

Budget Analysis 2025				7	5	TOTAL		
	2022	2023	2024	Months Actual	Months Est.	(based on	2025	Percent
	Actual	Actual	Adopted	As of July	Aug.-Dec.	7 months)	Requested	Increase
				2024	2024	2024		2025
Revenue								
Sewer User Fees	6,631,784.16	6,999,131.63	7,375,000.00	4,265,933.14	3,047,095.10	7,313,028.24	7,375,000.00	0.85%
Tap Inspection Fees	5,300.00	5,300.00	4,000.00	8,400.00	500.00	8,900.00	4,000.00	-55.06%
Miscellaneous Revenue	282,913.07	0.00	5,000.00	-	-	0.00	5,000.00	#DIV/0!
CEBT Dividend	-	-	-	-	-	0.00	-	-
Camper Dump Fees	22,155.14	21,288.99	20,000.00	10,966.11	5,000.00	15,966.11	20,000.00	25.27%
Late Fees	12,079.28	17,498.83	15,000.00	8,947.27	6,000.00	14,947.27	15,000.00	0.35%
Line Extension Fees	120,076.54	146,554.55	100,000.00	133,062.32	-	133,062.32	100,000.00	-24.85%
Rental Income	77,075.00	113,350.00	116,000.00	69,225.00	41,000.00	110,225.00	116,000.00	5.24%
Operating Revenue Totals	7,151,383.19	7,303,124.00	7,635,000.00	4,496,533.84	3,099,595.10	7,596,128.94	7,635,000.00	0.51%
Interest on Loan Payments	4,443.04	2,832.83	4,000.00	4,108.95	500.00	4,608.95	4,000.00	-13.21%
Inclusion Fees	81,459.60	1,765,363.04	100,000.00	81,220.00	50,000.00	131,220.00	75,000.00	-42.84%
Plant Investment Fees	5,193,774.17	2,231,689.68	2,027,176.00	3,149,781.53	250,000.00	3,399,781.53	2,000,000.00	-41.17%
Income on Investments	497,855.36	1,591,571.46	1,200,000.00	1,015,128.99	725,000.00	1,740,128.99	1,200,000.00	-31.04%
CWRPDA Loan Credit	0.00	0.00	0.00	-	-	0.00	0.00	-
Misc. Revenue Totals	5,777,532.17	5,591,467.01	3,331,176.00	4,250,239.47	1,025,500.00	5,275,739.47	3,279,000.00	-37.85%
Revenues Total	12,928,915.36	12,894,581.01	10,966,176.00	8,746,773.31	4,125,095.10	12,871,868.41	10,914,000.00	-15.21%
Salaries - Admin	1,400,520.91	1,596,704.42	1,900,000.00	987,008.89	800,000.00	1,787,008.89	2,050,000.00	14.72%
Overtime - Admin	48,018.73	56,498.33	45,000.00	18,586.00	30,000.00	48,586.00	50,000.00	2.91%
FICA - Admin	83,737.25	95,853.69	120,590.00	62,148.49	50,406.00	101,919.95	120,590.00	18.32%
Medicare Expense - Admin	20,566.62	23,753.84	28,202.50	14,534.65	11,788.50	23,836.12	28,202.50	18.32%
