

**EAST RIVER REGIONAL SANITATION DISTRICT
2022 AMENDED BUDGET
2023 APPROVED BUDGET**

Date:	16-Dec-22
Current Budget Level:	BUD1
Year to date through:	16-Dec-22

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL (2020)	ACTUAL (2021)	2022 BUDGET	2022 YEAR TO DATE ACTUAL	2022 AMENDED BUDGET	2023 APPROVED BUDGET
	ENTERPRISE FUND							
1		Beginning Fund Balance:	\$ 4,293,208	\$ 4,604,703	\$ 5,067,879	\$ 5,067,879	\$ 5,067,879	\$ 4,971,995
2	Operating Revenue							
3								
4	310	Service Fees (User Fees)	\$ 260,786	\$ 272,331	\$ 275,000	\$ 284,320	\$ 284,320	\$ 294,000
5	368	Rental Income	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
6		Miscellaneous:						
7	365	REA Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	371	Eng. Fee Reimb.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	375	Miscellaneous Revenue	\$ 565	\$ 2,256	\$ -	\$ 529	\$ -	\$ -
10		Total Operating Revenues:	\$ 262,251	\$ 275,487	\$ 275,900	\$ 285,749	\$ 285,220	\$ 294,900
11	Operating Expenses:							
12		Accounting and Auditing:						
13	405	Accounting	\$ 1,760	\$ 1,760	\$ 2,100	\$ 1,791	\$ 2,100	\$ 2,100
14	410	Audit Expense	\$ 6,425	\$ 6,600	\$ 6,600	\$ 6,800	\$ 6,800	\$ 7,000
15		Salaries and Payroll Benefits:						
16	710	Payroll Tax Expense	\$ 8,672	\$ 9,036	\$ 10,000	\$ 9,499	\$ 10,000	\$ 10,000
17	720	Wages-Plant Manager	\$ 17,473	\$ 19,354	\$ 20,000	\$ 18,721	\$ 20,000	\$ 23,000
18	700	Wages - Admin	\$ 83,811	\$ 95,912	\$ 110,000	\$ 94,271	\$ 100,000	\$ 120,000
19	715	Retirement Expense	\$ 4,350	\$ 4,683	\$ 6,000	\$ 9,590	\$ 12,000	\$ 16,000
20	525	Directors Fees	\$ 5,400	\$ 5,500	\$ 7,000	\$ 3,500	\$ 7,000	\$ 7,000
21	580	Repair & Maintenance	\$ 9,388	\$ 9,390	\$ 40,000	\$ 21,297	\$ 25,000	\$ 40,000
22								
23	550	Legal Services	\$ 13,179	\$ 8,841	\$ 25,000	\$ 10,224	\$ 15,000	\$ 25,000
24	650	Utilities - Electricity	\$ 25,618	\$ 25,795	\$ 27,000	\$ 26,402	\$ 27,000	\$ 27,000
25								
26	540	Insurance	\$ 12,793	\$ 12,628	\$ 12,500	\$ 13,064	\$ 14,000	\$ 13,000
27	541	Emp Health Insurance	\$ 20,462	\$ 23,629	\$ 25,000	\$ 21,900	\$ 25,000	\$ 25,000
28	542	Work Comp Insurance	\$ 2,956	\$ 3,374	\$ 4,500	\$ 2,532	\$ 4,500	\$ 4,500
29								
30	555	Office Expense	\$ 10,087	\$ 8,848	\$ 10,000	\$ 11,353	\$ 12,000	\$ 10,000
31	610	Fees & Dues	\$ 2,062	\$ 2,186	\$ 3,000	\$ 2,550	\$ 3,000	\$ 3,000

