

**ROUND MOUNTAIN WATER AND SANITATION DISTRICT**

**RESOLUTION NUMBER 2023-16**

**RESOLUTION TO ADOPT BUDGET**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE ROUND MOUNTAIN WATER AND SANITATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE 1<sup>ST</sup> DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.**

**WHEREAS, the Board of Directors of the Round Mountain Water and Sanitation District has appointed David Schneider, District Manager and Peggy Quint, Assistant District Manager, to prepare and submit a proposed budget to said governing body at the proper time, and;**

**WHEREAS, David Schneider and Peggy Quint have submitted a proposed budget to this governing body on September 21, 2023 for its consideration, and;**

**WHEREAS, upon due and proper notice published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on Thursday, November 16, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;**

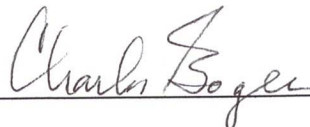
**WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.**

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

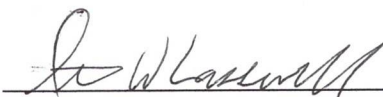
**Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved, and adopted as the budget of the Round Mountain Water and Sanitation District for the year stated above.**

**Section 2. That the budget hereby approved and adopted shall be signed by the Chairman and the Vice-Chair and made a part of the public records of the District.**

**ADOPTED, this 16<sup>th</sup> day of November 2023**



**Charles Bogle, Chairman**



**Steve Lasswell, Vice-Chair**



**2024 Budget**

		2022	Actual	2023	2023	2024
		Budget	12/31/2022	Budget	Year to Date	Budget
<b>REVENUE</b>						
<b>Acct #</b>	<b>Tax Revenue</b>					
311	General Property Taxes	\$ 43,998	\$ 52,436	\$ 52,886	\$ 48,532	\$ 61,000
312	Specific Ownership Taxes	5,500	7,463	5,500	4,012	5,500
	Total Tax Revenue	\$ 49,498	\$ 59,899	\$ 58,386	\$ 52,544	\$ 66,500
<b>Enterprise Revenue</b>						
<u>Water Revenue</u>						
340	Metered Sales to General Customers	\$ 455,000	\$ 448,296	\$ 475,000	\$ 294,375	\$ 504,000
342	Sales of Raw Water	4,000	-	\$ 4,000	\$ -	\$ -
341	Water Vendor Sales	35,000	49,896	\$ 45,000	\$38,042	\$85,000
345	Late Charges	2,500	4,710	\$ 4,500	\$ 3,889	\$ 7,800
	Total Water Revenue	\$ 496,500	\$ 502,901	\$ 528,500	\$ 336,307	\$ 596,800
<u>Sewer Revenue</u>						
346	Sales to Customers	\$ 624,000	\$ 528,368	\$ 545,000	\$ 314,761	\$ 578,000
