

**Mountain Water & Sanitation District**  
**2023 Budget - General Fund**  
**Approved by the Board of Directors on November 15, 2022**

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Forecast</b>	<b>2023 Budget</b>
<b>Beginning Balance</b>	<u>5,905</u>	<u>5,911</u>	<u>5,950</u>	<u>7,083</u>
<b>Revenue</b>				
<b>400-410 · Interest Income</b>	575	500	6,200	10,000
<b>400-415 · Miscellaneous Income</b>	36,156	2,000	3,000	2,000
<b>400-305 · Property Taxes - Operating</b>	123,544	130,000	130,000	130,000
<b>400-310 · Specific Ownership Taxes</b>	21,237	20,000	19,000	20,000
<b>Total Revenue</b>	<u><u>181,512</u></u>	<u><u>152,500</u></u>	<u><u>158,200</u></u>	<u><u>162,000</u></u>
<b>Expenses</b>				
<b>500-105 · Accounting &amp; Auditing</b>	13,452	14,000	14,600	17,000
<b>500-115 · County Treasurer Fees</b>	4,039	4,500	5,500	6,000
<b>500-120 · Directors Fees</b>	11,500	12,000	12,000	12,000
<b>500-125 · Legal Fees</b>	20,199	24,000	31,000	35,000
<b>520-200 - Contract Manager</b>	0	0	0	0
<b>530-051 · Insurance</b>	21,000	23,000	26,800	30,000
<b>530-071 · Office Supplies</b>	5,630	6,000	5,600	6,000
<b>530-072 · Office Admin, Maint. &amp; Clean</b>	14,346	10,000	20,000	20,000
<b>530-073 · Postage</b>	3,109	3,000	2,250	3,000
<b>530-074 · Subs &amp; Membership Fees</b>	2,185	4,000	4,500	5,000
<b>530-075 · Trash Removal</b>	1,277	1,500	1,500	1,500
<b>530-076 · Computer</b>	9,873	6,000	6,400	6,500
<b>530-099 · Telephone</b>	11,616	11,000	11,500	12,000
<b>Total Expenses</b>	<u><u>118,226</u></u>	<u><u>119,000</u></u>	<u><u>141,650</u></u>	<u><u>154,000</u></u>
<b>Transfer To Capital Fund</b>	<u>63,280</u>	<u>33,461</u>	<u>15,418</u>	<u>7,383</u>
<b>Ending Balance (5% Emergency Reserve)</b>	<u><u>5,911</u></u>	<u><u>5,950</u></u>	<u><u>7,083</u></u>	<u><u>7,700</u></u>

**Mountain Water & Sanitation District**  
**2023 Budget - Debt Service Fund**  
**Approved by the Board of Directors on November 15, 2022**

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Forecast</b>	<b>2023 Budget</b>
<b>Beginning Balance</b>	<b>92,664</b>	<b>92,664</b>	<b>92,664</b>	<b>92,664</b>
<b>Revenue</b>				
<b>400-205 · Availability Fees</b>	4,680	4,680	4,680	4,680
<b>400-210 · Property Taxes - Debt Service</b>	145,320	145,320	145,320	145,320
<b>Total Revenue</b>	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></u>
<b>Expenses</b>				
<b>540-410 - 2011 CWPA Loan</b>	50,000	50,000	50,000	50,000
<b>540-420 - 2012 CWPA Loan</b>	100,000	100,000	100,000	100,000
<b>Total Expenses</b>	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></u>
<b>Ending Balance</b>	<u><u>92,664</u></u>	<u><u>92,664</u></u>	<u><u>92,664</u></u>	<u><u>92,664</u></u>

**Mountain Water & Sanitation District**  
**2023 Budget - Capital Fund**  
**Approved by the Board of Directors on November 15, 2022**

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>
<b>Beginning Balance</b>	<b>741,264</b>	<b>695,939</b>	<b>729,477</b>	<b>652,123</b>
<b>Revenue</b>				
400-XXX -Loans	0	0	0	0
400-470 · Grants	0	25,000	25,000	375,000
400-105 · Capital Improvement Fees	0	29,000	14,500	0
400-121 · Sewer Tap Fees	0	29,000	14,500	0
400-122 · Water Tap Fees	0	29,000	14,500	0
400-125 · Grandfather Tap Fees	0	0	0	0
400-110 · Developer Contributions	0	0	0	0
<b>Total Revenue</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>68,500</u></b>	<b><u>375,000</u></b>
<b>Expenses</b>				
PRV Upgrades		20,000	1,300	3,000
Water Main Design EIAF GRANT				275,000
Tank 1 Repairs & coating				100,000
Fire Hydrant Replacement		50,000		30,000
WW Main Cleaning	2,000	60,000	20,000	40,000
EIAF CIP PLAN		50,000	50,000	
SCADA UPGRADE		60,000		60,000
WW Main Replacement			30,000	100,000
Filtration Project for WTP & GWUDI	1,000			
Unspecified Projects -emergencies	30,000	100,000	50,000	50,000
<b>Total Expenses</b>	<b><u>33,000</u></b>	<b><u>340,000</u></b>	<b><u>151,300</u></b>	<b><u>658,000</u></b>
<b>Transfer from General Fund</b>	<b>63,280</b>	<b>33,461</b>	<b>15,418</b>	<b>7,383</b>
<b>Transfer from Enterprise Fund</b>	<b>21,213</b>	<b>(87,424)</b>	<b>5,446</b>	<b>(13,676)</b>
<b>Ending Balance</b>	<b><u>729,477</u></b>	<b><u>268,515</u></b>	<b><u>652,123</u></b>	<b><u>362,830</u></b>

**Mountain Water & Sanitation District**  
**2023 Budget - Enterprise Fund**  
**Approved by the Board of Directors on November 15, 2022**

