

# **LITTLE BLUE VALLEY SEWER DISTRICT**

**2020 – 2021 ANNUAL BUDGET**







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## LITTLE BLUE VALLEY SEWER DISTRICT

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July 8, 2020

**TO: Little Blue Valley Sewer District Board of Trustees; Mayors Advisory Board and Middle Big Creek Sewer Subdistrict Advisory Board:**

I am pleased to submit the 2020-2021 Annual Budget for the Little Blue Valley Sewer District (District), which includes separate financial accounting for the Little Blue Valley Sewer District (LBVSD) and for the Middle Big Creek Sewer Subdistrict (MBC). This budget is a one-year financial action plan that achieves the FY 2020-2021 objectives and long-term financial outcomes with expenditures in balance with revenues. The proposed budget provides the resources necessary to achieve regulatory compliance, maintain asset condition, protect water quality, serve an expanding customer base, and conform to the terms of all customer service agreements.

The 2020-2021 budget identifies the sources of revenue which shall cover operational expenses, debt service payments, and fund restricted accounts. Expenditure controls will be utilized to continuously improve operating outcomes. Certain categories of expenses, such as energy rates, which we do not control, must be passed through in the rates. With debt service being a predominant and enduring cost, the effects of cost controls are significantly muted. Customer charges continue to be within the range communicated in the original Phase II Program's financial forecast.

The total expenditures for LBVSD are projected to be \$30,065,392, for FY 2020-2021 reflecting an increase of 1.40% from last year. The last several years' revenues have included draws from the Rate Stabilization Fund as well as Customer Service Charges. Although the Phase II financial forecast that was approved by Customers had planned this year's budget to be funded completely by Customer Charges, we are utilizing \$750,000 from operating reserves to minimize increases to the customers. Subsequently, total Customer charges are increasing by 3.0% to fund both recurring, annual operating costs and contributions to the Rehabilitation and Replacement Fund. These revenues are adequate to meet all debt coverage requirements.

The Middle Big Creek Sewer Subdistrict (MBC) is operated as a separate cost center with separate rates, revenues, and expenses. The revenues and expenditures are reported on a combined basis for overall financial reporting. The projected budget of \$5,855,722 for MBC pays for recurring operating costs, includes an increased contribution to the Emergency Repair Fund and a new contribution to the Capital Improvement Fund. Total operating and debt costs are increasing 6.67% as a result of projected increased treatment charges from LBVSD due to a planned change in the rate methodology.



Contributions to the Emergency Repair and Capital Improvement funds are also increased 24.31% from last year. The budget is completely funded by customer service charges using a new rate of \$37 as previously approved by MBC Customers in the MBC Phase I Improvements Plan. This same plan had maintained the current rate at \$32.50 for the last 7 years. MBC connections are predicted to increase by 1.5% next year to an annual average of 13,229 connections.

The 2020-2021 budgets support the long-term financial and organizational objectives, encourage improved performance, sustain regulatory compliance and ensure the District meets debt coverage requirements. Both the LBVSD and the MBC budgets include increased capital investment for both systems. The 2019 Refunding Bonds issued by LBVSD resulted in just over \$20,000,000 in total debt savings for future investment on equipment rehabilitation and replacement and system upgrades. The increase in MBC customer rates are planned increases necessary to address capacity and rehabilitation needs that will be addressed by the planned MBC Phase II Projects. Early Phase II projects expected to begin this year include a Facility Plan Update, Public Education & Bond Election Planning, and Preliminary Engineering of Interceptor and Plant Improvements and Expansion.

Sustainable development within the service areas improves the quality of life, protects our natural environment and fuels local economies, therefore, the District must continually plan for the region's future wastewater service needs and maintain adequate reserve capacity to meet the growth needs of its service areas. The 2020-2021 Budget has been prepared with that in mind and will help ensure that the District is prepared for growth and development in these watersheds.

The District is an enterprise operation and, unlike other public organizations, is entirely self-supporting through wholesale customer rates. Subsequently, the District's budget is used to compute customer charges and the fiscal year spending plan serves as the determinant of rates for LBVSD customers. Because of this, the District does not experience income volatility as the rate systems provide predictable, stable and consistent revenues for each budget year. Consequently, the District must remain responsive to, supportive of and highly accountable to its Customers by prudently managing its resources.

Included with this letter is a budget summary for both Little Blue Valley Sewer District and for Middle Big Creek, and the Organizational Chart for Fiscal Year 2021, and the Fiscal Year 2021 Staffing Plan. More detailed budget information and supporting financial schedules are provided in subsequent sections of this document.

Should you have any questions, feel free to contact the District at 816-796-7660 ext. 2135 or email Theresa Ryan, Director of Finance, at [tryan@lbvsd.org](mailto:tryan@lbvsd.org).

Very truly yours,

A handwritten signature in black ink, appearing to read "Jeff Shook", written over a horizontal line.

Jeff Shook,  
Executive Director

## LBVSD Budget Summary

### Expenditures

	Budget FY 19-20	Budget FY 20-21	Increase (Decrease)	Percent Change
Personnel Services	\$ 6,602,767	\$ 6,904,623	\$ 301,856	4.57%
Education & Training	72,400	58,100	(14,300)	-19.75%
Professional Services	310,300	382,230	71,930	23.18%
Materials & Supplies	2,695,378	2,860,880	165,502	6.14%
Buildings and Plant	116,500	121,500	5,000	4.29%
Utilities	2,931,500	2,943,500	12,000	0.41%
Administrative & General	735,409	774,010	38,601	5.25%
Capital Outlay	61,000	69,000	8,000	13.11%
<b>Subtotal Expense</b>	<b>\$ 13,525,254</b>	<b>\$ 14,113,843</b>	<b>\$ 588,589</b>	<b>4.35%</b>
Debt Services Costs	\$ 14,876,138	\$ 14,701,549	\$ (174,589)	-1.17%
Rehab & Replacement Funding	1,250,000	1,250,000		0.00%
<b>Total Expenditures</b>	<b>\$ 29,651,392</b>	<b>\$ 30,065,392</b>	<b>\$ 414,000</b>	<b>1.40%</b>

### Revenue

<b>Total Expenditures</b>	<b>\$ 29,651,392</b>	<b>\$ 30,065,392</b>	<b>\$ 414,000</b>	<b>1.40%</b>
Rate Stabilization/Reserves Fund Draws	(1,190,000)	(750,000)	440,000	-36.97%
<b>TOTAL</b>	<b>\$ 28,461,392</b>	<b>\$ 29,315,392</b>	<b>\$ 854,000</b>	<b>3.00%</b>



