



CHEROKEE METROPOLITAN DISTRICT

PROPOSED 2023 BUDGET

*The information contained within this document is subject
to change prior to the December 16th Board Meeting.*

GENERAL FUND

DRAFT

CHEROKEE METROPOLITAN DISTRICT

GENERAL FUND PROPOSED 2023 BUDGET SUMMARY

	<u>2021 Actual</u>	<u>2022 Estimated</u>	<u>Proposed 2023 Budget</u>
REVENUE			
Fees	\$ 140,357	\$ 142,000	\$ 142,000
Total Revenue	<u>\$ 140,357</u>	<u>\$ 142,000</u>	<u>\$ 142,000</u>
EXPENDITURES			
Lighting	\$ 126,955	\$ 130,000	\$ 132,000
Total Expenditures	<u>\$ 126,955</u>	<u>\$ 130,000</u>	<u>\$ 132,000</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 13,402</u>	<u>\$ 12,000</u>	<u>\$ 10,000</u>
OTHER FINANCING SOURCES (USES)			
Transfer to Parks Fund	\$ (13,402)	\$ (12,000)	\$ (10,000)
Total other financing sources (uses)	<u>\$ (13,402)</u>	<u>\$ (12,000)</u>	<u>\$ (10,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE - BEGINNING	<u>\$ 181,930</u>	<u>\$ 181,930</u>	<u>\$ 181,930</u>
FUND BALANCE - ENDING	<u><u>\$ 181,930</u></u>	<u><u>\$ 181,930</u></u>	<u><u>\$ 181,930</u></u>

CHEROKEE METROPOLITAN DISTRICT

GENERAL FUND

PROPOSED 2023 BUDGET - DETAIL

	Actual 2021	2022 Adopted Budget	YTD Actual 10/31/2022	2022 Estimated	Proposed 2023 Budget
REVENUE					
Fees	\$ 140,357	\$ 141,450	\$ 119,293	\$ 142,000	\$ 142,000
Total Revenue	\$ 140,357	\$ 141,450	\$ 119,293	\$ 142,000	\$ 142,000
EXPENDITURES					
Lighting-Streets	\$ 126,955	\$ 128,000	\$ 112,808	\$ 130,000	\$ 132,000
Total Expenditures	\$ 126,955	\$ 128,000	\$ 112,808	\$ 130,000	\$ 132,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 13,402	\$ 13,450	\$ 6,485	\$ 12,000	\$ 10,000
OTHER FINANCING SOURCES (USES)					
Transfer to Parks Fund	\$ (13,402)	\$ (13,450)	\$ -	\$ (12,000)	\$ (10,000)
Total Other Financing Sources (Uses)	\$ (13,402)	\$ (13,450)	\$ -	\$ (12,000)	\$ (10,000)
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 6,485	\$ -	\$ -

PARKS FUND

DRAFT

CHEROKEE METROPOLITAN DISTRICT

PARKS FUND PROPOSED 2023 BUDGET SUMMARY

	2021 Actual	2022 Estimated	Proposed 2023 Budget
REVENUES			
Fees	\$ 183,240	\$ 188,243	\$ 186,500
Conservation Trust	150,525	136,418	135,000
Interest/Miscellaneous income	366	5,486	4,200
Total Revenues	\$ 334,131	\$ 330,147	\$ 325,700
EXPENDITURES			
Parks, Landscape and Open Space	\$ 251,847	\$ 281,085	\$ 323,029
Capital Outlay	48,212	208,975	13,000
Total Expenditures	\$ 300,059	\$ 490,060	\$ 336,029
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 34,072	\$ (159,913)	\$ (10,329)
OTHER FINANCING SOURCES (USES)			
Transfer from General Fund	\$ 13,402	\$ 12,000	\$ 10,000
Total other financing sources (uses)	\$ 13,402	\$ 12,000	\$ 10,000
NET CHANGE IN FUND BALANCE	\$ 47,474	\$ (147,913)	\$ (329)
FUND BALANCE - BEGINNING	\$ 288,818	\$ 336,292	\$ 188,379
FUND BALANCE - ENDING	\$ 336,292	\$ 188,379	\$ 188,050

CHEROKEE METROPOLITAN DISTRICT

PARKS FUND

PROPOSED 2023 BUDGET - DETAIL

	Actual 2021	2022 Amended Budget	YTD Actual 10/31/2022	2022 Estimated	Proposed 2023 Budget
REVENUE					
<i>Operating</i>					
Park Fees	\$ 175,424	\$ 181,125	\$ 149,098	\$ 178,918	\$ 178,500
Park Rental Fees	\$ 7,817	\$ 8,000	\$ 7,771	\$ 9,325	\$ 8,000
Conservation Trust Funds	\$ 150,525	\$ 135,000	\$ 113,681	\$ 136,418	\$ 135,000
Interest Income	\$ 149	\$ 150	\$ 4,505	\$ 5,405	\$ 4,000
Discounts/Rebates	\$ -		\$ 47	\$ 56	\$ 100
Miscellaneous Income	\$ 217	\$ 100	\$ 20	\$ 24	\$ 100
Total Revenue	\$ 334,132	\$ 324,375	\$ 275,122	\$ 330,147	\$ 325,700
EXPENDITURES					
<i>Operations and Maintenance</i>					
Salaries and Benefits					
Salaries	\$ 99,913	\$ 125,999	\$ 91,964	\$ 110,357	\$ 102,638
Overtime/On-Call	\$ 70	\$ 500	\$ 528	\$ 634	\$ 600
Seasonal Wages	\$ 25,305	\$ 35,000	\$ 16,272	\$ 19,527	\$ 59,128
FICA - Employer Portion	\$ 9,499	\$ 12,355	\$ 8,159	\$ 9,791	\$ 7,759
Retirement	\$ 7,538	\$ 10,121	\$ 6,799	\$ 8,158	\$ 8,114
Health Insurance	\$ 17,013	\$ 26,156	\$ 27,430	\$ 32,916	\$ 39,061
Unemployment Insurance	\$ 373	\$ 400	\$ 213	\$ 256	\$ 400
Worker's Comp Insurance	\$ 578	\$ 550	\$ 963	\$ 1,155	\$ 1,200
Employment Expense (background screening, etc.)	\$ 263	\$ 350	\$ 405	\$ 486	\$ 400
Training/Education/Certifications	\$ 314	\$ 500	\$ -	\$ -	\$ 300
General Liability Insurance	\$ 1,427	\$ 1,500	\$ 1,471	\$ 1,765	\$ 1,600
Total Salaries and Benefits	\$ 162,293	\$ 213,431	\$ 154,205	\$ 185,046	\$ 221,200
Parks, Landscape and Open Space					
Power - City of Colorado Springs	\$ 189	\$ 225	\$ 175	\$ 210	\$ 230
Power - Mountain View Electric	\$ 3,064	\$ 3,500	\$ 2,741	\$ 3,290	\$ 3,500
Water Cost	\$ 35,407	\$ 25,000	\$ 44,030	\$ 45,000	\$ 45,000
Maintenance - Parks	\$ 40,009	\$ 40,000	\$ 29,129	\$ 34,955	\$ 40,000
Uniforms	\$ 568	\$ 600	\$ 295	\$ 354	\$ 400
Safety	\$ 1,320	\$ 1,000	\$ 525	\$ 631	\$ 700
Vehicles and Equipment-Maintenance & Fuel	\$ 8,998	\$ 8,000	\$ 9,667	\$ 11,600	\$ 12,000
Total Parks, Landscape and Open Space	\$ 89,554	\$ 78,325	\$ 86,563	\$ 96,039	\$ 101,830
Total Operations and Maintenance	\$ 251,847	\$ 291,756	\$ 240,767	\$ 281,085	\$ 323,029
<i>Capital</i>					
Park Improvements	\$ 48,212	\$ 208,975	\$ 191,401	\$ 208,975	\$ 13,000
Total Capital	\$ 48,212	\$ 208,975	\$ 191,401	\$ 208,975	\$ 13,000
Total Expenditures	\$ 300,059	\$ 500,731	\$ 432,169	\$ 490,060	\$ 336,029
EXCESS OF REVENUE OVER (UNDER)					
EXPENDITURES	34,072	\$ (176,356)	\$ (157,047)	\$ (159,913)	\$ (10,329)
OTHER FINANCING SOURCES (USES)					
Transfer from General Fund	\$ 13,402	\$ 13,450	\$ -	\$ 12,000	\$ 10,000
Total other financing sources	\$ 13,402	\$ 13,450	\$ -	\$ 12,000	\$ 10,000
NET CHANGE IN FUND BALANCE	\$ 47,474	\$ (162,906)	\$ (157,047)	\$ (147,913)	\$ (329)

