

ROUND MOUNTAIN WATER AND SANITATION

PUBLIC HEARING and BOARD OF DIRECTORS MEETING

THURSDAY, November 16, 2023

2:00 P.M. - 3rd Street Gallery Building Conference Room

In-person or via zoom - Please call for Invite to Zoom

PUBLIC HEARING

Call to Order

Roll Call

Pledge of Allegiance

Public input for those not on the agenda will be limited to 3 minutes.

PRESENTATION OF Proposed 2024 BUDGET

PRESENTATION of Rate Increase and Tap Fee Increase Proposal

Adjourn

BOARD OF DIRECTORS MEETING

Additions to the December 21, 2023, Board of Directors Meeting Agenda

Administrative Reports

1. Assistant District Manager - Peggy Quint
2. ORC - Steven Koch
3. District Manager - Dave Schneider

Consent Agenda

1. Approval of the Minutes of the October 19, 2023, Regular Board Meeting
2. Financial Report and Approval of Checks for October 2023

New Business

1. Resolution 2023-12 Approval of Resolution to Approve Mill Levy
2. Rate Increase Approval and Resolution 2023- 13
3. Resolution 2023 - 14 Approving CRA agreement
4. Resolution 2023- 17 to changes Rules and Regulations regarding Excavation Permit requirements for Tap Purchases
5. Tap Fee Increase Resolution 2023-15 Approval
6. Budget Approval Resolution 2023-16

Adjourn

Assistant District Manager Report

Attended an OEM meeting to keep the district up to date on communication on Web EOC which is a community information platform to share emergency notifications with others that are involved. It is not a public platform, but used amongst emergency personnel in the county, i.e., Public Health Nurse, Fire Department, Sheriff's Department, etc.

Carlan and Peggy participated in Trunk or Treat and handed out candy and canvas bags to Trick-or-Treaters on Main Street. Peggy was dressed as an Inmate who had been caught fishing in the poop ponds and Carlan was an inflatable Angry Chicken. It was a fun event, and we plan on being there next year. We also have a volunteer that is going to join us. Plans are in place for our Treasurer's costume! We were parked next to the Sheriff's Department and in front of Valley Ace Hardware's Frank-n-stein tent, which was a busy location! We passed out over 600 pieces of candy and about 50 canvas bags, which were welcomed by the adult trick-or-treaters. Good Public Relations event and didn't cost very much to participate.

The transition from Invoice Cloud to Xpress BillPay is going really well. Bank reconciliation is taking a fraction of the time that Invoice Cloud took and Carlan is able to send everything to Fromm for financials in the first few days of the month. We are on "real time" and that means payments made by office staff or customers reflect immediately to the customer's account. Deposits into the bank are clear and timely and easy to balance. We are extremely pleased with Xpress Bill Pay!

RMWSD office will be closed Thursday, November 23rd and Friday, November 24th for the Thanksgiving Holiday. Dave will be on vacation the full week and Peggy will be taking Personal Days on the 21st and 22nd. Carlan will hold down the office and the field techs will all be available in an emergency. Peggy will be just a phone call away if needed.

Happy Thanksgiving to you all!

ROUND MOUNTAIN WATER AND SANITATION

BOARD OF DIRECTORS MEETING

THURSDAY, October 19, 2023

2:00 P.M. - 3rd Street Gallery Building Conference Room

Call to Order at 2:03 p.m.

**Roll Call: Steve Lasswell, Randy Wilhelm, Charles Bogle (via zoom), Connie Thompson and Mark Dembosky.
RMWSD Staff: Dave Schneider, Peggy Quint, Carlan Cardenas, Steve Koch and Jackson Malcolm.
Guests: Tim Mullens and Mike Whalen, Colorado Retirement Association (CRA)**

Pledge of Allegiance led by Steve Lasswell

Additions to the November 16, 2023, Board of Directors Meeting Agenda

- 1. Public Hearing**
- 2. Budget and Rate Increase Approval and Resolutions**
- 3. Resolution approving CRA agreement**
- 4. Budget Amendment**
- 5. Resolution to changes Rules and Regulations regarding Excavation Permit requirements for Tap Purchases**
- 6. Resolution to approve mill levies.**

Administrative Reports

- 1. Assistant District Manager - Peggy Quint**
 - Caselle Conference Report - Very beneficial and well worth the trip. Every class was Caselle instructions and peer to peer was great! Business Services Online (BSO) is needed for 2023 Year End and W-2 and 1099s. This is IRS implementation of online filing that is mandatory.**
 - Xpressbillpay transition - Going very smooth! Better than expected! The on-site training was amazing! They went above and beyond to make sure we were online with "Real Time".**
 - Billing was processed with Xpressbillpay (XBP) instead of Invoice Cloud. Instead of a 3-day process, it took 30 minutes. This will save us staff time! Thank you, Board, for allowing us to attend.**
- 2. ORC - Steven Koch - Report is included in packet and update by Steven Koch**
- 3. District Manager - Dave Schneider**
 - Smith Well - the new pump has been ordered and should be delivered and installed by the end of the year.**
 - Solar Array - 1/3 of the system is down. Steel City Solar is coming next week to replace the inverter.**
 - Generator is still scheduled to arrive in early January 2024**
 - Reservoir - new estimate is now at \$2.7 million. RMWSD's responsibility of that cost is around \$1.5 million. Final Construction design documents. Dave requested to have them by the end of November. We would immediately go to bid and RFPs. We would do our own advertising around**

the first of the year with construction starting in the Spring. 20% contingency has been added to the cost.

