

Budget Analysis 2022				7 Months Actual As of July 2021	5 Months Est. Aug. - Dec. 2021	TOTAL (based on 7 months) 2021	2022 Requested	Percent Increase 2022
	2019 Actual	2020 Actual	2021 Adopted					
Revenue								
Sewer User Fees	5,835,848.65	6,208,819.37	6,247,176.00	3,669,544.91	2,621,103.50	6,290,648.41	6,650,000.00	5.71%
Tap Inspection Fees	7,600.00	6,000.00	4,000.00	3,800.00	1,000.00	4,800.00	4,000.00	-16.67%
Miscellaneous Revenue	3,584.92	6,075.00	5,000.00	-	0.00	0.00	5,000.00	#DIV/0!
CEBT Dividend	0.00			-	0.00	0.00		
Camper Dump Fees	8,915.60	11,723.38	9,000.00	14,288.62	5,000.00	19,288.62	20,000.00	3.69%
Late Fees	23,982.05	(31,281.61)	15,000.00	11,331.26	5,600.00	16,931.26	15,000.00	-11.41%
Line Extension Fees	105,713.45	82,206.25	50,000.00	63,284.10	10,000.00	73,284.10	50,000.00	-31.77%
Rental Income	48,384.00	51,200.00	50,000.00	32,960.00	23,550.00	56,510.00	57,000.00	0.87%
Operating Revenue Totals	6,034,028.67	6,334,742.39	6,380,176.00	3,795,208.89	2,666,253.50	6,461,462.39	6,801,000.00	5.25%
Interest on Loan Payments	7,058.43	3,695.41	4,000.00	2,955.44	500.00	3,455.44	4,000.00	15.76%
Inclusion Fees	100,148.40	83,295.40	50,000.00	51,259.00	11,584.00	62,843.00	50,000.00	-20.44%
Plant Investment Fees	2,332,554.24	2,166,619.67	1,200,000.00	2,499,253.59	500,000.00	2,999,253.59	1,200,000.00	-59.99%
Income on Investments	579,868.93	159,500.85	75,000.00	6,933.78	4,000.00	10,933.78	50,000.00	357.30%
CWRPDA Loan Credit	0.00	0.00	0.00	-	0.00	0.00	0.00	
Misc. Revenue Totals	3,019,630.00	2,413,111.33	1,329,000.00	2,560,401.81	516,084.00	3,076,485.81	1,304,000.00	-57.61%
Revenues Total	9,053,658.67	8,747,853.72	7,709,176.00	6,355,610.70	3,182,337.50	9,537,948.20	8,105,000.00	-15.02%
Salaries - Admin	1,236,631.44	1,266,085.69	1,398,850.00	736,848.08	700,000.00	1,436,848.08	1,576,848.00	9.74%
Overtime - Admin	52,255.75	22,250.03	45,000.00	7,007.26	10,000.00	17,007.26	45,000.00	164.59%
FICA - Admin	73,159.80	74,165.38	89,518.70	45,747.63	44,020.00	90,139.03	100,554.58	11.55%
Medicare Expense - Admin	18,176.11	18,053.31	20,935.83	10,699.06	10,295.00	21,080.90	23,516.80	11.56%
401 K - Admin	83,140.48	83,733.90	108,288.75	52,001.27	52,500.00	107,763.61	118,263.60	9.74%
Unemployment Insurance - Admin	21,351.71	13,833.16	28,000.00	6,316.54	5,000.00	11,316.54	28,000.00	147.43%
Health Insurance - Admin	295,964.30	288,506.39	355,000.00	187,140.74	133,672.00	320,812.74	355,000.00	10.66%
Admin/Payroll Totals	1,780,679.59	1,766,627.86	2,045,593.28	1,045,760.58	955,487.00	2,004,968.16	2,247,182.98	12.08%
Office Supplies - Admin	4,218.60	9,224.82	5,000.00	839.73	4,160.00	4,999.73	5,000.00	0.01%
Telephone - Admin	19,381.82	16,947.31	22,000.00	14,324.03	10,231.00	24,555.03	25,000.00	1.81%
Business Expenses - Admin	50,556.72	39,035.36	50,000.00	18,622.18	30,000.00	48,622.18	50,000.00	2.83%
Bank Service Fees - Admin	8,644.93	18,165.60	17,000.00	10,841.89	5,000.00	15,841.89	17,000.00	7.31%
Legal Counsel - Admin	100,888.68	67,105.45	100,000.00	8,490.00	35,000.00	43,490.00	75,000.00	72.45%
