



**FOREST LAKES
METROPOLITAN DISTRICT**

La Plata County

LGID 34011



2020

FINAL BUDGET

**FOREST LAKES
METROPOLITAN DISTRICT
LGID: 34011**

2020 BUDGET MESSAGE

DISTRICT SERVICES

The Forest Lakes Metropolitan District (District) was incorporated on July 18, 1973 and is authorized to construct, operate, and maintain water, sanitation, street improvements, parks, and recreation facilities for the residents of Forest Lakes.

BASIS OF ACCOUNTING

The basis of accounting utilized in the preparation of the 2020 budget for the District is the modified accrual method. The District's 2020 budget includes projected revenues and expenditures for its general fund, water fund, sewer fund, conservation trust fund, and schedules for the sources and uses of capital and services impact revenues.

IMPORTANT FEATURES OF THE BUDGET

Revenue Derived From Property Taxes:

The District lowered the mill levy by 2.000 mills in 1990, and by 6.585 mills in 1998 to the current mill rate of 35.524 mills. The District Board of Directors in their efforts to continue increasing levels of services without increasing the property owner's tax burden will maintain the reduced mill levy adopted in 1998 for 2020 and not ask the District voters for an increase.

The District's assessed value is \$18,705,330, which is an increase of \$1,204,790 over 2019. The District property tax levy of 35.524 mills resulted in a total of \$668,670, which is \$46,801 more than the prior year.

District electors removed the 5.5% statutory revenue limit applied to the expanded revenue base in May 2002 and approved retention and expenditure of revenues in excess of TABOR limits in May 1994. The District's mill levy at the time of the passage of TABOR was 42.109 mills. The 3% reserve mandated by TABOR has been set aside and is not included in this budget.

Conservation Trust Fund:

The Board of Directors anticipates that funding from the Conservation Trust Fund (CTF) revenue will remain relatively constant from approximately \$7,500 - \$8000. These funds are expended through the Recreation Department of the General Fund. The District will continue with general operation and maintenance of existing facilities; exploration of additional recreational facilities is not anticipated in 2020.

ANTICIPATED PROJECTS

The Board of Directors anticipates Capital and/or replacement projects totaling \$87,400 in 2020 that represent 4.5% of the District's total budget. These funds are for continued road/water/sewer system construction improvement and replacement projects that will consume the majority of these funds. These projects include purchase of a used dump truck and replacement of the programmable logic controllers at each of our Supervisory Control and Data Acquisition (SCADA) terminals. These PLCs are a crucial component of our automated water and wastewater systems; they are at more than twice their expected lifespan.

The District will continue road construction and improvements in 2020 to be funded with service impact fees, non-operating and operating revenues. The District processed additional road construction/maintenance materials from its gravel pit in 2017. It is anticipated that we should have at least one additional crushing project left with our own pit.

The District will update the equipment fleet as possible. We added one ½-ton pickup in 2019 and the lease of a motor grader, and the 2020 budget includes funds to replace one dump truck. In 2019, we added the services of a part-time and on-call heavy equipment mechanic to assist in keeping our fleet on the road until that time when more equipment acquisitions can be made; the 2020 budget also includes funds for the mechanic's continued services. Other possible major equipment purchases, if necessary, have been provided for with a total of \$35,000 set aside for contingencies. If an auction comes up for a plow trucks(s) for example, the District should have funds to make a bid.

The District continues to work on updating the water distribution system. In 2017, there were plans to replace a pressure reducing system (PRS) at East Pine Top, but after careful consideration and evaluation, it was determined that a new PRS would better be suited and beneficial to manage excessive pressures on Blue Ridge Dr. that will be back fed from Hilltop Cr./Hillside Dr. The PRS was purchased with the 2017 budget and half of the needed pipe and fixtures were funded from 2018 budget. This two-year project, which included a 1,200-foot drinking water main extension and installation of the new PRV system began in 2018 and was completed in fall of 2019.

The District provides construction of water and sewer main line extensions with available funding on the Board approved per request basis. In 2019, the District completed the major water main extension of Hillside/Hilltop Drives. In 2020, the District will complete one water main extension on Blue Ridge Drive based on a request made in 2019, and will consider new main extension requests for the following year.

The District was advised by the Colorado Department of Public Health and Environment in 2012 that due to their administrative changes the District's discharge permit would be renewed beginning in 2012 rather than at the expiration of the permit in 2014. In 2018, we submitted our Wastewater permit renewal. Wastewater lagoon systems do not remove ammonia effectively which is now a condition of the new permit and is based on two-year averages. Wastewater facility improvements completed in 2007 anticipated this ammonia removal and includes treatment capabilities to meet the preliminary effluent limits for ammonia that were provided at that time. It is likely that phosphorus limit

changes will also occur, making it more difficult to meet permit requirements. Should the plant be unable to remove the ammonia and any other elements effectively at the new permitted levels, the facility will have to be upgraded. We have not received results yet on our permit renewal as the State is backlogged and delayed on processing renewals. In anticipation of these regulatory changes that may force us to upgrade our wastewater treatment system, and moreover how to pay for these upgrades, the District will retain an engineering firm to conduct a Preliminary Environmental Report (PER) in 2020. A PER is a planning document that describes the proposed wastewater upgrade project from an engineering perspective and analyzes options, defines project costs, and provides information critical to the underwriting process; it is the first step in any state or federal grant or loan application process.

The District continues with sewer inspection, preventative maintenance, efforts to reduce unwanted water in the system, and routine repairs as needed that are expensed through the repair/maintenance line items of the sewer fund. In 2018, we completed a sizable and costly project to remove sludge from our lagoons. In 2019, we inspected and jetted over three-quarters of a mile of sewer main and removed debris from a number of manholes. In 2020, we have earmarked funds to inspect and jet sewer another three-quarters of a mile of sewer. In addition, sealing of at least one manhole is planned. Manhole sealing protects our wastewater system from unwanted infiltration of groundwater into the sewer treatment process.

The District acquired a large parcel of land next to Forest Lakes to provide more greenbelt area and to be utilized as an emergency means of egress through Bear Creek to County Road 501. Rough-cut roads were developed that allow emergency egress during high fire danger seasons and signage has been installed. The road in this area was redirected slightly and road base was selectively placed on the emergency evacuation route in 2018. The road was evaluated in 2019 and was found to be easy to follow and suitable for most kinds of vehicle traffic. In 2020, the road will again be evaluated to assure it is passable and safe.

All projects listed in the budget are subject to change based on conditions in effect at the time of project review and approval. Not all projects undertaken by the District can be anticipated at time of budget adoption and other projects may be added or removed during the budget year as they are developed and/or needed through the supplemental budget process. The District utilizes contingency line items in the budget for unanticipated projects or expenditures that are undertaken during the year that were not anticipated at time of budget adoption. These projects are funded from fund balances, impact and/or capital reserves and unanticipated revenues that were not assured at time of budget adoption.

