

Budget Analysis 2020				9	3	TOTAL		
	2017	2018	2019	Months Actual	Months Est.	(based on	2020	Percent
	Actual	Actual	Adopted	As of September	Oct. - Dec.	9 months)	Requested	Increase
				2019	2019	2019		2019
Revenue								
Sewer User Fees	5,610,432.00	5,732,488.86	5,838,176.00	4,367,407.62	1,475,000.00	5,842,407.62	6,090,000.00	4.24%
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	5,200.00	2,000.00	7,200.00	8,000.00	11.11%
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	8,353.60	500.00	8,853.60	9,000.00	1.65%
Late Fees	27,240.61	17,321.36	10,000.00	15,572.85	3,000.00	18,572.85	10,000.00	-46.16%
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	36,684.00	12,000.00	48,684.00	45,000.00	-7.57%
Operating Revenue Totals	5,865,523.65	5,996,535.33	5,977,176.00	4,517,052.13	1,492,500.00	6,009,552.13	6,217,000.00	3.45%
Interest on Loan Payments	14,512.48	9,485.73	15,000.00	5,694.44	1,000.00	6,694.44	7,000.00	4.56%
Inclusion Fees	136,267.60	139,674.60	100,000.00	61,538.40	11,584.00	73,122.40	75,000.00	2.57%
Plant Investment Fees	4,851,720.80	4,071,358.00	1,800,000.00	1,910,896.64	300,000.00	2,210,896.64	2,000,000.00	-9.54%
Income on Investments	37,165.12	400,103.19	350,000.00	455,284.31	150,000.00	605,284.31	550,000.00	-9.13%
CWRPDA Loan Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Misc. Revenue Totals	5,039,666.00	4,620,621.52	2,265,000.00	2,433,413.79	462,584.00	2,895,997.79	2,632,000.00	-9.12%
Revenues Total	10,905,189.65	10,617,156.85	8,242,176.00	6,950,465.92	1,955,084.00	8,905,549.92	8,849,000.00	-0.63%
Salaries - Admin	1,108,600.05	1,103,088.91	1,378,343.20	889,819.27	390,000.00	1,279,819.27	1,380,000.00	7.83%
Overtime - Admin	47,484.52	57,697.88	45,000.00	30,830.22	14,000.00	44,830.22	45,000.00	0.38%
FICA - Admin	68,413.98	67,504.91	88,247.28	53,887.06	25,048.00	82,128.27	88,350.00	7.58%
Medicare Expense - Admin	16,705.02	16,619.19	20,638.48	13,102.34	5,858.00	19,207.42	20,662.50	7.58%
401 K - Admin	76,031.92	76,953.12	103,375.74	61,991.14	30,300.00	99,348.71	106,875.00	7.58%
Unemployment Insurance - Admin	28,543.16	26,967.10	30,000.00	16,076.80	8,947.64	25,024.44	28,000.00	11.89%
Health Insurance - Admin	246,999.28	270,244.53	280,000.00	230,435.60	77,000.00	307,435.60	338,000.00	9.94%
Admin/Payroll Totals	1,592,777.93	1,619,075.64	1,945,604.70	1,296,142.43	551,153.64	1,857,793.93	2,006,887.50	8.03%
Office Supplies - Admin	4,994.10	4,780.98	5,000.00	1,517.19	3,482.81	5,000.00	5,000.00	0.00%
Telephone - Admin	17,696.03	25,155.96	22,000.00	12,730.51	6,025.96	18,756.47	22,000.00	17.29%
Business Expenses - Admin	51,343.68	43,286.94	45,000.00	35,521.58	10,175.00	45,696.58	50,000.00	9.42%
Bank Service Fees - Admin	0.00	7,383.94	9,000.00	5,085.56	2,500.00	7,585.56	9,000.00	18.65%
Legal Counsel - Admin	37,993.00	55,448.61	50,000.00	86,195.52	30,000.00	116,195.52	100,000.00	-13.94%
Education - Admin	18,414.29	16,278.22	25,000.00	17,775.37	7,000.00	24,775.37	25,000.00	0.91%
Audit & Accounting - Admin	9,150.00	9,300.00	10,000.00	9,500.00	0.00	9,500.00	10,500.00	10.53%
Legal Publications - Admin	3,305.40	5,546.02	5,000.00	2,818.75	2,000.00	4,818.75	5,000.00	3.76%
Board Members - Admin	6,000.00	6,000.00	6,000.00	4,400.00	1,500.00	5,900.00	6,000.00	1.69%
Elections - Admin	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	29,367.71	10,000.00	39,367.71	40,000.00	1.61%
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	10,581.78	1,400.00	11,981.78	12,000.00	0.15%
Insurance - General - Admin	130,605.67	128,242.21	135,249.00	108,805.05	36,268.35	145,073.40	155,000.00	6.84%