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32	585	Sewer Discharge Tests	\$ 3,764	\$ 4,591	\$ 5,000	\$ 3,859	\$ 5,000	\$ 5,000
33	600	Supplies & Chemicals	\$ 3,359	\$ 2,371	\$ 5,000	\$ 2,923	\$ 5,000	\$ 5,000
34		Engineering and Consulting:						
35	531	Operational Engineering	\$ -	\$ -	\$ 5,000	\$ 180	\$ 1,000	\$ 5,000
36	527	Consulting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37								
38	645	Telephone	\$ 4,130	\$ 4,479	\$ 4,700	\$ 3,701	\$ 4,700	\$ 4,700
39		Miscellaneous:						
40	560	Miscellaneous	\$ 268	\$ 334	\$ -	\$ -	\$ -	\$ -
41	420	Bank Charges	\$ 532	\$ 373	\$ 500	\$ 928	\$ 1,000	\$ 500
42	655	Truck Expense	\$ 2,773	\$ 5,392	\$ 6,000	\$ 5,209	\$ 6,000	\$ 6,000
43	635	Inspection Fee Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	570	Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	640	Travel & Education	\$ -	\$ 180	\$ 3,000	\$ 867	\$ 1,500	\$ 3,000
46	415	Allowance for Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47		Total Operating Expenses	\$ 239,262	\$ 255,256	\$ 337,900	\$ 271,161	\$ 307,600	\$ 361,800
48		Operating Gain (Loss)	\$ 22,989	\$ 20,231	\$ (62,000)	\$ 14,588	\$ (22,380)	\$ (66,900)
49		Non-Operating Revenues						
50								
51	305	Property Taxes	\$ 91,408	\$ 90,920	\$ 115,457	\$ 115,402	\$ 115,457	\$ 115,174
52	355	Specific Ownership Taxes	\$ 5,949	\$ 6,274	\$ 6,000	\$ 7,185	\$ 7,185	\$ 6,000
53	360	Tap Fees	\$ 210,528	\$ 448,249	\$ 134,130	\$ 279,388	\$ 279,388	\$ 87,720
54	315	Availability of Service Fees - Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	370	Inspection Fee Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56		Interest:						
57	340	Interest Income - Savings	\$ 30,610	\$ 2,137	\$ 2,000	\$ 63,030	\$ 63,030	\$ 35,000
58	345	Interest Income - Customers	\$ 422	\$ 472	\$ 500	\$ 461	\$ 500	\$ 500
59	350	Interest Income - Property Tax	\$ 357	\$ 262	\$ 500	\$ 328	\$ 500	\$ 500
60		Total Non-Operating Revenues:	\$ 339,274	\$ 548,314	\$ 258,587	\$ 465,794	\$ 466,060	\$ 244,894
61		Non-Operating Expenses						
62		Debt Service						
63	422	Interest - Lease Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	421	Lease Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	424	Excess Bond Redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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66	425	Bond Redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	545	Bond Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	430	Bond Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69		Capital Outlay:						
70	440	Capital Outlay - Service Plant	\$ 41,045	\$ 102,634	\$ 520,000	\$ 380,590	\$ 520,000	\$ 100,000
71	450	Capital Outlay - Engineering	\$ 6,970	\$ -	\$ 30,000	\$ 13,680	\$ 16,000	\$ 30,000
72		Capital Outlay - Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	470	Capital Outlay - Equipment	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 45,000
74	620	Collection Fees (County Treasurer)	\$ 2,753	\$ 2,735	\$ 3,564	\$ 3,483	\$ 3,564	\$ 3,555
75		Total Non-Operating Expenses:	\$ 50,768	\$ 105,369	\$ 583,564	\$ 397,753	\$ 539,564	\$ 178,555
76								
77		Non-Operating Gain (Loss)	\$ 288,506	\$ 442,945	\$ (324,977)	\$ 68,041	\$ (73,504)	\$ 66,339
78								
79		ENDING BALANCE	\$ 4,604,703	\$ 5,067,879	\$ 4,680,902	\$ 5,150,508	\$ 4,971,995	\$ 4,971,434
80								
81		<i>Total of all Revenues:</i>	\$ 601,525	\$ 823,801	\$ 534,487	\$ 751,543	\$ 751,280	\$ 539,794
82		<i>Total of all Expenses:</i>	\$ 290,030	\$ 360,625	\$ 921,464	\$ 668,914	\$ 847,164	\$ 540,355
83		Allocation of Reserves*						
84		Lease Payment Reserve	\$ -		\$ -		\$ -	\$ -
85		Capital Reserve	\$ -		\$ -		\$ -	\$ -
86		Emergency Reserve	\$ 8,701	\$ 10,819	\$ 27,644	\$ -	\$ 42,358	\$ 27,018
87		Operating Reserve	\$ -		\$ -		\$ -	\$ -
88		Sewer Plant Planning Reserve	\$ -		\$ -		\$ -	\$ -
89		General Contingency & Operating Reserve	\$ 4,596,002	\$ 5,057,060	\$ 4,653,258	\$ 5,150,508	\$ 4,929,637	\$ 4,944,416
90		Total	\$ 4,604,703	\$ 5,067,879	\$ 4,680,902	\$ 5,150,508	\$ 4,971,995	\$ 4,971,434
		Net Change in Reserves	\$ 185,574	\$ 463,176	(386,977)	\$ 82,629	\$ (95,884)	(561)

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91		<u>TABOR Limitations</u>						
92		<i>"De-Bruced" TABOR Revenue / Spending Limits</i>	\$ 1,198,597	\$ 1,208,070	\$ 1,222,804	\$ 1,222,804	\$ 1,222,804	\$ 1,238,488
93		<i>Amount Revenue/Spending +/- TABOR Limits</i>	\$ (597,851)	\$ (385,003)	\$ (689,317)	\$ (472,050)	\$ (472,524)	\$ (699,694)
			* In the 2003 Amended Budget, the District consolidated its Capital Reserve, Operating Reserve, and General Contingency Reserve. The District no longer has bond obligations that require it to maintain separately designated Operating and Capital Reserves.					