349	Late Charges	2,500	-	\$ 2,250	\$ -	\$ -
	Total Sewer Revenue	\$ 626,500	\$ 528,368	\$ 547,250	\$ 314,761	\$ 578,000
<u>Connection Charges</u>						
343	Water Tap Connection Charges	\$ 800	\$ 4,900	\$ -	\$ 400	\$ 12,000
347	Sewer Tap Connection Charges	-	1,500	\$ -	\$ 200	\$ 8,000
	Total Connection Charges	\$ 800	\$ 6,400	\$ -	\$ 600	\$ 20,000
<u>Contributed Capital</u>						
344	Water Tap/ System Development Fee	\$ 11,000	\$ -	\$ -	\$ 5,500	\$ 280,000
348	Sewer Tap/ System Development Fee	-	-	\$ -	\$ 5,000	\$ 270,000
	Total Contributed Capital	\$ 11,000	\$ -	\$ -	\$ 10,500	\$ 550,000
<u>Miscellaneous Revenue</u>						
351	Fines and Forfeits	\$ 3,500	\$ 2,830	\$ 3,500	\$ 2,735	\$ 3,500
361	Earnings on Deposits and Investments	550	3,636	\$ 6,000	\$ 33,856	\$ 50,000
362	Rents and Royalties	-	5,500	\$ -	\$ -	\$ -
363	Gain/ Loss Assets	-	824,720	\$ -	\$ -	\$ -
368	Administrative Services (Other)	1,200	5,566	\$ 1,200	\$ 3,990	\$ 2,500
	Total Miscellaneous Revenue	\$ 5,250	\$ 842,252	\$ 10,700	\$ 40,580	\$ 56,000
<u>Grants and Loans</u>						
	Grant Proceeds	\$ 3,275,000	\$ 228,690	\$ 1,151,250	\$ -	\$ -
	Loan Proceeds	2,651,000	-	\$ 1,300,000	\$ 744,297	\$ -
	Total Grants and Loans	\$ 5,926,000	\$ 228,690	\$ 2,451,250	\$ 744,297	\$ -
	<b>Total Enterprise Revenue</b>	\$ 7,066,050	\$ 1,879,921	\$ 1,086,450	\$ 702,748	\$ 1,800,800
	<b>Total Revenue</b>	\$ 7,115,548	\$ 1,939,820	\$ 1,144,836	\$ 1,499,589	\$ 1,867,300
<b>EXPENDITURES</b>						
<b>RMWSD District Expenditures</b>						
<u>Salaries and Benefits</u>						
45.110	Salaries and Wages	\$ 18,240	\$ 17,143	\$ 27,202	\$ 12,116	\$ 36,611
45.211	Employee Health Insurance Premiums	2,904	3,074	\$ 3,056	\$ 2,188	\$ 5,300
45.220	Employer Contributions	1,400	1,363	\$ 1,400	\$ 951	\$ 2,200
	Total Salaries and Benefits	\$ 22,544	\$ 21,580	\$ 31,658	\$ 15,255	\$ 44,110
<u>Professional Services</u>						
45.322	Legal and Clerical	\$ 1,000	\$ 82	\$ 1,000	\$ 1,000	\$ 1,000
45.340	Engineering	500	-	\$ -	\$ -	\$ -
	Total Professional Services	\$ 1,500	\$ 82	\$ 1,000	\$ 1,000	\$ 1,000
<u>General Administration</u>						
45.240	Professional Development	\$ 2,000	\$ -	\$ 1,500	\$ 405	\$ 1,500
45.311	Director Fees	12,000	6,800	\$ 12,000	\$ 3,800	\$ 12,000
45.320	Auditing	12,000	11,929	\$ 13,000	\$ 13,000	\$ 25,000
45.414	Election Expenses	1,000	-	\$ 2,000	\$ 244	\$ 2,000
45.511	Insurance (PO E&O)	1,700	-	\$ -	\$ -	\$ -

