

SOUTH FORT COLLINS SANITATION DISTRICT
2022 OPERATING BUDGET

| ACCT. NO. | 2020 ACTUAL | 2021 BUDGET | 2021 REVISED | 2021 PROJECTED ACTUAL | 2022 PROPOSED | %AGE INCREASE (DECREASE) Projected vs Proposed Budget |
|---|------------------|------------------|------------------|-----------------------------|------------------|--|
| BEGINNING FUND BALANCE - OPERATING | | | | | | |
| | 13,540,561 | 6,443,381 | 11,258,023 | | 9,412,898 | |
| OPERATING REVENUE: | | | | | | |
| 3010 | 6,068,079 | 6,006,200 | 6,006,200 | 6,341,123 | 6,460,000 | 1.9% |
| 3150 | 21,643 | 17,000 | 17,000 | 16,412 | 20,000 | 21.9% |
| 3270 | 84,600 | 84,600 | 84,600 | 84,600 | 84,600 | 0.0% |
| 3280 | 446,843 | 451,312 | 451,312 | 466,154 | 489,722 | 5.1% |
| TOTAL OPERATING REVENUE | 6,621,165 | 6,559,112 | 6,559,112 | 6,908,289 | 7,054,322 | 2.1% |
| TOTAL OPERATING FUNDS AVAILABLE | | | | | | |
| | 20,161,726 | 13,002,493 | 17,817,135 | | 16,467,220 | |
| BEGINNING FUND BALANCE - NON-OPERATING | | | | | | |
| | 19,602,280 | 8,952,280 | 16,297,563 | | 15,669,563 | |
| NON-OPERATING REVENUE: | | | | | | |
| 3551 | 210,127 | 60,000 | 60,000 | 15,624 | 20,000 | 28.0% |
| 3560 | 3,828,500 | 1,705,000 | 1,705,000 | 4,783,300 | 2,170,000 | -54.6% |
| 3590 | 37,296 | - | - | 15,545 | - | -100.0% |
| TOTAL NON-OPERATING REVENUE | 4,075,923 | 1,765,000 | 1,765,000 | 4,814,469 | 2,190,000 | -54.5% |
| TOTAL NON-OPERATING FUNDS AVAILABLE | | | | | | |
| | 23,678,203 | 10,717,280 | 18,062,563 | | 17,859,563 | |
| TOTAL FUNDS AVAILABLE | | | | | | |
| | 43,839,929 | 23,719,773 | 35,879,698 | | 34,326,783 | |

