

2022

PHIPPSBURG WATER AND SANITATION SYSTEM - COMMUNITY RESOURCES

SCOTT COWMAN

970-870-5588

Mission Statement and Services

The mission of the Community of Phippsburg Water and Sanitation System is to provide the residents of Phippsburg with efficient, cost effective, and environmentally responsible water supply and wastewater treatment systems in compliance with recognized engineering standards and the regulations of the Colorado Dept. of Public Health and Environment (CDPHE).

Services Provided

Routt County, through the Department of Environmental Health, operates water supply and sewage treatment facilities for the unincorporated community of Phippsburg, Colorado. The water source is an alluvial well (infiltration gallery) with filtration, disinfection and corrosion control provided prior to distribution to residents of the water and sanitation system. Sewage treatment facilities consist of an anaerobic/aerated lagoon system followed by disinfection and subsequent discharge to Little White Snake Creek and capability for discharge directly to the Yampa River. Routt County holds a Colorado Pollutant Discharge Elimination System (CPDES) permit for the facility. A certified and licensed operator is contracted by Routt County and operates both the Phippsburg Water/Wastewater and Milner Wastewater Treatment Facilities.

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<u>Service Efforts</u>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET	2023 BUDGET	2024 BUDGET	# Change	% Change
No. of Water Taps	133	133	133	133	133	133	133	133	100%	1%
% Change	0%	0%	0%	0%	0%	0%	0%	0%		
New Water Tap Fee										
Water Service Chg./Qtr.	\$132	\$139	\$146	\$153	\$153	\$161	\$169	\$177	171%	1%
% Change	8%	5%	5%	5%	0%	5%	5%	5%		
Water revenue Fees	70,110	73,830	77,540	81,260	81,400	85,510	89,760	94,010	171%	0%
Fee \$ Change	5,310	9,030	7,430	3,720	140	4,250	4,250	4,250		
No. of Sewer Taps	135	135	135	135	135	135	135	135	100%	1%
% Change	0%	0%	0%	0%	0%	0%	0%	0%		
New Sewer Tap										
Sewer Service Chg./Qtr.	\$105	\$110	\$116	\$122	\$122	\$128	\$134	\$141	171%	1%
% Change	0%	5%	5%	5%	0%	5%	5%	5%		
Sewer revenue Fees	56,700	59,400	62,640	65,880	65,880	69,120	72,360	76,140	171%	0%
	-	2,700	5,940	3,240	-	\$3,240	\$3,240	\$3,780		
Per Day)	40,000	40,000	40,000	40,000		40,000	40,000	40,000		

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SUMMARY INFORMATION

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET	INCR. (DECR.)	% CHANGE
<u>Revenues</u>								
Federal	8,493	-	-	125,000	-	-	(125,000)	-100%
Fees	126,562	131,671	139,046	156,930	148,080	156,930	-	0%
Bonds/Loans	-	-	-	125,000	-	-	(125,000)	-100%
Interest	1,570	3,590	3,700	1,070	1,070	1,250	180	17%
Other	(5,083)	-	-	-	-	-	-	0%
Total	131,542	135,261	142,746	408,000	149,150	158,180	(249,820)	-61%
<u>Expenses</u>								
Personnel	20,469	15,742	-	-	-	-	-	-
Operations	57,548	49,479	102,965	86,625	84,195	84,510	(2,115)	-2%
Capital	5,916	8,743	-	250,000	-	-	(250,000)	-100%
Debt Service	24,081	24,066	24,051	34,415	24,385	31,925	(2,490)	-7%
Total	108,014	98,030	127,016	371,040	108,580	116,435	(254,605)	-69%
Revenues Over (Under) Expenses	23,528	37,231	15,729	36,960	40,570	41,745	4,785	13%
Reserves Beginning	132,360	155,888	193,119	208,848	208,848	249,418		
Reserves Ending	155,888	193,119	208,848	245,808	249,418	291,163		
<u>STAFFING</u>								
Full Time Equivalents	0.33	0.33	0.00	0.00	0.00	0.00	-	

**PHIPPSBURG
WATER & SANITATION**

	2022	2023	2024	2022			2022 BUDGET VAR	
	%	%	%	FIVE	BUDGET	PERCENT	CHANGE	FROM 2020 ACTUAL
	INC (DEC)	INC (DEC)	INC (DEC)	YEAR	ABOVE (BELOW)	OF	FROM	\$ %
			AVERAGE	AVERAGE	AVERAGE	ORIGINAL		
TOTAL CAPITAL REVENUES	0%	0%	0%	-	-	-	-	- 0%

