

MT CRESTED BUTTE WATER & SANITATION DISTRICT
2024 BUDGET

REVENUE	ACTUAL 2022				Actual 2023 through August				PROJECTED	BUDGET 2024			
	Water	Wastewater	General	Total 2022	Water	Wastewater	General	Total 2023	Total 2023	Water	Wastewater	General	Total 2024
PROPERTY TAXES & Transfers to WF/WWF	\$ 198,018	\$ 198,018	\$ 709,223	\$ 1,105,260	\$ -	\$ -	\$ 1,191,518	\$ 1,191,518	\$ 1,234,059	\$ -	\$ -	\$ 1,219,514	1,219,514
TAP FEES	542,646	1,007,771	-	1,550,418	268,217	509,639	-	777,856	1,421,948	220,000	280,000	-	500,000
USER FEES	1,714,157	1,347,771	-	3,061,928	1,283,211	952,752	-	2,235,962	3,087,150	2,078,801	1,543,457	-	3,622,259
AVAIL SERVICE FEES	84,130	97,319	-	181,449	43,510	50,230	-	93,740	180,845	93,982	108,497	-	202,478
INTEREST INCOME	30,249	19,054	28,122	77,425	39,655	-	108,333	147,988	31,268	-	-	180,000	180,000
MISC INCOME	(51,042)	960	-	(50,082)	27,383	435	269	28,087	26,700	-	-	-	-
MLP SURCHARGE	77,799	-	-	77,799	47,586	-	-	47,586	77,000	77,000	-	-	77,000
Transfer From GF Revenue Stabilization Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Release of Revenue Stabilization Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING REVENUES	2,595,957	2,670,894	737,345	6,004,196	1,709,563	1,513,055	1,300,120	4,522,738	6,058,970	2,469,783	1,931,954	1,399,514	5,801,251
EXPENDITURES													
Enterprise Funds Ops & Admin	2,088,429	2,331,844	-	4,420,273	1,179,779	936,260	-	2,116,040	2,649,718	1,427,022	1,581,378	-	3,008,400
General Fund Operating	-	-	737,345	737,345	-	-	543,370	543,370	797,820	-	-	1,076,838	1,076,838
GF Transfer Revenue Stabilization Funds	-	-	-	-	-	-	-	-	240,000	-	-	-	-
TOTAL OPERATING EXPENDITURES	2,088,429	2,331,844	737,345	5,157,618	1,179,779	936,260	543,370	2,659,410	3,687,538	1,427,022	1,581,378	1,076,838	4,085,238
Operating Revenues less Expenditures	\$ 507,528	\$ 339,050	\$ -	\$ 846,578	\$ 529,783	\$ 576,795	\$ 756,750	\$ 1,863,328	\$ 2,371,432	\$ 1,042,761	\$ 350,576	\$ 322,676	\$ 1,716,013
Debt Payments	1,014,267	-	-	1,014,267	1,370,987	-	-	1,370,987	1,370,859	1,373,367	-	-	1,373,367
OPERATING INCOME AFTER DEBT	(506,739)	339,050	-	(167,689)	(841,204)	576,795	756,750	492,341	1,000,573	(330,606)	350,576	322,676	342,646
Capital Improvements	3,201,248	366,287	7,715	3,575,251	76,936	24,427	-	101,363	4,446,115	350,000	1,727,000	8,000	2,085,000
Draw on CWRPDA Loan	3,692,233	-	-	3,692,233	-	-	679,924	679,924	3,105,689	-	-	-	-
NET CAPITAL EXPENDITURES	(490,985)	366,287	7,715	(116,982)	76,936	24,427	(679,924)	(578,561)	1,340,426	350,000	1,727,000	8,000	2,085,000
TOTAL ALL EXPENDITURES	2,611,712	2,698,131	745,061	6,054,903	2,627,702	960,687	(136,553)	3,451,836	6,398,823	3,150,389	3,308,378	1,084,838	7,543,605
TOTAL Sources less Uses	(15,754)	(27,238)	(7,715)	\$ (50,707)	\$ (918,139)	\$ 552,368	\$ 1,436,673	\$ 1,070,901	\$ (339,853)	(680,606)	(1,376,424)	314,676	\$ (1,742,354)
										2024 Budgeted Debt Coverage Ratio		1.25	
										2025 Projected Debt Coverage Ratio		1.25	