Education - Admin	20,152.93	4,436.88	25,000.00	2,709.48	2,500.00	5,209.48	25,000.00	379.89%
Audit & Accounting - Admin	9,500.00	9,700.00	10,500.00	9,950.00	0.00	9,950.00	10,500.00	5.53%
Legal Publications - Admin	4,068.32	3,704.11	5,000.00	3,945.65	1,500.00	5,445.65	5,000.00	-8.18%
Board Members - Admin	5,900.00	6,000.00	6,000.00	3,500.00	2,500.00	6,000.00	6,000.00	0.00%
Elections - Admin	0.00	3,855.78	0.00	-	0.00	0.00	5,000.00	0.00%
Computer Expenses - Admin	41,050.90	78,908.97	40,000.00	24,629.11	17,600.00	42,229.11	40,000.00	-5.28%
Copy Machine & Supply - Admin	60.00	4,598.59	1,000.00	406.49	500.00	906.49	1,000.00	10.32%
Postage & Meter Rent - Admin	15,397.47	13,357.32	14,000.00	6,877.08	4,500.00	11,377.08	14,000.00	23.05%
Insurance - General - Admin	144,945.96	130,286.00	163,000.00	72,082.80	51,500.00	123,582.80	163,000.00	31.90%
Insurance - Deductible - Admin	0.00	1,009.01	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
Engineering - Admin	62,253.88	23,670.75	75,000.00	14,282.50	30,000.00	44,282.50	75,000.00	69.37%
Tools - Admin	3,349.81	3,581.49	2,500.00	1,225.27	1,000.00	2,225.27	2,500.00	12.35%
Radios - Admin	0.00	120.00	0.00	-	0.00	0.00	0.00	0.00%
Vehicle Expense - Admin	0.00	0.00	500.00	-	500.00	500.00	500.00	0.00%
Dues & Memberships - Admin	8,168.70	7,143.39	9,000.00	5,375.21	2,500.00	7,875.21	9,000.00	14.28%

Budget Analysis 2022					7	5	TOTAL		
		2019	2020	2021	Months Actual	Months Est.	(based on	2022	Percent
		Actual	Actual	Adopted	As of July	Aug. - Dec.	7 months)	Requested	Increase
					2021	2021	2021		2022
Safety - Admin		8,543.88	4,784.77	5,000.00	4,330.96	1,000.00	5,330.96	5,000.00	-6.21%
Summit Water Quality - Admin		18,531.06	9,355.53	18,000.00	9,355.53	0.00	9,355.53	18,000.00	92.40%
Building Maintenance - Admin		25,376.28	35,822.49	20,000.00	21,352.62	5,000.00	26,352.62	27,000.00	2.46%
Employee Housing Maintenance -		13,432.20	11,446.48	15,000.00	2,176.00	10,000.00	12,176.00	15,000.00	23.19%
Employee Housing Utilities - A		1,253.27	1,240.00	3,000.00	1,240.00	1,000.00	2,240.00	3,000.00	33.93%
Administrative Totals		565,675.41	503,500.10	607,500.00	237,556.53	215,991.00	453,547.53	597,500.00	31.74%
Total Administrative Expenses		2,346,355.00	2,270,127.96	2,653,093.28	1,283,317.11	1,171,478.00	2,458,515.69	2,844,682.98	15.71%
Utilities - IH									
Utilities - IH Gas		17,074.57	9,368.34	20,000.00	8,876.80	6,000.00	14,876.80	25,000.00	68.05%
Utilities - IH Electric		107,129.22	20,298.80	45,000.00	4,590.06	5,000.00	9,590.06	75,000.00	682.06%
Freight - IH		14,802.40	1,581.00	3,000.00	412.28	1,000.00	1,412.28	3,000.00	112.42%
Equipment Repairs - IH		15,541.43	3,828.94	30,000.00	4,371.18	5,000.00	9,371.18	30,000.00	220.13%
Chemicals - IH		180,395.47	2,444.42	20,000.00	-	5,000.00	5,000.00	10,000.00	100.00%
Contracted Repairs - IH		80,354.12	34,873.03	50,000.00	23,006.00	15,000.00	38,006.00	50,000.00	31.56%
Laboratory Supplies - IH		15,793.43	11,165.88	15,000.00	8,086.95	6,000.00	14,086.95	15,000.00	6.48%
