

Budget Analysis 2019			7 Months Actual As of July 2018	5 Months Est. Aug. - Dec. 2018	TOTAL (based on 7 months) 2018	2019 Requested	Percent Increase 2019	
Revenue	2016 Actual	2017 Actual	2018 Adopted					
Sewer User Fees	5,466,844.12	5,610,432.00	5,750,000.00	3,332,803.33	2,380,573.00	5,713,376.33	5,838,176.00	2.18%
Surcharge		0.00	0.00	0.00	0.00	0.00	0.00	
Tap Inspection Fees	11,300.00	16,105.00	10,000.00	5,700.00	4,000.00	9,700.00	10,000.00	3.09%
Miscellaneous Revenue	20,923.01	25,517.20	10,000.00	17,523.00	0.00	17,523.00	10,000.00	-42.93%
Camper Dump Fees	11,486.64	10,488.94	9,000.00	5,057.60	2,500.00	7,557.60	9,000.00	19.09%
Late Fees	26,762.47	27,240.61	15,000.00	6,181.75	3,000.00	9,181.75	10,000.00	8.91%
Line Extension Fees	175,595.03	139,739.90	50,000.00	93,100.87	5,000.00	98,100.87	50,000.00	-49.03%
Rental Income	33,300.00	36,000.00	35,000.00	24,650.00	16,000.00	40,650.00	45,000.00	10.70%
Operating Revenue Totals	5,746,211.27	5,865,523.65	5,879,000.00	3,485,016.55	2,411,073.00	5,896,089.55	5,972,176.00	1.29%
Interest on Loan Payments	16,776.06	14,512.48	18,000.00	6,897.49	2,500.00	9,397.49	15,000.00	59.62%
Inclusion Fees	422,225.76	136,267.60	100,000.00	100,773.00	25,000.00	125,773.00	100,000.00	-20.49%
Plant Investment Fees	4,538,727.04	4,851,720.80	2,750,000.00	2,641,499.52	200,000.00	2,841,499.52	1,800,000.00	-36.65%
Income on Investments	19,314.40	37,165.12	35,000.00	167,554.56	140,000.00	307,554.56	310,000.00	0.80%
CWRPDA Loan Credit		0.00	0.00	0.00	0.00	0.00	0.00	
Misc. Revenue Totals	4,997,043.26	5,039,666.00	2,903,000.00	2,916,724.57	367,500.00	3,284,224.57	2,225,000.00	-32.25%
Revenues Total	10,743,254.53	10,905,189.65	8,782,000.00	6,401,741.12	2,778,573.00	9,180,314.12	8,197,176.00	-10.71%
Salaries - Admin	1,077,265.74	1,108,600.05	1,280,000.00	621,403.32	658,000.00	1,279,403.32	1,378,373.00	7.74%
Overtime - Admin	39,516.50	47,484.52	45,000.00	22,700.66	20,000.00	42,700.66	45,000.00	5.38%
FICA - Admin	64,823.25	68,413.98	82,150.00	36,062.84	41,788.00	72,905.24	87,630.00	20.20%
Medicare Expense - Admin	16,007.20	16,705.02	19,212.50	9,228.78	9,773.00	17,050.42	20,494.00	20.20%
401 K - Admin	73,511.19	76,031.92	99,375.00	44,427.47	32,000.00	88,191.83	102,628.00	16.37%
Unemployment Insurance - Admin	16,384.94	28,543.16	27,000.00	13,893.26	9,950.00	23,843.26	30,000.00	25.82%
Health Insurance - Admin	240,614.97	246,999.28	260,000.00	151,235.69	108,050.00	259,285.69	278,731.00	7.50%
Admin/Payroll Totals	1,528,123.79	1,592,777.93	1,812,737.50	898,952.02	879,561.00	1,783,380.42	1,942,856.00	8.94%
Office Supplies - Admin	4,999.94	4,994.10	5,000.00	733.07	4,266.93	5,000.00	5,000.00	0.00%
Telephone - Admin	21,223.71	17,696.03	22,000.00	6,996.34	10,000.00	16,996.34	22,000.00	29.44%
Business Expenses - Admin	30,012.37	51,343.68	45,000.00	26,547.21	18,450.00	44,997.21	45,000.00	0.01%