- **WWTP - Demonstration application is complete and has been sent to Powell Water for review and the engineer's stamp. Powell Water is looking to partner with a small engineering firm as they are aware of the many districts that will be in this situation in just a few more years.**
- **Augmentation - Captured exchange in October. The end of October will most likely show 336-acre feet stored in Deweese. This is also the end of release time. The biggest hit our storage takes is evaporative loss until it freezes. We experience about 9-10-acre feet of evaporative loss.**
- **Tap Excavation Permit - The concept four years ago was that the excavation responsibility was on the property owner. Taps are not covered under our agreement. These need to be permitted by the Town of Westcliffe and the Town of Silver Cliff. The Rules and Regulations need to be changed to require an Excavation Permit prior to the purchase of a tap. This will also be added to the Tap Purchase Agreement document that the customer signs at the time of purchase. The verbiage needs to be consistent between the Towns and RMWSD. Both towns would need a warranty for a certain amount of time to cover incidents when there is an issue. Dave will present a resolution regarding this change to the Rules and Regulations.**

Consent Agenda

- 1. Approval of the Minutes of the September 21, 2023, Regular Board Meeting**
- 2. Financial Report and Approval of Checks for September 2023**

Motion to approve Consent Agenda: Connie Thompson, Seconded by Mark Dembosky, vote was unanimous.

New Business

- 1. Excuse Steve Lasswell and Charles Bogle from September 21, 2023, Board meeting
Motion: Randy Wilhelm Second: Connie Thompson Vote: 3-0 (Charles and Steve did not vote)**
- 2. Tap Transfer from K2 Builders at Lot #24 - 40 Kryptonite to K2 Builders at Lot #32 owned by Hal Shephard. Dennis Kelly, K2 Builders, is aware that there is a 4-year deadline for being "dried in" from tap purchase date. Dennis is planning on building for the Shepherds in the Spring of 2024. The builder is also the owner of the tap.
Motion to approve the transfer was made by Mark Dembosky Second by: Charles Bogle Vote: 5-0**

Old Business

- 1. Update on potential solar array on 40 acres - Attorney has reviewed the lease agreement and has suggested some changes. Dave will meet with Jeff Parker to go over those suggestions. Another company has shown some interest in the property as well. Their numbers look a bit better, but Dave will talk to them and see what they propose. We are only interested in leasing out the part of the property that we are not using. Steve suggested that if there are other companies interested, that Dave will update the board when he receives the information. Carl Hurst, Iconergy, stated at the SDA Conference that Pivot Energy is an reputable company.**

2. Colorado Retirement Association – Presentation to BOD - Mike Whalen and Tim Mullen

The presentation by Mike and Tim covered all aspects of Round Mountain’s request for a retirement plan for the benefit package for district employees. Board members will review the information packet and a decision will be made in November. Board members will receive a recommendation and a Resolution to approve at the November meeting.

- 3. Holman Capital – Public Sector Financing Solutions – Parker, CO - Dave has met with Lance Holman to discuss financing for the Pilot Plant Project (\$1.8 million). The original offer that the district received is no longer an option. Mr. Holman is more interested in financing the Reservoir Project than the Pilot Plant Project. His recommendation is to save our cash on hand and use it as collateral. The interest paid is about the same as the interest earned on our CSAFE account. United Business Bank (UBB) may be an option for a construction loan. Dave and Peggy are planning a meeting with UBB next week. Payment on that size of a loan would be about \$140k/year. We currently do not have the funds in our budget. DOLA is interested in working with RMWSD. DOLA has talked to CDPHE, and the State Engineers were favorable for us to build a full-size pilot plant. Randi Sneed at DOLA suggested that we apply for a DOLA Grant the first part of December. Dave and Randi will do a team presentation to the board of DOLA for the grant. DOLA feels this is a viable alternative to offer other districts that are or will be in the same situation as RMWSD. We have a \$1 million grant that was received several years ago, however, it cannot be used for a pilot plant project. Dave said that to receive a \$2 million grant would be unusual. Once the plant is approved, we could apply for funding.**

4. Budget and Rate Chart update and discussion

Dave suggested that the new building in the district should take most of responsibility of the cost of the new WWTP. Existing customers have paid for their wastewater system for the past 40 years. Even though part of the responsibility for the new WWTP is on existing customers, the biggest part of the cost should be on the new customers. Doubling the tap fees would increase the revenue to the point that the funds needed for a new WWTP would be covered. Projecting 20 new taps would bring in \$500K. A cost of \$27.K for water and wastewater taps is average for the state of Colorado. After Dave talked to DOLA, he still feels that system development fees should be used to build a new plant and reservoir. One recommendation was an increase of 6% in the water and wastewater rates. These are included in the budget amounts. Also raising the bulk water rate from .04/per gallon to .05/per gallon. This would increase our revenue by \$60K in water and wastewater and about \$10k in bulk water. Steve Lasswell stated that increasing the tap fees much above \$16K would scare developers from coming to our community. This discourages affordable housing in our towns. We will need \$800,000 to \$900,000 in system developments fees to generate the income to make payments on a loan the size we are considering. RMWSD has two significant projects that total about \$5 million. Dave recommends at least a 50% increase on the price of a tap, especially if the moratorium is lifted once a positive response is received from CDPHE the end of November. That way some revenue could be generated in the first two quarters of 2024. This increase would make our bottom line in the budget about \$600,000.