SOUTH FORT COLLINS SANITATION DISTRICT
2022 OPERATING BUDGET

| ACCT. NO. | 2020 ACTUAL | 2021 BUDGET | 2021 REVISED | 2021 | | %AGE INCREASE (DECREASE) Projected vs Proposed Budget | |
|----------------------------------|--|----------------|----------------|---------------------|------------------|--|--------------|
| | | | | PROJECTED ACTUAL | 2022 PROPOSED | | |
| ENGINEERING: | | | | | | | |
| 4090 | CONSULTING | 61,506 | 345,000 | 345,000 | 89,747 | 150,000 | 67.1% |
| TOTAL ENGINEERING EXPENSE | | 61,506 | 345,000 | 345,000 | 89,747 | 150,000 | 67.1% |
| PRETREATMENT: | | | | | | | |
| 4510 | WAGES | 77,792 | 90,000 | 90,000 | 78,516 | 96,000 | 22.3% |
| 4520 | PAYROLL TAXES | 6,351 | 7,200 | 7,200 | 7,038 | 7,680 | 9.1% |
| 4530 | RETIREMENT | 2,272 | 5,062 | 5,062 | 5,030 | 5,760 | 14.5% |
| 4540 | MEDICAL INSURANCE | 9,500 | 25,000 | 25,000 | 25,000 | 26,000 | 4.0% |
| 4550 | LIFE INSURANCE | 626 | 700 | 700 | 993 | 1,000 | 0.7% |
| 4560 | WORKER'S COMP INS | 838 | 1,400 | 1,400 | 1,317 | 1,400 | 6.3% |
| 4570 | CELL PHONES | 356 | 480 | 480 | 645 | 650 | 0.8% |
| 4580 | CONSULTING | 54,473 | 2,500 | 2,500 | 4,751 | 2,500 | -47.4% |
| 4590 | DUES & SUBSCRIPTIONS | 186 | 60 | 60 | 103 | 100 | -2.8% |
| 4600 | EDUCATION & TRAINING | 330 | 2,500 | 2,500 | 45 | 2,500 | 5424.0% |
| 4610 | FUEL | 181 | 1,625 | 1,625 | 449 | 1,625 | 262.1% |
| 4620 | LAB TESTING / SAMPLING | 4,413 | 12,000 | 12,000 | 5,329 | 12,000 | 125.2% |
| 4640 | MISCELLANEOUS | 1,998 | 500 | 500 | - | 500 | 100.0% |
| 4650 | OFFICE SUPPLIES | 63 | 650 | 650 | - | 650 | 100.0% |
| 4660 | PUBLIC EDUCATION | 818 | 800 | 800 | - | 800 | 100.0% |
| PRETREATMENT EXPENSE | | 163,259 | 152,077 | 152,077 | 129,329 | 160,765 | 24.3% |
| COLLECTION: | | | | | | | |
| 5000 | WAGES | 266,120 | 372,000 | 372,000 | 270,951 | 343,000 | 26.6% |
| 5010 | ON-CALL & OVERTIME | 30,418 | 34,000 | 34,000 | 33,994 | 34,000 | 0.0% |
| 5020 | PAYROLL TAXES | 26,004 | 32,000 | 32,000 | 20,090 | 30,160 | 50.1% |
| 5030 | MEDICAL INSURANCE | 42,000 | 44,000 | 44,000 | 44,000 | 46,000 | 4.5% |
| 5040 | LIFE INSURANCE | 2,784 | 2,700 | 2,700 | 1,395 | 2,700 | 93.5% |
| 5050 | RETIREMENT | 15,240 | 20,700 | 20,700 | 11,801 | 20,580 | 74.4% |
| 5060 | WORKER COMPENSATION INS | 2,739 | 6,000 | 6,000 | 4,352 | 6,000 | 37.9% |
| 5070 | CELL PHONES | 3,481 | 4,750 | 4,750 | 4,357 | 4,750 | 9.0% |
| 5080 | EDUCATION & TRAINING | 644 | 7,500 | 7,500 | 9,263 | 7,500 | -19.0% |
| 5090 | FUEL - VEHICLES | 10,854 | 15,000 | 15,000 | 9,658 | 15,000 | 55.3% |
| 5100 | MISCELLANEOUS | 3,335 | 3,500 | 3,500 | 7,984 | 3,500 | -56.2% |
| 5110 | OFFICE SUPPLIES | 717 | 500 | 500 | 337 | 500 | 48.3% |
| 5155 | UTILITIES - LIFT STATIONS REPAIR & MAINTENANCE - LINES & LIFT | 56,538 | 68,600 | 68,600 | 67,148 | 72,700 | 8.3% |
| 5160 | STATIONS | 145,953 | 170,000 | 170,000 | 187,600 | 178,500 | -4.9% |
| 5170 | REPAIR & MAINTENANCE - VEHICLES | 7,919 | 15,000 | 15,000 | 16,947 | 15,000 | -11.5% |
| 5175 | SAFETY PROGRAM | 1,700 | 4,000 | 4,000 | 21,174 | 20,000 | -5.5% |
| 5180 | SUPPLIES | 1,858 | 2,000 | 2,000 | 3,801 | 2,000 | -47.4% |
| 5190 | UNIFORMS | 3,573 | 3,500 | 3,500 | 2,266 | 3,500 | 54.4% |
| 5200 | UTILITY LOCATES | 13,319 | 30,000 | 30,000 | 12,123 | 15,000 | 23.7% |
| TOTAL COLLECTION EXPENSE | | 635,196 | 835,750 | 835,750 | 729,243 | 820,390 | 12.5% |

