

2022

**MILNER SANITATION SYSTEM - COMMUNITY RESOURCES**

**SCOTT COWMAN**

**970-870-5588**

**Mission Statement and Services**

*The Mission of the Community of Milner Sanitation is to provide the residents of Milner with an efficient, cost effective, and environmentally responsible wastewater collection and treatment facility that operates in compliance with recognized engineering standards, and Colorado Department of Public Health and Environment (CDPHE) regulations.*

**Services Provided**

Routt County, through the Department of Environmental Health, operates a sewage collection and treatment system which serves the unincorporated community of Milner, Colorado. The wastewater treatment plant is designed to treat 32,500 gallons of sewage per day. Currently the plant operates at up to 80% of hydraulic capacity with 108 taps connected to the system. Organic loading is approximately 50% of design. Treated effluent is discharged to the Yampa River under the authority of a Colorado Pollutant Discharge Elimination System Permit (CPDES).

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**SUMMARY INFORMATION**

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET	INCR. (DECR.)	% CHANGE
Revenues								
Fees	49,409	45,540	70,889	54,200	54,000	62,310	8,110	14.96%
Other	274	281	517	-	-	-	-	0.00%
Interest	665	1,387	1,044	500	500	290	(210)	-42.00%
<b>Total</b>	<b>50,348</b>	<b>47,208</b>	<b>72,450</b>	<b>54,700</b>	<b>54,500</b>	<b>62,600</b>	<b>7,900</b>	<b>14.44%</b>
Expenses								
Personnel	7,138	6,842	-	-	-	-	-	0.00%
Operations	24,383	49,559	49,263	52,450	45,033	53,450	1,000	1.91%
Interfund Debt Service	9,608	9,608	9,607	9,360	9,360	9,635	275	2.94%
<b>Total</b>	<b>41,129</b>	<b>66,009</b>	<b>58,870</b>	<b>61,810</b>	<b>54,393</b>	<b>63,085</b>	<b>1,275</b>	<b>2.06%</b>
Revenue Over (Under) Expenses	9,219	(18,801)	13,580	(7,110)	107	(485)	<u>6,625</u>	<u>-93.18%</u>
Reserves								
Beginning	63,720	72,939	54,138	67,718	67,718	67,825		
Ending	<u>72,939</u>	<u>54,138</u>	<u>67,718</u>	<u>60,608</u>	<u>67,825</u>	<u>67,340</u>		
<b><u>STAFFING</u></b>								
Full Time Equivalents	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>