GOLF COURSE ENTERPRISE FUND

DRAFT

CHEROKEE METROPOLITAN DISTRICT
GOLF COURSE FUND
PROPOSED 2023 BUDGET
SUMMARY

	2021 Actual	2022 Estimated	Proposed 2023 Budget
REVENUES			
Golf revenues	\$ 1,162,739	\$ 1,207,116	\$ 1,247,000
Resale	328,576	326,500	354,500
Miscellaneous	10,530	20,762	23,000
Total Revenues	<u>\$ 1,501,845</u>	<u>\$ 1,554,378</u>	<u>\$ 1,624,500</u>
EXPENDITURES			
Operating expense	\$ 689,252	\$ 807,789	\$ 877,533
Resale expense	200,539	247,662	232,500
General and administrative	299,676	299,214	304,597
Capital expenditures	180,754	52,563	217,000
Total Expenditures	<u>\$ 1,370,221</u>	<u>\$ 1,407,228</u>	<u>\$ 1,631,630</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 131,624</u>	<u>\$ 147,150</u>	<u>\$ (7,130)</u>
OTHER FINANCING SOURCES (USES)			
Loan from Water and Wastewater Fund	\$ 158,354	\$ -	\$ -
Total other financing sources (uses)	<u>\$ 158,354</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	<u>\$ 289,978</u>	<u>\$ 147,150</u>	<u>\$ (7,130)</u>
FUNDS AVAILABLE - BEGINNING	<u>\$ 291,690</u>	<u>581,668</u>	<u>\$ 728,818</u>
FUNDS AVAILABLE - ENDING	<u><u>\$ 581,668</u></u>	<u><u>\$ 728,818</u></u>	<u><u>\$ 721,688</u></u>

CHEROKEE METROPOLITAN DISTRICT
GOLF COURSE ENTERPRISE FUND
PROPOSED 2023 BUDGET - DETAIL

	Actual 2021	Amended 2022 Budget	YTD Actual 10.31.22	2022 Estimated	Proposed 2023 Budget
REVENUE					
<i>Operating</i>					
Green Fees	\$ 775,596	\$ 775,000	\$ 790,525	\$ 815,000	\$ 825,000
Cart Rental Fees	\$ 183,198	\$ 190,000	\$ 180,597	\$ 190,000	\$ 190,000
Range Fees	\$ 193,275	\$ 200,000	\$ 186,465	\$ 195,000	\$ 215,000
Interest Income				\$ -	\$ 20,000
Miscellaneous Income	\$ 3,864	\$ 5,000	\$ -	\$ -	\$ 2,000
Discounts/Rebates	\$ 6,666	\$ 1,500	\$ 5,007	\$ 6,008	\$ 3,000
Tournaments	\$ (3,055)	\$ 8,000	\$ 14,524	\$ 14,524	\$ 15,000
Gift Certificates	\$ 13,726	\$ -	\$ (6,174)	\$ (7,408)	\$ -
Insurance Reimbursements	\$ -	\$ -	\$ 12,295	\$ 14,754	\$ -
Loan from WWW Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating	\$ 1,173,269	\$ 1,179,500	\$ 1,183,239	\$ 1,227,878	\$ 1,270,000
<i>Resale</i>					
Merchandise	\$ 133,960	\$ 135,000	\$ 134,491	\$ 140,000	\$ 140,000
Beverages	\$ 28,243	\$ 27,500	\$ 26,068	\$ 28,500	\$ 28,500
Beer	\$ 126,104	\$ 130,500	\$ 115,672	\$ 120,000	\$ 135,000
Food	\$ 39,188	\$ 42,000	\$ 35,164	\$ 38,000	\$ 51,000
Miscellaneous Income	\$ 1,081	\$ -	\$ -	\$ -	\$ -
Total Resale	\$ 328,576	\$ 335,000	\$ 311,394	\$ 326,500	\$ 354,500
Total Revenue	\$ 1,501,845	\$ 1,514,500	\$ 1,494,633	\$ 1,554,378	\$ 1,624,500
EXPENSES					
<i>Pro Shop/Grill</i>					
Salaries and Wages	\$ 93,859	\$ 103,225	\$ 83,659	\$ 100,391	\$ 97,906
Overtime	\$ -	\$ 1,000	\$ 682	\$ 818	\$ 1,000
Seasonal Wages	\$ 209,997	\$ 216,025	\$ 192,188	\$ 230,626	\$ 237,627
Training/Education/Certifications-Pro Shop	\$ 236	\$ 2,000	\$ 231	\$ 278	\$ 1,000
Dues, Permits & Organization License Renewals	\$ 1,962	\$ 2,500	\$ 3,359	\$ 4,031	\$ 4,000
Conferences & Meetings	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies and Equipment	\$ 577	\$ 1,000	\$ 1,124	\$ 1,200	\$ 1,250
Clubhouse Supplies	\$ 6,843	\$ 10,000	\$ 12,006	\$ 14,407	\$ 10,000
Postage	\$ 195	\$ 350	\$ 66	\$ 79	\$ 350
Handicaps	\$ (535)	\$ -	\$ (923)	\$ (923)	\$ -
Safety	\$ 1,774	\$ 1,800	\$ 1,312	\$ 1,574	\$ 1,500
Uniforms, Kitchen Towels/Mats Cleaning	\$ 1,356	\$ 800	\$ 2,048	\$ 2,458	\$ 3,000
Kitchen & Janitorial Supplies	\$ 3,877	\$ 4,000	\$ 3,891	\$ 4,669	\$ 4,000
Clubhouse Maintenance	\$ 1,344	\$ 5,000	\$ 10,069	\$ 12,083	\$ 5,000
Miscellaneous Expense	\$ -	\$ 500	\$ 118	\$ 141	\$ 500
Total Pro Shop/Grill Expenses	\$ 321,484	\$ 348,200	\$ 309,831	\$ 371,833	\$ 367,133
<i>Maintenance</i>					
Salaries and Wages	\$ 138,597	\$ 153,814	\$ 123,737	\$ 148,485	\$ 186,870
Overtime	\$ 460	\$ 1,500	\$ 158	\$ 158	\$ 500
Seasonal Wages	\$ 92,452	\$ 92,400	\$ 80,975	\$ 85,000	\$ 110,880
Training/Education/Certifications-Maintenance Staff	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Dues, Permits, & Organization License Renewals	\$ 7,545	\$ 7,500	\$ 5,653	\$ 6,400	\$ 7,500
Conferences & Meetings	\$ 520	\$ -	\$ 510	\$ 510	\$ 600
Office Supplies and Equipment	\$ 20	\$ 250	\$ 223	\$ 223	\$ 250
Miscellaneous Expense	\$ 13	\$ 500	\$ 144	\$ 144	\$ 250
Water Cost	\$ 23,923	\$ 30,000	\$ 26,838	\$ 26,838	\$ 30,000
Safety	\$ 1,291	\$ 2,000	\$ 1,237	\$ 1,400	\$ 2,000
Uniforms	\$ 1,457	\$ 1,500	\$ 1,068	\$ 1,282	\$ 2,000
Chemicals	\$ 10,506	\$ 12,500	\$ 12,080	\$ 13,000	\$ 13,000
Equipment Parts	\$ 9,146	\$ 13,000	\$ 11,826	\$ 13,000	\$ 13,000
Fertilizer	\$ 17,713	\$ 18,000	\$ 15,921	\$ 15,921	\$ 20,000
Irrigation Parts/Well	\$ 4,995	\$ 10,000	\$ 7,549	\$ 7,549	\$ 6,000
Sand/Soil	\$ 12,455	\$ 12,500	\$ 11,909	\$ 14,000	\$ 14,000
Shop Supplies	\$ 1,152	\$ 1,750	\$ 1,385	\$ 1,600	\$ 1,750
Tools/Small Equipment	\$ 1,045	\$ 800	\$ 198	\$ 198	\$ 800
Trees	\$ 6,550	\$ 7,000	\$ 8,260	\$ 8,260	\$ 7,000
Seed	\$ 2,835	\$ 3,000	\$ 3,160	\$ 3,160	\$ 3,500

