

ROUND MOUNTAIN WATER AND SANITATION DISTRICT

RESOLUTION NUMBER 2022-12

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 1ST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

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 22, 2022 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, October 27, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

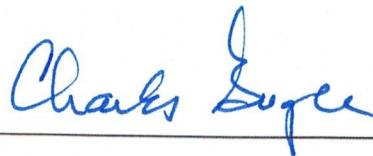
WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

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 Treasurer and made a part of the public records of the District.

ADOPTED, this 27th day of October 2022



Charles Bogle, Chairman


Randy Wilhelm, Treasurer



Round Mountain Water and Sanitation District

2023 Budget

		2021	Actual	2022	2022	2023
		Budget	12/31/2021	Budget	Year to Date	Budget
REVENUE						
Acct #	Tax Revenue					
311	General Property Taxes	\$ 48,037	\$ 47,690	\$ 52,520	\$ 49,632	\$ 52,866
312	Specific Ownership Taxes	5,700	7,569	5,500	4,332	5,500
	Total Tax Revenue	\$ 53,737	\$ 55,260	\$ 58,020	\$ 53,964	\$ 58,366
Enterprise Revenue						
<u>Water Revenue</u>						
340	Metered Sales to General Customers	\$ 442,500	\$ 405,886	\$ 455,000	\$ 300,189	\$ 475,000
342	Sales of Raw Water	32,585	85	\$ 4,000	\$ -	\$ 4,000
341	Water Vendor Sales	25,000	38,799	\$ 35,000	\$28,396	\$45,000
345	Late Charges	1,500	5,997	\$ 5,000	\$ 3,051	\$ 4,500
	Total Water Revenue	\$ 501,585	\$ 450,766	\$ 499,000	\$ 331,636	\$ 528,500
<u>Sewer Revenue</u>						
346	Sales to Customers	\$ 465,000	\$ 480,362	\$ 539,451	\$ 352,370	\$ 545,000
349	Late Charges	1,500	5,997	\$ 5,000	\$ 3,051	\$ 4,500
	Total Sewer Revenue	\$ 466,500	\$ 486,358	\$ 544,451	\$ 355,421	\$ 549,500
<u>Connection Charges</u>						
343	Water Tap Connection Charges	\$ 8,200	\$ 11,004	\$ 800	\$ (1,204)	\$ -
347	Sewer Tap Connection Charges	2,200	4,800	\$ -	\$ (800)	\$ -
	Total Connection Charges	\$ 10,400	\$ 15,804	\$ 800	\$ (2,004)	\$ -
<u>Contributed Capital</u>						
344	Water Tap/ System Development Fee	\$ 44,000	\$ 412,500	\$ 11,000	\$ (29,700)	\$ -
348	Sewer Tap/ System Development Fee	40,000	382,750		\$ (27,000)	\$ -
	Total Contributed Capital	\$ 84,000	\$ 795,250	\$ 11,000	\$ (56,700)	\$ -
<u>Miscellaneous Revenue</u>						
351	Fines and Forfeits	\$ 1,200	\$ 13,074	\$ 3,500	\$ 1,984	\$ 3,500
361	Earnings on Deposits and Investments	570	928	\$ 550	\$ 1,609	\$ 6,000
362	Rents and Royalties	5,500	5,500	\$ -	\$ 5,500	
363	Gain/ Loss Assets	-	4,836	\$ -	\$ 188	
368	Administrative Services (Other)	1,200	3,041	\$ 1,200	\$ 9,268	\$ 1,200
	Total Miscellaneous Revenue	\$ 8,470	\$ 27,379	\$ 5,250	\$ 18,549	\$ 10,700
<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	\$ -
	Total Enterprise Revenue	\$ 6,996,955	\$ 1,775,557	\$ 1,060,501	\$ 646,903	\$ 1,088,700
	Total Revenue	\$ 7,050,692	\$ 1,830,817	\$ 1,118,521	\$ 1,445,163	\$ 1,147,066
EXPENDITURES						
RMWSD District Expenditures						
<u>Salaries and Benefits</u>						
45.110	Salaries and Wages	\$ 18,240	\$ 17,143	\$ 27,202	\$ 12,116	\$ 40,860
45.211	Employee Health Insurance Premiums	2,904	3,074	\$ 3,056	\$ 2,188	\$ 3,168
45.220	Employer Contributions	1,400	1,363	\$ 1,400	\$ 951	\$ 1,817
	Total Salaries and Benefits	\$ 22,544	\$ 21,580	\$ 31,658	\$ 15,255	\$ 45,845
<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	\$ 18,000
45.414	Election Expenses	1,000	-	\$ 2,000	\$ 244	\$ 2,000
45.511	Insurance (PO E&O)	1,700	-	\$ -		\$ -
45.530	Postage	400	-	\$ 500	\$ -	\$ 500

