

Budget Analysis 2021				10	2	TOTAL		
	2018	2019	2020	Months Actual	Months Est.	(based on	2021	Percent
	Actual	Actual	Adopted	As of October	Nov. - Dec.	10 months)	Requested	Increase
				2020	2020	2020		2021
Revenue								
Sewer User Fees	5,732,488.86	5,835,848.65	6,090,000.00	5,179,949.86	1,035,990.00	6,215,939.86	6,247,176.00	0.50%
Tap Inspection Fees	9,400.00	7,600.00	8,000.00	4,600.00	500.00	5,100.00	4,000.00	-21.57%
Miscellaneous Revenue	18,023.00	3,584.92	5,000.00	6,075.00	0.00	6,075.00	5,000.00	-17.70%
CEBT Dividend		11,268.00		-	0.00	0.00		
Camper Dump Fees	9,493.38	8,915.60	9,000.00	11,723.38	500.00	12,223.38	9,000.00	-26.37%
Late Fees	17,321.36	23,982.05	10,000.00	28,100.60	5,600.00	33,700.60	15,000.00	-55.49%
Line Extension Fees	166,908.73	105,713.45	50,000.00	60,760.83	0.00	60,760.83	50,000.00	-17.71%
Rental Income	42,900.00	48,384.00	45,000.00	42,400.00	8,480.00	50,880.00	50,000.00	-1.73%
Operating Revenue Totals	5,996,535.33	6,045,296.67	6,217,000.00	5,333,609.67	1,051,070.00	6,384,679.67	6,380,176.00	-0.07%
Interest on Loan Payments	9,485.73	7,058.43	7,000.00	3,695.41	500.00	4,195.41	4,000.00	-4.66%
Inclusion Fees	139,674.60	100,148.40	75,000.00	64,564.00	11,584.00	76,148.00	50,000.00	-34.34%
Plant Investment Fees	4,071,358.00	2,332,554.24	2,000,000.00	1,686,140.71	100,000.00	1,786,140.71	1,200,000.00	-32.82%
Income on Investments	400,103.19	581,973.10	550,000.00	165,690.76	30,000.00	195,690.76	75,000.00	-61.67%
CWRPDA Loan Credit	0.00	0.00	0.00	-	0.00	0.00	0.00	
Misc. Revenue Totals	4,620,621.52	3,021,734.17	2,632,000.00	1,920,090.88	142,084.00	2,062,174.88	1,329,000.00	-35.55%
Revenues Total	10,617,156.85	9,067,030.84	8,849,000.00	7,253,700.55	1,193,154.00	8,446,854.55	7,709,176.00	-8.73%
Salaries - Admin	1,103,088.91	1,236,631.44	1,380,000.00	998,665.15	240,000.00	1,238,665.15	1,398,850.00	12.93%
Overtime - Admin	57,697.88	52,255.75	45,000.00	14,530.01	1,000.00	15,530.01	45,000.00	189.76%
FICA - Admin	67,504.91	73,159.80	88,350.00	60,272.60	14,942.00	79,953.32	89,518.70	11.96%
Medicare Expense - Admin	16,619.19	18,176.11	20,662.50	14,454.79	3,495.00	18,698.76	20,935.83	11.96%
401 K - Admin	76,953.12	83,140.48	106,875.00	69,505.71	18,000.00	96,717.72	108,288.75	11.96%
Unemployment Insurance - Admin	26,967.10	21,351.71	28,000.00	10,817.13	2,163.00	12,980.13	28,000.00	115.71%
Health Insurance - Admin	270,244.53	307,232.30	338,000.00	242,749.97	48,550.00	291,299.97	355,000.00	21.87%
Admin/Payroll Totals	1,619,075.64	1,791,947.59	2,006,887.50	1,410,995.36	328,150.00	1,753,845.06	2,045,593.28	16.63%
Office Supplies - Admin	4,780.98	4,218.60	5,000.00	2,243.79	2,756.00	4,999.79	5,000.00	0.00%
Telephone - Admin	25,155.96	19,381.82	22,000.00	12,235.86	2,447.00	14,682.86	22,000.00	49.83%
Business Expenses - Admin	43,286.94	50,556.72	50,000.00	21,483.20	20,000.00	41,483.20	50,000.00	20.53%
Bank Service Fees - Admin	7,383.94	8,644.93	9,000.00	13,479.70	3,000.00	16,479.70	17,000.00	3.16%
