

SEWER

FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
SANITARY SEWER FUND
City of Rolla
Fiscal Year 2019 - 2020

	<u>Audit</u> <u>2017</u>	<u>Audit</u> <u>2018</u>	<u>Estimated</u> <u>2019</u>	<u>Adopted</u> <u>2020</u>
REVENUES				
Charges for Services	3,180,209	3,401,400	3,690,000	3,978,800
Grants	0	0	0	0
Other Income	290,536	295,452	1,530,782	160,000
Bond Proceeds	0	0	0	27,225,000
Total Revenues	3,470,745	3,696,852	5,220,782	31,363,800
EXPENDITURES				
Personnel	853,933	902,013	948,350	1,030,600
Supplies & Bldg. Mntc.	304,056	290,801	291,200	286,300
Services	472,910	643,004	1,969,175	1,117,050
Maintenance & Imp.	447,838	528,900	460,250	494,250
Capital Expenditures	1,564,098	1,990,075	1,787,351	4,578,700
Total Expenditures	3,642,835	4,354,792	5,456,326	7,506,900
EXCESS OF REVENUES OVER EXPENDITURES	(172,090)	(657,939)	(235,544)	23,856,900
FUND TRANSFERS				
To General Fund	(274,500)	(273,600)	(371,300)	(325,900)
TOTAL REVENUES OVER EXPENDITURES	(446,590)	(931,539)	(606,844)	23,531,000
BEGINNING CASH BALANCE (10/1)	3,663,421	3,216,831	2,285,292	1,678,448
ENDING CASH BALANCE (9/30)	3,216,831	2,285,292	1,678,448	25,209,448

NOTE: Depreciation expense is not included in the FY19 & FY20 budget. This will be factored into the audit.

CITY OF ROLLA
SEWER FUND REVENUE PROJECTIONS

	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>	<u>2020 Adopted</u>
Federal & State Grants	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 9,229.98	\$ 145,386.47	\$ 16,250.00	\$ 100,000.00
Bond Proceeds	\$ -	\$ -	\$ -	\$ 27,225,000.00
Non-Resident Sewer charge	\$ 100,910.04	\$ 76,925.07	\$ 115,000.00	\$ 115,000.00
City Sewer User Fees	\$ 3,265,676.93	\$ 3,320,622.07	\$ 3,240,000.00	\$ 3,300,000.00
Service Availability Fees	\$ -	\$ 197,182.01	\$ 518,000.00	\$ 770,000.00
Airport Water/Sewer Fees	\$ 5,582.69	\$ 5,617.58	\$ 5,600.00	\$ 5,800.00
Refund Sewer User Fees	\$ (211,355.09)	\$ (216,536.62)	\$ (230,600.00)	\$ (232,000.00)
Installations-Sewer	\$ 19,394.30	\$ 17,589.69	\$ 42,000.00	\$ 20,000.00
Interest--Sewer Fund	\$ 5,867.04	\$ 6,075.49	\$ 10,700.00	\$ 15,000.00
Interest - SRF Funds	\$ 147,808.86	\$ 122,305.39	\$ -	\$ -
Lease Purchase Revenue	\$ 375,000.00	\$ -	\$ 1,500,000.00	\$ -
Contra Account - Lease Purchase	\$ -	\$ -	\$ -	\$ -
Sale of Property	\$ 84,981.00	\$ 9,184.00	\$ 3,832.00	\$ 45,000.00
Miscellaneous Income	\$ 85.19	\$ 183.85	\$ -	\$ -
Gain/Loss of Asset Disposal	\$ -	\$ -	\$ -	\$ -
Capital Contribution	\$ 42,478.70	\$ 12,317.21	\$ -	\$ -
Due to/from Street & Airport	\$ -	\$ -	\$ -	\$ -
Contr to/from General Fd	\$ (274,500.00)	\$ (273,600.00)	\$ (371,300.00)	\$ (325,900.00)
FUND TOTAL	\$ 3,571,159.64	\$ 3,423,252.21	\$ 4,849,482.00	\$ 31,037,900.00

SEWER FUND

Sewer Expenditures

ACCOUNT TITLE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 ESTIMATED	2019-20 ADOPTED
Personnel					
Salary & Wages- Full time	541,464	528,476	581,500	567,000	631,000
Salary & Wages- Part time	21,386	20,080	25,000	21,000	22,000
Salary & Wages- Overtime	45,393	56,992	45,900	58,000	55,000
Empl. Bene.- FICA	43,311	40,517	45,000	41,000	48,000
Empl. Bene.- LAGERS	49,427	90,245	58,000	58,000	61,000
Empl. Bene. - Life/Disability	2,308	2,399	2,142	2,650	2,900
Empl. Bene - Health Insurance	150,643	162,968	162,000	200,000	210,000
Empl. Bene.- Unemployment	0	191	0	0	0
Empl. Bene - Cellphone Stipend	0	145	975	700	700
	853,933	902,013	920,517	948,350	1,030,600
Supplies & Bldg. Maintenance					
Office/Building Supplies	12,912	9,784	12,000	10,000	10,000
Postage	4,287	4,074	4,000	3,500	3,500
Telephone	11,332	12,133	12,000	12,700	12,800
Utilities	275,525	264,810	272,000	265,000	260,000
	304,056	290,801	300,000	291,200	286,300
Services					
Advertising	259	863	200	200	200
Insurance	44,497	48,307	50,000	12,500	60,000
Subscription and Dues	705	1,700	600	600	600
Legal	0	180	0	820	0
Professional/Contractual	210,969	382,112	56,000	56,000	56,000
Professional/Contractual - Treatment Plant	0	0	1,712,200	1,700,000	800,000
Travel/Meetings	647	499	500	500	500
Training	2,980	1,055	3,000	2,000	2,000
Rent	1,440	2,693	0	7,055	5,000
Uniform Services	5,200	7,750	4,600	9,500	7,750
Misc. Expenses	155	0	0	0	0
RMU Billing Svcs	206,059	197,844	210,000	180,000	185,000
	472,910	643,004	2,037,100	1,969,175	1,117,050
Maintenance & Improvements					
Petroleum Products	38,900	45,893	48,000	36,000	39,000
Small Tools	7,582	6,056	10,000	9,000	10,000
Vehicle/Equip Repairs & Mntc.	76,414	68,474	65,000	55,000	65,000
Machine Maintenance	0	0	0	0	0
Materials (Sewer)	249,872	331,400	250,000	280,000	300,000
Treatment Plant Maintenance	75,028	76,829	80,000	80,000	80,000
Pretreatment	0	0	0	0	0
Building Repairs & Maint	43	247	250	250	250
	447,838	528,900	453,250	460,250	494,250
Capital Expenditures					
Grant Expense	0	0	0	0	0
Equipment	15,833	1,318	15,000	1,250	26,000
Vehicles	434,356	52,971	440,000	433,501	60,000
Lease Purchase	331,100	465,106	460,000	461,000	497,700
Building & Grounds	19,755	40,989	1,500	16,500	5,000
Debt Service Expense	684,601	667,707	680,000	690,000	890,000
Sewer System	65,909	45,710	75,000	0	100,000
Interest Expense	(6,468)	(1,480)	0	0	0
Treatment Plant Upgrade	19,012	0	0	185,100	3,000,000
Depreciation Expense	0	717,754	0	0	0
	1,564,098	1,990,075	1,671,500	1,787,351	4,578,700
TOTAL SEWER EXPENDITURES	3,642,835	4,354,792	5,382,367	5,456,326	7,506,900