401 K - Admin	98,904.35	111,968.56	145,875.00	69,233.25	65,000.00	123,290.27	145,875.00	18.32%
Unemployment Insurance - Admin	16,494.56	18,094.41	20,000.00	10,157.04	7,255.00	17,412.04	20,000.00	14.86%
Health Insurance - Admin	279,084.79	316,827.68	375,000.00	208,247.18	148,748.00	356,995.18	425,000.00	19.05%
Admin/Payroll Totals	1,947,327.21	2,219,700.93	2,634,667.50	1,369,915.50	1,113,197.50	2,459,048.45	2,839,667.50	15.48%
Office Supplies - Admin	4,607.23	3,405.89	5,000.00	1,772.96	3,227.00	4,999.96	5,000.00	0.00%
Telephone - Admin	21,116.60	19,466.72	25,000.00	10,824.92	10,000.00	20,824.92	60,000.00	188.12%
Business Expenses - Admin	77,272.70	59,786.45	50,000.00	50,405.74	20,000.00	70,405.74	65,000.00	-7.68%
Bank Service Fees - Admin	6,890.63	363.64	12,000.00	342.98	500.00	842.98	8,000.00	849.01%
Legal Counsel - Admin	134,190.95	180,944.49	100,000.00	225,148.59	5,000.00	230,148.59	100,000.00	-56.55%
Education - Admin	28,967.02	25,418.03	25,000.00	8,909.91	15,000.00	23,909.91	25,000.00	4.56%
Audit & Accounting - Admin	10,400.00	10,800.00	12,000.00	-	10,000.00	10,000.00	12,000.00	20.00%
Legal Publications - Admin	9,025.81	1,993.60	5,000.00	11,626.64	2,500.00	14,126.64	5,000.00	-64.61%
Board Members - Admin	6,000.00	5,800.00	6,000.00	3,500.00	2,500.00	6,000.00	6,000.00	0.00%
Elections - Admin	0.00	1,610.81	5,000.00	-	-	0.00	5,000.00	0.00%
Computer Expenses - Admin	60,095.74	78,499.92	40,000.00	44,733.19	22,500.00	67,233.19	40,000.00	-40.51%
Copy Machine & Supply - Admin	730.47	721.71	1,000.00	1,102.28	700.00	1,802.28	1,000.00	-44.51%
Postage & Meter Rent - Admin	15,499.62	16,659.98	17,000.00	12,655.11	2,000.00	14,655.11	17,000.00	16.00%
Insurance - General - Admin	136,003.00	163,433.00	175,000.00	103,070.35	73,621.00	176,691.35	190,000.00	7.53%
Insurance - Deductible - Admin	1,000.00	0.00	1,000.00	-	-	0.00	1,000.00	#DIV/0!
Engineering - Admin	269,282.12	120,584.17	75,000.00	43,855.88	38,000.00	81,855.88	80,000.00	-2.27%
Tools - Admin	2,271.36	5,323.15	2,500.00	2,139.10	1,000.00	3,139.10	2,500.00	-20.36%
Radios - Admin	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	0.00%
Dues & Memberships - Admin	9,532.88	10,695.77	15,000.00	5,926.50	4,000.00	9,926.50	15,000.00	51.11%

