.00	\$ 500.00	\$ 134.98	\$ 500.00	\$ -	\$ 500.00
5330 · Telephone Expense	\$ 17,687.51	\$ 18,231.70	\$ 20,400.00	\$ 20,594.24	\$ 20,400.00	\$ -	\$ 20,400.00
5360 · Utilities	\$ 67,288.65	\$ 51,145.91	\$ 65,000.00	\$ 66,003.09	\$ 63,000.00	\$ (2,000.00)	\$ 63,000.00
5380 · Rentals	\$ -	\$ -	\$ 500.00	\$ 57.50	\$ 500.00	\$ -	\$ 500.00
5435 · Julie Locate Expense	\$ 4,279.55	\$ 6,201.00	\$ 3,500.00	\$ 3,291.16	\$ 3,500.00	\$ -	\$ 3,500.00
5480 · Other Professional Services	\$ 3,483.56	\$ 46,623.61	\$ 35,000.00	\$ 39,065.45	\$ 23,000.00	\$ (12,000.00)	\$ 23,000.00
6030 · Capitalized Treatment Upgrade	\$ 63,230.17	\$ 986,013.80	\$ 146,000.00	\$ 73,536.33	\$ 71,000.00	\$ (75,000.00)	\$ 71,000.00
TOTAL EXPENSE	\$ 436,185.16	\$ 1,431,164.17	\$ 526,620.00	\$ 342,704.55	\$ 398,880.00	\$ (127,740.00)	\$ 398,880.00

PROPOSED BUDGET FY 2022-2023 | CAPITAL FUND

	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Est. Actual FY 21-22	Proposed FY 22-23	Proposed + / - vs. Current	Approved FY 22-23
Income							
4510 · Connection Fees	n/a	\$ 108,220.00	\$ 143,920.00	\$ 741,890.38	\$ 337,624.00	\$ 193,704.00	\$ 337,624.00
4810 · Bond Proceeds & Interest - Other	n/a	\$ 7,420.53	\$ 12,213,072.00	\$ -	\$ 11,598,572.00	\$ (614,500.00)	\$ 11,598,572.00
4995 · Grants and Contributions - Other	n/a	\$ 1,748.00	\$ 600,000.00	\$ 2,196.00	\$ 4,095,600.00	\$ 3,495,600.00	\$ 4,095,600.00
TOTAL INCOME	n/a	\$ 117,388.53	\$ 12,956,992.00	\$ 744,086.38	\$ 16,031,796.00	\$ 3,074,804.00	\$ 16,031,796.00
Expense							
5640 · Interest Expense	\$ -	\$ -	\$ -	\$ 33,637.49	\$ -	\$ -	\$ -
5810 · Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6030 · Capitalized Treatment Upgrade	\$ 1,081,042.67	\$ 475,436.67	\$ 13,214,296.00	\$ 847,308.36	\$ 14,839,802.00	\$ 1,625,506.00	\$ 14,839,802.00
6070 · Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ 1,081,042.67	\$ 475,436.67	\$ 13,214,296.00	\$ 880,945.85	\$ 14,839,802.00	\$ 1,625,506.00	\$ 14,839,802.00

BUDGET FY 2022-2023 | ALTERNATE BOND & INTEREST FUND

	Actual FY 20-21	Actual FY 20-21	Budget FY 21-22	Est. Actual FY 21-22	Proposed FY 22-23	Proposed +/- vs. Current	Approved FY 22-23
Income							
2620 · Revenue Bonds Payable	\$ -			\$ -	\$ -	\$ -	\$ -
Total Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expense							
5640 · Interest Expense	\$ 82,921	\$ 75,285	\$ 82,921	\$ 71,637	\$ 67,872	\$ (15,049)	\$ 67,872
5650 · Management Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5710 · Miscellaneous Expense	\$ 475	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ -
5910 · Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6040 · Bond Principal Payable	\$ 340,000	\$ 380,000	\$ 393,818	\$ 380,000	\$ 390,000.00	\$ (3,818)	\$ 390,000
6055 · Bond Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 423,396	\$ 455,760	\$ 476,739	\$ 451,637	\$ 457,872	\$ (18,867)	\$ 476,739
Total Income vs. Expenses	\$ (423,396)	\$ (455,760)	\$ (476,739)	\$ (451,637)	\$ (457,872)	\$ 18,867	\$ (476,739)