## MBC Budget Summary

### Expenditures

	Budget FY 19-20	Budget FY 20-21	Increase (Decrease)	Percent Change
Personnel Services	\$ 357,450	\$ 392,253	\$ 34,803	9.74%
Education & Training	5,200	6,700	1,500	28.85%
Professional Services	15,000	15,000		0.00%
Materials & Supplies	729,600	717,900	(11,700)	-1.60%
Buildings and Plant	14,200	21,600	7,400	52.11%
Utilities	1,373,000	1,653,000	280,000	20.39%
Administrative & General	94,062	102,190	8,128	8.64%
Capital Outlay		8,000	8,000	100.00%
<b>Subtotal Expense</b>	<b>\$ 2,588,512</b>	<b>\$ 2,916,643</b>	<b>\$ 328,131</b>	<b>12.68%</b>
Debt Services Costs	\$ 2,564,939	\$ 2,580,179	\$ 15,240	0.59%
Emergency Repair Funding	160,000	215,000	55,000	34.38%
Capital Funding		143,900	143,900	100.00%
<b>Total Expenditures</b>	<b>\$ 5,313,451</b>	<b>\$ 5,855,722</b>	<b>\$ 542,271</b>	<b>10.21%</b>

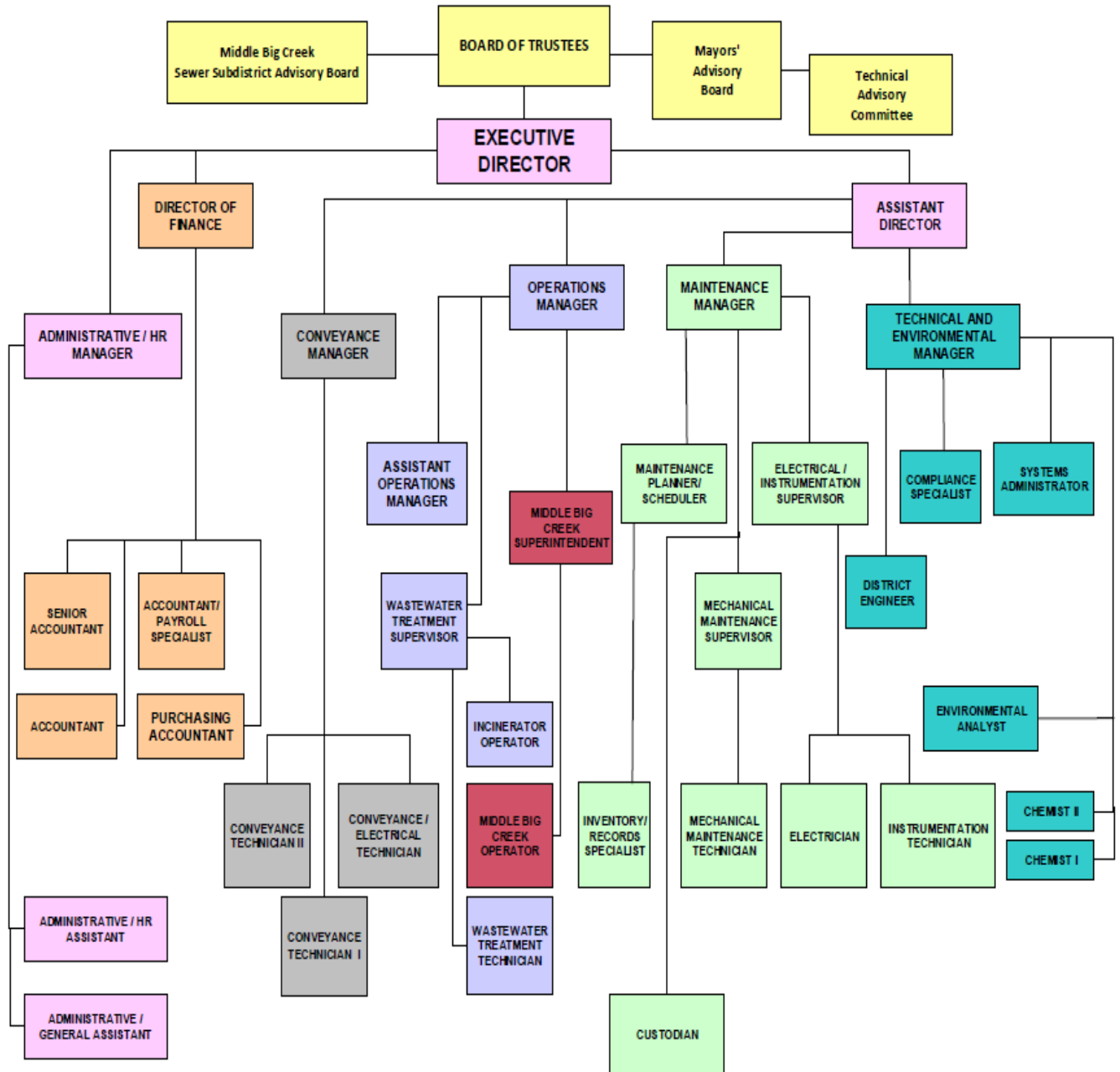
### Revenue

<b>Total Expenditures</b>	<b>\$ 5,313,451</b>	<b>\$ 5,873,676</b>	<b>\$ 560,225</b>	10.54%
Operating Reserves	(280,000)		280,000	-100.00%
<b>Total Revenue</b>	<b>\$ 5,033,451</b>	<b>\$ 5,873,676</b>	<b>\$ 822,271</b>	<b>16.34%</b>



