

SEWER

FUND

**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**SANITARY SEWER FUND**  
**City of Rolla**  
**Fiscal Year 2020 - 2021**

	<b><u>Audit</u></b> <b><u>2018</u></b>	<b><u>Audit</u></b> <b><u>2019</u></b>	<b><u>Estimated</u></b> <b><u>2020</u></b>	<b><u>Adopted</u></b> <b><u>2021</u></b>
<b>REVENUES</b>				
Charges for Services	3,401,400	3,649,995	3,788,504	4,488,700
Grants	0	0	0	0
Other Income	295,636	136,943	106,150	163,650
Bond Proceeds	0	0	2,000,000	17,200,000
<b>Total Revenues</b>	<b>3,697,036</b>	<b>3,786,937</b>	<b>5,894,654</b>	<b>21,852,350</b>
<b>EXPENDITURES</b>				
Personnel	902,013	979,834	1,012,740	1,107,470
Supplies & Bldg. Mntc.	290,801	299,162	292,090	298,300
Services	643,004	1,852,717	1,140,878	1,471,100
Maintenance & Imp.	528,900	450,665	495,000	486,700
Capital Expenditures	1,990,075	2,240,618	1,799,231	17,458,529
<b>Total Expenditures</b>	<b>4,354,792</b>	<b>5,822,996</b>	<b>4,739,939</b>	<b>20,822,099</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(657,756)</b>	<b>(2,036,058)</b>	<b>1,154,715</b>	<b>1,030,251</b>
<b>FUND TRANSFERS</b>				
To General Fund	(273,600)	(371,300)	(325,900)	(456,100)
<b>TOTAL REVENUES OVER EXPENDITURES</b>	<b>(931,356)</b>	<b>(2,407,358)</b>	<b>828,815</b>	<b>574,151</b>
<b>BEGINNING CASH BALANCE (10/1)</b>	<b>5,560,039</b>	<b>4,628,684</b>	<b>2,221,325</b>	<b>3,050,140</b>
<b>ENDING CASH BALANCE (9/30)</b>	<b>4,628,684</b>	<b>2,221,325</b>	<b>3,050,140</b>	<b>3,624,291</b>

NOTE: Depreciation expense is not included in the FY20 & FY21 budget. This will be factored into the audit.

**CITY OF ROLLA**  
**SEWER FUND REVENUE PROJECTIONS**

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Projected</u>	<u>2021 Adopted</u>
Federal & State Grants	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 145,386.47	\$ 16,249.12	\$ -	\$ 50,000.00
Bond Proceeds	\$ -	\$ -	\$ 2,000,000.00	\$ 17,200,000.00
Non-Resident Sewer charge	\$ 76,925.07	\$ 116,149.66	\$ 85,000.00	\$ 108,000.00
City Sewer User Fees	\$ 3,320,622.07	\$ 3,201,490.02	\$ 3,086,305.00	\$ 3,292,000.00
Service Availability Fees	\$ 197,182.01	\$ 514,497.85	\$ 815,000.00	\$ 1,287,700.00
Airport Water/Sewer Fees	\$ 5,617.58	\$ 5,563.14	\$ 7,000.00	\$ 8,500.00
Refund Sewer User Fees	\$ (216,536.62)	\$ (229,056.94)	\$ (212,301.00)	\$ (215,000.00)
Installations-Sewer	\$ 17,589.69	\$ 41,351.09	\$ 7,500.00	\$ 7,500.00
Interest--Sewer Fund	\$ 6,075.49	\$ 10,740.19	\$ 6,000.00	\$ 6,000.00
Interest - SRF Funds	\$ 122,305.39	\$ 105,095.40	\$ 100,000.00	\$ 100,000.00
Lease Purchase Revenue	\$ -	\$ -	\$ -	\$ -
Contra Account - Lease Purchase	\$ -	\$ -	\$ -	\$ -
Sale of Property	\$ 9,184.00	\$ 4,454.30	\$ -	\$ 7,500.00
Miscellaneous Income	\$ 183.85	\$ 125.76	\$ 150.00	\$ 150.00
Gain/Loss of Asset Disposal	\$ -	\$ -	\$ -	\$ -
Capital Contriubtion	\$ 12,317.21	\$ 277.80	\$ -	\$ -
Due to/from Street & Airport	\$ -	\$ -	\$ -	\$ -
Contr to/from General Fd	\$ (273,600.00)	\$ (371,300.00)	\$ (325,900.00)	\$ (456,100.00)
<b>FUND TOTAL</b>	<b>\$ 3,423,252.21</b>	<b>\$ 3,415,637.39</b>	<b>\$ 5,568,754.00</b>	<b>\$ 21,396,250.00</b>

