

ROUND MOUNTAIN WATER AND SANITATION DISTRICT
RESOLUTION NUMBER 2018-21

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 2019, AND ENDING ON THE LAST DAY OF DECEMBER 2019.

WHEREAS, the Board of Directors of the Round Mountain Water and Sanitation District has appointed George Medaris, District Manager, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, George Medaris, District Manager, has submitted a proposed budget to this governing body on October 15, 2018 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 December 6, 2018 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

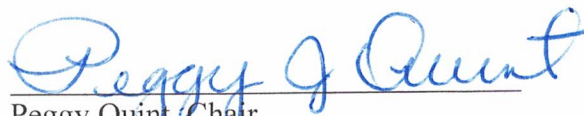
WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

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 6th day of December, A.D. 2018.


Peggy Quint, Chair

ATTEST:


Steve Lasswell, Secretary



2019 BUDGET MESSAGE

The Budget, in brief terms, is a financial plan embodying an estimate of proposed operational and capital expenditures for the fiscal (calendar) year, and the means of financing them.

In our case, it is not a plan motivated by profit, but rather an attempt to maximize the efficient allocation and use of limited resources. Even so, no one should be under the misassumption that our system should be operated on a “break even” or “non-profit” basis each year. Breaking even annually often leads to breaking down eventually. A profit must be realized in the sense of building up reserve accounts that are essential for new construction, debt retirement, depreciation, and contingencies. Being a public non-profit organization simply means that no individual should benefit from the profit.

We are in fact a “public business” and must manage and operate as a business. This means maintaining tap fees and service rates at a level sufficient to provide revenues for construction, operation, maintenance and replacement of the system as it depreciates; while at the same time expending only what is necessary for efficient operation.

Thus, the budget should be viewed as more than just a state statutory requirement. It is a management tool that, if properly used, will aid in developing sound, short and long term, financial decisions. Such decisions are partially made by comparing expected ensuing year revenues and expenditures with actual revenues and expenditures from the past and current fiscal years. Consideration is also given to the current economic situation and to an evaluation of fixed assets in terms of both plant capacity and state of depreciation.

Still, the budget is a plan based on assumptions of what will happen, and changes can and should be expected. Thus, each individual account is not intended to be considered as a revenue or expenditure ceiling. In fact, the act of adopting a budget does not include legal authority to spend at all. The budget will state what is intended to be spent if everything goes as planned. But the legal authority to spend comes with the adoption of an appropriating resolution, and the legal spending limit is the expenditure total in the appropriating resolution equal to the anticipated resources of each fund.

SERVICES

The Round Mountain Water and Sanitation District (District) is a “Colorado Special District”, being a unit of local government and a political subdivision of the State organized and acting pursuant to the provisions of Title 32, Colorado Revised Statutes. The District was formed in 1975 to provide water and wastewater services to most of the developed areas within the Towns of Westcliffe and Silver Cliff, Colorado. The District operates under the jurisdiction of a local Board of Directors whose five members are elected “at-large” by the voters of the district.

In 1995 the District formally created two "Enterprises"; a water enterprise and a wastewater enterprise in accordance with C.R.S. 37-45.1-101. The purpose in creating these two enterprises was to appropriately distinguish the activities of the enterprises from each other as well as from the activity of the local government, the Round Mountain Water and Sanitation District, as required by the passage of Article 10 Section 20 to the Colorado Constitution. The Board of Directors of Round Mountain Water and Sanitation District also sit as the Board of Directors of the two enterprises.

ACCOUNTING

The District utilizes the accrual basis of accounting in accordance with generally accepted accounting principles (GAAP) for governmental agencies. Under this method, revenues are recorded when they are earned, and expenses are recorded when the liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the provider have been met. The transactions of the District are all reflected in one fund, namely a proprietary fund, for accounting purposes. A proprietary fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs, including amortization and depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Formal budgetary accounting is employed as a management control tool for the proprietary fund of the District. Encumbrance accounting is not employed as part of the budgetary process. Differences between the budgetary reporting basis and the generally accepted account principles (GAAP) basis used to reflect actual revenues and expenses are described as follows:

1. Depreciation and accruals for compensated absences are not recognized on the budgetary basis and are treated as expenses on the GAAP basis.
2. Debt proceeds are treated as revenue and debt repayments and capital expenditures are treated as expenditures on the budgetary basis. Debt proceeds are not treated as revenue and debt repayments and capital expenditures are not treated as expenses on the GAAP basis.