CHEROKEE METROPOLITAN DISTRICT
GOLF COURSE ENTERPRISE FUND
PROPOSED 2023 BUDGET - DETAIL

	Actual 2021	Amended 2022 Budget	YTD Actual 10.31.22	2022 Estimated	Proposed 2023 Budget
Equipment Rental	\$ -	\$ 2,000	\$ 435	\$ 750	\$ 1,000
Course Building Maintenance	\$ 1,124	\$ 2,500	\$ 424	\$ 509	\$ 2,500
Course Supplies/Repairs	\$ 2,813	\$ 10,000	\$ 4,601	\$ 7,000	\$ 10,000
Course Repairs-Insurance (Replacement)	\$ -	\$ -	\$ 35,700	\$ 36,000	\$ 35,000
Golf Carts Maintenance	\$ 1,660	\$ 1,500	\$ 3,562	\$ 3,562	\$ 3,500
Outside Services	\$ 9,911	\$ 10,000	\$ 11,409	\$ 13,691	\$ 12,500
Vehicle/Equipment Maintenance/Fuel	\$ 19,586	\$ 17,500	\$ 22,763	\$ 27,316	\$ 25,000
Total Maintenance Expenses	<u>\$ 367,769</u>	<u>\$ 411,514</u>	<u>\$ 391,728</u>	<u>\$ 435,956</u>	<u>\$ 510,400</u>
Administrative					
FICA - Employer Portion	\$ 40,569	\$ 43,766	\$ 36,606	\$ 43,927	\$ 48,239
Retirement	\$ 18,489	\$ 20,777	\$ 15,334	\$ 18,400	\$ 22,566
Health Insurance	\$ 77,704	\$ 79,067	\$ 58,408	\$ 70,090	\$ 77,396
Unemployment Insurance	\$ 1,591	\$ 1,700	\$ 957	\$ 1,149	\$ 1,700
Worker's Comp Insurance	\$ 2,367	\$ 2,300	\$ 2,423	\$ 2,907	\$ 2,900
Employment Expense (background screening, etc.)	\$ 2,166	\$ 2,000	\$ 2,237	\$ 2,684	\$ 2,800
Advertising/Promotions	\$ 1,497	\$ 3,000	\$ 1,885	\$ 1,885	\$ 4,250
Communications (Cell phones & equipment, Internet)	\$ 1,856	\$ 2,000	\$ 1,430	\$ 1,716	\$ 2,000
Computer Services & Equipment	\$ 4,681	\$ 5,000	\$ 3,126	\$ 3,752	\$ 5,000
Credit Card Fees	\$ 45,981	\$ 42,000	\$ 43,344	\$ 45,000	\$ 38,000
General Liability Insurance	\$ 2,853	\$ 3,000	\$ 2,214	\$ 2,656	\$ 3,000
Bank Charges	\$ 23	\$ -	\$ -	\$ -	\$ -
Copiers/Printers	\$ 405	\$ 800	\$ 404	\$ 485	\$ 800
Telephone	\$ 6,357	\$ 6,600	\$ 4,888	\$ 5,866	\$ 6,600
Security	\$ 972	\$ 1,500	\$ 2,046	\$ 2,456	\$ 2,000
Miscellaneous Expense	\$ 6	\$ -	\$ 308	\$ 369	\$ 300
Utilities	\$ 35,820	\$ 30,000	\$ 33,589	\$ 40,307	\$ 35,000
Loan Payment to WWW Fund	\$ 55,565	\$ 55,566	\$ 55,566	\$ 55,566	\$ 52,046
COVID	\$ 775	\$ -	\$ -	\$ -	\$ -
Total Administrative Expenses	<u>\$ 299,676</u>	<u>\$ 299,076</u>	<u>\$ 264,765</u>	<u>\$ 299,214</u>	<u>\$ 304,597</u>
Cost of Goods Sold					
Merchandise	\$ 111,337	\$ 110,000	\$ 146,162	\$ 146,162	\$ 125,000
Beverage	\$ 16,479	\$ 20,000	\$ 15,743	\$ 16,500	\$ 20,000
Beer	\$ 44,281	\$ 45,000	\$ 42,033	\$ 45,000	\$ 47,500
Food	\$ 28,441	\$ 40,000	\$ 37,243	\$ 40,000	\$ 40,000
Total Cost of Goods Sold	<u>\$ 200,539</u>	<u>\$ 215,000</u>	<u>\$ 241,180</u>	<u>\$ 247,662</u>	<u>\$ 232,500</u>
Total Operations Expenses	<u>\$ 1,189,467</u>	<u>\$ 1,273,790</u>	<u>\$ 1,207,504</u>	<u>\$ 1,354,665</u>	<u>\$ 1,414,630</u>
CAPITAL EXPENSES					
Golf Course	\$ 180,754	\$ 19,250	\$ 52,563	\$ 52,563	\$ 217,000
Total Capital Expenditures	<u>\$ 180,754</u>	<u>\$ 19,250</u>	<u>\$ 52,563</u>	<u>\$ 52,563</u>	<u>\$ 217,000</u>
Total Golf Course Expenses	<u>\$ 1,370,221</u>	<u>\$ 1,293,040</u>	<u>\$ 1,260,066</u>	<u>\$ 1,407,228</u>	<u>\$ 1,631,630</u>
EXCESS OF REVENUE OVER (UNDER EXPENSES)					
	<u>\$ 131,624</u>	<u>\$ 221,460</u>	<u>\$ 234,567</u>	<u>\$ 147,150</u>	<u>\$ (7,130)</u>
OTHER FINANCING SOURCES (USES)					
Loan from Water and Wastewater Fund	\$ 158,354	\$ -	\$ -	\$ -	\$ -
Total other financing sources (uses)	<u>\$ 158,354</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	<u>\$ 289,978</u>	<u>\$ 221,460</u>	<u>\$ 234,567</u>	<u>\$ 147,150</u>	<u>\$ (7,130)</u>

WATER & WASTEWATER ENTERPRISE FUND

DRAFT

CHEROKEE METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND
PROPOSED 2023 BUDGET
SUMMARY

	2021 Actual	2022 Estimated	Proposed 2023 Budget
REVENUES			
Water sales	\$ 7,713,097	\$ 7,867,359	\$ 7,867,359
Sewer services	5,214,025	5,591,368	5,318,306
Water and wastewater tap fees	6,899,413	11,026,193	5,040,000
Interest income	9,614	273,091	200,000
Grant income	27,937	-	-
Miscellaneous income - (includes Capital Contribution)	739,639	744,372	1,529,544
Total Revenues	<u>\$ 20,603,725</u>	<u>\$ 25,502,383</u>	<u>\$ 19,955,209</u>
EXPENDITURES			
Water System			
Purchased water	\$ 17,499	\$ 42,110	\$ 40,000
Pumping	890,623	928,449	943,700
Treatment	208,022	164,315	189,000
Transmission and distribution	1,284,276	362,860	389,000
Employee wages, benefits and training	532,205	1,702,893	1,908,071
Total Water System	<u>\$ 2,932,625</u>	<u>\$ 3,200,627</u>	<u>\$ 3,469,771</u>
Wastewater System			
Treatment	\$ 1,175,695	\$ 1,443,887	\$ 2,837,886
Collections	456,906	614,004	650,500
Total Wastewater System	<u>\$ 1,632,601</u>	<u>\$ 2,057,891</u>	<u>\$ 3,488,386</u>
Support Services			
Engineering and Pretreatment	\$ 414,385	\$ 146,317	\$ 214,500
Safety and Technical Services	307,127	150,327	169,500
Employee benefits and training	211,335	648,771	608,954
Total Support Services	<u>\$ 932,847</u>	<u>\$ 945,415</u>	<u>\$ 992,954</u>
Other			
General and Administrative	\$ 1,509,736	\$ 1,583,743	\$ 1,799,818
Capital expenditures	1,220,799	2,098,178	10,244,500
Debt principal payments	1,567,624	1,536,126	1,610,027
Bond interest and fees	685,340	565,582	499,784
Total Other	<u>\$ 4,983,499</u>	<u>\$ 5,783,629</u>	<u>\$ 14,154,129</u>
Total Expenditures	<u>\$ 10,481,572</u>	<u>\$ 11,987,562</u>	<u>\$ 22,105,240</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 10,122,153</u>	<u>\$ 13,514,821</u>	<u>\$ (2,150,031)</u>
OTHER FINANCING SOURCES (USES)			
Restricted 2020 Bond Proceeds-TDS Project	\$ -	\$ 19,000,000	\$ 3,000,000
Bond proceeds-2021 A & B Issues	14,520,000	-	-
Escrow transfer - to retire existing debt	(14,344,804)	-	-
Interest earned on bond proceeds	18,225	139,000	20,000
TDS Surcharge	686,585	720,000	720,000
TDS Capital contribution - Meridian	826,107	703,240	703,240
Arbitration settlement/Attorney fees and interest	1,108,391	-	-
Legal services - TDS Arbitration	(470,801)	-	-
Cost of Bond issuance	(175,196)	-	-
Interfund Loan to Golf Course Fund	(158,354)	-	-
Debt Service - 2020 Bond Issue	(1,360,916)	(1,550,200)	(1,550,200)
Capital Outlay - TDS Reduction Project	(23,393,581)	(19,000,000)	(3,000,000)
Total Other Financing Sources (Uses)	<u>\$ (22,744,344)</u>	<u>\$ 12,040</u>	<u>\$ (106,960)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (12,622,191)</u>	<u>\$ 13,526,861</u>	<u>\$ (2,256,991)</u>
FUNDS AVAILABLE - BEGINNING - Unrestricted	<u>\$ 48,176,478</u>	<u>\$ 35,554,287</u>	<u>\$ 49,081,147</u>
FUNDS AVAILABLE - ENDING - Unrestricted	<u>\$ 35,554,287</u>	<u>\$ 49,081,147</u>	<u>\$ 46,824,156</u>