MILNER SANITATION

	2018	2019	2020	2021	2021	DIFF.	2022	2023	2024	DIFF.	2022
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	21 PRO 21 BUD	BUDGET	BUDGET	BUDGET	21 BUD	ORIGINAL AMOUNT REQUESTED
<b>REVENUE</b>											
LATE FEES	54	-	6	200	-	(200)	100	100	100	(100)	
SEWER FEES	43,355	45,540	46,883	54,000	54,000	-	62,210	65,230	68,690	8,210	
TAP FEES	6,000	-	24,000	-	-	-	-	-	-	-	
INTEREST	665	1,387	1,044	500	500	-	290	260	260	(210)	
YVEA CAPITAL CREDIT	274	281	517	-	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<b>50,348</b>	<b>47,208</b>	<b>72,450</b>	<b>54,700</b>	<b>54,500</b>	<b>(200)</b>	<b>62,600</b>	<b>65,590</b>	<b>69,050</b>	<b>7,900</b>	<b>-</b>
<b>EXPENSES</b>											
<b>PERSONNEL</b>											
PART-TIME	6,584	6,059	-	-	-	-	-	-	-	-	-
FICA	504	483	-	-	-	-	-	-	-	-	-
WORKERS' COMPENSATION	50	50	-	-	-	-	-	-	-	-	-
LENGTH OF SERVICE	-	250	-	-	-	-	-	-	-	-	-
AWARDS	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>7,138</b>	<b>6,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATING</b>											
CONTINUING EDUCATION	-	-	-	200	200	-	200	200	200	-	-
FINANCE CHARGES	49	19	-	-	-	-	-	-	-	-	-
INSURANCE - CAPP	234	248	273	400	483	83	400	400	400	-	-
ADMIN FEE - COUNTY	12,000	13,000	14,000	15,000	15,000	-	16,000	17,000	18,000	1,000	-
PERMIT & LICENSES	733	733	733	800	800	-	800	800	800	-	-
POSTAGE / SHIPPING	101	108	106	100	100	-	100	100	100	-	-
LAB & MEDICAL FEES	1,361	2,387	2,335	1,500	1,500	-	1,500	1,500	1,500	-	-
PROFESSIONAL SERVICES - CONTRACTORS	-	14,319	12,000	12,000	12,000	-	12,000	12,000	12,000	-	-
REPAIR & MAINTENANCE	1,330	9,553	11,399	15,000	7,500	(7,500)	15,000	15,000	15,000	-	-
SUPPLIES	454	2,005	1,072	500	500	-	500	500	500	-	-
TRAVEL - TRANSPORTATION	928	992	-	250	250	-	250	250	250	-	-
ELECTRICITY	6,584	5,523	6,550	6,200	6,200	-	6,200	6,200	6,200	-	-
TRASH	609	672	797	500	500	-	500	500	500	-	-
<b>TOTAL OPERATING</b>	<b>24,383</b>	<b>49,559</b>	<b>49,263</b>	<b>52,450</b>	<b>45,033</b>	<b>(7,417)</b>	<b>53,450</b>	<b>54,450</b>	<b>55,450</b>	<b>1,000</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>31,521</b>	<b>56,401</b>	<b>49,263</b>	<b>52,450</b>	<b>45,033</b>	<b>(7,417)</b>	<b>53,450</b>	<b>54,450</b>	<b>55,450</b>	<b>1,000</b>	<b>-</b>
<b>OPERATING INCOME</b>	<b>18,827</b>	<b>(9,193)</b>	<b>23,187</b>	<b>2,250</b>	<b>9,467</b>	<b>(7,617)</b>	<b>9,150</b>	<b>11,140</b>	<b>13,600</b>	<b>8,900</b>	<b>-</b>
<b>CAPITAL</b>											
FLOWMETER	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITUR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING USES</b>											
INTEREST LOAN - INTEREST	4,745	4,501	4,245	4,000	4,000	-	3,720	3,425	3,115	(280)	-
INTERFUND LOAN - PRINCIPAL	4,863	5,107	5,362	5,360	5,360	-	5,915	6,210	6,520	555	-
<b>TOTAL INTERFUND DEBT SERVICE</b>	<b>9,608</b>	<b>9,608</b>	<b>9,607</b>	<b>9,360</b>	<b>9,360</b>	<b>-</b>	<b>9,635</b>	<b>9,635</b>	<b>9,635</b>	<b>275</b>	<b>-</b>
<b>TOTAL FINANCING USES</b>	<b>9,608</b>	<b>9,608</b>	<b>9,607</b>	<b>9,360</b>	<b>9,360</b>	<b>-</b>	<b>9,635</b>	<b>9,635</b>	<b>9,635</b>	<b>275</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>41,129</b>	<b>66,009</b>	<b>58,870</b>	<b>61,810</b>	<b>54,393</b>	<b>(7,417)</b>	<b>63,085</b>	<b>64,085</b>	<b>65,085</b>	<b>1,275</b>	<b>-</b>
<b>NET INCOME</b>	<b>9,219</b>	<b>(18,801)</b>	<b>13,580</b>	<b>(7,110)</b>	<b>107</b>	<b>7,217</b>	<b>(485)</b>	<b>1,505</b>	<b>3,965</b>	<b>6,625</b>	<b>-</b>
<b>RESERVES BEGINNING</b>	<b>63,720</b>	<b>72,939</b>	<b>54,138</b>	<b>67,718</b>	<b>67,718</b>		<b>67,825</b>	<b>67,340</b>	<b>68,845</b>		
<b>RESERVES ENDING</b>	<b>72,939</b>	<b>54,138</b>	<b>67,718</b>	<b>60,608</b>	<b>67,825</b>		<b>67,340</b>	<b>68,845</b>	<b>72,810</b>		
<b>% INCR (DECR) IN</b>							<b>2.06%</b>	<b>1.59%</b>	<b>1.56%</b>		