All unencumbered budget appropriations lapse at the end of each fiscal year.

For the purposes of this budget all beginning and ending balances represent cash on hand. All individual line items reflect actual 2017, estimated 2018, and proposed 2019 amounts under the budgetary basis of accounting.

TABOR

At a regular election held May 5, 1998, the qualified registered electors of the Round Mountain Water and Sanitation District, by a vote of 121 for and 19 against, passed the following referred Ballot Issue No. 5C: "PROVIDED THAT THE DISTRICT'S PROPERTY TAX LEVY SHALL NOT BE INCREASED WITHOUT FURTHER VOTER APPROVAL; SHALL

THE ROUND MOUNTAIN WATER AND SANITATION DISTRICT BE AUTHORIZED TO COLLECT, RETAIN AND SPEND ALL REVENUES AND OTHER FUNDS COLLECTED OR RECEIVED FROM ANY SOURCE IN 1998 AND EACH YEAR THEREAFTER, NOTWITHSTANDING THE LIMITATIONS OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION.”

Thus, any grant revenues may be received and spent notwithstanding the 1992 TABOR amendment.

CASH RESERVES

These cash reserves are made up of different pools of money collected from various sources and intended for different uses. Some of these uses are:

- Operating Capital – This is cash that is retained to level out the amounts available to pay district operating expenses.
- System Development Fees – These revenues are not intended to be used for operating expenses, but exclusively for paying for past, current or future capital improvements. These fees are collected from new connections to the water and wastewater systems. This money may be held in reserves for years waiting on eligible system improvements or be used to pay for existing obligations for prior year improvements.
- Reserves required by bond or loan documents. Or, voluntarily held to insure the timely payment of other short or long-term obligations. Currently the district voluntarily maintains a reserve of \$60,377.00 to insure payment of the district’s obligations under a real estate lease/purchase agreement to obtain the associated water rights. Previously the district held \$25,800 as required by the 1974 revenue bond for the construction of water and sewer systems. This bond was paid off in full in 2014 and the reserve is no longer required.
- Enterprise Account Reserves. Each of the enterprise accounts maintain individual operating and capital improvement reserve accounts for use by the enterprises.

The district intends to make changes to its accounting systems to more clearly delineate revenues and expenses of its water, wastewater, administration and government functions. A part of those changes will be to more formally show these reserve accounts to make it easier for the public to understand the operation of the district.

TAXES

Property tax revenues are based on the preceding year’s assessment of property values. For 2019 property tax revenues are based on 2018 assessment values. The 2018 assessed valuation has increased to \$17,122,780, an increase of \$21,270. The district’s mill levy is set at 2.499 mills. The mill levy cannot be increased without voter approval under the provisions of the TABOR amendment passed November 3, 1992. Property tax revenues, however, may go up under the TABOR amendment in an amount

equal to inflation plus local growth. Property tax revenue increases are also limited by State statute to 5.5%.

The assessment rate for residential property was reduced in 2017 by the State Legislature due to growth in property values mostly along the Front Range Communities of Colorado. This adjustment in the assessment rate is required by the Gallagher Amendment to the State Constitution. Because of the assessment rate reduction, the district will see a reduction in the amount of revenues from property taxes, this reduction in revenues is currently estimated at 2.6%. It is anticipated that future reductions will continue every two years, as long as the Front Range Communities continue experiencing property value growth.

SERVICES CHARGES AND WATER SALES

Monthly water service charges were increased in 2018 from \$20.00 to \$22.00 per customer minimum fee (for no use) and use fees remained at \$2.60 per 1,000 gallons used metered rate.