ADDITIONAL REQUIRED PERSONNEL

In a separate document (2020 FLMD Additional Personnel Recommendations), 1 Part-time Assistant Front/Desk/Utility Billing Clerk, 1 fulltime Maintenance Operator and a Seasonal (Part-time, May – October) Maintenance Laborer is being requested as part of our Strategic Plan to meet “bare bone” mission requirements.

The Justification is as follows:

- Assistant Front Desk/Utility Billing Clerk (Part-time, \$15.00/hour, 15 hrs/week)
- this position will assist the primary Front Desk/Utility Billing Clerk with the following:
 - Answer phone calls and inquiries from the multitude of Forest Lakes residents, realtors, title companies, etc.
 - Complete the monthly utility billing cycle
 - Reviewing, process and pay bills - mail bills, contracts, policies, invoices or checks as part of the utility billing cycle
 - Prepare bank deposits daily, reconcile utility boiling reports, process monthly bills, integrate meter reads into utility billing, review monthly water reads, etc.
 - Provide customer service at the front desk by greeting the public in person, e-mail or via telephone
 - Prepare Board packets, attending Board meetings and taking minutes
 - Election requirements for new Board Directors
 - Coordinate payroll
 - Etc.

- Maintenance Operator (Full-time, \$18.00/hour with a CDL) and Seasonal Maintenance Laborer (Part-time - \$15.00/hr, 15 hrs/week, May - October)
 - Given the vast array of responsibilities the Maintenance shop has to completing our Mission requirements, the lack of personnel has impacted their ability to “get the job done”. Essentially, maintenance has had to be deferred in order to accomplish the more pressing mission requirements. With the additional full time and .75 time person between May and October, Maintenance will be able to accomplish the additional mission requirements:
 - Hydrant repair, testing and maintenance of 138 hydrants
 - Culvert cleaning
 - Increased Burner/incinerator operations
 - General building maintenance
 - Tree removal/ Right away maintenance
 - Snow plowing schedule relief
 - Recreational maintenance, i.e., Lake path
 - Valve exercising, mapping, repair
 - Irrigation ditch maintenance
 - On call schedule relief
 - Expedited completion time on large projects
 - Infrastructure maintenance

- Increased operational efficiency, i.e., Truck driving, equipment operation
- Tank painting
- Reduce turnover (job fatigue)
- Etc.

The requested positions - can be accommodated within the current 2020 budget using funds from Impact fees.

IN SUMMARY

Approval by the Forest Lakes electorate of a TABOR refinement question presented to the Forest Lakes electors on the ballot in May 1994 and removal of the 5.5% revenue limit on the 2002 ballot has greatly improved the fiscal stability of the District. Without the voter approved changes, the District would not have survived the dramatic drop in property tax revenue due to decreasing values that began in 2012.

The District's 2020 combined operating budgets total \$1,943,757, which is an increase of 9% or \$169,239 compared to the 2019 budget. The General Fund represents 44% or \$846,779 of the total, The Water Fund represents 29% or \$569,185 of the total, and the Sewer Fund represents 27% or \$527,793 of the total.

The 2020 budget indicates that operational expenses are exceeding operational revenue in both the Water and Sewer Funds. Accordingly, the District is investigating rate structure adjustments for our water and wastewater utilities. The District cannot conclude definitively whether a rate adjustment is needed without commissioning a rate study by an independent firm. Such a study will review our current rate structure and mill levy, historic financial and use information, balance sheet obligations, equipment, and planned improvements. From this information and factoring in inflation, a five-year annual cost estimate will be projected. Once the projected costs have been determined, an analysis of the current rate structure's ability to produce adequate revenue to recover the costs for the five-year period will be conducted.

Depending on the analysis results, a rate adjustment or alternative rate structure may be recommended. The District will make efforts to implement any fee increases with incremental changes over an extended period when possible instead of making large fee increases in a short period. Our reserves are robust presently, but long-term planning will assure the District's future financial position will be secure.

Forest Lakes Metropolitan District
Final Budget Summary - 2020

| Description | General Fund | Water Fund | Sewer Fund | Total |
|-------------|--------------|------------|------------|-------|
|-------------|--------------|------------|------------|-------|

| | | | | |
|------------------------|-----------|-----------|-----------|-------------|
| 2018 Actual Revenues | \$711,166 | \$504,423 | \$403,068 | \$1,618,657 |
| 2019 Budget Revenues | \$761,433 | \$575,300 | \$437,785 | \$1,774,518 |
| 2019 Estimate Revenues | \$714,538 | \$585,150 | \$437,087 | \$1,736,775 |

| | | | | |
|-----------------------------|------------------|------------------|------------------|--------------------|
| 2020 Budget Revenues | \$846,779 | \$569,185 | \$527,793 | \$1,943,757 |
|-----------------------------|------------------|------------------|------------------|--------------------|

| | | | | |
|-------------------------------|----------|-----------|----------|-----------|
| Variance to Prior Year Budget | \$85,345 | (\$6,115) | \$90,008 | \$169,239 |
| % Change | 10.1% | -1.1% | 17.1% | 8.7% |
| % of Budget | 43.6% | 29.3% | 27.2% | 100.0% |

| | | | | |
|------------------------|-----------|-----------|-----------|-------------|
| 2018 Actual Expenses | \$608,121 | \$405,844 | \$406,927 | \$1,420,892 |
| 2019 Budget Expenses | \$761,434 | \$575,299 | \$437,785 | \$1,774,518 |
| 2019 Estimate Expenses | \$700,689 | \$523,756 | \$406,927 | \$1,631,372 |

| | | | | |
|-----------------------------|------------------|------------------|------------------|--------------------|
| 2020 Budget Expenses | \$846,779 | \$569,185 | \$527,793 | \$1,943,757 |
|-----------------------------|------------------|------------------|------------------|--------------------|

| | | | | |
|-------------------------------|----------|-----------|----------|-----------|
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| % of Budget | 43.6% | 29.3% | 27.2% | 100.0% |

