

2021 Budget Criteria Approved 12-15-20

REVENUE:

- User fees do not increase in 2021.
- Review of pressurized system rates is planned in 2021.
- This budget assumes .5% increase in customers. Customer growth in 2020 is approximately 1%.

EXPENSES:

PERSONNEL

- The personnel budget includes hiring a half time Administrative Assistant for the full year. The increase in personnel budget is approximately \$23,377 in salary and taxes. Benefits are an additional cost of approximately \$7,350. Retirement would not be an expense until 2022.
- The personnel budget includes adding a fulltime crew member in June of 2021. The budget assumes the new crew member would be paid in the wage range of a Wastewater Compliance Officer. The increase in the personnel budget is approximately \$33,755 in salary and taxes. Cost of benefits is approximately \$4,582. Retirement would not be an expense until the anniversary of the hire date of the new employee in 2022. Management may decide to hire an Equipment Operator or Wastewater Operator rather than a Compliance Officer. Costs would be less for either of these positions.
- In light of the current economic climate prompted by the ongoing pandemic, staff is not proposing a merit pool of 4.5% as in years past. Rather staff proposes a merit pool that would cover the cost to increase wages \$0.50 per hour for all employees. This is in keeping with Boone County's approach to grant an across the board increase to all employees. This approach encourages employee retention since it results in higher increases for the positions that traditionally experience the most turnover. The approximate cost is \$12,480 in wages and \$3,500 in benefits.
- The payroll budget also includes funds for possible promotions. Specifically moving Equipment Operator/Wastewater Operators into Sr. Operator positions as outlined in the staff assessment presented to the Board in October of this year.
- Insurance increases include a 4.9% increase in health insurance and 6.4% for long term disability. Dental and life insurance rates remain the same. Cost also increases as employees move into different age brackets and as income levels increase.

OPERATIONS

- Wholesale treatment – City sewer rates are not scheduled to change.
- Wholesale treatment expense increases if Highfield Acres is connected.

CONTRACTUAL SERVICES

- Engineering includes \$10,000 for miscellaneous needs
- Financial consulting: \$15,000 for miscellaneous needs
- Mapping/GIS Phase 4: \$28,370
- Legal Fees are increased \$30,000 for ongoing legal pursuits.

MISCELLANEOUS

- There is a new line item called Digital Newsletter Expense. The billing software offers the opportunity to connect with customers electronically. Staff plans to explore this tool in 2021 and increase digital communication with users.
- Headquarters budget includes a contingency fund of \$18,500 to cover unforeseen repairs or replacement.

- Systems Repairs and Maintenance includes a contingency budget for back up rehabilitation of \$24,000.
- A general contingency fund of \$50,000 is included in this budget.

OTHER EXPENSE

- Loss on Assets includes the cost to close Highfield Acres Lagoon and Rollingwood WWTP.

DEBT SERVICE:

- Proposed construction in 2021 - Highfield Acres Lagoon Closure by way of connection to the City of Columbia and Rollingwood WWTP Closure by way of connection to Midway Crossings WWTP. Staff plans to apply for MDNR Water Quality Incentive Grants to fund 50% of the project. If the grants are not awarded, staff would pursue a SRF loan for the entire cost of the Rollingwood Interceptor and reschedule the Highfield Acres Project for 2022.
- The sewer jet is scheduled for replacement at an approximate cost of \$310,000. Staff plans to enter into a Lease Purchase Agreement for a new jet in 2021. The first payment would be due in 2022.