CHEROKEE METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND
PROPOSED 2023 BUDGET - DETAIL

	Actual 2021	Amended 2022 Budget	YTD Actual 10.31.22	2022 Estimated	Proposed 2023 Budget
REVENUE					
<i>Operating Revenue</i>					
Sale of Water - General Customers	\$ 6,743,341	\$ 7,021,000	\$ 5,826,334	\$ 6,991,601	\$ 6,878,207
Sale of Water - Construction	\$ 122,782	\$ 75,000	\$ 174,547	\$ 209,456	\$ 125,238
Sale of Water - Antelope Acres	\$ 28,828	\$ 30,000	\$ 25,717	\$ 30,861	\$ 29,404
Sale of Water - SSFB	\$ 701,349	\$ 750,000	\$ 639,250	\$ 767,100	\$ 715,376
Sale of Water - Ellicott	\$ 46,392	\$ 56,000	\$ 40,260	\$ 48,312	\$ 47,320
Sale of Water - Meridian	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Water - Intra-District	\$ 59,330	\$ 30,000	\$ 70,868	\$ 85,042	\$ 60,517
Sale of Water - Miscellaneous	\$ 11,076	\$ 13,000	\$ 14,264	\$ 17,116	\$ 11,297
Sale of Sewer Service	\$ 4,644,526	\$ 4,766,250	\$ 3,939,479	\$ 4,880,924	\$ 4,737,417
Sale of Sewer Service - Meridian	\$ 271,775	\$ 330,000	\$ 236,712	\$ 284,055	\$ 277,211
Sale of Sewer Service - SSFB	\$ 297,724	\$ 350,000	\$ 249,554	\$ 299,465	\$ 303,678
Pumping Charges	\$ 286,292	\$ 325,000	\$ 233,728	\$ 280,473	\$ 292,018
Total Operating Revenue	\$ 13,213,414	\$ 13,746,250	\$ 11,450,713	\$ 13,894,404	\$ 13,477,682
<i>Other Revenue</i>					
Pretreatment Permits	\$ 5,950	\$ 5,000	\$ 4,300	\$ 5,160	\$ 6,000
Repeater Income	\$ 25,244	\$ 25,000	\$ 22,619	\$ 27,143	\$ 26,000
Development Fees	\$ 34,200	\$ 20,000	\$ 9,800	\$ 11,760	\$ 15,000
Interest Income	\$ 9,614	\$ 8,000	\$ 227,576	\$ 273,091	\$ 200,000
Utility Billing Fees (Admin, Late, Reconnect, Trip, etc.)	\$ 164,208	\$ 105,000	\$ 130,684	\$ 156,821	\$ 155,000
Discounts/Rebates	\$ 39,561	\$ 500	\$ 6,909	\$ 8,290	\$ 10,000
Interfund Loan Payment	\$ 55,566	\$ 55,566	\$ -	\$ 55,566	\$ 52,046
Miscellaneous Income	\$ 33,214	\$ 40,000	\$ 6,291	\$ 8,389	\$ 10,000
Fines and Penalties	\$ -	\$ -	\$ 6,266	\$ 6,266	\$ -
Bond Premium	\$ -	\$ -	\$ 6,542	\$ -	\$ -
Insurance Reimbursements	\$ 15,345	\$ -	\$ 1,000	\$ 1,000	\$ -
IGA/Contractor Damages Reimbursements	\$ 4,801	\$ -	\$ 26,299	\$ 26,299	\$ 20,000
Total Other Revenue	\$ 415,641	\$ 269,066	\$ 448,287	\$ 579,785	\$ 494,046
Total Operating & Other Revenue	\$ 13,629,055	\$ 14,015,316	\$ 11,899,000	\$ 14,474,190	\$ 13,971,728
<i>Capital Revenue</i>					
Tap Fee Income-Water	\$ 1,953,931	\$ 1,312,500	\$ 2,807,154	\$ 3,000,000	\$ 2,000,000
Tap Fee Income-Acquisition/Development Fee	\$ 2,100,640	\$ 945,000	\$ 3,619,700	\$ 4,000,000	\$ 1,500,000
Tap Fee Income-Water IF	\$ 241,500	\$ -	\$ -	\$ -	\$ -
Tap Fee Income-Water Aquifer	\$ 128,800	\$ -	\$ -	\$ -	\$ -
Tap Fee Income-Meter Charges	\$ 75,256	\$ 40,000	\$ 28,193	\$ 28,193	\$ 40,000
Tap Fee Income-Sewer	\$ 2,237,543	\$ 900,000	\$ 3,251,900	\$ 4,000,000	\$ 1,500,000
Tap Fee Income-Sewer IF	\$ 237,000	\$ -	\$ -	\$ -	\$ -
Meridian WRF Capital/Replacement Plan Cost Contribution	\$ 80,058	\$ -	\$ 131,004	\$ 157,205	\$ 943,480
Total Capital Revenue	\$ 6,974,670	\$ 3,197,500	\$ 9,706,947	\$ 11,028,193	\$ 5,983,480
Total Revenue	\$ 20,603,725	\$ 14,284,382	\$ 12,347,287	\$ 25,502,383	\$ 19,955,208
EXPENSES					
WATER DIVISION:					
Royalties and Leased Water	\$ 17,499	\$ 25,000	\$ 42,110	\$ 42,110	\$ 40,000
Total Royalties and Leased Water	\$ 17,499	\$ 25,000	\$ 42,110	\$ 42,110	\$ 40,000
Pumping					
Power - Booster #1 (128)	\$ 174,459	\$ 170,000	\$ 168,232	\$ 201,878	\$ 175,000
Power - Booster #2 (064)	\$ 58,246	\$ 72,000	\$ 60,855	\$ 73,026	\$ 75,000
Power - Booster Ellicott (048)	\$ 155,398	\$ 165,000	\$ 149,948	\$ 179,937	\$ 170,000
Power - Booster Sundance	\$ 918	\$ 1,300	\$ 728	\$ 873	\$ 1,200
Power - Wells Arapahoe	\$ 161,530	\$ 165,000	\$ 120,327	\$ 144,393	\$ 170,000
Power - Wells Ellicott	\$ 295,604	\$ 330,000	\$ 247,367	\$ 296,841	\$ 300,000
Maintenance - Miscellaneous Plant Sundance	\$ 540	\$ -	\$ -	\$ -	\$ -
Maintenance - Miscellaneous Plant	\$ 2,420	\$ 5,000	\$ 2,801	\$ 3,361	\$ 3,000
Maintenance - Booster Ellicott (048)	\$ 9,643	\$ 30,000	\$ 5,866	\$ 7,040	\$ 13,000

CHEROKEE METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND
PROPOSED 2023 BUDGET - DETAIL

