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Budget Analysis 2027				4 Months Actual As of July 2026	2 Months Est. Aug.-Dec. 2026	TOTAL (based on 6 months) 2026	2027 Requested	Percent Increase 2027
unaudited		2024 Actual	2025 Actual	2026 Adopted				
Revenue								
Sewer User Fees	7,344,432.70	7,694,905.62	8,042,128.00	4,685,165.00	3,346,546.43	8,031,711.43	8,444,235.00	5.14%
Tap Inspection Fees	11,100.00	5,800.00	4,000.00	6,300.00	500.00	6,800.00	4,000.00	-41.18%
Miscellaneous Revenue	72.44	2,979,763.59	5,000.00	7,454.00	-	7,454.00	1,000.00	-86.58%
CEBT Dividend					-	0.00		
Camper Dump Fees	19,758.93	19,426.75	15,000.00	9,999.00	7,142.14	17,141.14	15,000.00	-12.49%
Late Fees	23,777.96	23,696.21	15,000.00	14,448.00	10,320.00	24,768.00	15,000.00	-39.44%
Line Extension Fees	201,466.17	173,802.20	50,000.00	86,337.00	10,000.00	96,337.00	75,000.00	-22.15%
Rental Income	118,725.00	122,170.99	116,000.00	64,225.00	45,875.00	110,100.00	116,000.00	5.36%
Operating Revenue Totals	7,719,333.20	11,019,565.36	8,247,128.00	4,873,928.00	3,420,383.57	8,294,311.57	8,670,235.00	4.53%
Interest on Loan Payments	5,521.37	4,681.95	4,000.00	4,939.00	1,000.00	5,000.00	4,000.00	-20.00%
Plant Investment Fees	4,132,433.81	4,320,627.36	2,000,000.00	3,336,577.00	1,500,000.00	4,836,577.00	2,500,000.00	-48.31%
Inclusion Fees	137,204.40	118,193.00	50,000.00	103,211.00	20,000.00	123,211.00	50,000.00	-59.42%
Income on Investments	1,707,777.47	1,463,827.55	1,000,000.00	764,747.00	546,247.86	1,310,994.86	1,000,000.00	-23.72%
CWRPDA Loan Credit	0.00	0.00	0.00		-	0.00	0.00	
Misc. Revenue Totals	5,982,937.05	5,907,329.86	3,054,000.00	4,209,474.00	2,067,247.86	6,275,782.86	3,554,000.00	-43.37%
Revenues Total	13,702,270.25	16,926,895.22	11,301,128.00	9,083,402.00	5,487,631.43	14,570,094.43	12,224,235.00	-16.10%
Salaries - Admin	1,802,230.70	2,049,878.51	2,444,000.00	1,232,400.00	880,285.71	2,112,685.71	2,566,200.00	21.47%
Overtime - Admin	56,638.58	47,308.42	50,000.00	22,415.00	16,010.71	38,425.71	55,000.00	43.13%
FICA - Admin	106,275.45	117,057.54	154,628.00	77,135.00	55,096.43	101,919.95	154,628.00	51.72%
Medicare Expense - Admin	26,635.01	29,574.28	36,163.00	18,039.00	12,885.00	23,836.12	36,163.00	51.72%
401 K - Admin	121,815.69	135,993.17	187,050.00	82,817.00	59,155.00	123,290.27	150,000.00	21.66%
Unemployment Insurance - Admin	21,426.81	23,277.18	20,000.00	17,727.00	12,662.14	30,389.14	35,000.00	15.17%
Health Insurance - Admin	372,562.58	454,258.50	513,580.00	312,198.00	222,998.57	535,196.57	625,000.00	16.78%
Admin/Payroll Totals	2,507,584.82	2,857,347.60	3,405,421.00	1,762,731.00	1,259,093.57	2,965,743.48	3,621,991.00	22.13%
Office Supplies - Admin	3,910.23	5,112.17	5,000.00	4,436.00	2,000.00	6,436.00	8,000.00	24.30%
Telephone - Admin	22,252.70	16,333.72	60,000.00	31,056.00	22,182.86	53,238.86	60,000.00	12.70%
Business Expenses - Admin	91,859.36	123,158.64	65,000.00	53,929.00	30,000.00	83,929.00	90,000.00	7.23%
Bank Service Fees - Admin	342.98	424.58	8,000.00	2,589.00	1,849.29	4,438.29	8,000.00	80.25%
Legal Counsel - Admin	323,679.18	72,023.39	100,000.00	48,275.00	34,482.14	82,757.14	100,000.00	20.84%
Education - Admin	26,028.07	24,553.05	25,000.00	9,016.00	6,440.00	15,456.00	25,000.00	61.75%
Audit & Accounting - Admin	11,250.00	11,250.00	12,000.00	0.00	-	0.00	12,000.00	#DIV/0!