After lengthy discussion, the board decided to schedule a special meeting on Thursday, November 9, 2023, at 2:00 p.m. to discuss and finalize the rates and fees that will be presented at the Public Hearing on Thursday, November 16, 2023

Adjourn at 5:15 p.m.



ROUND MOUNTAIN WATER & SANITATION DISTRICT
Financial Statements
October 31, 2023
Unaudited

TREASURER'S REPORT

**ROUND MOUNTAIN WATER AND SANITATION DISTRICT
TREASURER'S REPORT**

October 31, 2023

Unaudited

Cash Balance at 10/31/23- C Safe	\$	2,273,420.00
Cash Balance at 10/31/23-United Business Bank	\$	164,852.33
		\$ 2,438,272.33

Beginning Balance - 10/1/23	\$	2,475,659.00
Plus: Deposits	\$	71,698.20
Less: Disbursements	\$	(119,766.38)
Interest	\$	10,681.51
		\$ 2,438,272.33

Ending Cash Balance at 10/31/23	\$	2,438,272.33
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Earmarked:

Unearned Revenue-Tap Fees	\$	(237,300.00)
Funds Available for Capital Improvements	\$	(497,900.00)
Tabor - Emergency Reserve	\$	(30,550.00)
Reservoir	\$	(1,000,000.00)
		\$ (1,765,750.00)

Net Cash Available*	\$	672,522.33
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Cash Flow -

January - Net Incoming	\$	18,179
February - Net Incoming	\$	44,328
March - Net Incoming	\$	8,769
April - Net Outgoing	\$	(21,178)
May - Net Outgoing	\$	(16,409)
June - Net Incoming	\$	13,907
July - Net Incoming	\$	124,793
August - Net Incoming	\$	90,170
September - Net Outgoing	\$	(79,307)
October - Net Outgoing	\$	(37,387)
YTD - thru 10/31/23	\$	145,864

BANK RECONCILIATION

Report Criteria:

Print Outstanding Checks and Deposits and Bank and Book Adjustments

First State Bank (Checking) (1)
October 31, 2023

Account: 102

Bank Account Number:

Bank Statement Balance:	164,852.33	Book Balance Previous Month:	202,128.58
Outstanding Deposits:	14,329.40	Total Receipts:	82,100.63
Outstanding Checks:	6,727.22	Total Disbursements:	111,774.70
Bank Adjustments:	.00	Book Adjustments:	.00
Bank Balance:	172,454.51	Book Balance:	172,454.51

Outstanding Deposits

Deposit Number	Deposit Amount	Deposit Number	Deposit Amount	Deposit Number	Deposit Amount	Deposit Number	Deposit Amount	
7	6,014.70	1275	2,862.15	1281	191.00			
9	4,268.05	1280	993.50					
							Total:	14,329.40

Deposits cleared: 67 items Deposits Outstanding: 5 items

Outstanding Checks

Check Number	Check Amount	Check Number	Check Amount	Check Number	Check Amount	Check Number	Check Amount	
101	15.48	7779	11.17	8309	15.00	8510	60.00	
102	15.48	7780	5.51	8316	15.25	8511	65.00	
7320	31.20	7825	90.00	8317	10.19	8513	1,301.89	
7387	12.06	7832	1.87	8328	.39	8516	100.00	
7394	15.00	7837	.99	8442	100.00	8517	146.95	
7428	3.40	7844	6.40	8454	119.30	8518	903.87	
7429	15.00	7920	90.00	8458	186.00	8519	84.00	
7439	15.00	7956	15.00	8501	100.00	8521	167.60	
7452	15.00	8126	100.00	8502	137.30	8523	687.50	
7467	7.12	8255	68.80	8504	30.42	8524	83.20	
7472	11.60	8298	1.87	8505	63.80	8525	291.11	
7473	5.27	8302	15.00	8506	196.00	8526	952.88	
7476	6.87	8305	11.06	8508	56.00	8527	41.36	
7648	148.90	8308	6.26	8509	70.90			
							Total:	6,727.22

Checks cleared: 120 items Checks Outstanding: 55 items

Bank Adjustments

No bank adjustments found!



Statement Period: 10/01/2023 To 10/31/2023

Account Number: CORE XX-XXXXX25-02

5975 S. Quebec St, Suite 330
Centennial, CO 80111

(303) 296-6340
(800) 541-2953
FAX: (303) 658-3136
www.csafe.org/

ROUND MOUNTAIN WATER & SANITATION DISTRICT - CORE

59000 HWY 69 NORTH
Westcliffe, CO 81252
U.S.A.

Statement Summary

Beginning Balance	\$2,262,773.88		
Purchases	\$0.00	7 Day Average	5.54 %
Shares Purchased		Monthly Average	5.53 %
Redemptions	\$0.00	YTD Interest	\$73,420.00
Shares Redeemed			
Interest Distributed	\$10,646.12		
Month End Balance	\$2,273,420.00		
Month End Shares Owned	1,136,710.00		

Transaction Summary

Date	Type	Amount	Shares	Market Value
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Net Transactions: \$0.00

STATEMENT OF NET POSITION

Round Mountain Water and Sanitation District

STATEMENT OF NET POSITION

October 31, 2023

Unaudited

ASSETS

Current Assets

Cash and Cash Equivalents	\$	2,448,877
Restricted Cash		33,364
Property Taxes Receivable		1,155
Accounts Receivable		121,618
Project Loan Fund Receivable		341,553
Prepaid Expenses		10,275
Inventory		94,282
Total Current Assets	\$	3,051,124

