

Budget Analysis 2020					7	5	TOTAL		
					Months Actual	Months Est.	(based on	2020	Percent
		2017	2018	2019	As of July	Aug. - Dec.	7 months)	Requested	Increase
		Actual	Actual	Adopted	2019	2019	2019		2019
<b>Revenue</b>									
Sewer User Fees	5,610,432.00	5,732,488.86	5,838,176.00	3,392,401.10	2,423,143.55	5,815,544.65	6,136,000.00		5.51%
Surcharge	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Tap Inspection Fees	16,105.00	9,400.00	10,000.00	4,100.00	2,000.00	6,100.00	8,000.00		31.15%
Miscellaneous Revenue	25,517.20	18,023.00	15,000.00	3,556.48	0.00	3,556.48	5,000.00		40.59%
CEBT Dividend				11,268.00	0.00	11,268.00			
Camper Dump Fees	10,488.94	9,493.38	9,000.00	4,324.85	3,000.00	7,324.85	9,000.00		22.87%
Late Fees	27,240.61	17,321.36	10,000.00	16,444.71	8,000.00	24,444.71	10,000.00		-59.09%
Line Extension Fees	139,739.90	166,908.73	50,000.00	69,009.58	0.00	69,009.58	50,000.00		-27.55%
Rental Income	36,000.00	42,900.00	45,000.00	29,100.00	15,000.00	44,100.00	45,000.00		2.04%
<b>Operating Revenue Totals</b>	<b>5,865,523.65</b>	<b>5,996,535.33</b>	<b>5,977,176.00</b>	<b>3,530,204.72</b>	<b>2,451,143.55</b>	<b>5,981,348.27</b>	<b>6,263,000.00</b>		<b>4.71%</b>
<b>Interest on Loan Payments</b>									
Interest on Loan Payments	14,512.48	9,485.73	15,000.00	5,641.12	4,000.00	9,641.12	1,000.00		-89.63%
Inclusion Fees	136,267.60	139,674.60	100,000.00	64,613.60	11,584.00	76,197.60	75,000.00		-1.57%
Plant Investment Fees	4,851,720.80	4,071,358.00	1,800,000.00	1,566,736.00	230,000.00	1,796,736.00	2,000,000.00		11.31%
Income on Investments	37,165.12	400,103.19	350,000.00	357,483.26	200,000.00	557,483.26	550,000.00		-1.34%
CWRPDA Loan Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Misc. Revenue Totals</b>	<b>5,039,666.00</b>	<b>4,620,621.52</b>	<b>2,265,000.00</b>	<b>1,994,473.98</b>	<b>445,584.00</b>	<b>2,440,057.98</b>	<b>2,626,000.00</b>		<b>7.62%</b>
<b>Revenues Total</b>	<b>10,905,189.65</b>	<b>10,617,156.85</b>	<b>8,242,176.00</b>	<b>5,524,678.70</b>	<b>2,896,727.55</b>	<b>8,421,406.25</b>	<b>8,889,000.00</b>		<b>5.55%</b>
<b>Admin/Payroll</b>									
Salaries - Admin	1,108,600.05	1,103,088.91	1,378,343.20	680,426.68	495,000.00	1,175,426.68	1,380,000.00		17.40%
Overtime - Admin	47,484.52	57,697.88	45,000.00	25,135.72	14,000.00	39,135.72	45,000.00		14.98%
FICA - Admin	68,413.98	67,504.91	88,247.28	42,874.13	30,690.00	73,564.13	88,247.28		19.96%
Medicare Expense - Admin	16,705.02	16,619.19	20,638.48	10,027.22	7,177.50	17,204.72	20,638.48		19.96%
401 K - Admin	76,031.92	76,953.12	103,375.74	48,011.36	35,000.00	83,011.36	103,375.74		24.53%
Unemployment Insurance - Admin	28,543.16	26,967.10	30,000.00	10,513.13	9,950.00	20,463.13	30,000.00		46.61%
Health Insurance - Admin	246,999.28	270,244.53	280,000.00	179,237.80	128,027.00	307,264.80	338,000.00		10.00%