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DEPARTMENT	GOVERNMENTAL /BUSINESS	LINE ITEM	ACCOUNT TYPE	2021 BUDGET	2022 BUDGET	INCREASE / DECREASE AMOUNT	% OF CHANGE	ONGOING REVENUE OR EXPENSE	EXPLANATION OF CHANGE	BCC APPROVED, DENIED, INFO NEEDED (A, D, I)	BCC COMMENTS
MILNER	B	LATE FEES	REVENUE	200	100	(100)	-50%	Ongoing	More proactive communication with customers to collect fees		
MILNER	B	SEWER FEES	REVENUE	54,000	62,210	8,210	15%	Ongoing	Maintain cost of inflation and reserves. Cover maintenance and repairs		
MILNER	B	INTEREST	REVENUE	500	290	(210)	-42%	Ongoing	decrease is due to change in reserves		
<b>MILNER</b>	<b>B</b>	<b>TOTAL REVENUE</b>		<b>54,700</b>	<b>62,600</b>	<b>7,900</b>	<b>14%</b>				
MILNER	B	CONTINUING EDUCATION	OPERATIONS	200	200	-	0%				
MILNER	B	INSURANCE - CAPP	OPERATIONS	400	400	-	0%				
MILNER	B	ADMIN FEE - COUNTY	OPERATIONS	15,000	16,000	1,000	7%	Ongoing	Increase in EH salaries		
MILNER	B	PERMIT & LICENSES	OPERATIONS	800	800	-	0%				
MILNER	B	POSTAGE / SHIPPING	OPERATIONS	100	100	-	0%				
MILNER	B	LAB & MEDICAL FEES	OPERATIONS	1,500	1,500	-	0%				
MILNER	B	PROFESSIONAL SERVICES - CONTRACTORS	OPERATIONS	12,000	12,000	-	0%				
MILNER	B	REPAIR & MAINTENANCE	OPERATIONS	15,000	15,000	-	0%				
MILNER	B	SUPPLIES	OPERATIONS	500	500	-	0%				
MILNER	B	TRAVEL - TRANSPORTATION	OPERATIONS	250	250	-	0%				
MILNER	B	ELECTRICITY	OPERATIONS	6,200	6,200	-	0%				
MILNER	B	TRASH	OPERATIONS	500	500	-	0%				
<b>MILNER</b>	<b>B</b>	<b>TOTAL OPERATING</b>	<b>OPERATIONS</b>	<b>52,450</b>	<b>53,450</b>	<b>1,000</b>	<b>2%</b>				
MILNER	B	INTEREST LOAN - INTEREST	DEBT SERVICE	4,000	3,720	(280)	-7%	Ongoing	decrease is based on the payment schedule		
MILNER	B	INTERFUND LOAN - PRINCIPAL	DEBT SERVICE	5,360	5,915	555	10%	Ongoing	Increase is based on the payment schedule		
<b>MILNER</b>	<b>B</b>	<b>TOTAL FINANCING USES</b>		<b>9,360</b>	<b>9,635</b>	<b>275</b>	<b>3%</b>				
<b>MILNER</b>	<b>B</b>	<b>TOTAL EXPENDITURES</b>		<b>61,810</b>	<b>63,085</b>	<b>1,275</b>	<b>2%</b>				
<b>MILNER</b>	<b>B</b>	<b>NET INCOME</b>		<b>(7,110)</b>	<b>(485)</b>	<b>6,625</b>	<b>-93%</b>				