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Forecast</b>	<b>2023 Budget</b>
<b>Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue</b>				
400-405 · Connection Fees	0	800	500	0
400-420 · Water & Waste Water Fees	603,223	582,701	<b>612,000</b>	<b>636,000</b>
<b>Total Revenue</b>	<b><u>603,223</u></b>	<b><u>583,501</u></b>	<b><u>612,500</u></b>	<b><u>636,000</u></b>
<b>Expenses</b>				
<b>Water Operations</b>				
510-001 · Other	0	1,000	0	1,000
510-100 · Water Treatment	0	0	0	0
510-103 · Lab Tests	5,956	8,000	17,500	9,000
510-104 · Chemicals	3,000	3,000	3,000	4,000
510-105 · Tools & Supplies	8,691	10,000	6,200	10,000
510-109 · Professional Services	12,356	30,000	9,000	10,000
510-110 · Electric	52,513	67,000	44,000	49,000
510-111 · State Permit Fees	2,357	1,400	1,000	1,500
510-115 · Repairs	59,595	80,000	30,000	50,000
510-114 · Water Meter Subscription	4,400	4,400	4,620	4,620
<b>Total Water Operations</b>	<b><u>148,868</u></b>	<b><u>204,800</u></b>	<b><u>115,320</u></b>	<b><u>139,120</u></b>
<b>Wastewater Operations</b>				
520-001 · Other	0	1,000	0	1,000
520-102 · Main Cleaning	2,000	20,000	20,000	6,000
520-103 · Lab Tests	2,352	2,500	3,000	3,000
520-104 · Chemicals	14,052	15,000	15,000	15,000
520-105 · Tools & Supplies	2,088	1,500	4,000	3,000
520-108 · Sludge Disposal	58,356	60,000	50,000	50,000
520-109 · State Permit Fees	2,825	2,825	2,825	3,000

**Mountain Water & Sanitation District**  
**2023 Budget - Enterprise Fund**  
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	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Forecast</b>	<b>2023 Budget</b>
<b>Wastewater Operations (continued)</b>				
520-111 · Professional Services	16,135	10,000	3,000	1,000
520-113 · Natural Gas	4,360	4,000	4,000	4,500
531-011 · Truck Gas	4,312	4,500	4,000	4,000
531-012 · Truck Repair	1,228	6,000	2,000	3,000
520-130 · Repairs	27,971	10,000	50,000	20,000
<b>Total Wastewater Operations</b>	<b><u>135,679</u></b>	<b><u>137,325</u></b>	<b><u>157,825</u></b>	<b><u>113,500</u></b>
<b>Personnel</b>				
District Manager	77,000	77,000	68,000	75,000
ORC Operator	30,000	70,000	71,000	81,120
Operator	65,000	56,500	59,000	60,736
Operator	32,000	29,000	48,000	54,000
Temporary Facility Maintenance		0	0	0
Contract Labor	6,428	7,000	0	0
Customer Service	0	0	0	30,000
532-200 · Payroll Taxes	44,097	36,000	39,000	44,000
532-300 · Medical Insurance	42,308	50,000	46,600	48,700
532-203 Employee Uniforms	460	800	809	1,000
531-010 · Training	170	2,500	1,500	2,500
<b>Total Personnel</b>	<b><u>297,463</u></b>	<b><u>328,800</u></b>	<b><u>333,909</u></b>	<b><u>397,056</u></b>
<b>Total Expenses</b>	<b><u>582,010</u></b>	<b><u>670,925</u></b>	<b><u>607,054</u></b>	<b><u>649,676</u></b>
<b>Transfer to District or Capital Fund</b>	<b><u>21,213</u></b>	<b><u>(87,424)</u></b>	<b><u>5,446</u></b>	<b><u>(13,676)</u></b>
<b>Ending Balance</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**Mountain Water & Sanitation District**  
**2023 Budget - Summary**  
**Approved by the Board of Directors on November 15, 2022**

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Forecast</b>	<b>2023 Budget</b>
<b>Beginning Balance</b>				
General Fund	5,905	5,911	5,950	7,083
Debt Service Fund	92,664	92,664	92,664	92,664
Capital Fund	741,264	695,939	729,477	652,123
Enterprise Fund	0	0	0	0
<b>Total</b>	<b>839,833</b>	<b>794,514</b>	<b>828,091</b>	<b>751,870</b>
<b>Revenue</b>				
General Fund	181,512	152,500	158,200	162,000
Debt Service Fund	150,000	150,000	150,000	150,000
Capital Fund	0	0	68,500	375,000
Enterprise Fund	603,223	583,501	612,500	636,000
<b>Total</b>	<b>934,735</b>	<b>886,001</b>	<b>989,200</b>	<b>1,323,000</b>
<b>Expenditures</b>				
General Fund	118,226	119,000	141,650	154,000
Debt Service Fund	150,000	150,000	150,000	150,000
Capital Fund	33,000	340,000	151,300	658,000
Enterprise Fund	582,010	670,925	607,054	649,676
<b>Total</b>	<b>883,236</b>	<b>1,279,925</b>	<b>1,050,004</b>	<b>1,611,676</b>
<b>Ending Balance</b>				
General Fund	5,911	5,950	7,083	7,700
Debt Service Fund	92,664	92,664	92,664	92,664
Capital Fund	729,477	268,515	652,123	362,830
Enterprise Fund	0	0	0	0
<b>Total</b>	<b>828,052</b>	<b>367,129</b>	<b>751,870</b>	<b>463,194</b>
<b>Balance Increase (Decrease)</b>	<b>(11,781)</b>	<b>(427,385)</b>	<b>(76,222)</b>	<b>(288,676)</b>