Monthly sewer service charges in 2018 were increased from \$20.00 to \$28.69 per customer minimum fee (for no use) and use fees increased from \$2.20 per 1,000 gallons, to \$3.40 per 1,000 gallons, used metered rate. Residential users are capped at 5,000 gallons for the usage rate, for a maximum monthly rate of \$45.69 per month for in-district users. Out of district users pay higher rates.

The District is planning to conduct a rate study in 2019 to establish the rates necessary to support the planned wastewater treatment improvements as well as to pay for necessary upgrades to the water system.

PAYROLL & BENEFITS

In 2019 employee payroll is for 6 full time employees and 1 temporary part time employee. The 2019 budget also allows a small amount for additional payroll expenditures in the event of overtime pay or the need to hire additional help. Pay in lieu of vacation is no longer given except upon termination of employment.

In addition to wages, vacation, and sick leave, the District provides family health insurance for all full-time employees under the Colorado Employer Benefit Trust (CEBT) group plan. The District is also enrolled in a deferred compensation plan (Section 457, Internal Revenue Code). Employees may participate through payroll deductions. The District does not match or contribute additionally to this plan. Company vehicles and work areas are furnished to maintenance employees while administrative employees are reimbursed for providing their own transportation at the published IRS rate currently \$0.54 per mile.

Most operational and maintenance costs are predicted to go up based on the current inflation rate, actual known cost increases, and new state or federal mandates. Expenditures often fluctuate from year to year depending upon the number and type of

projects undertaken. Some of the more significant account changes, not previously addressed, are explained below:

1. The District is proposing to purchase a Geographical Information System (GIS) for the purpose of locating existing pipes, valves, fire hydrants to aid in their location. This was budgeted in 2018 but delayed due to expenditures related to other projects.
2. In 2016 the district began the process of upgrading its wastewater system. Currently SGM Inc., a professional engineering firm, is preparing preliminary design documents for construction of the required treatment plant replacement. Delays due to changes in the final disposal system have are being encountered. The District is awaiting a final soil report on the viability of using existing property for use as and infiltration site, the final report is anticipated in the first quarter of 2019. Additional delays are anticipated if it is determined that the district will have to use a surface discharge due to delays in obtaining required Preliminary Design Documents. The district sought and has been offered grants totaling approximately \$3.3 million for the construction of the finally approved treatment system It is anticipated that construction of the new treatment system will begin in the Spring of 2019.

GENERAL OBLIGATION AND REVENUE DEBT

General Obligation Debt

The district does not have any debt of this type.

Revenue Bonds

The District entered a loan contract with the Department of Local Affairs (DOLA) on June 11, 2009. The District was eligible to receive Energy and Mineral Impact Assistance funding for assistance in drilling a new water supply well. The revenue bond is a 20-year bond with annual principal and interest payments of \$7,079.74 with the first payment due September 1, 2010. Interest is payable at the rate of 5% per annum. Total principal and interest due through the year 2029 is \$113,275.

LONG TERM OBLIGATIONS

Lease/Purchase of Real Property

On August 9, 2000, the District entered a lease/purchase agreement with Colorado Mountain bank (Now First State Bank of Colorado), a Colorado banking corporation for the Johnson Place real property and water rights. The lease/purchase requires 360 monthly payments of \$5,031.40 beginning August 9, 2000 and ending August 2029.

