

Mountain Water & Sanitation District
2019 Budget - Debt Service Fund
Approved by the Board of Directors on December 4, 2018

	2017 Actual	2018 Budget	2018 Forecast	2019 Budget
Beginning Balance	93,201	91,761	92,664	92,664
Revenue				
400-205 · Availability Fees	5,807	4,680	4,680	4,680
400-210 · Property Taxes - Debt Service	144,193	145,320	145,320	145,320
Total Revenue	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></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><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></u>
 Ending Balance	 <u><u>93,201</u></u>	 <u><u>91,761</u></u>	 <u><u>92,664</u></u>	 <u><u>92,664</u></u>

Mountain Water & Sanitation District
2019 Budget - Capital Fund
Approved by the Board of Directors on December 4, 2018

	2017 Actual	2018 Budget	2018 Forecast	2019 Budget
Beginning Balance	857,168	564,997	710,980	686,382
Revenue				
400-XXX -Loans	0	0	0	0
400-470 · Grants	0	0	0	0
400-105 · Capital Improvement Fees	0	0	0	0
400-121 · Sewer Tap Fees	0	0	0	0
400-122 · Water Tap Fees	0	0	0	0
400-125 · Grandfather Tap Fees	0	0	0	0
400-110 · Developer Contributions	0	0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenses				
Fire Hydrant Replacement	10,825			
Fence & Gate Modifications	10,420			
Smart Water Meters	94,309		37,200	
Augmentation Pond Rebuild		45,000	41,200	
WW Main Replacement	82,327	100,000		200,000
Lightning Protection			9,480	
Unspecified Projects		50,000		20,000
Total Expenses	<u>197,880</u>	<u>195,000</u>	<u>87,880</u>	<u>220,000</u>
Transfer from General Fund		27,329		(1,120)
Transfer from Enterprise Fund	51,693	25,958	63,282	44,571
Ending Balance	<u>710,980</u>	<u>423,284</u>	<u>686,382</u>	<u>509,834</u>

Mountain Water & Sanitation District

2019 Budget - Enterprise Fund

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	2017 Actual	2018 Budget	2018 Forecast	2019 Budget
Beginning Balance	0	0	0	0
Revenue				
400-405 · Connection Fees	0	0	0	0
400-420 · Water & Waste Water Fees	503,287	525,658	548,000	569,920
Total Revenue	<u>503,287</u>	<u>525,658</u>	<u>548,000</u>	<u>569,920</u>
Expenses				
Water Operations				
510-001 · Other	381	1,000	1,000	1,030
510-100 · Water Treatment	29,528	0	0	0
510-103 · Lab Tests	5,053	9,000	9,000	9,270
510-104 · Chemicals	1,629	1,500	1,000	1,030
510-105 · Tools & Supplies	7,938	8,000	6,000	6,180
510-109 · Professional Services	6,244	10,000	6,000	6,180
510-110 · Electric	49,856	63,000	63,000	64,890
510-111 · State Permit Fees	0	3,000	3,000	3,090
510-115 · Repairs	46,001	50,000	35,000	20,000
510-114 · Water Meter Subscription	4,379	4,200	4,200	4,200
Total Water Operations	<u>151,009</u>	<u>149,700</u>	<u>128,200</u>	<u>115,870</u>
Wastewater Operations				
520-001 · Other	0	200	1,000	1,030
520-102 · Main Cleaning	39,664	45,000	52,000	57,000
520-103 · Lab Tests	2,520	3,000	3,000	3,090
520-104 · Chemicals	10,110	9,000	9,000	9,270
520-105 · Tools & Supplies	1,517	3,500	5,000	5,150
520-108 · Sludge Disposal	19,455	20,000	22,000	22,660
520-109 · State Permit Fees	2,315	3,000	3,000	3,000

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Wastewater Operations (continued)				
520-111 · Professional Services	130	2,500	2,500	2,500
520-113 · Natural Gas	5,389	9,000	9,000	9,270
531-011 · Truck Gas	4,241	3,000	3,000	3,090
531-012 · Truck Repair	3,206	3,000	3,000	3,090
520-130 · Repairs	8,575	20,000	10,000	10,000
Total Wastewater Operations	<u>97,122</u>	<u>121,200</u>	<u>122,500</u>	<u>129,150</u>
Personnel				
Office Manager	52,025	48,200	54,000	53,040
ORC Operator / WW ORC Operator	51,413	48,000	44,000	59,405
Operator / Water ORC Operator	53,788	51,500	57,000	55,692
Meter Reader	879	0	0	0
Temporary Facility Maintenance		0	0	0
Contract Labor	0	0	0	0
Customer Service		12,000	21,100	31,824
532-200 · Payroll Taxes	24,924	30,000	30,818	34,993
532-300 · Medical Insurance	19,091	36,000	24,000	42,000
Employee Uniforms		600	600	800
531-010 · Training	1,343	2,500	2,500	2,575
Total Personnel	<u>203,462</u>	<u>228,800</u>	<u>234,018</u>	<u>280,329</u>
Total Expenses	<u>451,594</u>	<u>499,700</u>	<u>484,718</u>	<u>525,349</u>
Transfer to District or Capital Fund	<u>51,693</u>	<u>25,958</u>	<u>63,282</u>	<u>44,571</u>
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Mountain Water & Sanitation District
2019 Budget - Summary
Approved by the Board of Directors on December 4, 2018

	2017 Actual	2018 Budget	2018 Forecast	2019 Budget
Beginning Balance				
General Fund	4,647	6,756	19,779	5,863
Debt Service Fund	93,201	91,761	92,664	92,664
Capital Fund	857,168	564,997	710,980	686,382
Enterprise Fund	0	0	0	0
Total	955,016	663,514	823,423	784,909
Revenue				
General Fund	147,870	144,000	154,264	140,509
Debt Service Fund	150,000	150,000	150,000	150,000
Capital Fund	0	0	0	0
Enterprise Fund	503,287	525,658	548,000	569,920
Total	801,157	819,658	852,264	860,429
Expenditures				
General Fund	105,795	117,550	117,250	140,468
Debt Service Fund	150,000	150,000	150,000	150,000
Capital Fund	197,880	195,000	87,880	220,000
Enterprise Fund	451,594	499,700	484,718	525,349
Total	905,269	962,250	839,848	1,035,817
Ending Balance				
General Fund	19,779	5,878	5,863	7,023
Debt Service Fund	93,201	91,761	92,664	92,664
Capital Fund	710,980	423,284	686,382	509,834
Enterprise Fund	0	0	0	0
Total	823,960	520,922	784,909	609,521
Balance Increase (Decrease)	(131,056)	(142,592)	(38,515)	(175,388)