Legal Publications - Admin	13,121.15	6,521.61	5,000.00	310.00	221.43	531.43	5,000.00	840.86%
Board Members - Admin	6,000.00	5,900.00	6,000.00	3,500.00	2,500.00	6,000.00	6,000.00	0.00%
Elections - Admin	0.00	0.00	5,000.00	0.00	-	0.00	5,000.00	0.00%
Computer Expenses - Admin	99,360.60	95,086.92	40,000.00	43,780.00	31,271.43	75,051.43	90,000.00	19.92%
Copy Machine & Supply - Admin	1,280.29	4,492.15	1,000.00	240.00	171.43	411.43	1,000.00	143.06%
Postage & Meter Rent - Admin	17,701.88	16,005.21	17,000.00	12,393.00	8,852.14	21,245.14	20,000.00	-5.86%
Insurance - General - Admin	177,157.00	191,479.00	190,000.00	128,410.00	91,721.43	220,131.43	200,000.00	-9.15%
Insurance - Deductible - Admin	0.00	940.17	1,000.00	0.00	-	0.00	1,000.00	#DIV/0!
Engineering - Admin	77,048.88	63,298.38	80,000.00	81,189.00	10,000.00	91,189.00	80,000.00	-12.27%
Tools - Admin	3,170.35	2,198.95	2,500.00	198.00	141.43	339.43	2,500.00	636.53%
Vehicle Expense - Admin	0.00	0.00	500.00	0.00	-	0.00	500.00	0.00%
Dues & Memberships - Admin	9,320.50	7,401.50	15,000.00	3,912.00	2,794.29	6,706.29	15,000.00	123.67%
Safety - Admin	22,515.24	18,327.10	5,000.00	17,281.00	2,000.00	19,281.00	25,000.00	29.66%

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unaudited		2024 Actual	2025 Actual	2026 Adopted				
Summit Water Quality - Admin	18,531.06	16,698.01	22,000.00	18,753.00	-	18,753.00	22,000.00	17.31%
Building Maintenance - Admin	55,303.66	62,165.88	27,000.00	35,153.00	5,000.00	40,153.00	40,000.00	-0.38%
Employee Housing Maintenance -	79,419.88	153,804.11	60,000.00	68,784.00	10,000.00	78,784.00	75,000.00	-4.80%
Employee Housing Utilities - A	27,717.71	32,933.38	26,000.00	33,830.00	24,164.29	57,994.29	60,000.00	3.46%
Administrative Totals	1,086,970.72	930,107.92	778,000.00	597,034.00	285,792.14	882,826.14	951,000.00	7.72%
Total Administrative Expenses	3,594,555.54	3,787,455.52	4,183,421.00	2,359,765.00	1,544,885.71	3,848,569.63	4,572,991.00	18.82%
Utilities - IH								
Utilities - IH Gas	14,331.72	15,002.57	65,000.00	7,493.00	5,352.14	12,845.14	65,000.00	406.03%
Utilities - IH Electric	13,531.64	69,950.89	170,000.00	99,751.00	71,250.71	171,001.71	200,000.00	16.96%
Freight - IH	2,768.20	4,478.75	15,000.00	2,193.00	1,566.43	3,759.43	15,000.00	299.00%
Equipment Repairs - IH	12,145.93	16,842.51	50,000.00	27,882.00	19,915.71	47,797.71	50,000.00	4.61%
Chemicals - IH	0.00	38,563.02	100,000.00	25,533.00	18,237.86	43,770.86	100,000.00	128.46%
Supplies - IH	8,320.22	5,693.43	10,000.00	7,941.00	3,000.00	10,941.00	12,000.00	9.68%
Contracted Repairs - IH	94,003.39	62,338.53	60,000.00	46,518.00	15,000.00	61,518.00	85,000.00	38.17%
Laboratory Supplies - IH	15,048.44	17,719.14	20,000.00	12,060.00	8,000.00	20,060.00	20,000.00	-0.30%
Biomonitoring - IH	0.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00%
Discharge Permit - IH	7,529.00	7,529.00	10,000.00	1,359.00	970.71	2,329.71	10,000.00	329.24%
Site Monitoring - IH	4,598.00	2,337.14	15,000.00	2,715.00	1,939.29	4,654.29	15,000.00	222.28%