Round Mountain Water and Sanitation District

2019 Budget Summary

Revenue

	ACTUAL 2017	PROJECTED 2018	BUDGETTED 2019
Revenue (All Sources)	\$696,045	\$821,130	\$838,321
+Beg Bal.	\$397,449	\$ 233,304	\$228,145
Total	<u>\$ 1,093,494</u>	<u>\$ 1,054,434</u>	<u>\$ 1,066,466</u>

Expenditures

	ACTUAL 2017	PROJECTED 2018	BUDGETTED 2019
<u>RMWSD Dist. Exp.</u>	\$35,907	\$48,713	\$52,562
<u>Admin</u>	\$176,701	\$203,744	\$237,743
<u>Water</u>			
Source of Supply	\$72,851	\$84,902	\$88,226
Treatment	\$36,772	\$39,167	\$55,326
Distribution	\$86,922	\$84,341	\$74,976
	<u>\$196,545</u>	<u>\$208,409</u>	<u>\$218,527</u>
<u>Sewer</u>			
Collection	\$41,915	\$47,866	\$69,226
Treatment	\$60,488	\$212,166	\$196,058
	<u>\$102,403</u>	<u>\$260,032</u>	<u>\$265,283</u>
<u>Liability Accounts</u>	\$60,377	\$95,472	\$112,474
TOTAL	<u>\$ 571,934</u>	<u>\$ 816,371</u>	<u>\$886,590</u>

**ROUND MOUNTAIN WATER AND SANITATION DISTRICT
2019 BUDGET**

Account Number	Description	Actual Prior Year 2017	Budgeted Current Year 2018	Projected Current Year 2018	Proposed Budget 2019
BEGINNING BALANCE--January 1		\$397,449	\$384,184	\$233,304	\$228,145
ESTIMATED REVENUES					
TAX REVENUE					
311	General Property Taxes	\$44,090	\$42,737	\$46,223	\$42,790
312	Specific Ownership Taxes	\$6,366	\$5,600	\$5,560	\$5,600
Total Tax Revenue		\$50,455	\$48,337	\$51,783	\$48,390
ENTERPRISE REVENUES					
CHARGES FOR SERVICES					
Water Revenues					
340	Metered Sales to General Customer	\$300,284	\$293,800	\$373,018	\$350,000
342	Sales of Raw Water	\$0	\$0	\$1,200	\$0
341	Water Vendor Sales	\$16,562	\$15,000	\$26,755	\$18,000
345	Late Charges	\$2,554	\$2,250	\$2,149	\$2,250
Sewer Revenues					
346	Sales to Customers	\$206,749	\$308,000	\$296,312	\$398,301
349	Late Charges	\$2,554	\$2,250	\$2,149	\$2,250
Connection Charges					
343	Water Tap Connection Charges	\$13,000	\$2,600	\$7,360	\$2,600
347	Sewer Tap Connection Charges	\$8,800	\$1,280	\$4,540	\$1,280
CONTRIBUTED CAPITAL					
344	Water Tap/ System Development Fe	\$52,000	\$7,800	\$29,440	\$7,800
348	Sewer Tap/ System Development Fe	\$35,200	\$6,400	\$18,160	\$6,400
CONTRIBUTED CAPITAL TRANSFERS					
354	System Development Reserve Trans	0	\$0	\$0	0
358	System Development Reserve Trans	0	\$0	\$0	0
MISCELLANEOUS REVENUES					
351	Fines and Forfeits	\$25	\$50	\$49	\$50
361	Earnings on Deposits and Investmen	\$1,453	\$1,000	\$1,010	\$800
362	Rents and Royalties	\$5,500	\$5,500	\$5,500	\$0
363	Gain / Loss Assets	\$0	\$100	\$194	\$100
368	Administrative Services (Other)	\$910	\$100	\$1,510	\$100
Grants and Loans					
Loan Proceeds		\$0	\$0	\$0	\$0
Grant Proceeds		\$0	\$0	\$0	\$0
Total Enterprise Revenues		\$645,590	\$646,130	\$769,346	\$789,931
TOTAL AVAILABLE FUNDS		\$1,093,494	\$1,078,651	\$1,054,434	\$1,066,466