**2024 Budget**

		2022	Actual	2023	2023	2024
		Budget	12/31/2022	Budget	Year to Date	Budget
45.530	Postage	400	-	\$ 500	\$ -	\$ 500
45.540	Publicity, Subscription and Dues	200	312	\$ 200	\$ 117	\$ 200
45.550	Printing, Duplicating, etc.	250	-	\$ 250	\$ -	\$ 250
45.560	County Treasurer's Collection Fee	2,500	2,388	\$ 2,500	\$ 2,482	\$ 2,500
45.580	Travel Meetings	3,500	-	\$ 2,500	\$ 170	\$ 3,000
45.600	Supplies	1,000	294	\$ 500	\$ 146	\$ 500
	Total General Administration	\$ 36,550	\$ 21,723	\$ 34,950	\$ 20,364	\$ 47,450
	<b>Total RMWSD District Expenditures</b>	<b>\$ 60,594</b>	<b>\$ 43,386</b>	<b>\$ 67,608</b>	<b>\$ 36,619</b>	<b>\$ 92,560</b>
	<b>Administration and General Expenditures</b>					
	<u>Salaries and Benefits</u>					
40.110	Salaries and Wages	\$ 176,835	\$ 163,144	\$ 182,428	\$ 108,906	\$207,461
40.211	Employee Health Insurance Premiums	27,508	29,437	\$ 28,512	\$ 16,378	\$ 30,032
40.220	Employer Contributions	9,000	12,799	\$ 13,500	\$ 8,544	\$ 16,950
	Total Salaries and Benefits	\$ 213,343	\$ 205,380	\$ 224,440	\$ 133,828	\$ 254,443
	<u>Professional Services</u>					
40.300	Purchased Services	\$ 1,200	\$ 9,478	\$ 47,500	\$ 3,357	\$ 5,000
40.322	Legal Services	3,000	125	\$ 2,000	\$ -	\$ 2,000
40.330	Other Professional Services	36,000	51,449	\$ 2,000	\$ 32,512	\$ 60,000
	Total Professional Services	\$ 40,200	\$ 61,052	\$ 51,500	\$ 35,870	\$ 67,000
	<u>General Administration</u>					
40.240	Professional Development	\$ 1,500	\$ 2,098	\$ 3,000	\$ 1,925	\$ 5,000
40.410	Utility Services	15,000	14,009	\$ 20,000	\$ 10,456	\$ 20,000
40.441	Building Rents	14,850	13,500	\$ 18,000	\$ 6,750	\$ 18,000
40.511	Insurance - Workers Comp and P&L	19,000	18,970	\$ 25,000	\$ 12,639	\$ 27,500
40.530	Postage	1,000	1,185	\$ 1,000	\$ 1,487	\$ 1,500
40.540	Publicity, Subscription and Dues	7,500	3,799	\$ 7,500	\$ 2,369	\$ 6,000
40.550	Printing, Duplicating, etc.	2,500	4,705	\$ 5,300	\$ 2,118	\$ 3,600
40.580	Travel and Meetings	2,000	4,003	\$ 5,000	\$ 2,326	\$ 7,500
40.610	Supplies	4,000	7,708	\$ 6,500	\$ 5,271	\$ 10,000
40.740	Office Equipment	5,000	2,576	\$ 5,000	\$ 2,880	\$ 5,000
	2020 Audit Reconciling item	-	-	\$ -		
40.850	Miscellaneous Expense	3,000	1,257	\$ 3,000	\$ 502	\$ 3,000
	Total General Administration	\$ 75,350	\$ 73,811	\$ 99,300	\$ 48,724	\$ 107,100
	<b>Total Administration and General Expenditures</b>	<b>\$ 328,893</b>	<b>\$ 340,242</b>	<b>\$ 375,240</b>	<b>\$ 218,422</b>	<b>\$ 428,543</b>
	<b>Water Enterprise Expenditures</b>					
	<u>Transmission and Distribution</u>					
50.110	Salaries and Wages	\$ 32,535	\$ 33,648	\$ 38,621	\$ 23,097	\$ 42,411
50.211	Employee Health Insurance Premiums	6,113	6,507	\$ 6,336	\$ 3,938	\$ 6,999
50.220	Employer Contributions	2,400	2,610	\$ 2,810	\$ 1,813	\$ 3,305
50.300	Purchased Services	4,000	8,350	\$ 8,000	\$ 2,145	\$ 4,000
50.340	Engineering	5,000	-	\$ 2,000	\$ -	\$ 10,000
50.430	Repair and Maintenance Supplies	5,000	21,354	\$ 30,000	\$ 5,148	\$ 30,000
50.600	Operating Supplies	3,500	5,557	\$ 4,000	\$ 3,655	\$ 6,000
50.615	Water Vendor	200	-	\$ 1,800	\$ -	\$ 1,800
50.710	Land, Easements, Rights-of-Way	-	-	\$ -		
50.730	Other Improvements and Construction	2,461,250	2,461,250	\$ 4,000	\$ 46,600	\$ 5,000
50.740	Machinery and Equipment	5,000	-	\$ 10,000	\$ 107	\$ 10,000
50.750	Bad Debt Expense	-	2,676	\$ -	\$ -	
	Total Transmission and Distribution Expenditures	\$ 2,524,998	\$ 2,541,952	\$ 107,567	\$ 86,503	\$ 119,515

