

**FORM
LB-11**

This fund is authorized and established by Resolution No. 15-02 on April 16, 2015 for the following specified purpose; to accumulate reserve funds for the purchase, repair and renovation of District systems, facilities and equipment.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: April of 2025

Capital Reserve Fund
(Fund)

OWW Unit 2 Sanitary District
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24						
Actual		Adopted Budget Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2020-21	First Preceding Year 2022-22									
			RESOURCES							
1	176,124	206,563	236,414	1	Cash on hand * (cash basis), or	267,482	267,482	-	1	
2				2	Working Capital (accrual basis)				2	
3				3	Previously levied taxes estimated to be received				3	
4	439	519	400	4	Interest	400	400		4	
5	30,000	30,000	30,000	5	Transferred IN, from other funds	-	30,000		5	
6				6					6	
7				7					7	
8				8					8	
9	206,563	237,082	266,814	9	Total Resources, except taxes to be levied	267,882	297,882	-	9	
10				10	Taxes estimated to be received				10	
11				11	Taxes collected in year levied				11	
12	206,563	237,082	266,814	12	TOTAL RESOURCES	267,882	297,882	-	12	
			REQUIREMENTS **							
13				13	Org. Unit or Prog. & Activity	Object Classification	Detail		13	
14				14					14	
15				15					15	
16				16					16	
17				17					17	
18				18					18	
19				19					19	
20				20					20	
21				21					21	
22				22					22	
23				23					23	
24	206,563	237,082		24	Ending balance (prior years)				24	
25			266,814	25	UNAPPROPRIATED ENDING FUND BALANCE			267,882	297,882	-
26	206,563	237,082	266,814	26	TOTAL REQUIREMENTS			267,882	297,882	-

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

RESOURCES

Public Works (Enterprise Fund)
(Fund)

OWW Unit 2 Sanitary District
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1	150	150	150	1. Petty Cash	150	150		1
2	35,578	64,415	30,000	2. Operating Checking	30,000	30,000		2
3	176,124	206,563	236,414	3. Capital Reserve Fund	237,572	237,572		3
4	418,806	410,110	600,000	4. LGIP - SDC's Monies	666,221	666,221		4
5	290,539	289,592	290,000	5. LGIP - USDA Loan Reserve Payment	290,000	290,000		5
6	288,500	288,500	288,500	6. LGIP - RUS Reserve Requirement	288,500	288,500		6
7	1,209,697	1,259,330	1,445,064	7. Total Beginning Cash	1,512,443	1,512,443	-	7
8	7,815	8,013	15,000	8. Interest (Temporary Investments)	15,000	15,000		8
9	16,698	16,698	16,698	9. Lease Income (AT&T) \$1,691.50 per month	20,298	20,298		9
10	658,665	669,400	672,000	10. User Fees x 892 (\$74.00 Monthly Fee)	792,000	792,000		10
11	153,765	212,257	59,905	11. SDC Fees & Connection Fee x 5 (\$12,289.00)	61,445	61,445		11
12	18,137	23,956	20,000	12. Other Fees and Charges	20,000	20,000		12
13	-	-	-	13. Grant Income	-	-		13
14	855,080	930,324	783,603	14. Total Income, except taxes to be levied	908,743	908,743	-	14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23	2,064,777	2,189,654	2,228,667	23. Total resources, except taxes to be levied	2,421,186	2,421,186	-	23
24				24. Taxes estimated to be received				24
25				25. Taxes collected in year levied				25
26	2,064,777	2,189,654	2,228,667	26. TOTAL RESOURCES	2,421,186	2,421,186	-	26

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-30**

**REQUIREMENTS SUMMARY
BY ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

Public Works
(Name of Fund)

OWW Unit 2 Sanitary District
(Name of Municipal Corporation)

	Historical Data		Adopted Budget This Year 2022-23	REQUIREMENTS FOR: Sewer Services	Budget For Next Year 2023-24			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2020-21	First Preceding Year 2021-22						
				PERSONNEL SERVICES				
1	192,862	205,665	213,420	1. Salaries (Wages, Over-time, On-Call, Temp)	175,883	246,977		1
2	66,977	62,142	95,000	2. Benefits (Health Insurance & Retirement)	70,000	98,000		2
3	22,407	23,395	30,000	3. Taxes & Insurance (Payroll Taxes & W.C. Insurance)	30,000	30,000		3
4				4				4
5	282,246	291,202	338,420	5. TOTAL PERSONNEL SERVICES	275,883	374,977	-	5
6	2.50	3.50	3.50	6. Total Full-Time Equivalent (FTE)	3.00	4.00	3.00	6
				MATERIALS AND SERVICES				
7	3,877	4,301	5,000	7. Bank Charges	5,000	5,000		7
8	530	1,355	5,000	8. Education & Training	5,000	5,000		8
9	860	1,504	5,000	9. Travel, Lodging & Meals	5,000	5,000		9
10	3,438	3,316	8,000	10. Fees, Dues & Assessments *	4,000	4,000		10
11	12,477	14,413	15,000	11. Property Insurance & Taxes	17,000	17,000		11
12	1,684	1,857	3,000	12. Licenses & Permits	3,000	3,000		12
13	2,005	1,682	3,000	13. Administration Costs	3,000	3,000		13
14	24,970	29,060	40,000	14. Contract Service *	81,000	41,000		14
15	11,501	13,816	13,000	15. Office Costs (Paper, Supplies, Postage) *	18,500	18,500		15
16	41,931	39,531	45,000	16. Utilities (Electric, Propane, Telephone, Garbage) *	45,000	45,000		16
17	6,584	10,621	16,000	17. Plant Supplies & Testing *	16,000	16,000		17
18	28,100	46,126	83,000	18. Operation Maintenance & Repair *	102,000	102,000		18
19	137,957	167,582	241,000	19. TOTAL MATERIALS AND SERVICES	304,500	264,500	-	19
				CAPITAL OUTLAY				
20	26,356	6,461	10,000	20. Construction	5,000	5,000		20
21	47,678	54,535	130,000	21. Equipment	140,000	140,000		21
22				22				22
23	74,034	60,996	140,000	23 TOTAL CAPITAL OUTLAY	145,000	145,000	-	23
24	494,237	519,780	719,420	24 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	725,383	784,477	-	24
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
25				25				25
26	494,237	519,780	719,420	26 TOTAL ORG./PROG. REQUIREMENTS	725,383	784,477	-	26