Iowa Hill Expenditures	172,276.54	240,454.98	535,000.00	233,445.00	145,232.86	378,677.86	592,000.00	56.33%
Utilities - FK								
Utilities - FK Gas	60,100.69	76,675.31	110,000.00	37,106.00	26,504.29	63,610.29	110,000.00	72.93%
Utilities - FK Electric	536,916.60	618,301.24	650,000.00	331,347.00	236,676.43	568,023.43	675,000.00	18.83%
Freight - FK	1,145.30	2,399.61	60,000.00	2,439.00	1,742.14	4,181.14	20,000.00	378.34%
Equipment Repairs - FK	55,062.91	56,769.97	115,000.00	34,283.00	24,487.86	58,770.86	115,000.00	95.68%
Chemicals - FK	568,398.74	596,156.33	730,000.00	351,556.00	251,111.43	602,667.43	730,000.00	21.13%
Supplies - FK	6,745.97	4,968.27	10,500.00	6,792.00	3,000.00	9,792.00	12,000.00	22.55%
Contracted Repairs - FK	154,602.95	108,091.00	160,000.00	64,813.00	46,295.00	111,108.00	200,000.00	80.01%
Dumpster Charges - FK	13,200.00	13,728.00	18,000.00	9,394.00	6,710.00	16,104.00	20,000.00	24.19%
Biomonitoring - FK	5,650.00	6,218.98	7,800.00	3,133.00	2,237.86	5,370.86	7,800.00	45.23%
Discharge Permit - FK	15,832.05	15,625.65	20,000.00	0.00	0.00	0.00	20,000.00	#DIV/0!
Composting - FK	102,778.14	115,125.87	165,000.00	83,834.00	59,881.43	143,715.43	165,000.00	14.81%
Site Monitoring - FK	9,009.44	10,051.15	30,000.00	4,802.00	3,430.00	8,232.00	30,000.00	264.43%
Sludge Hauling Costs - FK	80,000.00	77,750.00	105,000.00	54,750.00	39,107.14	93,857.14	115,000.00	22.53%
State Health Fees FK	89.71	89.71	2,500.00	209.00	149.29	358.29	2,500.00	597.77%
Farmer Korners Expenditures	1,609,532.50	1,701,951.09	2,183,800.00	984,458.00	701,332.86	1,685,790.86	2,222,300.00	31.83%
Utilities - South Blue								
Utilities - South Blue Gas	12,364.88	13,574.90	20,000.00	6,951.00	4,965.00	11,916.00	20,000.00	67.84%
Utilities - South Blue Electric	41,929.48	48,323.81	60,000.00	31,341.00	22,386.43	53,727.43	65,000.00	20.98%
Equipment Repairs - South Blue	12,518.42	0.00	6,000.00	5,689.00	1,000.00	6,689.00	8,000.00	19.60%
Supplies - South Blue	227.55	181.96	1,000.00	103.00	73.57	176.57	1,000.00	466.34%
Contracted Repairs - South Blue	15,165.71	0.00	8,000.00	6,257.00	1,500.00	7,757.00	8,000.00	3.13%
Discharge Permit - South Blue	1,769.00	15,209.97	4,500.00	0.00	0.00	0.00	4,500.00	#DIV/0!
Site Monitoring - South Blue	6,697.54	5,584.00	12,000.00	3,204.00	2,288.57	5,492.57	12,000.00	118.48%
South Blue Expenditures	90,672.58	82,874.64	111,500.00	53,545.00	32,213.57	85,758.57	118,500.00	38.18%

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unaudited	2024 Actual	2025 Actual	2026 Adopted					
Utilities - Col	23,203.49	18,936.57	28,000.00	12,850.00	9,178.57	22,028.57	30,000.00	36.19%
Vehicle Expense - Col	45,985.73	46,854.11	80,000.00	24,685.00	17,632.14	42,317.14	80,000.00	89.05%
Line Cleaner Expenses - Col	45,517.01	50,080.20	60,000.00	84.00	60.00	144.00	60,000.00	41566.67%
Manhole Repairs/Line Repairs -	204,035.74	90,613.85	200,000.00	76,008.00	54,291.43	130,299.43	200,000.00	53.49%
Equipment Repairs - Col	55,696.72	19,092.05	60,000.00	178.00	127.14	305.14	60,000.00	19562.92%
CCTV Expense - Col	0.00	2,683.95	7,500.00	0.00	0.00	0.00	7,500.00	#DIV/0!