SOUTH FORT COLLINS SANITATION DISTRICT
2022 OPERATING BUDGET

%AGE
INCREASE
(DECREASE)
Projected vs
Proposed
Budget

| ACCT. NO. | | 2020 ACTUAL | 2021 BUDGET | 2021 REVISIED | 2021 PROJECTED ACTUAL | 2022 PROPOSED | |
|--------------------------------|--|------------------|------------------|------------------|-----------------------------|------------------|--------------|
| TREATMENT: | | | | | | | |
| 6000 | WAGES | 471,579 | 553,000 | 553,000 | 433,495 | 567,000 | 30.8% |
| 6010 | ON-CALL & OVERTIME | 48,065 | 55,000 | 55,000 | 58,141 | 58,000 | -0.2% |
| | On-Call - 16 hrs at 1.5 hourly rate per week | | 30,000 | 30,000 | | | |
| | Overtime | | 25,000 | 25,000 | | | |
| 6020 | PAYROLL TAXES | 40,859 | 48,600 | 48,600 | 38,168 | 50,000 | 31.0% |
| 6030 | MEDICAL INSURANCE | 130,500 | 135,000 | 135,000 | 135,000 | 135,000 | 0.0% |
| 6040 | LIFE INSURANCE | 4,727 | 4,500 | 4,500 | 4,729 | 4,800 | 1.5% |
| 6050 | RETIREMENT | 27,534 | 30,300 | 30,300 | 25,553 | 34,020 | 33.1% |
| 6060 | WORKER COMPENSATION | 4,958 | 10,000 | 10,000 | 14,173 | 14,000 | -1.2% |
| 6070 | BIOMONITORING | 7,050 | 15,000 | 15,000 | 8,057 | 10,000 | 24.1% |
| 6080 | BIOSOLIDS REMOVAL | 138,649 | 100,000 | 100,000 | 93,192 | 98,000 | 5.2% |
| 6090 | CHEMICALS | 204,768 | 176,000 | 176,000 | 376,932 | 337,000 | -10.6% |
| 6100 | DUES & SUBSCRIPTIONS | 250 | 2,000 | 2,000 | 180 | 2,000 | 1011.1% |
| 6110 | EDUCATION & TRAINING | 1,670 | 10,000 | 10,000 | 1,026 | 10,000 | 874.8% |
| 6120 | FUEL - STANDBY POWER | 2,508 | 3,000 | 3,000 | 419 | 3,000 | 616.4% |
| 6130 | FUEL - VEHICLES | 1,934 | 2,900 | 2,900 | 3,340 | 3,400 | 1.8% |
| 6155 | JANITORIAL SERVICES | 7,700 | 6,600 | 6,600 | 6,339 | 6,400 | 1.0% |
| 6160 | LAB TESTING | 27,837 | 22,000 | 22,000 | 28,569 | 35,000 | 22.5% |
| 6170 | MISCELLANEOUS EXPENSES | 28 | 540 | 540 | 43 | 500 | 1066.7% |
| 6175 | SAFETY PROGRAM | 8,759 | 10,000 | 10,000 | 3,414 | 10,000 | 192.9% |
| 6180 | OFFICE SUPPLIES | 349 | 1,000 | 1,000 | 246 | 1,000 | 306.9% |
| 6190 | PERMITS | 16,050 | 18,000 | 18,000 | 4,237 | 18,000 | 324.8% |
| 6200 | UTILITIES - PLANT | 518,493 | 568,000 | 568,000 | 621,298 | 620,000 | -0.2% |
| 6210 | CELL PHONES | 7,411 | 6,600 | 6,600 | 5,367 | 6,600 | 23.0% |
| 6220 | REPAIR & MAINTENANCE - BUILDING | 5,171 | 10,000 | 10,000 | 4,221 | 25,000 | 492.3% |
| 6225 | REPAIR & MAINTENANCE - GROUNDS | 1,565 | 10,000 | 10,000 | 7,264 | 10,000 | 37.7% |
| 6230 | REPAIR & MAINTENANCE - PLANT | 103,484 | 65,000 | 65,000 | 40,141 | 40,000 | -0.4% |
| 6240 | REPAIR & MAINTENANCE - VEHICLES | 2,711 | 2,000 | 2,000 | 3,692 | 3,000 | -18.7% |
| 6245 | SERVICE CONTRACTS | 9,346 | 56,100 | 56,100 | 12,078 | 95,000 | 686.5% |
| 6250 | SUPPLIES | 1,573 | 2,500 | 2,500 | 2,007 | 2,500 | 24.6% |
| 6260 | TELEPHONE | 7,110 | 7,500 | 7,500 | 8,528 | 8,500 | -0.3% |
| 6270 | TRASH REMOVAL | 15,111 | 15,000 | 15,000 | 18,664 | 18,000 | -3.6% |
| 6280 | UNIFORMS | 2,874 | 3,500 | 3,500 | 4,297 | 4,000 | -6.9% |
| 6285 | WATER QUALITY MONITORING | 4,158 | 3,500 | 3,500 | 3,416 | 3,500 | 2.5% |
| 6290 | WATER USAGE | 495 | 10,000 | 10,000 | 7,523 | 8,000 | 6.3% |
| TOTAL TREATMENT EXPENSE | | 1,825,276 | 1,963,140 | 1,963,140 | 1,973,749 | 2,241,220 | 13.6% |