<b>Admin/Payroll Totals</b>	<b>1,592,777.93</b>	<b>1,619,075.64</b>	<b>1,945,604.70</b>	<b>996,226.04</b>	<b>719,844.50</b>	<b>1,716,070.54</b>	<b>2,005,261.50</b>		<b>16.85%</b>
<b>Other Expenses</b>									
Office Supplies - Admin	4,994.10	4,780.98	5,000.00	408.62	4,500.00	4,908.62	5,000.00		1.86%
Telephone - Admin	17,696.03	25,155.96	22,000.00	9,812.43	7,000.00	16,812.43	22,000.00		30.86%
Business Expenses - Admin	51,343.68	43,286.94	45,000.00	31,204.06	15,000.00	46,204.06	50,000.00		8.22%
Bank Service Fees - Admin	0.00	7,383.94	9,000.00	3,495.54	2,800.00	6,295.54	9,000.00		42.96%
Legal Counsel - Admin	37,993.00	55,448.61	50,000.00	65,666.52	45,000.00	110,666.52	75,000.00		-32.23%
Education - Admin	18,414.29	16,278.22	25,000.00	10,682.44	10,000.00	20,682.44	25,000.00		20.88%
Audit & Accounting - Admin	9,150.00	9,300.00	10,000.00	7,125.00	2,375.00	9,500.00	10,500.00		10.53%
Legal Publications - Admin	3,305.40	5,546.02	5,000.00	2,617.02	2,000.00	4,617.02	5,000.00		8.29%
Board Members - Admin	6,000.00	6,000.00	6,000.00	3,400.00	2,600.00	6,000.00	6,000.00		0.00%
Elections - Admin	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00		0.00%
Computer Expenses - Admin	23,379.26	44,374.56	40,000.00	23,117.34	15,000.00	38,117.34	40,000.00		4.94%
Copy Machine & Supply - Admin	425.00	482.75	1,000.00	0.00	1,000.00	1,000.00	1,000.00		0.00%
Postage & Meter Rent - Admin	11,267.78	13,426.63	12,000.00	9,706.94	1,800.00	11,506.94	12,000.00		4.28%
Insurance - General - Admin	130,605.67	128,242.21	135,249.00	84,711.11	60,507.95	145,219.06	135,249.00		-6.87%
Insurance - Deductible - Admin	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00		0.00%
Settlement Expense - Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00		#DIV/0!
Engineering - Admin	51,588.41	48,736.59	75,000.00	38,423.19	27,000.00	65,423.19	75,000.00		14.64%
Tools - Admin	1,615.95	1,625.16	2,500.00	1,772.84	700.00	2,472.84	2,500.00		1.10%
Radios - Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00%

Budget Analysis 2020				7	5	TOTAL		
	2017	2018	2019	Months Actual	Months Est.	(based on	2020	Percent
	Actual	Actual	Adopted	As of July	Aug. - Dec.	7 months)	Requested	Increase
			2019	2019	2019			2019
Vehicle Expense - Admin	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00%
Dues & Memberships - Admin	6,127.93	5,422.72	7,000.00	7,369.70	1,000.00	8,369.70	7,000.00	-16.36%
Safety - Admin	11,920.72	7,139.48	5,000.00	3,169.07	1,000.00	4,169.07	5,000.00	19.93%
Summit Water Quality - Admin	16,111.06	17,611.06	18,000.00	18,531.06	0.00	18,531.06	18,000.00	-2.87%
Building Maintenance - Admin	22,366.57	25,993.67	20,000.00	15,869.26	4,000.00	19,869.26	20,000.00	0.66%
Employee Housing Maintenance -	16,938.41	8,018.59	15,000.00	11,678.83	2,000.00	13,678.83	15,000.00	9.66%
Employee Housing Utilities - A	3,191.51	2,460.00	4,000.00	1,240.00	620.00	1,860.00	4,000.00	115.05%
