

Mountain Water & Sanitation District
2018 Budget - General Fund
Approved by the Board of Directors on December 5, 2017

	2016 Actual	2017 Budget	2017 Forecast	2018 Budget
Beginning Balance	<u>2,270</u>	<u>4,225</u>	<u>15,132</u>	<u>6,756</u>
Revenue				
400-XXX -Loans	0			
400-470 · Grants	0			
400-410 · Interest Income		2,111	6,800	5,000
400-415 · Miscellaneous Income		5,000	5,000	5,000
400-305 · Property Taxes - Operating	109,257	109,357	109,357	115,000
400-310 · Specific Ownership Taxes	20,311	19,000	19,000	19,000
Total Revenue	<u>129,568</u>	<u>135,468</u>	<u>140,157</u>	<u>144,000</u>
Expenses				
500-105 · Accounting & Auditing	13,355	16,116	16,000	16,000
500-115 · County Treasurer Fees	3,816	4,794	4,794	4,800
500-120 · Directors Fees	8,200	8,000	8,000	8,000
500-125 · Legal Fees	19,106	40,000	40,000	25,000
Legal Expenses - Personnel	13,222			
District Capital Expenditures	0			
520-200 - Contract Manager		20,000	20,000	15,000
530-051 · Insurance		17,340	17,340	18,000
530-071 · Office Supplies		3,570	3,570	3,000
530-072 · Office Admin, Maint. & Clean		7,650	7,650	8,750
530-073 · Postage		4,080	4,080	4,100
530-074 · Subs & Membership Fees		1,224	2,500	2,500
530-075 · Trash Removal		1,428	1,200	1,200
530-076 · Computer		1,000	800	2,000
530-099 · Telephone		9,180	9,180	9,200

Total Expenses	57,699	134,382	135,114	117,550
Transfer To Capital Fund	59,007	3,661	13,419	27,328
Ending Balance (5% Emergency Reserve)	15,132	1,650	6,756	5,878

**Mountain Water & Sanitation District
2018 Budget - Debt Service Fund**

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	2016 Actual	2017 Budget	2017 Forecast	2018 Budget
Beginning Balance	93,201	91,761	93,201	93,201
Revenue				
400-205 · Availability Fees	4,816	4,680	4,680	4,680
400-210 · Property Taxes - Debt Service	145,184	145,320	145,320	145,320
Total Revenue	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Expenses				
540-XXX - 2011 CWPA Loan	50,000	50,000	50,000	50,000
540-XXX - 2012 CWPA Loan	100,000	100,000	100,000	100,000
Total Expenses	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Ending Balance	<u>93,201</u>	<u>91,761</u>	<u>93,201</u>	<u>93,201</u>

**Mountain Water & Sanitation District
2018 Budget - Capital Fund**

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	2016 Actual	2017 Budget	2017 Forecast	2018 Budget
Beginning Balance		965,060	815,252	564,997
Revenue				
400-XXX -Loans		0		
400-470 · Grants		0		
400-105 · Capital Improvement Fees		0		
400-121 · Sewer Tap Fees		0		
400-122 · Water Tap Fees		0		
400-125 · Grandfather Tap Fees		0		
400-110 · Developer Contributions		0		
Total Revenue	0	0	0	0
Expenses				
Wastewater Treatment Plant				
Main Storage Tank Generator		47,000	10,000	
Fence & Gate Modifications			135,000	
Smart Water Meters		135,000	15,000	45,000
Augmentation Pond Rebuild			97,300	100,000
WW Main Replacement			14,300	
Fire Hydrant Replacement		50,000		50,000
Unspecified Projects				
Total Expenses	0	232,000	271,600	195,000
Transfer from General Fund		3,661	13,419	27,328
Transfer from Enterprise Fund	815,252	17,998	21,345	26,358
Ending Balance	815,252	754,719	564,997	423,683

**Mountain Water & Sanitation District
2018 Budget - Enterprise Fund
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	2016 Actual	2017 Budget	2017 Forecast	2018 Budget
Beginning Balance	713,903	0	0	0
Revenue				
400-105 · Capital Improvement Fees	0			
400-121 · Sewer Tap Fees	0			
400-122 · Water Tap Fees	0			
400-125 · Grandfather Tap Fees	0			
400-110 · Developer Contributions	0			
400-410 · Interest Income	6,048			
400-415 · Miscellaneous Income	9,087			
400-405 · Connection Fees	0	0	0	400
400-420 · Water & Waste Water Fees	499,539	505,440	505,440	525,658
Total Revenue	514,674	505,440	505,440	526,058
Expenses				
General & Administrative				
530-051 · Insurance	14,219			
530-071 · Office Supplies	3,147			
530-072 · Office Admin, Maint. & Clean	4,346			
530-073 · Postage	2,117			
530-074 · Subs & Membership Fees	837			
530-075 · Trash Removal	1,344			
531-011 · Truck Gas	3,892			
531-012 · Truck Repair	468			
530-076 · Computer	4,778			
530-099 · Telephone	7,743			
Total G&A	42,891	0	0	0

