

**ROUND MOUNTAIN WATER AND SANITATION
DISTRICT RESOLUTION FOR SUPPLEMENTAL BUDGET AND
APPROPRIATION
RESOLUTION NUMBER 2023-18**

A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED FOR THE ROUND MOUNTAIN WATER AND SANITATION DISTRICT, COLORADO.

WHEREAS, The District's General Fund and Water and Sewer Enterprises have received revenues in excess of those originally budgeted and/or have sufficient unappropriated surplus, and

WHEREAS, the District Administration and it's Water Enterprise have also had additional expenses which could not be reasonable foreseen at the time of budget adoption, and

WHEREAS, it is both required and appropriate for the Board to adjust the district's budget to accommodate these changes, and

WHEREAS, the Board held a properly Noticed Public Hearing on the need to amend the budget on December 21, 2023.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ROUND MOUNTAIN WATER AND SANITATION DISTRICT, COLORADO:

Section 1. That the 2023 appropriation for the RMWSD District Expenditures is hereby increased from \$ 87,095.00 by \$26,555.00 to \$ 113,650.00 for the following purpose(s):

To pay for costs incurred from

1. Increased expense of the yearly Audit.

Section 2. That the 2023 appropriation for the RMWSD General and Administrative Expenditures is hereby increased from \$375,240.00 by \$10,464.00 to \$385,704.00 for the following purpose(s)

To pay for costs incurred from

1. Unanticipated office equipment replacement.
2. Unanticipated need for additional office supplies.

Section 3. That the 2023 appropriation for the Water Enterprise Fund is hereby increased from \$325,903.00 by \$178,154.00 to \$504,137 for the following purpose(s):

To pay for costs incurred from

1. Additional engineering expenses.
2. Additional expenses related to the implementation of the water well and meter replacement project.

Total expenditure accounts increase to the 2023 Budget - \$215,173.00

Additional revenues and sums being appropriated for the district for the noted purposes are described in detail in Appendix A.

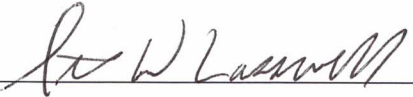
DULY ADOPTED at a regular meeting of the Board of Directors of the Round Mountain Water and Sanitation District on December 21, 2023, by a vote of the members of the Board of Directors.

ROUND MOUNTAIN WATER AND SANITATION DISTRICT



Charles Bogle, Chair

ATTEST:



Steve Lasswell, Vice-Chair



Appendix A

Round Mountain Water and Sanitation District

2023 Amended Budget

		2023	Amended
		Budget	2023
			Budget
	REVENUE		
Acct #	Tax Revenue		
311	General Property Taxes	\$ 52,866	\$ 52,174
312	Specific Ownership Taxes	5,500	6,927
	Total Tax Revenue	\$ 58,366	\$ 59,101
	Enterprise Revenue		
	<u>Water Revenue</u>		
340	Metered Sales to General Customers	\$ 475,000	\$ 475,000
342	Sales of Raw Water	\$ 4,000	\$ -
341	Water Vendor Sales	\$45,000	\$83,000
345	Late Charges	\$ 4,500	\$ 6,300
	Total Water Revenue	\$ 528,500	\$ 564,300
	<u>Sewer Revenue</u>		
346	Sales to Customers	\$ 545,000	\$ 545,000
349	Late Charges	\$ 4,500	\$ 6,300
	Total Sewer Revenue	\$ 549,500	\$ 551,300
	<u>Connection Charges</u>		
343	Water Tap Connection Charges	\$ -	\$ 400
347	Sewer Tap Connection Charges		\$ 200
	Total Connection Charges	\$ -	\$ 600
	<u>Contributed Capital</u>		
344	Water Tap/ System Development Fee	\$ -	\$ 5,500
348	Sewer Tap/ System Development Fee		\$ 5,000
	Total Contributed Capital	\$ -	\$ 10,500
	<u>Miscellaneous Revenue</u>		
351	Fines and Forfeits	\$ 3,500	\$ 3,800
361	Earnings on Deposits and Investments	\$ 6,000	\$ 95,000
362	Rents and Royalties		
363	Gain/ Loss Assets		\$ 1,500
368	Administrative Services (Other)	\$ 1,200	\$ 16,780
	Total Miscellaneous Revenue	\$ 10,700	\$ 117,080
	<u>Grants and Loans</u>		
	Grant Proceeds	\$ -	\$ 176,670
	Loan Proceeds	\$ -	\$ -
	Total Grants and Loans	\$ -	\$ 176,670
	Total Enterprise Revenue	\$ 1,088,700	\$ 1,243,780
	Total Revenue	\$ 1,147,066	\$ 1,479,551