	Actual 2021	Amended 2022 Budget	YTD Actual 10.31.22	2022 Estimated	Proposed 2023 Budget
Maintenance - Booster #1 (128)	\$ 2,886	\$ 15,000	\$ 1,023	\$ 1,227	\$ 3,000
Maintenance - Booster #2 (064)	\$ 372	\$ 15,000	\$ 1,572	\$ 1,886	\$ 2,000
Maintenance - Booster Sundance	\$ 5,522	\$ 7,000	\$ 2,692	\$ 3,230	\$ 5,000
Maintenance - Wells Ellicott	\$ 21,146	\$ 50,000	\$ 12,284	\$ 14,741	\$ 25,000
Maintenance - Wells Sundance	\$ 1,805	\$ 3,000	\$ 13	\$ 16	\$ 1,500
Maintenance - SSFB	\$ 133	\$ -	\$ -	\$ -	\$ -
Total Pumping	\$ 890,623	\$ 1,028,300	\$ 773,707	\$ 928,449	\$ 943,700
Water Treatment					
Power - Main Chlorinator	\$ 1,936	\$ 2,500	\$ 2,010	\$ 2,412	\$ 2,400
Power - Powers Chlorinator	\$ 573	\$ 700	\$ 500	\$ 600	\$ 600
Power - SSFB	\$ 1,880	\$ 2,150	\$ 1,430	\$ 1,716	\$ 2,000
Water Chemicals/Equipment - AR-1 Well	\$ 258	\$ 500	\$ 5,754	\$ 6,904	\$ 8,000
Water Chemicals/Equipment - Ellicott	\$ 46,927	\$ 65,000	\$ 76,667	\$ 92,001	\$ 90,000
Water Chemicals/Equipment - Sundance	\$ 16,492	\$ 26,000	\$ 8,660	\$ 10,392	\$ 26,000
Water Chemicals/Equipment - SSFB	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance - Main Chlorinator (192)	\$ 21,473	\$ 40,000	\$ 20,483	\$ 24,580	\$ 30,000
Maintenance - Ellicott Chlorinator	\$ 1,909	\$ 4,000	\$ 1,449	\$ 1,739	\$ 2,000
Maintenance - Sundance Chlorinator	\$ 6,261	\$ 8,000	\$ 2,129	\$ 2,555	\$ 3,000
Lab Services - Water	\$ 27,669	\$ 35,000	\$ 17,846	\$ 21,415	\$ 25,000
Total Water Treatment	\$ 125,379	\$ 183,850	\$ 136,929	\$ 164,315	\$ 189,000
Transmission and Distribution					
Uniforms	\$ 13,537	\$ 17,000	\$ 12,961	\$ 15,554	\$ 17,000
Tools/Small Equipment	\$ 14,411	\$ 20,000	\$ 12,116	\$ 14,539	\$ 25,000
Construction Meter Maintenance/Supplies	\$ 11,567	\$ 15,000	\$ 11,329	\$ 13,595	\$ 18,000
Lines/Valves/Hydrants	\$ 144,684	\$ 220,869	\$ 196,200	\$ 235,440	\$ 200,000
Meters	\$ 113,289	\$ 110,000	\$ 54,771	\$ 65,726	\$ 110,000
Water Storage Tanks-Supplies	\$ 929	\$ 15,000	\$ 1,009	\$ 1,211	\$ 1,000
Water Storage Tanks-Maintenance	\$ 18,842	\$ 30,000	\$ 13,998	\$ 16,797	\$ 18,000
Electrical Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Water Data Studies	\$ 2,305	\$ -	\$ -	\$ -	\$ -
Total Transmission and Distribution	\$ 319,564	\$ 427,869	\$ 302,383	\$ 362,860	\$ 389,000
Employee Wages, Benefits and Training					
Salaries and Wages	\$ 1,022,999	\$ 1,164,610	\$ 934,784	\$ 1,121,741	\$ 1,234,898
Overtime/On-Call	\$ 24,356	\$ 35,500	\$ 19,475	\$ 23,369	\$ 25,000
Seasonals	\$ -	\$ 10,000	\$ -	\$ -	\$ 7,000
FICA - Employer Portion	\$ 77,915	\$ 92,575	\$ 70,808	\$ 84,970	\$ 94,219
Retirement	\$ 79,164	\$ 96,121	\$ 73,989	\$ 88,786	\$ 97,970
Health Insurance	\$ 269,885	\$ 296,946	\$ 237,775	\$ 285,330	\$ 326,681
Unemployment Insurance	\$ 3,060	\$ 2,800	\$ 1,851	\$ 2,222	\$ 2,500
Worker's Comp Insurance	\$ 13,225	\$ 15,000	\$ 10,320	\$ 12,384	\$ 26,000
Employment Expense (background screening, etc.)	\$ 1,250	\$ 2,000	\$ 1,946	\$ 2,335	\$ 2,200
Training/Education/Certifications	\$ 9,476	\$ 15,000	\$ 7,433	\$ 8,919	\$ 12,000
General Liability Insurance	\$ 78,229	\$ 80,000	\$ 60,698	\$ 72,837	\$ 79,603
Total Employee Benefits and Training	\$ 1,579,559	\$ 1,810,552	\$ 1,419,077	\$ 1,702,893	\$ 1,908,071
Total Water Expenses	\$ 2,932,624	\$ 3,475,571	\$ 2,674,207	\$ 3,200,626	\$ 3,469,771
WASTEWATER DIVISION:					
WRF/RIBS (Recharge Plant)					
Salaries and Wages	\$ 334,833	\$ 442,789	\$ 388,971	\$ 466,765	\$ 752,700
Overtime/On-Call	\$ 7,826	\$ 20,000	\$ 11,984	\$ 14,381	\$ 20,000
FICA - Employer Portion	\$ 25,082	\$ 35,405	\$ 29,679	\$ 35,615	\$ 57,113
Retirement	\$ 24,505	\$ 37,034	\$ 29,568	\$ 35,481	\$ 59,726
Health Insurance	\$ 87,854	\$ 142,274	\$ 108,295	\$ 129,954	\$ 223,477
Unemployment Insurance	\$ 989	\$ 1,500	\$ 776	\$ 931	\$ 1,500
Worker's Comp Insurance	\$ 5,536	\$ 6,000	\$ 4,423	\$ 5,308	\$ 6,000
Employment Expense (background screening, etc.)	\$ -	\$ 1,000	\$ 689	\$ 826	\$ 1,000
Training/Education/Certifications	\$ 6,611	\$ 8,000	\$ 5,283	\$ 5,283	\$ 10,000
General Liability Insurance	\$ 61,416	\$ 62,000	\$ 47,653	\$ 57,184	\$ 97,570

CHEROKEE METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND
PROPOSED 2023 BUDGET - DETAIL

	Actual 2021	Amended 2022 Budget	YTD Actual 10.31.22	2022 Estimated	Proposed 2023 Budget
Communications (Cell phones & equipment, Internet)	\$ 2,046	\$ 3,000	\$ 6,838	\$ 8,206	\$ 4,000
Computer Services & Equipment	\$ 2,849	\$ 3,500	\$ 4,151	\$ 4,981	\$ 6,800
Dues, Permits, Organization License Renewals	\$ 16,840	\$ 25,000	\$ 20,897	\$ 25,076	\$ 34,000
Conferences and Meetings	\$ 72	\$ 500	\$ -	\$ -	\$ 500
Office Supplies and Equipment	\$ 2,325	\$ 4,000	\$ 2,413	\$ 2,896	\$ 1,700
Telephone	\$ 9,103	\$ 9,000	\$ 6,590	\$ 7,908	\$ 5,000
Miscellaneous Expense - Pretreatment*	\$ 2,349	\$ 2,000	\$ -	\$ -	\$ 2,000
Miscellaneous Expense-WRF	\$ 314	\$ -	\$ 220	\$ 264	\$ 300
Utilities - Propane	\$ 21,253	\$ 20,000	\$ 12,935	\$ 15,522	\$ 24,000
Power - RIBS (Recharge Plant)	\$ 975	\$ 2,000	\$ 1,356	\$ 1,627	\$ 2,000
Power - WRF	\$ 248,681	\$ 375,000	\$ 195,025	\$ 234,030	\$ 375,000
Safety	\$ 5,941	\$ 6,000	\$ 3,395	\$ 4,074	\$ 7,000
Uniforms	\$ 5,471	\$ 7,000	\$ 6,214	\$ 7,457	\$ 8,000
<i>Process Chemicals</i>	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Tools/Small Equipment	\$ 6,172	\$ 6,500	\$ 662	\$ 795	\$ 6,500
Maintenance - Miscellaneous Plant	\$ 1,133	\$ 1,000	\$ 1,355	\$ 1,626	\$ 2,000
Maintenance - RIBS (Recharge Plant)	\$ 325	\$ 5,000	\$ 44,688	\$ 53,625	\$ 3,000
Maintenance - WRF	\$ 93,595	\$ 100,000	\$ 36,567	\$ 43,880	\$ 95,000
Vehicles & Equipment-Fuel & Maintenance	\$ 19,246	\$ 20,000	\$ 28,874	\$ 34,649	\$ 30,000
Electrical Maintenance	\$ 151	\$ 2,000	\$ -	\$ -	\$ 1,000
Lab Services - WRF	\$ 47,624	\$ 54,000	\$ 55,010	\$ 66,012	\$ 70,000
Lab Services - Pretreatment*	\$ 4,523	\$ 8,000	\$ 4,527	\$ 5,432	\$ 11,000
Biosolids Removal	\$ 130,056	\$ 150,000	\$ 145,081	\$ 174,098	\$ 215,000
Legal Services - TDS Attorney	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
Attorney - TDS Meridian Arbitration	\$ -	\$ -	\$ -	\$ -	\$ -
TDS	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Total WRF/Recharge Plant	\$ 1,175,695	\$ 1,569,502	\$ 1,204,120	\$ 1,443,887	\$ 2,837,886
Collections					
Power - Headworks	\$ 7,692	\$ 6,200	\$ 11,178	\$ 13,414	\$ 13,500
Power - Lift Station #2	\$ 36,552	\$ 42,000	\$ 32,532	\$ 39,038	\$ 42,000
Power - Terminal Lift Station (256)	\$ 4,616	\$ 4,800	\$ 5,315	\$ 6,378	\$ 6,000
Power - Lift Station #1	\$ 63,877	\$ 58,000	\$ 72,973	\$ 87,568	\$ 80,000
Power - SSFB Collections	\$ 7,275	\$ 8,000	\$ 6,156	\$ 7,387	\$ 8,000
Maintenance - Headworks	\$ 32,469	\$ 41,000	\$ 21,539	\$ 25,847	\$ 41,000
Maintenance - Lift Station #2	\$ 1,153	\$ 50,000	\$ 14,317	\$ 17,181	\$ 20,000
Maintenance - Terminal Lift Station (256)	\$ 13,310	\$ 50,000	\$ 23,620	\$ 28,344	\$ 30,000
Maintenance - Lift Station #1	\$ 159,791	\$ 200,000	\$ 143,586	\$ 172,303	\$ 200,000
Maintenance - SSFB Collections	\$ 96,664	\$ 100,000	\$ 85,514	\$ 102,617	\$ 100,000
Sewer Mains Maintenance	\$ 33,507	\$ 200,000	\$ 94,940	\$ 113,929	\$ 100,000
Sewer Back-ups	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Total Collection	\$ 456,906	\$ 770,000	\$ 511,670	\$ 614,004	\$ 650,500
Total Wastewater Expenses	\$ 1,632,601	\$ 2,339,502	\$ 1,715,790	\$ 2,057,891	\$ 3,488,386
Total Water & Wastewater Expenses	\$ 4,565,226	\$ 5,815,073	\$ 4,389,997	\$ 5,258,517	\$ 6,958,156
SUPPORT SERVICES					
Engineering					
Dues, Permits, Organization License Renewals	\$ 4,973	\$ 5,000	\$ 3,783	\$ 4,540	\$ 6,000
Office Supplies and Equipment	\$ 1,153	\$ 1,000	\$ 801	\$ 961	\$ 1,000
SCADA	\$ 12,544	\$ 8,000	\$ 5,892	\$ 7,070	\$ 14,000
GIS Equipment and Support	\$ 7,550	\$ 3,000	\$ 2,100	\$ 2,520	\$ 3,000
Lab Services	\$ -	\$ -	\$ (293)	\$ (352)	\$ 500
Electrical System Studies	\$ -	\$ 120,000	\$ 5,482	\$ 125,000	\$ 175,000
Corrosion Prevention Systems (includes systems surveys)	\$ -	\$ 25,000	\$ -	\$ -	\$ 15,000
Total Engineering	\$ 26,219	\$ 162,000	\$ 17,764	\$ 139,738	\$ 214,500
Safety and Technical Services					
Security	\$ 9,634	\$ 13,000	\$ 9,389	\$ 11,267	\$ 14,000
Safety	\$ 25,162	\$ 29,000	\$ 17,490	\$ 20,988	\$ 24,000