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	2022							2022 BUDGET VAR	
	2022	2023	2024	FIVE	BUDGET	PERCENT	CHANGE	FROM 2020 ACTUAL	
	%	%	%	YEAR	ABOVE (BELOW)	OF	FROM	\$	%
	INC (DEC)	INC (DEC)	INC (DEC)	AVERAGE	AVERAGE	AVERAGE	ORIGINAL		
<u>CAPITAL EXPENDITURES</u>									
PART-TIME SALARIES	0%	0%	0%	-	-	-	-	-	0%
FICA	0%	0%	0%	-	-	-	-	-	0%
FILTRATION - ENGINEERING	0%	0%	0%	-	-	-	-	-	0%
FILTRATION - CONSTRUCTION	0%	0%	0%	-	-	-	-	-	0%
FILTRATION - LAND / EASEMENT	0%	0%	0%	-	-	-	-	-	0%
FILTRATION - ENGINEERING	0%	0%	0%	-	-	-	-	-	0%
FLOWMETER	0%	0%	0%	-	-	-	-	-	0%
FILTRATION - CONSTRUCTION	0%	0%	0%	-	-	-	-	-	0%
FILTER - REPLACE FILTER / HDUCTILE PIPE	0%	0%	0%	-	-	-	-	-	0%
ENGINEERING/CONSTR	0%	0%	0%	-	-	-	-	-	0%
DUCTILE PIPE REPLACEMENT	0%	0%	0%	-	-	-	-	-	0%
WATER RIGHTS STUDY	0%	0%	0%	-	-	-	-	-	0%
CORROSION CONTROL ENGIN	0%	0%	0%	1,017	(1,017)	-100%	-	-	0%
TOTAL CAPITAL EXPENDITURES	0%	0%	0%	1,017	(1,017)	-100%	-	-	0%
NET CAPITAL WATER	0%	0%	0%	(1,017)	1,017	-100%	-	-	0%
<u>CAPITAL OTHER</u>									
<u>OTHER FINANCING SOURCES AND USES</u>									
INTEREST INCOME	17%	17%	21%	422	828	196%	1,250	1,250	100%
SALE OF ASSETS	0%	0%	0%	(1,017)	1,017	-100%	-	-	0%
FMHA DISCOUNT	0%	0%	0%	-	-	-	-	-	0%
CAPITAL CREDIT	0%	0%	0%	-	-	-	-	-	0%
INSURANCE PROCEEDS	0%	0%	0%	-	-	-	-	-	0%
D&RGR	0%	0%	0%	-	-	-	-	-	0%
MISC. INCOME	0%	0%	0%	-	-	-	-	-	0%
TOTAL FINANCING SOURCES AND USES	17%	17%	21%	(594)	1,844	-310%	1,250	1,250	100%
<u>OTHER FINANCING USES</u>									
BOND PRINCIPAL	0%	0%	0%	-	-	-	-	-	0%
BOND INTEREST	0%	0%	0%	-	-	-	-	-	0%
BOND ISSUE COST	0%	0%	0%	-	-	-	-	-	0%
TRUST FEES	0%	0%	0%	-	-	-	-	-	0%
FILTRATION 2003 LOAN - PRINCIPAL (DOLA)	5%	-100%	0%	10,302	2,193	21%	12,495	1,164	10%
FILTRATION 2003 LOAN - INTEREST (DOLA)	-49%	-100%	0%	2,643	(2,018)	-76%	625	(972)	-61%
WATER FILTER2009 LOAN - PRINCIPAL	5%	5%	5%	1,129	241	21%	1,370	128	10%
WATERLINE 2009 FILTER LOAN - INTEREST	-9%	-11%	-12%	875	(220)	-25%	655	(105)	-14%
TOTAL FINANCING USES	0%	-87%	0%	14,949	196	1%	15,145	215	1%
NET SOURCES (USES)	-1%	-96%	-53%	-15,543	1,648	-11%	(13,895)	1,035	-7%
REVENUES OVER (UNDER) EXPENDITURES (WATER)	6%	-86%	-45%	17,639	8,216	-94%	25,855	3,032	-2%
<u>SEWER DEPARTMENT</u>									
<u>OPERATING REVENUES</u>									
SEWER FEES	0%	5%	5%	55,427	13,693	25%	69,120	8,420	14%
TAP FEES	0%	0%	0%	-	-	-	-	-	0%
MISCELLANEOUS	0%	0%	0%	-	-	-	-	-	0%
TOTAL REVENUES	0%	5%	5%	55,427	13,693	25%	69,120	8,420	14%
<u>PERSONNEL</u>									
PART-TIME SALARIES	0%	0%	0%	6,419	(6,419)	-100%	-	-	0%
BONUS	0%	0%	0%	-	-	-	-	-	0%
FICA	0%	0%	0%	491	(491)	-100%	-	-	0%
TOTAL PERSONNEL	0%	0%	0%	6,910	(6,910)	-100%	-	-	0%

