

# **SEWER FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**SANITARY SEWER FUND**  
**City of Rolla**  
**Fiscal Year 2023 - 2024**

	<b><u>Audit</u></b> <b><u>2021</u></b>	<b><u>Audit</u></b> <b><u>2022</u></b>	<b><u>Estimated</u></b> <b><u>2023</u></b>	<b><u>Adopted</u></b> <b><u>2024</u></b>
<b>REVENUES</b>				
Charges for Services	4,169,364	4,579,785	5,014,000	5,312,000
Grants	6,514	0	0	80,000
Other Income	209,836	115,987	27,000	65,000
Bond Proceeds	13,713,404	5,946,281	921,584	0
<b>Total Revenues</b>	<b>18,099,118</b>	<b>10,642,054</b>	<b>5,962,584</b>	<b>5,457,000</b>
<b>EXPENDITURES</b>				
Personnel	1,035,591	1,087,854	1,147,775	1,210,750
Supplies & Bldg. Mntc.	294,110	344,264	361,600	373,000
Services	1,465,444	843,693	505,135	561,400
Maintenance & Imp.	519,319	785,295	641,800	676,000
Capital Expenditures	14,819,892	8,094,298	3,567,300	2,226,500
<b>Total Expenditures</b>	<b>18,134,355</b>	<b>11,155,404</b>	<b>6,223,610</b>	<b>5,047,650</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(35,237)</b>	<b>(513,350)</b>	<b>(261,026)</b>	<b>409,350</b>
<b>FUND TRANSFERS</b>				
To General Fund	(456,100)	(205,000)	(209,000)	(169,300)
To Street Fund	0	(292,391)	(232,200)	(285,569)
<b>TOTAL REVENUES OVER EXPENDITURES</b>	<b>(35,237)</b>	<b>(805,741)</b>	<b>(493,226)</b>	<b>123,781</b>
<b>BEGINNING CASH BALANCE (10/1)</b>	<b>2,992,289</b>	<b>2,957,052</b>	<b>2,151,311</b>	<b>1,658,085</b>
<b>ENDING CASH BALANCE (9/30)</b>	<b>2,957,052</b>	<b>2,151,311</b>	<b>1,658,085</b>	<b>1,781,866</b>
<b>FOOTNOTES:</b>				
<b>RESTRICTED CASH</b>	<b>1,499,603</b>	<b>502,500</b>	<b>508,500</b>	<b>510,000</b>
<b>PROJECTED UNRESTRICTED CASH</b>	<b>1,457,449</b>	<b>1,648,811</b>	<b>1,149,585</b>	<b>1,271,866</b>

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

	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>	<u>2024 Adopted</u>
Federal & State Grants	\$ 6,513.61	\$ -	\$ -	\$ 80,000.00
Reimbursements	\$ 15,580.80	\$ 9,391.40	\$ 1,000.00	\$ 40,000.00
Bond Proceeds	\$ 13,713,404.24	\$ 5,946,281.34	\$ 921,584.00	\$ -
Non-Resident Sewer charge	\$ 96,215.31	\$ 97,597.93	\$ 115,000.00	\$ 123,000.00
City Sewer User Fees	\$ 3,314,696.91	\$ 3,524,151.84	\$ 3,900,000.00	\$ 4,200,000.00
Service Availability Fees	\$ 954,055.01	\$ 1,172,434.10	\$ 1,200,000.00	\$ 1,225,000.00
Airport Water/Sewer Fees	\$ 25,502.67	\$ 27,724.52	\$ 32,000.00	\$ 34,000.00
Refund Sewer User Fees	\$ (232,409.57)	\$ (254,353.10)	\$ (263,000.00)	\$ (285,000.00)
Installations-Sewer	\$ 11,304.01	\$ 12,229.75	\$ 30,000.00	\$ 15,000.00
Interest--Sewer Fund	\$ 3,877.44	\$ 5,221.75	\$ 19,000.00	\$ 20,000.00
Interest - SRF Funds	\$ 183,435.69	\$ 90,254.48	\$ -	\$ -
Lease Purchase Revenue	\$ -	\$ -	\$ -	\$ -
Contra Account - Lease Purchase	\$ -	\$ -	\$ -	\$ -
Sale of Property	\$ 2,514.50	\$ 9,085.00	\$ 7,000.00	\$ 5,000.00
Miscellaneous Income	\$ 6.32	\$ -	\$ -	\$ -
Gain/Loss of Asset Disposal	\$ -	\$ -	\$ -	\$ -
Capital Contriubtion	\$ 4,415.12	\$ 2,034.57	\$ -	\$ -
Due to/from Street	\$ -	\$ (292,391.00)	\$ (232,200.00)	\$ (285,568.75)
Contr to/from General Fd	\$ (456,100.00)	\$ (205,000.00)	\$ (209,000.00)	\$ (169,300.00)
<b>FUND TOTAL</b>	<b>\$ 17,643,012.06</b>	<b>\$ 10,144,662.58</b>	<b>\$ 5,521,384.00</b>	<b>\$ 5,002,131.25</b>