MT CRESTED BUTTE WATER & SANITATION DISTRICT
2024 BUDGET

REVENUE	BUDGET 2023				ACTUAL THROUGH 8/31/23				PROJECTED 2023 based upon 8/12 @ 8.31.23				BUDGET 2024			
	Water	Wastewater	General	Total 2023	General	Water	Wastewater	Total Thru 8/31/2023	Water	Wastewater	General	Total 2023	Water	Wastewater	General	Total 2024
PROPERTY TAXES	\$ 117,268	\$ 117,268	\$ 938,146	\$ 1,172,682	\$ 1,191,518	\$ -	\$ -	\$ 1,191,518	\$ -	\$ -	\$ 1,243,522	\$ 1,243,522	\$ -	\$ -	\$ 1,149,514	\$ 1,149,514
PROPERTY COUNTY OWNER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000	70,000
TAP FEES	175,000	325,000	-	500,000	-	268,217	509,639	777,856	402,325	764,458	-	1,166,783	220,000	280,000	-	500,000
USER FEES	1,870,440	1,401,939	-	3,272,379	-	1,283,211	952,752	2,235,962	1,924,816	1,429,127	-	3,353,943	2,078,801	1,543,457	-	3,622,259
AVAIL SERVICE FEES	89,321	102,375	-	191,696	-	43,510	50,230	93,740	87,020	100,460	-	187,480	93,982	108,497	-	202,478
INTEREST INCOME	-	-	50,000	50,000	108,333	39,655	-	147,988	59,483	-	162,184	221,667	-	-	180,000	180,000
MISC INCOME	25,000	2,000	-	27,000	269	27,383	435	28,087	37,815	653	403	38,871	-	-	-	-
MLP SURCHARGE	77,000	-	-	77,000	-	47,586	-	47,586	77,000	-	-	77,000	77,000	-	-	77,000
Transfer From GF Revenue Stabilization	170,000	170,000	-	340,000	-	-	-	-	-	-	-	-	-	-	-	-
Release of Revenue Stabilization Funds	-	-	340,000	340,000	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INCOMING REVENUES	\$ 2,524,029	\$ 2,118,582	\$ 1,328,146	\$ 5,970,757	\$ 1,300,120	\$ 1,709,563	\$ 1,513,055	\$ 4,522,738	\$ 2,588,459	\$ 2,294,698	\$ 1,406,109	\$ 6,289,266	\$ 2,469,783	\$ 1,931,954	\$ 1,399,514	\$ 5,801,251
DRAW ON CWRPDA LOAN	1,301,897	-	-	1,301,897	-	679,924	-	679,924	679,924	-	-	679,924	-	-	-	-