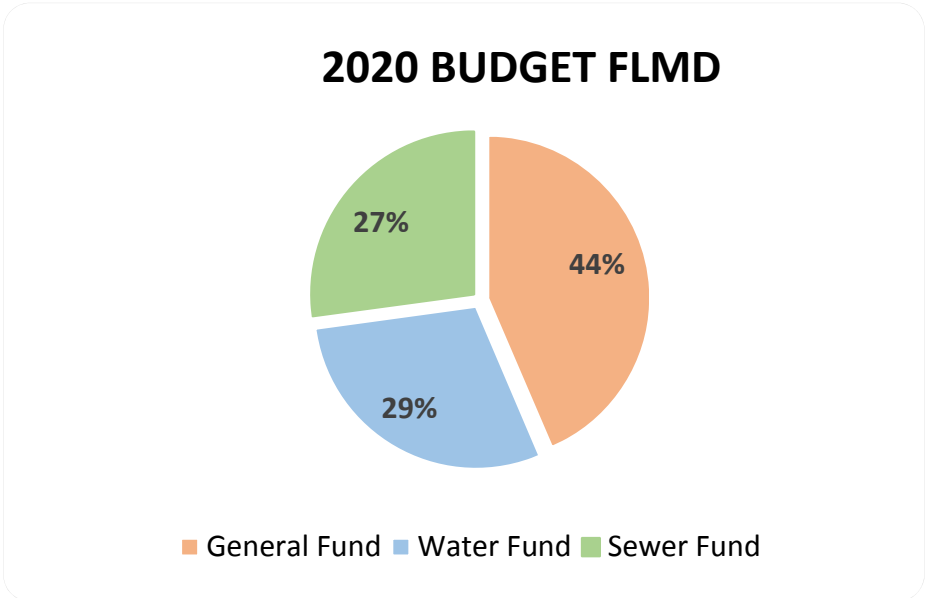
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|-----------------------------------|------------|------------|------------|--------------|
| Net Change in Fund Balance | \$0 | \$0 | \$0 | (\$0) |
|-----------------------------------|------------|------------|------------|--------------|

PROPERTY TAX REVENUE LIMIT CALCULATION

| | | | | |
|--|--|--|---------------------|--------------------------------|
| Prior Year Assessed Value | | | \$17,500,540 | |
| Prior Year Revenue | | | \$621,689 | AV Change |
| Current Year Assessed Value | | | \$18,705,330 | \$1,204,790 |
| Inclusions | | | \$0 | |
| New Construction | | | \$117,600 | |
| Other Exempt Property | | | \$0 | |
| Current Omitted Properties Revenue (LPC) | | | \$0 | |
| Prior Omitted Properties Revenue (LPC prior year) | | | \$0 | |
| Prior Unauthorized Excess Revenue (DLG) | | | \$0 | |
| Current Unauthorized Excess Revenue (DLG) | | | \$0 | |
| Adjusted Previous Revenue Limit | | | \$621,689 | |
| Adjusted Prior Year Mill Levy | | | 35.524 | |
| Total Excluded Prop Assessed Value | | | \$117,600 | |
| Revenue From Excluded Property | | | \$4,178 | |
| Expanded Revenue Base | | | \$625,867 | |
| Current Year Revenue Base | | | \$660,289 | |
| CURRENT YEAR REVENUE LIMIT * Voter removed 02 | | | \$660,289 | \$664,488 (35.524 * AV) |
| % INCREASE | | | 6.21% | \$42,799 < \$ CHANGE |
| MILL LEVY LIMIT (TABOR CAP @ 42.109) | | | 35.300 | |
| | | | <u>2020</u> | <u>2019</u> |
| MILL LEVY TO BE CERTIFIED | | | 35.524 | 35.524 |

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|---|--|--|-----------|-----------|----------|
| Forest Lakes Metropolitan District | | | | | |
| Final Budget Summary - 2020 | | | | | |
| REVENUE TO BE GENERATED | | | \$668,670 | \$621,689 | \$46,981 |
| % INCREASED | | | 7.56% | | |

| MILL LEVY CALCULATION | | <u>2020</u> | <u>2019</u> | <u>CHANGE</u> | <u>% CHANGED</u> |
|-----------------------|--|--------------|--------------|---------------|------------------|
| Assessed Value | | \$18,705,330 | \$17,500,540 | \$1,204,790 | 6.88% |
| General Fund Mills | | 17.564 | 17.569 | (0.005) | (0.03%) |
| Water Fund Mills | | 7.789 | 7.787 | 0.002 | 0.03% |
| Sewer Fund Mills | | 10.171 | 10.168 | 0.003 | 0.03% |
| Total Mills | | 35.524 | 35.524 | 0.000 | 0.00% |
| Total Revenue | | \$664,488 | \$621,689 | \$42,799 | 6.88% |
| \$/Mill | | \$18,705 | \$17,501 | \$1,205 | 6.88% |



Forest Lakes Metropolitan District
Final General Fund Budget - 2020
Date: December 6, 2019

FINAL

| Acct # | Line Item | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Estimate | 2020 Budget | Variance | % Change | % of Budget |
|---------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|--------------|
| Operating Revenues | | | | | | | | | |
| 310.000 | REC INCOME | 90 | 290 | 750 | - | 750 | - | 0.0% | 0.1% |
| 310.030 | CONSV TRUST FUND | 10,016 | 8,369 | 6,500 | 8,370 | 8,300 | 1,800 | 27.7% | 1.0% |
| 310.070 | PROPERTY TAXES | 286,290 | 304,106 | 307,379 | 307,000 | 330,608 | 23,228 | 7.6% | 39.0% |
| 310.080 | HIGHWAY USER TAX | 58,830 | 61,367 | 60,000 | 79,368 | 79,368 | 19,368 | 32.3% | 9.4% |
| 310.120 | LATE FEES | 2,295 | 1,701 | 1,400 | 1,800 | 1,400 | - | 0.0% | 0.2% |
| 310.130 | MISC. INCOME | 2,327 | 2,749 | 2,500 | 3,000 | 2,500 | - | 0.0% | 0.3% |
| 310.150 | OWNERSHIP TAX | 62,642 | 66,953 | 60,000 | 60,000 | 60,000 | - | 0.0% | 7.1% |
| 310.160 | P/I DELINQUENT TAX | 507 | 673 | 700 | 600 | 700 | - | 0.0% | 0.1% |
| 310.180 | CHARGES (ROAD) | 139,415 | 138,597 | 140,000 | 139,000 | 140,000 | - | 0.0% | 16.5% |
| 310.200 | CHARGES (TRASH) | 99,011 | 99,696 | 94,000 | 95,000 | 94,000 | - | 0.0% | 11.1% |
| 310.212 | CHARGES (MAIL BOX) | 9,123 | 8,452 | 8,500 | 8,500 | 8,500 | - | 0.0% | 1.0% |
| Total Operating Revenues | | 670,547 | 692,954 | 681,729 | 702,638 | 726,126 | 44,396 | 67.5% | 85.8% |