Round Mountain Water and Sanitation District

2023 Budget

		2021	Actual	2022	2022	2023
		Budget	12/31/2021	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	\$ 2,800
45.580	Travel Meetings	3,500	-	\$ 2,500	\$ 170	\$ 2,500
45.600	Supplies	1,000	294	\$ 500	\$ 146	\$ 500
	Total General Administration	\$ 36,550	\$ 21,723	\$ 34,950	\$ 20,364	\$ 40,250
	Total RMWSD District Expenditures	\$ 60,594	\$ 43,386	\$ 67,608	\$ 36,619	\$ 87,095
Administration and General Expenditures						
<u>Salaries and Benefits</u>						
40.110	Salaries and Wages	\$ 125,433	\$ 154,292	\$ 176,835	\$ 109,043	\$ 182,428
40.211	Employee Health Insurance Premiums	26,678	27,665	\$ 27,508	\$ 19,692	\$ 28,512
40.220	Employer Contributions	8,178	12,266	\$ 9,000	\$ 8,560	\$ 13,500
	Total Salaries and Benefits	\$ 160,289	\$ 194,223	\$ 213,343	\$ 137,295	\$ 224,440
<u>Professional Services</u>						
40.300	Purchased Services	\$ 1,200	\$ 534	\$ 1,200	\$ 294	\$ 47,500
40.322	Legal Services	5,000	1,950	\$ 3,000	\$ 75	\$ 2,000
40.330	Other Professional Services	30,000	34,945	\$ 36,000	\$ 20,254	\$ 2,000
	Total Professional Services	\$ 36,200	\$ 37,429	\$ 40,200	\$ 20,623	\$ 51,500
<u>General Administration</u>						
40.240	Professional Development	\$ 3,000	\$ 700	\$ 1,500	\$ 2,098	\$ 3,000
40.410	Utility Services	15,000	12,218	\$ 15,000	\$ 8,304	\$ 20,000
40.441	Building Rents	14,850	13,500	\$ 14,850	\$ 9,000	\$ 18,000
40.511	Insurance - Workers Comp and P&L	19,000	23,748	\$ 19,000	\$ 9,360	\$ 25,000
40.530	Postage	1,000	1,100	\$ 1,000	\$ 745	\$ 1,000
40.540	Publicity, Subscription and Dues	7,500	10,009	\$ 7,500	\$ 18,145	\$ 7,500
40.550	Printing, Duplicating, etc.	4,000	781	\$ 2,500	\$ 220	\$ 5,300
40.580	Travel and Meetings	2,500	2,215	\$ 2,000	\$ 2,025	\$ 5,000
40.610	Supplies	3,000	7,113	\$ 4,000	\$ 5,137	\$ 6,500
40.740	Office Equipment	8,000	2,717	\$ 5,000	\$ 2,225	\$ 5,000
	2020 Audit Reconciling item	-	-	\$ -		
40.850	Miscellaneous Expense	2,000	2,373	\$ 3,000	\$ 644	\$ 3,000
	Total General Administration	\$ 79,850	\$ 76,475	\$ 75,350	\$ 57,904	\$ 99,300
	Total Administration and General Expenditures	\$ 276,339	\$ 308,127	\$ 328,893	\$ 215,822	\$ 375,240
Water Enterprise Expenditures						
<u>Transmission and Distribution</u>						
50.110	Salaries and Wages	\$ 29,264	\$ 24,796	\$ 32,535	\$ 21,970	\$ 35,252
50.211	Employee Health Insurance Premiums	6,200	5,279	\$ 6,113	\$ 4,325	\$ 6,336
50.220	Employer Contributions	2,340	1,971	\$ 2,400	\$ 1,725	\$ 2,810
50.300	Purchased Services	5,000	4,447	\$ 4,000	\$ 5,282	\$ 8,000
50.340	Engineering	5,000	13,750	\$ 5,000	\$ 5,000	\$ 2,000
50.430	Repair and Maintenance Supplies	14,000	6,443	\$ 5,000	\$ 5,000	\$ 30,000
50.600	Operating Supplies	3,500	4,907	\$ 3,500	\$ 3,500	\$ 4,000
50.615	Water Vendor	250	-	\$ 200	\$ 200	\$ 1,800
50.710	Land, Easements, Rights-of-Way	-	-	\$ -	\$ -	\$ -
50.730	Other Improvements and Construction	30,000	190,495	\$ 2,461,250	\$ 2,461,250	\$ 4,000
50.740	Machinery and Equipment	10,000	2	\$ 5,000	\$ 5,000	\$ 10,000
50.750	Bad Debt Expense	-	2,676	\$ -	\$ -	\$ -
	Total Transmission and Distribution Expenditures	\$ 105,554	\$ 254,767	\$ 2,524,998	\$ 2,513,251	\$ 104,198