CAPITAL ADDITIONS: (paid for out of cash)

Capital Additions are detailed on the Capital Adds & Improvements Page. Some of the items are carry overs from 2020. A couple of items of note include:

- Rehabilitation of Shalimar Pump Station at a cost of \$133,446.
- Resurfacing the office parking lot
- Begin design on a Facility Plan for the Midway Area

2021 Capital Additions Improvements

CAPITAL ADDITIONS FUNDED BY CASH RESERVES

Electronic Equip Replacement	\$10,000
Headquarters' Parking Lot	\$25,000
Granite Software for TV Truck	\$36,000
Replace 1 Ton Crane Truck Chasis	\$94,000
Replace 18.5 Foot Dovetail Trailer	\$9,500

TOTAL CAPITAL ADDITIONS FUNDED BY CASH \$71,000

CAPITAL IMPROVEMENTS FUNDED BY CASH RESERVES

Engineering Odor Control for Crestwood Hills PS, New Control Panel for Shalimar Gardens PS and Adding Anodes to WWTPs	\$35,000
Crestwood Hills Pump Station Rehab	\$14,500
Line Relocation El Rey	\$16,400
Hydraulic Modeling for New Pumps in Hillcreek	\$5,000
Shalimar Gardens LS and Collection System Rehab	\$133,448

Total Capital Improvements from Cash \$ 204,348

Engineering Design - (Recovered when project is funded.)

Midway Crossings Facility Plan	\$38,000
Richardson Acres & Brown Station Interceptors	\$34,600
Rollingwood Interceptor	\$30,000
Phenora North NID	\$11,000
Bolli Road NID	\$12,310

Total Design \$ 125,910

Easement Acquisition (Recovered when project is funded.)

Highfield Acres	\$30,000
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Total Acquisition \$30,000

TOTAL CAPITAL IMPROVEMENTS FUNDED BY CASH \$360,258

TOTAL CAPITAL ADDITIONS & IMPROVEMENTS FROM CASH \$431,258

Reimbursables & Other Income

Design & Land Acquisition Costs collected at loan closing	\$ 155,000
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TOTAL REIMBURSEABLES \$ (155,000)

NET CASH ADDs & REIMBURSEABLES & OTHER INC \$ 276,258

SRF PROJECTS

2021 Loans

Rollingwood	\$ 385,000
Highfield	\$ 259,265

TOTAL CAPITAL IMPROVEMENTS FUNDED BY LOANS/GRANTS \$ 644,265

TOTAL CAPITAL ADDITIONS & IMPROVEMENTS \$ 920,523

FY 2021 Operating Budget

	Jan - Dec 19	Jan - Sept 20	Projected Year End 2020	2020 Budget	2021 Budget
Ordinary Income/Expense					
Income					
401000 · Customer Fees					
401100 · User Fees	4,641,015	3,587,893	4,783,857	4,782,624	4,807,776
401200 · Late Penalty Charge	20,151	7,647	12,147	20,324	12,754
401300 · Connection Fees	61,360	53,350	64,020	60,000	60,000
401400 · Inspection Fees	4,110	4,130	5,507	4,000	4,000
401500 · Contracted Services	34,217	32,085	42,780	30,000	30,000
Total 401000 · Customer Fees	4,760,853	3,685,105	4,908,311	4,896,948	4,914,531
415000 · Interest Income					
415300 · Interest Inc-MMkt	22,189	6,045	6,960	22,500	3,660
415500 · Interest Inc-Cking	3,359	892	997	3,450	420
415700 · Interest Inc-SRF	83,142	66,026	68,326	66,067	0
Total 415000 · Interest Income	108,690	72,963	76,283	92,017	4,080
498000 · Miscellaneous Income	3,440	1,147	15,147	0	0
Total Income	4,872,982	3,759,214	4,999,740	4,988,965	4,918,611
Expense					
501000 · Personnel Expenses					
501110 · Salary - Administrative	288,970	239,542	321,795	325,000	291,114
501120 · Overtime - Administrative	4,067	360	493	5,000	4,400
501210 · Salary - Operations	509,479	377,555	516,654	512,000	527,156
501220 · Overtime - Operations	33,500	20,896	28,595	31,500	31,500
501230 · Standby Compensation	18,349	16,264	18,500	22,060	22,060
501235 · Shift Differential	530	360	540	1,250	1,250
501240 · Salary - Temporary	0	0	0	8,000	8,000
501300 · Uniform - Safety Shoes	4,292	2,244	2,992	6,000	10,900
501400 · FICA - Employer	69,472	53,870	71,245	72,140	70,352
501500 · Worker's Compensation	15,831	11,672	15,299	15,950	24,100
501600 · Medical Insurance	95,128	71,456	95,274	104,500	117,042
501650 · Life Insurance	1,693	1,210	1,614	2,000	1,632
501700 · Dental Insurance	6,423	4,896	6,529	7,000	7,441
501800 · Long Term Disability	3,060	2,349	3,132	3,300	3,360
501900 · Retirement - BCRSD Contribution	60,204	44,686	61,150	62,000	65,462
502100 · Employee Assistance Program	0	0	0	250	250

