Budget Review
Sewer and Related Funds

Sewer

- Operations decrease of $29,850 or 5%. I-beam replacement of $50,000 included in prior year budget.
- Capital purchases budgeted include $71,000 not included in the CIP since under $50,000.
- Transfers of $391,942 from 1997 bond reserve accounts comprise the majority of the excess revenue over expenditures of $442,167. Without the one-time transfers, the excess would be just over $50,000, including capital expenses of $496,000.
- Projected balance FYE 4/30/19 – $4,839,571 with a surplus balance of $4,224,446.

Sewer Subdivision Development Fee

- No anticipated expenses.
- Projected balance FYE 4/30/19 – $88,792.

Sewer Connection Fee

- No anticipated expenses, except transfers for debt service:
    - 2009 IEPA Loan (100%) - $289,446
    - Phase 2A IEPA Loan (20%) - $47,600
- Projected balance FYE 4/30/19 – $2,316,322.

EPA Loan 1997

- EPA loan refinanced into MCB loan with final payment of $194,579 paid 8/1/17.
- Remaining balances are not required to be kept as restricted funds and thus funds transferred to Sewer Fund:
    - Principal and Interest - $44,826
    - Bond Reserve - $202,116
    - Bond Depreciation - $145,000

EPA Loan 2009

- Existing EPA loan with debt service payments of $289,446 due 11/2030; funded 100% through Connection Fees.
- Accounts that are required to be kept as restricted funds per Bond Ordinance:
    - Principal and Interest – funding for principal; projected balance FYE 4/30/19 - $133,794
    - Bond Reserve – fully funded; balance FYE 4/30/19 - $289,446
    - Bond Depreciation – will be fully funded FYE 4/30/19 to $521,553 or 10% of total principal balance of loan; projected balance FYE 4/30/18 - $521,553.

STP2, Phase 2A

- Project completed in FY7-18 with total loan proceeds anticipated of $3,900,000. To date, a total of $3,811,204.75 has been received.
- Projected balance 4/30/19 - $0.
- Debt service payments of $238,000 due in 20 years; funded 80% through Sewer user fees and 20% through Connection Fees.
- Bond Ordinance does not require separate, restricted funds for principal and interest, bond reserve and bond depreciation. Debt service payments are shown in the Sewer Fund.

STP2, Phase 2B

- Engineering and construction of $1,772,500 budgeted for FYE 4/30/19.
- Projected balance 4/30/19 - $0

SEWER FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 4,093,222	$ 2,482,742	$ 4,397,404
Min. Std. Balance					615,125
Surplus Funds					$ 3,782,279
REVENUES:					
Metered Sales	$ 2,005,681	$ 2,286,460	$ 2,150,000	$ 2,200,000	$ 2,250,000
N. Tazewell Wtr Dist.	145,274	151,605	155,000	148,000	150,000
Penalty Charges	23,066	41,935	40,000	50,000	45,000
Grant Proceeds	0	0	0	0	0
Interest	13,190	29,222	10,000	21,000	15,000
Sale of Equipment	0	0	0	0	0
Misc. Income	227	448	500	1,000	500
TOTAL COLLECTIONS	2,187,438	2,509,670	2,355,500	2,420,000	2,460,500
T/F From:					
GF Unrestricted	0	0	0	0	0
Tornado Recovery	20,883	0	0	0	0
STP2 Constr. Phase 2A	0	0	162,672	1,816,697	0
STP2 Constr. Phase 2B	0	0	250,000	0	0
Sewer Conn.	0	0	0	19,735	47,600
Sewer Bond 1997 Reserve	0	0	0	0	202,116
Sewer Bond 1997 Depr.	0	0	0	0	145,000
Sewer Bond 1997 P & I	0	0	0	0	44,826
TOTAL REVENUE	$ 2,208,321	$ 2,509,670	$ 2,768,172	$ 4,256,432	$ 2,900,042
EXPENDITURES:					
Personnel	$ 649,301	$ 735,808	$ 808,900	$ 735,500	$ 795,500
Operations	379,033	400,729	627,600	443,250	597,750
Capital	49,056	202,401	479,500	291,600	496,000
Debt Service	307,696	282,869	282,757	378,838	238,000
Inter-Fund Transfers	201,725	241,752	304,550	298,462	330,625
TOTAL	$ 1,586,811	$ 1,863,559	$ 2,503,307	$ 2,147,650	$ 2,457,875
Revenue Over (Under) Expenditures	$ 621,510	$ 646,111	$ 264,865	$ 2,108,782	$ 442,167
Intra-Fund Transfers	$ 38,305	$ 2,420,088	$ 522,800	$ 194,120	$ 0
Net Rev. Over (Under) Exp.	$ 583,205	$ (1,773,977)	$ (257,935)	$ 1,914,662	$ 442,167
End. Cash Balance					$ 4,839,571

SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
Personnel Detail						
City Administrator	0.05	0.05				
Public Works Director	0.25	0.25				
Controller	0.10	0.10				
Accountant	0.10	0.10				
Public Works Manager	0.15	0.15				
STP Supervisor	1.00	1.00				
STP Operator	0.95	0.95				
Water/Sewer Distr. Supv.	0.45	0.45				
Water Plant Supv.	0.10	0.10				
WTP Operator	0.10	0.10				
Laborers	3.90	3.90				
Meter Reader	0.00	0.00				
Cust. Serv. Specialists	1.25	1.25				
HR/Cust. Serv. Supv.	0.15	0.15				
			$ 445,925	$ 494,000	$ 465,000	$ 515,000
PW Seasonal	0.25	0.25				
Part Time Wages			9,133	6,500	6,500	6,600
Overtime			39,596	37,500	35,000	39,000
Standby			8,854	9,000	9,000	10,000
Unused Sick Time			4,636	7,600	5,000	8,000
Group Insurance			178,899	197,000	165,000	175,000
Retiree Health Insurance			22,204	28,000	28,000	23,000
Health Savings Plan Contribution			6,002	7,000	6,500	6,900
Unemployment Insurance Tax			1,066	1,800	900	1,000
Workers Comp. Insurance			18,094	18,500	13,000	9,000
Uniform Rental			1,399	2,000	1,600	2,000
TOTAL FTE YEARS	8.80	8.80				
TOTAL PERSONNEL			$ 735,808	$ 808,900	$ 735,500	$ 795,500
Operations Detail						
R/M-Building-Cont.			$ 2,216	$ 70,000	$ 17,000	$ 23,000
R/M-Equipment-Cont.			9,930	17,500	7,250	14,500
R/M-System-Cont.			42,479	50,000	40,000	61,000
Engineering Fees			0	50,000	0	50,000
Legal Fees			1,612	2,500	5,000	5,000
Drug & Alcohol Testing			233	250	200	250
Data Processing Support			11,938	14,600	12,700	14,500
Professional Fees			6,612	18,500	10,500	16,000
Sewer Testing			4,635	7,500	6,500	7,000
Postage Expenses			8,530	10,000	12,000	10,000
IEPA Permit Fees			25,000	25,000	25,000	25,000
Communications			17,913	12,900	11,900	13,000
Printing/Advertising			2,258	2,800	2,250	2,500
Membership Dues			10	250	250	250
Training			854	6,000	3,000	3,500
Reference Materials/Manuals			220	500	450	500
Software			2,317	1,600	2,250	2,250
Electricity			159,444	175,000	150,000	175,000
Heating			4,466	5,700	2,000	5,000
Property Insurance			8,171	10,000	10,000	11,000
Lease/Rent Expense			6,957	10,000	4,500	6,500
Contractual Services			518	12,500	8,000	27,000
R/M-Building-Comm.			6,734	12,500	7,000	12,500
R/M-Equipment-Comm.			9,272	7,000	5,000	7,000
R/M-System-Comm.			26,134	35,000	42,000	28,000
Office Supplies			750	1,500	1,150	1,500
Operating Supplies			3,093	5,000	4,000	5,000
Health & Safety Equipment			5,309	4,000	3,800	4,000
Miscellaneous Equipment			8,397	11,000	9,500	10,000
Chemicals			8,783	28,000	23,250	36,500
Lab/Testing Supplies			8,177	9,000	6,500	8,000
Supplies-Filter Sand			0	0	0	0
Miscellaneous Expenses			810	2,500	300	2,500
Bad Debts			6,957	9,000	10,000	10,000
TOTAL OPERATIONS			$ 400,729	$ 627,600	$ 443,250	$ 597,750
Capital Detail						
Purchase:						
Equipment			$ 59,380	$ 10,000	$ 10,500	$ 26,000
Bldg./Property			0	25,000	0	35,000
System			143,021	394,500	266,100	385,000
System Engineering			0	50,000	15,000	50,000
TOTAL CAPITAL			$ 202,401	$ 479,500	$ 291,600	$ 496,000
Debt Service Detail						
Cummings/Cruger Sanitary Sewer Bond			$ 64,306	$ 64,306	$ 63,691	$ 0
S. Cummings Impr. Bond			22,106	22,106	21,895	0
STP2 IEPA Loan, Phase 2A			0	0	98,673	238,000
STP2 Exp. 1997 (MCB)			196,457	196,344	194,579	0
TOTAL DEBT SERVICE			$ 282,869	$ 282,757	$ 378,838	$ 238,000
Inter-Fund Transfer Detail						
T/F to Water			$ 15,813	$ 18,750	$ 12,662	$ 21,125
T/F to MERF			127,000	170,000	170,000	180,000
T/F to Capital Replacement Fund			27,075	40,980	40,980	50,000
T/F to L/A			404	1,000	1,000	1,200
T/F to City Hall			7,352	9,320	9,320	11,500
T/F to Streets			3,608	0	0	0
T/F to Social Security/Medicare			39,500	42,500	42,500	44,300
T/F to IMRF			21,000	22,000	22,000	22,500
T/F to Tornado Recovery			0	0	0	0
TOTAL INTER-FUND TRANSFERS			$ 241,752	$ 304,550	$ 298,462	$ 330,625
TOTAL EXPENDITURES			$ 1,863,559	$ 2,503,307	$ 2,147,650	$ 2,457,875
Intra-Fund Transfers						
T/F to STP2 Construction, Phase 2A			$ 2,262,885	$ 206,000	$ 0	0
T/F to STP2 Construction, Phase 2B			157,203	0	194,120	0
T/F to Sewer Bond P & I - Ph. 2A			0	190,400	0	0
T/F to Sewer Bond Reserves - Ph. 2A			0	95,200	0	0
T/F to Sewer Bond Depreciation - Ph. 2A			0	31,200	0	0
TOTAL INTRA-FUND TRANSFERS			$ 2,420,088	$ 522,800	$ 194,120	$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			$ 4,283,647	$ 3,026,107	$ 2,341,770	$ 2,457,875
Depreciation Expense						
System			$ 622,858	$ 635,000	$ 635,000	$ 650,000
Buildings			1,698	2,500	2,500	3,000
Equipment			13,235	12,000	15,000	16,500
			$ 637,791	$ 649,500	$ 652,500	$ 669,500

