

**BACA GRANDE WATER AND SANITATION DISTRICT  
RESOLUTION #2024-01-  
2024 BUDGET AMENDMENT**

WHEREAS, the Board of Directors of the Baca Grande Water and Sanitation District held a regular meeting on November 15, 2023 to adopt a budget for the 2024 fiscal year; and

WHEREAS, the Board of Directors of the Baca Grande Water and Sanitation District appropriated funds for the fiscal year 2024 as follows:

Enterprise Fund	\$1,465,220
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and;

WHEREAS, the necessity has arisen for expenditure of additional funds within the Enterprise Fund in excess of those appropriated for the fiscal year 2024; and

WHEREAS, the District has funds available for such expenditures.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Baca Grande Water and Sanitation District shall, and hereby does, amend the budget for the fiscal year 2024 as follows:

Enterprise Fund	\$1,497,220
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BE IT FURTHER RESOLVED, that such sums are hereby appropriated to the Enterprise Fund for the purposes noted in Exhibit A and Property Tax Revenue amounts have been reduced in the General and Debt Service Funds to reflect the Final Assessed Valuation per SB23-100.

Adopted this 21st day of February 2024.

BACA GRANDE WATER & SANITATION DISTRICT

By: \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Treasurer/Secretary

**EXHIBIT A**  
2024 Amended Budget

# **GENERAL FUND**

# BACA GRANDE WATER AND SANITATION DISTRICT

## GENERAL FUND

### PROPOSED AMENDED 2024 BUDGET

	Adopted 2024 Budget	<i>Proposed</i> Amended 2024 Budget
<b>REVENUE</b>		
Property Taxes	\$ 846,696	\$ 772,141
Interest on Property Taxes	1,700	1,700
Specific Ownership Tax	90,000	90,000
Interest/Miscellaneous Income	30,000	30,000
<b>Total Revenue</b>	<b>\$ 968,396</b>	<b>\$ 893,841</b>
<b>EXPENDITURES</b>		
County Treasurer's Fee	\$ 26,000	\$ 26,000
Audit	12,000	12,000
Legal	65,000	65,000
Management/Administrative Payroll/Benefits	330,000	330,000
Accounting	43,000	43,000
Elections	-	-
Directors' Fees	12,000	12,000
Capital - Admin Remodel/Replacement	380,000	380,000
<b>Total Expenditures</b>	<b>\$ 868,000</b>	<b>\$ 868,000</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>\$ 100,396</b>	<b>\$ 25,841</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer to Capital Projects	\$ -	\$ -
Required Emergency Reserve-TABOR	(14,640)	(14,640)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (14,640)</b>	<b>\$ (14,640)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 85,756</b>	<b>\$ 11,201</b>
<b>FUND BALANCE - Beginning</b>	<b>\$ 1,316,104</b>	<b>\$ 1,316,104</b>
<b>FUND BALANCE - Ending</b>	<b>\$ 1,401,860</b>	<b>\$ 1,327,305</b>

# **ENTERPRISE FUND**

# BACA GRANDE WATER AND SANITATION DISTRICT

## ENTERPRISE FUND PROPOSED AMENDED 2024 BUDGET

	Adopted 2024 Budget	<i>Proposed</i> Amended 2024 Budget
<b>REVENUE</b>		
Water Usage Fees	\$ 590,000	\$ 590,000
Sewer Usage Fees	489,000	489,000
Usage Fees Penalties	15,000	15,000
Transfer Fee	43,750	43,750
Consolidation Fee	15,000	15,000
Pmts in Lieu of Taxes	14,000	14,000
Tap Fee Installments	20,000	20,000
Hook Up/Inspection Fees	45,000	45,000
Line Extension Fees	22,000	22,000
Rent	1,800	1,800
Miscellaneous Revenue (inc. Insurance Reimbursements)	1,000	1,000
Interest	13,750	13,750
Grant proceeds (Safety and County)	6,000	6,000
<b>Total Revenue</b>	<b>\$ 1,276,300</b>	<b>\$ 1,276,300</b>
<b>EXPENDITURES</b>		
<b>Operations</b>		
Raw Water USFSWS	\$ 30,000	\$ 30,000
Testing/NPDES Permit Fees	9,000	9,000
Insurance- Property CSDLP	40,000	40,000
Bad Debt Expense	2,500	2,500
Bank Charges	500	500
Mileage Reimbursement	250	250
Clothing Allowance	2,000	2,000
Postage	3,500	3,500
Copier Lease and Equipment	2,880	2,880
Office Supplies	2,500	2,500
Phone Answering Service	3,800	3,800
Computers and Media	2,500	2,500
Computer Support	4,000	4,000
Software Maintenance	16,000	16,000
Fire Extinguisher Service	500	500
Utility Maintenance Tools	3,500	3,500
Shop Supplies	3,000	3,000
Utility Billing	20,000	20,000
Training and Education	22,000	22,000
Advertising	3,500	3,500
Memberships	4,000	4,000
Locates	800	800