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Water Operations				
510-001 · Other	1,249	1,224	500	1,000
510-100 · Water Treatment	0	0	30,000	0
510-103 · Lab Tests	7,708	9,180	9,200	9,000
510-104 · Chemicals	381	1,020	1,500	1,500
510-105 · Tools & Supplies	9,420	9,180	9,000	8,000
510-109 · Professional Services	12,515	16,000	16,000	10,000
510-110 · Electric	51,173	62,934	63,000	63,000
510-111 · State Permit Fees	220	2,500	2,500	3,000
510-115 · Repairs	44,638	58,000	49,700	50,000
Water Meter Subscription		4,400	1,041	4,200
Total Water Operations	127,304	164,438	182,441	149,700
Wastewater Operations				
520-001 · Other	499	204	204	200
520-102 · Main Cleaning	0	63,000	40,000	45,000
520-103 · Lab Tests	2,413	2,856	2,856	3,000
520-104 · Chemicals	8,316	8,670	8,670	9,000
520-105 · Tools & Supplies	4,829	3,000	3,000	3,500
520-108 · Sludge Disposal	17,301	10,000	20,000	20,000
520-109 · State Permit Fees	2,315	2,700	2,700	3,000
520-111 · Professional Services	0	2,500	2,500	2,500
520-113 · Natural Gas	6,387	8,874	8,874	9,000
531-011 · Truck Gas		3,060	3,060	3,000
531-012 · Truck Repair		1,020	3,500	3,000
520-130 · Repairs	4,951	20,000	7,000	20,000
Total Wastewater Operations	47,011	125,884	102,364	121,200

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Personnel				
Office Manager	49,594	47,200	47,200	48,200
ORC Operator / WW ORC Operator	48,982	45,400	42,000	48,000
Operator / Water ORC Operator	51,357	49,280	50,500	51,500
Meter Reader	879		2,100	0
Temporary Facility Maintenance			500	0
Contract Labor	0	5,000	6,750	0
Customer Service				12,000
532-200 - Payroll Taxes	24,090	24,829	24,829	30,000
532-300 - Medical Insurance	19,987	24,411	24,411	36,000
Employee Uniforms				600
531-010 - Training	1,230	1,000	1,000	2,500
Total Personnel	<u>196,119</u>	<u>197,120</u>	<u>199,290</u>	<u>228,800</u>
Total Expenses	<u>413,325</u>	<u>487,442</u>	<u>484,095</u>	<u>499,700</u>
Transfer to District or Capital Fund	<u>815,252</u>	<u>17,998</u>	<u>21,345</u>	<u>26,358</u>
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Mountain Water & Sanitation District
2018 Budget - Summary**

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	2016 Actual	2017 Budget	2017 Forecast	2018 Budget
Beginning Balance				
General Fund	2,270	4,225	15,132	6,756
Debt Service Fund	93,201	91,761	93,201	93,201
Capital Fund	0	965,060	815,252	564,997
Enterprise Fund	713,903	0	0	0
Total	809,374	1,061,046	923,585	664,953
Revenue				
General Fund	129,568	135,468	140,157	144,000
Debt Service Fund	150,000	150,000	150,000	150,000
Capital Fund	0	0	0	0
Enterprise Fund	514,674	505,440	505,440	526,058
Total	794,242	790,908	795,597	820,058
Expenditures				
General Fund	57,699	134,382	135,114	117,550
Debt Service Fund	150,000	150,000	150,000	150,000
Capital Fund	0	232,000	271,600	195,000
Enterprise Fund	413,325	487,442	484,095	499,700
Total	621,024	1,003,824	1,040,809	962,250
Ending Balance				
General Fund	15,132	1,650	6,756	5,878
Debt Service Fund	93,201	91,761	93,201	93,201
Capital Fund	815,252	754,719	564,997	423,683
Enterprise Fund	0	0	0	0
Total	923,585	848,130	664,953	522,761
Balance Increase (Decrease)	114,211	(212,916)	(258,632)	(142,192)