FY 2021 Operating Budget

	Jan - Dec 19	Jan - Sept 20	Projected Year End 2020	2020 Budget	2021 Budget
502200 · Safety Incentive Expense	500	0	0	600	600
Total 501000 · Personnel Expenses	1,111,499	847,361	1,143,810	1,178,550	1,186,618
520000 · Materials & Supplies					
520100 · Postage	2,256	2,624	3,499	2,275	3,500
520300 · Office Supplies	2,356	1,309	1,745	2,500	2,500
520400 Work From Home		3,093	3,100		1,000
520600 · Printing & Duplicating	1,329	379	505	1,000	1,000
520900 · Computer Supplies	953	1,036	1,381	1,000	1,000
Total 520000 · Materials & Supplies	6,894	8,441	10,231	6,775	9,000
530000 · Bond Issuance & Admin Fees					
532000 · SRF Bond Issuance Exp	117,389	90,362	90,462	102,545	102,096
535000 · Other Loan/Lease Purchase Exp	922	46	46	46	46
Total 530000 · Bond Issuance Expense	118,311	90,407	90,507	102,591	102,142
540000 · Dues, Training, Seminars					
540200 · Dues	5,236	4,072	4,272	5,380	5,380
540400 · Seminars	987	1,510	1,810	7,500	7,500
540600 · Training	5,949	425	567	8,600	8,600
Total 540000 · Dues, Training, Seminars	12,171	6,008	6,649	21,480	21,480
545000 · Utilities					
545100 · Telephone	25,719				
545110 - Mobile Phones & Ipads		9,273	10,116	8,250	10,550
545120 - Land Lines - Office & Alarms		13,529	14,759	11,800	15,400
545130 - Omnisite Alarm Fees		5,078	5,078	3,750	5,500
545140 - Rocky Fork WWTP Internet		1,100	1,200	1,200	1,250
Total 545100 - Telephone		28,980	31,153	25,000	32,700
545200 · Utilities Systems					
545201 · Systems Electric	142,391	112,241	149,655	155,000	155,000
545203 · Systems Natural Gas	2,657	1,672	2,230	2,500	2,500
545205 · Systems - Water	2,085	1,630	2,173	2,200	2,200
545210 · Systems - Trash	564	423	564	700	700
Total 545200 · Utilities Systems	147,698	115,966	154,621	160,400	160,400
545500 · Utilities Building					
545501 · Building - Electric	2,515	1,921	2,561	2,650	2,650
545505 · Building - Water & Sewer	458	300	400	475	475