<b>Administrative Totals</b>	<b>445,434.77</b>	<b>476,714.09</b>	<b>513,249.00</b>	<b>350,000.97</b>	<b>206,902.95</b>	<b>556,903.92</b>	<b>548,749.00</b>	<b>-1.46%</b>
<b>Total Administrative Expenses</b>	<b>2,038,212.70</b>	<b>2,095,789.73</b>	<b>2,458,853.70</b>	<b>1,346,227.01</b>	<b>926,747.45</b>	<b>2,272,974.46</b>	<b>2,554,010.50</b>	<b>12.36%</b>
Utilities - IH								
Utilities - IH Gas	19,111.62	18,378.06	26,000.00	14,248.90	11,500.00	25,748.90	26,000.00	0.98%
Utilities - IH Electric	175,615.51	177,118.51	220,000.00	85,940.85	65,000.00	150,940.85	70,000.00	-53.62%
Freight - IH	12,875.19	17,949.25	18,000.00	9,489.54	7,000.00	16,489.54	3,000.00	-81.81%
Equipment Repairs - IH	40,453.82	23,728.12	50,000.00	9,421.35	0.00	9,421.35	50,000.00	430.71%
Chemicals - IH	160,017.61	165,671.83	200,000.00	116,866.71	0.00	116,866.71	20,000.00	-82.89%
Contracted Repairs - IH	25,140.40	40,901.90	60,000.00	42,409.48	5,000.00	47,409.48	20,000.00	-57.81%
Laboratory Supplies - IH	14,894.00	16,163.01	15,000.00	10,588.13	4,000.00	14,588.13	15,000.00	2.82%
Biomonitoring - IH	10,232.00	12,188.62	8,000.00	2,784.00	0.00	2,784.00	0.00	-100.00%
Discharge Permit - IH	9,332.50	7,529.00	8,000.00	7,529.00	0.00	7,529.00	8,000.00	6.26%
Site Monitoring - IH	35,069.27	19,369.38	23,000.00	13,727.53	0.00	13,727.53	6,000.00	-56.29%
Supplies - IH	10,329.47	9,395.90	10,000.00	5,810.67	2,500.00	8,310.67	10,000.00	20.33%
<b>Iowa Hill Expenditures</b>	<b>513,071.39</b>	<b>508,393.58</b>	<b>638,000.00</b>	<b>318,816.16</b>	<b>95,000.00</b>	<b>413,816.16</b>	<b>228,000.00</b>	<b>-44.90%</b>
Utilities - FK								
Utilities - FK Gas	51,611.75	52,157.87	60,000.00	36,375.90	26,000.00	62,375.90	70,000.00	12.22%
Utilities - FK Electric	351,070.35	361,213.58	400,000.00	194,565.90	140,000.00	334,565.90	475,000.00	41.98%
Freight - FK	25,409.69	20,093.77	30,000.00	15,443.90	11,000.00	26,443.90	45,000.00	70.17%
Equipment Repairs - FK	50,628.87	40,507.46	60,000.00	7,368.59	53,000.00	60,368.59	65,000.00	7.67%
Chemicals - FK	194,643.13	343,710.46	330,000.00	194,394.92	140,000.00	334,394.92	425,000.00	27.10%
Supplies - FK	12,752.49	9,347.57	10,000.00	7,186.00	2,500.00	9,686.00	10,500.00	8.40%
Contracted Repairs - FK	37,284.27	42,456.41	60,000.00	37,498.64	22,500.00	59,998.64	60,000.00	0.00%
Dumpster Charges - FK	12,930.00	14,359.48	15,000.00	7,128.48	5,000.00	12,128.48	15,000.00	23.68%
Biomonitoring - FK	3,078.49	3,150.45	7,000.00	4,227.00	3,000.00	7,227.00	7,800.00	7.93%
Discharge Permit - FK	11,504.00	14,092.07	15,000.00	15,712.26	0.00	15,712.26	15,000.00	-4.53%
Composting - FK	102,483.44	105,210.05	110,000.00	66,562.65	47,500.00	114,062.65	125,000.00	9.59%
Site Monitoring - FK	20,671.78	28,124.60	23,000.00	8,859.44	12,000.00	20,859.44	23,000.00	10.26%
Sludge Hauling Costs - FK	54,060.00	65,250.00	70,000.00	42,075.00	30,000.00	72,075.00	82,000.00	13.77%
State Health Fees FK	1,636.58	1,335.31	2,500.00	0.00	0.00	0.00	2,500.00	#DIV/0!