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	2022							2022 BUDGET VAR	
	2022	2023	2024	FIVE	BUDGET	PERCENT	CHANGE	FROM 2020 ACTUAL	
	%	%	%	YEAR	ABOVE (BELOW)	OF	FROM	\$	%
	INC (DEC)	INC (DEC)	INC (DEC)	AVERAGE	AVERAGE	AVERAGE	ORIGINAL		
OPERATING EXPENSES									
CONTINUING EDUCATION	0%	0%	0%	22	(22)	-100%	-	-	0%
FINANCE CHARGES	0%	-100%	0%	22	28	126%	50	40	417%
ADMIN OVERHEAD	6%	5%	5%	6,600	2,650	40%	9,250	1,250	16%
PERMITS & LICENSES (STATE FEE)	0%	0%	0%	760	(110)	-14%	650	95	17%
POSTAGE	0%	0%	0%	11	89	777%	100	100	100%
LAB	0%	0%	0%	2,115	(515)	-24%	1,600	(783)	-33%
PROFESSIONAL SERVICES - CONTRACTORS	0%	0%	0%	3,970	8,030	202%	12,000	(5,599)	-32%
REPAIR & MAINTENANCE	0%	0%	0%	3,728	(1,228)	-33%	2,500	(12,430)	-83%
SUPPLIES	0%	0%	0%	1,972	(1,172)	-59%	800	(4,654)	-85%
TRAVEL - LODGING	0%	0%	0%	-	-	-	-	-	0%
TRAVEL - MEALS	0%	0%	0%	-	-	-	-	-	0%
TRAVEL - TRANSPORTATION	0%	0%	0%	1,617	(1,117)	-69%	500	500	100%
ELECTRICITY	0%	0%	0%	8,378	(378)	-5%	8,000	(1,039)	-11%
CONTROLABLES	0%	0%	0%	-	-	-	-	-	0%
TRASH	0%	0%	0%	470	530	113%	1,000	298	42%
TOTAL OPERATING	1%	1%	1%	29,666	6,784	23%	36,450	(22,223)	-38%
TOTAL EXPENSES SEWER	1%	1%	1%	36,576	(126)	0%	36,450	(22,223)	-38%
OPERATING INCOME SEWER	-2%	9%	9%	18,851	13,819	73%	32,670	30,643	1512%
SEWER DEPT CONTINUED									
CAPITAL									
CAPITAL REVENUES									
FEDERAL									
DOLA GRANT WASTE WATER	0%	0%	0%	-	-	-	-	-	0%
DOLA GRANT D & E LAGOON L	0%	0%	0%	1,538	(1,538)	-100%	-	-	0%
WPCRF PLANNING GRANT LINER	0%	0%	0%	795	(795)	-1	-	-	0%
WPCRF D & E GRANT LINER	0%	0%	0%	3,931	(3,931)	-100%	-	-	0%
DOLA GRANT LINER CONSTRUCTION	-100%	0%	0%	-	-	-	-	-	0%
TOTAL FEDERAL GRANTS	-100%	0%	0%	6,264	(6,264)	-100%	-	-	0%
BOND/LOAN PROCEEDS									
WPCRF LOAN LINER CONSTRUCTION	-100%	0%	0%	-	-	-	-	-	0%
TOTAL DEBT PROCEEDS	-100%	0%	0%	-	-	-	-	-	0%
TOTAL CAPITAL REVENUE	-100%	0%	0%	6,264	(6,264)	-100%	-	-	0%
CAPITAL EXPENDITURES									
WASTE WATER - CONSTRUCT	0%	0%	0%	-	-	-	-	-	0%
WASTE WATER - ENGINEERIP	0%	0%	0%	-	-	-	-	-	0%
LAGOON CLEANING	0%	0%	0%	-	-	-	-	-	0%
FLOWMETER	0%	0%	0%	-	-	-	-	-	0%
LAGOON LINER	-100%	0%	0%	9,319	(9,319)	-100%	-	-	0%
TOTAL CAPITAL EXPENDITURES	-100%	0%	0%	9,319	(9,319)	-100%	-	-	0%
NET CAPITAL	0%	0%	0%	(3,055)	3,055	-100%	-	-	0%