2024 Water Operating Budget

		2020 Actual	2021 Actual	2022 Actual	2023 BUDGET	2023 YTD Actual Thru 8/31/23	2023 Projected YTD	2023 Projected Budget Under/(Over)	2024 BUDGET	% change in BUDGET
WATER OPERATIONS										
1-2-5050	Chemicals - Water Treatment	25,901	9,972	48,047	53,000	29,925	44,888	8,112	68,000	0.2830
1-2-5160	Laboratory - Water Treatment	13,607	10,745	12,681	25,000	10,315	15,472	9,528	27,000	0.0800
1-2-5170	Operating Supplies - Wtr Treat	68,833	80,780	31,560	65,000	45,041	67,562	(2,562)	90,000	0.3846
1-2-5171	Safety Equipment - Water Treat	4,831	6,965	6,089	7,000	4,313	6,470	530	7,500	0.0714
1-2-5172	Uniforms - Water Treat	2,298	1,959	2,351	3,500	1,899	2,848	652	3,500	-
1-2-5180	Outside Services - Wtr Treat	4,854	5,720	6,471	2,500	9,380	14,070	(11,570)	12,500	4.0000
1-2-5220	Repairs Unscheduled	75,573	85,410	139,247	90,000	57,197	85,795	4,205	125,000	0.3889
1-0-522x	Scheduled Maintenance				73,000	2,196	3,294	69,706	73,000	-
1-2-5290	Utilities - Water Treatment	92,370	95,021	122,644	150,000	76,484	114,726	35,274	150,000	-
		<u>288,266</u>	<u>296,570</u>	<u>369,090</u>	<u>469,000</u>	<u>236,750</u>	<u>355,125</u>	<u>113,875</u>	<u>556,500</u>	<u>0.1866</u>
WATER MLP										
	MLP Operations	<u>59,226</u>	<u>124,415</u>	<u>113,286</u>	<u>60,000</u>	<u>70,068</u>	<u>105,102</u>	<u>(45,102)</u>	<u>-</u>	<u>(1.0000)</u>
WATER ADMIN										
1-0-5130	Legal - Water	20,284	14,757	10,792	30,000	12,022	18,033	11,967	30,000	-
1-0-5030	Consultants - Water	25,631	17,078	22,281	105,000	81,314	121,971	(16,971)	\$105,000	-
1-0-5411	Grants - Water-District	2,000	2,000	2,000	2,000	2,000	2,000	-	2,000	-
	Office Admin	76,750	70,906	112,401	105,000	66,499	99,748	5,252	115,000	0.0952
	Salaries & Benefits	457,278	505,923	471,971	583,522	348,523	522,784	60,737	583,522	-
	Vehicles & Fuel	14,962	23,271	28,050	20,000	26,012	39,017	(19,017)	35,000	0.7500
		<u>596,905</u>	<u>633,934</u>	<u>647,494</u>	<u>845,522</u>	<u>536,370</u>	<u>803,554</u>	<u>41,967</u>	<u>870,522</u>	<u>0.0296</u>
	TOTALS	\$ 944,397	\$ 1,054,919	\$ 1,129,871	\$ 1,374,522	\$ 843,187	\$ 1,263,781	\$ 110,741	1,427,022	0.0382
	CWRPDA 2020 Loan Debt Service								\$ 1,373,367	

2024 Wastewater Operating Budget

		2020 Actual	2021 Actual	2022 Actual	2023 BUDGET	2023 Remaining Budget @ 8.31.23	2023 Projected 8/31/23	2023 Projected Budget Under/(Over)	2024 Budget	% change in BUDGET
WASTEWATER OPERATIONS										
2-2-5050	Chemicals - Sewer Treatment	4,511	6,726	13,222	12,000	14,480	21,719	(9,719)	15,000	25.00%
2-2-5160	Laboratory - Sewer Treatment	75,533	90,937	77,331	90,000	33,466	50,199	39,801	75,000	-16.67%
2-2-5170	Operating Supplies - Swr Treat	36,733	44,811	68,246	50,000	20,352	30,528	19,472	50,000	0.00%
2-2-5171	Safety Equipment - Swr Treat	7,371	8,367	6,642	7,000	7,575	11,362	(4,362)	7,500	7.14%
2-2-5172	Uniforms - Swr Treat	2,798	2,391	1,920	3,500	805	1,207	2,293	3,500	0.00%
2-2-5180	Outside Services - Swr Treat	1,822	23,607	3,651	26,000	4,604	6,905	19,095	7,000	-73.08%
2-2-5220	Repairs Unscheduled	192,103	136,544	125,925	90,000	80,186	120,279	(30,279)	75,000	-16.67%
2-2-5225	Scheduled Maintenance	-	-	-	45,000	22,313	33,470	11,530	45,000	0.00%
2-2-5290	Utilities - Sewer Treatment	111,380	137,351	150,547	150,000	103,391	155,086	(5,086)	165,000	10.00%
2-3-5180	Outside Services - ATAD Sludge	64,767	76,991	107,364	140,000	62,184	93,276	46,724	125,000	-10.71%
		<u>497,018</u>	<u>527,725</u>	<u>554,847</u>	<u>613,500</u>	<u>349,354</u>	<u>524,031</u>	<u>89,469</u>	<u>568,000</u>	<u>-7.42%</u>
WASTEWATER MLP										
	MLP Operations	<u>1,888</u>	<u>5,321</u>	<u>1,840</u>	<u>2,000</u>	<u>5,961</u>	<u>8,941</u>	<u>(6,941)</u>	<u>-</u>	<u>-100.00%</u>
WASTEWATER ADMIN										
2-0-5130	Legal - Sewer	48,161	106,136	100,379	35,000	-	-	35,000	35,000	0.00%
2-0-5030	Consultants- Sewer	111,149	174,327	61,550	95,000	3,026	4,539	90,461	95,000	0.00%
2-0-5000	Office Admin	70,564	67,821	190,056	105,000	70,666	105,999	(999)	125,000	19.05%
2-0-5001	Salaries & Benefits	477,068	535,903	665,711	734,378	493,078	739,616	(5,238)	734,378	0.00%
2-0-5002	Vehicles & Fuel	23,166	21,175	42,551	24,000	14,176	21,264	2,736	24,000	0.00%
		<u>730,109</u>	<u>905,362</u>	<u>1,060,247</u>	<u>993,378</u>	<u>580,945</u>	<u>871,418</u>	<u>121,960</u>	<u>1,013,378</u>	<u>2.01%</u>
TOTALS		\$ 1,229,014	\$ 1,438,408	\$ 1,616,934	\$ 1,511,837	\$ 936,260	\$ 1,404,391	\$ 204,487	\$ 1,581,378	4.60%