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%AGE
INCREASE
(DECREASE)
Projected vs
Proposed
Budget

| ACCT. NO. | 2020 ACTUAL | 2021 BUDGET | 2021 REVISED | 2021 PROJECTED ACTUAL | 2022 PROPOSED | |
|--|------------------|------------------|------------------|-----------------------------|------------------|--------------|
| OFFICE/CUSTOMER SERVICE: | | | | | | |
| 7030 | 6,524 | 6,200 | 6,200 | 4,821 | 7,000 | 45.2% |
| 7040 | 29,738 | 28,500 | 28,500 | 24,367 | 28,500 | 17.0% |
| 7050 | 17,609 | 18,500 | 18,500 | 17,076 | 18,500 | 8.3% |
| 7080 | 392 | 10,000 | 10,000 | 69 | 10,000 | 14392.8% |
| 7090 | 5,912 | 8,000 | 8,000 | 8,535 | 8,500 | -0.4% |
| 7100 | - | - | - | 7,985 | 30,800 | 285.7% |
| 7105 | - | - | - | - | 4,000 | 100.0% |
| 7110 | - | - | - | - | 2,000 | 100.0% |
| TOTAL OFFICE/CUSTOMER SERVICE EXPENSE | | | | | | |
| | 60,175 | 71,200 | 71,200 | 62,853 | 109,300 | 73.9% |
| ADMINISTRATION: | | | | | | |
| 8000 | 7,300 | 12,000 | 12,000 | 7,000 | 12,000 | 71.4% |
| 8010 | 3,999 | 12,000 | 12,000 | 6,046 | 12,000 | 98.5% |
| 8020 | 699 | 960 | 960 | 450 | 960 | 113.5% |
| 8030 | 12,900 | 13,750 | 13,750 | 13,750 | 14,400 | 4.7% |
| 8050 | 8,284 | 8,475 | 8,475 | 8,726 | 9,197 | 5.4% |
| 8058 | 59,138 | 42,500 | 42,500 | 57,342 | 50,000 | -12.8% |
| 8060 | 5,479 | 10,000 | 10,000 | 4,068 | 10,000 | 145.8% |
| 8080 | 6,238 | 6,500 | 6,500 | 6,920 | 7,000 | 1.2% |
| 8090 | - | 2,500 | 2,500 | - | 2,500 | 100.0% |
| 8095 | 30,957 | 32,000 | 32,000 | 32,566 | 56,000 | 72.0% |
| 8096 | 45,481 | 47,000 | 47,000 | 52,076 | 95,000 | 82.4% |
| 8100 | 101,045 | 75,000 | 75,000 | 47,267 | 125,000 | 164.5% |
| 8110 | 802,728 | 863,385 | 863,385 | 863,385 | 969,032 | 12.2% |
| 8120 | 657 | 1,500 | 1,500 | 2,261 | 4,000 | 76.9% |
| 8130 | - | 500 | 500 | - | 500 | 100.0% |
| TOTAL ADMINISTRATION EXPENSE | | | | | | |
| | 1,084,905 | 1,128,070 | 1,128,070 | 1,101,856 | 1,367,589 | 24.1% |

