

Round Mountain Water and Sanitation District  
2025 Budget for Presentation

2025 Budget						
		2023	Actual	2024	2024	2025
		Budget	12/31/2023	Budget	Year to Date	Budget
					June 30 2024	
<b>REVENUE</b>						
Acct #	<b>Tax Revenue</b>				6/30/2024	
311.000	General Property Taxes	\$ 52,866	\$ 53,065	\$ 61,547	\$ 42,339	\$ 60,597
312.000	Specific Ownership Taxes	5,500	7,557	5,500	3,538	5,500
	<b>Total Tax Revenue</b>	<b>\$ 58,366</b>	<b>\$ 60,622</b>	<b>\$ 67,047</b>	<b>\$ 45,878</b>	<b>\$ 66,097</b>
<b>Enterprise Revenue</b>						
<b>Water Revenue</b>						
340.000	Metered Sales to General Customers	\$ 475,000	\$ 496,719	\$ 504,000	\$ 235,216	\$ 530,000
342.000	Sales of Raw Water	4,000	-	-	-	-
341.000	Water Vendor Sales	45,000	84,660	85,000	\$52,282	\$127,000
345.000	Late Charges	4,500	6,585	7,800	4,485	8,500
	<b>Total Water Revenue</b>	<b>\$ 528,500</b>	<b>\$ 587,964</b>	<b>\$ 596,800</b>	<b>\$ 291,983</b>	<b>\$ 665,500</b>
<b>Sewer Revenue</b>						
346.000	Sales to Customers	\$ 545,000	\$ 546,561	\$ 578,000	\$ 285,581	\$ 609,500
349.000	Late Charges	4,500	6,585	-	-	-
	<b>Total Sewer Revenue</b>	<b>\$ 549,500</b>	<b>\$ 553,146</b>	<b>\$ 578,000</b>	<b>\$ 285,581</b>	<b>\$ 609,500</b>
<b>Connection Charges</b>						
343.000	Water Tap Connection Charges	\$ -	\$ 5,900	\$ 12,000	\$ 1,000	\$ 3,000
347.000	Sewer Tap Connection Charges	-	200	8,000	564	2,400
	<b>Total Connection Charges</b>	<b>\$ -</b>	<b>\$ 6,100</b>	<b>\$ 20,000</b>	<b>\$ 1,564</b>	<b>\$ 5,400</b>
<b>Contributed Capital</b>						
344.000	Water Tap/ System Development Fee	\$ -	\$ 5,900	\$ 280,000	\$ 25,000	\$ 70,000
348.000	Sewer Tap/ System Development Fee	-	5,000	270,000	23,500	67,500
	<b>Total Contributed Capital</b>	<b>\$ -</b>	<b>\$ 10,900</b>	<b>\$ 550,000</b>	<b>\$ 48,500</b>	<b>\$ 137,500</b>
<b>Miscellaneous Revenue</b>						
351.000	Fines and Forfeits	\$ 3,500	\$ 4,075	\$ 3,500	\$ 2,592	\$ 3,500
353.000	Parts Reimbursement				7,207	
361.000	Earnings on Deposits and Investments	6,000	95,949	50,000	65,142	50,000
362.000	Rents and Royalties	-	-	-	1,954	-
363.000	Gain/ Loss Assets	-	1,500	-	-	-
368.000	Administrative Services (Other)	1,200	16,780	2,500	892	2,500
	<b>Total Miscellaneous Revenue</b>	<b>\$ 10,700</b>	<b>\$ 118,304</b>	<b>\$ 56,000</b>	<b>\$ 77,786</b>	<b>\$ 56,000</b>
<b>Grants and Loans</b>						
	Grant Proceeds	\$ -	\$ 176,670	\$ -	\$ -	\$ -
	Loan Proceeds	-	-	-	-	-
	<b>Total Grants and Loans</b>	<b>\$ -</b>	<b>\$ 176,670</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Enterprise Revenue</b>	<b>\$ 1,088,700</b>	<b>\$ 1,276,414</b>	<b>\$ 1,800,800</b>	<b>\$ 705,415</b>	<b>\$ 1,473,900</b>
	<b>Total Revenue</b>	<b>\$ 1,147,066</b>	<b>\$ 1,337,036</b>	<b>\$ 1,867,847</b>	<b>\$ 751,292</b>	<b>\$ 1,539,997</b>
<b>EXPENDITURES</b>						
<b>RMWSD District Expenditures</b>						
<b>Salaries and Benefits</b>						
45.110	Salaries and Wages	\$ 40,860	\$ 39,897	\$ 36,611	\$ 24,853	\$ 41,841
45.211	Employee Health Insurance Premiums	3,168	6,272	5,300	3,513	7,070