2024 General Fund Operating Budget

	2020 Actual	2021 Actual	2022 Actual	2023 BUDGET	2023 Remaining Budget @ 8.31.22	2023 Projected (per 8/12 year)	2023 Projected Budget Under/(Over)	2024 BUDGET	% change in BUDGET
GENERAL FUNDS OPERATIONS									
GF CTY TREASURER EXPENDITURES	34,643	35,301	31,038	38,000	34,394	51,591	(13,591)	38,000	0.00%
GF Legal	25,612	29,335	33,068	50,000	26,477	39,715	10,285	55,000	10.00%
GF Consultants	1,225	4,435	9,459	35,000	-	-	35,000	35,000	0.00%
GF Fuel/Vehicle	1,390	2,026	1,983	1,800	2,059	3,089	(1,289)	3,000	66.67%
GF Office Admin	163,737	138,064	167,371	180,000	94,291	141,436	38,564	175,000	-2.78%
GF Salaries & Benefits	425,166	482,796	494,426	634,893	386,149	579,224	55,669	770,838	21.41%
TOTAL	651,773	691,957	737,345	939,693	543,370	815,056	124,637	1,076,838	14.59%

2024 Water Capital Projects Financial Summary

Activity# Project Name

102401 **Timberland Phase I Improvements**

		Current Total Project Estimate/Approved Budget	Project Costs Through 2023	Project Life Costs Remaining at 12.31.23	2024 Budget
02	Engineering	10,000			10,000
05	Legal	5,000			5,000
	Total Project:	15,000	-	-	15,000

Activity# Project Name

102402 **Jaklich Ditch Improvements**

		Current Total Project Estimate/Approved Budget	Project Costs Through 2023	Project Life Costs Remaining at 12.31.23	2024 Budget
02	Engineering	10,000			10,000
05	Legal	5,000			5,000
	Total Project:	15,000	-	-	15,000

Activity# Project Name

102403 **Long Lake Pipeline**

		Current Total Project Estimate/Approved Budget	Project Costs Through 2023	Project Life Costs Remaining at 12.31.23	2024 Budget
01	Project Management				
02	Engineering	190,000			190,000
03	Construction/Geotech	55,000			55,000
05	Legal	50,000			50,000
06	Permits	25,000			25,000
	Total Project:	320,000			320,000

Total Budget:

