

**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 2025-26					
Actual		Adopted Budget Year 2024-25	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2022-23	First Preceding Year 2023-24									
				RESOURCES						
1	237,082	267,676	297,882	1	Cash on hand * (cash basis), or	268,906	-	-	1	
2				2	Working Capital (accrual basis)				2	
3				3	Previously levied taxes estimated to be received				3	
4	594	668	400	4	Interest	400	-	-	4	
5	30,000	-	20,000	5	Transferred IN, from other funds	-	-	-	5	
6				6					6	
7				7					7	
8				8					8	
9	267,676	268,344	318,282	9	Total Resources, except taxes to be levied	269,306	-	-	9	
10				10	Taxes estimated to be received				10	
11				11	Taxes collected in year levied				11	
12	267,676	268,344	318,282	12	TOTAL RESOURCES	269,306	-	-	12	
					REQUIREMENTS **					
13				13	Org. Unit or Prog. & Activity	Object Classification	Detail		13	
14				14	Sewer Services	Capital Outlay	Airvac Radio System	58,000	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	267,676	268,344		24	Ending balance (prior years)				24	
25			318,282	25	UNAPPROPRIATED ENDING FUND BALANCE		211,306	-	-	25
26	267,676	268,344	318,282	26	TOTAL REQUIREMENTS		269,306	-	-	26

*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 2025-26			
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24						
1	150	150	150	1. Petty Cash	150			1
2	44,220	33,370	50,000	2. Operating Checking	25,000			2
3	237,082	267,676	268,000	3. Capital Reserve Fund	268,850			3
4	545,993	498,626	666,221	4. LGIP - SDC's Monies	556,100			4
5	289,462	292,660	290,000	5. LGIP - USDA Loan Reserve Payment	290,000			5
6	288,500	288,500	288,750	6. LGIP - RUS Reserve Requirement	288,750			6
7	1,405,407	1,380,982	1,563,121	7. Total Beginning Cash	1,428,850	-	-	7
8	44,378	53,228	15,000	8. Interest (Temporary Investments)	20,000			8
9	11,777	20,298	20,298	9. Lease Income (AT&T) \$1,691.50 per month	20,298			9
10	731,364	789,262	792,984	10. User Fees x 902 (\$74.00 Monthly Fee)	800,976			10
11	91,750	47,627	62,850	11. SDC Fees & Connection Fee x 4 (\$12,817.00)	51,268			11
12	16,433	15,053	20,000	12. Other Fees and Charges	20,000			12
13	-	-	-	13. Grant Income	-	-	-	13
14	895,702	925,468	911,132	14. Total Income, except taxes to be levied	912,542	-	-	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	2,301,109	2,306,450	2,474,253	23. Total resources, except taxes to be levied	2,341,392	-	-	23
24				24. Taxes estimated to be received				24
25				25. Taxes collected in year levied				25
26	2,301,109	2,306,450	2,474,253	26. TOTAL RESOURCES	2,341,392	-	-	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 2024-25	REQUIREMENTS FOR: Sewer Services	Budget For Next Year 2025-26			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2022-23	First Preceding Year 2023-24						
				PERSONNEL SERVICES				
1	234,404	260,939	255,895	1. Salaries (Wages, Over-time, On-Call, COLA)	297,240			1
2	65,505	71,722	95,000	2. Benefits (Health Insurance & Retirement)	67,000			2
3	28,334	25,539	30,000	3. Taxes & Insurance (Payroll Taxes & W.C. Insurance)	30,000			3
4				4				4
5	328,243	358,200	380,895	5. TOTAL PERSONNEL SERVICES	394,240	-	-	5
6	3.50	4.00	4.00	6. Total Full-Time Equivalent (FTE)	4.00	4.00	4.00	6
				MATERIALS AND SERVICES				
7	4,098	2,682	5,000	7. Bank Charges	3,000			7
8	2,185	2,995	5,000	8. Education & Training	10,000			8
9	1,867	8,118	5,000	9. Travel, Lodging & Meals	10,000			9
10	3,322	4,905	6,000	10. Fees, Dues & Assessments *	7,000			10
11	15,223	17,423	22,000	11. Property Insurance & Taxes	22,000			11
12	2,192	1,968	3,000	12. Licenses & Permits	3,000			12
13	2,732	3,583	3,000	13. Administration Costs	3,000			13
14	29,861	37,870	50,000	14. Contract Service *	50,000			14
15	15,881	19,023	21,000	15. Office Costs (Paper, Supplies, Postage) *	21,000			15
16	42,177	45,098	50,000	16. Utilities (Electric, Propane, Telephone, Garbage) *	50,000			16
17	13,295	22,006	25,000	17. Plant Supplies & Testing *	26,000			17
18	67,792	56,759	90,000	18. Operation Maintenance & Repair *	89,000			18
19	200,625	222,430	285,000	19. TOTAL MATERIALS AND SERVICES	294,000	-	-	19
				CAPITAL OUTLAY				
20	9,747	1,800	25,000	20. Construction	45,000			20
21	70,302	103,920	55,000	21. Equipment	88,000			21
22				22				22
23	80,049	105,720	80,000	23 TOTAL CAPITAL OUTLAY	133,000	-	-	23
24	608,917	686,350	745,895	24 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	821,240	-	-	24
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
25				25				25
26	608,917	686,350	745,895	26 TOTAL ORG./PROG. REQUIREMENTS	821,240	-	-	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 2025-25			
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24						
				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	144,994	151,131	100,000	11. Principal	155,000	-	-	11
12	136,216	130,079	184,925	12. Interest	132,875	-	-	12
13	-	-	-	13	-			13
14	-	-	-	14	-			14
15	281,210	281,210	284,925	15. TOTAL DEBT SERVICE	287,875	-	-	15
				SPECIAL PAYMENTS				
16				16				16
17				17				17
18	-	-	-	18. TOTAL SPECIAL PAYMENTS	-	-	-	18
				INTERFUND TRANSFERS				
19	30,000	-	30,000	19. Transfer to Capital Reserve Account	-	-	-	19
20				20				20
21				21				21
22	30,000	-	30,000	22. TOTAL INTERFUND TRANSFERS	-	-	-	22
23			10,000	23. Total Operating Contingency	10,000	-	-	23
24	311,210	281,210	324,925	24. Total Requirements Not Allocated	287,875	-	-	24
25	608,917	686,350	745,895	25. Total Org./Prog. Requirements	821,240	-	-	25
26	-	-	-	26. Reserved for future expenditure	-			26
27	1,380,982	1,338,890		27. Ending balance (prior years)				27
28			1,403,433	28. UNAPPROPRIATED ENDING FUND BALANCE	1,222,277			28
29	2,301,109	2,306,450	2,474,253	29. TOTAL REQUIREMENTS	2,341,392	-	-	29