45.220	Employer Contributions	1,817	3,132	2,200	1,951	3,128
	<b>Total Salaries and Benefits</b>	<b>\$ 45,845</b>	<b>\$ 49,301</b>	<b>\$ 44,111</b>	<b>\$ 30,317</b>	<b>\$ 52,039</b>
<b>Professional Services</b>						
45.322	Legal and Clerical	\$ 1,000	\$ 525	\$ 1,000	\$ 355	\$ 1,000
45.340	Engineering	-	-	-	-	-
	<b>Total Professional Services</b>	<b>\$ 1,000</b>	<b>\$ 525</b>	<b>\$ 1,000</b>	<b>\$ 355</b>	<b>\$ 1,000</b>
<b>General Administration</b>						
45.240	Professional Development	\$ 1,500	\$ 2,329	\$ 1,500	\$ -	\$ 1,500
45.311	Director Fees	12,000	7,200	12,000	3,400	12,000
45.320	Auditing	18,000	51,115	25,000	4,218	25,000
45.414	Election Expenses	2,000	33	2,000	-	2,000
45.511	Insurance (PO E&O)	1,700	-	-	-	-
45.530	Postage	500	441	500	-	500
45.540	Publicity, Subscription and Dues	200	228	200	-	200
45.550	Printing, Duplicating, etc.	250	-	250	-	250
45.560	County Treasurer's Collection Fee	2,800	2,653	2,500	2,117	2,500
45.580	Travel Meetings	2,500	563	3,000	338	3,000
45.600	Supplies	500	60	500	-	500
	Company Retirement Contributions					1,255
	<b>Total General Administration</b>	<b>\$ 41,950</b>	<b>\$ 64,622</b>	<b>\$ 47,450</b>	<b>\$ 10,074</b>	<b>\$ 48,705</b>
	<b>Total RMWSD District Expenditures</b>	<b>\$ 88,795</b>	<b>\$ 114,448</b>	<b>\$ 92,561</b>	<b>\$ 40,746</b>	<b>\$ 101,744</b>

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2025 Budget						
	2023	Actual	2024	2024	2025	
	Budget	12/31/2023	Budget	Year to Date	Budget	
<b>Administration and General Expenditures</b>						
<b>Salaries and Benefits</b>						
40.110	Salaries and Wages	\$ 182,428	\$ 181,491	\$ 207,461	\$ 99,412	\$237,099
40.211	Employee Health Insurance Premiums	28,512	27,877	\$ 30,032	\$ 14,050	\$ 40,063
40.220	Employer Contributions	13,500	14,242	\$ 16,950	\$ 7,804	\$ 15,608
	Company Retirement Contributions					7,113
	<b>Total Salaries and Benefits</b>	<b>\$ 224,440</b>	<b>\$ 223,610</b>	<b>\$ 254,443</b>	<b>\$ 121,266</b>	<b>\$ 292,770</b>
<b>Professional Services</b>						
40.300	Purchased Services	\$ 2,000	\$ 5,593	\$ 5,000	\$ 5,124	\$ 8,000
40.320	Auditing				\$ 952	
40.322	Legal Services	2,000	1,334	\$ 2,000	\$ 1,378	\$ 3,500
40.330	Other Professional Services	47,500	64,684	\$ 60,000	\$ 24,632	\$ 60,000
40.430	Repair and Maintenance Supply				\$ 266	
	<b>Total Professional Services</b>	<b>\$ 51,500</b>	<b>\$ 71,611</b>	<b>\$ 67,000</b>	<b>\$ 32,352</b>	<b>\$ 71,500</b>
<b>General Administration</b>						
40.240	Professional Development	\$ 3,000	\$ 4,580	\$ 5,000	\$ -	\$ 5,000
40.410	Utility Services	20,000	18,638	\$ 20,000	\$ 2,844	\$ 20,000
40.441	Building Rents	18,000	13,500	\$ 18,000	\$ 6,750	\$ 15,000
40.511	Insurance - Workers Comp and P&L	25,000	25,580	\$ 27,500	\$ 17,856	\$ 27,500
40.530	Postage	1,000	3,565	\$ 1,500	\$ 1,232	\$ 1,500
40.540	Publicity, Subscription and Dues	7,500	3,147	\$ 6,000	\$ 1,602	\$ 6,000
40.550	Printing, Duplicating, etc.	5,300	4,496	\$ 3,600	\$ 2,479	\$ 4,500