CHEROKEE METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND
PROPOSED 2023 BUDGET - DETAIL

	Actual 2021	Amended 2022 Budget	YTD Actual 10.31.22	2022 Estimated	Proposed 2023 Budget
Safety Grant Expense	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
SCADA	\$ -	\$ -	\$ -	\$ -	\$ -
GIS/Equipment and Support	\$ -	\$ -	\$ -	\$ -	\$ -
Cross Connection	\$ 151	\$ 500	\$ -	\$ -	\$ 500
Vehicles & Equipment-Fuel & Maintenance	\$ 126,476	\$ 120,000	\$ 98,394	\$ 118,072	\$ 120,000
Vehicle Insurance Repairs	\$ 4,946	\$ 5,000	\$ -	\$ -	\$ 5,000
Total Safety and Technical Services	<u>\$ 166,369</u>	<u>\$ 173,500</u>	<u>\$ 125,272</u>	<u>\$ 150,327</u>	<u>\$ 169,500</u>
Employee Wages, Benefits and Training					
Salaries and Wages	\$ 522,118	\$ 515,710	\$ 381,014	\$ 457,216	\$ 384,839
Salaries and Wages-Internships	\$ -	\$ -	\$ -	\$ -	\$ 80,000
FICA - Employer Portion	\$ 38,825	\$ 39,452	\$ 28,580	\$ 34,296	\$ 29,300
Retirement	\$ 41,268	\$ 41,257	\$ 30,671	\$ 36,806	\$ 30,640
Health Insurance	\$ 114,502	\$ 101,683	\$ 81,364	\$ 97,637	\$ 51,265
Unemployment Insurance	\$ 1,529	\$ 1,500	\$ 747	\$ 897	\$ 1,500
Worker's Comp Insurance	\$ 2,109	\$ 2,200	\$ 3,140	\$ 3,768	\$ 2,710
Training/Education/Certifications-STC	\$ 1,125	\$ 2,000	\$ 496	\$ 595	\$ 2,000
Training/Education/Certifications-Engineering	\$ 6,039	\$ 7,000	\$ 4,742	\$ 5,690	\$ 15,700
General Liability Insurance	\$ 12,744	\$ 11,000	\$ 9,888	\$ 11,866	\$ 11,000
Total Wages, Benefits and Training	<u>\$ 740,258</u>	<u>\$ 721,802</u>	<u>\$ 540,642</u>	<u>\$ 648,771</u>	<u>\$ 608,954</u>
Total Support Services	<u>\$ 932,847</u>	<u>\$ 1,057,302</u>	<u>\$ 683,678</u>	<u>\$ 938,836</u>	<u>\$ 992,954</u>
Total Operations	<u>\$ 5,498,072</u>	<u>\$ 6,872,375</u>	<u>\$ 5,073,675</u>	<u>\$ 6,197,353</u>	<u>\$ 7,951,110</u>
ADMINISTRATIVE EXPENSES					
<i>Salaries and Benefits</i>					
Directors' Fees - Payroll	\$ 6,600	\$ 10,000	\$ 4,400	\$ 5,200	\$ 6,000
Salaries and Wages	\$ 543,802	\$ 591,792	\$ 475,269	\$ 570,323	\$ 623,768
Accrued Wages, Vacation and Sick Leave	\$ (40,604)	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ 3,000	\$ 67	\$ 81	\$ 500
FICA - Employer Portion	\$ 37,576	\$ 45,501	\$ 34,582	\$ 41,498	\$ 42,403
Retirement	\$ 42,614	\$ 47,588	\$ 38,036	\$ 45,643	\$ 49,555
Health Insurance	\$ 143,847	\$ 147,912	\$ 115,423	\$ 138,507	\$ 151,822
Unemployment Insurance	\$ 1,574	\$ 1,500	\$ 928	\$ 1,113	\$ 1,500
Worker's Comp Insurance	\$ 513	\$ 600	\$ 335	\$ 402	\$ 600
Employment Expense (background screening, etc.)	\$ 1,203	\$ 4,000	\$ 60	\$ 72	\$ 500
Training/Education/Certifications-Admin Staff	\$ 5,359	\$ 5,000	\$ 2,270	\$ 2,724	\$ 4,000
General Liability Insurance	\$ 9,668	\$ 8,000	\$ 10,443	\$ 12,532	\$ 13,000
Total Salaries and Benefits	<u>\$ 745,552</u>	<u>\$ 854,893</u>	<u>\$ 681,813</u>	<u>\$ 812,896</u>	<u>\$ 893,648</u>
<i>Overhead</i>					
Communications (Cell phones & equipment, Internet)	\$ 19,948	\$ 21,000	\$ 21,046	\$ 25,255	\$ 21,720
Computer Services & Equipment	\$ 115,106	\$ 120,000	\$ 83,549	\$ 100,259	\$ 128,000
Credit Card Fees	\$ 195	\$ 1,000	\$ 67	\$ 81	\$ 250
Dues, Permits, Organization License Renewals	\$ 14,722	\$ 25,000	\$ 15,392	\$ 18,470	\$ 20,000
Bank Fees	\$ 19,214	\$ 20,000	\$ 9,319	\$ 11,183	\$ 6,000
Election Costs	\$ 110	\$ 10,000	\$ 13,297	\$ 15,956	\$ 15,000
Employee Appreciation	\$ 12,560	\$ 12,000	\$ 1,971	\$ 2,366	\$ 15,000
Employee Expenses*	\$ 1,928	\$ 2,000	\$ 3,224	\$ 3,868	\$ 3,000
Conferences and Meetings	\$ 3,719	\$ 5,000	\$ 1,298	\$ 1,558	\$ 6,500
Office Supplies and Equipment	\$ 4,890	\$ 7,000	\$ 5,025	\$ 6,031	\$ 7,000
Postage	\$ 10,407	\$ 13,000	\$ 7,824	\$ 9,389	\$ 12,000
Copiers/Printers	\$ 13,979	\$ 15,000	\$ 8,867	\$ 10,641	\$ 12,000
Forms Printing	\$ 25,744	\$ 28,000	\$ 26,543	\$ 31,852	\$ 32,000
Public Relations	\$ 1,232	\$ 4,000	\$ 760	\$ 912	\$ 7,000
Telephone	\$ 18,024	\$ 19,000	\$ 16,386	\$ 19,663	\$ 15,000
Utility Billing - Contract Charges	\$ 39,230	\$ 40,000	\$ 33,744	\$ 40,492	\$ 42,000
Directors' Travel, Training, Meals, etc.	\$ 4,085	\$ 5,000	\$ 4,086	\$ 4,904	\$ 5,000
Miscellaneous Expense (includes Great CO Payback)	\$ 20,208	\$ 5,000	\$ 450	\$ 540	\$ 5,000
Office Utilities	\$ 14,493	\$ 16,000	\$ 16,817	\$ 20,180	\$ 23,000
Building Maintenance	\$ 22,112	\$ 25,000	\$ 17,039	\$ 20,447	\$ 25,000