Legal Counsel - Admin	55,448.61	100,888.68	100,000.00	48,641.95	35,000.00	83,641.95	100,000.00	19.56%
Education - Admin	16,278.22	20,152.93	25,000.00	3,071.88	2,500.00	5,571.88	25,000.00	348.68%
Audit & Accounting - Admin	9,300.00	9,500.00	10,500.00	9,700.00	0.00	9,700.00	10,500.00	8.25%
Legal Publications - Admin	5,546.02	4,068.32	5,000.00	3,629.84	1,500.00	5,129.84	5,000.00	-2.53%
Board Members - Admin	6,000.00	5,900.00	6,000.00	5,000.00	1,000.00	6,000.00	6,000.00	0.00%
Elections - Admin	0.00		5,000.00	3,855.78	0.00	3,855.78	0.00	0.00%
Computer Expenses - Admin	44,374.56	41,050.90	40,000.00	53,286.08	10,000.00	63,286.08	40,000.00	-36.79%
Copy Machine & Supply - Admin	482.75	60.00	1,000.00	421.48	500.00	921.48	1,000.00	8.52%
Postage & Meter Rent - Admin	13,426.63	15,397.47	12,000.00	11,570.66	2,000.00	13,570.66	14,000.00	3.16%
Insurance - General - Admin	128,242.21	144,945.96	155,000.00	108,624.00	21,725.00	130,349.00	163,000.00	25.05%
Insurance - Deductible - Admin	0.00	0.00	1,000.00	1,009.01	0.00	1,009.01	1,000.00	-0.89%
Engineering - Admin	48,736.59	62,253.88	75,000.00	1,579.50	30,000.00	31,579.50	75,000.00	137.50%
Tools - Admin	1,625.16	3,349.81	2,500.00	3,581.49	50.00	3,631.49	2,500.00	-31.16%
Radios - Admin	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00%
Vehicle Expense - Admin	0.00	0.00	500.00	120.00	350.00	470.00	500.00	0.00%
Dues & Memberships - Admin	5,422.72	8,168.70	8,000.00	5,993.39	2,500.00	8,493.39	9,000.00	5.96%

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			2020	2020	2020	2020	2021	2021
Safety - Admin	7,139.48	8,543.88	5,000.00	2,479.23	3,000.00	5,479.23	5,000.00	-8.75%
Summit Water Quality - Admin	17,611.06	18,531.06	18,000.00	9,355.53	0.00	9,355.53	18,000.00	92.40%
Building Maintenance - Admin	25,993.67	25,376.28	20,000.00	29,595.15	3,500.00	33,095.15	20,000.00	-39.57%
Employee Housing Maintenance -	8,018.59	13,432.20	15,000.00	5,885.07	5,000.00	10,885.07	15,000.00	37.80%
Employee Housing Utilities - A	2,460.00	1,253.27	4,000.00	1,240.00	0.00	1,240.00	3,000.00	141.94%
Administrative Totals	476,714.09	565,675.41	594,500.00	358,082.59	146,828.00	504,910.59	607,500.00	20.32%
Total Administrative Expenses	2,095,789.73	2,357,623.00	2,601,387.50	1,769,077.95	474,978.00	2,258,755.65	2,653,093.28	17.46%
Utilities - IH								
Utilities - IH Gas	18,378.06	17,074.57	26,000.00	6,885.95	1,500.00	8,385.95	20,000.00	138.49%
Utilities - IH Electric	177,118.51	107,129.22	70,000.00	18,843.98	5,000.00	23,843.98	45,000.00	88.73%
Freight - IH	17,949.25	14,802.40	3,000.00	1,338.35	1,000.00	2,338.35	3,000.00	28.30%
Equipment Repairs - IH	23,728.12	15,541.43	50,000.00	3,804.84	5,000.00	8,804.84	30,000.00	240.72%
Chemicals - IH	165,671.83	180,395.47	20,000.00	1,327.74	1,000.00	2,327.74	20,000.00	759.20%
Contracted Repairs - IH	40,901.90	80,354.12	70,000.00	24,950.24	15,000.00	39,950.24	50,000.00	25.16%
Laboratory Supplies - IH	16,163.01	15,793.43	15,000.00	9,070.50	4,500.00	13,570.50	15,000.00	10.53%
Biomonitoring - IH	12,188.62	2,784.00	0.00	-	0.00	0.00	0.00	#DIV/0!