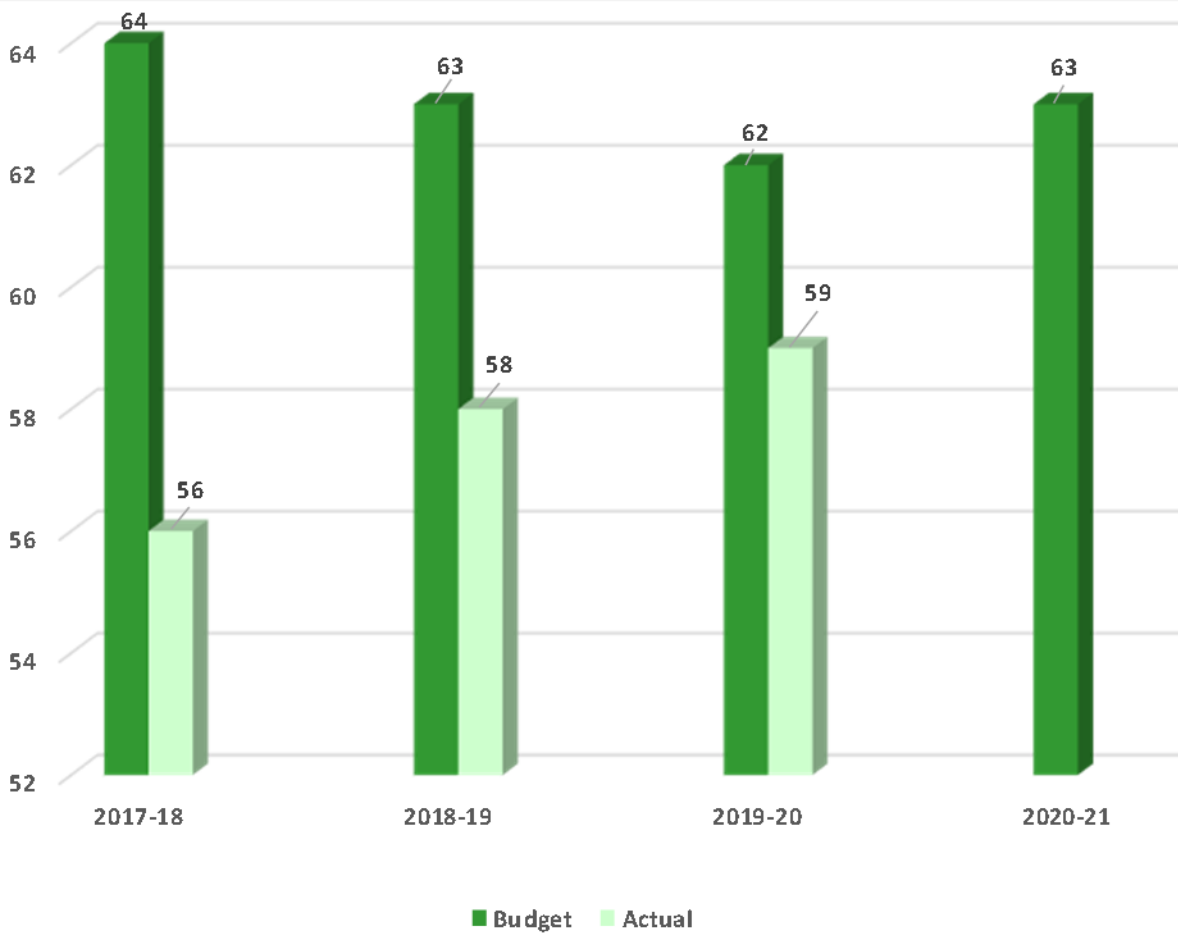


# Organizational Chart





## LBVSD District and Subdistrict Staffing



## Staffing by Department

	2017-18 Actual	2018-19 Actual	2019-20 Forecast	2020-21 Budget
Administration	5	4	4	5
Finance	4	4	4	5
Wastewater Treatment	20	21	21	21
Wastewater Conveyance	4	4	4	4
Technical & Environmental	7	7	8	8
Maintenance	13	15	15	17
MBC Sewer Subdistrict	3	3	3	3
<b>TOTAL STAFF</b>	<b>56</b>	<b>58</b>	<b>59</b>	<b>63</b>



## SECTION I REVENUES

The tables below summarize the projected LBVSD and MBC revenue for the 2020-2021 fiscal year.

### District Revenue

	<b>LBVSD Revenue Fund</b>	<b>MBC Revenue Fund</b>	<b>GRAND TOTAL</b>
<b>Fund Sources</b>			
Sewer Service Fees	\$ 29,315,392	\$5,873,676	\$ 35,189,068
Interest On Investments	97,617	11,660	109,277
Connection Points	4,000		4,000
Laboratory Testing	19,511		19,511
Pretreatment	7,590		7,590
Rental Income	300	500	800
2010 Bonds Interest Subsidy	715,098		715,098
Other	40,000		40,000
<b>Total Current Revenues</b>	<b>\$ 30,199,507</b>	<b>\$5,885,836</b>	<b>\$ 36,085,344</b>
Reserves	750,000		750,000
<b>GROSS REVENUES</b>	<b>\$ 30,949,507</b>	<b>\$5,885,836</b>	<b>\$ 36,835,344</b>



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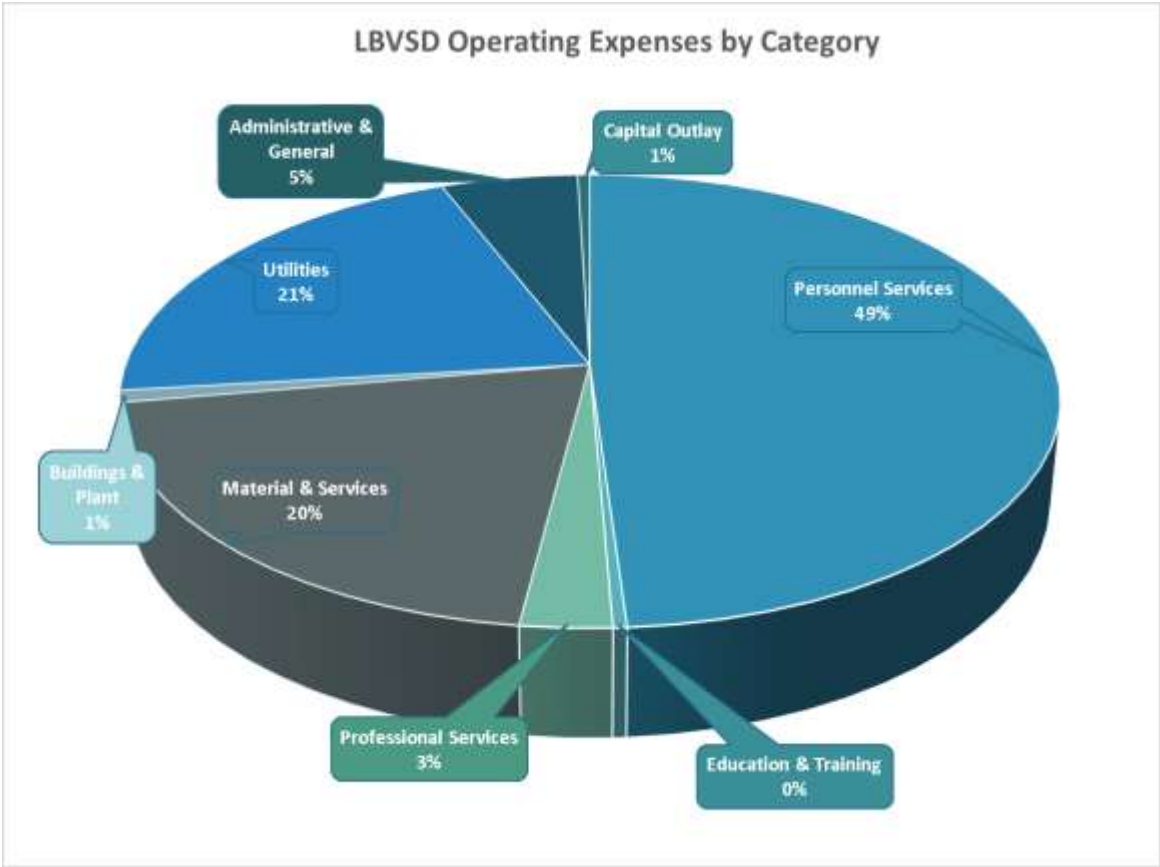


## SECTION II OPERATING EXPENSES

### LBVSD Operating Expenses (not including debt)

	Actual FY17-18	Actual FY18-19	Budget FY19-20	Budget FY20-21	Increase (Decrease)
Personnel Services	\$ 5,824,725	\$ 5,887,100	\$ 6,602,767	\$ 6,904,623	\$ 301,856
Education & Training	21,227	13,362	72,400	58,100	(14,300)
Professional Svcs	236,570	464,275	310,300	382,230	71,930
Material & Services	1,714,822	1,783,616	2,695,378	2,860,880	165,502
Buildings & Plant	64,472	117,729	116,500	121,500	5,000
Utilities	2,520,543	2,811,091	2,931,500	2,943,500	12,000
Admin & General	668,653	689,923	735,409	774,010	38,601
Capital Outlay	83,456	54,036	61,000	69,000	8,000
<b>Total Expenditures</b>	<b>\$ 11,134,468</b>	<b>\$ 11,821,132</b>	<b>\$ 13,525,254</b>	<b>\$ 14,113,843</b>	<b>\$ 588,589</b>

Total operating expenses budgeted are \$14,113,843. This is a 4.35% increase in operating costs over FY 2019-2020 budget. Materials & Services are expected to increase for equipment maintenance driven by aging equipment. Overall, the budgeted operating costs are still below the long-range financial plan of 6%.