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|------------------------------|-------------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|--------------|
| Operating Expenses | | | | | | | | | |
| Road Department | | | | | | | | | |
| 610.050 | EQUIPMENT REPAIR | 9,486 | 6,642 | 15,000 | 16,000 | 32,280 | (17,280) | -115.2% | 3.8% |
| 610.060 | FUEL | 16,638 | 15,491 | 20,000 | 20,000 | 20,000 | - | 0.0% | 2.4% |
| 610.150 | OUTSIDE SERVICES | 1,006 | - | 5,000 | 3,000 | 5,000 | - | 0.0% | 0.6% |
| 610.160 | PENSIONS/BENEFITS | 22,225 | 24,712 | 37,039 | 37,000 | 37,506 | (467) | -1.3% | 4.4% |
| 610.180 | REPAIRS/MAINTAIN | 113,793 | 104,213 | 125,000 | 125,000 | 125,000 | - | 0.0% | 14.8% |
| 610.190 | SALARIES | 78,981 | 77,927 | 91,700 | 91,700 | 101,113 | (9,413) | -10.3% | 11.9% |
| 610.192 | SUPPLIES, OPERATE | 336 | 4,042 | 7,500 | 7,500 | 7,500 | - | 0.0% | 0.9% |
| 610.210 | UTILITIES | 7,675 | 8,945 | 10,000 | 10,000 | 10,000 | - | 0.0% | 1.2% |
| Total Road Department | | 250,140 | 241,972 | 311,239 | 310,200 | 338,399 | (27,160) | -126.7% | 40.0% |

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|------------------------------------|-------------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|-------------|
| Recreation Department | | | | | | | | | |
| 710.060 | FUEL | 2,080 | 1,936 | 2,500 | 2,500 | 2,500 | - | 0.0% | 0.3% |
| 710.150 | OUTSIDE SERVICES | 75 | 1,250 | 1,500 | 1,500 | 1,500 | - | 0.0% | 0.2% |
| 710.160 | PENSIONS/BENEFITS | 4,167 | 4,633 | 7,750 | 7,750 | 7,849 | (98) | -1.3% | 0.9% |
| 710.180 | REPAIRS/MAINTAIN | 9,590 | 7,035 | 10,000 | 10,000 | 10,000 | - | 0.0% | 1.2% |
| 710.190 | SALARIES | 14,608 | 14,575 | 19,193 | 19,193 | 21,163 | (1,970) | -10.3% | 2.5% |
| 710.192 | SUPPLIES, OPERATE | 5,213 | 5,845 | 10,000 | 10,000 | 10,000 | - | 0.0% | 1.2% |
| 710.200 | TELEPHONE | - | - | - | - | - | - | 0.0% | 0.0% |
| 710.210 | UTILITIES | 1,375 | 1,246 | 3,000 | 3,000 | 3,000 | - | 0.0% | 0.4% |
| Total Recreation Department | | 37,108 | 36,521 | 53,943 | 53,943 | 56,012 | (2,068) | -11.5% | 6.6% |

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|-----------------------------|-------------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|--------------|
| Administrative | | | | | | | | | |
| 900.011 | AUDITING | 2,983 | 2,983 | 3,000 | 3,500 | 3,500 | (500) | -16.7% | 0.4% |
| 900.015 | BANK FEES | 93 | - | 300 | 300 | 300 | - | 0.0% | 0.0% |
| 900.050 | EQUIPMENT REPAIR | 6,210 | 3,060 | 6,000 | 10,000 | 10,000 | (4,000) | -66.7% | 1.2% |
| 900.090 | INSURANCE | 14,510 | 16,082 | 16,000 | 16,000 | 16,000 | - | 0.0% | 1.9% |
| 900.121 | LEGAL | 4,920 | 7,535 | 6,500 | 6,500 | 15,350 | (8,850) | -136.2% | 1.8% |
| 900.130 | MEETING EXPENSE | - | 240 | 500 | 500 | 500 | - | 0.0% | 0.1% |
| 900.131 | MISCELLANEOUS | 1,040 | 494 | 2,500 | 1,200 | 2,500 | - | 0.0% | 0.3% |
| 900.150 | OUTSIDE SERVICES | 70,392 | 81,870 | 70,000 | 65,000 | 70,000 | - | 0.0% | 8.3% |
| 900.160 | PENSIONS/BENEFITS | 26,392 | 29,345 | 41,345 | 35,000 | 41,868 | (522) | -1.3% | 4.9% |
| 900.161 | POSTAGE | 1,258 | 1,373 | 2,000 | 1,200 | 2,000 | - | 0.0% | 0.2% |
| 900.181 | RENT | 9,957 | 9,997 | 10,113 | 10,113 | 10,113 | - | 0.0% | 1.2% |
| 900.190 | SALARIES | 92,469 | 90,579 | 102,363 | 102,363 | 112,870 | (10,507) | -10.3% | 13.3% |
| 900.191 | SUPPLIES, OFFICE | 2,859 | 5,091 | 5,000 | 4,500 | 5,000 | - | 0.0% | 0.6% |
| 900.192 | SUPPLIES, OPERATE | 8,401 | 9,431 | 8,000 | 8,000 | 8,270 | (270) | -3.4% | 1.0% |
| 900.200 | TELEPHONE | 4,331 | 5,808 | 6,500 | 6,500 | 6,500 | - | 0.0% | 0.8% |
| 900.202 | TRAVEL/TRAINING | 137 | 588 | 500 | 900 | 500 | - | 0.0% | 0.1% |
| 900.210 | UTILITIES | 2,202 | 1,918 | 2,000 | 2,000 | 2,000 | - | 0.0% | 0.2% |
| Total Administrative | | 248,155 | 266,396 | 282,621 | 273,576 | 307,271 | (24,649) | -234.4% | 36.3% |

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| Forest Lakes Metropolitan District | |
| Final General Fund Budget - 2020 | |
| Date: | December 6, 2019 |