**PHIPPSBURG
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	2011	2012	2013	2014	2015	2018	2019	2020	2021	2021	DIFF.	2022	2023	2024	DIFF	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	21 PRO 21 BUD	BUDGET	BUDGET	BUDGET	21 BUD 22 BUD	
CAPITAL OTHER																
OTHER FINANCING SOURCES:																
TAP FEE SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCING SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES AND USES																
WASTEWATER 2006 LOAN - PRINCIPAL	4,229	4,440	4,662	4,895	5,140	5,950	6,247	6,560	6,890	6,890	-	7,235	7,595	7,975	345	
WASTEWATER 2006 LOAN - INTEREST	4,931	4,716	4,491	4,254	4,005	3,182	2,879	2,561	2,345	2,345	-	2,000	1,640	1,260	(345)	
LAGOON LOAN - PRINCIPAL	-	-	-	-	-	-	-	-	3,780	-	(3,780)	-	-	-	(3,780)	
LAGOON LINER LOAN - INTEREST	-	-	-	-	-	-	-	-	6,250	-	(6,250)	-	-	-	(6,250)	
LINER 2019 LOAN - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	6,355	6,420	6,480	6,355	
LINER 2019 LOAN - INTEREST	-	-	-	-	-	-	-	-	-	-	-	1,190	1,125	1,065	1,190	
OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL FINANCING SOURCES AND USES	9,160	9,156	9,153	9,149	9,145	9,132	9,126	9,121	19,265	9,235	(10,030)	16,780	16,780	16,780	(2,485)	
SOURCES OVER (UNDER) USES																
SOURCES OVER (UNDER) USES	(9,160)	(9,156)	(9,153)	(9,149)	(9,145)	(9,132)	(9,126)	(9,121)	(19,265)	(9,235)	(10,030)	(16,780)	(16,780)	(16,780)	2,485	
REVENUES OVER (UNDER) EXPENDITURES (SEWER)																
REVENUES OVER (UNDER) EXPENDITURES (SEWER)	6,132	(11,916)	6,623	(1,885)	1,029	13,165	6,502	(7,094)	13,905	20,695	(13,270)	15,890	18,680	21,960	1,985	
WATER & SEWER COMBINED SUMMARY																
TOTAL REVENUES	100,314	113,432	108,620	111,301	115,451	131,542	135,261	142,746	408,000	149,150	(258,850)	158,180	165,880	174,210	(249,820)	
Total per summary - DOES THIS	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	
TOTAL PERSONNEL	18,714	19,173	19,491	19,119	17,828	20,469	15,742	-	-	-	-	-	-	-	14,220	
TOTAL OPERATING	61,446	55,680	50,609	60,699	45,173	57,548	49,479	102,965	86,625	84,195	(2,430)	84,510	85,275	86,275	(2,115)	
TOTAL DEBT SERVICE	24,164	24,153	24,144	24,133	24,120	24,061	24,066	24,051	34,415	24,385	(10,030)	31,925	18,805	18,805	(2,490)	
TOTAL CAPITAL	-	14,502	-	-	2,106	5,916	8,743	-	250,000	-	(250,000)	-	-	-	(250,000)	
TOTAL EXPENDITURES	104,324	113,508	94,244	103,951	89,227	108,014	98,030	127,016	371,040	108,580	(262,460)	116,435	104,080	105,080	(240,385)	
TOTAL EXPENDITURES PER SUMMARY	104,324	113,508	94,244	103,951	89,227	108,014	98,030	127,016	371,040	108,580	(262,460)	116,435	104,080	105,080	(254,605)	
Does this tie to Summary	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	14,220	
REVENUES OVER (UNDER) EXPENDITURES	(4,010)	(76)	14,376	7,350	26,224	23,528	37,231	15,729	36,960	40,570	3,610	41,745	61,800	69,130	4,785	
RESERVES BEGINNING	43,471	39,461	39,385	53,761	61,111	132,360	155,888	193,119	208,848	208,848		249,418	291,163	352,963		
RESERVES ENDING	39,461	39,385	53,761	61,111	87,335	155,888	193,119	208,848	245,808	249,418		291,163	352,963	422,093		
% INCREASE (DECREASE) IN BUDGETED EXPENDITURES												-68.62%	-10.61%	0.96%		

