

Summit County Service Area #3-Approved 2021 Budget & Approved 2020 Amended Budget
Current and Prior Comparison

10 General Fund - 01/01/2020 to 10/28/2020

Account No.	10/28/20	2020 Original Budget	2020 Amended	12/31/19	Change Over Prior Year	Percentage of total budget	Percentage of YTD Actuals	Proposed 2021 Budget	Percentage of Budget	Difference 2020 Amended vs 2021
Change In Net Position										
Revenue:										
Taxes										
3110 Property taxes - current	15.60	430,817.00	435,000.00	314,782.48	(314,766.88)	76.38%	0.02%	435,000.00	84.63%	-
3120 Property taxes - prior years	4,476.25	-	4,476.25	10,209.34	(5,733.09)	0.00%	5.45%	5,000.00	0.97%	523.75
3170 Fee in lieu of property tax	1,663.98	-	1,663.98	10,670.87	(9,006.89)	0.00%	2.02%	5,000.00	0.97%	3,336.02
Total Taxes	6,155.83	430,817.00	441,140.23	335,662.69	(329,506.86)	76.38%	7.49%	445,000.00	86.58%	3,859.77
Intergovernmental revenue										
3356 Class B road allotment	57,094.26	110,000.00	57,094.26	114,122.44	(57,028.18)	19.50%	69.48%	55,000.00	10.70%	(2,094.26)
Total Intergovernmental revenue	57,094.26	110,000.00	57,094.26	114,122.44	(57,028.18)	19.50%	69.48%	55,000.00	10.70%	(2,094.26)
Charges for services										
3430 Construction service fees	12,150.00	3,000.00	12,150.00	7,595.55	4,554.45	0.53%	14.79%	5,000.00	0.97%	(7,150.00)
3431 Roads maintenance fees	5,793.10	8,200.00	5,793.10	10,779.55	(4,986.45)	1.45%	7.05%	4,000.00	0.78%	(1,793.10)
Total Charges for services	17,943.10	11,200.00	17,943.10	18,375.10	(432.00)	1.99%	21.83%	9,000.00	1.75%	(8,943.10)
Interest										
3610 Interest income	983.30	12,000.00	983.30	12,300.05	(11,316.75)	2.13%	1.20%	5,000.00	0.97%	4,016.70
Total Interest	983.30	12,000.00	983.30	12,300.05	(11,316.75)	2.13%	1.20%	5,000.00	0.97%	4,016.70
Miscellaneous revenue										
3690 Sundry revenue	-	-	-	195.14	(195.14)	0.00%	0.00%	-	0.00%	-
Total Miscellaneous revenue	-	-	-	195.14	(195.14)	0.00%	0.00%	-	0.00%	-
Total Revenue:	82,176.49	564,017.00	516,177.59	480,655.42	(398,478.93)	100.00%	100.00%	514,000.00	100.00%	(2,177.59)
Expenditures										
4212 Membership and subscriptions	513.00	75.00	513.00	503.00	10.00	0.01%	0.19%	600.00	0.11%	87.00
4220 Public notice	597.60	700.00	597.60	283.95	313.65	0.12%	0.22%	700.00	0.13%	102.40
4225 Bank Fees	0.08	-	-	-	-	-	-	-	-	-
4240 Office supplies and expenses	4,390.34	5,000.00	4,390.34	5,387.94	(997.60)	0.89%	1.61%	6,000.00	1.09%	1,609.66
4240.1 Newsletter	140.84	1,000.00	800.00	802.95	(662.11)	0.18%	0.05%	1,000.00	0.18%	200.00
4241 Board meetings	-	200.00	-	181.56	(181.56)	0.04%	0.00%	200.00	0.04%	200.00
4250 Snow Removal	97,448.31	90,000.00	110,000.00	132,403.27	(34,954.96)	15.96%	35.76%	110,000.00	19.92%	-
4251 Road maintenance	73,616.76	80,000.00	80,000.00	68,877.25	4,739.51	14.18%	27.01%	80,000.00	14.49%	-
4252 Trail Maintenance	2,651.30	20,000.00	20,000.00	8,736.00	(6,084.70)	3.55%	0.97%	20,000.00	3.62%	-
4270 Utilities	1,674.17	2,500.00	2,500.00	2,361.24	(687.07)	0.44%	0.61%	2,500.00	0.45%	-
4330 Professional fees	15,390.60	15,000.00	25,000.00	13,781.10	1,609.50	2.66%	5.65%	20,000.00	3.62%	(5,000.00)
4331 Legal fees	14,962.75	20,000.00	20,000.00	27,983.25	(13,020.50)	3.55%	5.49%	20,000.00	3.62%	-
4332 Engineering fees	5,436.25	15,000.00	8,000.00	3,798.00	1,638.25	2.66%	1.99%	15,000.00	2.72%	7,000.00
4333 Road manager fees	11,621.65	13,000.00	13,000.00	11,958.21	(336.56)	2.30%	4.26%	13,000.00	2.35%	-
4334 Other General Administration	181.00	-	200.00	36.01	144.99	0.00%	0.07%	200.00	0.04%	-
4400 Payroll	37,131.51	72,317.00	55,697.27	59,572.78	(22,441.27)	12.82%	13.63%	70,000.00	12.68%	14,302.74
4510 Insurance	1,250.00	4,500.00	1,250.00	3,491.00	(2,241.00)	0.80%	0.46%	4,500.00	0.81%	3,250.00
4650 Trails & Parks-Removed for 2020	-	-	-	128.00	(128.00)	0.00%	0.00%	-	0.00%	-
4740 Capital Outlay	-	120,000.00	-	117,124.00	(117,124.00)	21.28%	0.00%	180,000.00	32.60%	180,000.00
4800 Training	-	-	-	451.28	(451.28)	0.00%	0.00%	1,000.00	0.18%	1,000.00
4850 Rent	5,500.00	7,500.00	7,500.00	6,482.39	(982.39)	1.33%	2.02%	7,500.00	1.36%	-
4941 Transfers to Capital Projects	-	97,225.00	166,729.38	-	-	17.24%	0.00%	-	0.00%	(166,729.38)