FY 2021 Operating Budget

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545507 · Building Trash	1,519	1,013	1,350	1,550	1,550
545509 · Building - Natural Gas	1,579	600	945	2,000	2,000
Total 545500 · Utilities Building	6,071	3,834	5,257	6,675	6,675
Total 545000 · Utilities	179,487	148,779	191,030	192,075	199,775
550000 · Equipment Expenses					
550100 · Gasoline	28,637	22,040	29,387	38,500	38,500
550300 · Mileage	111	0	0	300	300
550400 · Vehicle & Equip Repairs & Maint	24,678	22,433	29,911	25,000	25,000
Total 550000 · Equipment Expenses	53,426	44,473	59,298	63,800	63,800
550700 · Systems Repairs and Maintenance					
550705 · Shop Supplies	4,106	3,953	5,271	3,400	3,400
550706 · Safety Equipment - PPE		4,665	6,220		8,500
550710 · Treatment Costs					
550711 · Equipment Rental WWTP	2,413	2,954	3,939	2,500	2,500
550713 · Lab Supplies	7,043	1,857	2,476	8,500	8,500
550714 · Chemicals	569	544	725	4,500	4,500
550715 · Sludge Disposal	45,080	47,789	63,718	60,000	50,000
550716 · Lab Analysis	8,791	5,242	6,990	9,000	12,000
550718 · Equipment Replacemnt-treatmnt	55,097	52,326	69,769	54,000	60,000
550719 · Construction & Materials -Trtmt	976	6,070	8,093	4,500	4,500
Total 550710 · Treatment Costs	119,970	116,782	155,709	143,000	142,000
550750 · Collection Systems					
550751 · Equipment Rental Collection Sys	9,121	2,480	3,306	7,500	7,500
550753 · Locates - MO One Call	4,616	3,498	4,664	6,000	6,000
550754 · Pressurized System Parts	58,205	34,683	51,344	60,000	80,000
550755 · Mapping/TV Inspection	2309	4,269	4,500	2,500	7,350
550756 · Equipment Replacemnt-Collection	24,244	28,975	38,634	25,000	35,000
550758 · Construction & Mat-Collection	11,618	3,228	4,304	20,000	20,000
550759 · Back-up Rehabilitation	0	6,374	8,498	24,000	24,000
Total 550750 · Collection Systems	110,113	83,507	115,250	145,000	179,850
Total 550700 · Systems Repairs and Maintenance	234,189	208,907	276,230	291,400	325,250
550800 · Misc. Equipment Repair & Maint					
551000 · Wholesale Treatment	995,253	843,187	1,012,187	1,001,170	1,019,887
552000 · Headquarters Repair & Maint	12,365	1,471	1,961	18,500	18,500

FY 2021 Operating Budget

	Jan - Dec 19	Jan - Sept 20	Projected Year End 2020	2020 Budget	2021 Budget
560000 · Contractual Services		0			
560100 · Insurance	42,836	36,199	47,983	45,500	48,000
560300 · Legal Fees	48,573	64,000	81,500	52,000	82,000
560500 · Engineering & Surveys	9,473	18,410	21,410	10,000	21,500
560700 · Outside Services	6,012	2,432	3,242	6,300	6,300
560900 · Land Rent	100	100	100	100	100
561500 · Equipment Service Contracts	16,740	16,970	17,901	17,000	18,000
561700 · Audit	8,600	8,900	8,900	10,500	9,167
561900 · Answering Service	1,897	2,319	3,092	2,000	3,100
562100 · Temporary Labor Services	0	0	0	5,000	5,000
562200 · Management Contract - County	4,971	3,748	4,997	5,000	5,000
562300 · Computer Billing Services BEC	77,465	59,041	78,721	77,500	78,770
562400 · Contract Services - GIS Development	64,517	476	476	9,050	28,370
562500 · Contract Services - Financial Consultant		8,302	8,302	10,000	25,000
562600 · Contract Services - Misc (Hertzig)		36,950	36,950	36,950	8,750
562700 · Mowing Contract	36,793	28,855	32,535	40,000	40,000
Total 560000 · Contractual Services	317,977	286,701	346,109	326,900	379,057
565000 · Miscellaneous					
565100 · Public Notices	3,845	20	27	2,000	2,000
565200 · DNR Connection Fee	5,256	4,886	4,886	6,000	5,000
565300 · Recording and Permit Fees	2,046	687	916	1,800	1,800
565400 · Annual Meeting	0	0	0	150	150
565500 · Subscriptions	360	769	1,025	350	1,100
565600 · Newsletter Expense	6,199	3,212	6,425	6,000	5,000
Digital Newsletter Expense					1,500
565700 · Administrative Expense	5,806	1,008	1,344	6,000	3,000
565800 · Contingency & Election	0	0	0	50,000	50,000
565900 · Bank Service Charges	1,214	1,068	1,424	1,300	1,500
Total 565000 · Miscellaneous	24,727	11,650	16,047	73,600	71,050
566000 · Bad Debt Write Off	31,580	0	32,070	28,000	35,000
580000 · Depreciation					
580200 · Depreciation-Furniture & Fix	5,511	3,641	4,886	7,889	12,250
580300 · Depreciation-Mach & Equip	41,137	26,731	35,039	54,833	70,555
580500 · Depreciation-Bldg Add	1,133	850	1,133	1,133	1,133