Biomonitoring - IH		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	1,857.00	7,000.00	8,857.00	9,000.00	1.61%
Site Monitoring - IH		14,451.41	1,944.50	5,000.00	932.00	4,000.00	4,932.00	5,000.00	1.38%
Supplies - IH		10,428.18	10,422.60	10,000.00	2,637.90	3,500.00	6,137.90	10,000.00	62.92%
Iowa Hill Expenditures		466,283.23	103,456.51	206,000.00	54,770.17	57,500.00	112,270.17	232,000.00	106.64%
Utilities - FK									
Utilities - FK Gas		56,782.23	49,873.87	70,000.00	45,017.47	32,000.00	77,017.47	85,000.00	10.36%
Utilities - FK Electric		342,386.82	358,941.20	475,000.00	244,432.31	175,000.00	419,432.31	475,000.00	13.25%
Freight - FK		26,283.16	38,867.85	45,000.00	10,299.69	11,000.00	21,299.69	45,000.00	111.27%
Equipment Repairs - FK		16,732.51	62,781.70	65,000.00	16,414.97	12,500.00	28,914.97	65,000.00	124.80%
Chemicals - FK		352,496.26	486,454.15	425,000.00	280,242.45	200,000.00	480,242.45	500,000.00	4.11%
Supplies - FK		13,380.80	6,409.38	10,500.00	4,071.39	3,000.00	7,071.39	10,500.00	48.49%
Contracted Repairs - FK		64,109.68	85,073.93	100,000.00	23,193.87	25,000.00	48,193.87	100,000.00	107.50%
Dumpster Charges - FK		14,256.96	14,898.50	15,000.00	7,935.17	6,000.00	13,935.17	15,000.00	7.64%
Biomonitoring - FK		5,831.92	3,211.27	7,800.00	1,684.57	1,700.00	3,384.57	7,800.00	130.46%
Discharge Permit - FK		15,712.26	15,712.48	30,000.00	1,727.88	10,000.00	11,727.88	20,000.00	70.53%
Composting - FK		107,170.63	110,891.94	125,000.00	63,143.12	45,000.00	108,143.12	125,000.00	15.59%
Site Monitoring - FK		13,165.13	13,961.11	23,000.00	4,217.00	3,000.00	7,217.00	23,000.00	218.69%
Sludge Hauling Costs - FK		82,195.71	63,900.00	80,000.00	35,325.00	25,000.00	60,325.00	80,000.00	32.62%
State Health Fees FK		0.00	71.35	2,500.00	79.74	0.00	79.74	2,500.00	3035.19%
Farmer Korner Expenditures		1,110,504.07	1,311,048.73	1,473,800.00	737,784.63	549,200.00	1,286,984.63	1,553,800.00	20.73%
Utilities - South Blue									
Utilities - South Blue Gas		4,181.23	3,911.17	8,000.00	5,185.59	3,700.00	8,885.59	9,000.00	1.29%
Utilities - South Blue Electric		30,675.56	33,962.46	40,000.00	20,151.19	15,000.00	35,151.19	40,000.00	13.79%
Equipment Repairs - South Blue		180.33	988.03	2,500.00	3,872.01	500.00	4,372.01	4,000.00	-8.51%
Supplies - South Blue		691.40	287.39	1,000.00	461.77	500.00	961.77	1,000.00	3.97%
Contracted Repairs - South Blue		0.00	2,130.00	8,000.00	3,029.30	2,500.00	5,529.30	8,000.00	44.68%
Discharge Permit - South Blue		2,825.00	976.00	3,800.00	-	3,000.00	3,000.00	3,800.00	26.67%
Site Monitoring - South Blue		7,121.00	9,590.50	10,000.00	4,383.00	3,000.00	7,383.00	10,000.00	35.45%
South Blue Expenditures		45,674.52	51,845.55	73,300.00	37,082.86	28,200.00	65,282.86	75,800.00	16.11%

Budget Analysis 2022				7 Months Actual As of July 2021	5 Months Est. Aug. - Dec. 2021	TOTAL (based on 7 months) 2021	2022 Requested	Percent Increase 2022
	2019 Actual	2020 Actual	2021 Adopted					