## LBVSD Operating Expenses

	Budget FY19-20	Forecast FY19-20	Budget FY20-21	% Change
<b>Personnel Services</b>				
Salaries/Wages	\$ 3,900,044	\$ 3,900,044	\$ 4,049,386	3.83%
Overtime	162,535	137,835	188,824	16.17%
FICA Taxes	310,787	310,787	324,223	4.32%
Group Health	1,555,244	1,555,244	1,640,534	5.48%
Pension	609,388	609,388	635,731	4.32%
Disability	26,407	26,407	26,710	1.15%
Life Insurance	29,362	15,275	30,215	2.91%
Work Comp	3,000	3,000	3,000	0.00%
Employment Physicals	6,000	7,436	6,000	0.00%
<b>Total Personnel Services</b>	<b>\$ 6,602,767</b>	<b>\$ 6,565,416</b>	<b>\$ 6,904,623</b>	<b>4.57%</b>
<b>Education and Training</b>				
Training	\$ 51,300	\$ 34,650	\$ 46,650	-9.06%
Mileage	1,100	1,200	1,200	9.09%
Hotels/Meals	4,400	3,650	5,150	17.05%
Travel	15,600	3,100	5,100	-67.31%
<b>Total Education &amp; Training</b>	<b>\$ 72,400</b>	<b>\$ 42,600</b>	<b>\$ 58,100</b>	<b>-19.75%</b>
<b>Professional Services</b>				
Legal	\$ 127,500	\$ 126,200	\$ 126,200	-1.02%
Accounting	30,000	30,000	32,000	6.67%
Engineering	15,000	51,030	61,030	306.87%
Lobbyist	30,000	30,000	30,000	0.00%
Consulting	107,800	66,000	133,000	23.38%
<b>Total Professional Services</b>	<b>\$ 310,300</b>	<b>\$ 303,230</b>	<b>\$ 382,230</b>	<b>23.18%</b>
<b>Materials and Services</b>				
Fuel	\$ 66,300	\$ 50,600	\$ 53,600	-19.16%
Vehicle Maintenance	24,000	25,500	25,500	6.25%
Equipment Maintenance	467,000	569,790	584,500	25.16%
Equipment Rental	18,000	42,585	20,700	15.00%
Construction Supplies	42,000	43,756	42,000	0.00%
Cast Iron & Steel	1,500	1,000	1,000	-33.33%
Small Tools & Hardware	37,000	51,000	38,000	2.70%
Hose & Rubber Goods	3,000	3,000	3,000	0.00%
Electrical Supplies & Svcs	88,000	70,250	82,500	-6.25%
Instrument Supplies & Svcs	57,100	53,893	61,000	6.83%
Chemical Supplies	735,000	729,000	737,500	0.34%

## LBVSD Operating Expenses

	Budget FY19-20	Forecast FY19-20	Budget FY20-21	% Change
Laboratory Supplies	29,500	34,000	38,000	28.81%
Safety Equip/Svcs	45,700	44,950	42,400	-7.22%
Permits	2,200	2,500	3,000	36.36%
Inspections	156,660	156,660	159,000	1.49%
Uniforms	22,798	22,960	22,760	-0.17%
Freight	3,500	3,000	3,000	-14.29%
Inventory		200		
Ash, Grit & Sludge Hauling	530,000	530,000	530,000	0.00%
Rental Property	39,600	40,900	40,900	3.28%
Line Locates	2,000	1,000	1,500	-25.00%
Repairs & Maintenance	1,500	4,000	1,500	0.00%
Contractual Services	323,020	322,520	369,520	14.40%
<b>Total Materials and Services</b>	<b>\$ 2,695,378</b>	<b>\$ 2,803,064</b>	<b>\$ 2,860,880</b>	<b>6.14%</b>

### Buildings and Plant

Building Maintenance	\$ 36,500	\$ 27,500	\$ 31,500	-13.70%
Grounds Maintenance	80,000	80,000	90,000	12.50%
<b>Total Buildings and Plant</b>	<b>\$ 116,500</b>	<b>\$ 107,500</b>	<b>\$ 121,500</b>	<b>4.29%</b>

### Utilities

Electrical	\$ 2,445,000	\$ 2,440,000	\$ 2,445,000	0.00%
Gas	180,000	150,000	180,000	0.00%
Telephone	100,000	113,000	115,000	15.00%
Trash	25,500	20,500	20,500	-19.61%
Water	181,000	185,000	183,000	1.10%
<b>Total Utilities</b>	<b>\$ 2,931,500</b>	<b>\$ 2,908,500</b>	<b>\$ 2,943,500</b>	<b>0.41%</b>

### Administrative and General

Postage & Delivery	\$ 3,150	\$ 3,150	\$ 3,175	0.79%
Office Supplies	11,000	12,500	12,500	13.64%
Computer Supplies	47,000	52,450	53,100	12.98%
Printing & Reproduction	2,500	1,555	1,650	-34.00%
Copier	7,800	7,800	7,800	0.00%
Advertising & Legal Notices	35,000	22,500	25,000	-28.57%
Maintenance Agreement	118,000	118,000	140,000	18.64%
Insurance	377,634	377,634	376,775	-0.23%
Membership Dues	30,875	36,760	37,050	20.00%



## LBVSD Operating Expenses

	Budget FY19-20	Forecast FY19-20	Budget FY20-21	% Change
Supplies	42,750	44,600	44,950	5.15%
Nonemployee Compensation	19,800	9,000	19,800	0.00%
Subscription/Periodicals	3,400	3,182	3,250	-4.41%
Service Fees	36,500	33,937	48,960	34.14%
Unbilled Expenses		61,100		
<b>Total Administrative and General</b>	<b>\$ 735,409</b>	<b>\$ 784,168</b>	<b>\$ 774,010</b>	<b>5.25%</b>
<b>Capital Outlay</b>				
Building	\$ 20,000	\$ 30,000	\$ -	0.00%
Equipment	41,000	44,000	69,000	68.29%
<b>Total Capital Outlay</b>	<b>\$ 61,000</b>	<b>\$ 74,000</b>	<b>\$ 69,000</b>	<b>13.11%</b>
<b>Total Expenditures</b>	<b>\$ 13,525,254</b>	<b>\$ 13,588,478</b>	<b>\$ 14,113,843</b>	<b>4.35%</b>