Total Expenditures	272,506.16	564,017.00	516,177.59	464,343.18	(191,837.10)	100.00%	100.00%	552,200.00	100.00%	36,022.42
Total Change In Net Position	(190,329.67)	-	0.01	16,312.24	(206,641.83)	0.00	0.00	(38,200.00)	-	(38,200.01)

51 Water Fund - 01/01/2020 to 10/28/2020
2021 Approved Budget & 2020 Approved Amended Budget

	Account No.	Current YTD	Original Budget	2020 Amended	12/31/19	Change Over Prior Year	Percentage of total budget	Percentage of YTD Actuals	Proposed 2021 Budget	Percentage of Budget	Difference 2020 vs 2021
Income or Expense											
Income From Operations:											
Operating income											
5110 Water standby fees	5110	9,285.00	8,300.00	11,900.00	11,551.21	(2,266.21)	3.03%	3.62%	11,900.00	4.29%	-
5111 Well standby fees	5111	6,234.95	11,600.00	11,600.00	12,085.97	(5,851.02)	4.23%	2.43%	11,600.00	4.18%	-
5140 Water service fees	5140	212,513.27	235,000.00	255,000.00	271,091.83	(58,578.56)	85.75%	82.86%	235,000.00	84.64%	(20,000.00)
5240 Water rights assessments	5240	10,371.00	12,000.00	12,000.00	11,940.44	(1,569.44)	4.38%	4.04%	12,000.00	4.32%	-
5310 Connection fees	5310	15,645.00	5,165.00	16,000.00	5,585.00	10,060.00	1.88%	6.10%	5,000.00	1.80%	(11,000.00)
5410 Late penalties and fees	5410	150.00	-	150.00	20.00	130.00	0.00%	0.06%	150.00	0.05%	-
5490 Other operating income	5490	329.00	2,000.00	329.00	2,460.08	(2,131.08)	0.73%	0.13%	2,000.00	0.72%	1,671.00
5510 Water Transfer Fee	5510	1,950.00	-	1,950.00	2,700.00	(750.00)	0.00%	0.76%	-	0.00%	(1,950.00)
5520 Impact fees	5520	-	-	-	1,500.00	(1,500.00)	0.00%	0.00%	-	0.00%	-
Total Operating income		256,478.22	274,065.00	308,929.00	318,934.53	(62,456.31)	100.00%	100.00%	277,650.00	100.00%	(31,279.00)
Operating expense											
6211 Public notices	6211	144.90	600.00	217.35	123.75	21.15	0.19%	0.08%	600.00	0.18%	382.65
6212 Association and subscriptions	6212	3,470.50	2,600.00	3,470.50	3,064.27	406.23	0.82%	1.82%	2,600.00	0.80%	(870.50)
6215 Bank fees	6215	2,847.02	1,500.00	2,847.02	5,360.07	(2,513.05)	0.47%	1.49%	1,500.00	0.46%	(1,347.02)
6240 Office supplies and expenses	6240	1,159.30	7,500.00	1,500.00	9,181.37	(8,022.07)	2.35%	0.61%	3,000.00	0.92%	1,500.00
6241 Newsletter	6241	140.85	1,000.00	800.00	437.65	(296.80)	0.31%	0.07%	1,000.00	0.31%	200.00
6242 Board meetings	6242	-	300.00	-	181.56	(181.56)	0.09%	0.00%	300.00	0.09%	300.00
6243 Postage	6243	363.75	-	500.00	-	363.75	0.00%	0.19%	600.00	0.18%	100.00