**ROUND MOUNTAIN WATER AND SANITATION DISTRICT
2019 BUDGET**

EXPENDITURES

Description	Actual Prior Year 2017	Budgeted Current Year 2018	Projected Current Year 2018	Proposed Budget 2019
RMWSD District Expenses				
45.110	\$8,948	\$8,969	\$10,534.67	\$14,313
45.211	\$1,655	\$1,625	\$1,999.68	\$1,829
45.220	\$711	\$713	\$837.71	\$750
45.240	\$0	\$0	\$1,260.00	\$0
45.311	\$7,400	\$9,000	\$10,400.00	\$10,400
45.320	\$8,568	\$8,600	\$8,601.58	\$9,000
45.322	\$2,050	\$1,500	\$3,412.01	\$1,500
45.330	\$0	\$0	\$0.00	\$0
45.340	\$0	\$1,700	\$0.00	\$1,700
45.414	\$0	\$4,000	\$75.29	\$2,000
45.511	\$1,784	\$3,400	\$3,400.00	\$3,400
45.530	\$0	\$400	\$400.14	\$400
45.540	\$457	\$500	\$516.41	\$500
45.550	\$0	\$250	\$250.00	\$250
45.560	\$2,193	\$2,300	\$2,468.50	\$2,300
45.580	\$2,064	\$3,720	\$4,017.14	\$3,720
45.600	\$76	\$500	\$540.06	\$500
Total District	\$35,907	\$47,177	\$48,713	\$52,562

ROUND MOUNTAIN WATER AND SANITATION DISTRICT 2019 BUDGET

ADMINISTRATION AND GENERAL

40.110	Salaries and Wages	\$103,324	\$104,253	\$106,270	\$115,366
40.211	Employee Health Insurance Premi	\$14,275	\$17,112	\$15,783	\$25,603
40.220	Employer Contributions	\$8,214	\$8,292	\$8,433	\$9,445
40.240	Professional Development	\$0	\$4,000	\$945	\$4,000
40.300	Purchased Services	\$0	\$0	\$0	\$0
40.311	Other Personnel Services (Directo	\$0	\$0	\$0	\$0
40.320	Auditing	\$0	\$0	\$0	\$0
40.322	Legal Services	\$0	\$3,500	\$0	\$10,000
40.330	Other Professional Services	\$3,080	\$5,000	\$4,987	\$5,000
40.410	Utility Services	\$7,655	\$6,944	\$13,495	\$15,000
40.441	Building Rents	\$13,500	\$13,500	\$13,500	\$14,850
40.511	Insurance	\$12,118	\$15,000	\$17,649	\$19,879
40.530	Postage	\$615	\$1,000	\$814	\$1,000
40.540	Publicity, Subscription and Dues	\$7,304	\$7,500	\$7,034	\$7,500
40.550	Printing, Duplicating, etc.	\$3,129	\$3,500	\$3,648	\$3,500
40.560	County Treasurer's Collection Fee:	\$0	\$0	\$0	\$0
40.580	Travel and Meetings	\$54	\$2,000	\$2,340	\$2,000
40.610	Supplies	\$2,142	\$2,500	\$3,947	\$2,500
40.730	Other Improvements & Constructi	\$0	\$0	\$0	\$0
40.740	Office Equipment	\$1,291	\$2,000	\$2,181	\$2,000
40.850	Miscellaneous Expense	\$0	\$100	\$2,717	\$100
Total Administrative		\$176,701	\$196,201	\$203,744	\$237,743