\$332,485

Round Mountain Water and Sanitation District

2023 Amended Budget

		2023	Amended
		Budget	2023
			Budget
	EXPENDITURES		
	<u>RMWSD District Expenditures</u>		
	<u>Salaries and Benefits</u>		
45.110	Salaries and Wages	\$ 40,860	\$ 39,700
45.211	Employee Health Insurance Premiums	\$ 3,168	\$ 6,000
45.220	Employer Contributions	\$ 1,817	\$ 3,000
	Total Salaries and Benefits	\$ 45,845	\$ 48,700
	<u>Professional Services</u>		
45.322	Legal and Clerical	\$ 1,000	\$ 600
45.340	Engineering		
	Total Professional Services	\$ 1,000	\$ 600
	<u>General Administration</u>		
45.240	Professional Development	\$ 1,500	\$ 2,400
45.311	Director Fees	\$ 12,000	\$ 6,500
45.320	Auditing	\$ 18,000	\$ 51,115
45.414	Election Expenses	\$ 2,000	\$ 35
45.511	Insurance (PO E&O)	\$ -	\$ -
45.530	Postage	\$ 500	\$ 500
45.540	Publicity, Subscription and Dues	\$ 200	\$ 200
45.550	Printing, Duplicating, etc.	\$ 250	\$ 250
45.560	County Treasurer's Collection Fee	\$ 2,800	\$ 2,650
45.580	Travel Meetings	\$ 2,500	\$ 600
45.600	Supplies	\$ 500	\$ 100
	Total General Administration	\$ 40,250	\$ 64,350
	Total RMWSD District Expenditures	\$ 87,095	\$ 113,650
	<u>Administration and General Expenditures</u>		
	<u>Salaries and Benefits</u>		
40.110	Salaries and Wages	\$ 182,428	\$ 182,428
40.211	Employee Health Insurance Premiums	\$ 28,512	\$ 28,512
40.220	Employer Contributions	\$ 13,500	\$ 13,500
	Total Salaries and Benefits	\$ 224,440	\$ 224,440
	<u>Professional Services</u>		

(\$26,555)

Round Mountain Water and Sanitation District

2023 Amended Budget

		2023	Amended
		Budget	2023
		Budget	Budget
40.300	Purchased Services	\$ 47,500	\$ 60,414
40.322	Legal Services	\$ 2,000	\$ 1,400
40.330	Other Professional Services	\$ 2,000	\$ 5,600
	Total Professional Services	\$ 51,500	\$ 67,414
	<u>General Administration</u>		
40.240	Professional Development	\$ 3,000	\$ 4,850
40.410	Utility Services	\$ 20,000	\$ 18,000
40.441	Building Rents	\$ 18,000	\$ 14,000
40.511	Insurance - Workers Comp and P&L	\$ 25,000	\$ 25,000
40.530	Postage	\$ 1,000	\$ 3,500
40.540	Publicity, Subscription and Dues	\$ 7,500	\$ 3,000
40.550	Printing, Duplicating, etc.	\$ 5,300	\$ 4,500
40.580	Travel and Meetings	\$ 5,000	\$ 4,000
40.610	Supplies	\$ 6,500	\$ 9,300
40.740	Office Equipment	\$ 5,000	\$ 7,100
	2020 Audit Reconciling item		
40.850	Miscellaneous Expense	\$ 3,000	\$ 600
	Total General Administration	\$ 99,300	\$ 93,850
	Total Administration and General Expenditures	\$ 375,240	\$ 385,704
	<u>Water Enterprise Expenditures</u>		
	<u>Transmission and Distribution</u>		
50.110	Salaries and Wages	\$ 38,621	\$ 39,500
50.211	Employee Health Insurance Premiums	\$ 6,336	\$ 6,336
50.220	Employer Contributions	\$ 2,810	\$ 3,000
50.300	Purchased Services	\$ 8,000	\$ 4,500
50.340	Engineering	\$ 2,000	\$ -
50.430	Repair and Maintenance Supplies	\$ 30,000	\$ 48,000
50.600	Operating Supplies	\$ 4,000	\$ 5,000
50.615	Water Vendor	\$ 1,800	\$ -
50.710	Land, Easements, Rights-of-Way	\$ -	\$ -
50.730	Other Improvements and Construction	\$ 4,000	\$ 184,367
50.740	Machinery and Equipment	\$ 10,000	\$ 400
50.750	Bad Debt Expense		
	Total Transmission and Distribution Expenditures	\$ 107,567	\$ 291,103
	<u>Source of Supply</u>		
60.110	Salaries and Wages	\$ 38,621	\$ 39,500
60.211	Employee Health Insurance Premiums	\$ 6,336	\$ 6,336
60.220	Employer Contributions	\$ 2,810	\$ 3,000

(\$10,464)

