

Budget Analysis 2026						7 Months Actual As of July 2025	5 Months Est. Aug.-Dec. 2025	TOTAL (based on 7 months) 2025	2026 Requested	Percent Increase 2026
	2022 Actual	2023 Actual	2024 Actual	2025 Adopted						
Revenue										
Sewer User Fees	6,631,784.16	6,999,131.63	7,344,432.70	7,649,640.00	4,476,911.78	3,197,794.15	7,674,705.93	8,042,128.00	4.79%	
Tap Inspection Fees	5,300.00	5,300.00	11,100.00	4,000.00	3,300.00	500.00	3,800.00	4,000.00	5.26%	
Miscellaneous Revenue	282,913.07	0.00	72.44	5,000.00	2,967,808.59	-	2,967,808.59	5,000.00	-99.83%	
CEBT Dividend	-				-	-	0.00			
Camper Dump Fees	22,155.14	21,288.99	19,758.93	20,000.00	11,241.80	5,000.00	16,241.80	15,000.00	-7.65%	
Late Fees	12,079.28	17,498.83	23,777.96	15,000.00	11,118.02	6,000.00	17,118.02	15,000.00	-12.37%	
Line Extension Fees	120,076.54	146,554.55	201,466.17	100,000.00	77,441.25	20,000.00	97,441.25	50,000.00	-48.69%	
Rental Income	77,075.00	113,350.00	118,725.00	116,000.00	68,870.99	30,000.00	98,870.99	116,000.00	17.32%	
Operating Revenue Totals	7,151,383.19	7,303,124.00	7,719,333.20	7,909,640.00	7,616,692.43	3,259,294.15	10,875,986.58	8,247,128.00	-24.17%	
Interest on Loan Payments	4,443.04	2,832.83	5,521.37	4,000.00	3,436.80	500.00	3,936.80	4,000.00	1.61%	
Inclusion Fees	81,459.60	1,765,363.04	137,204.40	75,000.00	49,214.00	10,000.00	59,214.00	50,000.00	-15.56%	
Plant Investment Fees	5,193,774.17	2,231,689.68	4,132,433.81	2,000,000.00	2,279,680.51	500,000.00	2,779,680.51	2,000,000.00	-28.05%	
Income on Investments	497,855.36	1,591,571.46	1,707,777.47	1,200,000.00	861,222.60	600,000.00	1,461,222.60	1,200,000.00	-17.88%	
CWRPDA Loan Credit	0.00	0.00	0.00	0.00	-	-	0.00	0.00		
Misc. Revenue Totals	5,777,532.17	5,591,457.01	5,982,937.05	3,279,000.00	3,193,553.91	1,110,500.00	4,304,053.91	3,254,000.00	-24.40%	
Revenues Total	12,928,915.36	12,894,581.01	13,702,270.25	11,188,640.00	10,810,246.34	4,369,794.15	15,180,040.49	11,501,128.00	-24.24%	
Salaries - Admin	1,400,520.91	1,596,704.42	1,802,230.70	2,200,000.00	1,114,318.11	960,000.00	2,074,318.11	2,444,000.00	17.82%	
Overtime - Admin	48,018.73	56,498.33	56,638.58	50,000.00	30,000.00	15,000.00	45,000.00	50,000.00	11.11%	
FICA - Admin	83,737.25	95,853.69	106,275.45	139,500.00	69,071.93	50,000.00	101,919.95	139,500.00	36.87%	
Medicare Expense - Admin	20,566.62	23,753.84	26,635.01	32,625.00	16,248.49	12,000.00	23,836.12	32,625.00	36.87%	
401 K - Admin	98,904.35	111,968.56	121,815.69	165,000.00	77,734.22	55,500.00	123,290.27	165,000.00	33.83%	
Unemployment Insurance - Admin	16,494.56	18,094.41	21,426.81	20,000.00	12,301.65	8,800.00	21,101.65	20,000.00	-5.22%	
Health Insurance - Admin	279,084.79	316,827.68	372,562.58	425,000.00	260,591.36	186,000.00	446,591.36	513,580.00	15.00%	
Adimin/Payroll Totals	1,947,327.21	2,219,700.93	2,507,584.82	3,032,125.00	1,580,265.76	1,287,300.00	2,836,057.46	3,364,705.00	18.64%	