**ROUND MOUNTAIN WATER AND SANITATION DISTRICT
2019 BUDGET**

Account Number	Description	Actual Prior Year 2017	Budgeted Current Year 2018	Projected Current Year 2018	Proposed Budget 2019
WATER ENTERPRISE					
<u>Transmission and Distribution</u>					
50.110	Salaries and Wages	\$23,402	\$31,025	\$24,092	\$27,102
50.211	Employee Health Insurance Premi	\$3,992	\$3,422	\$5,241	\$5,486
50.220	Employer Contributions	\$1,803	\$1,599	\$1,916	\$2,137
50.300	Purchased Services	\$3,302	\$0	\$0	\$2,500
50.340	Engineering	\$0	\$2,000	\$4,976	\$0
50.430	Repair and Maintenance Supplie	\$49,248	\$3,500	\$10,090	\$3,500
50.600	Operating Supplies	\$1,748	\$2,500	\$4,123	\$2,000
50.615	Water Vendor	\$2,134	\$250	\$0	\$250
50.710	Land, Easements, Rights-of-Way	\$0	\$0	\$0	\$0
50.730	Other Improvements & Construct	\$0	\$20,000	\$22,257	\$20,000
50.740	Machinery & Equipment (Mobile	\$1,293	\$12,000	\$11,646	\$12,000
Total Transmission and Distribution		\$86,922	\$76,296	\$84,341	\$74,976
<u>Source of Supply</u>					
60.110	Salaries and Wages	\$23,402	\$31,025	\$24,092	\$27,102
60.211	Employee Health Insurance Prem	\$3,992	\$3,422	\$5,241	\$5,486
60.220	Employer Contributions	\$1,803	\$1,599	\$1,916	\$2,137
60.300	Purchased Services	\$4,797	\$2,000	\$3,335	\$2,000
60.322	Administrative and Legal	\$1,697	\$3,000	\$13,508	\$3,000
60.340	Engineering	\$0	\$0	\$0	\$0
60.430	Repair and Maintenance Supplie	\$609	\$4,000	\$3,442	\$4,000
60.600	Operating Supplies	\$1,086	\$2,500	\$1,035	\$2,500
60.605	Fuel or Power for Pumping	\$34,216	\$30,000	\$31,979	\$30,000
60.710	Land, Easements, Water Rights	\$0	\$0	\$109	\$0
60.730	Other Improvements & Construct	\$0	\$0	\$0	\$0
60.740	Machinery & Equipment (Mobile	\$1,249	\$12,000	\$244	\$12,000
Total Source of Supply		\$72,851	\$89,546	\$84,902	\$88,226

**ROUND MOUNTAIN WATER AND SANITATION DISTRICT
2019 BUDGET**

Water Treatment

70.110	Salaries and Wages	\$23,402	\$31,025	\$24,092	\$27,102
70.211	Employee Health Insurance Pren	\$3,992	\$3,422	\$5,241	\$5,486
70.220	Employer Contributions	\$1,803	\$1,599	\$1,916	\$2,137
70.300	Purchased Services	\$3,265	\$2,000	\$2,739	\$2,000
70.322	Administrative and Legal	\$0	\$0	\$0	\$0
70.340	Engineering	\$0	\$0	\$0	\$0
70.430	Repair and Maintenance Supplies	\$1,806	\$3,500	\$2,244	\$3,500
70.600	Operating Supplies	\$1,211	\$2,500	\$1,590	\$2,500
70.620	Employee Clothing Allowance	-	\$600	\$600	\$600
70.710	Land, Easements, Rights-of-Way	\$0	\$0	\$0	\$0
70.730	Other Improvements & Construct	\$0	\$0	\$0	\$0
70.740	Machinery & Equipment (Mobile	\$1,292	\$12,000	\$744	\$12,000
Total Water Treatment		\$36,772	\$56,646	\$39,167	\$55,326
TOTAL WATER ENTERPRISE		\$196,545	\$222,488	\$208,409	\$218,527

**ROUND MOUNTAIN WATER AND SANITATION DISTRICT
2019 BUDGET**

Account Number	Description	Actual Prior Year 2017	Budgeted Current Year 2018	Projected Current Year 2018	Proposed Budget 2019