40.580	Travel and Meetings	5,000	3,605	\$ 7,500	\$ 2,177	\$ 3,000
40.610	Supplies	6,500	9,351	\$ 10,000	\$ 2,816	\$ 2,000
40.740	Office Equipment	5,000	7,209	\$ 5,000	\$ 1,115	\$ 5,000
40.750	Bad Debt Expense Late Fees				\$ 45	
40.850	Miscellaneous Expense	3,000	568	\$ 3,000	\$ 1,490	\$ 3,000
	<b>Total General Administration</b>	<b>\$ 99,300</b>	<b>\$ 94,239</b>	<b>\$ 107,100</b>	<b>\$ 40,406</b>	<b>\$ 92,500</b>
	<b>Total Administration and General Expenditures</b>	<b>\$ 375,240</b>	<b>\$ 389,460</b>	<b>\$ 428,543</b>	<b>\$ 194,023</b>	<b>\$ 456,770</b>
<b>Water Enterprise Expenditures</b>						
<b>Transmission and Distribution</b>						
50.110	Salaries and Wages	\$ 35,252	\$ 39,212	\$ 42,411	\$ 22,195	\$ 60,705
50.211	Employee Health Insurance Premiums	6,336	6,788	\$ 6,999	\$ 3,482	\$ 12,466
50.220	Employer Contributions	2,810	3,078	\$ 3,305	\$ 1,742	\$ 5,500
50.300	Purchased Services	8,000	4,169	\$ 4,000	\$ 1,890	\$ 2,000
50.340	Engineering	2,000	-	\$ 10,000	\$ -	\$ 10,000
50.430	Repair and Maintenance	30,000	48,009	\$ 30,000	\$ 3,317	\$ 7,000
50.600	Operating Supplies	4,000	5,093	\$ 6,000	\$ 5,446	\$ 8,000
50.603	Operating Fuel	-	-	\$ -	\$ -	\$ -
50.615	Water Vendor	1,800	-	\$ 1,800	\$ -	\$ 60,000
50.710	Land, Easements, Rights-of-Way	-	-	\$ -	\$ -	\$ -
50.730	Capital Improvements and Construction	5,000	-	\$ 5,000	\$ 53,501	\$ 5,000
50.740	Machinery and Equipment	10,000	331	\$ 10,000	\$ 2,728	\$ 10,000
50.750	Bad Debt Expense	-	-	\$ -	\$ 629	
	Company Retirement Contributions					\$ 1,821
	<b>Total Transmission and Distribution Expenditures</b>	<b>\$ 105,198</b>	<b>\$ 106,680</b>	<b>\$ 119,515</b>	<b>\$ 94,301</b>	<b>\$ 182,492</b>
<b>Source of Supply</b>						
60.110	Salaries and Wages	\$ 35,252	\$ 39,212	\$ 42,441	\$ 22,195	\$ 60,705
60.211	Employee Health Insurance Premiums	6,336	6,788	\$ 6,999	\$ 3,482	\$ 12,466
60.220	Employer Contributions	2,810	3,078	\$ 3,305	\$ 1,742	\$ 5,500
60.300	Purchased Services	3,000	5,126	\$ 4,000	\$ 1,412	\$ 4,000
60.322	Administrative and Legal	30,000	12,463	\$ 10,000	\$ 3,146	\$ 10,000
60.340	Engineering	25,000	42,439	\$ 25,000	\$ 24,114	\$ 50,000
60.430	Repair and Maintenance	3,500	11,704	\$ 5,000	\$ 615	\$ 5,000
60.600	Operating Supplies	4,000	2,351	\$ 4,000	\$ 1,097	\$ 2,000
60.603	Operating Fuel				\$ 699	
60.605	Fuel or Power for Pumping	30,000	29,969	\$ 25,000	\$ 6,022	\$ 15,000
60.710	Land, Easements, Rights-of-Way	5,000	-	\$ -	\$ -	\$ 20,000
60.730	Capital Improvements and Construction	4,000	113	\$ 4,000	\$ -	\$ 4,000
60.740	Machinery and Equipment	10,000	331	\$ 10,000	\$ 2,728	\$ 10,000
	Company Retirement Contributions					\$ 1,821
	<b>Total Professional Services- Source of Supply</b>	<b>\$ 158,898</b>	<b>\$ 153,574</b>	<b>\$ 139,745</b>	<b>\$ 67,253</b>	<b>\$ 200,492</b>
<b>General Field Expenses - Water</b>						
65.240	Professional Development		\$ 3,784		\$ 2,260	\$ 3,000
65.410	Utilities		\$ 10,448		\$ 3,452	\$ 7,500
65.430	Fleet Expense - Repair and Maintenance		\$ 9,901		\$ 6,987	\$ 15,000