Bank Service Fees - Admin	2,743.90	0.00	2,000.00	4,203.60	3,000.00	7,203.60	2,000.00	-72.24%
Legal Counsel - Admin	17,584.58	37,993.00	65,000.00	27,002.17	20,000.00	47,002.17	65,000.00	38.29%
Education - Admin	16,842.85	18,414.29	25,000.00	5,958.80	21,000.00	26,958.80	25,000.00	-7.27%
Audit & Accounting - Admin	8,900.00	9,150.00	10,000.00	7,000.00	0.00	7,000.00	10,000.00	42.86%
Legal Publications - Admin	6,434.69	3,305.40	5,000.00	484.74	1,000.00	1,484.74	5,000.00	236.76%
Board Members - Admin	6,000.00	6,000.00	6,000.00	3,500.00	2,500.00	6,000.00	6,000.00	0.00%
Elections - Admin	166.75	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00%
Computer Expenses - Admin	33,885.62	23,379.26	40,000.00	17,394.39	20,000.00	37,394.39	40,000.00	6.97%
Copy Machine & Supply - Admin	1,212.00	425.00	1,000.00	45.00	1,000.00	1,045.00	1,000.00	-4.31%
Postage & Meter Rent - Admin	11,119.38	11,267.78	12,000.00	7,816.44	3,000.00	10,816.44	12,000.00	10.94%
Insurance - General - Admin	129,248.92	130,605.67	140,000.00	73,051.92	52,180.00	125,231.92	135,249.00	8.00%
Insurance - Deductible - Admin	0.00	1,000.00	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	29,218.54	51,588.41	85,000.00	15,460.50	11,000.00	26,460.50	75,000.00	183.44%
Tools - Admin	437.43	1,615.95	2,500.00	1,546.01	900.00	2,446.01	2,500.00	2.21%
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	500.00	500.00	500.00	0.00%

Budget Analysis 2019				7	5	TOTAL		
	2016	2017	2018	Months Actual	Months Est.	(based on	2019	Percent
	Actual	Actual	Adopted	As of July	Aug. - Dec.	7 months)	Requested	Increase
			2018	2018	2018	2018	2019	2019
Dues & Memberships - Admin	8,331.40	6,127.93	7,000.00	4,873.72	2,000.00	6,873.72	7,000.00	1.84%
Safety - Admin	7,240.06	11,920.72	5,000.00	4,281.69	718.00	4,999.69	5,000.00	0.01%
Summit Water Quality - Admin	17,611.06	16,111.06	17,000.00	17,611.06	0.00	17,611.06	18,000.00	2.21%
Building Maintenance - Admin	28,164.57	22,366.57	20,000.00	14,099.57	5,000.00	19,099.57	20,000.00	4.71%
Employee Housing Maintenance -	9,434.53	16,938.41	15,000.00	5,358.95	5,000.00	10,358.95	15,000.00	44.80%
Employee Housing Utilities - A	3,543.44	3,191.51	4,000.00	2,460.00	620.00	3,080.00	4,000.00	29.87%
Administrative Totals	394,355.74	445,434.77	543,000.00	246,425.18	183,134.93	429,560.11	521,249.00	21.34%
Total Administrative Expenses	1,922,479.53	2,038,212.70	2,355,737.50	1,145,377.20	1,062,695.93	2,212,940.53	2,464,105.00	11.35%
Utilities - IH								
Utilities - IH Gas	13,764.50	19,111.62	26,000.00	10,715.18	11,500.00	22,215.18	26,000.00	17.04%
Utilities - IH Electric	130,924.40	175,615.51	220,000.00	97,793.72	95,000.00	192,793.72	220,000.00	14.11%
Freight - IH	13,355.74	12,875.19	20,000.00	9,097.39	5,000.00	14,097.39	18,000.00	27.68%
Equipment Repairs - IH	48,902.86	40,453.82	50,000.00	15,433.97	25,000.00	40,433.97	50,000.00	23.66%
Chemicals - IH	127,387.39	160,017.61	195,000.00	80,243.37	85,000.00	165,243.37	170,000.00	2.88%