SEWER SUBDIVISION DEVELOPMENT FEE
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 41,997	$ 69,992	$ 70,792
REVENUES:					
Subd. Dev. Fees	$ 27,879	$ 28,860	$ 25,000	$ 0	$ 17,000
T/F from Sewer O & M	0	0	0	0	0
T/F from SWM	0	0	0	0	0
Interest	67	255	0	800	1,000
Miscellaneous	0	0	0	0	0
TOTAL REVENUE	$ 27,946	$ 29,115	$ 25,000	$ 800	$ 18,000
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0
Revenue Over (Under) Expenditures	$ 27,946	$ 29,115	$ 25,000	$ 800	$ 18,000
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	$ 27,946	$ 29,115	$ 25,000	$ 800	$ 18,000
End. Cash Balance					$ 88,792

SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
Personnel Detail						
N/A	0.00	0.00	$ 0	$ 0	$ 0	$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
Purchase:						
Equipment			$ 0	$ 0	$ 0	$ 0
Bldg./Property			0	0	0	0
System			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
SWM			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 0	$ 0	$ 0	$ 0
Intra-Fund Transfers						
Sewer O & M			$ 0	$ 0	$ 0	$ 0
Devonshire Trunk Sewer Capital Project Fund			0	0	0	0
School Street San. Sewer Capital Project Fund			0	0	0	0
TOTAL INTRA-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0

SEWER CONNECTION FEE
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 2,847,625	$ 2,792,852	$ 2,521,516
REVENUES:					
Connection Fees	$ 329,172	$ 100,371	$ 215,000	$ 50,000	$ 108,000
WCB Conn. Fee Reimb.	0	0	0	0	0
COW Building Incentive	0	0	0	0	0
T/F from Gen. Unrest.	0	0	0	0	0
T/F from Swr Bd Res (2009)	0	0	0	0	0
T/F from Swr Bd Depr (2009)	0	0	0	0	0
T/F from Swr Bd Constr	0	0	0	0	0
Interest	8,441	31,118	14,000	35,000	40,000
TOTAL REVENUE	$ 337,613	$ 131,489	$ 229,000	$ 85,000	$ 148,000
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0
Revenue Over (Under) Expenditures	$ 337,613	$ 131,489	$ 229,000	$ 85,000	$ 148,000
Intra-Fund Transfers	338,605	341,040	391,601	356,336	353,194
Net Rev. Over (Under) Exp.	$ (992)	$ (209,551)	$ (162,601)	$ (271,336)	$ (205,194)
End. Cash Balance					$ 2,316,322

