

**EAST RIVER REGIONAL SANITATION DISTRICT  
2023 AMENDED BUDGET  
2024 APPROVED BUDGET**

						Date:	28-Dec-23		
						Current Budget Level:	BUD1		
						Year to date through:	28-Dec-23		
	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL (2021)	ACTUAL (2022)	2023 BUDGET	2023 YEAR TO DATE ACTUAL	2023 AMENDED BUDGET	2024 APPROVED BUDGET	
	<b>ENTERPRISE FUND</b>								
1		<b>Beginning Fund Balance:</b>	<b>\$ 4,604,703</b>	<b>\$ 5,067,879</b>	<b>\$ 5,133,038</b>	<b>\$ 5,133,038</b>	<b>\$ 5,133,038</b>	<b>\$ 5,531,094</b>	
2	<b>Operating Revenue</b>								
3									
4	310	Service Fees (User Fees)	\$ 272,331	\$ 284,320	\$ 294,000	\$ 302,970	\$ 300,000	\$ 305,000	
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	\$ 2,256	\$ 529	\$ -	\$ 23,828	\$ -	\$ -	
10		<b>Total Operating Revenues:</b>	<b>\$ 275,487</b>	<b>\$ 285,749</b>	<b>\$ 294,900</b>	<b>\$ 327,698</b>	<b>\$ 300,900</b>	<b>\$ 305,900</b>	
11	<b>Operating Expenses:</b>								
12		Accounting and Auditing:							
13	405	Accounting	\$ 1,760	\$ 1,791	\$ 2,100	\$ 1,812	\$ 2,100	\$ 2,100	
14	410	Audit Expense	\$ 6,600	\$ 6,800	\$ 7,000	\$ 7,140	\$ 7,200	\$ 7,300	
15		Salaries and Payroll Benefits:							
16	710	Payroll Tax Expense	\$ 9,036	\$ 9,499	\$ 10,000	\$ 10,966	\$ 12,000	\$ 12,000	
17	720	Wages-Plant Manager	\$ 19,354	\$ 19,422	\$ 23,000	\$ 19,938	\$ 23,000	\$ 25,000	
18	700	Wages - Admin	\$ 95,912	\$ 98,111	\$ 120,000	\$ 101,964	\$ 125,000	\$ 142,000	
19	715	Retirement Expense	\$ 4,683	\$ 10,102	\$ 16,000	\$ 14,616	\$ 16,000	\$ 18,000	
20	525	Directors Fees	\$ 5,500	\$ 4,700	\$ 7,000	\$ 3,200	\$ 7,000	\$ 7,000	
21	580	Repair & Maintenance	\$ 9,390	\$ 21,297	\$ 40,000	\$ 34,073	\$ 40,000	\$ 40,000	
22									
23	550	Legal Services	\$ 8,841	\$ 10,959	\$ 25,000	\$ 9,863	\$ 15,000	\$ 25,000	
24	650	Utilities - Electricity	\$ 25,795	\$ 28,406	\$ 27,000	\$ 28,317	\$ 27,000	\$ 27,000	
25									
26	540	Insurance	\$ 12,628	\$ 12,499	\$ 13,000	\$ 638	\$ 14,500	\$ 15,000	
27	541	Emp Health Insurance	\$ 23,629	\$ 18,581	\$ 25,000	\$ 27,508	\$ 25,000	\$ 32,000	
28	542	Work Comp Insurance	\$ 3,374	\$ 3,041	\$ 4,500	\$ 2,660	\$ 4,500	\$ 4,500	
29									
30	555	Office Expense	\$ 8,848	\$ 13,820	\$ 10,000	\$ 8,630	\$ 10,000	\$ 10,000	
31	610	Fees & Dues	\$ 2,186	\$ 2,550	\$ 3,000	\$ 2,283	\$ 3,000	\$ 3,000	
32	585	Sewer Discharge Tests	\$ 4,591	\$ 4,141	\$ 5,000	\$ 3,967	\$ 5,000	\$ 5,000	