Round Mountain Water and Sanitation District

2023 Budget

		2021	Actual	2022	2022	2023
		Budget	12/31/2021	Budget	Year to Date	Budget
Source of Supply						
60.110	Salaries and Wages	\$ 29,264	\$ 24,796	\$ 32,535	\$ 21,970	\$ 35,252
60.211	Employee Health Insurance Premiums	6,200	5,279	\$ 6,113	\$ 4,325	\$ 6,336
60.220	Employer Contributions	2,340	1,971	\$ 2,400	\$ 1,725	\$ 2,810
60.300	Purchased Services	3,000	2,053	\$ 2,000	\$ 2,000	\$ 3,000
60.322	Administrative and Legal	20,000	32,628	\$ 45,000	\$ 21,095	\$ 30,000
60.340	Engineering	40,000	83,235	\$ 60,000	\$ 12,762	\$ 25,000
60.430	Repair and Maintenance Supplies	3,000	532	\$ 2,000	\$ 3,781	\$ 3,500
60.600	Operating Supplies	3,500	3,886	\$ 3,000	\$ 3,869	\$ 4,000
60.605	Fuel or Power for Pumping	40,000	25,766	\$ 30,000	\$ 16,033	\$ 30,000
60.710	Land, Easements, Rights-of-Way	1,000	2,500	\$ 10,000	\$ -	\$ 5,000
60.730	Other Improvements and Construction	-	-	\$ -	\$ 9,413	\$ 4,000
60.740	Machinery and Equipment	10,000	4,368	\$ 5,000	\$ 12,487	\$ 10,000
Total Professional Services- Source of Supply		\$ 158,304	\$ 187,014	\$ 198,048	\$ 109,460	\$ 158,898
Water Treatment						
70.110	Salaries and Wages	\$ 29,264	\$ 24,796	\$ 32,535	\$ 21,970	\$ 35,252
70.211	Employee Health Insurance Premiums	6,200	5,279	\$ 6,113	\$ 4,325	\$ 6,336
70.220	Employer Contributions	2,340	1,971	\$ 2,400	\$ 1,725	\$ 2,810
70.240	Professional Development	2,500	1,086	\$ 1,500	\$ 559	\$ 1,500
70.300	Purchased Services	3,000	3,807	\$ 2,500	\$ 2,405	\$ 3,500
70.430	Repair and Maintenance Supplies	2,500	471	\$ 2,000	\$ 2,325	\$ 3,000
70.600	Operating Supplies	2,500	4,015	\$ 2,500	\$ 3,923	\$ 3,500
70.620	Employee Clothing Allowance	600	870	\$ 600	\$ 574	\$ 750
70.730	Other Improvements and Construction	1,000	-	\$ 1,000	\$ 109	\$ 4,000
70.740	Machinery and Equipment	10,000	2	\$ 5,000	\$ -	\$ 10,000
Total Water Treatment		\$ 59,904	\$ 42,298	\$ 56,148	\$ 37,916	\$ 56,148
Total Water Enterprise Expenditures		\$ 323,762	\$ 484,079	\$ 2,779,194	\$ 2,660,627	\$ 319,244
Wastewater Enterprise Expenditures						
<u>Collection and Transmission</u>						
80.110	Salaries and Wages	\$ 29,264	\$ 24,796	\$ 32,535	\$ 21,970	\$ 35,252
80.211	Employee Health Insurance Premiums	6,200	5,279	\$ 6,113	\$ 4,325	\$ 6,336
80.220	Employer Contributions	2,340	1,971	\$ 2,400	\$ 1,725	\$ 2,810
80.300	Purchased Service	6,000	6,064	\$ 3,000	\$ 3,284	\$ 4,000
80.430	Repair and Maintenance Supplies	3,500	27	\$ 2,500	\$ 920	\$ 2,500
80.605	Fuel or Power for Pumping	2,500	3,698	\$ 2,500	\$ 3,818	\$ 3,500
80.730	Other Improvements and Construction	2,500	2,339	\$ 2,500	\$ 1,457	\$ 2,500
80.740	Machinery and Equipment	3,500	-	\$ 1,000	\$ 109	\$ 4,000
80.750	Bad Debt Expense	30,000	30,002	\$ 5,000	\$ -	\$ 10,000
Total Collection and Transmission		\$ 85,804	\$ 76,858	\$ 57,548	\$ 37,606	\$ 70,898
<u>Treatment</u>						
90.110	Salaries and Wages	\$ 29,264	\$ 24,796	\$ 32,535	\$ 21,970	\$ 35,252
90.211	Employee Health Insurance Premiums	6,200	5,280	\$ 6,113	\$ 4,325	\$ 6,336
90.220	Employer Contributions	2,340	1,972	\$ 2,400	\$ 1,725	\$ 2,810
90.240	Professional Development	3,500	1,475	\$ 2,500	\$ 810	\$ 2,500
90.300	Purchased Service	2,500	4,193	\$ 2,000	\$ 4,387	\$ 3,000
90.322	Administrative and Legal	5,000	-	\$ 2,000	\$ -	\$ 2,000
90.340	Engineering	180,000	6,915	\$ 70,000	\$ -	\$ 10,000
90.430	Repair and Maintenance Supplies	7,000	6,738	\$ 7,000	\$ 8,659	\$ 8,000
90.605	Fuel or Power for Pumping	2,500	3,981	\$ 2,500	\$ 3,832	\$ 3,500
90.620	Employee Clothing Allowance	20,000	15,885	\$ 15,000	\$ 12,146	\$ 18,000
90.730	Other Improvements and Construction	600	870	\$ 600	\$ 574	\$ 750
90.740	Machinery and Equipment	6,000,000	-	\$ -	\$ 109	\$ 4,000
Total Treatment		\$ 30,000	\$ 30,002	\$ 5,000	\$ -	\$ 10,000