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	49,475.99	25,000.00	74,475.99	75,000.00	0.70%
Tools - Admin	1,615.95	1,625.16	2,500.00	3,310.73	50.00	3,360.73	2,500.00	-25.61%
Radios - Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Vehicle Expense - Admin	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00%

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	Actual	Actual	Adopted	As of September 2019	Oct. - Dec. 2019	9 months) 2019	Requested	Increase 2019
Dues & Memberships - Admin	6,127.93	5,422.72	7,000.00	7,718.70	500.00	8,218.70	8,000.00	-2.66%
Safety - Admin	11,920.72	7,139.48	5,000.00	5,436.21	1,000.00	6,436.21	5,000.00	-22.31%
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	20,039.31	4,000.00	24,039.31	20,000.00	-16.80%
Employee Housing Maintenance -	16,938.41	8,018.59	15,000.00	13,122.22	3,500.00	16,622.22	15,000.00	-9.76%
Employee Housing Utilities - A	3,191.51	2,460.00	4,000.00	1,253.27	200.00	1,453.27	4,000.00	175.24%
Administrative Totals	445,434.77	476,714.09	513,249.00	443,186.51	146,602.12	589,788.63	594,500.00	0.80%
Total Administrative Expenses	2,038,212.70	2,095,789.73	2,458,853.70	1,739,328.94	697,755.76	2,447,582.56	2,601,387.50	6.28%
Utilities - IH								
Utilities - IH Gas	19,111.62	18,378.06	26,000.00	14,464.70	7,200.00	21,664.70	26,000.00	20.01%
Utilities - IH Electric	175,615.51	177,118.51	220,000.00	94,349.81	35,000.00	129,349.81	70,000.00	-45.88%
Freight - IH	12,875.19	17,949.25	18,000.00	13,826.80	4,000.00	17,826.80	3,000.00	-83.17%
Equipment Repairs - IH	40,453.82	23,728.12	50,000.00	15,357.45	0.00	15,357.45	50,000.00	225.57%
Chemicals - IH	166,017.61	165,671.83	200,000.00	185,926.53	0.00	185,926.53	20,000.00	-89.24%
Contracted Repairs - IH	25,140.40	40,901.90	60,000.00	74,531.88	5,000.00	79,531.88	70,000.00	-11.98%
Laboratory Supplies - IH	14,894.00	16,163.01	15,000.00	12,032.41	4,000.00	16,032.41	15,000.00	-6.44%
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	14,241.41	0.00	14,241.41	6,000.00	-57.87%
Supplies - IH	10,329.47	9,395.90	10,000.00	9,027.17	1,000.00	10,027.17	10,000.00	-0.27%
Iowa Hill Expenditures	519,071.39	508,393.58	638,000.00	444,071.16	56,200.00	500,271.16	278,000.00	-44.43%
Utilities - FK								
Utilities - FK Gas	51,611.75	52,157.87	60,000.00	37,592.58	20,000.00	57,592.58	70,000.00	21.54%
Utilities - FK Electric	351,070.35	361,213.58	400,000.00	230,505.87	100,000.00	330,505.87	475,000.00	43.72%
Freight - FK	25,409.69	20,093.77	30,000.00	16,080.46	11,000.00	27,080.46	45,000.00	66.17%
Equipment Repairs - FK	50,628.87	40,507.46	60,000.00	12,545.63	47,000.00	59,545.63	65,000.00	9.16%
Chemicals - FK	194,643.13	343,710.46	330,000.00	236,775.92	100,000.00	336,775.92	425,000.00	26.20%
Supplies - FK	12,752.49	9,347.57	10,000.00	8,326.20	2,500.00	10,826.20	10,500.00	-3.01%
Contracted Repairs - FK	37,284.27	42,456.41	60,000.00	42,668.46	18,000.00	60,668.46	100,000.00	64.83%
Dumpster Charges - FK	12,930.00	14,359.48	15,000.00	10,692.72	3,564.24	14,256.96	15,000.00	5.21%
Biomonitoring - FK	3,078.49	3,150.45	7,000.00	4,263.92	2,500.00	6,763.92	7,800.00	15.32%
Discharge Permit - FK	11,504.00	14,092.07	15,000.00	15,712.26	0.00	15,712.26	30,000.00	90.93%
Composting - FK	102,483.44	105,210.05	110,000.00	84,310.01	30,000.00	114,310.01	125,000.00	9.35%
Site Monitoring - FK	20,671.78	28,124.60	23,000.00	9,916.54	9,000.00	18,916.54	23,000.00	21.59%
Sludge Hauling Costs - FK	54,060.00	65,250.00	70,000.00	67,570.71	22,500.00	90,070.71	90,000.00	-0.08%
State Health Fees FK	1,636.58	1,335.31	2,500.00	0.00	0.00	0.00	2,500.00	#DIV/0!