**DEBT SERVICE FUND
SUPPLEMENT**

OWW Unit 2 Sanitary District

(Name of Municipal Corporation)

	HISTORICAL DATA			SCHEDULE OF PAYMENTS			Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year 2024-25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24								
				<u>Bond Principal Payments</u>						
				Bond Issue	Loan	Payment Date				
1	60,110	62,665	0	1. 7/30/2007	1. Loan#13 - \$1.9 Million		0	0	0	1
2	57,821	60,279	0	2. 7/30/2007	2. Loan#11 - \$1.8 Million		0	0	0	2
3	6,129	6,389	0	3. 7/30/2007	3. Loan#9 - \$200k		0	0	0	3
4	20,934	21,798	0	4. 7/30/2007	4. Loan#8 - \$680k		0	0	0	4
5			100,000	5. 10/5/2023	5. Refunding Bond Series 2023	1/29/2026	155,000	155,000	155,000	5
6				6						6
7				7						7
8				8						8
9	144,994	151,131	100,000	9. TOTAL PRINCIPAL PAYMENTS			155,000	155,000	155,000	9
				<u>Bond Interest Payments</u>						
				Bond Issue	Loan	Payment Date				
10	56,796	54,241	0	10. 7/30/2007	10. Loan#13 - \$1.9 Million		0	0	0	10
11	54,633	52,175	0	11. 7/30/2007	11. Loan#11 - \$1.8 Million		0	0	0	11
12	5,791	5,531	0	12. 7/30/2007	12. Loan#9 - \$200k		0	0	0	12
13	18,996	18,132	0	13. 7/30/2007	13. Loan#8 - \$680k		0	0	0	13
14			184,925	14. 10/5/2023	14. Refunding Bond Series 2023	7/29/2025	132,875	132,875	132,875	14
15				15						15
16				16						16
17				17						17
18				18						18
19	136,216	130,079	184,925	19. TOTAL INTEREST PAYMENTS			132,875	132,875	132,875	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	284,925	27. TOTAL REQUIREMENTS			287,875	287,875	287,875	27