

**Conifer Metropolitan District**  
**Adopted Budget Statements**  
**2022 Budget v Actuals and 2023 Budget**  
**General Fund**

	Actual 2021	Adopted Budget 2022	Final Amended 2022	Variance	Adopted Budget 2022
<b>Revenue and Other Financing Sources</b>					
Sales Tax Revenue	\$ 116,784	\$ 110,000	\$ 132,601	\$ 22,601	\$ 110,000
Reimbursement Revenue				-	
Transfer from Debt Fund	75,912	72,000	72,000	-	75,000
Transfer from Project Fund	-		-	-	
Transfer from Enterprise Fund	22,735	41,000	41,000	-	45,000
<b>Total</b>	<b>215,431</b>	<b>223,000</b>	<b>245,601</b>	<b>22,601</b>	<b>230,000</b>
<b>Expenditures</b>					
Legal fees	16,035	25,000	27,165	2,165	27,000
Accounting & Audit Fees	6,700	7,000	7,400	400	9,000
Consulting fees				-	
Mgmt Fees (incl Receiver)	75,912	80,000	78,478	(1,522)	82,000
Bank fees and miscellaneous	26	-	12	12	-
Admin supplies/dues & subscriptions	445	1,000	622	(378)	2,000
Insurance				-	
Debt Service				-	
Interest				-	
Transportation Expenses	9,921	25,000	11,858	(13,142)	25,000
Transportation Reserve	106,863	85,000	120,743	35,743	85,000
Miscellaneous	3,498			-	
<b>Total</b>	<b>219,400</b>	<b>223,000</b>	<b>246,279</b>	<b>23,279</b>	<b>230,000</b>
<b>Revenue Over (Under) Expenses</b>	<b>(3,969)</b>	<b>-</b>	<b>(677)</b>	<b>(677)</b>	<b>-</b>
Fund Balances Beginning of Year	134,797	237,691	237,691		357,757
Fund Balances End of Year	237,691	322,691	357,757		442,757

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**Debt Service Fund**

	<u>Actual 2021</u>	<u>Adopted Budget 2022</u>	<u>Final Amended 2022</u>	<u>Variance</u>	<u>2023 Budget</u>
<b>Unit Statistics</b>					
Est. Assessed Valuation	6,538,779	6,227,893			5,990,115
Millevy		50			50
<b>Revenue</b>					
Real property taxes	\$ 326,776	\$ 311,395	\$ 300,968	(10,427)	\$ 299,506
Real property taxes Interest				-	
Specific owners taxes	25,662	18,000	20,882	2,882	14,000
Interest earned	3,044	-	1,655	1,655	
Capitalized interest				-	
Transfer from Project Fund		-		-	
Total	355,482	329,395	323,505	(5,890)	313,506
<b>Expenditures</b>					
Investment and trustee fees	3,650	3,650	3,650	-	3,500
Bond principal				-	
Bond interest	440,000	248,000	284,000	36,000	229,000
Bond discount				-	
Bond issuance costs				-	
Supplemental interest				-	
Treasurer's fees	4,947	5,000	4,539	(461)	5,000
Transfer to General Fund	75,912	72,000	72,000	-	75,000
Transfer to Enterprise Fund	-	-		-	
Other		745		(745)	1,000
Total	524,509	329,395	364,189	34,794	313,500
<b>Revenue Over (Under) Expenditures</b>	<u>(169,028)</u>	<u>(0)</u>	<u>(40,685)</u>	<u>(40,684)</u>	<u>6</u>
Fund Balances Beginning of Year	672,459	503,431	503,431		462,746
Fund Balances End of Year	503,431	503,430	462,746		462,752

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**Adopted Budget Statements**  
**2022 Budget v Actuals and 2023 Budget**  
**Enterprise Fund - Water and Wastewater**