<b>Farmer Korner's Expenditures</b>	<b>929,764.84</b>	<b>1,101,009.08</b>	<b>1,192,500.00</b>	<b>637,398.68</b>	<b>492,500.00</b>	<b>1,129,898.68</b>	<b>1,420,800.00</b>	<b>25.75%</b>
Utilities - South Blue								
Utilities - South Blue Gas	5,430.25	5,742.48	10,000.00	2,657.12	2,000.00	4,657.12	10,000.00	114.72%
Utilities - South Blue Electric	19,397.44	31,886.32	38,000.00	19,037.74	18,000.00	37,037.74	40,000.00	8.00%
Equipment Repairs - South Blue	1,100.61	1,676.79	2,500.00	0.00	0.00	0.00	2,500.00	#DIV/0!
Supplies - South Blue	342.53	992.20	1,000.00	41.30	200.00	241.30	1,000.00	314.42%
Contracted Repairs - South Blue	2,888.77	6,915.68	5,000.00	0.00	3,000.00	3,000.00	5,000.00	66.67%
Discharge Permit - South Blue	2,315.00	2,925.00	3,000.00	0.00	1,500.00	1,500.00	3,800.00	153.33%
Site Monitoring - South Blue	6,885.50	3,004.00	8,000.00	3,662.00	2,600.00	6,262.00	8,000.00	27.75%

Budget Analysis 2020					7	5	TOTAL		
		2017	2018	2019	Months Actual	Months Est.	(based on	2020	Percent
		Actual	Actual	Adopted	As of July	Aug. - Dec.	7 months)	Requested	Increase
					2019	2019	2019		2019
<b>South Blue Expenditures</b>		38,360.10	53,142.47	67,500.00	25,398.16	27,300.00	52,698.16	70,300.00	33.40%
Utilities - Col		12,675.48	12,277.74	20,000.00	7,507.23	6,500.00	14,007.23	20,000.00	42.78%
Vehicle Expense - Col		26,908.20	37,527.83	40,000.00	16,423.34	15,000.00	31,423.34	40,000.00	27.29%
Line Cleaner Expenses - Col		4,518.84	4,704.30	10,000.00	6,588.30	3,000.00	9,588.30	10,000.00	4.29%
Manhole Repairs/Line Repairs -		107,202.15	133,492.20	130,000.00	81,479.76	60,000.00	141,479.76	140,000.00	-1.05%
Equipment Repairs - Col		14,225.72	11,144.06	9,000.00	3,569.21	3,000.00	6,569.21	9,000.00	37.00%
CCTV Expense - Col		1,188.57	0.00	5,000.00	765.00	4,000.00	4,765.00	5,000.00	4.93%
<b>Collection Expenditures</b>		166,718.96	199,146.13	214,000.00	116,332.84	91,500.00	207,832.84	224,000.00	7.78%
<b>Total Operating Expenses</b>		3,686,127.99	3,957,480.99	4,570,853.70	2,418,774.69	1,605,747.45	4,077,220.30	4,497,110.50	10.30%
<b>Net Cash From Operations</b>		2,179,395.66	2,039,054.34	1,406,322.30	1,111,430.03	845,396.10	1,904,127.97	1,765,889.50	-7.83%
Administration - RC		11,133.08	14,679.23	35,000.00	9,117.00	23,000.00	32,117.00	35,000.00	8.98%
Plant - IH RC		177,490.58	18,560.16	600,000.00	0.00	0.00	0.00	600,000.00	#DIV/0!
Plant - FK RC		921,471.20	312,026.30	575,000.00	101,853.26	250,000.00	351,853.26	575,000.00	63.42%
Plant - Upper Blue - RC		36,439.35	6,343.00	50,000.00	0.00	10,000.00	10,000.00	50,000.00	400.00%
Collection - RC		184,668.01	882,638.96	1,225,000.00	408,181.86	500,000.00	908,181.86	1,225,000.00	34.88%
Vehicle - RC		36,649.00	42,126.20	55,000.00	36,928.95	0.00	36,928.95	55,000.00	48.93%
<b>Capital Replacement Exp.</b>		1,367,851.22	1,276,373.85	2,540,000.00	556,081.07	783,000.00	1,339,081.07	2,540,000.00	89.68%
Bond Principal		95,215.75	97,129.59	97,129.59	99,081.89	0.00	99,081.89	97,129.59	-1.97%
Bond Interest		27,933.16	26,003.38	26,812.79	24,860.49	0.00	24,860.49	26,812.79	7.85%
<b>Bond Expenditures</b>		123,148.91	123,132.97	123,942.38	123,942.38	0.00	123,942.38	123,942.38	0.00%
Plant - Iowa Hill - CO		0.00	0.00	300,000.00	0.00	0.00	0.00	300,000.00	#DIV/0!