Office Supplies - Admin	4,607.23	3,405.89	3,910.23	5,000.00	476.51	4,500.00	4,976.51	5,000.00	0.47%	
Telephone - Admin	21,116.60	19,466.72	22,252.70	60,000.00	4,864.46	30,000.00	34,864.46	60,000.00	72.10%	
Business Expenses - Admin	77,272.70	59,786.45	91,859.36	65,000.00	24,386.67	35,000.00	59,386.67	65,000.00	9.45%	
Bank Service Fees - Admin	6,890.63	363.64	342.98	8,000.00	-	500.00	500.00	8,000.00	1500.00%	
Legal Counsel - Admin	134,190.95	180,944.49	323,679.18	100,000.00	49,417.89	45,000.00	94,417.89	100,000.00	5.91%	
Education - Admin	28,967.02	25,418.03	26,028.07	25,000.00	3,242.67	20,000.00	23,242.67	25,000.00	7.56%	
Audit & Accounting - Admin	10,400.00	10,800.00	11,250.00	12,000.00	-	12,000.00	12,000.00	12,000.00	0.00%	
Legal Publications - Admin	9,025.81	1,993.60	13,121.15	5,000.00	33.00	1,000.00	1,033.00	5,000.00	384.03%	
Board Members - Admin	6,000.00	5,800.00	6,000.00	6,000.00	2,400.00	3,000.00	5,400.00	6,000.00	11.11%	
Elections - Admin	0.00	1,610.81	0.00	5,000.00	-	-	0.00	5,000.00	0.00%	
Computer Expenses - Admin	60,095.74	78,499.92	99,360.60	40,000.00	18,905.39	10,000.00	28,905.39	40,000.00	38.38%	
Copy Machine & Supply - Admin	730.47	721.71	1,280.29	1,000.00	306.23	700.00	1,006.23	1,000.00	-0.62%	
Postage & Meter Rent - Admin	15,499.62	16,659.98	17,701.88	17,000.00	10,494.44	3,500.00	13,994.44	17,000.00	21.48%	
Insurance - General - Admin	136,003.00	163,433.00	177,157.00	190,000.00	111,897.75	73,621.00	185,518.75	190,000.00	2.42%	
Insurance - Deductible - Admin	1,000.00	0.00	0.00	1,000.00	-	-	0.00	1,000.00	#DIV/0!	
Engineering - Admin	269,282.12	120,584.17	77,048.88	80,000.00	31,930.56	38,000.00	69,930.56	80,000.00	14.40%	
Tools - Admin	2,271.36	5,323.15	3,170.35	2,500.00	1,080.58	1,000.00	2,080.58	2,500.00	20.16%	
Radios - Admin	0.00	0.00	0.00	0.00	-	-	0.00	0.00	0.00%	
Vehicle Expense - Admin	0.00	0.00	0.00	500.00	-	-	0.00	500.00	0.00%	
Dues & Memberships - Admin	9,532.88	10,695.77	9,320.50	15,000.00	5,284.50	4,000.00	9,284.50	15,000.00	61.56%	
Safety - Admin	17,206.99	10,132.84	22,515.24	5,000.00	2,383.72	5,000.00	7,383.72	5,000.00	-32.28%	

Budget Analysis 2026					7	5	TOTAL		
	2022	2023	2024	2025	Months Actual	Months Est.	(based on	2026	Percent
	Actual	Actual	Actual	Adopted	As of July	Aug.-Dec.	7 months)	Requested	Increase
					2025	2025	2025		2026
Summit Water Quality - Admin	18,531.06	18,531.06	18,531.06	22,000.00	16,698.01	-	16,698.01	22,000.00	31.75%
Building Maintenance - Admin	36,752.56	35,468.66	55,303.66	27,000.00	33,090.92	5,000.00	38,090.92	27,000.00	-29.12%
Employee Housing Maintenance -	17,128.13	54,327.37	79,419.88	35,000.00	89,874.77	25,000.00	114,874.77	35,000.00	-69.53%
Employee Housing Utilities - A	5,708.28	24,244.95	27,717.71	26,000.00	18,362.62	10,000.00	28,362.62	26,000.00	-8.33%
Administrative Totals	888,213.15	848,212.21	1,086,970.72	753,000.00	425,130.69	326,821.00	751,951.69	753,000.00	0.14%