**PHIPPSBURG
WATER & SANITATION**

	2022	2023	2024	FIVE YEAR AVERAGE	BUDGET ABOVE (BELOW) AVERAGE	PERCENT OF AVERAGE	CHANGE FROM ORIGINAL	2022 BUDGET VAR FROM 2020 ACTUAL	
	% INC (DEC)	% INC (DEC)	% INC (DEC)					\$	%
<u>CAPITAL OTHER</u>									
<u>OTHER FINANCING SOURCES:</u>									
TAP FEE SEWER	0%	0%	0%	-	-	-	-	-	0%
TOTAL FINANCING SOURCES	0%	0%	0%	-	-	-	-	-	0%
<u>OTHER FINANCING SOURCES AND USES</u>									
WASTEWATER 2006 LOAN - PRINCIPAL	5%	5%	5%	5,964	1,271	21%	7,235	675	10%
WASTEWATER 2006 LOAN - INTEREST	-15%	-18%	-23%	3,167	(1,167)	-37%	2,000	(561)	-22%
LAGOON LOAN - PRINCIPAL LAGOON LINER LOAN - INTEREST	-100%	0%	0%	-	-	-	-	-	0%
LINER 2019 LOAN - PRINCIPAL	0%	1%	1%	-	6,355	-	6,355	6,355	100%
LINER 2019 LOAN - INTEREST	0%	-5%	-5%	-	1,190	-	1,190	1,190	100%
OTHER	0%	0%	0%	-	-	-	-	-	0%
TOTAL FINANCING SOURCES AND USES	-13%	0%	0%	9,131	7,649	84%	16,780	7,659	84%
SOURCES OVER (UNDER) USES	-13%	0%	0%	(9,131)	(7,649)	84%	(16,780)	(7,659)	84%
REVENUES OVER (UNDER) EXPENDITURES (SEWER)	14%	18%	18%	6,664	9,226	138%	15,890	22,984	-324%
<u>WATER & SEWER COMBINED SUMMARY</u>									
TOTAL REVENUES	-61%	5%	5%	134,682	23,498	17%	158,180	15,434	11%
Total per summary - DOES THIS									
TOTAL PERSONNEL	0%	0%	0%	14,233	(14,233)	-100%	-	-	0%
TOTAL OPERATING	-2%	1%	1%	61,731	22,779	37%	84,510	(18,455)	-18%
TOTAL DEBT SERVICE	-7%	-41%	0%	24,080	7,845	33%	31,925	7,874	33%
TOTAL CAPITAL	-100%	0%	0%	10,336	(10,336)	-100%	-	-	0%
TOTAL EXPENDITURES	-69%	-11%	1%	110,380	6,055	5%	116,435	(10,581)	-8%
TOTAL EXPENDITURES PER SUMMARY	-69%	-11%	1%	110,380	6,055	5%	116,436	(10,581)	-8%
Does this tie to Summary									
REVENUES OVER (UNDER) EXPENDITURES	13%	48%	12%	24,303	17,442	72%	16,853	26,016	165%
RESERVES BEGINNING									
RESERVES ENDING									
% INCREASE (DECREASE) IN BUDGETED EXPENDITURES									

REVENUE	(369,380.00)	(134,684.00)	(369,380.00)	(234,696.00)	-64%	(234,696.00)	-64%	0.00
AVERAGE TOTALS	(\$35,186.00)	(\$44,826.26)	(\$33,216.00)	\$9,640.26	27%	\$11,610.26	35%	(1,970.00)

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 revenues due to expected grant funding for the liner replacement that was not applied for as the estimated costs was too large.