Fund	35 - MILNER SANITATION	Original Budget	Actual	Revised Budget	ORIGINAL BUDGET	ORIGINAL BUDGET	FINAL BUDGET	FINAL BUDGET	BUDGET CHANGE
					\$	%	\$	%	\$
					VARIANCE	VARIANCE	VARIANCE	VARIANCE	VARIANCE
					FAVORABLE	FAVORABLE	FAVORABLE	FAVORABLE	INCREASE
					(UNFAVORABLE)	(UNFAVORABLE)	(UNFAVORABLE)	(UNFAVORABLE)	(DECREASE)
<b>2016</b>									
Expense	\$52,840.00	\$63,384.61	\$53,090.00						
UNKNOWN	\$0.00	\$19,585.01	\$0.00	(19,585.01)			(19,585.01)		0.00
MILN6 - MILNER PERSONNEL	\$8,880.00	\$7,780.94	\$8,880.00	1,099.06	12%	1,099.06	12%		0.00
MILN7 - MILNER OPERATIONS	\$31,570.00	\$23,413.82	\$31,570.00	8,156.18	26%	8,156.18	26%		0.00
MILN8 - MILNER CAPITAL	\$2,750.00	\$2,994.11	\$3,000.00	(244.11)	-9%	5.89	0%		250.00
MILN9 - MILNER INTERFUND LOAN	\$9,640.00	\$9,610.73	\$9,640.00	29.27	0%	29.27	0%		0.00
Revenue	(\$40,490.00)	(\$40,309.85)	(\$40,490.00)						
UNKNOWN	(\$40,490.00)	(\$40,309.85)	(\$40,490.00)	(180.15)	0%	(180.15)	0%		0.00
<b>2016 Total</b>	<b>\$12,350.00</b>	<b>\$23,074.76</b>	<b>\$12,600.00</b>	<b>(10,724.76)</b>	<b>-26%</b>	<b>(10,474.76)</b>	<b>-26%</b>		<b>0.00</b>
<b>2017</b>									
Expense	\$49,940.00	\$63,189.03	\$49,940.00						
UNKNOWN	\$0.00	\$19,597.49	\$0.00	(19,597.49)			(19,597.49)		0.00
MILN6 - MILNER PERSONNEL	\$9,050.00	\$8,970.91	\$9,050.00	79.09	1%	79.09	1%		0.00
MILN7 - MILNER OPERATIONS	\$31,250.00	\$25,010.82	\$31,250.00	6,239.18	20%	6,239.18	20%		0.00
MILN9 - MILNER INTERFUND LOAN	\$9,640.00	\$9,609.81	\$9,640.00	30.19	0%	30.19	0%		0.00
Revenue	(\$42,180.00)	(\$42,570.98)	(\$42,180.00)						
UNKNOWN	(\$42,180.00)	(\$42,570.98)	(\$42,180.00)	390.98	1%	390.98	1%		0.00
<b>2017 Total</b>	<b>\$7,760.00</b>	<b>\$20,618.05</b>	<b>\$7,760.00</b>	<b>(12,858.05)</b>	<b>166%</b>	<b>(12,858.05)</b>	<b>166%</b>		<b>0.00</b>
<b>2018</b>									
Expense	\$50,460.00	\$60,727.20	\$50,460.00						
UNKNOWN	\$0.00	\$19,597.49	\$0.00	(19,597.49)			(19,597.49)		0.00
MILN6 - MILNER PERSONNEL	\$9,320.00	\$7,138.10	\$9,320.00	2,181.90	23%	2,181.90	23%		0.00
MILN7 - MILNER OPERATIONS	\$31,500.00	\$24,382.76	\$31,500.00	7,117.24	23%	7,117.24	23%		0.00
MILN9 - MILNER INTERFUND LOAN	\$9,640.00	\$9,608.85	\$9,640.00	31.15	0%	31.15	0%		0.00
Revenue	(\$44,870.00)	(\$50,348.18)	(\$44,870.00)						
UNKNOWN	(\$44,870.00)	(\$50,348.18)	(\$44,870.00)	5,478.18	12%	5,478.18	12%		0.00
<b>2018 Total</b>	<b>\$5,590.00</b>	<b>\$10,379.02</b>	<b>\$5,590.00</b>	<b>(4,789.02)</b>	<b>86%</b>	<b>(4,789.02)</b>	<b>86%</b>		<b>0.00</b>
<b>2019</b>									
Expense	\$47,275.00	\$85,606.40	\$66,225.00						
UNKNOWN	\$0.00	\$19,597.49	\$0.00	(19,597.49)			(19,597.49)		0.00
MILN6 - MILNER PERSONNEL	\$9,600.00	\$6,841.64	\$6,900.00	2,758.36	29%	58.36	1%		(2,700.00)
MILN7 - MILNER OPERATIONS	\$28,040.00	\$49,559.43	\$49,690.00	(21,519.43)	-77%	130.57	0%		21,650.00
MILN9 - MILNER INTERFUND LOAN	\$9,635.00	\$9,607.84	\$9,635.00	27.16	0%	27.16	0%		0.00
Revenue	(\$52,460.00)	(\$47,207.89)	(\$52,460.00)						
UNKNOWN	(\$52,460.00)	(\$47,207.89)	(\$52,460.00)	(5,252.11)	-10%	(5,252.11)	-10%		0.00
<b>2019 Total</b>	<b>(\$5,185.00)</b>	<b>\$38,398.51</b>	<b>\$13,765.00</b>	<b>(43,583.51)</b>	<b>-841%</b>	<b>(24,633.51)</b>	<b>179%</b>		<b>(18,950.00)</b>
<b>2020</b>									
Expense	\$51,935.00	\$78,467.52	\$58,935.00						
UNKNOWN	\$0.00	\$19,597.49	\$0.00	(19,597.49)			(19,597.49)		0.00
MILN7 - MILNER OPERATIONS	\$42,300.00	\$49,263.27	\$49,300.00	(6,963.27)	-16%	36.73	0%		7,000.00
MILN9 - MILNER INTERFUND LOAN	\$9,635.00	\$9,606.76	\$9,635.00	28.24	0%	28.24	0%		0.00
Revenue	(\$89,380.00)	(\$72,449.26)	(\$89,380.00)						
UNKNOWN	(\$89,380.00)	(\$72,449.26)	(\$89,380.00)	(16,930.74)	-100%	(89,218.60)	962%		(26,200.00)
<b>2020 Total</b>	<b>(\$37,445.00)</b>	<b>\$6,018.26</b>	<b>(\$30,445.00)</b>	<b>(43,463.26)</b>		<b>(108,751.12)</b>			<b>0.00</b>
<b>Grand Total</b>	<b>(\$16,930.00)</b>	<b>\$98,488.60</b>	<b>\$9,270.00</b>						