Total Administrative Expenses	2,835,540.36	3,067,913.14	3,594,555.54	3,785,125.00	2,005,396.45	1,614,121.00	3,588,009.15	4,117,705.00	14.76%
Utilities - IH									
Utilities - IH Gas	16,133.88	20,162.64	14,331.72	65,000.00	9,496.77	10,000.00	19,496.77	65,000.00	233.39%
Utilities - IH Electric	9,643.11	11,760.38	13,531.64	170,000.00	12,673.81	50,000.00	62,673.81	170,000.00	171.25%
Freight - IH	1,995.86	1,626.76	2,768.20	15,000.00	1,273.68	1,000.00	2,273.68	15,000.00	559.72%
Equipment Repairs - IH	15,558.63	2,097.47	12,145.93	30,000.00	284.91	3,000.00	3,284.91	30,000.00	813.27%
Chemicals - IH	2,188.82	1,430.98	0.00	100,000.00	0.00	60,000.00	60,000.00	100,000.00	66.67%
Contracted Repairs - IH	57,643.04	59,199.91	94,003.39	60,000.00	32,508.82	15,000.00	47,508.82	60,000.00	26.29%
Laboratory Supplies - IH	15,624.42	12,237.75	15,048.44	15,000.00	6,407.05	20,000.00	26,407.05	20,000.00	-24.26%
Biomonitoring - IH	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	20,000.00	0.00%
Discharge Permit - IH	46,441.00	7,529.00	7,529.00	10,000.00	-	10,000.00	10,000.00	10,000.00	0.00%
Site Monitoring - IH	12,143.00	1,710.00	4,598.00	15,000.00	878.00	500.00	1,378.00	15,000.00	988.53%
Supplies - IH	10,057.54	4,083.39	8,320.22	10,000.00	2,920.95	3,500.00	6,420.95	10,000.00	55.74%
Iowa Hill Expenditures	187,429.30	121,838.28	172,276.54	490,000.00	66,443.99	188,000.00	254,443.99	515,000.00	102.40%
Utilities - FK									
Utilities - FK Gas	90,724.24	76,144.81	60,100.69	110,000.00	41,493.69	45,000.00	86,493.69	110,000.00	27.18%
Utilities - FK Electric	532,259.93	562,196.89	536,916.60	650,000.00	324,351.44	300,000.00	624,351.44	650,000.00	4.11%
Freight - FK	47,044.02	51,648.03	1,145.30	60,000.00	1,030.24	40,000.00	41,030.24	60,000.00	46.23%
Equipment Repairs - FK	79,744.96	75,001.16	55,062.91	115,000.00	38,600.26	75,000.00	113,600.26	115,000.00	1.23%
Chemicals - FK	454,651.79	578,153.44	568,398.74	680,000.00	348,624.64	300,000.00	648,624.64	730,000.00	12.55%
Supplies - FK	9,413.95	11,776.20	6,745.97	10,500.00	3,294.55	5,000.00	8,294.55	10,500.00	26.59%
Contracted Repairs - FK	144,033.80	153,987.93	154,602.95	160,000.00	58,711.93	50,000.00	108,711.93	160,000.00	47.18%
Dumpster Charges - FK	13,200.00	15,430.18	13,200.00	18,000.00	7,700.00	6,600.00	14,300.00	18,000.00	25.87%
Biomonitoring - FK	6,080.00	4,713.66	5,650.00	7,800.00	3,112.98	2,000.00	5,112.98	7,800.00	52.55%
Discharge Permit - FK	18,958.00	15,972.71	15,832.05	20,000.00	1,342.44	18,000.00	19,342.44	20,000.00	3.40%
Composting - FK	121,246.04	116,031.83	102,778.14	165,000.00	74,037.47	70,000.00	144,037.47	165,000.00	14.55%
Site Monitoring - FK	17,599.50	13,461.16	9,009.44	30,000.00	4,193.15	5,000.00	9,193.15	30,000.00	226.33%
Sludge Hauling Costs - FK	94,725.00	94,000.00	80,000.00	105,000.00	52,500.00	45,000.00	97,500.00	105,000.00	7.69%