Contracted Repairs - IH	84,762.13	25,140.40	40,000.00	13,835.04	25,000.00	38,835.04	60,000.00	54.50%
Laboratory Supplies - IH	17,800.08	14,894.00	15,000.00	8,313.28	2,000.00	10,313.28	15,000.00	45.44%
Biomonitoring - IH	7,567.55	10,232.00	8,000.00	2,591.00	1,500.00	4,091.00	8,000.00	95.55%
Discharge Permit - IH	6,370.23	9,332.50	8,000.00	0.00	7,500.00	7,500.00	8,000.00	6.67%
Site Monitoring - IH	1,568.00	35,069.27	15,000.00	12,731.00	2,500.00	15,231.00	15,000.00	-1.52%
Supplies - IH	9,144.35	10,329.47	10,000.00	5,273.61	2,000.00	7,273.61	10,000.00	37.48%
Iowa Hill Expenditures	461,547.23	513,071.39	607,000.00	256,027.56	262,000.00	518,027.56	600,000.00	15.82%
Utilities - FK								
Utilities - FK Gas	50,222.55	51,611.75	60,000.00	29,150.18	28,000.00	57,150.18	60,000.00	4.99%
Utilities - FK Electric	331,252.01	351,070.35	400,000.00	205,651.90	185,000.00	390,651.90	400,000.00	2.39%
Freight - FK	24,213.78	25,409.69	30,000.00	10,558.27	9,000.00	19,558.27	30,000.00	53.39%
Equipment Repairs - FK	44,999.46	50,628.87	60,000.00	21,274.59	28,000.00	49,274.59	60,000.00	21.77%
Chemicals - FK	325,451.23	194,643.13	320,000.00	145,551.09	145,000.00	290,551.09	330,000.00	13.58%
Supplies - FK	10,130.99	12,752.49	10,000.00	5,379.12	2,500.00	7,879.12	10,000.00	26.92%
Contracted Repairs - FK	35,099.21	37,284.27	30,000.00	17,797.73	7,000.00	24,797.73	60,000.00	141.96%
Dumpster Charges - FK	12,300.00	12,930.00	14,000.00	7,665.00	5,500.00	13,165.00	15,000.00	13.94%
Biomonitoring - FK	3,068.49	3,078.49	7,000.00	14.33	6,000.00	6,014.33	7,000.00	16.39%
Discharge Permit - FK	13,374.08	11,504.00	15,000.00	57.07	15,000.00	15,057.07	15,000.00	-0.38%
Composting - FK	112,727.86	102,483.44	110,000.00	59,479.97	50,000.00	109,479.97	110,000.00	0.48%
Site Monitoring - FK	39,923.62	20,671.78	23,000.00	21,159.15	5,000.00	26,159.15	23,000.00	-12.08%
Sludge Hauling Costs - FK	61,650.00	54,060.00	70,000.00	34,650.00	30,000.00	64,650.00	70,000.00	8.28%
State Health Fees FK	57.07	1,636.58	2,500.00	1,335.31	0.00	1,335.31	2,500.00	87.22%
Farmer Korner Expenditures	1,064,470.35	929,764.84	1,151,500.00	559,723.71	516,000.00	1,075,723.71	1,192,500.00	10.86%
Utilities - South Blue								
Utilities - South Blue Gas	4,067.21	5,430.25	10,000.00	3,958.68	6,000.00	9,958.68	10,000.00	0.41%
Utilities - South Blue Electric	18,281.98	19,397.44	22,000.00	17,395.80	15,000.00	32,395.80	36,000.00	11.13%
Equipment Repairs - South Blue	3,302.09	1,100.61	2,500.00	504.00	0.00	504.00	2,500.00	396.03%
Supplies - South Blue	4,643.99	342.53	1,000.00	296.21	200.00	496.21	1,000.00	101.53%
Contracted Repairs - South Blue	0.00	2,888.77	5,000.00	1,299.25	3,000.00	4,299.25	5,000.00	16.30%
Discharge Permit - South Blue	2,315.00	2,315.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00%
Site Monitoring - South Blue	3,675.00	6,885.50	8,000.00	1,725.00	4,500.00	6,225.00	8,000.00	28.51%