Long Term Assets

Property, Plant & Equipment	\$	7,350,419
Land, Rights of Way, etc.		1,002,024
Water Source of Supply		1,252,402
Accumulated Depreciation		(4,348,224)
Total Long Term Assets	\$	5,256,621

TOTAL ASSETS

\$ 8,307,745

LIABILITIES AND NET POSITION

Current Liabilities

Accounts Payable	\$	3,851
Warranty Deposits		33,202
Customer Deposits		312,200
Accrued Expenses		20,483
Total Current Liabilities	\$	369,736

Noncurrent Liabilities

Project Loan	\$	1,208,539
Long-term Debt		35,935
Total Noncurrent Liabilities	\$	1,244,474
Total Liabilities	\$	1,614,210

Deferred Inflows of Resources

Deferred Revenue - Property Taxes	\$	1,155
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NET POSITION

Net Position - 1/1/23	\$	6,431,784
Revenue Over (Under) Expenditures at 10/31/23		260,596

TOTAL LIABILITIES AND NET POSITION

\$ 8,307,745

BUDGET VS ACTUAL

Round Mountain Water and Sanitation District

BUDGET VS ACTUAL - GAAP Basis

For the Ten Months Ended October 31, 2023

Unaudited

	2023 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 83%)
REVENUE				
<u>Tax Revenue</u>				
General Property Taxes	\$ 52,866	\$ 51,714	\$ (1,152)	98%
Specific Ownership Taxes	5,500	6,184	684	112%
Total Tax Revenue	<u>\$ 58,366</u>	<u>\$ 57,898</u>	<u>\$ (468)</u>	<u>99%</u>
<u>Enterprise Revenue</u>				
<u>Water Revenue</u>				
Metered Sales to General Customers	\$ 475,000	\$ 434,011	\$ (40,989)	91%
Sales of Raw Water	4,000	-	(4,000)	0%
Water Vendor Sales	45,000	71,666	26,666	159%
Late Charges	4,500	6,052	1,552	134%
Total Water Revenue	<u>\$ 528,500</u>	<u>\$ 511,729</u>	<u>\$ (16,771)</u>	<u>97%</u>
<u>Sewer Revenue</u>				
Sales to Customers	\$ 545,000	\$ 459,287	\$ (85,713)	84%
Late Charges	4,500	6,051	1,551	134%
Total Sewer Revenue	<u>\$ 549,500</u>	<u>\$ 465,338</u>	<u>\$ (84,162)</u>	<u>85%</u>
<u>Connection Charges</u>				
Water Tap Connection Charges	\$ -	\$ 400	\$ 400	0%
Sewer Tap Connection Charges	-	200	200	0%
Total Connection Charges	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 600</u>	<u>0%</u>
<u>Contributed Capital</u>				
Water Tap/ System Development Fee	\$ -	\$ 5,500	\$ 5,500	0%
Sewer Tap/ System Development Fee	-	5,000	5,000	0%
Total Contributed Capital	<u>\$ -</u>	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>0%</u>
<u>Miscellaneous Revenue</u>				
Fines and Forfeits	\$ 3,500	\$ 3,575	\$ 75	102%
Earnings on Deposits and Investments	6,000	74,606	68,606	1243%
Gain/ Loss Assets	-	1,500	1,500	0%
Administrative Services (Other)	1,200	16,780	15,580	1398%
Total Miscellaneous Revenue	<u>\$ 10,700</u>	<u>\$ 96,461</u>	<u>\$ 85,761</u>	<u>902%</u>
Total Enterprise Revenue	<u>\$ 1,088,700</u>	<u>\$ 1,084,628</u>	<u>\$ 172,598</u>	<u>100%</u>
<u>Grants and Loans</u>				
Grant Proceeds	\$ -	\$ 176,670	\$ 176,670	0%
Loan Proceeds	-	-	-	0%
Total Grants and Loans	<u>\$ -</u>	<u>\$ 176,670</u>	<u>\$ 176,670</u>	<u>0%</u>
Total Revenue	<u>\$ 1,147,066</u>	<u>\$ 1,319,196</u>	<u>\$ 172,130</u>	<u>115%</u>
EXPENDITURES				
<u>RMWSD District Expenditures</u>				
<u>Salaries and Benefits</u>				
Salaries and Wages	\$ 40,860	\$ 32,780	\$ 8,080	80%
Employee Health Insurance Premiums	3,168	5,113	(1,945)	161%
Employer Contributions	1,817	2,573	(756)	142%
Total Salaries and Benefits	<u>\$ 45,845</u>	<u>\$ 40,466</u>	<u>\$ 5,379</u>	<u>88%</u>
<u>Professional Services</u>				
Legal and Clerical, etc.	\$ 1,000	\$ 525	\$ 475	53%
Engineering	-	-	-	0%
Total Professional Services	<u>\$ 1,000</u>	<u>\$ 525</u>	<u>\$ 475</u>	<u>53%</u>
<u>General Administration</u>				
Professional Development	\$ 1,500	\$ 2,329	\$ (829)	155%
Director Fees	12,000	5,100	6,900	43%
Auditing	18,000	51,115	(33,115)	284%
Election Expenses	2,000	33	1,967	2%
Postage	500	441	59	88%
Publicity, Subscription and Dues	200	163	37	82%
Printing, Duplicating, etc.	250	-	250	0%
County Treasurer's Collection Fee	2,800	2,586	214	92%
Travel Meetings	2,500	563	1,937	23%
Supplies	500	60	440	12%
Total General Administration	<u>\$ 40,250</u>	<u>\$ 62,390</u>	<u>\$ (22,140)</u>	<u>155%</u>
Total RMWSD District Expenditures	<u>\$ 87,095</u>	<u>\$ 103,381</u>	<u>\$ (16,286)</u>	<u>119%</u>