	Actual 2021	Adopted Budget 2022	Final Amended 2022	Variance	Budget 2023
<b>Unit Statistics</b>					
W&S Gal Metered (1,000 gallons)	3,369	3,500	2,510	(990)	3,100
CSA Sewer Treated (1,000 gallons)	2,364	2,250	2,114	(136)	2,500
Avg Fees/Gal Metered - Water	\$ 14.78	\$ 15.22			\$ 16.74
Avg Fees/Gal Metered - Sewer	44.31	45.64			50.20
Avg Water Service Charge	3.73	3.84			4.00
Avg Sewer Service Charge	3.73	3.84			4.00
Avg WW Capital Res Assessment	9.19	9.47			10.42
Avg WW Capital Res Assessment (in-District)	2.00	2.06			2.50
Avg Water Capital Res Assessment	7.29	7.51			8.26
<b>Revenue</b>					
Water Usage Charge	\$ 49,787	\$ 53,300	\$ 48,053	\$ (5,247)	\$ 51,900
Wastewater Usage Charge	252,902	262,400	255,565	(6,835)	281,100
Admin Fee - In-District Customers	49,626	48,200	49,409	1,209	50,500
Admin Fee - Out-of-District Customers	8,724	8,600	9,380	780	9,700
Pro rata ELC Monitoring	8,532	8,700	9,243	543	9,000
Reserve Replacement Fees				-	
Waste Water Capital Reserve Fees	52,452	54,400	53,025	(1,375)	58,400
In District Waste Water Capital Reserve Fee	6,737	11,800	6,504	(5,296)	7,800
Water Capital Reserve Fee	24,557	26,300	23,709	(2,591)	25,600
Reimburseable Expenses	4,728	5,000	3,538	(1,462)	5,000
Transfer from Debt Service Fund	-	-	-	-	
Chg / Fees - Finance		-	763	763	-
Misc. Income	768	1,000	-	(1,000)	1,000
<b>Total Revenues</b>	<b>458,814</b>	<b>479,700</b>	<b>459,190</b>	<b>(20,510)</b>	<b>500,000</b>
<b>Operations &amp; Repairs/Maint</b>					
Water/well monitoring	21,600	22,300	21,655	(645)	24,500
Maintenance & repairs				-	
Legal fees - Water Rights / Augmentation		-	7,522	7,522	10,000
Insurance	28,764	29,700	32,465	2,765	31,900
Supplies	5,986	7,800	3,513	(4,287)	4,100
Chemical fees	17,956	16,300	12,680	(3,620)	16,700
Service Operations	67,406	70,000	75,311	5,311	82,200
Maintenance and repair parts	17,960	20,000	33,935	13,935	25,000
Supplies -Bulk Water				-	
Sludge Haul	23,221	24,800	38,903	14,103	40,000
Trash Services	818	1,000	893	(107)	1,200
Snow Removal	2,325	3,500	-	(3,500)	3,500
Lab test	11,392	12,100	11,240	(860)	12,000
Consulting Services	25,397	12,500	16,134	3,634	15,000
Admin supplies				-	
Water Right Expense	3,182	8,000	2,473	(5,527)	5,000
Utilities	71,052	87,600	59,750	(27,850)	70,000
Phones	2,401	2,500	2,874	374	3,000
Fees/Permits	1,443	4,500	1,443	(3,057)	4,000

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Reimbursed Expenses	4,567	5,000	2,688	(2,312)	5,000
Transfer to General Fund	28,000	41,000	41,000	-	45,000
Miscellaneous / Bad Debts	-	18,000	-	(18,000)	10,000
Subtotal Operating Expenses	333,471	386,600	364,479	(22,121)	408,100
<b>Capital Improvements</b>					
Water Capital Expense	18,017	50,000	34,842	(15,158)	50,000
Water Cap Imp Exp Res Acct	6,540	(23,700)	(11,133)	12,567	(24,400)
WW Capital Expense (General)	47,397	41,250	76,779	35,529	35,000
WW Capital Reserve (General)	5,056	13,150	(23,754)	(36,904)	23,400
WW Capital Expense (In-District)	6,344	4,950	5,338	388	5,000
WW Capital Reserve (In-District)	394	6,850	1,166	(5,684)	2,800
Subtotal Capital Improvements	83,746	92,500	83,238	(9,262)	91,800
<b>Total Operating &amp; Capital Expenses</b>	417,217	479,100	447,717	(31,383)	499,900
<b>Excessive (Deficient) Funds</b>	41,597	600	11,473	10,873	100