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| FINAL |
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| Acct # | Line Item | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Estimate | 2020 Budget | Variance | % Change | % of Budget |
|-------------------------------------|----------------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|---------------|
| Total Operating Expense | | 535,402 | 544,889 | 647,803 | 637,719 | 701,681 | (53,878) | -372.6% | 82.9% |
| Operating Income / (Loss) | | 135,145 | 148,065 | 33,926 | 64,919 | 24,445 | (9,481) | 440.2% | 96.6% |
| Non Operating Revenue | | | | | | | | | |
| 310.075 | GRANTS | - | - | - | - | - | - | 0.0% | 0.0% |
| 310.090 | INVESTMENT INCOME | 3,785 | 7,183 | 7,000 | 8,000 | 7,000 | - | 0.0% | 0.8% |
| 310.100 | LAND TRANSFER FEE | 1,753 | - | 1,500 | 1,400 | 1,500 | - | 0.0% | 0.2% |
| 310.180 | CHARGES (ROAD) | - | - | 1,500 | - | 1,500 | - | 0.0% | 0.2% |
| 310.190 | SALE OF ASSETS | 2,000 | 2,228 | - | - | - | - | 0.0% | 0.0% |
| 310.200 | RESERVES | - | - | 9,704 | - | 30,000 | 20,296 | 209.2% | 3.5% |
| 310.201 | TRANSFER IN | - | - | 50,000 | - | 70,653 | 20,653 | 41.3% | 8.3% |
| 310.210 | ROAD IMPACT FEES | 4,118 | 8,801 | 2,500 | 2,500 | 3,150 | 650 | 26.0% | 0.4% |
| 310.211 | TRNSFR FROM IMPACT | - | - | 7,500 | - | 6,850 | (650) | -8.7% | 0.8% |
| Total Non Operating Revenue | | 11,655 | 18,213 | 79,704 | 11,900 | 120,653 | 40,949 | 267.8% | 14.2% |
| Non Operating Expenses | | | | | | | | | |
| 900.910 | ROAD IMPACT EXP | 8,065 | - | 10,000 | 10,000 | 10,000 | - | 0.0% | 1.2% |
| 900.920 | BAD DEBTS | - | - | 1,000 | - | 1,000 | - | 0.0% | 0.1% |
| 900.921 | BOND TRUSTEE | - | - | - | - | - | - | 0.0% | 0.0% |
| 900.930 | CAPITAL OUTLAY | 42,577 | 41,899 | 20,000 | 12,000 | 20,000 | - | 0.0% | 2.4% |
| 900.931 | COUNTY TREAS FEE | 8,361 | 8,908 | 12,500 | 11,000 | 12,500 | - | 0.0% | 1.5% |
| 900.119 | LEASES - INTEREST | 986 | - | 242 | 3,505 | 6,042 | (5,800) | -2401.0% | 0.7% |
| 900.120 | LEASES - PRINCIPAL | 12,058 | 12,425 | 12,802 | 23,965 | 13,193 | (391) | -3.1% | 1.6% |
| 900.950 | ENGINEERING SERVICES | - | - | - | - | - | - | 0.0% | 0.0% |
| 900.960 | CONTINGENCY | - | - | 10,000 | 2,500 | 10,000 | - | 0.0% | 1.2% |
| | TRXFRS OUT/REPLACE | - | - | 47,087 | - | 72,363 | (25,276) | -53.7% | 8.5% |
| Total Non Operating Expenses | | 72,046 | 63,232 | 113,631 | 62,970 | 145,098 | (31,467) | -2457.8% | 17.1% |
| Net Change in Fund Balance | | 74,754 | 103,045 | (0) | 13,849 | 0 | 1 | 3165.7% | 0.0% |
| Total Revenues | | 682,202 | 711,166 | 761,433 | 714,538 | 846,779 | 85,345 | 335.3% | 100.0% |
| Total Expenses | | 607,448 | 608,121 | 761,434 | 700,689 | 846,779 | (85,345) | -2830.4% | 100.0% |

Forest Lakes Metropolitan District
Final Water Fund Budget - 2020
Date: December 6, 2019

FINAL

| Acct # | Line Item | 2017 Actual | 2018 Actual | 2019 Budget | 2019 | 2020 Budget | Variance | % Change | % of Budget |
|---------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|--------------|
| Operating Revenues | | | | | | | | | |
| 311.230 | WATER MINIMUM | 21,663 | 27,223 | 16,000 | 16,000 | 21,000 | 5,000 | 31.3% | 3.7% |
| 311.232 | WATER CONN FEES | 3,300 | 7,700 | 8,000 | 3,300 | 1,100 | (6,900) | -86.3% | 0.2% |
| 311.233 | WATER SALES | 288,335 | 280,446 | 305,000 | 317,000 | 285,000 | (20,000) | -6.6% | 50.1% |
| 311.235 | WATER SALES, OUT | 10,842 | 13,187 | 12,000 | 12,000 | 11,887 | (113) | -0.9% | 2.1% |
| Total Operating Revenues | | 324,140 | 328,556 | 341,000 | 348,300 | 318,987 | (22,013) | -62.5% | 56.0% |
| Operating Expenses | | | | | | | | | |
| Water (Source) | | | | | | | | | |
| 410.060 | FUEL | 780 | 726 | 1,000 | 1,000 | 1,000 | - | 0.0% | 0.2% |
| 410.160 | PENSIONS/BENEFITS | 5,556 | 6,178 | 8,627 | 6,500 | 5,550 | 3,077 | 35.7% | 1.0% |
| 410.161 | PRID ASSESSMENTS | 4,492 | 4,492 | 13,000 | 6,500 | 8,000 | 5,000 | 38.5% | 1.4% |
| 410.180 | REPAIR/MAINTAIN | 20 | (779) | 3,000 | 3,000 | 500 | 2,500 | 83.3% | 0.1% |
| 410.190 | SALARIES | 18,941 | 19,330 | 21,365 | 19,500 | 20,054 | 1,311 | 6.1% | 3.5% |
| 410.192 | SUPPLIES, OPERATE | 201 | | 1,000 | 1,000 | 1,000 | - | 0.0% | 0.2% |
| 410.201 | TESTING/PERMITS | 9,628 | 2,839 | 5,000 | 4,000 | 15,500 | (10,500) | -210.0% | 2.7% |
| 410.210 | UTILITIES | 18,667 | 19,097 | 20,000 | 20,000 | 20,000 | - | 0.0% | 3.5% |
| Total Water (Source) | | 58,285 | 51,882 | 72,992 | 61,500 | 71,604 | 1,388 | -46.4% | 12.6% |
| Water (Treatment) | | | | | | | | | |
| 430.060 | FUEL | 520 | 484 | 900 | 900 | 900 | - | 0.0% | 0.2% |
| 430.160 | PENSIONS/BENEFITS | 1,389 | 1,544 | 2,351 | 2,351 | 1,512 | 839 | 35.7% | 0.3% |
| 430.180 | REPAIR/MAINTAIN | 529 | 2,253 | 200 | 3,765 | 4,000 | (3,800) | -1900.0% | 0.7% |
| 430.190 | SALARIES | 4,844 | 4,858 | 5,827 | 5,827 | 5,469 | 358 | 6.1% | 1.0% |
| 430.192 | SUPPLIES, OPERATE | 686 | 732 | 2,000 | 1,500 | 1,500 | 500 | 25.0% | 0.3% |
| Total Water (Treatment) | | 7,968 | 9,871 | 11,278 | 14,343 | 13,381 | (2,103) | -1833.2% | 2.4% |
| Trans / Dist | | | | | | | | | |
| 440.060 | FUEL | 3,380 | 3,147 | 4,000 | 4,000 | 4,000 | - | 0.0% | 0.7% |
| 440.160 | PENSIONS/BENEFITS | 22,225 | 24,712 | 34,519 | 32,000 | 22,206 | 12,313 | 35.7% | 3.9% |
| 440.180 | REPAIR/MAINTAIN | 3,289 | 8,976 | 15,000 | 15,000 | 12,000 | 3,000 | 20.0% | 2.1% |
| 440.190 | SALARIES | 78,362 | 77,719 | 85,463 | 85,463 | 80,217 | 5,246 | 6.1% | 14.1% |
| 440.192 | SUPPLIES, OPERATE | 5,016 | 13,451 | 14,300 | 14,300 | 12,500 | 1,800 | 12.6% | 2.2% |
| 440.210 | UTILITIES | 20,213 | 16,653 | 25,000 | 20,000 | 20,000 | 5,000 | 20.0% | 3.5% |
| Total Trans / Dist | | 132,485 | 144,657 | 178,282 | 170,763 | 150,923 | 27,359 | 94.4% | 26.5% |
| Administrative | | | | | | | | | |
| 901.011 | AUDITING | 2,983 | 2,983 | 3,000 | 3,500 | 3,500 | (500) | -16.7% | 0.6% |
| 901.015 | BANK FEES | 106 | | 60 | 100 | 100 | (40) | -66.7% | 0.0% |
| 901.050 | EQUIPMENT REPAIR | 4,378 | 1,350 | 7,000 | 7,000 | 19,096 | (12,096) | -172.8% | 3.4% |
| 901.090 | INSURANCE | 10,751 | 11,535 | 11,200 | 11,200 | 11,200 | - | 0.0% | 2.0% |
| 901.119 | LEASES - INTEREST | 690 | | 169 | 2,454 | 4,229 | (4,060) | -2400.9% | 0.7% |
| 901.120 | LEASES - PRINCIPAL | 8,441 | 8,697 | 8,962 | 7,190 | 9,235 | (273) | -3.0% | 1.6% |
| 901.121 | LEGAL | 8,318 | 9,800 | 11,000 | 11,000 | 17,195 | (6,195) | -56.3% | 3.0% |
| 901.130 | MEETING EXPENSES | - | 240 | 500 | 500 | 500 | - | 0.0% | 0.1% |
| 901.131 | MISCELLANEOUS | 1,144 | 751 | 1,000 | 1,000 | 1,000 | - | 0.0% | 0.2% |
| 901.160 | PENSIONS/BENEFITS | 20,836 | 23,167 | 32,950 | 28,000 | 21,195 | 11,754 | 35.7% | 3.7% |
| 901.161 | POSTAGE | 1,727 | 1,826 | 2,000 | 2,000 | 2,000 | - | 0.0% | 0.4% |
| 901.181 | RENT | 6,970 | 6,970 | 7,078 | 7,078 | 7,078 | - | 0.0% | 1.2% |
| 901.190 | SALARIES | 72,906 | 71,147 | 81,578 | 81,578 | 76,571 | 5,007 | 6.1% | 13.5% |
| 901.191 | SUPPLIES, OFFICE | 4,284 | 5,255 | 6,000 | 5,500 | 6,000 | - | 0.0% | 1.1% |
| 901.192 | SUPPLIES, OPERATE | 2,503 | 7,788 | 7,500 | 7,500 | 7,689 | (189) | -2.5% | 1.4% |
| 901.200 | TELEPHONE | 3,575 | 4,814 | 5,500 | 5,500 | 5,500 | - | 0.0% | 1.0% |
| 901.202 | TRAVEL/TRAINING | 1,289 | 887 | 1,000 | 1,300 | 1,300 | (300) | -30.0% | 0.2% |
| 901.210 | UTILITIES | 1,782 | 626 | 1,250 | 1,750 | 1,750 | (500) | -40.0% | 0.3% |
| Total Administrative | | 152,685 | 157,835 | 187,747 | 184,150 | 195,138 | (7,392) | -2747.1% | 34.3% |