Round Mountain Water and Sanitation District

BUDGET VS ACTUAL - GAAP Basis

For the Ten Months Ended October 31, 2023

Unaudited

	2023 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 83%)
Administration and General Expenditures				
<u>Salaries and Benefits</u>				
Salaries and Wages	\$ 182,428	\$ 153,024	\$ 29,404	84%
Employee Health Insurance Premiums	28,512	23,240	5,272	82%
Employer Contributions	13,500	12,007	1,493	89%
Total Salaries and Benefits	<u>\$ 224,440</u>	<u>\$ 188,271</u>	<u>\$ 36,169</u>	<u>84%</u>
<u>Professional Services</u>				
Purchased Services	\$ 2,000	\$ 5,118	\$ (3,118)	256%
Legal Services	2,000	369	1,631	18%
Other Professional Services	47,500	53,044	(5,544)	112%
Total Professional Services	<u>\$ 51,500</u>	<u>\$ 58,531</u>	<u>\$ (7,031)</u>	<u>114%</u>
<u>General Administration</u>				
Professional Development	\$ 3,000	\$ 4,580	\$ (1,580)	153%
Utility Services	20,000	15,746	4,254	79%
Building Rents	18,000	11,250	6,750	63%
Insurance- Workers Comp and P&L	25,000	21,368	3,632	85%
Postage	1,000	3,037	(2,037)	304%
Publicity, Subscription and Dues	7,500	2,760	4,740	37%
Printing, Duplicating, etc.	5,300	3,857	1,443	73%
Travel and Meetings	5,000	3,605	1,395	72%
Supplies	6,500	8,684	(2,184)	134%
Office Equipment	5,000	6,638	(1,638)	133%
Miscellaneous Expense	3,000	560	2,440	19%
Total General Administration	<u>\$ 99,300</u>	<u>\$ 82,085</u>	<u>\$ 17,215</u>	<u>83%</u>
Total Administration and General Expenditures	<u>\$ 375,240</u>	<u>\$ 328,887</u>	<u>\$ 46,353</u>	<u>88%</u>
Water Enterprise Expenditures				
<u>Transmission and Distribution</u>				
Salaries and Wages	\$ 35,252	\$ 32,698	\$ 2,554	93%
Employee Health Insurance Premiums	6,336	5,640	696	89%
Employer Contributions	2,810	2,566	244	91%
Purchased Services	8,000	3,953	4,047	49%
Engineering	2,000	-	2,000	0%
Repair and Maintenance Supplies	30,000	46,165	(16,165)	154%
Operating Supplies	4,000	4,652	(652)	116%
Water Vendor	1,800	-	1,800	0%
Other Improvements and Construction	4,000	184,367	(180,367)	4609%
Bad Debt Expense Water	-	-	-	0%
Machinery and Equipment	10,000	331	9,669	3%
Total Transmission and Distribution Expenditures	<u>\$ 104,198</u>	<u>\$ 280,372</u>	<u>\$ (176,174)</u>	<u>269%</u>
<u>Source of Supply</u>				
Salaries and Wages	\$ 35,252	\$ 32,698	\$ 2,554	93%
Employee Health Insurance Premiums	6,336	5,640	696	89%
Employer Contributions	2,810	2,566	244	91%
Purchased Services	3,000	4,925	(1,925)	164%
Administrative and Legal	30,000	11,700	18,300	39%
Engineering	25,000	42,439	(17,439)	170%
Repair and Maintenance Supplies	3,500	11,681	(8,181)	334%
Operating Supplies	4,000	2,051	1,949	51%
Fuel or Power for Pumping	30,000	25,604	4,396	85%
Land, Easements, Rights-of-Way	5,000	-	5,000	0%
Other Improvements and Construction	4,000	113	3,887	0%
Machinery and Equipment	10,000	331	9,669	3%
Total Professional Services- Source of Supply	<u>\$ 158,898</u>	<u>\$ 139,748</u>	<u>\$ 19,150</u>	<u>88%</u>
<u>Water Treatment</u>				
Salaries and Wages	\$ 35,252	\$ 32,698	\$ 2,554	93%
Employee Health Insurance Premiums	6,336	5,640	696	89%
Employer Contributions	2,810	2,566	244	91%
Professional Development	1,500	2,717	(1,217)	181%
Purchased Services	3,500	3,450	50	99%
Repair and Maintenance Supplies	3,000	3,891	(891)	130%
Operating Supplies	3,500	2,185	1,315	62%
Employee Clothing Allowance	750	726	24	97%