Round Mountain Water and Sanitation District

2023 Amended Budget

		2023	Amended
		Budget	2023
		Budget	Budget
60.300	Purchased Services	\$ 3,000	\$ 5,000
60.322	Administrative and Legal	\$ 30,000	\$ 14,000
60.340	Engineering	\$ 25,000	\$ 44,000
60.430	Repair and Maintenance Supplies	\$ 3,500	\$ 13,000
60.600	Operating Supplies	\$ 4,000	\$ 2,500
60.605	Fuel or Power for Pumping	\$ 30,000	\$ 29,000
60.710	Land, Easements, Rights-of-Way	\$ 5,000	\$ -
60.730	Other Improvements and Construction	\$ 4,000	\$ 150
60.740	Machinery and Equipment	\$ 10,000	\$ 400
	Total Professional Services- Source of Supply	\$ 162,267	\$ 156,886
	<u>Water Treatment</u>		
70.110	Salaries and Wages	\$ 38,621	\$ 39,500
70.211	Employee Health Insurance Premiums	\$ 6,336	\$ 6,336
70.220	Employer Contributions	\$ 2,810	\$ 3,000
70.240	Professional Development	\$ 1,500	\$ 2,800
70.300	Purchased Services	\$ 3,500	\$ 3,700
70.430	Repair and Maintenance Supplies	\$ 3,000	\$ 4,000
70.600	Operating Supplies	\$ 3,500	\$ 2,500
70.620	Employee Clothing Allowance	\$ 750	\$ 750
70.730	Other Improvements and Construction	\$ 4,000	\$ 550
70.740	Machinery and Equipment	\$ 10,000	\$ 400
	Total Water Treatment	\$ 56,148	\$ 56,148
	Total Water Enterprise Expenditures	\$ 325,983	\$ 504,137
	<u>Wastewater Enterprise Expenditures</u>		
	<u>Collection and Transmission</u>		
80.110	Salaries and Wages	\$ 38,621	\$ 39,500
80.211	Employee Health Insurance Premiums	\$ 6,336	\$ 6,336
80.220	Employer Contributions	\$ 2,810	\$ 3,000
80.300	Purchased Service	\$ 4,000	\$ 5,500
80.430	Repair and Maintenance Supplies	\$ 2,500	\$ 7,300
80.600	Operating Supplies	\$ 3,500	\$ 2,500
80.605	Fuel or Power for Pumping	\$ 2,500	\$ 2,500
80.730	Other Improvements and Construction	\$ 4,000	\$ -
80.740	Machinery and Equipment	\$ 10,000	\$ 400
80.750	Bad Debt Expense		
	Total Collection and Transmission	\$ 74,267	\$ 67,036

(\$178,154)

Round Mountain Water and Sanitation District

2023 Amended Budget

		2023	Amended
		Budget	2023
			Budget
	<u>Treatment</u>		
90.110	Salaries and Wages	\$ 38,621	\$ 39,500
90.211	Employee Health Insurance Premiums	\$ 6,336	\$ 6,336
90.220	Employer Contributions	\$ 2,810	\$ 3,000
90.240	Professional Development	\$ 2,500	\$ 2,700
90.300	Purchased Service	\$ 3,000	\$ 4,000
90.322	Administrative and Legal	\$ 2,000	\$ -
90.340	Engineering	\$ 10,000	\$ 10,000
90.430	Repair and Maintenance Supplies	\$ 8,000	\$ 6,000
90.600	Operating Supplies	\$ 3,500	\$ 3,000
90.605	Fuel or Power for Pumping	\$ 18,000	\$ 22,500
90.620	Employee Clothing Allowance	\$ 750	\$ 750
90.730	Other Improvements and Construction	\$ 4,000	\$ -
90.740	Machinery and Equipment	\$ 10,000	\$ 400
	Total Treatment	\$ 109,517	\$ 98,186
	Total Wastewater Enterprise Expenditures	\$ 183,785	\$ 165,222
	System Maintenance Agreements Expenditures		
230	Water Tank Inspection Services	\$ 2,000	\$ 2,000
	Total Water Tank Inspection Services	\$ 2,000	\$ 2,000
	Debt Service Expenditures		
	CWRPDA		
236	CWRPDA - Principle	\$ 58,080	\$ 58,080
40.811	CWRPDA- Interest	18,783	18,783
	Total CWRPDA - Debt Service	\$ 76,863	\$ 76,863
	DOLA		
235	DOLA - Principal (Water System)	\$ 4,346	\$ 5,031
40.820	DOLA - Interest (Water System)	2,734	2,049
	Total DOLA - Debt Service	\$ 7,080	\$ 7,080
	Total System Maintenance Agreement and Debt Service	\$ 85,943	\$ 85,943
	Lease Purchase Agreements		
	Lease/Purchase - Principal (Real Estate)	\$ -	\$ -
40.806	Lease/Purchase - Interest (Real Estate)	-	-
	Total Lease Purchase Agreements	\$ -	\$ -
	Total Expenditures	\$ 1,058,046	\$ 1,254,656
	EXCESS OF REVENUE OVER (UNDER)		
	EXPENDITURES	\$ 89,020	\$ 224,895

\$18,563

Round Mountain Water and Sanitation District

2023 Amended Budget

		2023	Amended
		Budget	2023
			Budget
	FUNDS AVAILABLE - BEGINNING OF YEAR		
	FUNDS AVAILABLE - END OF YEAR	\$ 89,020	\$ 224,895