65.435	Fleet Expense - Registration - Tags		\$ 2		\$ 442	\$ 550
65.570	Working Meals		\$ 595		\$ 150	\$ 350
65.580	Travel and Meetings		\$ 2,689		\$ 2,002	\$ 3,000
65.603	Fleet Expenses - Fuel		\$ 7,817		\$ 2,096	\$ 7,500
65.610	Field Office Supplies		\$ 2,168		\$ 419	\$ 500

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		2023	Actual	2024	2024	2025
		Budget	12/31/2023	Budget	Year to Date	Budget
65.620	Field Employees - Clothing Allowance		\$ 1,500		\$ 810	\$ 1,400
	<b>Total General Field Expenses - Water</b>		<b>\$ 38,905</b>		<b>\$ 18,618</b>	<b>\$ 38,800</b>
	<u>Water Treatment</u>					
70.110	Salaries and Wages	\$ 35,252	\$ 39,212	\$ 42,441	\$ 22,195	\$ 60,705
70.211	Employee Health Insurance Premiums	6,336	6,788	\$ 6,999	\$ 3,482	\$ 12,466
70.220	Employer Contributions	2,810	3,078	\$ 3,305	\$ 1,742	\$ 5,500
70.240	Professional Development	1,500	2,799	\$ 2,000		
70.300	Purchased Services	3,500	3,892	\$ 4,000	\$ 1,716	\$ 4,000
70.430	Repair and Maintenance	3,000	4,475	\$ 3,000	\$ 2,040	\$ 3,000
70.600	Operating Supplies	3,500	2,485	\$ 3,500	\$ 835	\$ 2,000
70.603	Operating Fuel				\$ 699	
70.620	Employee Clothing Allowance	750	726	\$ 1,000		
70.730	Capital Improvements and Construction	4,000	525	\$ -	\$ -	
70.740	Machinery and Equipment	10,000	331	\$ 10,000	\$ 2,728	\$ 10,000
	Company Retirement Contributions					\$ 1,821
	Total Water Treatment	\$ 70,648	\$ 64,311	\$ 76,245	\$ 35,437	\$ 99,492
	<b>Total Water Enterprise Expenditures</b>	<b>\$ 334,744</b>	<b>\$ 324,565</b>	<b>\$ 335,505</b>	<b>\$ 196,991</b>	<b>\$ 521,276</b>
	<u>Wastewater Enterprise Expenditures</u>					
	<u>Collection and Transmission</u>					
80.110	Salaries and Wages	\$ 35,252	\$ 39,212	\$ 42,441	\$ 22,195	\$ 60,705
80.211	Employee Health Insurance Premiums	6,336	6,788	\$ 6,999	\$ 3,482	\$ 12,466
80.220	Employer Contributions	2,810	3,078	\$ 3,305	\$ 1,742	\$ 5,500
80.300	Purchased Service	4,000	5,521	\$ 4,000	\$ 1,234	\$ 4,000
80.430	Repair and Maintenance	2,500	7,117	\$ 8,000	\$ 15,784	\$ 8,000
80.603	Operating Fuel				\$ 699	
80.600	Operating Supplies	3,500	2,401	\$ 3,500	\$ 921	\$ 2,000
80.605	Fuel or Power for Pumping	2,500	2,283	\$ 2,500	\$ 1,181	\$ 2,500
80.730	Capital Improvements and Construction	4,000	-	\$ 4,000	\$ -	\$ 4,000
80.740	Machinery and Equipment	10,000	331	\$ 10,000	\$ 2,728	\$ 10,000
80.750	Bad Debt Expense	-	-	\$ -	\$ -	
	Company Retirement Contributions					\$ 1,821
	Total Collection and Transmission	\$ 70,898	\$ 66,731	\$ 84,745	\$ 49,968	\$ 110,992
	<b>General Field Expenses - Wastewater</b>					
85.240	Professional Development		\$ 1,892		\$ 135	\$ 500
85.410	Utilities		\$ 5,224		\$ 3,452	\$ 5,000
85.430	Fleet Expenses - Repair and Maintenance		\$ 4,951		\$ 5,122	\$ 7,000
85.435	Fleet Expenses - Registration and Tags		\$ 1		\$ 295	\$ 350
85.570	Working Meals		\$ 298		\$ 35	\$ 300
85.580	Travel and Meetings		\$ 1,345			\$ 1,500
85.603	Fleet Expenses - Fuel		\$ 3,908		\$ 1,398	\$ 3,500