Round Mountain Water and Sanitation District

BUDGET VS ACTUAL - GAAP Basis

For the Ten Months Ended October 31, 2023

Unaudited

	2023 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 83%)
Other Improvements and Construction	4,000	-	4,000	0%
Machinery and Equipment	10,000	331	9,669	3%
Total Water Treatment	\$ 70,648	\$ 54,204	\$ 16,444	77%
Total Water Enterprise Expenditures	\$ 333,744	\$ 474,324	\$ (140,580)	142%
Wastewater Enterprise Expenditures				
<u>Collection and Transmission</u>				
Salaries and Wages	\$ 35,252	\$ 32,698	\$ 2,554	93%
Employee Health Insurance Premiums	6,336	5,640	696	89%
Employer Contributions	2,810	2,566	244	91%
Purchased Service	4,000	5,133	(1,133)	128%
Repair and Maintenance Supplies	2,500	6,794	(4,294)	272%
Operating Supplies	3,500	2,100	1,400	60%
Fuel or Power for Pumping	2,500	1,916	584	77%
Bad Debt Expense Sewer	-	-	-	0%
Other Improvements and Construction	4,000	-	4,000	0%
Machinery and Equipment	10,000	331	9,669	3%
Total Collection and Transmission	\$ 70,898	\$ 57,178	\$ 13,720	81%
<u>Treatment</u>				
Salaries and Wages	\$ 35,252	\$ 32,699	\$ 2,553	93%
Employee Health Insurance Premiums	6,336	5,640	696	89%
Employer Contributions	2,810	2,566	244	91%
Professional Development	2,500	2,675	(175)	107%
Purchased Service	3,000	3,754	(754)	125%
Administrative and Legal	2,000	-	2,000	0%
Engineering	10,000	-	10,000	0%
Repair and Maintenance Supplies	8,000	4,636	3,364	58%
Operating Supplies	3,500	2,441	1,059	70%
Fuel or Power for Pumping	18,000	18,530	(530)	103%
Employee Clothing Allowance	750	726	24	97%
Other Improvements and Construction	4,000	-	4,000	0%
Machinery and Equipment	10,000	331	9,669	3%
Total Treatment	\$ 106,148	\$ 73,998	\$ 32,150	70%
Total Wastewater Enterprise Expenditures	\$ 177,046	\$ 131,176	\$ 45,870	74%
<u>System Maintenance Agreements Expenditures</u>				
Water Tank Inspection Services	\$ 2,000	\$ -	\$ 2,000	0%
Total Water Tank Inspection Services	\$ 2,000	\$ -	\$ 2,000	0%
<u>Debt Service Revenue Expenditures</u>				
<u>DOLA</u>				
DOLA - Principal (Water System)	\$ 4,346	\$ 5,031	\$ (685)	116%
DOLA - Interest (Water System)	2,734	2,049	685	75%
Total DOLA - Debt Service	\$ 7,080	\$ 7,080	\$ -	100%
<u>CWRPDA</u>				
CWRPDA - Principal	\$ 58,080	\$ 58,080	\$ -	100%
CWRPDA - Interest	18,783	18,783	-	100%
Total CWRPDA - Debt Service	\$ 76,863	\$ 76,863	\$ -	100%
Total System Maintenance Agreement and Debt Service	\$ 85,943	\$ 83,943	\$ 2,000	98%
Total Expenditures	\$ 1,059,068	\$ 1,121,711	\$ (62,643)	106%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 87,998	\$ 197,485	\$ 109,487	
Add Back: Principal Payments on Debt		\$ 63,111		
NET EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		\$ 260,596		



Date: 09/27/2023 - 10/26/2023

No. Trips: 586

Volume (Gallons): 237,864

Revenue: \$9,514.54

Revenue by Customer - Summary

Customer Name	Total Trips	Total Volume	Total Revenue
Adam McSwain	4	532	\$21.28
Adam Weaver	3	835	\$33.40
Aden Troyer	7	560	\$22.40
Alan Clark	2	370	\$14.80
Allen Brunke	1	280	\$11.20
Andreas Scherer	6	2,100	\$84.00
Anthony Wheeler	8	4,325	\$173.00
Auden Aranda	2	560	\$22.40
Barb Wagers	1	200	\$8.00
Bart Pikarsky	1	225	\$9.00
Benjamin Worley	3	855	\$34.20
Bill Holmes	4	1,620	\$64.80
Blake Russell	1	423	\$16.92
Bob Comer	1	190	\$7.60
Bob Lightman	14	3,129	\$125.15
Bob Lynch	1	275	\$11.00
Brady Johnson	1	275	\$11.00
Bria Roth	2	472	\$18.88
Brian Barker	2	845	\$33.80
Brian Hammer	4	950	\$38.00
Brian Maddalena	2	265	\$10.60
Bruce Allen Dannels	5	1,425	\$57.00
Bruce McHugh	1	100	\$4.00
Bruce Willette	1	700	\$28.00
Bryce Roscoe	27	3,680	\$147.20
Bud Layman	5	1,250	\$50.00
C. D. Hibbard	1	225	\$9.00
Cecil McDonald	5	475	\$19.00
Chad Weimer	6	1,710	\$68.40
Chris Bryson	3	1,350	\$54.00
Chris LeCuyer	6	1,200	\$48.00
Dan Viet	3	840	\$33.60
Dan Wilroy	6	1,910	\$76.40
Daniel Kriegh	1	280	\$11.20
Daryl Burks	5	1,305	\$52.20