Discharge Permit - IH	7,529.00	7,529.00	8,000.00	7,529.00	0.00	7,529.00	8,000.00	6.26%
Site Monitoring - IH	19,369.38	14,451.41	6,000.00	1,604.50	2,500.00	4,104.50	5,000.00	21.82%
Supplies - IH	9,395.90	10,428.18	10,000.00	9,362.15	1,400.00	10,762.15	10,000.00	-7.08%
Iowa Hill Expenditures	508,393.58	466,283.23	278,000.00	84,717.25	36,900.00	121,617.25	206,000.00	69.38%
Utilities - FK								
Utilities - FK Gas	52,157.87	56,782.23	70,000.00	30,359.94	10,000.00	40,359.94	70,000.00	73.44%
Utilities - FK Electric	361,213.58	342,386.82	475,000.00	302,633.94	61,000.00	363,633.94	475,000.00	30.63%
Freight - FK	20,093.77	26,283.16	45,000.00	32,346.13	11,000.00	43,346.13	45,000.00	3.82%
Equipment Repairs - FK	40,507.46	16,732.51	65,000.00	37,826.92	12,500.00	50,326.92	65,000.00	29.16%
Chemicals - FK	343,710.46	352,496.26	425,000.00	339,719.31	105,000.00	444,719.31	425,000.00	-4.43%
Supplies - FK	9,347.57	13,380.80	10,500.00	4,955.10	2,500.00	7,455.10	10,500.00	40.84%
Contracted Repairs - FK	42,456.41	64,109.68	100,000.00	70,704.53	24,000.00	94,704.53	100,000.00	5.59%
Dumpster Charges - FK	14,359.48	14,256.96	15,000.00	12,415.40	2,500.00	14,915.40	15,000.00	0.57%
Biomonitoring - FK	3,150.45	5,831.92	7,800.00	1,612.27	1,700.00	3,312.27	7,800.00	135.49%
Discharge Permit - FK	14,092.07	15,712.26	30,000.00	15,712.48	0.00	15,712.48	30,000.00	90.93%
Composting - FK	105,210.05	107,170.63	125,000.00	94,756.92	15,000.00	109,756.92	125,000.00	13.89%
Site Monitoring - FK	28,124.60	13,165.13	23,000.00	9,710.10	2,000.00	11,710.10	23,000.00	96.41%
Sludge Hauling Costs - FK	65,250.00	82,195.71	90,000.00	53,100.00	15,000.00	68,100.00	80,000.00	17.47%
State Health Fees FK	1,335.31	0.00	2,500.00	71.35	0.00	71.35	2,500.00	3403.85%
Farmer Korner Expenditures	1,101,009.08	1,110,504.07	1,483,800.00	1,005,924.39	262,200.00	1,268,124.39	1,473,800.00	16.22%
Utilities - South Blue								
Utilities - South Blue Gas	5,742.48	4,181.23	10,000.00	3,306.72	1,000.00	4,306.72	8,000.00	85.76%
Utilities - South Blue Electric	31,886.32	30,675.56	40,000.00	28,005.98	5,600.00	33,605.98	40,000.00	19.03%
Equipment Repairs - South Blue	1,676.79	180.33	2,500.00	240.00	500.00	740.00	2,500.00	237.84%
Supplies - South Blue	992.20	691.40	1,000.00	287.39	0.00	287.39	1,000.00	247.96%
Contracted Repairs - South Blue	6,915.68	0.00	8,000.00	2,130.00	0.00	2,130.00	8,000.00	275.59%
Discharge Permit - South Blue	2,925.00	2,825.00	3,800.00	976.00	0.00	976.00	3,800.00	289.34%
Site Monitoring - South Blue	3,004.00	7,121.00	8,000.00	7,866.50	1,300.00	9,166.50	10,000.00	9.09%
South Blue Expenditures	53,142.47	45,674.52	73,300.00	42,812.59	8,400.00	51,212.59	73,300.00	43.13%

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	2018	2019	2020	Months Actual As of October 2020	Months Est. Nov. - Dec. 2020	(based on 10 months) 2020	2021 Requested	Percent Increase 2021
Utilities - Col	12,277.74	12,304.18	20,000.00	11,166.00	2,200.00	13,366.00	16,000.00	19.71%