# SEWER FUND

## Sewer Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2022-23 ADOPTED
<b>Personnel</b>					
Salary & Wages- Full time	631,436	705,383	735,000	742,000	770,000
Salary & Wages- Part time	22,567	23,275	25,000	45,750	48,250
Salary & Wages- Overtime	42,791	38,978	45,000	34,800	38,000
Empl. Bene.- FICA	47,809	58,821	60,625	52,000	55,000
Empl. Bene.- LAGERS	63,658	73,057	73,000	69,800	66,000
Empl. Bene. - Life/Disability	2,863	2,986	2,900	2,900	3,000
Empl. Bene - Health Insurance	218,348	184,750	288,000	200,000	230,000
Empl. Bene.- Unemployment	5,440	0	0	0	0
Empl. Bene - Cellphone Stipend	679	604	700	525	500
	<b>1,035,591</b>	<b>1,087,854</b>	<b>1,230,225</b>	<b>1,147,775</b>	<b>1,210,750</b>
<b>Supplies &amp; Bldg. Maintenance</b>					
Office/Building Supplies	4,469	7,884	5,000	9,000	9,000
Postage	4,250	8,665	6,700	6,100	7,000
Telephone	15,928	16,496	16,000	16,500	17,000
Utilities	269,463	311,219	300,000	330,000	340,000
	<b>294,110</b>	<b>344,264</b>	<b>327,700</b>	<b>361,600</b>	<b>373,000</b>
<b>Services</b>					
Advertising	558	285	500	150	300
Insurance	117,771	117,372	134,975	133,085	142,400
Subscription and Dues	1,575	5,051	500	4,500	5,000
Legal	2,670	57	50	100	100
Professional/Contractual	146,487	504,464	85,000	168,100	220,000
Professional/Contractual - Treatment Plant	996,127	0	55,000	0	0
Travel/Meetings	0	0	500	500	500
Training	956	232	500	4,500	4,500
Rent	6,923	25,548	5,000	0	1,000
Uniform Services	6,846	2,921	5,000	6,000	6,000
Misc. Expenses	241	99	0	200	100
Election Expense	0	0	0	0	0
RMU Billing Svs	185,290	187,665	187,465	188,000	181,500
	<b>1,465,444</b>	<b>843,693</b>	<b>474,490</b>	<b>505,135</b>	<b>561,400</b>
<b>Maintenance &amp; Improvements</b>					
Petroleum Products	35,467	68,163	55,000	55,000	60,000
Small Tools	6,296	2,989	5,000	1,500	3,000
Vehicle/Equip Repairs & Mntc.	55,135	101,138	60,000	75,000	78,000
Machine Maintenance	0	0	0	0	0
Materials (Sewer)	276,356	330,377	250,000	355,000	330,000
Treatment Plant Maintenance	135,515	268,351	200,000	150,000	180,000
Pretreatment	0	5,925	0	0	0
Building Repairs & Maint	10,550	8,351	2,500	5,300	5,000
Chemicals	0	0	0	0	20,000
	<b>519,319</b>	<b>785,295</b>	<b>572,500</b>	<b>641,800</b>	<b>676,000</b>
<b>Capital Expenditures</b>					
Grant Expense	0	0	0	0	0
Equipment	16,244	17,931	180,000	148,000	170,000
Vehicles	358	0	0	0	0
Lease Purchase	461,674	396,738	407,000	429,500	155,000
Building & Grounds	1,522	(2,302)	2,000	1,300	1,500
Debt Service Expense	361,237	512,909	1,700,000	1,900,000	1,900,000
Sewer System	4,031	1,818	415,000	0	0
Interest Expense/Bond Issuance	1,278	24,665	0	0	0
Treatment Plant Upgrade	13,121,023	6,302,181	565,517	1,088,500	0
Depreciation Expense	852,524	840,358	0	0	0
	<b>14,819,892</b>	<b>8,094,298</b>	<b>3,269,517</b>	<b>3,567,300</b>	<b>2,226,500</b>
<b>TOTAL SEWER EXPENDITURES</b>	<b>18,134,355</b>	<b>11,155,404</b>	<b>5,874,432</b>	<b>6,223,610</b>	<b>5,047,650</b>