Collection - CO		1,180,257.93	1,059,826.40	600,000.00	1,500.00	500,000.00	501,500.00	600,000.00	19.64%
Employee Housing - CO				900,000.00	39,748.45	860,250.00	899,998.45		
Plant - Farmers Korner - CO		10,600.00	0.00	310,000.00	34,645.00	275,000.00	309,645.00	310,000.00	0.11%
Administration - CO		0.00	0.00	30,000.00	5,901.88	5,000.00	10,901.88	930,000.00	
South Blue Plant - CO		1,647,284.80	0.00		0.00	8,000.00	8,000.00		-100.00%
<b>Capital Outlay Expenditures</b>		2,838,142.73	1,059,826.40	2,140,000.00	81,795.33	1,648,250.00	1,730,045.33	2,140,000.00	23.70%
<b>Total Expenditures</b>		8,015,270.85	6,416,814.21	9,374,796.08	3,205,991.63	4,064,297.45	7,270,289.08	9,301,052.88	27.93%
<b>Total Revenues</b>		10,905,189.65	10,617,156.85	8,242,176.00	5,524,678.70	2,896,727.55	8,421,406.25	8,889,000.00	5.55%
<b>Revenue Bonds</b>									
<b>Total Expenditures</b>		(8,015,270.85)	(6,416,814.21)	(9,374,796.08)	(3,205,991.63)	(4,064,297.45)	(7,270,289.08)	(9,301,052.88)	27.93%
<b>Transfer from/to Reserves</b>		2,889,918.80	4,200,342.64	(1,132,620.08)	2,318,687.07	(1,167,569.90)	1,151,117.17	(412,052.88)	-135.80%

## CAPITAL 2019

	<u>REPLACEMENT</u>	<u>NEW</u>
<b>Farmers Korner</b>		
Re-route WAS meter		\$25,000.00
Sludge Bay Door	\$11,000.00	
Replace Air Compressor	\$12,000.00	
Tube Settlers ReHab	\$60,000.00	
Upgrade Influent ByPass line to 6"	\$100,000.00	
Miscellaneous equipment repair/replace	\$60,000.00	\$60,000.00
North Plant Lighting	\$70,000.00	
<b>Total</b>	<b>\$313,000.00</b>	<b>\$85,000.00</b>
<b>Iowa Hill</b>		
Miscellaneous equipment repair/replace	\$50,000.00	
Nutrient Removal	\$300,000.00	\$300,000.00
Tempurature Monitoring Station		\$20,000.00
<b>Total</b>	<b>\$350,000.00</b>	<b>\$320,000.00</b>
<b>Collection</b>		
South Blue/ Skiers Edge TV and Repair	\$300,000.00	
Clean/TV 25,000ft@ \$3.00/ft	\$75,000.00	
Manholes/Liftstations/Line repairs	\$150,000.00	
Miscellaneous line extension/system repair upgrade		\$1,000,000.00
Vac Truck Replacement	\$375,000.00	
Vehicle Replacement	\$55,000.00	
Reg 22 Site App for liftstations		\$100,000.00
SCADA replacement	\$200,000.00	
<b>Total</b>	<b>\$1,155,000.00</b>	<b>\$1,100,000.00</b>
<b>South Blue</b>		
Miscellaneous equipment repair/replace	\$50,000.00	
<b>Total</b>	<b>\$50,000.00</b>	
<b>Administration</b>		
<b>EMPLOYEE HOUSING</b>		
Miscellaneous	\$35,000.00	\$900,000.00
<b>Total</b>	<b>\$35,000.00</b>	<b>\$930,000.00</b>
<b>GRAND TOTALS</b>	<b>\$1,903,000.00</b>	<b>\$2,435,000.00</b>