Vehicle Expense - Col	37,527.83	28,656.26	40,000.00	27,775.88	0.00	27,775.88	45,000.00	62.01%
Line Cleaner Expenses - Col	4,704.30	8,630.41	10,000.00	2,547.49	0.00	2,547.49	10,000.00	292.54%
Manhole Repairs/Line Repairs -	133,492.20	179,232.50	140,000.00	90,632.92	0.00	90,632.92	140,000.00	54.47%
Equipment Repairs - Col	11,144.06	10,053.68	9,000.00	11,245.18	0.00	11,245.18	10,000.00	-11.07%
CCTV Expense - Col	0.00	833.00	5,000.00	1,525.00	0.00	1,525.00	5,000.00	227.87%
Collection Expenditures	199,146.13	239,710.03	224,000.00	144,892.47	2,200.00	147,092.47	226,000.00	53.64%
Total Operating Expenses	3,957,480.99	4,219,794.85	4,660,487.50	3,004,612.06	776,278.00	3,846,802.35	4,632,193.28	20.42%
Net Cash From Operations	2,039,054.34	1,825,501.82	1,556,512.50	2,328,997.61	274,792.00	2,537,877.32	1,747,982.72	-45.19%
Administration - RC	14,679.23	18,875.62	42,000.00	13,113.90	15,000.00	28,113.90	35,000.00	24.49%
Employee Housing - RC		8,995.00		-	0.00	0.00		
Plant - IH RC	18,560.16	26,554.92	450,000.00	80,358.00	0.00	80,358.00	350,000.00	335.55%
Plant - FK RC	312,026.30	272,720.01	566,000.00	218,202.15	25,000.00	243,202.15	1,195,000.00	391.36%
Plant - Upper Blue - RC	6,343.00	6,182.00	50,000.00	-	0.00	0.00	50,000.00	#DIV/0!
Collection - RC	882,638.96	765,971.60	1,280,000.00	244,966.45	200,000.00	444,966.45	1,115,000.00	150.58%
Capital Replacement Exp.	1,234,247.65	1,099,299.15	2,388,000.00	556,640.50	240,000.00	796,640.50	2,745,000.00	244.57%
Bond Principal	97,129.59	99,081.89	97,129.59	101,073.44	0.00	101,073.44	97,129.59	-3.90%
Bond Interest	26,003.38	24,034.81	26,812.79	22,868.94	0.00	22,868.94	26,812.79	17.25%
Bond Expenditures	123,132.97	123,116.70	123,942.38	123,942.38	0.00	123,942.38	123,942.38	0.00%
Plant - Iowa Hill - CO	0.00	0.00	320,000.00	-	0.00	0.00	320,000.00	#DIV/0!
Collection - CO	1,059,826.40	322,327.74	1,200,000.00	328,387.29	0.00	328,387.29	1,700,000.00	417.68%
Employee Housing - CO		303,867.74	1,200,000.00	181,312.92	300,000.00	481,312.92	1,000,000.00	107.77%
Plant - Farmers Korner - CO	0.00	115,194.68	225,000.00	38,920.17	190,000.00	228,920.00	20,000.00	-91.26%
Land - CO				147,540.01		147,540.00		
Administration - CO	0.00	9,536.18	30,000.00	-	10,000.00	10,000.00	30,000.00	
South Blue Plant - CO	0.00			-	0.00	0.00	150,000.00	#DIV/0!
Capital Outlay Expenditures	1,059,826.40	750,926.34	2,975,000.00	696,160.39	500,000.00	1,196,160.21	3,220,000.00	169.19%
Total Expenditures	6,374,688.01	6,193,137.04	10,147,429.88	4,424,167.92	1,524,678.00	5,963,545.44	10,721,135.66	79.78%
Total Revenues	10,617,156.85	9,067,030.84	8,849,000.00	7,253,700.55	1,193,154.00	8,446,854.55	7,709,176.00	-8.73%
Revenue Bonds								
Total Expenditures	(6,374,688.01)	(6,193,137.04)	(10,147,429.88)	(4,424,167.92)	(1,524,678.00)	(5,963,545.44)	(10,721,135.66)	79.78%
Transfer from/to Reserves	4,242,468.84	2,873,893.80	(1,298,429.88)	2,829,532.63	(331,524.00)	2,483,309.11	(3,011,959.66)	-221.29%