# BACA GRANDE WATER AND SANITATION DISTRICT

## ENTERPRISE FUND PROPOSED AMENDED 2024 BUDGET

	Adopted 2024 Budget	<i>Proposed</i> Amended 2024 Budget
Meals and Lodging	2,000	2,000
Gas and Oil	15,000	15,000
Vehicle-Repairs and Maint	26,000	26,000
Diesel Fuel	9,000	9,000
Line Extension Expense	22,000	22,000
Professional Fees	20,000	20,000
Professional Fees / GIS	5,000	5,000
<b>Total Operations</b>	<b>\$ 275,730</b>	<b>\$ 275,730</b>
<b>Repairs &amp; Maintenance</b>		
Repair & Maintenance - Equipment	\$ -	\$ 32,000
Repairs & Maint-Water Mains	20,000	20,000
Repairs & Maint-Sewer	15,000	15,000
Repairs & Maint-Well No. 17 & 18	20,000	20,000
Repairs & Maint - Pump Houses	25,000	25,000
Repair & Maint-Fire Hydrants	16,000	16,000
Repair & Maint-Aspen TP	30,000	30,000
Repair & Maint - Lift Stations	25,000	25,000
Repair & Maint-Office	5,000	5,000
Repair-Master Meters	20,000	20,000
Repair & Maint-Golf Course Well	3,000	3,000
Repairs & Maintenance-Water Tanks	15,000	15,000
Repair & Maintenance-SCADA	3,000	3,000
Water Treatment Chemicals	7,000	7,000
Waste Water Treatment Chemicals	25,000	25,000
Retail Water Meter Parts	20,000	20,000
<b>Total Repairs &amp; Maintenance</b>	<b>\$ 249,000</b>	<b>\$ 281,000</b>
<b>Utilities</b>		
South Crestone Filter Plant	\$ 1,000	\$ 1,000
Shumei BS / Cottonwood Apt	4,500	4,500
Casita Park Pumphouse-MHE Booster Station	1,200	1,200
Well No. 18	35,000	35,000
Dharma Ocean Liftstation/Shop Pumphouse	1,000	1,000
Golf Course	2,000	2,000
Moonlight Pumphouse	3,700	3,700
Ridgeview Pumphouse	3,700	3,700
Fallen Tree PH	3,000	3,000
Pine Cone Pumphouse	2,200	2,200
Aspen TP	21,000	21,000

# BACA GRANDE WATER AND SANITATION DISTRICT

## ENTERPRISE FUND PROPOSED AMENDED 2024 BUDGET

	Adopted 2024 Budget	<i>Proposed</i> Amended 2024 Budget
Aspen TP-Propane	6,000	6,000
Wagon Wheel LS	3,000	3,000
Mobile Home Estates LS	4,000	4,000
Stables LS	1,800	1,800
Shop, Office, Yard	5,000	5,000
Shop, Yard, Office-Propane	2,700	2,700
Office / Cell Phones	10,000	10,000
Trash and Recycling Services	3,500	3,500
<b>Total Utilities</b>	<b>\$ 114,300</b>	<b>\$ 114,300</b>
<b>Payroll</b>		
Payroll Expense	\$ 4,000	\$ 4,000
Payroll-Gross	375,000	375,000
Payroll Taxes	5,400	5,400
PERA	45,800	45,800
Health Insurance	40,000	40,000
Worker's Compensation Insurance-Pinnacol	20,000	20,000
<b>Total Payroll</b>	<b>\$ 490,200</b>	<b>\$ 490,200</b>
<b>Total Operating Expenses</b>	<b>\$ 1,129,230</b>	<b>\$ 1,161,230</b>
<b>Excess Revenue Over (Under) Expenses</b>	<b>\$ 147,070</b>	<b>\$ 115,070</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer to Capital Projects Fund	\$ (335,990)	\$ (335,990)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (335,990)</b>	<b>\$ (335,990)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (188,920)</b>	<b>\$ (220,920)</b>
<b>FUND BALANCE - Beginning</b>	<b>\$ 877,312</b>	<b>\$ 877,312</b>
<b>FUND BALANCE - Ending</b>	<b>\$ 688,392</b>	<b>\$ 656,392</b>

**DEBT SERVICE FUND**

# BACA GRANDE WATER AND SANITATION DISTRICT

## DEBT SERVICE FUND PROPOSED AMENDED 2024 BUDGET

	Adopted		<i>Proposed</i>
	2024	Budget	Amended 2024 Budget
<b>REVENUE</b>			
Availability of Service Fees/Late Fees	\$	275,055	\$ 275,055
Property Taxes		389,022	354,767
Interest on Property Taxes		700	700
Specific Ownership Tax		32,000	32,000
Interest		1,925	1,925
<b>Total Revenue</b>	<b>\$</b>	<b>698,702</b>	<b>\$ 664,447</b>
<b>EXPENDITURES</b>			
Bad Debt Expense	\$	-	\$ -
Bank Charges		-	-
Trustee/Paying Agent Fee		600	600
CWRPDA Principal		85,847	85,847
CWRPDA Interest		9,453	9,453
GO Bond Principal		150,000	150,000
GO Bond Interest		177,500	177,500
<b>Total Expenditures</b>	<b>\$</b>	<b>423,400</b>	<b>\$ 423,400</b>
<b>Net Change in Fund Balance</b>	<b>\$</b>	<b>275,302</b>	<b>\$ 241,047</b>
<b>FUND BALANCE - Beginning</b>	<b>\$</b>	<b>780,242</b>	<b>\$ 780,242</b>
<b>FUND BALANCE - Ending</b>	<b>\$</b>	<b>1,055,544</b>	<b>\$ 1,021,289</b>