

**FORM
LB-11**

This fund is authorized and established by Resolution No. 25-02 on May 15, 2025 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 2035

Capital Reserve Fund
(Fund)

OWW Unit 2 Sanitary District
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27					
Actual		Adopted Budget Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25								
			RESOURCES						
1	267,676	268,344	268,906	1	Cash on hand * (cash basis), or	217,500	217,500		1
2				2	Working Capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	668	675	400	4	Interest	500	500		4
5	30,000	-		5	Transferred IN, from other funds	30,000	30,000		5
6				6					6
7				7					7
8				8					8
9	268,344	269,019	269,306	9	Total Resources, except taxes to be levied	248,000	248,000	-	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	268,344	269,019	269,306	12	TOTAL RESOURCES	248,000	248,000	-	12
				REQUIREMENTS **					
13				13	Org. Unit or Prog. & Activity	Object Classification	Detail		13
14			58,000	14	Sewer Services	Capital Outlay	Airvac Radios & Equipment	80,000	80,000
15				15	Sewer Services	Capital Outlay	New Driveway Installation	60,000	60,000
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	268,344	269,019		24	Ending balance (prior years)				
25			211,306	25	UNAPPROPRIATED ENDING FUND BALANCE			108,000	108,000
26	268,344	269,019	269,306	26	TOTAL REQUIREMENTS			248,000	248,000

*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 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1	150	150	150	1. Petty Cash	150	150		1
2	33,370	20,922	25,000	2. Operating Checking	25,000	25,000		2
3	267,676	268,345	268,850	3. Capital Reserve Fund	218,000	218,000		3
4	498,626	467,116	556,100	4. LGIP - SDC's Monies	575,000	575,000		4
5	292,660	293,857	290,000	5. LGIP - Bond Loan Reserve Payment	290,000	290,000		5
6	288,500	288,500	288,750	6. LGIP - Bond Reserve Requirement	288,750	288,750		6
7	1,380,982	1,338,890	1,428,850	7. Total Beginning Cash	1,396,900	1,396,900	-	7
8	53,228	54,315	20,000	8. Interest (Temporary Investments)	20,000	20,000		8
9	20,298	20,298	20,298	9. Lease Income (AT&T) \$1,860.65 per month	22,328	22,328		9
10	789,262	795,525	800,976	10. User Fees x 908 (\$80.00 Monthly Fee)	871,680	871,680		10
11	47,627	86,174	51,268	11. SDC Fees & Connection Fee x 4 (\$13,150.00)	52,600	52,600		11
12	15,053	13,778	20,000	12. Other Fees and Charges	20,000	20,000		12
13	-		-	13. Grant Income	-		-	13
14	925,468	970,090	912,542	14. Total Income, except taxes to be levied	986,608	986,608	-	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	2,306,450	2,308,980	2,341,392	23. Total resources, except taxes to be levied	2,383,508	2,383,508	-	23
24				24. Taxes estimated to be received				24
25				25. Taxes collected in year levied				25
26	2,306,450	2,308,980	2,341,392	26. TOTAL RESOURCES	2,383,508	2,383,508	-	26