# SEWER FUND

## Sewer Expenditures

ACCOUNT TITLE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 ESTIMATED	2020-21 ADOPTED
<b>Personnel</b>					
Salary & Wages- Full time	528,476	570,786	631,000	595,000	640,000
Salary & Wages- Part time	20,080	21,102	22,000	22,000	22,220
Salary & Wages- Overtime	56,992	56,611	55,000	39,000	50,000
Empl. Bene.- FICA	40,517	44,945	48,000	41,000	52,000
Empl. Bene.- LAGERS	90,245	33,867	61,000	59,000	74,500
Empl. Bene. - Life/Disability	2,399	2,489	2,900	2,900	2,900
Empl. Bene. - Health Insurance	162,968	249,355	210,000	253,000	265,000
Empl. Bene.- Unemployment	191	0	0	0	0
Empl. Bene - Cellphone Stipend	145	679	700	840	850
	<b>902,013</b>	<b>979,834</b>	<b>1,030,600</b>	<b>1,012,740</b>	<b>1,107,470</b>
<b>Supplies &amp; Bldg. Maintenance</b>					
Office/Building Supplies	9,784	9,662	10,000	4,000	10,000
Postage	4,074	4,068	3,500	3,690	3,800
Telephone	12,133	13,177	12,800	14,400	14,500
Utilities	264,810	272,255	260,000	270,000	270,000
	<b>290,801</b>	<b>299,162</b>	<b>286,300</b>	<b>292,090</b>	<b>298,300</b>
<b>Services</b>					
Advertising	863	258	200	362	500
Insurance	48,307	59,563	60,000	91,700	101,000
Subscription and Dues	1,700	621	600	450	600
Legal	180	3,983	0	0	0
Professional/Contractual	382,112	356,131	56,000	56,000	62,600
Professional/Contractual - Treatment Plant	0	1,211,821	800,000	800,000	1,100,000
Travel/Meetings	499	330	500	16	500
Training	1,055	1,709	2,000	0	2,000
Rent	2,693	12,201	5,000	3,700	5,000
Uniform Services	7,750	10,396	7,750	8,900	8,900
Misc. Expenses	0	0	0	1,750	0
Election Expense	0	14,637	0	0	0
RMU Billing Svcs	197,844	181,067	185,000	178,000	190,000
	<b>643,004</b>	<b>1,852,717</b>	<b>1,117,050</b>	<b>1,140,878</b>	<b>1,471,100</b>
<b>Maintenance &amp; Improvements</b>					
Petroleum Products	45,893	34,659	39,000	24,000	25,200
Small Tools	6,056	9,525	10,000	5,000	10,000
Vehicle/Equip Repairs & Mntc.	68,474	45,856	65,000	53,000	60,000
Machine Maintenance	0	0	0	0	0
Materials (Sewer)	331,400	281,654	300,000	300,000	300,000
Treatment Plant Maintenance	76,829	78,885	80,000	110,000	90,000
Pretreatment	0	0	0	0	0
Building Repairs & Maint	247	85	250	3,000	1,500
	<b>528,900</b>	<b>450,665</b>	<b>494,250</b>	<b>495,000</b>	<b>486,700</b>
<b>Capital Expenditures</b>					
Grant Expense	0	0	0	0	0
Equipment	1,318	1,250	26,000	34,000	29,500
Vehicles	52,971	115,563	60,000	378,938	0
Lease Purchase	465,106	460,475	497,700	457,544	458,013
Building & Grounds	40,989	17,950	5,000	7,000	5,000
Debt Service Expense	667,707	665,018	890,000	668,529	916,016
Sewer System	45,710	0	100,000	3,220	50,000
Interest Expense	(1,480)	(2,697)	0	0	0
Treatment Plant Upgrade	0	185,095	3,000,000	250,000	16,000,000
Depreciation Expense	717,754	797,965	0	0	0
	<b>1,990,075</b>	<b>2,240,618</b>	<b>4,578,700</b>	<b>1,799,231</b>	<b>17,458,529</b>
<b>TOTAL SEWER EXPENDITURES</b>	<b>4,354,792</b>	<b>5,822,996</b>	<b>7,506,900</b>	<b>4,739,939</b>	<b>20,822,099</b>