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|--|-------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|--|
| <u>OPERATING CAPITAL REPLACEMENT</u> | | | | | | | |
| 8500 | COLLECTION | 161,400 | 2,154,000 | 2,154,000 | 71,583 | 8,114,000 | 11235.1% |
| 8510 | TREATMENT | 4,907,427 | 1,754,500 | 1,754,500 | 1,928,872 | 2,682,500 | 39.1% |
| 8520 | PRETREATMENT | 4,559 | 500 | 500 | 5,630 | 500 | -91.1% |
| TOTAL OPERATING CAPITAL REPLACEMENT EXPENSE | | 5,073,386 | 3,909,000 | 3,909,000 | 2,006,085 | 10,797,000 | 438.2% |
| TOTAL OPERATING EXPENSES | | 8,903,703 | 8,404,237 | 8,404,237 | | 15,646,264 | |
| NET OPERATING INCOME (LOSS) | | (2,282,538) | (1,845,125) | (1,845,125) | | (8,591,942) | |
| ENDING BALANCE - OPERATIONS | | 11,258,023 | 4,598,256 | 9,412,898 | | 820,956 | |
| OPERATIONS FUND SUMMARY: | | | | | | | |
| | BEGINNING BALANCE | 13,540,561 | 6,443,381 | 11,258,023 | | 9,412,898 | |
| | REVENUE | 6,621,165 | 6,559,112 | 6,559,112 | | 7,054,322 | |
| | EXPENSES | (8,903,703) | (8,404,237) | (8,404,237) | | (15,646,264) | |
| | ENDING BALANCE | 11,258,023 | 4,598,256 | 9,412,898 | | 820,956 | |
| <u>NON-OPERATING EXPENSES:</u> | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| 9000 | COLLECTION | - | 125,000 | 125,000 | - | 100,000 | 100.0% |
| 9005 | TREATMENT | 7,380,640 | 2,268,000 | 2,268,000 | 3,173,735 | 1,250,000 | -60.6% |
| TOTAL NON-OPERATING EXPENSES | | 7,380,640 | 2,393,000 | 2,393,000 | 3,173,735 | 1,350,000 | |
| NET NON-OPERATING INCOME (LOSS) | | (3,304,717) | (628,000) | (628,000) | | 840,000 | |
| ENDING BALANCE - NON-OPERATING | | 16,297,563 | 8,324,280 | 15,669,563 | | 16,509,563 | |
| NON-OPERATING FUND SUMMARY | | | | | | | |
| | BEGINNING BALANCE | 19,602,280 | 8,952,280 | 16,297,563 | | 15,669,563 | |
| | REVENUE | 4,075,923 | 1,765,000 | 1,765,000 | | 2,190,000 | |
| | EXPENSES | (7,380,640) | (2,393,000) | (2,393,000) | | (1,350,000) | |
| | ENDING BALANCE | 16,297,563 | 8,324,280 | 15,669,563 | | 16,509,563 | |
| <u>ENDING FUND BALANCES:</u> | | | | | | | |
| | OPERATIONS | 11,258,023 | 4,598,256 | 9,412,898 | | 820,956 | |
| | CAPITAL | 16,297,563 | 8,324,280 | 15,669,563 | | 16,509,563 | |
| COMBINED FUND ENDING BALANCES | | 27,555,586 | 12,922,536 | 25,082,461 | | 17,330,519 | |