Forest Lakes Metropolitan District
Final Water Fund Budget - 2020
Date: December 6, 2019

FINAL

| Acct # | Line Item | 2017 Actual | 2018 Actual | 2019 Budget | 2019 | 2020 Budget | Variance | % Change | % of Budget |
|----------------------------------|-----------|-----------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|---------------|
| Total Operating Expense | | 351,423 | 364,246 | 450,299 | 430,756 | 431,047 | 19,253 | -4532.3% | 75.7% |
| Operating Income / (Loss) | | (27,283) | (35,689) | (109,299) | (82,456) | (112,060) | (2,760) | 4469.8% | 135.1% |

| Non Operating Revenue | | | | | | | | | |
|------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|--------------|
| 311.070 | PROPERTY TAX | 128,538 | 136,538 | 136,312 | 137,500 | 146,613 | 10,301 | 7.6% | 25.8% |
| 311.120 | LATE FEES | 1,542 | 1,359 | 1,500 | 1,500 | 1,500 | - | 0.0% | 0.3% |
| 311.130 | MISC. INCOME | 1,175 | | 400 | 450 | 400 | - | 0.0% | 0.1% |
| 311.150 | OWNERSHIP TAX | - | | - | - | - | - | 0.0% | 0.0% |
| 311.160 | P/I DELINQUENT TAX | 228 | 302 | 200 | 250 | 200 | - | 0.0% | 0.0% |
| 311.090 | INVESTMENT INCOME | 3,552 | 6,808 | 6,800 | 8,000 | 8,000 | 1,200 | 17.6% | 1.4% |
| 311.100 | LAND TRANSFER FEE | 1,550 | | 2,000 | 1,500 | 2,000 | - | 0.0% | 0.4% |
| 311.190 | SALE OF ASSETS | - | | - | - | - | - | 0.0% | 0.0% |
| 311.200 | WATER RESERVES | - | | 61,088 | 70,000 | 55,700 | (5,388) | -8.8% | 9.8% |
| 311.201 | TRANSFER IN | | | | | | - | 0.0% | 0.0% |
| 311.210 | WATER IMPACT FEES | 5,882 | 12,859 | 5,000 | 6,000 | 5,000 | - | 0.0% | 0.9% |
| 311.211 | TRNSFR FROM IMPACT | - | | 15,000 | - | 24,785 | 9,785 | 65.2% | 4.4% |
| 311.231 | AVAILABILITY FEES | - | | - | - | - | - | 0.0% | 0.0% |
| 311.233 | WATER SALES | - | | - | - | - | - | 0.0% | 0.0% |
| 311.234 | WATER TAP FEES | 12,000 | 18,000 | 6,000 | 11,650 | 6,000 | - | 0.0% | 1.1% |
| Total Non Operating Revenue | | 154,467 | 175,866 | 234,300 | 236,850 | 250,198 | 15,898 | 81.6% | 44.0% |