## LBVSD Operating Capital Outlay Projects

DEPARTMENT	PROJECTS	EXPLANATION	COST	OPERATING BUDGET IMPACT
Conveyance	Flow Monitoring Equipment & Maint of ISCO 3010 Ultrasonic Flow Meter	Purchase flow monitoring equipment & Maintain ISCO 3010 Ultrasonic Flow Meter used to meter flow data from District's customer tributary.	55,000	Cost impact will be negligible. Data determines quarterly billing for each customer, requiring equipment to be regularly checked and maintained to ensure accuracy.
Technical & Environmental	Sampler (2) & Muffle Furnace	Replacing old equipment with new equipment to reduce cost of repairs.	14,000	Cost impact will be negligible.
			<b>\$ 69,000</b>	

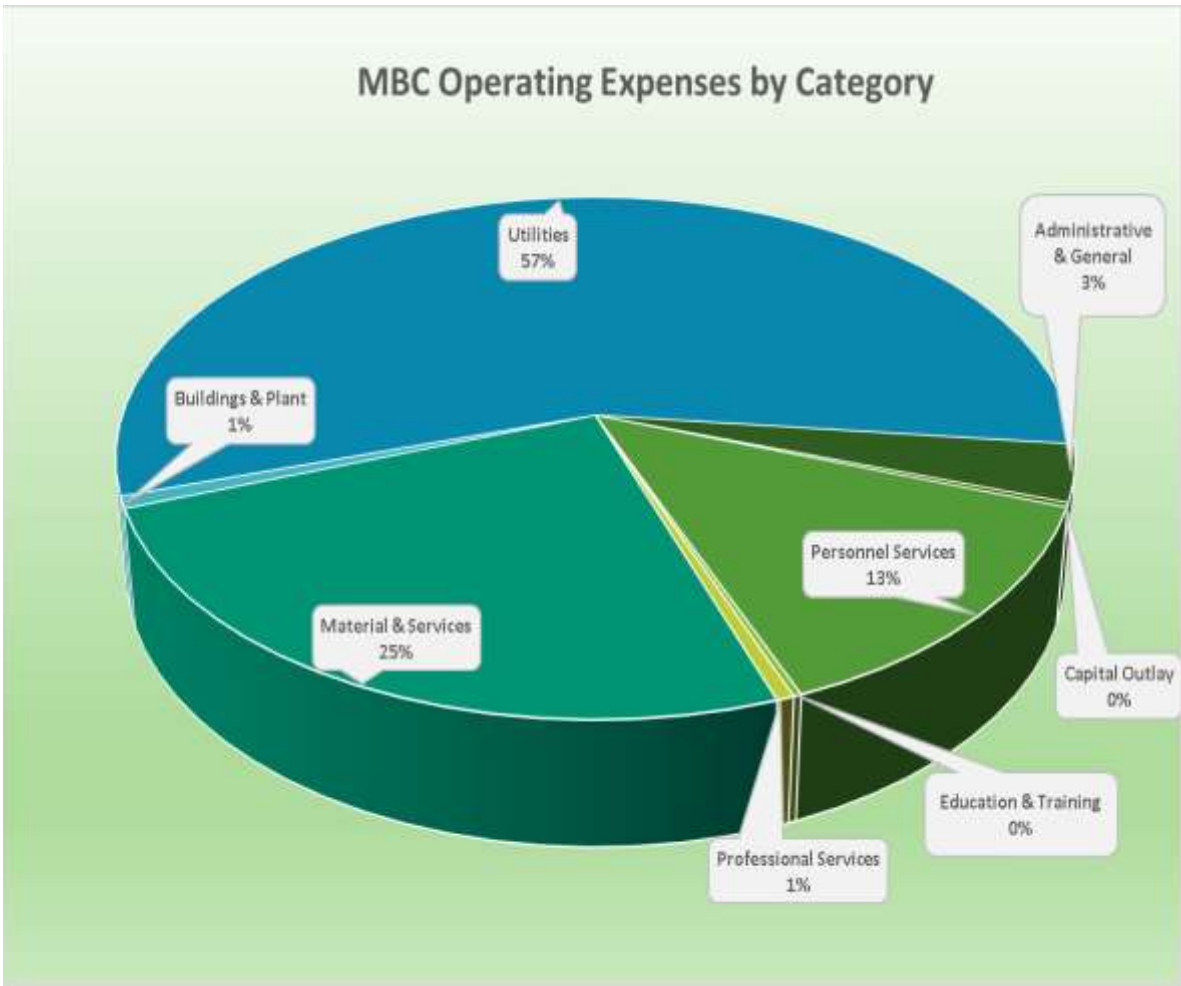




## MBC Operating Expenses (not including debt)

	Actual FY17-18	Actual FY18-19	Budget FY19-20	Budget FY20-21	Increase (Decrease)
Personnel Services	\$ 306,620	\$ 330,749	\$ 357,450	\$ 392,253	\$ 34,803
Education & Training	895	1,255	5,200	6,700	1,500
Professional Svcs	3,379		15,000	15,000	
Material & Services	387,522	525,328	729,600	717,900	(11,700)
Buildings & Plant	8,663	12,620	14,200	21,600	7,400
Utilities	1,248,757	1,172,841	1,373,000	1,653,000	280,000
Admin & General	78,141	75,534	94,062	102,190	8,128
Capital Outlay				8,000	8,000
<b>Total Expenditures</b>	<b>\$ 2,033,977</b>	<b>\$ 2,118,327</b>	<b>\$ 2,588,512</b>	<b>\$ 2,916,643</b>	<b>\$ 328,131</b>

Total operating expenses budgeted are \$2,916,643. This is an 12.68% increase in operating costs over FY 2019-2020 budget. A projected increase in treatment charges due to a planned change in rate methodology.