CHEROKEE METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND
PROPOSED 2023 BUDGET - DETAIL

	Actual 2021	Amended 2022 Budget	YTD Actual 10.31.22	2022 Estimated	Proposed 2023 Budget
Total Overhead	\$ 361,905	\$ 393,000	\$ 286,704	\$ 344,044	\$ 400,470
Professional					
Audit Services	\$ 23,600	\$ 25,000	\$ 10,000	\$ 12,000	\$ 25,500
Development Review Expense	\$ 39	\$ -	\$ 106	\$ 127	\$ 200
Legal Services - General and Water	\$ 266,241	\$ 400,000	\$ 137,707	\$ 165,248	\$ 200,000
Legal Services-Special Projects	\$ -	\$ -	\$ 1,352	\$ 1,622	\$ 5,000
Consulting Hydrologist	\$ -	\$ 35,000	\$ -	\$ -	\$ 10,000
Other Professional Services	\$ 99,563	\$ 100,000	\$ 56,932	\$ 68,318	\$ 100,000
Water Development Services	\$ 7,719	\$ 10,000	\$ 16,942	\$ 20,330	\$ 25,000
IGA/Commercial Contractor Damages Reimbursement	\$ 528	\$ -	\$ 18,404	\$ 22,085	\$ 20,000
Miscellaneous Legal (Settlement - CS Airport/Pinyon Jay Main Bre	\$ -	\$ 97,569	\$ 131,873	\$ 131,873	\$ 120,000
COVID	\$ 4,591	\$ 2,000	\$ -	\$ -	\$ -
Total Professional	\$ 402,280	\$ 669,569	\$ 373,314	\$ 421,603	\$ 505,700
Total Administrative Expenses	\$ 1,509,736	\$ 1,917,462	\$ 1,341,831	\$ 1,578,543	\$ 1,799,818
Total Operating and Administrative	\$ 7,007,808	\$ 8,789,837	\$ 6,415,506	\$ 7,775,896	\$ 9,750,928
DEBT SERVICE EXPENSES:					
Bond Principal	\$ 1,567,624	\$ 1,536,125	\$ 1,536,126	\$ 1,536,126	\$ 1,610,027
Bond - Paying Agent Fees	\$ 500	\$ 3,000	\$ 1,000	\$ 1,000	\$ 3,000
Bond Interest and Fees	\$ 684,840	\$ 562,582	\$ 470,319	\$ 470,319	\$ 496,784
Total Debt Service Expenses	\$ 2,252,964	\$ 2,101,707	\$ 2,007,445	\$ 2,007,445	\$ 2,109,811
Total Operating, Administrative and Debt Service	\$ 9,260,772	\$ 10,891,544	\$ 8,422,951	\$ 9,783,340	\$ 11,860,739
CAPITAL EXPENSES:					
Capital Outlay - Water	\$ 1,047,838	\$ 625,700	\$ 165,460	\$ 198,551	\$6,221,250
Capital Outlay - WRF Projects	\$ 148,672	\$ 1,536,538	\$ 192,451	\$ 336,985	\$802,500
RIBS 10 year Maintenance Project	\$ -	\$ -	\$ 22,000	\$ 26,400	\$1,200,000
Capital Outlay - Wastewater/Collections	\$ -	\$ -	\$ -	\$ -	\$1,099,250
Capital Outlay - Admin	\$ -	\$ 237,776	\$ 105,328	\$ 126,394	\$ 54,000
Capital Outlay - STS Projects	\$ -	\$ 49,000	\$ -	\$ -	\$ -
Capital Outlay - Engineering Projects	\$ 24,289	\$ 3,668,080	\$ 756,674	\$ 1,349,009	\$ 767,500
Capital Outlay - Replacement Plan	\$ -	\$ 286,172	\$ 113,601	\$ 136,321	\$ 100,000
Capital Outlay - Water Purchases	\$ -	\$ 1,000,000	\$ 25,468	\$ 30,562	\$ -
Total Capital Expenditures	\$ 1,220,799	\$ 7,403,266	\$ 1,380,982	\$ 2,204,222	\$ 10,244,500
Total Expenses	\$ 10,481,571	\$ 18,294,810	\$ 9,803,933	\$ 11,987,562	\$ 22,105,240
EXCESS OF REVENUE OVER (UNDER) EXPENSES	\$ 10,122,153	\$ (4,010,428)	\$ 2,543,354	\$ 13,514,821	\$ (2,150,031)
OTHER FINANCING SOURCES (USES)					
Restricted Bond proceeds	\$ -	\$ 19,000,000	\$ 16,795,900	\$ 19,000,000	\$ 3,000,000
Bond Proceeds - 2021 A & B Issues	\$ 14,520,000	\$ -	\$ -	\$ -	\$ -
Escrow transfer - to retire existing debt	\$ (14,344,804)	\$ -	\$ -	\$ -	\$ -
Interest Earned on Bond Proceeds-Restricted	\$ 18,225	\$ 10,000	\$ 103,288	\$ 139,000	\$ 20,000
TDS Surcharge - Restricted	\$ 686,585	\$ 692,000	\$ 604,549	\$ 720,000	\$ 720,000
TDS Debt Service Contribution - Meridian	\$ 826,107	\$ 702,492	\$ 703,240	\$ 703,240	\$ 703,240
Arbitration Settlement	\$ 1,108,391	\$ -	\$ -	\$ -	\$ -
Legal Services - TDS Arbitration	\$ (470,801)	\$ -	\$ -	\$ -	\$ -
InterFund Loan to Golf Course Enterprise	\$ (158,354)	\$ -	\$ -	\$ -	\$ -
Cost of Bond Issuance	\$ (175,196)	\$ -	\$ -	\$ -	\$ -
Debt Service on 2020 Bond Issue	\$ (1,360,916)	\$ (1,550,200)	\$ (1,550,200)	\$ (1,550,200)	\$ (1,550,200)
Capital Outlay - TDS Reduction Project	\$ (23,393,581)	\$ (19,000,000)	\$ (16,795,900)	\$ (19,000,000)	\$ (3,000,000)
Total TDS-Related Revenue (Expenses)	\$ (22,744,344)	\$ (145,708)	\$ (139,122)	\$ 12,040	\$ (106,960)
NET CHANGE IN FUND BALANCE	\$ (12,622,191)	\$ (4,156,136)	\$ 2,404,232	\$ 13,526,861	\$ (2,256,991)