| Non Operating Expenses | | | | | | | | | |
|-------------------------------------|----------------------|---------------|---------------|----------------|---------------|----------------|-----------------|----------------|---------------|
| 901.020 | DOLA LOAN-PRIN (9/1) | - | | - | - | - | - | 0.0% | 0.0% |
| 901.021 | DOLA LOAN-INT (9/1) | - | | - | - | - | - | 0.0% | 0.0% |
| 901.910 | WATER IMPACT EXP | 7,890 | 250 | 10,000 | 8,000 | 24,785 | (14,785) | -147.9% | 4.4% |
| 901.920 | BAD DEBTS | - | | 1,000 | - | 1,000 | - | 0.0% | 0.2% |
| 901.921 | BOND TRUSTEE | - | | - | - | - | - | 0.0% | 0.0% |
| 901.930 | CAPITAL OUTLAY | 74,467 | 37,349 | 93,000 | 70,000 | 45,700 | 47,300 | 50.9% | 8.0% |
| 901.931 | COUNTY TREAS FEES | 3,754 | 4,000 | 6,000 | 6,000 | 6,000 | - | 0.0% | 1.1% |
| 901.940 | DEBT SERV-INT | - | | - | - | - | - | 0.0% | 0.0% |
| 901.941 | DEBT SERV-PRIN | - | | - | - | - | - | 0.0% | 0.0% |
| 901.950 | ENGINEERING SERVICE | 1,477 | | 5,000 | 4,000 | 30,000 | (25,000) | -500.0% | 5.3% |
| 901.960 | CONTINGENCY | - | | 10,000 | 5,000 | 10,000 | - | 0.0% | 1.8% |
| | TRXFERS OUT/REPLACE | - | | - | | 20,653 | (20,653) | 0.0% | 3.6% |
| Total Non Operating Expenses | | 87,587 | 41,598 | 125,000 | 93,000 | 138,138 | (13,138) | -597.0% | 24.3% |
| Net Change in Fund Balance | | 39,597 | 98,579 | 0 | 61,394 | 0 | (0) | 5148.4% | 154.8% |

| | | | | | | | | | |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|---------------|
| Total Revenues | | 478,607 | 504,423 | 575,300 | 585,150 | 569,185 | (6,115) | 19.1% | 100.0% |
| Total Expenses | | 439,010 | 405,844 | 575,299 | 523,756 | 569,185 | 6,115 | -5129.2% | 100.0% |

Forest Lakes Metropolitan District
Final Sewer Fund Budget - 2020
Date: December 6, 2019

| | | | | | | FINAL | | | |
|----------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|---------------|
| Acct # | Line Item | 2017 Actual | 2018 Actual | 2019 Budget | 2019 | 2020 Budget | Variance | % Change | % of Budget |
| Operating Revenues | | | | | | | | | |
| 312.192 | SEWER CONN FEES | - | | - | - | - | - | 0.0% | 0.0% |
| 312.194 | SEWER TREATMENT | 158,950 | 153,158 | 160,000 | 155,000 | 160,000 | - | 0.0% | 30.3% |
| 312.230 | SEWER MINIMUM | - | | - | - | - | - | 0.0% | 0.0% |
| 312.235 | SEWER TREAT OUT | 6,356 | 5,841 | 6,000 | 6,000 | 6,000 | - | 0.0% | 1.1% |
| Total Operating Revenues | | 165,306 | 158,999 | 166,000 | 161,000 | 166,000 | - | 0.0% | 31.5% |
| Operating Expenses | | | | | | | | | |
| Sewer (Trans / Col) | | | | | | | | | |
| 510.060 | FUEL | 1,300 | 1,210 | 1,750 | 1,750 | 1,749 | 1 | 0.1% | 0.3% |
| 510.160 | PENSIONS/BENEFITS | 11,113 | 12,504 | 17,299 | 15,000 | 16,922 | 378 | 2.2% | 3.2% |
| 510.180 | REPAIR/MAINTAIN | 1,245 | (2,702) | 5,000 | 4,000 | 22,040 | (17,040) | -340.8% | 4.2% |
| 510.190 | SALARIES | 38,930 | 38,711 | 42,833 | 42,000 | 48,407 | (5,574) | -13.0% | 9.2% |
| 510.192 | SUPPLIES, OPERATE | 780 | 1,183 | 6,000 | 3,500 | 4,000 | 2,000 | 33.3% | 0.8% |
| 510.210 | UTILITIES | 4,521 | 4,650 | 5,000 | 5,000 | 5,000 | - | 0.0% | 0.9% |
| Total Sewer (Trans / Col) | | 57,889 | 55,556 | 77,882 | 71,250 | 98,118 | (20,235) | -318.2% | 18.6% |
| Sewer (Treatment) | | | | | | | | | |
| 530.060 | FUEL | 1,300 | 1,210 | 2,000 | 2,000 | 2,000 | - | 0.0% | 0.4% |
| 530.150 | OUTSIDE SERVICES | - | | 600 | 2,400 | 600 | - | 0.0% | 0.1% |
| 530.160 | PENSIONS/BENEFITS | 11,113 | 12,356 | 17,299 | 13,500 | 16,922 | 378 | 2.2% | 3.2% |
| 530.180 | REPAIR/MAINTAIN | 10,067 | 151,264 | 10,000 | 20,261 | 10,000 | - | 0.0% | 1.9% |
| 530.190 | SALARIES | 38,884 | 38,845 | 42,833 | 40,000 | 48,407 | (5,574) | -13.0% | 9.2% |
| 530.192 | SUPPLIES, OPERATE | 9,554 | 11,180 | 13,000 | 13,000 | 13,000 | - | 0.0% | 2.5% |
| 530.201 | TESTING/PERMITS | 9,224 | 9,751 | 10,000 | 10,000 | 20,500 | (10,500) | -105.0% | 3.9% |
| 530.210 | UTILITIES | 45,817 | 37,324 | 43,000 | 40,000 | 40,000 | 3,000 | 7.0% | 7.6% |
| Total Sewer (Treatment) | | 125,959 | 261,930 | 138,732 | 141,161 | 151,429 | (12,696) | -108.9% | 28.7% |
| Administrative | | | | | | | | | |
| 902.011 | AUDITING | 2,983 | 2,983 | 3,000 | 3,166 | 3,200 | (200) | -6.7% | 0.6% |
| 902.015 | BANK FEES | 110 | | 50 | 63 | 50 | - | 0.0% | 0.0% |
| 902.050 | EQUIPMENT REPAIR | 4,378 | 1,588 | 5,000 | 5,000 | 10,184 | (5,184) | -103.7% | 1.9% |
| 902.090 | INSURANCE | 4,924 | 5,357 | 4,800 | 4,800 | 4,800 | - | 0.0% | 0.9% |
| 902.119 | LEASES - INTEREST | 296 | | 72 | | 1,813 | (1,741) | -2401.7% | 0.3% |
| 902.120 | LEASE PRINCIPAL | 3,617 | 3,727 | 3,841 | | 3,958 | (117) | -3.1% | 0.7% |
| 902.121 | LEGAL | 4,700 | 4,428 | 4,000 | 4,095 | 6,655 | (2,655) | -66.4% | 1.3% |
| 902.130 | MEETING EXPENSES | - | 240 | 400 | 100 | 400 | - | 0.0% | 0.1% |
| 902.131 | MISCELLANEOUS | 847 | 494 | 1,000 | 700 | 2,056 | (1,056) | -105.6% | 0.4% |
| 902.160 | PENSIONS/BENEFITS | 13,891 | 15,445 | 23,066 | 23,066 | 22,563 | 503 | 2.2% | 4.3% |
| 902.161 | POSTAGE | 1,499 | 1,615 | 1,800 | 1,800 | 1,800 | - | 0.0% | 0.3% |
| 902.181 | RENT | 2,987 | 2,987 | 3,034 | 3,034 | 3,034 | - | 0.0% | 0.6% |
| 902.190 | SALARIES | 48,672 | 46,863 | 57,111 | 57,111 | 64,542 | (7,431) | -13.0% | 12.2% |
| 902.191 | SUPPLIES, OFFICE | 3,399 | 5,034 | 5,000 | 4,000 | 5,000 | - | 0.0% | 0.9% |
| 902.192 | SUPPLIES, OPERATE | 2,371 | 5,818 | 10,000 | 8,000 | 8,081 | 1,919 | 19.2% | 1.5% |
| 902.200 | TELEPHONE | 2,635 | 3,541 | 2,200 | 3,000 | 3,000 | (800) | -36.4% | 0.6% |
| 902.202 | TRAVEL/TRAINING | 693 | 213 | 1,000 | 1,200 | 1,200 | (200) | -20.0% | 0.2% |
| 902.210 | UTILITIES | 1,591 | 1,462 | 2,000 | 2,000 | 2,000 | - | 0.0% | 0.4% |
| Total Administrative | | 99,593 | 101,796 | 127,374 | 121,135 | 144,336 | (16,961) | -2735.1% | 27.3% |
| Total Operating Expense | | 283,441 | 419,283 | 343,989 | 333,546 | 393,882 | (49,893) | -3162.2% | 74.6% |
| Operating Income / (Loss) | | (118,135) | (260,284) | (177,989) | (172,546) | (227,882) | (49,893) | 3162.2% | 237.3% |