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

Public Works
(Name of Fund)

OWW Unit 2 Sanitary District
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2021-22						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	-	-	-	3. TOTAL PERSONNEL SERVICES	-	-	-	3
4				4. Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	-	-	-	7. TOTAL MATERIALS AND SERVICES	-	-	-	7
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	-	-	-	10. TOTAL CAPITAL OUTLAY	-	-	-	10
				DEBT SERVICE				
11	133,459	139,108	144,994	11. Principal	144,994	144,994		11
12	147,751	142,102	136,216	12. Interest	136,216	136,216		12
13				13. Consulting Fees (D.A. Davidson)	-	40,000		13
14	-	-	-	14. D.A. Davidson Loan Payment	292,000	292,000		14
15	281,210	281,210	281,210	15. TOTAL DEBT SERVICE	573,210	613,210	-	15
				SPECIAL PAYMENTS				
16				16				16
17				17				17
18	-	-	-	18. TOTAL SPECIAL PAYMENTS	-	-	-	18
				INTERFUND TRANSFERS				
19	30,000	30,000	30,000	19. Transfer to Capital Reserve Account	-	30,000		19
20				20				20
21				21				21
22	30,000	30,000	30,000	22. TOTAL INTERFUND TRANSFERS	-	30,000	-	22
23			10,000	23. Total Operating Contingency	10,000	10,000	-	23
24	311,210	311,210	321,210	24. Total Requirements Not Allocated	573,210	643,210	-	24
25	494,237	519,780	719,420	25. Total Org./Prog. Requirements	725,383	784,477	-	25
26	-	-	-	26. Reserved for future expenditure	-			26
27	1,259,330	1,358,664		27. Ending balance (prior years)				27
28			1,188,037	28. UNAPPROPRIATED ENDING FUND BALANCE	1,112,593	983,499		28
29	2,064,777	2,189,654	2,228,667	29. TOTAL REQUIREMENTS	2,421,186	2,421,186	-	29

**DEBT SERVICE FUND
SUPPLEMENT**

OWW Unit 2 Sanitary District

(Name of Municipal Corporation)

	HISTORICAL DATA			SCHEDULE OF PAYMENTS			Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22								
				<u>Bond Principal Payments</u>						
				Bond Issue	Loan	Payment Date				
1	55,309	57,661	60,110	1. 7/30/2007	1. Loan#13 - \$1.9 Million	7/28/2023	60,110	60,110		1
2	53,203	55,464	57,821	2. 7/30/2007	2. Loan#11 - \$1.8 Million	7/28/2023	57,821	57,821		2
3	5,639	5,879	6,129	3. 7/30/2007	3. Loan#9 - \$200k	7/28/2023	6,129	6,129		3
4	19,308	20,104	20,934	4. 7/30/2007	4. Loan#8 - \$680k	7/28/2023	20,934	20,934		4
5				5						5
6				6						6
7				7	D.A. Davidson Loan Payment		292,000	292,000		7
8				8						8
9	133,459	139,108	144,994	9. TOTAL PRINCIPAL PAYMENTS			436,994	436,994	0	9
				<u>Bond Interest Payments</u>						
				Bond Issue	Loan	Payment Date				
10	61,597	59,246	56,796	10. 7/30/2007	10. Loan#13 - \$1.9 Million	7/28/2023	56,796	56,796		10
11	59,251	56,990	54,633	11. 7/30/2007	11. Loan#11 - \$1.8 Million	7/28/2023	54,633	54,633		11
12	6,281	6,041	5,791	12. 7/30/2007	12. Loan#9 - \$200k	7/28/2023	5,791	5,791		12
13	20,622	19,825	18,996	13. 7/30/2007	13. Loan#8 - \$680k	7/28/2023	18,996	18,996		13
14				14						14
15				15						15
16				16						16
17				17						17
18				18						18
19	147,751	142,102	136,216	19. TOTAL INTEREST PAYMENTS			136,216	136,216	0	19
				Unappropriated Balance for Following Year By						
				Issue Date		Payment Date				
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25. Ending Balance (Prior Years)						25
26				26. Total Unappropriated Ending Fund Balance			0	0	0	26
27	281,210	281,210	281,210	27. TOTAL REQUIREMENTS			573,210	573,210	0	27