2023 Capital Project List
Parks Fund
Golf Course Enterprise Fund
Water and Wastewater Enterprise Fund

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CHEROKEE METROPOLITAN DISTRICT
2023 PROPOSED BUDGET - CAPITAL
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FUND/DEPT	ITEM	REASON	REQUESTER	LOCATION	REQUESTED AMOUNT	ADOPTED AMOUNT
<u>PARKS FUND</u>	New Trailer	Improve safety for Parks staff	Shawn Puente	District	\$ 13,000	
				Total - PARKS FUND	\$ 13,000	\$ -
<u>GOLF COURSE</u>	Pump/Motor Replacement (2)	5 year repair/replacement to prevent service interruptions	Cole Miller	Wells 5 & 6	\$ 15,000	
	Equipment replacement program	Replace aging maintenance equipment	Cole Miller	Golf	\$ 155,500	
	Seat/windshield Replacement for existing golf carts		Cole Miller	Golf	\$ 5,000	
	Marshal Cart Replacement	Replace cart	Cole Miller	Golf	\$ 16,500	
	Pro Shop grill/restaurant area rehab	Improvements to grill/restaurant area (new paint, fixtures, furniture)	Cole Miller	Golf	\$ 25,000	
				Total - GOLF COURSE FUND	\$ 217,000	\$ -
<u>WW FUND</u>						
<u>WATER RIGHTS</u>	Water Rights Purchases	Increase District's portfolio for future water needs	Jeff Munger	District		
				Total-Water Rights Purchases	\$ -	
	Replacement Plan	Provide additional water rights	Jeff Munger	District-wide	\$ 100,000	
				Total-Replacement Plan	\$ 100,000	\$ -
<u>WATER</u>	<i>Booster/Pumping System</i>					
	Generator Upgrade	Larger generator and SCADA upgrades	Jeff Munger	Ellicott Pump Station	\$ 800,000	
	Pump/motor replacement	Repair/rebuild/replace 2 booster pumps and motors	David Fandrei	Ellicott Pump Station	\$ 120,000	
				Total-Booster/Pumping System	\$ 920,000	\$ -
	<i>Chlorination System</i>					
	Chlorination System Upgrades	Convert chlorine system from tablet to liquid	Jeff Munger	Ellicott Pump Station	\$ 3,500,000	
				Total-Chlorination System	\$ 3,500,000	\$ -
	<i>Computer Systems/IT</i>					
	Computer Management System (CMMS)	Monitor asset inventory and maintenance schedules	Brian Beaudette	District-wide	\$ 21,250	
				Total-Computer Systems/IT	\$ 21,250	\$ -
	<i>Transmission/Distribution System</i>					
	Ellicott Pipeline	Route and easement acquisition study, Phase 1 construction	Jeff Munger	District-wide	\$ 500,000	
	Pipeline Stormwater Crossing Rehab	Repair/replacement of eroding covers to protect pipeline	Jeff Munger	District-wide	\$ 10,000	
	Transmission Line Air/Vacs Rebuild	Prevent cross-connection	David Fandrei	Sundance	\$ 10,000	
	Water Fill Station	Reduce # of water main breaks, construction meter leases/damages	David Fandrei	District-wide	\$ -	
	Lead and Copper Rule	Hire 120Water to gather data required for new lead/copper rule	David Fandrei	District-wide	\$ -	
				Total-Transmission/Distribution	\$ 520,000	\$ -
	<i>Equipment/Tools</i>					
	<i>Meters and Equipment</i>					
	<i>SCADA/Electronic Controls</i>					
	<i>Vehicles/Heavy Equipment</i>					
	Vehicle Replacement	Replace Vehicles 102 and 105 per 2019 Replacement criteria	Brian Beaudette		\$ 80,000	
				Total-Vehicles/Heavy Equipment	\$ 80,000	

CHEROKEE METROPOLITAN DISTRICT
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FUND/DEPT	ITEM	REASON	REQUESTER	LOCATION	REQUESTED AMOUNT	ADOPTED AMOUNT
	<i>Water Tanks</i>					
	New Storage Tank	Provide redundancy for existing Tamlin tank	Jeff Munger	Tamlin	\$ 400,000	
				Total-Water Tanks	\$ 400,000	-
	<i>Wells/Well Fields</i>					
	Well closure	Close inactive wells per State regulations	Jeff Munger	Goss and others	\$ 10,000	
	Poleson Well	Bring additional water to District to maintain supply reserve	Jeff Munger	Poleson Well	\$ 50,000	
	Electrical Upgrades	Replace obsolete equipment; install VSD motor starters	Jeff Munger	Well 13	\$ 20,000	
	New Pump Motor with submersible		Jeff Munger	well 13	\$ 100,000	
	Well House and Pipeline	Completion of well house and piping connecting to Ellicott Hwy pipeline	Jeff Munger	Well 22 (Albrecht)	\$ 500,000	
				Total-Wells/Well Fields	\$ 680,000	\$ -
				TOTAL - WATER	\$ 6,221,250	\$ -
WASTEWATER/COLLECTIONS						
	<i>Building/Grounds Improvements</i>					
	<i>Collection System</i>					
	CIPP Lining	Continuation of ongoing project	Mark Cuchiara	District-wide	\$ 220,000	
	8" Sewer Main Video	Continuation of ongoing project	Mark Cuchiara	District-wide	\$ 135,000	
				Total-Collection System	\$ 355,000	
	<i>Computer Systems/IT</i>					
	Computer Management System (CMMS)	Monitor asset inventory and maintenance schedules	Brian Beaudette	District-wide	\$ 21,250	
				Total-Computer Systems/IT	\$ 21,250	\$ -
	<i>Equipment/Tools</i>					
	Headsets/Debris Grabbers	Operator communication; grab debris from manholes	Mark Cuchiara	District-wide	\$ 5,000	
				Total-Equipment/Tools	\$ 5,000	
	<i>Headworks/Lift Stations</i>					
	CSU Emergency Cross Connection	Engineering/bidding for construction of new cross connection	Jeff Munger	Peterson SFB	\$ 50,000	
	Lift Station 1 Addition/Replacement	Eliminate confined space work area/minimize odors	Jeff Munger	SC Treatment Facility	\$ 300,000	
	Auto Transfer Switch	Replace aged transfer switch to prevent operations disruptions	Jeff Munger	Terminal Ave Lift Station	\$ 13,000	
	Backup Pump System and Wet Well Storage	Additional storage capacity/auto transfer to backup pump	Jeff Munger	Terminal Ave Lift Station	\$ 250,000	
	Pump Impeller Change	Modify pump/piping arrangement so both pumps rotate the same direction	Jeff Munger	Lift Station 2	\$ 45,000	
	Motor & Impeller Spares	Maintain pump operations	Jeff Munger	Lift Station 1	\$ 60,000	
				Total-Headworks/Lift Stations	\$ 718,000	\$ -
	<i>SCADA/Electronic Controls</i>					
	<i>Vehicles/Heavy Equipment</i>					
				Total - WASTEWATER/COLLECTIONS	\$ 1,099,250	\$ -
WRF-WASTEWATER RECLAMATION FACILITY						
	<i>Building/Grounds Improvements</i>					
	<i>Collection System</i>					
	Control Valves		Joshua Watkins	WRF	\$ 663,000	
	<i>Computer Systems/IT</i>					
	Computer Management System (CMMS)	Monitor asset inventory and maintenance schedules	Brian Beaudette	District-wide	\$ 42,500	
	<i>Equipment/Tools</i>					
	Spare UV Parts	To replace failing parts as needed	Joshua Watkins	WRF	\$ 22,000	
	Galaxy Atmosphere Monitoring Base Station	Recharge/calibration of individual atmosphere monitors	Brian Beaudette	WRF	\$ 5,000	

CHEROKEE METROPOLITAN DISTRICT
2023 PROPOSED BUDGET - CAPITAL
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FUND/DEPT	ITEM	REASON	REQUESTER	LOCATION	REQUESTED AMOUNT	ADOPTED AMOUNT
	8" Trash Pump		Joshua Watkins	WRF	\$ -	
	<i>Headworks/Lift Stations</i>					
	<i>RIBS (Rapid Infiltration Basin System)</i>					
	<i>SCADA/Electronic Controls</i>					
	<i>Vehicles/Heavy Equipment</i>					
		New 1 Ton Truck to replace #217	Joshua Watkins	WRF	\$ 70,000	
				Total - WRF	\$ 802,500	\$ -
ENGINEERING						
	Arc Flash Labeling - Phase 2	Bring Cherokee facilities into compliance	Jeff Munger	District-wide	\$ 175,000	
	SCADA-PLC Replacement	Replace control systems equipment > 30 yrs old	Jeff Munger	District-wide	\$ 200,000	
	IT Infrastructure Upgrades	Evaluate/upgrade network equipment and configuration	Noah Vogel	District-wide	\$ 75,000	
	Operational Technology (OT) Security Upgrades	Upgrade current cyber security system	Noah Vogel	District-wide	\$ 175,000	
	SCADA Storage Workshop Replacement	Storage space for parts/equipment, surplus inventory	Noah Vogel	SC Treatment Facility	\$ 40,000	
	Security Upgrades	Add RFD card readers and cameras to key facilities	Noah Vogel	District-wide	\$ 20,000	
	Spare Hardware	Have inventory on-hand to facilitate quick equipment restoration	Noah Vogel	District-wide	\$ 50,000	
	Phase 3 Wireless Internet	Continuation of ongoing project	Noah Vogel	District-wide	\$ 32,500	
				Total - ENGINEERING	\$ 767,500	\$ -
ADMIN/UTILITY BILLING						
	Power Generator	Allow for continued business operations in case of extended power failure	Noah Vogel	Main Office	\$ 25,000	
	Billing System	Upgrade to new billing system, replacing BillMaster	Heather Galbraith	Main Office	\$ 24,000	
	New Printer	Possibly replace printer	Connie Hughes	Connie's Office	\$ 5,000	
				TOTAL - ADMIN/UTILITIES	\$ 54,000	\$ -
WRF						
	RIBS Maintenance Project	Complete maintenance on all basins		WRF	\$ 1,200,000	
				TOTAL - WW FUND	\$ 10,244,500	\$ -
				TOTAL DISTRICT CAPITAL - 2023	\$ 10,474,500	\$ -