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

**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 2025-26	REQUIREMENTS FOR: Sewer Services	Budget For Next Year 2026-27			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2023-24	First Preceding Year 2024-25						
				PERSONNEL SERVICES				
1	260,939	258,987	297,240	1. Salaries (Wages, Over-time, On-Call, COLA)	271,736	271,736		1
2	71,722	69,696	67,000	2. Benefits (Health Insurance & Retirement)	61,000	61,000		2
3	25,539	27,700	30,000	3. Taxes & Insurance (Payroll Taxes & W.C. Insurance)	30,000	30,000		3
4				4				4
5	358,200	356,383	394,240	5. TOTAL PERSONNEL SERVICES	362,736	362,736	-	5
6	4.00	4.00	4.00	6. Total Full-Time Equivalent (FTE)	3.50			6
				MATERIALS AND SERVICES				
7	2,682	3,251	3,000	7. Bank Charges	3,000	3,000		7
8	2,995	1,318	10,000	8. Education & Training	5,000	5,000		8
9	8,118	6,052	10,000	9. Travel, Lodging & Meals	5,000	5,000		9
10	4,905	6,049	7,000	10. Fees, Dues & Assessments *	6,000	6,000		10
11	17,423	19,676	22,000	11. Property Insurance & Taxes	24,000	24,000		11
12	1,968	2,107	3,000	12. Licenses & Permits	2,500	2,500		12
13	3,583	605	3,000	13. Administration Costs	3,000	3,000		13
14	37,870	68,423	50,000	14. Contract Service *	56,000	56,000		14
15	19,023	20,078	21,000	15. Office Costs (Paper, Supplies, Postage) *	22,350	22,350		15
16	45,098	49,382	50,000	16. Utilities (Electric, Propane, Telephone, Garbage) *	52,500	52,500		16
17	22,006	26,181	26,000	17. Plant Supplies & Testing *	17,250	17,250		17
18	56,759	92,423	89,000	18. Operation Maintenance & Repair *	64,800	64,800		18
19	222,430	295,545	294,000	19. TOTAL MATERIALS AND SERVICES	261,400	261,400	-	19
				CAPITAL OUTLAY				
20	1,800	3,718	45,000	20. Construction	60,000	60,000		20
21	103,920	48,033	88,000	21. Equipment	80,000	80,000		21
22				22				22
23	105,720	51,751	133,000	23 TOTAL CAPITAL OUTLAY	140,000	140,000	-	23
24	686,350	703,679	821,240	24 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	764,136	764,136	-	24
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
25				25				25
26	686,350	703,679	821,240	26 TOTAL ORG./PROG. REQUIREMENTS	764,136	764,136	-	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 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
				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	151,131	100,000	155,000	11. Principal	160,000	160,000	-	11
12	130,079	184,925	132,875	12. Interest	125,000	125,000	-	12
13	-	-	-	13				13
14	-	-	-	14				14
15	281,210	284,925	287,875	15. TOTAL DEBT SERVICE	285,000	285,000	-	15
				SPECIAL PAYMENTS				
16				16				16
17				17				17
18	-	-	-	18. TOTAL SPECIAL PAYMENTS	-	-	-	18
				INTERFUND TRANSFERS				
19	-	-	-	19. Transfer to Capital Reserve Account	30,000	30,000	-	19
20				20				20
21				21				21
22	-	-	-	22. TOTAL INTERFUND TRANSFERS	30,000	30,000	-	22
23			10,000	23. Total Operating Contingency	10,000	10,000	-	23
24	281,210	284,925	297,875	24. Total Requirements Not Allocated	315,000	315,000	-	24
25	686,350	703,679	821,240	25. Total Org./Prog. Requirements	764,136	764,136	-	25
26	-	-	-	26. Reserved for future expenditure	-			26
27	1,338,890	1,320,376		27. Ending balance (prior years)				27
28			1,222,277	28. UNAPPROPRIATED ENDING FUND BALANCE	1,294,372	1,294,372		28
29	2,306,450	2,308,980	2,341,392	29. TOTAL REQUIREMENTS	2,383,508	2,383,508	-	29

**DEBT SERVICE FUND
SUPPLEMENT**

OWW Unit 2 Sanitary District

(Name of Municipal Corporation)

	HISTORICAL DATA			SCHEDULE OF PAYMENTS			Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25								
				<u>Bond Principal Payments</u>						
				Bond Issue	Loan	Payment Date				
1	62,665		0	1. 7/30/2007	1. Loan#13 - \$1.9 Million		0	0	0	1
2	60,279		0	2. 7/30/2007	2. Loan#11 - \$1.8 Million		0	0	0	2
3	6,389		0	3. 7/30/2007	3. Loan#9 - \$200k		0	0	0	3
4	21,798		0	4. 7/30/2007	4. Loan#8 - \$680k		0	0	0	4
5		100,000	155,000	5. 10/5/2023	5. Refunding Bond Series 2023	1/29/2027	160,000	160,000	160,000	5
6				6						6
7				7						7
8				8						8
9	151,131	100,000	155,000	9. TOTAL PRINCIPAL PAYMENTS			160,000	160,000	160,000	9
				<u>Bond Interest Payments</u>						
				Bond Issue	Loan	Payment Date				
10	54,241		0	10. 7/30/2007	10. Loan#13 - \$1.9 Million		0	0	0	10
11	52,175		0	11. 7/30/2007	11. Loan#11 - \$1.8 Million		0	0	0	11
12	5,531		0	12. 7/30/2007	12. Loan#9 - \$200k		0	0	0	12
13	18,132		0	13. 7/30/2007	13. Loan#8 - \$680k		0	0	0	13
14		184,925	132,875	14. 10/5/2023	14. Refunding Bond Series 2023	7/29/2026	125,000	125,000	125,000	14
15				15						15
16				16						16
17				17						17
18				18						18
19	130,079	184,925	132,875	19. TOTAL INTEREST PAYMENTS			125,000	125,000	125,000	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	284,925	287,875	27. TOTAL REQUIREMENTS			285,000	285,000	285,000	27