

**Mountain Water & Sanitation District  
2017 Budget - Summary**

	2015 Actual	2016 Budget	2016 Forecast	2017 Budget
<b>Beginning Balance</b>				
General Fund	1,073	1,650	2,270	4,225
Debt Service Fund	94,690	94,690	93,201	91,761
Capital Fund	0	0	0	965,060
Enterprise Fund	246,627	784,085	861,329	0
<b>Total</b>	<b>342,390</b>	<b>880,425</b>	<b>956,800</b>	<b>1,061,046</b>
<b>Revenue</b>				
General Fund	1,265,633	327,779	127,800	135,468
Debt Service Fund	148,511	150,000	148,560	150,000
Capital Fund	0	0	0	0
Enterprise Fund	803,499	490,200	499,500	505,440
<b>Total</b>	<b>2,217,643</b>	<b>967,979</b>	<b>775,860</b>	<b>790,908</b>
<b>Expenditures</b>				
General Fund	1,051,558	403,486	84,500	134,382
Debt Service Fund	150,000	150,000	150,000	150,000
Capital Fund	0	0	0	232,000
Enterprise Fund	401,675	343,484	427,084	487,442
<b>Total</b>	<b>1,603,233</b>	<b>896,970</b>	<b>661,584</b>	<b>1,003,824</b>
<b>Ending Balance</b>				
General Fund	2,270	1,650	4,225	6,719
Debt Service Fund	93,201	94,690	91,761	91,761
Capital Fund	0	0	0	751,058
Enterprise Fund	246,627	855,094	861,329	0
<b>Total</b>	<b>342,098</b>	<b>951,434</b>	<b>957,315</b>	<b>849,538</b>
<b>Balance Increase (Decrease)</b>	<b>(292)</b>	<b>71,009</b>	<b>515</b>	<b>(211,508)</b>

**Mountain Water & Sanitation District  
2017 Budget - General Fund**

	2015 Actual	2016 Budget	2016 Forecast	2017 Budget
Beginning Balance	<u>1,073</u>	<u>1,650</u>	<u>2,270</u>	<u>4,225</u>
Revenue				
400-XXX -Loans	925,000	0	0	
400-470 · Grants	114,500	200,000		2,111
400-410 · Interest Income				5,000
400-415 · Miscellaneous Income	206,634	109,419	109,400	109,357
400-305 · Property Taxes - Operating	19,499	18,360	18,400	19,000
400-310 · Specific Ownership Taxes				
<b>Total Revenue</b>	<u><b>1,265,633</b></u>	<u><b>327,779</b></u>	<u><b>127,800</b></u>	<u><b>135,468</b></u>
Expenses				
500-105 · Accounting & Auditing	13,372	15,804	15,800	16,116
500-115 · County Treasurer Fees	5,268	4,682	4,700	4,794
500-120 · Directors Fees	7,975	8,000	8,000	8,000
500-125 · Legal Fees	20,384	25,000	25,000	40,000
Legal Expenses - Personnel				
District Capital Expenditures	1,004,559	350,000	10,000	
520-200 - Contract Manager		0	9,000	20,000
530-051 · Insurance				17,340
530-071 · Office Supplies				3,570
530-072 · Office Admin, Maint. & Clean				7,650
530-073 · Postage				4,080
530-074 · Subs & Membership Fees				1,224
530-075 · Trash Removal				1,428
530-076 · Computer				1,000
530-099 · Telephone				9,180
<b>Total Expenses</b>	<u><b>1,051,558</b></u>	<u><b>403,486</b></u>	<u><b>84,500</b></u>	<u><b>134,382</b></u>
Transfer To (From) Enterprise or To Capital Fund	<u>212,878</u>	<u>(75,707)</u>	<u>41,345</u>	<u>(1,408)</u>
Ending Balance (5% Emergency Reserve)	<u>2,270</u>	<u>1,650</u>	<u>4,225</u>	<u>6,719</u>

**Mountain Water & Sanitation District  
2017 Budget - Debt Service Fund**

	2015 Actual	2016 Budget	2016 Forecast	2017 Budget
<b>Beginning Balance</b>	<b>94,690</b>	<b>94,690</b>	<b>93,201</b>	<b>91,761</b>
<b>Revenue</b>				
400-205 - Availability Fees	4,991	6,480	5,040	4,680
400-210 - Property Taxes - Debt Service	143,520	143,520	143,520	145,320
<b>Total Revenue</b>	<b><u>148,511</u></b>	<b><u>150,000</u></b>	<b><u>148,560</u></b>	<b><u>150,000</u></b>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<b><u>150,000</u></b>	<b><u>150,000</u></b>	<b><u>150,000</u></b>	<b><u>150,000</u></b>
<b>Ending Balance</b>	<b><u>93,201</u></b>	<b><u>94,690</u></b>	<b><u>91,761</u></b>	<b><u>91,761</u></b>