Customer Name	Total Trips	Total Volume	Total Revenue
Dave Cruickshank	20	19,773	\$790.91
David Barnett	10	5,250	\$210.00
David Bosley	8	1,359	\$54.36
David Pollat	2	850	\$34.00
David Quade	5	1,712	\$68.48
David Salyers	3	985	\$39.40
Dean Plank	1	300	\$12.00
Debra Whiteing	3	640	\$25.60
Derick Oquist	1	100	\$4.00
Donald Byerly	3	1,020	\$40.80
Doug Bayer	4	1,125	\$45.00
Douglas Craker	7	2,400	\$96.00
Dustin Asling	1	425	\$17.00
Dwayne Johnson	5	287	\$11.48
Francis Graham	2	570	\$22.80
Frank Hughes	1	333	\$13.32
Frank Sterioti	7	1,400	\$56.00
Glenn Haffly	4	1,060	\$42.40
Ian Schaul	3	825	\$33.00
James Collins - CO	3	859	\$34.36
James Collins-TX	2	140	\$5.60
James Patterson	3	475	\$19.00
Jared McClain	1	175	\$7.00
Jason Mast	10	2,800	\$112.00
Jeannie Lightheart	1	331	\$13.24
Jeff Seley	1	350	\$14.00
Jeremiah Huelsman	9	2,700	\$108.00
Jeremy Baxley	9	2,485	\$99.40
Jerry Bersche	1	255	\$10.20
Jerry Gomez	2	709	\$28.36
Jesse Gipe	4	7,840	\$313.60
Jim Fox	4	780	\$31.20
Jim Luman	1	320	\$12.80
Jim Wilde	9	1,732	\$69.28
Joe Swanson	7	875	\$35.00
John Laughrey	1	360	\$14.40
John Sears	1	300	\$12.00
Jon Oldfield	12	4,520	\$180.80
Jonathan Sargent	5	471	\$18.84

Customer Name	Total Trips	Total Volume	Total Revenue
Joseph Delo	5	1,400	\$56.00
Kagan and Son LLC	1	350	\$14.00
Kevin Taylor	1	200	\$8.00
Kim Tattle	1	150	\$6.00
Larea Oldaker	5	895	\$35.80
Larry Barnes	8	1,650	\$66.00
Lee Thomas	2	1,230	\$49.20
Linda and John Miller	3	844	\$33.76
Lisa Monday	5	1,442	\$57.68
Lisa Raby	9	5,322	\$212.88
Lisa Trujillo	11	4,400	\$176.00
Lloyd Mondragon	5	560	\$22.40
Lorena Brown	1	280	\$11.20
Louis Passon & Shannon McLanis	2	570	\$22.80
Luke Hauf	2	400	\$16.00
Margaret Stipanovic-Taylor	4	1,100	\$44.00
Mark Medina	2	640	\$25.60
Maynard Mast	15	4,217	\$168.68
Michael Viglino	2	460	\$18.40
Mike Foulk	2	265	\$10.60
Mike Heuss	5	1,280	\$51.20
Misty Atnip	3	950	\$38.00
Neal Williamson	3	990	\$39.60
Pat Hines	10	2,100	\$84.00
Paul Cruzen	3	460	\$18.40
Phillip Desmond	17	4,930	\$197.20
Richard Abbott	2	283	\$11.32
Rob & Reba Ziarnick	1	485	\$19.40
Ronald Lozenski	2	360	\$14.40
Rory Cooke	4	1,680	\$67.20
Sarah Hope	4	1,055	\$42.20
Sean Mendoza	9	2,840	\$113.60
Seifert Enterprises	6	24,000	\$960.00
Shane O'Neil	1	300	\$12.00
Shawn Gaide	1	1,900	\$76.00
Shawn Shannon	7	2,734	\$109.36
Stephen Michael	20	3,825	\$153.00
Steve McClelland	1	90	\$3.60
Steve Peterman	4	445	\$17.80

Customer Name	Total Trips	Total Volume	Total Revenue
Steve Piburn	3	2,475	\$99.00
Steve Shugart	4	1,300	\$52.00
Stuart Short	1	200	\$8.00
Sue Roberson	6	5,225	\$209.00
Susan Van Matre	3	810	\$32.40
Thad Miner	2	550	\$22.00
Todd Camper & Dan Gundlach	4	800	\$32.00
Tony Caporali	2	560	\$22.40
Travis York	1	150	\$6.00
Valerie Jennings	6	1,575	\$63.00
Victor Viglino	1	250	\$10.00
Wes Taylor	1	200	\$8.00
Westcliffe Meats	30	37,050	\$1,482.00
Yoanny Santos Martin	12	5,010	\$200.40

2023 DELINQUENT ACCOUNT ACTIVITY				
	30 DAYS		60 DAYS	90 DAYS
JANUARY	\$ 10,030.87		\$ 3,526.03	\$ 1,233.01
FEBRUARY	\$ 2,394.75		\$ -	\$ 1,173.75
MARCH	\$ 14,482.19		\$ 120.30	\$ 1,215.70
APRIL	\$ 10,342.05		\$ 2,239.17	\$ 79.20
MAY	\$ 9,026.48		\$ 1,357.90	\$ 416.50
JUNE	\$ 9,579.80		\$ 1,066.11	\$ 326.30
JULY	\$ 1,640.30		\$ 2,489.47	\$ 334.28
AUGUST	\$ 16,272.12		\$ 1,462.90	\$ 863.61
SEPTEMBER	\$ 14,004.57		\$ 2,490.26	\$ 845.28
OCTOBER	\$ 31,554.04		\$ 1,936.07	\$ 888.48
NOVEMBER				
DECEMBER				

DIFFICULT DELINQUENT ACCOUNTS			NOTES
NAME	ACCT #	BALANCE	
Judith Hicks	395.01	\$ 1,413.10	Account is more than 180 days late.
Adam Gelbart	8017.01	\$ 60.16	Removed \$180.00 in late fees and final billed and closed the account.
Zachary Kay	8020.20	\$ 281.61	Account is more than 180 days late.
Aimee Carnes	8080.02	\$ 377.52	Account is more than 180.00 days late.
Maravi, Kari Ann	2.03	\$ 415.80	Account is 90 days late and will receive a shut-off notice.
Langford Tony	98.00	\$ 373.20	Account is 90 days late and will receive a shut-off notice.
Salbato Jason	614.01	\$ 285.00	Account is 90 days late and will receive a shut-off notice.