FY 2021 Operating Budget

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580600 · Depreciation-Vehicles	28,454	32,676	40,395	39,853	42,124
580700 · Depreciation-Trmnt Plants	592,904	450,305	600,406	600,544	622,906
580800 · Depreciation-Collection Systems	604,550	440,986	599,503	610,004	616,653
581100 · Depreciation-Floor	211	158	211	211	211
Total 580000 · Depreciation	1,273,900	955,346	1,281,573	1,314,467	1,365,832
585000 · Interest Expense					
585200 - Lease Purchase Int Exp	8	2,513	2,513	2,506	2,036
585300 - Rocheport Loan Inter Exp		77	154	154	142
585500 · SRF Interest Expense	315,228	177,316	299,221	298,793	263,916
Total 585000 · Interest Expense	315,237	179,905	301,887	301,453	266,093
Total Expense	4,687,016	3,632,638	4,769,590	4,920,761	5,063,485
Net Ordinary Income	185,966	126,576	230,150	68,204	(144,874)
Other Income/Expense					
750000 · Non-Operating Income					
750200 · Sale of Real Estate					
850000 · Other Expenses					
852000 · Loss on Demolition of Plant	0	106,250	106,250	106,250	82,000
853000 · Gain/Loss on Machinery & Equip		(7,239)	(7,239)		
Net Income	185,966	13,087	116,661	(38,046)	(226,874)

2021 Capital Additions Improvements

SUMMARY OF SRF BOND CLOSINGS

1998	Clearview WWTP	\$595,000
2000	Clearview, Gregory Hts, Fairway LS, SRK, Bearfield	\$1,090,000
2002	Shaw WWTP, Walnut Brook Interceptor	\$360,000
2004	Prairie Meadows, H-21 Improvements	\$1,095,000
2006	Prairie Meadows, El Chap Ext, Sunrise Estates Evaluation	\$675,000
2007	Clearview PS Intrcpt, SE Rehab, Eagle Knoll UV, El Chap Intrcpt, S Fork Intrcpt, Rocky Fork Design, Rayfield PS	\$2,710,000
2009	Rollingwood Closure, Meadow Village WRF, Concorde Est Ext, SE PS Intrcpt, Sugar Tree Intrcpt - ARRA Grant	\$885,270
2011	University and Arrowhead Lake Estates Interceptor	\$438,000
2012	Rayfield Interceptor & PS, Fairway Meadows E & Shaw Intercpt Des & Const	\$1,208,878
2013	Rocky Fork WRF & Hwy HH Connection to City of Columbia	\$12,198,000
2015	El Rey, Spring Park, Sunrise Estates, Westwood Meadows, Rocky Fork	\$3,064,000
2019	Lee Heights & Oberlin Valley	\$1,104,351
	TOTAL BOND CLOSINGS	\$25,423,499

PROPOSED 2021

2021	Highfield Acres and Rollingwood Closures	\$ 644,265
	TOTAL PROPOSED FOR 2021	\$644,265
	Total Bond Closings + Proposed 2021 Bond Closing	\$26,067,764
	Total Bonding Authority Approved by Voters	\$28,650,000
	Bonding Authority Balance	\$2,582,236

2021 CASH FLOW SUMMARY

	Beginning Balance	1,315,000
REVENUE		4,977,493
EXPENSES (LESS DEP & INT)		(3,422,959)
DEBT SERVICE PAYMENT		(1,404,345)
CAPITAL ADDITIONS		(71,000)
CAPITAL IMPROVEMENTS		
<u>CASH</u>		
System rehab & purchase		(204,348)
Design		(125,910)
Easement Acquisition		(30,000)
Design Expense Recovered at Closing		155,000
<u>BORROWED FUNDS</u>		644,265
BORROWED FUNDS (SHORT TERM)		0
BORROWED FUNDS (LONG TERM)		(644,265)
	End Balance	1,188,931
	Add/Loss	(126,069)