**2024 Budget**

	2022	Actual	2023	2023	2024
	Budget	12/31/2022	Budget	Year to Date	Budget
<u>Source of Supply</u>					
60.110 Salaries and Wages	\$ 32,535	\$ 33,648	\$ 38,621	\$ 23,097	\$ 42,441
60.211 Employee Health Insurance Premiums	6,113	6,507	\$ 6,336	\$ 3,938	\$ 6,999
60.220 Employer Contributions	2,400	2,610	\$ 2,810	\$ 1,813	\$ 3,305
60.300 Purchased Services	2,000	5,207	\$ 3,000	\$ 3,719	\$ 4,000
60.322 Administrative and Legal	20,000	16,141	\$ 30,000	\$ 1,530	\$ 10,000
60.340 Engineering	25,000	3,904	\$ 25,000	\$ 38,903	\$ 25,000
60.430 Repair and Maintenance Supplies	2,000	9,715	\$ 3,500	\$ 7,783	\$ 5,000
60.600 Operating Supplies	3,000	5,635	\$ 4,000	\$ 1,059	\$ 4,000
60.605 Fuel or Power for Pumping	30,000	30,429	\$ 30,000	\$ 19,098	\$ 25,000
60.710 Land, Easements, Rights-of-Way	10,000	-	\$ 5,000	\$ -	
60.730 Other Improvements and Construction	-	-	\$ 4,000	\$ 113	\$ 4,000
60.740 Machinery and Equipment	5,000	-	\$ 10,000	\$ 107	\$ 10,000
<b>Total Professional Services- Source of Supply</b>	<b>\$ 138,048</b>	<b>\$ 113,794</b>	<b>\$ 162,267</b>	<b>\$ 101,160</b>	<b>\$ 139,745</b>
<u>Water Treatment</u>					
70.110 Salaries and Wages	\$ 32,535	\$ 33,648	\$ 38,621	\$ 23,097	\$ 42,441
70.211 Employee Health Insurance Premiums	6,113	6,507	\$ 6,336	\$ 3,938	\$ 6,999
70.220 Employer Contributions	2,400	2,610	\$ 2,810	\$ 1,813	\$ 3,305
70.240 Professional Development	1,500	3,473	\$ 1,500	\$ 1,697	\$ 2,000
70.300 Purchased Services	2,500	4,914	\$ 3,500	\$ 1,325	\$ 4,000
70.430 Repair and Maintenance Supplies	2,000	2,869	\$ 3,000	\$ 1,583	\$ 3,000
70.600 Operating Supplies	2,500	5,603	\$ 3,500	\$ 1,087	\$ 3,500
70.620 Employee Clothing Allowance	600	753	\$ 750	\$ 657	\$ 1,000
70.730 Other Improvements and Construction	1,000	-	\$ 4,000	\$ -	
70.740 Machinery and Equipment	5,000	-	\$ 10,000	\$ 107	\$ 10,000
<b>Total Water Treatment</b>	<b>\$ 56,148</b>	<b>\$ 60,376</b>	<b>\$ 74,017</b>	<b>\$ 35,305</b>	<b>\$ 76,245</b>
<b>Total Water Enterprise Expenditures</b>	<b>\$ 2,719,194</b>	<b>\$ 2,716,122</b>	<b>\$ 343,851</b>	<b>\$ 222,968</b>	<b>\$ 335,505</b>
<u>Wastewater Enterprise Expenditures</u>					
<u>Collection and Transmission</u>					
80.110 Salaries and Wages	\$ 32,535	\$ 33,648	\$ 38,621	\$ 23,097	\$ 42,441
80.211 Employee Health Insurance Premiums	6,113	6,507	\$ 6,336	\$ 3,938	\$ 6,999
80.220 Employer Contributions	2,400	2,610	\$ 2,810	\$ 1,813	\$ 3,305
80.300 Purchased Service	3,000	5,169	\$ 4,000	\$ 3,134	\$ 4,000
80.430 Repair and Maintenance Supplies	2,500	4,419	\$ 2,500	\$ 5,194	\$ 8,000
80.600 Operating Supplies	2,500	5,586	\$ 3,500	\$ 1,134	\$ 3,500
80.605 Fuel or Power for Pumping	2,500	2,385	\$ 2,500	\$ 1,248	\$ 2,500
80.730 Other Improvements and Construction	1,000	-	\$ 4,000	\$ -	\$ 4,000
80.740 Machinery and Equipment	5,000	-	\$ 10,000	\$ 107	\$ 10,000
80.750 Bad Debt Expense	-	-	\$ -	\$ -	
<b>Total Collection and Transmission</b>	<b>\$ 57,548</b>	<b>\$ 60,324</b>	<b>\$ 74,267</b>	<b>\$ 39,666</b>	<b>\$ 84,745</b>
<u>Treatment</u>					
90.110 Salaries and Wages	\$ 32,535	\$ 33,647	\$ 38,621	\$ 23,097	\$ 42,441
90.211 Employee Health Insurance Premiums	6,113	6,508	\$ 6,336	\$ 3,938	\$ 6,999
90.220 Employer Contributions	2,400	2,609	\$ 2,810	\$ 1,813	\$ 3,305
90.240 Professional Development	2,500	1,057	\$ 2,500	\$ 1,655	\$ 2,500
90.300 Purchased Service	2,000	6,543	\$ 3,000	\$ 2,443	\$ 4,000
90.322 Administrative and Legal	2,000	-	\$ 2,000	\$ -	\$ 2,000
90.340 Engineering	70,000	-	\$ 10,000	\$ -	\$ 10,000
90.430 Repair and Maintenance Supplies	7,000	8,837	\$ 8,000	\$ 3,018	\$ 8,000
90.600 Operating Supplies	2,500	5,496	\$ 3,500	\$ 1,420	\$ 3,500
90.605 Fuel or Power for Pumping	15,000	20,403	\$ 18,000	\$ 12,580	\$ 20,000
90.620 Employee Clothing Allowance	600	752	\$ 750	\$ 657	\$ 1,000
90.730 Other Improvements and Construction	-	-	\$ 4,000	\$ -	\$ 4,000
90.740 Machinery and Equipment	5,000	-	\$ 10,000	\$ 107	\$ 10,000