**Mountain Water & Sanitation District  
2017 Budget - Capital Fund**

	2015 Actual	2016 Budget	2016 Forecast	2017 Budget
<b>Beginning Balance</b>				<b>965,060</b>
<b>Revenue</b>				
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
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>				
Wastewater Treatment Plant				47,000
Main Storage Tank Generator				
Fence & Gate Modifications				135,000
Smart Water Meters				50,000
Unspecified Projects				<b>232,000</b>
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>473,000</b>
<b>Transfer from Enterprise Fund</b>				<b>17,998</b>
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>751,058</b>

**Mountain Water & Sanitation District  
2017 Budget - Enterprise Fund**

	2015 Actual	2016 Budget	2016 Forecast	2017 Budget
Beginning Balance	246,627	784,085	861,329	0
Revenue				
400-105 · Capital Improvement Fees	96,847	0	0	
400-121 · Sewer Tap Fees	96,847	0	0	
400-122 · Water Tap Fees	96,847	0	0	
400-125 · Grandfather Tap Fees	0	0	0	
400-110 · Developer Contributions	0	0	0	
400-410 · Interest Income	2,106	2,200	5,000	
400-415 · Miscellaneous Income	10,180	2,000	8,500	
400-405 · Connection Fees	0	0	0	0
400-420 · Water & Waste Water Fees	500,672	486,000	486,000	505,440
<b>Total Revenue</b>	<b>803,499</b>	<b>490,200</b>	<b>499,500</b>	<b>505,440</b>
Expenses				
General & Administrative				
530-051 · Insurance	14,592	16,940	17,000	
530-071 · Office Supplies	5,076	5,712	3,500	
530-072 · Office Admin, Maint. & Clean	9,177	7,599	7,500	
530-073 · Postage	3,101	4,284	4,000	
530-074 · Subs & Membership Fees	1,797	1,224	1,200	
530-075 · Trash Removal	1,382	1,428	1,400	
531-011 · Truck Gas	3,685	3,672	3,000	
531-012 · Truck Repair	974	1,020	1,000	
530-076 · Computer	4,320	1,428	7,000	
530-099 · Telephone	9,134	9,180	9,000	
<b>Total G&amp;A</b>	<b>53,238</b>	<b>52,487</b>	<b>54,600</b>	<b>0</b>

**Mountain Water & Sanitation District  
2017 Budget - Enterprise Fund**

	2015 Actual	2016 Budget	2016 Forecast	2017 Budget
<b>Water Operations</b>				
510-001 · Other	1,079	1,122	1,200	1,224
510-100 · Water Treatment	0	0	0	0
510-103 · Lab Tests	10,059	8,738	9,000	9,180
510-104 · Chemicals	1,678	1,428	1,000	1,020
510-105 · Tools & Supplies	7,690	9,894	9,000	9,180
510-109 · Professional Services	11,853	1,530	6,000	16,000
510-110 · Electric	49,425	48,023	61,700	62,934
510-111 · State Permit Fees	5,325	2,500	2,500	2,500
510-115 · Repairs	21,655	8,000	49,300	58,000
<b>Water Meter Subscription</b>				
<b>Total Water Operations</b>	<u>108,764</u>	<u>81,235</u>	<u>139,700</u>	<u>164,438</u>
<b>Wastewater Operations</b>				
520-001 · Other	414	153	200	204
520-102 · Main Cleaning	0	5,000	0	63,000
520-103 · Lab Tests	2,868	2,448	2,800	2,856
520-104 · Chemicals	5,506	5,712	8,500	8,670
520-105 · Tools & Supplies	2,653	2,244	4,000	3,000
520-108 · Sludge Disposal	10,075	7,752	12,000	10,000
520-109 · State Permit Fees	0	2,250	2,700	2,700
520-111 · Professional Services	0	200	2,500	2,500
520-113 · Natural Gas	3,496	1,530	8,700	8,874
531-011 · Truck Gas				3,060
531-012 · Truck Repair	1,284	2,000	2,000	1,020
520-130 · Repairs	26,296	29,289	43,400	20,000
<b>Total Wastewater Operations</b>	<u>26,296</u>	<u>29,289</u>	<u>43,400</u>	<u>125,884</u>

**Mountain Water & Sanitation District  
2017 Budget - Enterprise Fund**

	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Forecast</b>	<b>2017 Budget</b>
<b>Personnel</b>				
Office Manager	44,000	47,250	46,800	47,200
Superintendent / ORC Operator	66,100	39,123	43,200	45,400
Operator & Apprentice	52,200	49,350	48,880	49,280
Contract Labor	1,200	1,200	1,500	5,000
532-200 · Payroll Taxes	26,923	22,250	24,304	24,829
532-300 · Medical Insurance	22,954	20,280	23,700	24,411
531-010 · Training	0	1,020	1,000	1,000
<b>Total Personnel</b>	<b>213,377</b>	<b>180,473</b>	<b>189,384</b>	<b>197,120</b>
<b>Total Expenses</b>	<b>401,675</b>	<b>343,484</b>	<b>427,084</b>	<b>487,442</b>
<b>Transfer to District or Capital Fund</b>	<b>401,824</b>	<b>75,707</b>	<b>72,416</b>	<b>17,998</b>
<b>Ending Balance</b>	<b>246,627</b>	<b>855,094</b>	<b>861,329</b>	<b>0</b>