Farmer Korner's Expenditures	929,764.84	1,101,009.08	1,192,500.00	776,961.28	366,064.24	1,143,025.52	1,483,800.00	29.81%
Utilities - South Blue								
Utilities - South Blue Gas	5,430.25	5,742.48	10,000.00	2,893.51	1,500.00	4,393.51	10,000.00	127.61%
Utilities - South Blue Electric	19,397.44	31,886.32	38,000.00	22,742.28	11,000.00	33,742.28	40,000.00	18.55%
Equipment Repairs - South Blue	1,100.61	1,676.79	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00%
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	5,500.00	5,500.00	8,000.00	45.45%
Discharge Permit - South Blue	2,315.00	2,925.00	3,000.00	2,825.00	0.00	2,825.00	3,800.00	34.51%
Site Monitoring - South Blue	6,885.50	3,004.00	8,000.00	4,995.00	2,200.00	7,195.00	8,000.00	11.19%
South Blue Expenditures	38,360.10	53,142.47	67,500.00	33,497.09	22,900.00	56,397.09	73,300.00	29.97%

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Utilities - Col	12,675.48	12,277.74	20,000.00	8,615.00	3,000.00	11,615.00	20,000.00	72.19%
Vehicle Expense - Col	26,908.20	37,527.83	40,000.00	21,979.29	10,000.00	31,979.29	40,000.00	25.08%
Line Cleaner Expenses - Col	4,518.84	4,704.30	10,000.00	6,904.21	3,000.00	9,904.21	10,000.00	0.97%
Manhole Repairs/Line Repairs -	107,202.15	133,492.20	130,000.00	120,753.71	40,000.00	160,753.71	140,000.00	-12.91%
Equipment Repairs - Col	14,225.72	11,144.06	9,000.00	5,128.36	3,000.00	8,128.36	9,000.00	10.72%
CCTV Expense - Col	1,188.57	0.00	5,000.00	765.00	4,000.00	4,765.00	5,000.00	4.93%
Collection Expenditures	166,718.96	199,146.13	214,000.00	164,145.57	63,000.00	227,145.57	224,000.00	-1.38%
Total Operating Expenses	3,692,127.99	3,957,480.99	4,570,853.70	3,124,506.95	1,183,020.00	4,374,421.90	4,660,487.50	6.54%
Net Cash From Operations	2,173,395.66	2,039,054.34	1,406,322.30	1,392,545.18	309,480.00	1,635,130.23	1,556,512.50	-5.05%
Administration - RC	11,133.08	14,679.23	35,000.00	0.00	23,000.00	23,000.00	42,000.00	82.61%
Employee Housing - RC			0.00	8,995.00	0.00	8,995.00		
Plant - IH RC	177,490.58	18,560.16	600,000.00	9,117.00	0.00	9,117.00	450,000.00	4835.83%
Plant - FK RC	921,471.20	312,026.30	575,000.00	249,910.01	250,000.00	499,910.01	566,000.00	13.22%
Plant - Upper Blue - RC	36,439.35	6,343.00	50,000.00	6,182.00	10,000.00	16,182.00	50,000.00	208.99%
Collection - RC	184,668.01	882,638.96	1,225,000.00	498,546.48	500,000.00	998,546.48	1,280,000.00	28.19%
Vehicle - RC	36,649.00	42,126.20	55,000.00	36,928.95	0.00	36,928.95	55,000.00	48.93%
Capital Replacement Exp.	1,367,851.22	1,276,373.85	2,540,000.00	809,679.44	783,000.00	1,592,679.44	2,443,000.00	53.39%
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%
Bond Expenditures	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	320,000.00	#DIV/0!
Collection - CO	1,180,257.93	1,059,826.40	600,000.00	10,056.36	500,000.00	510,056.36	1,200,000.00	135.27%
Employee Housing - CO			900,000.00	247,214.26	300,000.00	547,214.26	1,200,000.00	119.29%
Plant - Farmers Korner - CO	10,600.00	0.00	310,000.00	100,399.68	250,000.00	350,399.68	225,000.00	-35.79%
Administration - CO	0.00	0.00	30,000.00	5,901.88	5,000.00	10,901.88	30,000.00	
South Blue Plant - CO	1,647,284.80	0.00		0.00	0.00	0.00		#DIV/0!
Capital Outlay Expenditures	2,838,142.73	1,059,826.40	2,140,000.00	363,572.18	1,055,000.00	1,418,572.18	2,975,000.00	109.72%
Total Expenditures	8,021,270.85	6,416,814.21	9,374,796.08	4,455,198.04	3,043,920.00	7,509,615.90	10,202,429.88	35.86%
Total Revenues	10,905,189.65	10,617,156.85	8,242,176.00	6,950,465.92	1,955,084.00	8,905,549.92	8,849,000.00	-0.63%
Revenue Bonds								
Total Expenditures	(8,021,270.85)	(6,416,814.21)	(9,374,796.08)	(4,455,198.04)	(3,043,920.00)	(7,509,615.90)	(10,202,429.88)	35.86%
Transfer from/to Reserves	2,883,918.80	4,200,342.64	(1,132,620.08)	2,495,267.88	(1,088,836.00)	1,395,934.02	(1,353,429.88)	-196.96%