**AVERAGE OF ABOVE YEARS**

MILN6 - MILNER PERSONNEL	9,212.50	7,682.90	8,537.50	1,529.60	17%	854.60	10%	(675.00)
MILN7 - MILNER OPERATIONS	32,932.00	34,326.02	38,662.00	(1,394.02)	-4%	4,335.98	11%	5,730.00
MILN8 - MILNER CAPITAL	2,750.00	2,994.11	3,000.00	(244.11)	-9%	5.89	0%	250.00
MILN9 - MILNER INTERFUND LOAN	9,638.00	9,608.80	9,638.00	29.20	0%	29.20	0%	0.00
REVENUE	(53,876.00)	(50,577.23)	(53,876.00)	(3,298.77)	-6%	(3,298.77)	-6%	0.00
<b>AVERAGE TOTALS</b>	<b>\$656.50</b>	<b>\$4,034.59</b>	<b>\$5,961.50</b>	<b>(3,378.09)</b>	<b>515%</b>	<b>1,926.91</b>	<b>-32%</b>	<b>(5,305.00)</b>

**The goal is to have less than a + or - 2% variance for revenues, personnel, operations, and capital. Describe the 5 year variance with a short description.**

REVENUES: Unfavorable variance due to less building and resulting anticipated tap fees. Remainder from non-payment of fees by customers. To be collected in subsequent years on tax roll.

PERSONNEL: Favorable variance due to no longer having employees starting in 2020 (contract labor instead)

OPERATIONS: Unfavorable variance due to aging infrastructure and resulting repair and maintenance,

CONCLUSION: Deferred maintenance projects planned for 4th quarter 2020 and 2021.