**2024 Budget**

	2022 Budget	Actual 12/31/2022	2023 Budget	2023 Year to Date	2024 Budget
Total Treatment	\$ 147,648	\$ 85,853	\$ 109,517	\$ 50,729	\$ 117,745
<b>Total Wastewater Enterprise Expenditures</b>	<b>\$ 205,196</b>	<b>\$ 146,176</b>	<b>\$ 183,784</b>	<b>\$ 90,394</b>	<b>\$ 202,491</b>
<b>System Maintenance Agreements Expenditures</b>					
230 Water Tank Inspection Services	\$ 28,015	\$ -	\$ -	\$ -	\$ -
Total Water Tank Inspection Services	\$ 28,015	\$ -	\$ -	\$ -	\$ -
<b>Debt Service Expenditures</b>					
<b>CWRPDA</b>					
236 CWRPDA - Principle	\$ 1,000	\$ 1,609	\$ -		\$ 58,955
40.811 CWRPDA- Interest	16,002	2,586	-		17,908
Total CWRPDA - Debt Service	\$ 17,002	\$ 4,195	\$ -	\$ -	\$ 76,862
<b>DOLA</b>					
235 DOLA - Principal (Water System)	\$ 3,406	\$ 4,564	\$ 4,346	\$ 4,346	\$ 5,283
40.820 DOLA - Interest (Water System)	3,674	2,516	2,734	2,734	1,797
Total DOLA - Debt Service	\$ 7,080	\$ 7,080	\$ 7,080	\$ 7,080	\$ 7,080
<b>Total System Maintenance Agreement and Debt Service</b>	<b>\$ 52,097</b>	<b>\$ 11,274</b>	<b>\$ 7,080</b>	<b>\$ 7,080</b>	<b>\$ 83,942</b>
<b>Lease Purchase Agreements</b>					
224 Lease/Purchase - Principal (Real Estate)	\$ 24,340	\$ 20,983	\$ 31,543	\$ -	\$ -
40.806 Lease/Purchase - Interest (Real Estate)	28,834	19,003	28,834		-
Total Lease Purchase Agreements	\$ 53,174	\$ 39,986	\$ 60,377	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 3,419,147</b>	<b>\$ 3,297,186</b>	<b>\$ 1,037,940</b>	<b>\$ 575,483</b>	<b>\$ 1,143,041</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 3,696,401</b>	<b>\$ (1,357,366)</b>	<b>\$ 106,896</b>	<b>\$ 924,106</b>	<b>\$ 724,259</b>
<b>FUNDS AVAILABLE - BEGINNING OF YEAR</b>	<b>\$ 228,145</b>	<b>#REF!</b>	<b>#REF!</b>		
<b>FUNDS AVAILABLE - END OF YEAR</b>	<b>\$ 3,924,546</b>	<b>#REF!</b>	<b>#REF!</b>	<b>\$ 924,106</b>	<b>\$ 724,259</b>