| | |
|---|------------------|
| Forest Lakes Metropolitan District | |
| Final Sewer Fund Budget - 2020 | |
| Date: | December 6, 2019 |

| Acct # | Line Item | 2017 Actual | 2018 Actual | 2019 Budget | 2019 | FINAL | Variance | % Change | % of Budget |
|-------------------------------------|----------------------|----------------|-----------------|----------------|----------------|----------------|-----------------|-----------------|---------------|
| | | | | | | 2020 Budget | | | |
| Non Operating Revenues | | | | | | | | | |
| 312.070 | PROPERTY TAX | 169,453 | 180,153 | 177,998 | 181,500 | 191,449 | 13,451 | 7.6% | 36.3% |
| 312.120 | LATE CHARGES | 7,673 | 1,154 | 800 | 800 | 800 | - | 0.0% | 0.2% |
| 312.130 | MISC. INCOME | - | - | 100 | 300 | 100 | - | 0.0% | 0.0% |
| 312.150 | OWNERSHIP TAX | - | - | - | - | - | - | 0.0% | 0.0% |
| 312.160 | P/I DELINQUENT TAX | 300 | 399 | 300 | 300 | 300 | - | 0.0% | 0.1% |
| 312.090 | INVESTMENT INCOME | 3,447 | 6,702 | 7,000 | 7,000 | 7,000 | - | 0.0% | 1.3% |
| 312.100 | LAND TRANSFER FEE | 1,550 | - | 7,500 | 1,800 | 1,800 | (5,700) | -76.0% | 0.3% |
| 312.190 | SALE OF ASSETS | - | - | - | 1,300 | - | - | 0.0% | 0.0% |
| 312.191 | SEWER AVAILABILITY | 15,262 | 24,374 | 19,000 | 16,000 | 19,000 | - | 0.0% | 3.6% |
| 312.193 | SEWER TAP FEES | - | 21,000 | 7,000 | 14,000 | 7,000 | - | 0.0% | 1.3% |
| 312.200 | RESERVES | - | - | - | - | 46,700 | 46,700 | 0.0% | 8.8% |
| 312.201 | TRANSFERS IN | - | - | 47,087 | 47,087 | 72,859 | 25,772 | 54.7% | 13.8% |
| 312.210 | SEWER IMPACT FEES | 4,706 | 10,287 | 5,000 | 6,000 | - | (5,000) | -100.0% | 0.0% |
| 312.202 | DOLA SEWER LOAN | - | - | - | - | - | - | 0.0% | 0.0% |
| 312.211 | TRNSFR FROM IMPACT | - | - | - | - | 14,785 | 14,785 | 0.0% | 2.8% |
| Total Non Operating Revenues | | 202,392 | 244,069 | 271,785 | 276,087 | 361,793 | 90,008 | -113.7% | 68.5% |
| Non Operating Expenses | | | | | | | | | |
| 902.020 | DOLA LOAN-PRIN (9/1) | 10,001 | - | - | - | - | - | 0.0% | 0.0% |
| 902.021 | DOLA LOAN-INT (9/1) | 500 | - | - | - | - | - | 0.0% | 0.0% |
| 902.910 | SEWER IMPACT EXP | - | - | 1,000 | - | 14,785 | (13,785) | -1378.5% | 2.8% |
| 902.920 | BAD DEBTS | - | - | 1,000 | - | 1,000 | - | 0.0% | 0.2% |
| 902.921 | BOND TRUSTEE | - | - | - | - | - | - | 0.0% | 0.0% |
| 902.930 | CAPITAL OUTLAY | - | - | 10,000 | 8,081 | 31,700 | (21,700) | -217.0% | 6.0% |
| 902.931 | COUNTY TREAS FEES | 4,948 | - | 6,796 | 6,800 | 6,796 | - | 0.0% | 1.3% |
| 902.940 | DEBT SERV-INT | - | - | - | - | - | - | 0.0% | 0.0% |
| 902.941 | DEBT SERV-PRIN | - | - | 50,000 | 50,000 | 50,000 | - | 0.0% | 9.5% |
| 902.950 | ENGINEERING SERVICE | 14,780 | - | 10,000 | 500 | 35,000 | (25,000) | -250.0% | 6.6% |
| 902.960 | CONTINGENCY | - | - | 15,000 | 8,000 | 15,000 | - | 0.0% | 2.8% |
| | TRXFRS OUT/REPLACE | - | - | - | - | (20,370) | 20,370 | 0.0% | -3.9% |
| Total Non Operating Expenses | | 30,230 | - | 93,796 | 73,381 | 133,911 | (40,115) | -1845.5% | 25.4% |
| Net Change in Fund Balance | | 54,027 | (16,215) | 0 | 30,160 | 0 | 0 | 4894.0% | 280.5% |
| Total Revenues | | 367,698 | 403,068 | 437,785 | 437,087 | 527,793 | 90,008 | -113.7% | 100.0% |
| Total Expenses | | 313,670 | 419,283 | 437,785 | 406,927 | 527,793 | (90,008) | -5007.7% | 100.0% |