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

OPERATIONS: Favorable variance due to deferred repair and maintenance

CONCLUSION: New plans going forward to update WWTP - liner replacement vs non-lagoon (MBR/SBR)

2022
 PHIPPSBURG WATER AND SANITATION SYSTEM - COMMUNITY RESOURCES
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 970-870-5588

DEPARTMENT	GOVERNMENT / BUSINESS	LINE ITEM	ACCOUNT TYPE	2021 BUDGET	2022 BUDGET	INCREASE / DECREASE AMOUNT	% OF CHANGE	ONGOING REVENUE OR EXPENSE	EXPLANATION OF CHANGE
PHIPPSBURG	B	FEES - WATER	REVENUE	85,510	85,510	0.00	0%		
PHIPPSBURG	B	OVERAGE	REVENUE	400	400	0.00	0%		
PHIPPSBURG	B	LATE FEES	REVENUE	1,500	1,500	0.00	0%		
PHIPPSBURG	B	YVEA CAPITAL CREDIT	REVENUE	400	400	0.00	0%		
PHIPPSBURG	B	TOTAL REVENUES - WATER		87,810	87,810	0.00	0%		
PHIPPSBURG	B	SEWER FEES	REVENUE	69,120	69,120	0.00	0%		
PHIPPSBURG	B	TOTAL REVENUES - SEWER		69,120	69,120	0.00	0%		
PHIPPSBURG	B	DOLA GRANT LINER CONSTRUCTION	REVENUE	125,000	-	-125,000.00	-100%		Decrease is due to the project being delayed and researching different scenarios to correct the lagoon liner.
PHIPPSBURG	B	WPCRF LOAN LINER CONSTRUCTION	REVENUE	125,000	-	-125,000.00	-100%		Decrease is due to the project being delayed and researching different scenarios to correct the lagoon liner.
PHIPPSBURG	B	TOTAL CAPITAL REVENUE - SEWER		250,000	-	-250,000.00	-100%		
PHIPPSBURG	B	INTEREST INCOME	REVENUE	1,070	1,250	180.00	17%		
PHIPPSBURG	B	TOTAL FINANCING SOURCES - WATER		1,070	1,250	180.00	17%		
PHIPPSBURG	B	TOTAL REVENUE		408,000	158,180	-249,820.00	-61%		
PHIPPSBURG	B	CONTINUING EDUCATION	OPERATING	175	175	0.00	0%		
PHIPPSBURG	B	ADMIN. - OVERHEAD	OPERATING	8,750	9,250	500.00	6%	Ongoing	Increase is due to an increase in overhead costs with Environmental Health.
PHIPPSBURG	B	INSURANCE CAPP	OPERATING	465	650	185.00	40%		
PHIPPSBURG	B	PERMITS & LICENSES	OPERATING	85	85	0.00	0%		
PHIPPSBURG	B	POSTAGE & SHIPPING	OPERATING	500	500	0.00	0%		
PHIPPSBURG	B	LAB & MEDICAL FEES	OPERATING	2,700	2,700	0.00	0%		
PHIPPSBURG	B	PROFESSIONAL SERVICES	OPERATING	1,000	1,000	0.00	0%		
PHIPPSBURG	B	PROFESSIONAL SERVICES - CONTRACTOR	OPERATING	12,000	12,000	0.00	0%		
PHIPPSBURG	B	REPAIRS & MAINTENANCE	OPERATING	10,000	10,000	0.00	0%		
PHIPPSBURG	B	SUPPLIES	OPERATING	10,000	7,200	-2,800.00	-28%		Decreased is related to adjusting the timing and quantity of chemicals purchased, large drum versus smaller drum.
PHIPPSBURG	B	TELEPHONE - BASIE	OPERATING	400	400	0.00	0%		
PHIPPSBURG	B	TRAVEL - MEALS	OPERATING	100	100	0.00	0%		
PHIPPSBURG	B	TRAVEL - TRANSPORTATION	OPERATING	500	-	-500.00	-100%		Travel charges for operator baked into contractor charges
PHIPPSBURG	B	ELECTRICITY	OPERATING	4,000	4,000	0.00	0%		
PHIPPSBURG	B	TOTAL OPERATING - WATER		50,675	48,060	-2,615.00	-5%		