## MBC Operating Expenses

	Budget FY19-20	Forecast FY19-20	Budget FY20-21	% Change
<b>Personnel Services</b>				
Salaries/Wages	\$ 186,698	\$ 186,698	\$ 193,309	3.54%
Overtime	20,000	20,000	29,500	47.50%
FICA Taxes	15,812	15,812	17,045	7.80%
Group Health	101,097	101,097	116,245	14.98%
Pension	31,005	31,005	33,421	7.79%
Disability	1,344	1,344	1,274	-5.21%
Life Insurance	1,494	1,494	1,459	-2.34%
<b>Total Personnel Services</b>	<b>\$ 357,450</b>	<b>\$ 357,450</b>	<b>\$ 392,253</b>	<b>9.74%</b>
<b>Education and Training</b>				
Training	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
Mileage	700	700	700	0.00%
Hotels/Meals		1,000	1,500	100.00%
Travel	3,000	2,000	3,000	0.00%
<b>Total Education &amp; Training</b>	<b>\$ 5,200</b>	<b>\$ 5,200</b>	<b>\$ 6,700</b>	<b>28.85%</b>
<b>Professional Services</b>				
Consulting	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
<b>Total Professional Services</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0.00%</b>
<b>Materials and Services</b>				
Fuel	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
Vehicle Maintenance	2,200	4,000	4,000	81.82%
Equipment Maintenance	40,000	87,605	85,000	112.50%
Equipment Rental	6,000	8,000	8,000	33.33%
Construction Supplies	1,800	1,800	1,800	0.00%
Cast Iron & Steel	1,500	1,500	1,500	0.00%
Small Tools & Hardware	7,000	7,000	7,000	0.00%
Hose & Rubber Goods		500	500	100.00%
Electrical Supplies & Services	20,800	20,800	20,800	0.00%
Instrument Supplies & Services	14,000	14,000	14,000	0.00%
Chemical Supplies	85,000	35,000	55,000	-35.29%
Laboratory Supplies	4,200	4,200	4,200	0.00%
Safety Equip/Services	6,700	6,700	6,700	0.00%
Inspections	1,000	1,000	1,000	0.00%
Uniforms	1,500	1,500	1,500	0.00%

## MBC Operating Expenses

	Budget FY19-20	Forecast FY19-20	Budget FY20-21	% Change
Freight	1,000			-100.00%
Inventory		300		
Lab Testing	3,900	3,900	3,900	0.00%
Ash, Grit & Sludge Hauling	196,000	196,000	196,000	0.00%
Line Locates	2,000	2,000	2,000	0.00%
Repairs & Maintenance	50,000	50,000	20,000	-60.00%
Contractual Services	45,000	45,000	45,000	0.00%
Sludge Disposal	220,000	220,000	220,000	0.00%
<b>Total Materials and Services</b>	<b>\$ 729,600</b>	<b>\$ 730,805</b>	<b>\$ 717,900</b>	<b>-1.60%</b>

### Buildings and Plant

Building Maintenance	\$ 4,200	\$ 11,710	\$ 11,600	176.19%
Grounds Maintenance	10,000	13,000	10,000	0.00%
<b>Total Buildings and Plant</b>	<b>\$ 14,200</b>	<b>\$ 24,710</b>	<b>\$ 21,600</b>	<b>52.11%</b>

### Utilities

Electrical	\$ 455,000	\$ 340,000	\$ 455,000	0.00%
Gas	4,000	4,000	4,000	0.00%
Telephone	10,000	10,000	10,000	0.00%
Trash	2,000	2,000	2,000	0.00%
Water	2,000	2,000	2,000	0.00%
MBC Treatment Services	900,000	900,000	1,180,000	31.11%
<b>Total Utilities</b>	<b>\$ 1,373,000</b>	<b>\$ 1,258,000</b>	<b>\$ 1,653,000</b>	<b>20.39%</b>

### Administrative and General

Postage & Delivery	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
Office Supplies	2,500	2,500	2,500	0.00%
Computer Supplies	1,000	3,000	3,000	200.00%
Printing & Reproduction	20	20	20	0.00%
Copier	500	500	500	0.00%
Maintenance Agreements	4,525	4,525	4,525	0.00%
Insurance	41,817	41,817	43,945	5.09%
Membership Dues	500	500	500	0.00%
Supplies	2,000	3,000	3,000	50.00%



## MBC Operating Expenses

	Budget FY19-20	Forecast FY19-20	Budget FY20-21	% Change
Subscription/Periodicals	1,000	1,000	1,000	0.00%
Service Fees	14,000	1,800	2,000	-85.71%
Direct Billed Expenses-MBC	25,000	25,000	40,000	60.00%
<b>Total Administrative and General</b>	<b>\$ 94,062</b>	<b>\$ 84,862</b>	<b>\$ 102,190</b>	<b>8.64%</b>
<b>Capital Outlay</b>				
Building	\$ -	\$ -	\$ 8,000	100.00%
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>100.00%</b>
<b>Total Expenditures</b>	<b>\$ 2,588,512</b>	<b>\$ 2,476,027</b>	<b>\$ 2,916,643</b>	<b>12.68%</b>

## MBC Operating Capital Outlay Projects

DEPARTMENT	PROJECTS	EXPLANATION	COST	OPERATING BUDGET IMPACT
MBC	Cameras	Cameras for the building at Pleasant Hill to monitor after hours.	8,000	Cost impact will be negligible.
			<b>\$ 8,000</b>	

## Department Budget Summary

	Actual FY17-18	Actual FY18-19	Budget FY19-20	Budget FY20-21	% Change
<b>LBVSD</b>					
Administration	\$ 869,179	\$ 940,308	\$ 983,415	\$ 1,090,838	10.92%
Finance	864,189	831,738	967,534	1,018,366	5.25%
Human Resources	118,196	72,660	125,200	125,860	0.53%
Wastewater Treatment	5,025,367	5,329,355	6,445,372	6,460,099	0.23%
Maintenance	2,439,732	2,700,982	2,855,384	3,027,450	6.03%
Conveyance	623,541	720,971	796,325	833,540	4.67%
Technical & Environmental	1,194,264	1,225,117	1,352,024	1,557,690	15.21%
<b>Actual Expense Totals</b>	<b>\$11,134,468</b>	<b>\$11,821,132</b>			
<b>Budget Totals</b>	<b>\$12,666,708</b>	<b>\$12,972,931</b>	<b>\$13,525,254</b>	<b>\$14,113,843</b>	<b>4.35%</b>

### MBC

Plant	\$ 1,869,639	\$ 1,916,307	\$ 2,250,112	\$ 2,608,243	15.92%
Conveyance	164,338	202,020	338,400	308,400	-8.87%
<b>Actual Expense Totals</b>	<b>\$ 2,033,977</b>	<b>\$ 2,118,327</b>			
<b>Budget Totals</b>	<b>\$ 2,460,510</b>	<b>\$ 2,396,009</b>	<b>\$ 2,588,512</b>	<b>\$ 2,916,643</b>	<b>12.68%</b>



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## **SECTION III DEBT**

### **LITTLE BLUE VALLEY SEWER DISTRICT**

The District has four outstanding debt issues:

State Environmental Improvement and Energy Resources Authority (State of Missouri), Water Pollution Control and Drinking Water Revenue Bonds (State Revolving Funds Programs-Master Trust) Series 2003A. These bonds were issued on January 30, 2003, with a scheduled maturity date of January 1, 2024. The original face amount of the bonds totaled \$88,915,000.

Taxable Sewer System Revenue Bonds (Build America Bonds-Direct Pay) Series 2010, were issued on December 1, 2010, with a scheduled maturity date of September 1, 2040. The original face amount of the bonds totaled \$118,350,000. The funds were primarily used for improvements to meet new regulations. This included improvements to the District's sewerage system, adding an effluent disinfection process and replacing the biosolids incinerator. A portion of the 2010 Bonds were refunded and the new maturity date is September 1, 2030.