SUPPORTING DETAIL FOR SEWER CONNECTION FEE

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
Personnel Detail						
N/A	0.00	0.00	$ 0	$ 0	$ 0	$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
Legal Fees			$ 0	$ 0	$ 0	$ 0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
Purchase:						
Equipment			$ 0	$ 0	$ 0	$ 0
Bldg./Property			0	0	0	0
System			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 0	$ 0	$ 0	$ 0
Intra-Fund Transfers						
T/F to Sewer O & M			$ 0	$ 0	$ 19,735	$ 47,600
T/F to STP2 Construction, Phase 2A			0	51,500	0	0
T/F to Sewer Bond P & I - IEPA Loan Ph. 2A			0	47,600	0	0
T/F to Sewer Bond Reserve - IEPA Loan Ph. 2A			0	23,800	0	0
T/F to Sewer Bond Depreciation - IEPA Loan Ph. 2A			0	7,800	0	0
T/F to Sewer Bond P & I - 2009 IEPA Loan			289,440	289,446	289,446	289,446
T/F to Sewer Bond Reserve - 2009 IEPA Loan			0	0	0	0
T/F to Sewer Bond Depreciation - 2009 IEPA Loan			51,600	51,155	47,155	16,148
TOTAL INTRA-FUND TRANSFERS			$ 341,040	$ 471,301	$ 356,336	$ 353,194
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			$ 341,040	$ 471,301	$ 356,336	$ 353,194

SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	*ACTUAL 16-17*	*BUDGET 17-18*	*EST. ACT. 17-18*	*BUDGET 18-19*
Beg. Cash Balance			$ 44,154	$ 44,326	$ 44,826
REVENUES:					
Interest	$ 129	$ 172	$ 0	$ 500	$ 0
T/F From:					
Sewer O & M	0	0	0	0	0
TOTAL	$ 129	$ 172	$ 0	$ 500	$ 0
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	44,826
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 44,826
Revenue Over (Under) Expenditures	$ 129	$ 172	$ 0	$ 500	$ (44,826)
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
Personnel Detail						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
N/A			0	0	0	0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
N/A			0	0	0	0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
1997 IEPA Loan Principal			$ 0	$ 0	$ 0	$ 0
1997 IEPA Loan Interest			0	0	0	0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Sewer Fund			0	0	0	44,826
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 44,826
TOTAL EXPENDITURES			$ 0	$ 0	$ 0	$ 44,826

SEWER BOND RESERVE ACCOUNT- 1997
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 202,116	$ 202,116	$ 202,116
REVENUES:					
Interest	$ 696	$ 0	$ 0	$ 0	$ 0
T/F From:					
Sewer O & M	(696)	0	0	0	0
Sewer Conn. Fees	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	202,116
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 202,116
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ (202,116)
End. Cash Balance					$ 0

SEWER BOND DEPRECIATION ACCOUNT - 1997
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			$ 145,000	$ 145,000	$ 145,000
REVENUES:					
Interest	$ 507	$ 0	$ 0	$ 0	$ 0
T/F From:					
Sewer O & M	0	0	0	0	0
Sewer Conn. Fees	0	0	0	0	0
TOTAL	$ 507	$ 0	$ 0	$ 0	$ 0
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	145,000
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 145,000
Revenue Over (Under) Expenditures	$ 507	$ 0	$ 0	$ 0	$ (145,000)
End. Cash Balance					$ 0

SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	***ACTUAL 16-17***	***BUDGET 17-18***	***EST. ACT. 17-18***	***BUDGET 18-19***
Beg. Cash Balance			$ 133,498	$ 133,794	$ 133,794
REVENUES:					
Interest	$ 243	$ 302	$ 0	$ 0	$ 0
T/F From:					
Sewer O & M	0	0	0	0	0
Sewer Conn. Fees	311,940	289,440	289,446	289,446	289,446
TOTAL	$ 312,183	$ 289,742	$ 289,446	$ 289,446	$ 289,446
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	289,446	289,446	289,446	289,446	289,446
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 289,446	$ 289,446	$ 289,446	$ 289,446	$ 289,446
Revenue Over (Under) Expenditures	$ 22,737	$ 296	$ 0	$ 0	$ 0
End. Cash Balance					$ 133,794