Round Mountain Water and Sanitation District

2023 Budget

		2021	Actual	2022	2022	2023
		Budget	12/31/2021	Budget	Year to Date	Budget
	Total Treatment	\$ 6,288,904	\$ 102,106	\$ 147,648	\$ 58,537	\$ 106,148
	Total Wastewater Enterprise Expenditures	\$ 6,374,708	\$ 178,963	\$ 205,196	\$ 96,143	\$ 177,046
	System Maintenance Agreements Expenditures					
230	Water Tank Inspection Services	\$ 28,015	\$ -	\$ -	\$ -	\$ 2,000
	Total Water Tank Inspection Services	\$ 28,015	\$ -	\$ -	\$ -	\$ 2,000
	Debt Service Expenditures					
	CWRPDA					
236	CWRPDA - Principle	\$ 1,000	\$ 1,609	\$ -		\$ 58,080
40.811	CWRPDA- Interest	16,002	2,586	-		18,783
	Total CWRPDA - Debt Service	\$ 17,002	\$ 4,195	\$ -	\$ -	\$ 76,863
	DOLA					
235	DOLA - Principal (Water System)	\$ 3,406	\$ 4,564	\$ 4,346	\$ 4,346	\$ 4,346
40.820	DOLA - Interest (Water System)	3,674	2,516	2,734	2,734	2,734
	Total DOLA - Debt Service	\$ 7,080	\$ 7,080	\$ 7,080	\$ 7,080	\$ 7,080
	Total System Maintenance Agreement and Debt Service	\$ 52,097	\$ 11,274	\$ 7,080	\$ 7,080	\$ 85,943
	Lease Purchase Agreements					
	Lease/Purchase - Principal (Real Estate)	\$ 24,340	\$ 20,983	\$ 31,543	\$ 31,543	\$ -
40.806	Lease/Purchase - Interest (Real Estate)	36,037	15,968	28,834	28,834	-
	Total Lease Purchase Agreements	\$ 60,377	\$ 36,951	\$ 60,377	\$ 60,377	\$ -
	Total Expenditures	\$ 7,147,876	\$ 1,062,781	\$ 3,448,348	\$ 3,076,668	\$ 1,044,567
	EXCESS OF REVENUE OVER (UNDER)					
	EXPENDITURES	\$ (97,184)	\$ 768,036	\$ (2,329,827)	\$ (1,631,505)	\$ 102,499
	FUNDS AVAILABLE - BEGINNING OF YEAR	\$ 228,145	#REF!	#REF!		
	FUNDS AVAILABLE - END OF YEAR	\$ 130,961	#REF!	#REF!	\$ (1,631,505)	\$ 102,499