\$ 350,000

2024 Wastewater Capital Projects Financial Summary

Activity#	Project Name	Start Date	Completion Date		
202004	ATAD IGA Share	1/1/2020	7/31/2024		
	202004	Current Total Project Estimate through 2023	Anticipated Project Costs Through 2023	Project Life Costs Remaining at 12.31.23	2024 Budget
06	Purchase Paid to Town of CB per IGA	1,750,000	162,458	1,587,542	1,600,000
	Total Project:	1,750,000	162,458	1,587,542	1,600,000

Activity#	Project Name				
202401	I&I for 2024				
	202401	Current Total Project Estimate	Anticipated Project Costs Through 2024	Project Life Costs Remaining at 12.31.24	2024 Budget
03	Construction	80,000	-	-	80,000
	Total Project:	80,000	-	-	80,000

Activity#	Project Name				
202402	Security & Lighting System				
	202402	Current Total Project Estimate	Anticipated Project Costs Through 2024	Project Life Costs Remaining at 12.31.24	2024 Budget
06	Purchase	20,000	-	-	20,000
	Total Project:	20,000	-	-	20,000

Activity#	Project Name				
202403	616 RAM-J Blower				
	202403	Current Total Project Estimate	Anticipated Project Costs Through 2024	Project Life Costs Remaining at 12.31.24	2024 Budget
06	Purchase	22,000	-	-	22,000
	Installation/Construction	5,000	-	-	5,000
	Total Project:	27,000	-	-	27,000

Total Budget: \$ 1,727,000

2024 General Fund Capital Projects Financial Summary

Activity# Project Name

902401 **Computer & Phones**

902401		Current Total Project Estimate/Approved Budget	Anticipated Project Costs Through 2023	Project Life Costs Remaining at 12.31.23	2024 Budget
06	Purchase	8,000		-	8,000
				-	
	Total Project:	8,000	-	-	8,000

Total Budget: \$ 8,000

2024 Water Consulting Summary

Activity#	2024 Budget Plan	Contractor
102430	25,000	General
102431	15,000	LRE Water - Water Rights
102432	50,000	HDR - ArcGIS, Misc.
102433	5,000	Carollo Engineers - MLP Water Color
102434	10,000	Lead & Copper Rule Revision
102435		

\$105,000

2024 Wastewater Consulting Summary

Activity#	2024 Budget Plan	Contractor
202430	25,000	General
202431	10,000	Alpine Environmental Consultants - Sampling
202432	25,000	Carollo Engineers - TIN Compliance
202433	35,000	Pinyon Environmental - Discharge Permit
202434		

\$95,000

2024 General Fund Consulting Expected Expenditures

Activity#	2023 Budget Plan	Contractor
902430	10,000	General
902431	25,000	Raftelis Consulting
902432		

\$35,000

\$ 235,000.00 Total Consulting

2024 Water Scheduled Maintenance Expected Expenditures

Activity#	2024 Budget Plan	Project
102440	20,000	General
102441	3,000	Backhoe Tire Replacement
102442	15,000	WTP Revegetation
102443	15,000	Hydrant Replacements (2)
102444	10,000	MLP Skid A Controller
102445	5,000	Generator Service Preventive Maintenance
102446	5,000	2023 Chevrolet Topper
102447		

\$73,000

2024 Wastewater Scheduled Maintenance Expected Expenditures

Activity#	2024 Budget Plan	Project
202440	20,000	General
202441	20,000	Crack Seal/Asphalt
202442	5,000	Backup Heat for Headworks Building
202443		

\$45,000

\$ 118,000.00 Total Scheduled Repairs and Maintenance

2024 Water Legal Expected Expenditures

Activity#	2024 Budget Plan	Project
102450	20,000	General
102451	10,000	Water Rights
102452		

30,000

2024 WasteWater Legal Expected Expenditures

Activity#	2024 Budget Plan	Project
202450	20,000	General
202451	15,000	Discharge Permit
202452		

\$35,000

2024 General Fund Legal Expected Expenditures

Activity#	2024 Budget Plan	Project
902450	30,000	General
902451	25,000	Town of Crested Butte - ATAD Treatment Plant
902452		

\$55,000

\$ 90,000.00 Total Legal