85.610	Office Supplies		\$ 1,084		\$ 419	\$ 500
85.620	Clothing Allowance		\$ 750		\$ 810	\$ 1,400
	<b>Total General Field Expenses - Wastewater</b>		<b>\$ 19,453</b>		<b>\$ 11,666</b>	<b>\$ 20,050</b>
	<u>Treatment</u>					
90.110	Salaries and Wages	\$ 35,252	\$ 39,213	\$ 42,441	\$ 22,195	\$ 60,705
90.211	Employee Health Insurance Premiums	6,336	6,789	\$ 6,999	\$ 3,482	\$ 12,466
90.220	Employer Contributions	2,810	3,077	\$ 3,305	\$ 1,742	\$ 5,500
90.240	Professional Development	2,500	2,842	\$ 2,500		
90.300	Purchased Service	3,000	4,151	\$ 4,000	\$ 1,488	\$ 4,000
90.322	Administrative and Legal	2,000	-	\$ 2,000	\$ -	\$ 2,000
90.340	Engineering	10,000	9,300	\$ 10,000	\$ -	\$ 10,000
90.430	Repair and Maintenance	8,000	5,824	\$ 8,000		\$ 8,000
90.600	Operating Supplies	3,500	2,740	\$ 3,500	\$ 1,353	\$ 2,000
90.603	Operating Fuel				\$ 699	
90.605	Fuel or Power for Pumping	18,000	22,391	\$ 20,000	\$ 10,383	\$ 20,000
90.620	Employee Clothing Allowance	750	726	\$ 1,000		
90.730	Capital Improvements and Construction	4,000	-	\$ 4,000	\$ -	\$ 4,000
90.740	Machinery and Equipment	10,000	331	\$ 10,000	\$ 2,728	\$ 10,000
	Company Retirement Contributions					\$ 1,821
	Total Treatment	\$ 106,148	\$ 97,384	\$ 117,745	\$ 44,070	\$ 140,492
	<b>Total Wastewater Enterprise Expenditures</b>	<b>\$ 177,046</b>	<b>\$ 164,115</b>	<b>\$ 202,490</b>	<b>\$ 94,038</b>	<b>\$ 271,534</b>
	<u>System Maintenance Agreements Expenditures</u>					
230.000	Water Tank Inspection Services	\$ 2,000	\$ -	\$ -	\$ -	\$ -
	Total Water Tank Inspection Services	\$ 2,000	\$ -	\$ -	\$ -	\$ -
	<u>Debt Service Expenditures</u>					
	<u>CWRPDA</u>					
236.000	CWRPDA - Principle	\$ 58,080	\$ 58,080	\$ 58,995	\$ 29,367	\$ 58,955
40.811	CWRPDA- Interest	18,783	18,783	17,908	9,064	17,908

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2025 Budget						
	2023	Actual	2024	2024	2025	
	Budget	12/31/2023	Budget	Year to Date	Budget	
Total CWRPDA - Debt Service	\$ 76,863	\$ 76,863	\$ 76,903	\$ 38,431	\$ 76,862	
<b>DOLA</b>						
235.000 DOLA - Principle (Water System)	\$ 4,346	\$ 5,031	\$ 5,283	\$ 5,283	\$ 5,547	
40.820 DOLA - Interest (Water System)	2,734	2,049	1,797	1,797	1,533	
Total DOLA - Debt Service	\$ 7,080	\$ 7,080	\$ 7,080	\$ 7,080	\$ 7,080	
<b>Total System Maintenance Agreement and Debt</b>	<b>\$ 85,943</b>	<b>\$ 83,943</b>	<b>\$ 83,983</b>	<b>\$ 45,511</b>	<b>\$ 83,942</b>	
<b>Lease Purchase Agreements</b>						
224.000 Lease/Purchase - Principle (Real Estate)	\$ -	\$ -	\$ -	\$ -	\$ -	
40.806 Lease/Purchase - Interest (Real Estate)	-	-	-	-	-	
Total Lease Purchase Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 1,061,767</b>	<b>\$ 1,076,531</b>	<b>\$ 1,143,082</b>	<b>\$ 571,308</b>	<b>\$ 1,435,266</b>	
<b>EXCESS OF REVENUE OVER (UNDER)</b>						
EXPENDITURES	\$ 85,299	\$ 260,505	\$ 724,765	\$ 179,984	\$ 104,731	
FUNDS AVAILABLE - BEGINNING OF YEAR	\$ 228,145	#REF!	#REF!			
FUNDS AVAILABLE - END OF YEAR	\$ 313,444	#REF!	#REF!	\$ 179,984	\$ 104,731	