Budget Analysis 2025					7	5	TOTAL		Percent
		2022	2023	2024	Months Actual As of July	Months Est. Aug.-Dec.	(based on 7 months)	2025	Increase
		Actual	Actual	Adopted	2024	2024	2024	Requested	2025
Safety - Admin		17,206.99	10,132.84	5,000.00	8,216.15	5,000.00	13,216.15	5,000.00	-62.17%
Summit Water Quality - Admin		18,531.06	18,531.06	22,000.00	18,531.06	-	18,531.06	22,000.00	18.72%
Building Maintenance - Admin		36,752.56	35,468.66	27,000.00	30,608.11	5,000.00	35,608.11	27,000.00	-24.17%
Employee Housing Maintenance -		17,128.13	54,327.37	35,000.00	21,718.74	15,000.00	36,718.74	35,000.00	-4.68%
Employee Housing Utilities - A		5,708.28	24,244.95	24,000.00	16,240.10	10,000.00	26,240.10	26,000.00	-0.92%
Administrative Totals		888,213.15	848,212.21	685,000.00	621,328.31	245,548.00	866,876.31	753,000.00	-13.14%
Total Administrative Expenses		2,835,540.36	3,067,913.14	3,319,667.50	1,991,243.81	1,358,745.50	3,325,924.76	3,592,667.50	8.02%
Utilities - IH									
Utilities - IH Gas		16,133.88	20,162.64	65,000.00	9,805.36	7,000.00	16,805.36	65,000.00	286.78%
Utilities - IH Electric		9,643.11	11,760.38	170,000.00	6,992.01	5,000.00	11,992.01	170,000.00	1317.61%
Freight - IH		1,995.86	1,626.76	15,000.00	1,798.74	1,000.00	2,798.74	15,000.00	435.96%
Equipment Repairs - IH		15,558.63	2,097.47	30,000.00	4,489.10	3,000.00	7,489.10	30,000.00	300.58%
Chemicals - IH		2,188.82	1,430.98	100,000.00	0.00	0.00	0.00	100,000.00	#DIV/0!
Contracted Repairs - IH		57,643.04	59,199.91	60,000.00	52,408.33	30,000.00	82,408.33	60,000.00	-27.19%
Laboratory Supplies - IH		15,624.42	12,237.75	15,000.00	13,870.92	40,000.00	53,870.92	15,000.00	-72.16%
Biomonitoring - IH		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Discharge Permit - IH		46,441.00	7,529.00	10,000.00	-	2,000.00	2,000.00	10,000.00	400.00%
Site Monitoring - IH		12,143.00	1,710.00	15,000.00	2,695.00	500.00	3,195.00	15,000.00	369.48%
Supplies - IH		10,057.54	4,083.39	10,000.00	4,796.43	3,500.00	8,296.43	10,000.00	20.53%
Iowa Hill Expenditures		187,429.30	121,838.28	490,000.00	96,855.89	92,000.00	188,855.89	490,000.00	159.46%
Utilities - FK									
Utilities - FK Gas		90,724.24	76,144.81	115,000.00	32,200.12	35,000.00	67,200.12	110,000.00	63.69%
Utilities - FK Electric		532,259.93	562,196.89	750,000.00	240,641.72	250,000.00	490,641.72	650,000.00	32.48%
Freight - FK		47,044.02	51,648.03	60,000.00	453.48	20,000.00	20,453.48	60,000.00	193.35%
Equipment Repairs - FK		79,744.96	75,001.16	115,000.00	14,376.92	75,000.00	89,376.92	115,000.00	28.67%
Chemicals - FK		454,651.79	578,153.44	600,000.00	360,981.37	250,000.00	610,981.37	680,000.00	11.30%
Supplies - FK		9,413.95	11,776.20	10,500.00	5,299.08	5,000.00	10,299.08	10,500.00	1.95%
Contracted Repairs - FK		144,033.80	153,987.93	150,000.00	73,595.43	50,000.00	123,595.43	160,000.00	29.45%
Dumpster Charges - FK		13,200.00	15,430.18	18,000.00	6,600.00	6,600.00	13,200.00	18,000.00	36.36%
Biomonitoring - FK		6,080.00	4,713.66	7,800.00	2,825.00	2,000.00	4,825.00	7,800.00	61.66%
Discharge Permit - FK		18,958.00	15,972.71	20,000.00	1,797.05	18,000.00	19,797.05	20,000.00	1.03%
Composting - FK		121,246.04	116,031.83	165,000.00	67,637.87	54,000.00	121,637.87	165,000.00	35.65%
Site Monitoring - FK		17,599.50	13,461.16	40,000.00	4,893.94	5,000.00	9,893.94	30,000.00	203.22%
Sludge Hauling Costs - FK		94,725.00	94,000.00	105,000.00	45,000.00	45,000.00	90,000.00	105,000.00	16.67%
State Health Fees FK		1,626.72	0.00	2,500.00	89.71	2,000.00	2,089.71	2,500.00	19.63%
Farmer Korner's Expenditures		1,631,307.95	1,768,518.00	2,158,800.00	856,391.69	817,600.00	1,673,991.69	2,133,800.00	27.47%
Utilities - South Blue									
Utilities - South Blue Gas		11,469.90	12,454.43	17,000.00	7,744.33	6,500.00	14,244.33	20,000.00	40.41%
Utilities - South Blue Electric		41,495.34	44,248.34	60,000.00	23,359.31	16,685.00	40,044.31	60,000.00	49.83%
Equipment Repairs - South Blue		981.80	1,775.00	6,000.00	8,228.16	0.00	8,228.16	6,000.00	-27.08%
Supplies - South Blue		0.00	0.00	1,000.00	131.28	500.00	631.28	1,000.00	58.41%
Contracted Repairs - South Blue		2,797.45	680.00	8,000.00	5,139.62	2,800.00	7,939.62	8,000.00	0.76%
Discharge Permit - South Blue		4,258.00	976.00	4,500.00	-	4,500.00	4,500.00	4,500.00	0.00%
Site Monitoring - South Blue		7,221.00	7,256.00	12,000.00	4,191.00	3,000.00	7,191.00	12,000.00	66.88%
South Blue Expenditures		68,223.49	67,389.77	108,500.00	48,793.70	33,985.00	82,778.70	111,500.00	34.70%