ROUND MOUNTAIN WATER AND SANITATION DISTRICT

RESOLUTION 2023 - 12

RESOLUTIONS TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ROUND MOUNTAIN WATER AND SANITATION DISTRICT, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Round Mountain Water and Sanitation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 16, 2023, and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes from property tax revenue is \$61,546.91 and;

WHEREAS, the 2023 valuation for assessment for the Round Mountain Water and Sanitation District, as certified by the County Assessor is \$24,628,615.

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

Section 1. That for the purpose of meeting all general operating expenses of the Round Mountain Water and Sanitation District during the 2024 budget year, there is hereby levied a tax of 2.499 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 2. That the Treasurer is hereby authorized and directed to either immediately certify to the County Commissioners of Custer County, Colorado, the mill levies for the Round Mountain Water and Sanitation District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Custer County, Colorado, the mill levies for the Round Mountain Water and Sanitation District as hereinabove determined and set based upon the final (December) certification of valuation from the County Assessor.

ADOPTED, this 16th day of November 2023.

Charles Bogle, Chairman

Steve Lasswell, Vice-Chairman

RESOLUTION 2023-13
APPROVAL OF WATER AND WASTEWATER RATE AND
FEE INCREASES EFFECTIVE JANUARY 1, 2024

WHEREAS, the Board of Directors has determined that it is necessary to increase revenues to cover budgeted current year expenditures and future expenditures, and

WHEREAS, the Board held a public meeting on November 16th, 2023 to discuss the various proposed changes to the fees and fee structures, and

WHEREAS, posting of the meeting was made, 30-days in advance in accordance with statutes governing the right of those to be impacted to have input into the discussion, and in addition to the minimum requirements, the District also included notice of the meeting on its website, and

WHEREAS, the Board has fiduciary responsibilities to manage the District prudently and is authorized by various statutes to change fees and charges for services, as the Board determines to be in the best interests of the District, it's rate payers, and bond holders.

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

To approve the fee and rate changes to "Appendix A - Water and Wastewater Rates and Fees, Effective January 1, 2024" as attached to this resolution.

These rate and fee changes are to take effect January 1, 2024.

ADOPTED this 16th day of November 2023

Charles Bogle, Chairman

ATTEST:

Steve Lasswell, Vice-Chair

WATER AND WASTEWATER RATES AND FEES

EFFECTIVE JANUARY 1, 2024

WATER SERVICE

	IN-DISTRICT	OUT OF DISTRICT	*WHEN IN USE* GARDEN TAP IN-DISTRICT RATE
MINIMUM MONTHLY FEE	\$31.00	\$46.50	
TIERED USAGE/GALLONS FEE			
0 - 5,000	\$3.40	\$5.00	
5,000 - 10,000	\$3.80	\$5.60	
10,000 - 20,000	\$4.00	\$6.00	
20,000 - 30,000	\$4.30	\$6.50	
30,000 - 50,000	\$4.60	\$6.90	
50,000 - 100,000	\$4.90	\$7.30	
100,000 +	\$5.30	\$8.00	

WASTEWATER SERVICE

	IN DISTRICT	OUT OF DISTRICT	
ERU* MONTHLY FEE	\$36.50	\$54.80	*Equivalent Residential Unit
USAGE/GALLONS FEE - Capped at 5,000 gallons per ERU			
PER 1,000 GALLONS FEE	\$4.10	\$6.20	

BULK WATER SALES

SET UP FEE	\$35.00
PER GALLON FEE	.05

OTHER CHARGES

DISCONNECT/RECONNECT FEE	\$50.00
OFF CYCLE METER READING	\$20.00
INSUFFICIENT FUNDS CHARGE	\$35.00
FEE FOR FILING LIEN	\$150.00
DELINQUENT BILLING FEE	\$15.00/MO
UNAUTHORIZED DISCHARGE FINE	\$1,000/DAY
UNAUTHORIZED USE FINE	\$250/DAY

**ROUND MOUNTAIN WATER AND SANITATION DISTRICT
RESOLUTION NUMBER 2023-14**

**A RESOLUTION TO ADOPT A RETIREMENT PLAN PROVIDED BY THE
COLORADO RETIREMENT ASSOCIATION**

WHEREAS, It has been determined by the Board of the Round Mountain Water and Sanitation District that it is in the best interest of the District's employees to provide for their retirement under certain terms and conditions: and

WHEREAS, it has been deemed advantageous to the District to participate in the Colorado Retirement Association due to the large number of counties, municipalities, and special districts in Colorado that have collectively joined together to adopt a retirement system, providing a retirement plan that is both effective and affordable.

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

Effective January 1, 2024, the Round Mountain Water and Sanitation District elects to join the Colorado Retirement Association as an Association Member and adopts, as a Participating Employer, the Colorado Retirement Association Deferred Compensation Plan and Trust Agreement, providing access to their 401(a) Money Purchase Pension Plan and 457(b) Deferred compensation plan.

ADOPTED, this 16th day of November 2023

ATTEST:

Charles Bogle, Chairman

Steve Lasswell, Vice Chair