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
Personnel Detail						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
N/A			0	0	0	0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
N/A			0	0	0	0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
2009 IEPA Loan Principal			289,446	289,446	289,446	289,446
TOTAL DEBT SERVICE			$ 289,446	$ 289,446	$ 289,446	$ 289,446
Inter-Fund Transfer Detail						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 289,446	$ 289,446	$ 289,446	$ 289,446

SEWER BOND RESERVE ACCOUNT - 2009
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 289,446	$ 289,446	$ 289,446
REVENUES:					
Interest	$ 0	$ 0	$ 0	$ 0	$ 0
T/F From:					
Sewerage Fund	0	0	0	0	0
Sewer Conn. Fees	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ 0
End. Cash Balance					$ 289,446

SEWER BOND DEPRECIATION ACCOUNT - 2009
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 452,637	$ 453,250	$ 505,405
REVENUES:					
Interest	$ 1,070	$ 1,713	$ 1,000	$ 5,000	$ 0
T/F From:					
Sewer O & M	0	0	0	0	0
Sewer Conn. Fees	53,760	51,600	51,155	47,155	16,148
TOTAL	$ 54,830	$ 53,313	$ 52,155	$ 52,155	$ 16,148
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0
Revenue Over (Under) Expenditures	$ 54,830	$ 53,313	$ 52,155	$ 52,155	$ 16,148
End. Cash Balance					$ 521,553

SEWER BOND PRINCIPAL & INTEREST ACCOUNT - PHASE 2A
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 0	$ 0	$ 0
REVENUES:					
Interest	$ 0	$ 0	$ 0	$ 0	$ 0
T/F From:					
Sewer O & M	0	0	190,400	0	0
Sewer Conn. Fees	0	0	47,600	0	0
TOTAL	$ 0	$ 0	$ 238,000	$ 0	$ 0
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	238,000	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 238,000	$ 0	$ 0
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ 0
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - PHASE 2A

	FTE YEARS 17-18	*FTE YEARS 18-19*	*ACTUAL 16-17*	*BUDGET 17-18*	*EST.ACT. 17-18*	*BUDGET 18-19*
Personnel Detail						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
N/A			0	0	0	0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
N/A			0	0	0	0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
IEPA Ph. 2A Loan Prinicpal			0	238,000	0	0
TOTAL DEBT SERVICE			$ 0	$ 238,000	$ 0	0
Inter-Fund Transfer Detail						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 0	$ 238,000	$ 0	$ 0

SEWER BOND RESERVE ACCOUNT - PHASE 2A
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 0	$ 0	$ 0
REVENUES:					
Interest	$ 0	$ 0	$ 0	$ 0	$ 0
T/F From:					
Sewer O & M	0	0	95,200	0	0
Sewer Conn. Fees	0	0	23,800	0	0
TOTAL	$ 0	$ 0	$ 119,000	$ 0	$ 0
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 119,000	$ 0	$ 0
End. Cash Balance					$ 0

SEWER BOND DEPRECIATION ACCOUNT - PHASE 2A
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 0	$ 0	$ 0
REVENUES:					
Interest	$ 0	$ 0	$ 0	$ 0	$ 0
T/F From:					
Sewer O & M	0	0	31,200	0	0
Sewer Conn. Fees	0	0	7,800	0	0
TOTAL	$ 0	$ 0	$ 39,000	$ 0	$ 0
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 39,000	$ 0	$ 0
End. Cash Balance					$ 0

STP NO. 2 PHASE 2A CONSTRUCTION ACCOUNT
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 162,672	$ (1,276,703)	$ 0
REVENUES:					
Loan Proceeds	$ 0	$ 0	$ 1,392,500	$ 3,900,000	$ 0
Interest	472	633	0	1,900	0
T/F From					
Sewer O&M	36,136	2,262,885	206,000	0	0
Sewer Conn. Fees	0	0	51,500	0	0
TOTAL REVENUE	$ 36,608	$ 2,263,518	$ 1,650,000	$ 3,901,900	$ 0
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	39,588	3,699,035	1,650,000	808,500	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 39,588	$ 3,699,035	$ 1,650,000	$ 808,500	$ 0
Revenue Over (Under) Expenditures	$ (2,980)	$ (1,435,517)	$ 0	$ 3,093,400	$ 0
Intra-Fund Transfers	0	0	162,672	1,816,697	0
Net Rev. Over (Under) Exp.	$ (2,980)	$ (1,435,517)	$ (162,672)	$ 1,276,703	$ 0
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR STP No. 2 PHASE 2A CONSTRUCTION ACCOUNT