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33	600	Supplies & Chemicals	\$ 2,371	\$ 3,471	\$ 5,000	\$ 3,851	\$ 5,000	\$ 5,000
34		Engineering and Consulting:						
35	531	Operational Engineering	\$ -	\$ 180	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
36	527	Consulting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37								
38	645	Telephone	\$ 4,479	\$ 4,269	\$ 4,700	\$ 1,558	\$ 4,700	\$ 4,700
39		Miscellaneous:						
40	560	Miscellaneous	\$ 334	\$ 2,550	\$ -	\$ -	\$ -	\$ -
41	420	Bank Charges	\$ 373	\$ 972	\$ 500	\$ 620	\$ 500	\$ 500
42	655	Truck Expense	\$ 5,392	\$ 5,956	\$ 6,000	\$ 4,194	\$ 6,000	\$ 6,000
43	635	Inspection Fee Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	570	Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	640	Travel & Education	\$ 180	\$ 867	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
46	415	Allowance for Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47		<b>Total Operating Expenses</b>	<b>\$ 255,256</b>	<b>\$ 283,984</b>	<b>\$ 361,800</b>	<b>\$ 287,798</b>	<b>\$ 360,500</b>	<b>\$ 399,100</b>
48		<b>Operating Gain (Loss)</b>	<b>\$ 20,231</b>	<b>\$ 1,765</b>	<b>\$ (66,900)</b>	<b>\$ 39,900</b>	<b>\$ (59,600)</b>	<b>\$ (93,200)</b>
49		<b><u>Non-Operating Revenues</u></b>						
50								
51	305	Property Taxes	\$ 90,920	\$ 115,402	\$ 115,174	\$ 115,132	\$ 115,174	\$ 115,239
52	355	Specific Ownership Taxes	\$ 6,274	\$ 7,185	\$ 6,000	\$ 6,594	\$ 6,000	\$ 6,000
53	360	Tap Fees	\$ 448,249	\$ 279,388	\$ 87,720	\$ 257,020	\$ 214,037	\$ 87,720
54	315	Availability of Service Fees - Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	370	Inspection Fee Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56		Interest:						
57	340	Interest Income - Savings	\$ 2,137	\$ 80,617	\$ 35,000	\$ 243,223	\$ 220,000	\$ 100,000
58	345	Interest Income - Customers	\$ 472	\$ 477	\$ 500	\$ 528	\$ 500	\$ 500
59	350	Interest Income - Property Tax	\$ 262	\$ 328	\$ 500	\$ 380	\$ 500	\$ 500
60		<b>Total Non-Operating Revenues:</b>	<b>\$ 548,314</b>	<b>\$ 483,397</b>	<b>\$ 244,894</b>	<b>\$ 622,877</b>	<b>\$ 556,211</b>	<b>\$ 309,959</b>
61		<b><u>Non-Operating Expenses</u></b>						
62		Debt Service						
63	422	Interest - Lease Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	421	Lease Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	424	Excess Bond Redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	425	Bond Redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	545	Bond Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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68	430	Bond Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69		Capital Outlay:						
70	440	Capital Outlay - Service Plant	\$ 102,634	\$ 401,740	\$ 100,000	\$ 29,496	\$ 40,000	\$ 10,000
71	450	Capital Outlay - Engineering	\$ -	\$ 14,780	\$ 30,000	\$ 2,200	\$ 10,000	\$ 75,000
72		Capital Outlay - Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	470	Capital Outlay - Equipment	\$ -	\$ -	\$ 45,000	\$ 44,435	\$ 45,000	\$ 5,000
74	620	Collection Fees (County Treasurer)	\$ 2,735	\$ 3,483	\$ 3,555	\$ 3,465	\$ 3,555	\$ 3,557
75		<b>Total Non-Operating Expenses:</b>	<b>\$ 105,369</b>	<b>\$ 420,003</b>	<b>\$ 178,555</b>	<b>\$ 79,596</b>	<b>\$ 98,555</b>	<b>\$ 93,557</b>
76								
77		<b>Non-Operating Gain (Loss)</b>	<b>\$ 442,945</b>	<b>\$ 63,394</b>	<b>\$ 66,339</b>	<b>\$ 543,281</b>	<b>\$ 457,656</b>	<b>\$ 216,402</b>
78								
79		<b>ENDING BALANCE</b>	<b>\$ 5,067,879</b>	<b>\$ 5,133,038</b>	<b>\$ 5,132,477</b>	<b>\$ 5,716,219</b>	<b>\$ 5,531,094</b>	<b>\$ 5,654,296</b>
80								
81		<i>Total of all Revenues:</i>	\$ 823,801	\$ 769,146	\$ 539,794	\$ 950,575	\$ 857,111	\$ 615,859
82		<i>Total of all Expenses:</i>	\$ 360,625	\$ 703,987	\$ 540,355	\$ 367,394	\$ 459,055	\$ 492,657
83		<b>Allocation of Reserves*</b>						
84		<b>Lease Payment Reserve</b>	\$ -		\$ -		\$ -	\$ -
85		<b>Capital Reserve</b>	\$ -		\$ -		\$ -	\$ -
86		<b>Emergency Reserve</b>	\$ 10,819	\$ 21,120	\$ 16,211	\$ -	\$ 22,953	\$ 24,633
87		<b>Operating Reserve</b>	\$ -		\$ -		\$ -	\$ -
88		<b>Sewer Plant Planning Reserve</b>	\$ -		\$ -		\$ -	\$ -
89		<b>General Contingency &amp; Operating Reserve</b>	\$ 5,057,060	\$ 5,111,918	\$ 5,116,266	\$ 5,716,219	\$ 5,508,141	\$ 5,629,663
90		<b>Total</b>	<b>\$ 5,067,879</b>	<b>\$ 5,133,038</b>	<b>\$ 5,132,477</b>	<b>\$ 5,716,219</b>	<b>\$ 5,531,094</b>	<b>\$ 5,654,296</b>
		Net Change in Reserves	\$ 463,176	\$ 65,159	(561)	\$ 583,181	\$ 398,056	123,202
91		<b>TABOR Limitations</b>						

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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>	\$ (375,530)	\$ (439,729)	\$ (684,010)	\$ (273,137)	\$ (366,693)	\$ (623,629)
			* 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.					