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South Blue Expenditures	36,285.27	38,360.10	51,500.00	25,178.94	31,700.00	65,500.00	15.16%	
Utilities - Col	20,385.98	12,675.48	20,000.00	6,671.70	12,000.00	20,000.00	7.11%	
Vehicle Expense - Col	37,460.84	26,908.20	35,000.00	22,474.02	10,000.00	40,000.00	23.18%	
Line Cleaner Expenses - Col	477.45	4,518.84	10,000.00	2,264.54	7,000.00	10,000.00	7.94%	
Manhole Repairs/Line Repairs -	215,502.34	107,202.15	120,000.00	37,451.25	90,000.00	130,000.00	2.00%	
Equipment Repairs - Col	7,489.76	14,225.72	9,000.00	5,701.92	3,000.00	9,000.00	3.43%	
CCTV Expense - Col	1,084.12	1,188.57	5,000.00	0.00	3,000.00	5,000.00	66.67%	
Collection Expenditures	282,400.49	166,718.96	199,000.00	74,563.43	125,000.00	214,000.00	7.23%	
Total Operating Expenses	3,767,182.87	3,686,127.99	4,364,737.50	2,035,691.90	1,965,695.93	4,063,134.17	11.64%	
Net Cash From Operations	1,979,028.40	2,179,395.66	1,514,262.50	1,449,324.65	445,377.07	1,436,071.00	-27.64%	
Administration - RC	22,716.05	11,133.08	55,000.00	8,760.35	23,000.00	35,000.00	10.20%	
Plant - IH RC	157,287.82	177,490.58	240,000.00	0.00	200,000.00	400,000.00	100.00%	
Plant - FK RC	339,136.78	921,471.20	325,000.00	87,730.35	250,000.00	415,000.00	22.88%	
Plant - Upper Blue - RC	0.00	36,439.35	70,000.00	0.00	15,000.00	50,000.00	233.33%	
Collection - RC	775,605.75	184,668.01	1,095,000.00	12,084.00	960,000.00	950,000.00	-2.27%	
Vehicle - RC	3,866.22	36,649.00	0.00	42,126.20	0.00	50,000.00	18.69%	
Capital Replacement Exp.	1,298,612.62	1,367,851.22	1,785,000.00	150,700.90	1,448,000.00	1,900,000.00	18.85%	
Bond Principal	5,925,276.57	95,215.75	97,129.59	97,129.59	0.00	97,129.59	0.00%	
Bond Interest	114,417.99	27,933.16	26,812.79	26,812.79	0.00	26,812.79	0.00%	
Bond Expenditures	6,039,694.56	123,148.91	123,942.38	123,942.38	0.00	123,942.38	0.00%	
Plant - Iowa Hill - CO	94,567.68	0.00	100,000.00	0.00	75,000.00	100,000.00	33.33%	
Collection - CO	156,394.68	1,180,257.93	3,100,000.00	30,307.00	1,300,000.00	600,000.00	-54.90%	
Plant - Farmers Korner - CO	110,946.00	10,600.00	75,000.00	0.00	200,000.00	310,000.00	55.00%	
Administration - CO	0.00	0.00	10,000.00	0.00	5,000.00	930,000.00		
South Blue Plant - CO	140,586.77	1,647,284.80	10,000.00	1,392.50	8,000.00	9,392.50	-100.00%	
Capital Outlay Expenditures	502,495.13	2,838,142.73	3,295,000.00	31,699.50	1,588,000.00	1,619,699.50	19.78%	
Total Expenditures	11,607,985.18	8,015,270.85	9,568,679.88	2,367,213.62	5,033,395.93	7,405,476.95	14.78%	
Total Revenues	10,743,254.53	10,905,189.65	8,782,000.00	6,401,741.12	2,778,573.00	9,180,314.12	-10.71%	
Revenue Bonds								
Total Expenditures	(11,607,985.18)	(8,015,270.85)	(9,568,679.88)	(2,367,213.62)	(5,033,395.93)	(7,405,476.95)	14.78%	
Transfer from/to Reserves	(864,730.65)	2,889,918.80	(786,679.88)	4,034,527.50	(2,254,822.93)	1,774,837.17	(302,871.38)	-117.06%