Budget Analysis 2025				7	5	TOTAL		
	2022	2023	2024	Months Actual	Months Est.	(based on	2025	Percent
	Actual	Actual	Adopted	As of July	Aug.-Dec.	7 months)	Requested	Increase
				2024	2024	2024		2025
Utilities - Col	14,484.84	17,163.60	28,000.00	11,860.44	12,000.00	23,860.44	28,000.00	17.35%
Vehicle Expense - Col	51,325.62	43,243.81	60,000.00	24,693.73	17,000.00	41,693.73	80,000.00	91.88%
Line Cleaner Expenses - Col	9,552.27	5,182.27	12,000.00	15,279.71	4,000.00	19,279.71	60,000.00	211.21%
Manhole Repairs/Line Repairs -	134,768.88	83,104.24	160,000.00	93,727.80	66,000.00	159,727.80	160,000.00	0.17%
Equipment Repairs - Col	34,065.07	24,259.73	20,000.00	15,593.31	15,000.00	30,593.31	60,000.00	96.12%
CCTV Expense - Col	4,665.00	2,169.85	7,500.00	-	2,000.00	2,000.00	7,500.00	275.00%
Collection Expenditures	248,861.68	175,123.50	287,500.00	161,154.99	116,000.00	277,154.99	395,500.00	42.70%
Total Operating Expenses	4,971,362.78	5,200,782.69	6,364,467.50	3,105,646.38	2,384,345.50	5,548,706.03	6,723,467.50	21.17%
Net Cash From Operations	2,180,020.41	2,102,341.31	1,270,532.50	1,390,887.46	715,249.60	2,047,422.91	911,532.50	-124.61%
Administration - RC	0.00	73,787.65	50,000.00	17,832.44	20,000.00	37,832.44	105,000.00	177.54%
Employee Housing - RC	74,375.37	22,634.52	0.00	-	50,000.00	45,000.00	100,000.00	
Plant - IH RC	202,375.07	1,445,554.40	7,500,000.00	97,426.55	1,500,000.00	1,597,426.55	4,250,000.00	166.05%
Plant - FK RC	1,167,146.30	442,033.45	935,000.00	51,553.83	750,000.00	801,553.83	2,415,000.00	201.29%
Plant - Upper Blue - RC	89,665.10	302,836.00	75,000.00	-	0.00	0.00	50,000.00	#DIV/0!
Collection - RC	388,327.16	772,403.74	1,410,000.00	186,571.68	750,000.00	936,571.68	1,250,000.00	33.47%
Capital Replacement Exp.	1,921,889.00	3,059,249.76	9,970,000.00	353,384.50	3,070,000.00	3,418,384.50	8,170,000.00	139.00%
Bond Principal	105,177.43	107,291.40	107,000.00	54,451.77	-	54,451.77	107,000.00	96.50%
Bond Interest	18,764.95	16,650.89	26,812.79	7,519.42	-	7,519.42	26,812.79	256.58%
Bond Expenditures	123,942.38	123,942.29	133,812.79	61,971.19	0.00	61,971.19	133,812.79	115.93%
Plant - Iowa Hill - CO	233,500.12	1,052,454.40	7,500,000.00	133,842.78	1,100,000.00	1,233,842.78	4,000,000.00	224.19%
Collection - CO	1,343,268.06	2,465,867.32	1,950,000.00	271,851.75	1,100,000.00	1,371,851.75	250,000.00	-81.78%
Employee Housing - CO	1,500,597.06	3,207,138.15	1,800,000.00	-	900,000.00	900,000.00	1,300,000.00	44.44%
Plant - Farmers Korner - CO	669,702.25	1,706,246.82	3,950,000.00	806,198.42	1,000,000.00	1,806,198.42	1,000,000.00	-44.64%
Land - CO	0.00	-	-	-	0.00	0.00	-	
Administration - CO	0.00	0.00	50,000.00	-	0.00	0.00	50,000.00	
South Blue Plant - CO	0.00	0.00	2,000,000.00	-	50,000.00	50,000.00	500,000.00	900.00%
Capital Outlay Expenditures	3,747,067.49	8,431,706.69	17,050,000.00	1,211,892.95	4,150,000.00	5,361,892.95	7,100,000.00	32.42%
Total Expenditures	10,764,261.65	16,815,681.43	33,518,280.29	4,781,688.72	9,638,330.50	14,390,954.67	22,127,280.29	53.76%
Total Revenues	12,928,915.36	12,894,581.01	10,966,176.00	8,746,773.31	4,125,095.10	12,871,868.41	10,914,000.00	-15.21%
Revenue Bonds								
Total Expenditures	(10,764,261.65)	(16,815,681.43)	(33,518,280.29)	(4,781,688.72)	(9,638,330.50)	(14,390,954.67)	(22,127,280.29)	53.76%
Transfer from/to Reserves	2,164,653.71	(3,921,100.42)	(22,552,104.29)	3,965,084.59	(5,513,235.40)	(1,519,086.26)	(11,213,280.29)	638.16%