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DEPARTMENT	GOVERNMENT / BUSINESS	LINE ITEM	ACCOUNT TYPE	2021 BUDGET	2022 BUDGET	INCREASE / DECREASE AMOUNT	% OF CHANGE	ONGOING REVENUE OR EXPENSE	EXPLANATION OF CHANGE	
PHIPPSBURG	B	FINANCE CHARGES	OPERATING	50	50	0.00	0%			
PHIPPSBURG	B	ADMIN OVERHEAD	OPERATING	8,750	9,250	500.00	6%	Ongoing	Increase is due to an increase in overhead costs with Environmental Health.	
PHIPPSBURG	B	PERMITS & LICENSES (STATE FEE)	OPERATING	650	650	0.00	0%			
PHIPPSBURG	B	POSTAGE	OPERATING	100	100	0.00	0%			
PHIPPSBURG	B	LAB	OPERATING	1,600	1,600	0.00	0%			
PHIPPSBURG	B	PROFESSIONAL SERVICES - CONTRACTOR	OPERATING	12,000	12,000	0.00	0%			
PHIPPSBURG	B	REPAIR & MAINTENANCE	OPERATING	2,500	2,500	0.00	0%			
PHIPPSBURG	B	SUPPLIES	OPERATING	800	800	0.00	0%			
PHIPPSBURG	B	TRAVEL - TRANSPORTATION	OPERATING	500	500	0.00	0%			
PHIPPSBURG	B	ELECTRICITY	OPERATING	8,000	8,000	0.00	0%			
PHIPPSBURG	B	TRASH	OPERATING	1,000	1,000	0.00	0%			
PHIPPSBURG	B	TOTAL OPERATING - WATER		35,950	36,450	500.00	1%			
PHIPPSBURG	B	LAGOON LINER	CAPITAL	250,000	-	-250,000.00	-100%			Lagoon Liner replacement project has been delayed due to RFP costs were too high.
PHIPPSBURG	B	TOTAL CAPITAL EXPENDITURES - SEWER		250,000	-	-250,000.00	-100%			
PHIPPSBURG	B	WATER FILTER LOAN - PRINCIPAL	DEBT SERVICE	1,305	1,370	65.00	5%		Change in interest and principal payments based on the amortization schedule. Net change is zero Change in interest and principal payments based on the amortization schedule. Net change is zero Change in interest and principal payments based on the amortization schedule. Net change is zero Change in interest and principal payments based on the amortization schedule. Net change is zero Decrease due to loan for the liner not applied for in 2021. Decrease due to loan for the liner not applied for in 2021.	
PHIPPSBURG	B	WATERLINE FILTER LOAN - INTEREST	DEBT SERVICE	720	655	-65.00	-9%			
PHIPPSBURG	B	FILTRATION LOAN - PRINCIPAL (DOLA)	DEBT SERVICE	11,900	12,495	595.00	5%			
PHIPPSBURG	B	FILTRATION LOAN - INTEREST (DOLA)	DEBT SERVICE	1,225	625	-600.00	-49%			
PHIPPSBURG	B	DUCTILE PIPE LOAN - PRINCIPAL	DEBT SERVICE	3,780	-	-3,780.00	-100%			
PHIPPSBURG	B	DUCTILE PIPE LOAN - INTEREST	DEBT SERVICE	6,250	-	-6,250.00	-100%			
PHIPPSBURG	B	TOTAL FINANCING USES - WATER		25,180	15,145	-10,035.00	-40%			
PHIPPSBURG	B	WASTEWATER LOAN - PRINCIPAL	DEBT SERVICE	6,890	7,235	345.00	5%		Change in interest and principal payments based on the amortization schedule. Net change is zero Change in interest and principal payments based on the amortization schedule. Net change is zero	
PHIPPSBURG	B	WASTEWATER LOAN - INTEREST	DEBT SERVICE	2,345	2,000	-345.00	-15%			
PHIPPSBURG	B	LINER LOAN - PRINCIPAL	DEBT SERVICE	-	6,355	6,355.00	0%		Decrease due to additional loan for the liner not applied for in 2021 due to the project not moving forward.	

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DEPARTMENT	GOVERNMENT / BUSINESS	LINE ITEM	ACCOUNT TYPE	2021 BUDGET	2022 BUDGET	INCREASE / DECREASE AMOUNT	% OF CHANGE	ONGOING REVENUE OR EXPENSE	EXPLANATION OF CHANGE
PHIPPSBURG	B	LINER LOAN - INTEREST	DEBT SERVICE	-	1,190	1,190.00	0%		Decrease due to additional loan for the liner not applied for in 2021 due to the project not moving forward.
PHIPPSBURG	B	TOTAL FINANCING USES - SEWER		9,235	16,780	7,545.00	82%		
PHIPPSBURG	B	TOTAL EXPENDITURES		371,040	116,435	-254,605.00	-69%		
PHIPPSBURG	B	NET INCOME		36,960	41,745	4,785.00	13%		