State Health Fees FK	1,626.72	0.00	89.71	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	1,609,532.50	2,133,800.00	959,082.50	963,600.00	1,922,682.50	2,183,800.00	13.58%
Utilities - South Blue									
Utilities - South Blue Gas	11,469.90	12,454.43	12,364.88	20,000.00	11,550.31	6,500.00	18,050.31	20,000.00	10.80%
Utilities - South Blue Electric	41,495.34	44,248.34	41,929.48	60,000.00	24,008.00	16,685.00	40,693.00	60,000.00	47.45%
Equipment Repairs - South Blue	981.80	1,775.00	12,518.42	6,000.00	-	2,000.00	2,000.00	6,000.00	200.00%
Supplies - South Blue	0.00	0.00	227.55	1,000.00	181.96	500.00	681.96	1,000.00	46.64%
Contracted Repairs - South Blue	2,797.45	680.00	15,165.71	8,000.00	-	2,800.00	2,800.00	8,000.00	185.71%
Discharge Permit - South Blue	4,258.00	976.00	1,769.00	4,500.00	-	2,000.00	2,000.00	4,500.00	125.00%
Site Monitoring - South Blue	7,221.00	7,256.00	6,697.54	12,000.00	3,284.00	3,000.00	6,284.00	12,000.00	90.96%
South Blue Expenditures	68,223.49	67,389.77	90,672.58	111,500.00	39,024.27	33,485.00	72,509.27	111,500.00	53.77%
Utilities - Col	14,484.84	17,163.60	23,203.49	28,000.00	9,685.14	12,000.00	21,685.14	28,000.00	29.12%

Budget Analysis 2026					7 Months Actual As of July 2025	5 Months Est. Aug.-Dec. 2025	TOTAL (based on 7 months) 2025	2026 Requested	Percent Increase 2026
	2022 Actual	2023 Actual	2024 Actual	2025 Adopted					
Vehicle Expense - Col	51,325.62	43,243.81	45,985.73	80,000.00	18,503.52	20,000.00	38,503.52	80,000.00	107.77%
Line Cleaner Expenses - Col	9,552.27	5,182.27	45,517.01	60,000.00	47,706.34	500.00	48,206.34	60,000.00	24.46%
Manhole Repairs/Line Repairs -	134,768.88	83,104.24	204,035.74	160,000.00	43,028.83	66,000.00	109,028.83	160,000.00	46.75%
Equipment Repairs - Col	34,065.07	24,259.73	55,696.72	60,000.00	5,767.56	15,000.00	20,767.56	60,000.00	188.91%
CCTV Expense - Col	4,665.00	2,169.85	0.00	7,500.00	-	2,000.00	2,000.00	7,500.00	275.00%
Collection Expenditures	248,861.68	175,123.50	374,438.69	395,500.00	124,691.39	115,500.00	240,191.39	395,500.00	64.66%
Total Operating Expenses	4,971,362.78	5,200,782.69	5,841,475.85	6,915,925.00	3,155,614.33	2,881,221.00	6,077,836.30	7,323,505.00	20.50%
Net Cash From Operations	2,180,020.41	2,102,341.31	1,877,857.35	993,715.00	4,461,078.10	378,073.15	4,798,150.28	923,623.00	-419.49%
Administration-RC	0.00	73,787.65	17,993.38	105,000.00	-	100,000.00	100,000.00	50,000.00	-50.00%
Employee Housing - RC	74,375.37	22,634.52	122,361.27	100,000.00	24,415.92	75,000.00	45,000.00	100,000.00	
Plant - IH RC	202,375.07	1,445,554.40	1,948,397.07	3,261,000.00	1,741,755.18	1,500,000.00	3,241,755.18	400,000.00	-87.66%
Plant - FK RC	1,167,146.30	442,033.45	669,967.42	2,915,000.00	210,254.78	1,000,000.00	1,210,254.78	550,000.00	-54.56%
Plant - Upper Blue - RC	89,665.10	302,836.00	379,091.75	50,000.00	-	0.00	0.00	50,000.00	#DIV/0!