Equipment Replacement Schedule

DESCRIPTION	SERIAL NO.	BCRSD NO.	YEAR	LIFE	COST	FY21	FY22	FY23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Vehicles/Trailers														
2020 Dodge Ram 1500 Classic PU	3C6JR7DG9LG190012	1- Jason	2020	10	20,757									
Chevy International Dump Truck	3HAEUTAN1KH197543	10	2019	10	115,885									
2019 Dodge Ram 1500 Classic PU - 4 door	1C6RR7KG6KS581065	7 - Andy	2019	10	23,245									
Ford PU F-150	1FTMF1EF1HKC86878	14 - Virgil	2017	7	25,296				27,900					
Ford PU XL 3/4 Ton F-250	1FTBTF2B69GEC45204	15 - Scott	2016	7	25,167			27,684						
Ford PU 4WD Reg Cab F-150	1FTMF1EF9GKD82563	4 - Kevin	2016	7	24,133			27900	-					
Ford F-150	1FTMF1EM7EKD69628	8 - Roy	2014	7	20,400		23,000							
Ford F-250	1FTBF2B6XEEB67884	5 - Russ	2014	7	27,736		30,510							
FORD EXPLORER	1FMHK8B89BGA61822	2 - Tom	2011	10	23,339		25,673							
Chevy PU 4WD Ext Cab	1GCDT19E988204094	3	2008	10	16,245									
Enclosed 7X16 Trailer			2020	10	10,695									
CCTV Inspection Trailer (utility trailer)	5GLBE1221GC000153	TV	2016	10	106,862					117,548				
2014 International 4300 Chassis - Tank Truck	1HTJTSKN1EH021953	12	2014	10	101,995				131,250					
Freightliner SEWER JET	1FVACYBS6BDAX4812	9	2011	10	189,910	310,000								
FORD F-550 - ONE TON/W Crane (new Chassis 2020)	1FDUF5HT5BEC25754	6	2011	7	79,665	94,000	100,000						120,000	
EAGER BEAVER HALX20 (BACK HOE TRAILER)	112H5V3193L062024	308	2003	10	12,475			17,000						
Starlite 8.6-23 Dovetapi (18.5'X96") Trailer	13yfs23265co95424		2005	10	4,095	9,500								
CMT 5X10 ONE AXLE/TILT Utility Trailer	47745101695400581	304	1995	10	550									
17 Vehicles/Trailers			TOTAL VEHICLES		815,975	413,500	179,183	72,584	159,150	117,548	-	-	120,000	-

Equipment

Scag STTGIU-27KA Turf Tiger	B6600120	205	2006	10	8,800									
Ford New Holland Tractor bought from City in 2005	BD645576		1993	10	10,000									
Portable Flow Meter	KA1409132001				4,500									
Bobcat T590 Track Loader	A3NR11111		2013	10	44,963			49,459						
Baldor Gen-Triton (HWY HH) ST-6SB-L-TY0001A25	4TCUS1060DH612295		2014	20-30	36,000									
CH&E 6" TRASH PUMP	C522500M	307	2000	15	15,600		25,000							
Kubota K Series Ecavator	26225		2013	10	83,000				91,300					
Generator Trailer Mount (Newtown PS)BALDOR T235	4TCSU10418H511271	306	2009	10	18,900		25,000							
TV Camera Monitoring Unit														
Prairie Meadows Generator-Generac Model 6577250100	2089151		2006	20-30	77,206						84,927			
Martha's Grove Generator-Cummins	LO50861045			20-30										
Midway Crossing Generator-Generac	2093598													
Kinkade Crossing Caterpillar Generator	CAT00C44404B													
Rocky Fork Kohler Generator	2064643													
BOD Incubator Precision model 815 115 VAC (lab)	WB11638291		2011	10	4,410		6,500							
17 Equipment (16 Insured)			TOTAL EQUIPMENT		303,379	-	56,500	49,459	91,300	-	84,927	-	-	-
			GRAND TOTAL		1,119,354	413,500	235,683	122,043	250,450	117,548	84,927	-	120,000	-