Utilities - Col	12,304.18	13,482.28	16,000.00	8,232.09	5,800.00	14,032.09	17,000.00	21.15%
Vehicle Expense - Col	28,656.26	31,160.08	45,000.00	18,229.10	13,000.00	31,229.10	48,000.00	53.70%
Line Cleaner Expenses - Col	8,630.41	3,437.59	10,000.00	1,625.97	8,000.00	9,625.97	10,000.00	3.89%
Manhole Repairs/Line Repairs -	179,232.50	101,525.26	140,000.00	50,317.18	75,000.00	125,317.18	140,000.00	11.72%
Equipment Repairs - Col	10,053.68	11,262.89	10,000.00	16,209.03	1,000.00	17,209.03	15,000.00	-12.84%
CCTV Expense - Col	833.00	1,525.00	5,000.00	120.09	1,500.00	1,620.09	5,000.00	208.62%
Collection Expenditures	239,710.03	162,393.10	226,000.00	94,733.46	104,300.00	199,033.46	235,000.00	18.07%
Total Operating Expenses	4,208,526.85	3,898,871.85	4,632,193.28	2,170,605.37	1,882,478.00	4,122,086.81	4,941,282.98	19.87%
Net Cash From Operations	1,825,501.82	2,435,870.54	1,747,982.72	1,624,603.52	783,775.50	2,339,375.58	1,859,717.02	-25.79%
Administration - RC	18,875.62	0.00	35,000.00	-	15,000.00	15,000.00	35,000.00	133.33%
Employee Housing - RC	8,995.00			-	0.00	0.00		
Plant - IH RC	26,554.92	89,884.00	350,000.00	3,733.14	0.00	3,733.14	2,700,000.00	72225.17%
Plant - FK RC	249,910.01	257,247.06	1,195,000.00	132,590.72	25,000.00	157,590.72	1,550,000.00	883.56%
Plant - Upper Blue - RC	6,182.00	0.00	50,000.00	-	0.00	0.00	50,000.00	#DIV/0!
Collection - RC	784,393.98	420,050.77	1,115,000.00	122,441.04	200,000.00	322,441.04	1,060,000.00	228.74%
Capital Replacement Exp.	1,094,911.53	767,181.83	2,745,000.00	258,764.90	240,000.00	498,764.90	5,395,000.00	981.67%
Bond Principal	99,081.89	101,073.00	97,129.59	103,105.02	0.00	103,105.02	97,129.59	-5.80%
Bond Interest	24,034.81	22,027.00	26,812.79	20,837.36	0.00	20,837.36	26,812.79	28.68%
Bond Expenditures	123,116.70	123,100.00	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	14,530.00	0.00	14,530.00	2,700,000.00	18482.24%
Collection - CO	161,117.31	355,230.11	1,700,000.00	60,791.50	0.00	60,791.50	1,450,000.00	2285.20%
Employee Housing - CO	103,867.74	252,541.83	1,000,000.00	279,379.30	800,000.00	1,079,379.30	200,000.00	-81.47%
Plant - Farmers Korner - CO	114,072.73	149,237.18	20,000.00	-	190,000.00	228,920.00	20,000.00	-91.26%
Land - CO		147,540.01		-		147,540.00		
Administration - CO	5,901.88	0.00	30,000.00	-	10,000.00	10,000.00	35,000.00	
South Blue Plant - CO			150,000.00	-	0.00	0.00	100,000.00	#DIV/0!
Capital Outlay Expenditures	384,959.66	904,549.13	3,220,000.00	354,700.80	1,000,000.00	1,541,160.80	4,505,000.00	192.31%
Total Expenditures	5,811,514.74	5,693,702.81	10,721,135.66	2,945,096.31	3,150,678.00	6,285,954.89	14,965,225.36	138.07%
Total Revenues	9,053,658.67	8,747,853.72	7,709,176.00	6,355,610.70	3,182,337.50	9,537,948.20	8,105,000.00	-15.02%
Revenue Bonds								
Total Expenditures	(5,811,514.74)	(5,693,702.81)	(10,721,135.66)	(2,945,096.31)	(3,150,678.00)	(6,285,954.89)	(14,965,225.36)	138.07%
Transfer from/to Reserves	3,242,143.93	3,054,150.91	(3,011,959.66)	3,410,514.39	31,659.50	3,251,993.31	(6,860,225.36)	-310.95%