Non-taxable Sewer System Revenue Bonds, Series 2016, were issued on November 21, 2016 totaling \$19,710,000, with a scheduled maturity date of September 1, 2036. The majority portion of the proceeds were used to finance an advanced air emissions control system.

Non-taxable Series 2019 Refunding Bonds were issued on September 26, 2019 to refund a portion of the Series 2010 Build America Bonds. The Series has a scheduled maturity date of September 1, 2040. This one-time refunding in the amount of \$83,330,000 provides a significant economic benefit to the District throughout the life of the refunding period.

The following schedules summarize the total debt service remaining and detail each of the remaining bond series. These schedules are based on calendar year payments.



## Summary of All LBVSD Debt

Period Ending	2003 Bonds	2010 Bonds	2016 Bonds	2019 Bonds	Total Budgeted Debt Service
2021	9,775,398	1,433,285	1,383,631	2,760,725	15,353,040
2022	10,012,817	1,433,285	1,385,381	2,760,725	15,592,209
2023	9,803,149	1,433,285	1,385,131	2,760,725	15,382,290
2024	9,639,036	4,733,285	1,384,781	2,760,725	18,517,828
2025		5,846,070	1,456,281	2,760,725	10,063,076
2026		6,121,880	1,382,031	2,760,725	10,264,636
2027		6,113,355	1,378,631	2,760,725	10,252,711
2028		6,106,513	1,378,831	2,760,725	10,246,070
2029		2,352,117	1,382,781	6,560,725	10,295,623
2030		(133,121)	1,380,681	9,008,725	10,256,286
2031			1,381,306	8,842,725	10,224,031
2032			1,380,838	8,833,125	10,213,963
2033			1,382,813	8,828,525	10,211,338
2034			1,378,488	8,818,375	10,196,863
2035			1,378,025	8,807,225	10,185,250
2036			1,378,050	8,519,925	9,897,975
2037				8,524,575	8,524,575
2038				8,462,475	8,462,475
2039				8,500,425	8,500,425
2040				8,730,275	8,730,275
	\$ 39,230,401	\$ 35,439,955	\$ 22,177,681	\$ 124,522,900	\$ 221,370,938





## 2003 Bonds Debt Schedule

Period Ending	Principal	Interest	DNR Fee	Bank Admin Fees	Total Debt Service 2003 Bonds
2021	8,020,000	1,550,175	184,481	20,742	9,775,398
2022	8,720,000	1,126,825	145,250	20,742	10,012,817
2023	8,995,000	684,881	102,525	20,742	9,803,149
2024	9,330,000	230,400	57,894	20,742	9,639,036
	<u>\$ 35,065,000</u>	<u>\$ 3,592,281</u>	<u>\$ 490,150</u>	<u>\$ 82,970</u>	<u>\$ 39,230,401</u>

## 2010 Bonds Debt Schedule

Period Ending	Principal	Interest	Bank Admin Fees	Subsidy Payment	Total Debt Service 2010 Bonds
2021		2,146,283	2,100	(715,098)	1,433,285
2022		2,146,283	2,100	(715,098)	1,433,285
2023		2,146,283	2,100	(715,098)	1,433,285
2024	3,300,000	2,146,283	2,100	(715,098)	4,733,285
2025	4,550,000	1,941,683	2,100	(647,713)	5,846,070
2026	5,015,000	1,659,583	2,100	(554,803)	6,121,880
2027	5,215,000	1,348,653	2,100	(452,398)	6,113,355
2028	5,425,000	1,025,323	2,100	(345,910)	6,106,513
2029	5,645,000	(3,059,850)	2,100	(235,133)	2,352,117
2030	5,870,000	(5,885,357)	2,100	(119,864)	(133,121)
	<u>\$ 35,020,000</u>	<u>\$ 5,615,168</u>	<u>\$ 21,000</u>	<u>\$ (5,216,212)</u>	<u>\$ 35,439,955</u>

\*The Debt Service Reserve Fund will be used to pay down the 2010 Debt for the years 2029 and 2030.



## 2016 Bonds Debt Schedule

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Bank Admin Fees</b>	<b>Total Debt Service 2016 Bonds</b>
2021	765,000	617,131	1,500	1,383,631
2022	805,000	578,881	1,500	1,385,381
2023	845,000	538,631	1,500	1,385,131
2024	870,000	513,281	1,500	1,384,781
2025	985,000	469,781	1,500	1,456,281
2026	960,000	420,531	1,500	1,382,031
2027	995,000	382,131	1,500	1,378,631
2028	1,035,000	342,331	1,500	1,378,831
2029	1,070,000	311,281	1,500	1,382,781
2030	1,100,000	279,181	1,500	1,380,681
2031	1,135,000	244,806	1,500	1,381,306
2032	1,170,000	209,338	1,500	1,380,838
2033	1,210,000	171,313	1,500	1,382,813
2034	1,245,000	131,988	1,500	1,378,488
2035	1,285,000	91,525	1,500	1,378,025
2036	1,330,000	46,550	1,500	1,378,050
	<b>\$ 16,805,000</b>	<b>\$ 5,348,681</b>	<b>\$ 24,000</b>	<b>\$ 22,177,681</b>



## 2019 Bonds Debt Schedule

Period Ending	Principal	Interest	Bank Admin Fees	Total Debt Service 2019 Bonds
2021		2,759,700	1,025	2,760,725
2022		2,759,700	1,025	2,760,725
2023		2,759,700	1,025	2,760,725
2024		2,759,700	1,025	2,760,725
2025		2,759,700	1,025	2,760,725
2026		2,759,700	1,025	2,760,725
2027		2,759,700	1,025	2,760,725
2028		2,759,700	1,025	2,760,725
2029	3,800,000	2,759,700	1,025	6,560,725
2030	6,400,000	2,607,700	1,025	9,008,725
2031	6,490,000	2,351,700	1,025	8,842,725
2032	6,740,000	2,092,100	1,025	8,833,125
2033	7,005,000	1,822,500	1,025	8,828,525
2034	7,205,000	1,612,350	1,025	8,818,375
2035	7,410,000	1,396,200	1,025	8,807,225
2036	7,345,000	1,173,900	1,025	8,519,925
2037	7,570,000	953,550	1,025	8,524,575
2038	7,735,000	726,450	1,025	8,462,475
2039	8,005,000	494,400	1,025	8,500,425
2040	8,475,000	254,250	1,025	8,730,275
	\$ 84,180,000	\$ 40,322,400	\$ 20,500	\$ 124,522,900



### MIDDLE BIG CREEK SEWER SUBDISTRICT

The Subdistrict has one outstanding bond issue: Sewerage System Revenue Bonds (State of Missouri – Direct Loan Program – Middle Big Creek Sewer Subdistrict Project) Series 2011A. They were issued on March 17, 2011 with an authorized amount up to \$37,850,000 and maturing on and final payment due July 1, 2032. The final SRF loan amount was \$36,880,711.46 with a loan closing date in the fourth quarter, 2017.

Shown below is the remaining debt service by fiscal year on the 2011 Bonds, including the annual Missouri DNR fees and applicable bank administration fees.