CAPITAL 2025

Farmers Korner

	REPLACEMENT	NEW
Compliance requirements	\$1,000,000.00	\$1,000,000.00
Blowers	\$700,000.00	
Equipment repairs		
replace ultra sonic flow meters	\$115,000.00	
miscellaneous	\$100,000.00	
rebuild East Plant raw pumps	\$300,000.00	
increase size of digester gates	\$200,000.00	
Total	\$2,415,000.00	\$1,000,000.00

Iowa Hill

IFAS Upgrade cont. from 2024		
Replace membrane roof	\$4,000,000.00	\$4,000,000.00
Lab Upgrades	\$250,000.00	
Drying Oven	\$3,000.00	
Microscope	\$8,000.00	
Total	\$4,261,000.00	\$4,000,000.00

South Blue

Misc.	\$50,000.00	\$50,000.00
Upgrades due to Regulations		
Total	\$50,000.00	\$50,000.00

Collection

Town of Breck Repairs	\$700,000.00	
Manholes/Liftstations/Line Repairs	\$300,000.00	
Miscellaneous line extension	\$150,000.00	\$250,000.00
Vehicle Replacement	\$60,000.00	
Large Vehicle repair(Vactor)	\$40,000.00	
Total	\$1,250,000.00	\$250,000.00

Administration

Miscellaneous equipment	\$30,000.00	\$50,000.00
Update computer systems	\$75,000.00	
Employee Housing	\$100,000.00	\$1,300,000.00
Total	\$205,000.00	\$1,350,000.00
GRAND TOTALS	\$8,181,000.00	\$7,100,000.00