WASTEWATER ENTERPRISE					
<u>Collection and Transmission</u>					
80.110	Salaries and Wages	\$23,402	\$31,025	\$24,092	\$27,102
80.211	Employee Health Insurance Prem	\$3,992	\$3,422	\$5,241	\$5,486
80.220	Employer Contributions	\$1,803	\$1,599	\$1,916	\$2,137
80.240	Professional Development	\$0	\$0	\$0	\$0
80.300	Purchased Services	\$3,698	\$2,000	\$4,181	\$2,000
80.322	Administrative and Legal	\$0	\$0	\$0	\$0
80.340	Engineering	\$0	\$0	\$0	\$0
80.430	Repair and Maintenance Supplies	\$1,031	\$3,500	\$1,039	\$3,500
80.600	Operating Supplies	\$1,050	\$2,500	\$7,290	\$2,500
80.605	Fuel or Power for Pumping	\$2,820	\$2,500	\$1,840	\$2,500
80.710	Land, Easements, Rights-of-Way	\$0	\$0	\$0	\$0
80.730	Other Improvements & Construct	\$0	\$12,000	\$1,572	\$12,000
80.740	Machinery & Equipment (Mobile	\$4,118	\$12,000	\$694	\$12,000
Total Collection and Transmission		\$41,915	\$70,546	\$47,866	\$69,226

<u>Treatment</u>					
90.110	Salaries and Wages	\$23,402	\$31,025	\$24,092	\$27,102
90.211	Employee Health Insurance Premi	\$3,992	\$3,422	\$5,241	\$5,486
90.220	Employer Contributions	\$1,803	\$1,599	\$1,915	\$2,137
90.240	Professional Development	\$1,928	\$5,000	\$2,750	\$5,000
90.300	Purchased Services	\$3,615	\$2,000	\$4,025	\$2,000
90.322	Administrative and Legal	\$0	\$20,000	\$0	\$20,000
90.340	Engineering	\$0	\$100,000	\$151,865	\$100,000
90.430	Repair and Maintenance Supplies	\$3,298	\$3,500	\$608	\$3,500
90.600	Operating Supplies	\$988	\$2,500	\$6,541	\$2,500
90.605	Fuel or Power for Pumping	\$17,540	\$15,732	\$14,347	\$15,732
90.620	Employee Clothing Allowance	\$526	\$600	\$539	\$600
90.710	Land, Easements, Rights-of-Way	\$0	\$0	\$0	\$0
90.730	Other Improvements & Construct	\$0	\$0	\$0	\$0
90.740	Machinery & Equipment (Mobile	\$3,395	\$12,000	\$244	\$12,000
Total Wastewater Treatment		\$60,488	\$197,378	\$212,166	\$196,058
TOTAL WASTEWATER ENTERPRISE		\$102,403	\$267,924	\$260,032	\$265,283

**ROUND MOUNTAIN WATER AND SANITATION DISTRICT
2019 BUDGET**

Account Number	Description	Actual Prior Year 2017	Budgeted Current Year 2018	Projected Current Year 2018	Proposed Budget 2019
System Maintenance Agreements					
230	Water Tank Inspection Services	\$28,015	\$28,015	\$28,015	\$28,015
	Total	\$28,015	\$28,015	\$28,015	\$28,015
Revenue Debt Service					
231	WWTP USDA Bond Prin.	\$0	\$0	\$0	\$0
239	Draper Property Prin.	\$0	\$0	\$700	\$1,000
4.810	WWTP USDA Bond Int.	\$0	\$0	\$0	\$0
4.811	Draper Property Int.	\$0	\$0	\$9,218	\$16,002
	Total	\$0	\$0	\$9,918	\$17,002
235	DOLA Principal (Water System)	\$3,406	\$3,406	\$3,406	\$3,406
4.820	DOLA Interest (Water System)	\$3,674	\$3,674	\$3,674	\$3,674
	Total	\$7,080	\$7,080	\$7,080	\$7,080
TOTAL REVENUE DEBT SERVICE		\$35,095	\$35,095	\$45,013	\$52,097
Lease Purchase Agreements					
237	Lease/Purchase Principal (real	\$24,340	\$24,340	\$24,340	\$24,340
4.806	Lease/Purchase Interest (real e:	\$36,037	\$36,037	\$36,037	\$36,037
TOTAL LEASE PURCHASE AGREEMENTS		\$60,377	\$60,377	\$60,377	\$60,377
Total Liability Accounts		\$95,472	\$95,472	\$105,390	\$112,474
Miscellaneous					
Audit Adjustment		\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$607,028	\$829,262	\$826,288	\$886,590