Collection Expenditures	374,438.69	228,260.73	435,500.00	113,805.00	81,289.29	195,094.29	437,500.00	124.25%
Total Operating Expenses	5,841,475.85	6,040,996.96	7,449,221.00	3,691,473.00	2,472,740.71	6,193,891.20	7,943,291.00	28.24%
Net Cash From Operations	1,877,857.35	4,978,568.40	797,907.00	1,182,455.00	947,642.86	2,100,420.37	726,944.00	-188.94%
Administration-RC	6,632.44	62,092.81	50,000.00	-	40,000.00	40,000.00	50,000.00	25.00%
Employee Housing - RC	122,361.27	35,415.92	100,000.00	31,877.00	15,000.00	46,877.00	100,000.00	113.32%
Plant - IH RC	1,439,272.00	2,367,408.94	300,000.00	142,852.00	100,000.00	242,852.00	300,000.00	23.53%
Plant - FK RC	502,717.91	1,430,087.74	650,000.00	151,918.00	200,000.00	351,918.00	500,000.00	42.08%
Plant - South Blue - RC	0.00	0.00	50,000.00	-	0.00	0.00	100,000.00	#DIV/0!
Collection - RC (includes Vehicle)	785,871.79	2,025,372.01	900,000.00	170,257.00	800,000.00	970,257.00	1,715,000.00	76.76%
Capital Replacement Exp.	2,856,855.41	5,920,377.42	2,050,000.00	496,904.00	1,155,000.00	1,651,904.00	2,765,000.00	67.38%
Bond Principal	109,448.05	111,648.00	111,648.00	113,892.00	81,351.43	195,243.43	111,648.00	-42.82%
Bond Interest	14,494.33	12,294.00	12,294.00	10,050.00	7,178.57	17,228.57	12,294.00	-28.64%
Bond Expenditures	123,942.38	123,942.00	123,942.00	123,942.00	88,530.00	212,472.00	123,942.00	-41.67%
Plant - Iowa Hill - CO	975,918.00	2,149,466.09	550,000.00	88,778.00	100,000.00	188,778.00	900,000.00	376.75%
Collection - CO	1,399,599.87	193,108.63	2,900,000.00	365,545.00	1,550,000.00	1,915,545.00	3,900,000.00	103.60%
Employee Housing - CO	775,000.00	785,000.00	1,300,000.00	-	0.00	0.00	1,300,000.00	#DIV/0!
Plant - Farmers Korner - CO	1,327,357.25	743,899.08	1,300,000.00	47,758.00	500,000.00	547,758.00	1,000,000.00	82.56%
Land - CO				-	0.00	0.00		
Administration - CO	0.00	0.00	50,000.00	-	25,000.00	25,000.00	50,000.00	
South Blue Plant - CO	0.00	52,000.00	400,000.00	6,321.00	4,515.00	10,836.00	500,000.00	4514.25%
Capital Outlay Expenditures	4,477,875.12	3,923,473.80	6,500,000.00	508,402.00	2,179,515.00	2,687,917.00	7,650,000.00	184.61%
Total Expenditures	13,300,148.76	16,008,790.18	16,123,163.00	4,874,266.00	5,927,999.29	10,746,184.20	18,482,233.00	71.99%
Total Revenues	13,702,270.25	16,926,895.22	11,301,128.00	9,083,402.00	5,487,631.43	14,570,094.43	12,224,235.00	-16.10%
Revenue Bonds								
Total Expenditures	(13,300,148.76)	(16,008,790.18)	(16,123,163.00)	(4,874,266.00)	(5,927,999.29)	(10,746,184.20)	(18,482,233.00)	71.99%
Transfer from/to Reserves	402,121.49	918,105.04	(4,822,035.00)	4,209,136.00	(440,367.86)	3,823,910.23	(6,257,998.00)	-263.65%
Net	0.00	0.00	0.00	-	0.00	0.00	0.00	