## MBC 2011A Bond Debt Schedule

Period Ending	Principal	Interest	DNR Fees	Bank Admin Fees	Total Debt Service 2011 Bonds
2021	1,980,600	450,120	135,578	8,501	2,574,799
2022	2,035,000	417,016	125,607	7,876	2,585,499
2023	2,089,400	383,009	115,364	7,233	2,595,007
2024	2,143,800	348,100	104,849	6,574	2,603,323
2025	2,202,000	312,279	94,060	5,898	2,614,237
2026	2,261,200	275,476	82,975	5,203	2,624,853
2027	2,322,400	237,690	71,594	4,489	2,636,173
2028	2,385,500	198,880	59,904	3,756	2,648,040
2029	2,449,500	159,016	47,896	3,003	2,659,415
2030	2,516,500	118,080	35,566	2,230	2,672,376
2031	2,584,500	76,024	22,899	1,436	2,684,858
2032	2,637,000	32,831	9,889	1,097	2,680,817
	\$ 27,607,400	\$ 3,008,521	\$ 906,181	\$ 57,295	\$ 31,579,397



**SECTION IV  
PROJECTS**

**Active Projects Carried Over from FY2019-2020**

<b>LBVSD PROJECTS</b>	<b>REMAINING BALANCE</b>
<b>Capital Improvement Fund</b>	
Loading Dock	\$30,000
<b>TOTAL for Capital Projects</b>	<b>\$30,000</b>
<b>Rehabilitation &amp; Replacement Fund</b>	
Fine Screen No. 2 plus washer	\$800,000
Mouse Creek Interceptor Rehab	\$50,000
Fiber Loop Rehab Design	\$75,000
Grandview Lower Cab Epoxy	\$120,000
Phase 3 Biosolids	\$3,540,000
<b>TOTAL for Rehab Projects</b>	<b>\$4,585,000</b>
<b>MBC PROJECTS</b>	
<b>Emergency Repair Fund</b>	
Raintree Controller	\$60,000
Raintree Pump	\$75,000
<b>TOTAL for Emergency Repair Fund</b>	<b>\$135,000</b>



## Restricted Funds Projects 5-Year Plan

### LBVSD PROJECTS FY2020-2021

Capital Improvements Fund	Total
Hartman Heritage	\$200,000
Sign Project	\$50,000
Influent Flow Meter	\$75,000
<b>TOTAL for Capital Projects</b>	<b>\$325,000</b>

Rehabilitation and Replacement Fund	Total
HVAC Improvements	\$100,000
Miscellaneous Mechanical	\$55,000
Fiber Loop Rehab	\$300,000
PLC Upgrades Phase II Design	\$60,000
Vehicle Replacement	\$30,000
Raw Valves 1 and 2	\$450,000
RAS Pump Rebuild	\$280,000
Mill Creek Controller	\$85,000
Contract 94 Interceptor Repair	\$300,000
<b>TOTAL for Rehab Projects</b>	<b>\$1,660,000</b>

<b>TOTAL Capital and Rehab Projects for FY20-21</b>	<b>\$1,985,000</b>
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## Restricted Funds Projects 5-Year Plan

### LBVSD PROJECTS

**FY2021-2022**

#### Rehabilitation and Replacement Fund

HVAC Improvements	\$150,000
Miscellaneous Mechanical	\$55,000
PLC Upgrades Phase II Design	\$260,000
Vehicle Replacement	\$30,000
Trash rakes 3/4	\$60,000
Mill Creek Stem Guide Brackets	\$65,000
PHE Replacement	\$1,540,000
Raw Pump 1 and 2 Rehab-Impeller and Motor	\$1,000,000
Conveyance Rehab	\$500,000
Roof Repair	\$150,000
<b>TOTAL for Rehab Projects</b>	<b>\$3,810,000</b>

<b>TOTAL Rehab Projects for FY21-22</b>	<b>\$3,810,000</b>
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## Restricted Funds Projects 5-Year Plan

### LBVSD PROJECTS

#### FY2022-2023

Rehabilitation and Replacement Fund	Cost
HVAC Improvements	\$150,000
Fine Screen No. 3 plus Washer	\$1,000,000
Miscellaneous Mechanical	\$55,000
Vehicle Replacement	\$30,000
Polymer Pumps	\$65,000
Trash Rakes 3/4	\$500,000
Conveyance Rehab	\$500,000
<b>TOTAL for Rehab Projects</b>	<b>\$2,300,000</b>
<b>TOTAL Rehab Projects for FY22-23</b>	<b>\$2,300,000</b>





**Restricted Funds Projects 5-Year Plan**

**LBVSD PROJECTS  
FY2023-2024**

<b>Rehabilitation and Replacement Fund</b>	<b>Cost</b>
Miscellaneous Mechanical	\$55,000
Fine Screenings Washer	\$220,000
Vehicle Replacement	\$30,000
Blower Upgrades and Header	\$3,850,000
Conveyance Rehab	\$500,000
Raw Pump 6, Valve 5 and 6	\$850,000
<b>TOTAL for Rehab Projects</b>	<b>\$5,505,000</b>

<b>TOTAL Rehab Projects for FY23-24</b>	<b>\$5,505,000</b>
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**LBVSD PROJECTS  
FY2024-2025**

<b>Rehabilitation and Replacement Fund</b>	<b>Cost</b>
Miscellaneous Mechanical	\$55,000
Vehicle Replacement	\$30,000
Boom Truck Replacement	\$260,000
NPW Stations & Wet Wells	\$1,000,000
<b>TOTAL for Rehab Projects</b>	<b>\$1,345,000</b>

<b>TOTAL Rehab Projects for FY24-25</b>	<b>\$1,345,000</b>
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## Capital Improvement Plan

### MBC PROJECTS

#### FYs2020-2022

Rehab Wet well and upgrades to Raintree Pump Station	\$750,000
Big Creek Interceptor Extension - Easement Acquisition and Survey	\$600,000
Phosphorus Removal-Design & Construct Chemical Feed System	\$300,000
Facility Plan Update & SRF Application	\$250,000
Public Education & Bond Election	\$250,000
Inflow & Infiltration Study	\$100,000
<b>TOTAL Capital Projects for FYs20-22</b>	<b>\$2,250,000</b>

#### FYs2022-2024

EFHB Expansion at MBC WWTP-Design & Construction	\$2,650,000
Reed Bed System-Design & Construct system for sludge removal	\$5,200,000
Big Creek Interceptor Design & Construction	\$21,800,000
Review Growth & Flow Projections	\$100,000
<b>TOTAL Capital Projects for FYs22-24</b>	<b>\$29,750,000</b>

#### FYs2025-2030

Anti-deg Review, Design and Construction of MBC WWTP Expansion - 5 MDG total	\$24,100,000
Review Growth & Flow Projections- consider Phase 3 expansion of MBC WWTP	\$150,000
<b>TOTAL Capital Projects for FYs25-30</b>	<b>\$24,250,000</b>