Collection - RC	388,327.16	772,403.74	832,770.66	1,900,000.00	1,304,260.32	500,000.00	1,804,260.32	900,000.00	-50.12%
Capital Replacement Exp.	1,921,889.00	3,059,249.76	3,970,581.55	8,331,000.00	3,280,686.20	3,175,000.00	6,401,270.28	2,050,000.00	-67.98%
Bond Principal	105,177.43	107,291.40	109,448.05	111,648.00	111,647.96	-	111,647.96	111,648.00	0.00%
Bond Interest	18,764.95	16,650.89	14,494.33	12,294.00	12,294.42	-	12,294.42	12,294.00	0.00%
Bond Expenditures	123,942.38	123,942.29	123,942.38	123,942.00	123,942.38	0.00	123,942.38	123,942.00	0.00%
Plant - Iowa Hill - CO	233,500.12	1,052,454.40	1,816,376.27	4,000,000.00	1,649,778.82	2,100,000.00	3,749,778.82	450,000.00	-88.00%
Collection - CO	1,343,268.06	2,465,867.32	1,438,845.97	2,850,000.00	-	1,100,000.00	1,100,000.00	2,000,000.00	81.82%
Employee Housing - CO	1,500,597.06	3,207,138.15	801,599.98	1,300,000.00		900,000.00	900,000.00	1,300,000.00	44.44%
Plant - Farmers Korner - CO	669,702.25	1,706,246.82	2,836,148.62	1,000,000.00	542,988.92	300,000.00	842,988.92	1,150,000.00	36.42%
Land - CO	0.00				-	0.00	0.00		
Administration - CO	0.00	0.00	0.00	50,000.00	-	0.00	0.00	50,000.00	
South Blue Plant - CO	0.00	0.00	0.00	500,000.00	-	25,000.00	25,000.00	400,000.00	1500.00%
Capital Outlay Expenditures	3,747,067.49	8,431,706.69	6,892,970.84	9,700,000.00	2,192,767.74	4,425,000.00	6,617,767.74	5,350,000.00	-19.16%
Total Expenditures	10,764,261.65	16,815,681.43	16,828,970.62	25,070,867.00	8,792,034.92	10,514,706.00	19,220,816.70	14,847,447.00	-22.75%
Total Revenues	12,928,915.36	12,894,581.01	13,702,270.25	11,188,640.00	10,810,246.34	4,369,794.15	15,180,040.49	11,501,128.00	-24.24%
Revenue Bonds									
Total Expenditures	(10,764,261.65)	(16,815,681.43)	(16,828,970.62)	(25,070,867.00)	(8,792,034.92)	(10,514,706.00)	(19,220,816.70)	(14,847,447.00)	-22.75%
Transfer from/to Reserves	2,164,653.71	(3,921,100.42)	(3,126,700.37)	(13,882,227.00)	2,018,211.42	(6,144,911.85)	(4,040,776.21)	(3,346,319.00)	-17.19%