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
Personnel Detail						
N/A	0.00	0.00	$ 0	$ 0	$ 0	$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
Purchase:						
System			$ 3,280,996	$ 1,500,000	$ 722,000	$ 0
System Engineering			410,539	150,000	86,500	0
System Legal			7,500	0	0	0
TOTAL CAPITAL			$ 3,699,035	$ 1,650,000	$ 808,500	$ 0
Debt Service Detail						
IEPA Loan - Phase 2A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 3,699,035	$ 1,650,000	$ 808,500	$ 0
Intra-Fund Transfers						
Sewer O & M			$ 0	$ 162,672	$ 1,816,697	
TOTAL INTRA-FUND TRANSFERS			$ 0	$ 162,672	$ 1,816,697	$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			$ 3,699,035	$ 1,812,672	$ 2,625,197	$ 0

STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			$ 0	$ (19,120)	$ 0
REVENUES:					
Bond Proceeds	$ 0	$ 0	$ 2,317,500	$ 0	$ 1,772,500
T/F From					
Sewer O&M	2,169	157,203	0	194,120	0
Sewer Conn. Fees	0	0	0	0	0
TOTAL REVENUE	$ 2,169	$ 157,203	$ 2,317,500	$ 194,120	$ 1,772,500
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	1,291	176,323	2,067,500	175,000	1,772,500
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 1,291	$ 176,323	$ 2,067,500	$ 175,000	$ 1,772,500
Revenue Over (Under) Expenditures	$ 878	$ (19,120)	$ 250,000	$ 19,120	$ 0
Intra-Fund Transfers	0	0	250,000	0	0
Net Rev. Over (Under) Exp.	$ 878	$ (19,120)	$ 0	$ 19,120	$ 0
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
Personnel Detail						
N/A	0.00	0.00	$ 0	$ 0	$ 0	$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
Purchase:						
System			$ 0	$ 1,560,000	$ 0	$ 1,560,000
System Engineering			176,323	450,000	175,000	175,000
System Legal			0	57,500	0	37,500
TOTAL CAPITAL			$ 176,323	$ 2,067,500	$ 175,000	$ 1,772,500
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 176,323	$ 2,067,500	$ 175,000	$ 1,772,500
Intra-Fund Transfers						
Sewer			$ 0	$ 250,000	$ 0	$ 0
TOTAL INTRA-FUND TRANSFERS			$ 0	$ 250,000	$ 0	$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			$ 176,323	$ 2,317,500	$ 175,000	$ 1,772,500

CAPITAL IMPROVEMENT PROGRAM
PROPRIETARY FUNDS SUMMARY

SEWER FUND

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
SSO remediation	Sewer Fund	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Sanitary Sewer Improvement (CIPP lining)	Sewer Fund	125,000	130,000	135,000	140,000	145,000	675,000
Sanitary Sewer Main Replacement	Sewer Fund	175,000	180,000	185,000	190,000	195,000	925,000
Concrete Improvements - STP2 drying beds	Sewer Fund	50,000	-	-	-	-	50,000
Vehicle and Equipment Building	Sewer Fund	25,000	75,000	-	-	-	100,000
Liftstation Upgrades to VFD	Sewer Fund	-	90,000	-	-	-	90,000
TOTAL		$ 425,000	$ 475,000	$ 320,000	$ 330,000	$ 340,000	$ 1,890,000

STP #2 Phase 2B - FARM CREEK TRUNK SEWER CONSTRUCTION ACCOUNT

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
STP#2 Phase 2B Constr.	IEPA Loan						
Construction/Perm. Easements		$ 1,560,000	$ 3,500,000	$ -	$ -	$ -	$ 5,060,000
Bidding/Construction Engineering		175,000	75,000	-	-	-	250,000
Legal/Temp. Easements		37,500	-	-	-	-	37,500
TOTAL		$ 1,772,500	$ 3,575,000	$ -	$ -	$ -	$ 5,347,500