6250 Repairs and maintenance	6250	2,848.15	25,000.00	10,000.00	6,437.45	(3,589.30)	7.84%	1.49%	25,000.00	7.68%	15,000.00
6253 Water tests	6253	1,031.00	2,000.00	2,000.00	3,514.00	(2,483.00)	0.63%	0.54%	2,000.00	0.61%	-
6254 Water rights assessments	6254	4,524.00	5,000.00	5,000.00	6,357.64	(1,833.64)	1.57%	2.37%	5,000.00	1.54%	-
6270 Utilities	6270	13,317.32	17,000.00	16,000.00	15,257.06	(1,939.74)	5.33%	6.98%	16,000.00	4.91%	-
6331 Legal fees	6331	18,521.75	30,000.00	25,000.00	42,013.03	(23,491.28)	9.41%	9.70%	25,000.00	7.68%	-
6332 Water operator services	6332	15,365.00	15,000.00	18,000.00	14,147.62	1,217.38	4.70%	8.05%	20,000.00	6.14%	2,000.00
6333 Professional fees	6333	17,680.65	10,000.00	20,000.00	8,923.45	8,757.20	3.14%	9.26%	15,000.00	4.61%	(5,000.00)
6334 Engineering fees	6334	13,232.31	20,000.00	18,000.00	28,010.44	(14,778.13)	6.27%	6.93%	15,000.00	4.61%	(3,000.00)
6334.1 HAL - Arsenic Study	6334.1	5,272.93	15,000.00	10,000.00	14,475.11	(9,202.18)	4.70%	2.76%	20,000.00	6.14%	10,000.00
6334.2 HAL Fire flow	6334.2	-	15,000.00	-	20,931.28	(20,931.28)	4.70%	0.00%	15,000.00	4.61%	15,000.00
6380 Meter relocation and replacement	6380	8,602.99	-	9,000.00	14,336.62	(5,733.63)	0.00%	4.51%	5,000.00	1.54%	(4,000.00)
6400 Payroll	6400	37,161.80	72,317.00	55,742.70	59,785.67	(22,623.87)	22.68%	19.47%	70,000.00	21.50%	14,257.30
6510 Insurance & bonds	6510	8,104.30	5,000.00	8,500.00	5,283.47	2,820.83	1.57%	4.25%	8,500.00	2.61%	-
6520 Depreciation expense	6520	32,664.96	65,500.00	65,000.00	65,329.92	(32,664.96)	20.54%	17.12%	65,000.00	19.96%	-
6600 Rent	6600	4,400.00	7,600.00	7,500.00	6,482.40	(2,082.40)	2.38%	2.31%	7,500.00	2.30%	-
6800 Training	6800	-	1,000.00	-	1,697.19	(1,697.19)	0.31%	0.00%	2,000.00	0.61%	2,000.00
Total Operating expense		190,853.48	318,917.00	286,280.22	331,331.02	(140,477.54)	100.00%	100.00%	325,600.00	100.00%	39,319.78
Total Income From Operations:		65,624.74	(44,852.00)	22,648.78	(12,396.49)	78,021.23	-	0.00%	(47,950.00)	-	(70,598.78)
Non-Operating Items:											
Non-operating income											
5610 Interest income	5610	692.06	5,000.00	1,000.00	14,763.78	(14,071.72)			1,000.00		
Total Non-operating income		692.06	5,000.00	1,000.00	14,763.78	(14,071.72)			1,000.00		
Non-operating expense											
6901 Interest expense	6901	3,126.49	3,200.00	3,200.00	3,211.00	(84.51)			3,200.00		



























